



SOLOMON ISLANDS GOVERNMENT
YEAR 2026
APPROVED
RECURRENT ESTIMATES

Budget Paper: Volume 2

GENERAL WARRANT

To: Permanent Secretary, Ministry of Finance and Treasury

IN exercise of the powers conferred upon me by Subsection (55) of the *Public Financial Management Act 2013*, I hereby authorise and require you to pay during the year 2026, the sum set forth in the 2026 Recurrent and Development Expenditure Estimates as they become due, in accordance of the said Act, and all regulations made or deemed to have been made there under, and of all other laws for the time being in force.

Dated at Honiara on this 01st day of January, 2026.



HON. Rexon Annex Ramofafia, MP
Minister of Finance and Treasury

PART 1

**GENERAL INSTRUCTIONS AND EXPLANATORY
NOTES**

1. THE CONSTITUTION

Section 102 of the Solomon Islands Constitution provides that:

1. “The Minister of Finance shall cause to be prepared and laid before the Parliament before the commencement of each financial year estimates of the revenues and expenditures for the year, provided that in exceptional circumstances which shall be explained to Parliament, the Minister may cause the estimates to be laid before Parliament not later than ninety days after the commencement of the financial year.
2. The Heads of expenditure contained in the estimates (other than Statutory Expenditures) shall be included in a bill to be known as an Appropriation Bill, which shall be introduced in Parliament to provide for the issue from the Consolidated Fund of the sums necessary to supply those Heads and the appropriation of those sums for the purposes specified therein.

Section 103 of the Solomon Islands Constitution provides that:

3. If the Appropriation Act in respect of any financial year has not come into operation by the beginning of that financial year, Parliament by resolution may empower the Minister of Finance to authorize the issue of moneys from the Consolidated Fund for the purpose of meeting expenditure necessary to carry on the public services at a level not exceeding the level of these services in the previous financial year, until the expiration of four months from the beginning of that financial year or the coming into operation of the Appropriation Act, whichever is the earlier.

2. PUBLIC FINANCIAL MANAGEMENT ACT 2013

The 2026 Budget will be appropriated under the *Public Financial Management Act 2013* to take effect over the appropriations as relevant from the date that it is included in the Government Gazette.

This budget paper provides information in accordance with Section 47 of the *Public Finance Management Act 2013* and is an explanatory document to the Appropriation Bill as outlined in Section 49 of the said act. This paper also provides for detailed explanation to support the issuing of a General Warrant by the Minister for Finance to allow the Permanent Secretary for the Ministry of Finance to administer the consolidated fund and other public resources in accordance with budget priorities as outlined in Section 55 of the said act.

Section 47 of the *Public Financial Management Act 2013* states requires that the national budget shall include:

- a) estimates (by heads) of expenditure and of revenues for the financial year and up to the following three financial years;
- b) an allocation of the estimates among the sub-heads and programs for each head for the financial year and up to the following three financial years; and
- c) any other prescribed information.

The requirements of Section 48 of the act are detailed in Budget Paper 1: Financial Policy Objectives and Strategies Statement, which should be read in conjunction with these papers. This document details the outputs and performance indicators that will be met by Ministries in 2026.

Section 49 outlines that the Minister shall introduce the Appropriation Bill for the financial year in the National Parliament, to provide for the issue from Consolidated Fund of the sums necessary to meet Government expenditures, not including statutory expenditures, and for the appropriation of those sums to the purpose specified in the Bill.

Section 50 requires that, in accordance with Section 103 of the Constitution, all authorized budgets in advance of the Appropriations Act must be set off within the Appropriation Act, and these estimates deliver that.

3. HEAD OF EXPENDITURE

With the introduction of the new Charts of Accounts in 2021, the new expenditure Heads are;

- Head 01: Solomon Islands Electoral Office
- Head 02: Office of the Ombudsman
- Head 03: Ministry of Agriculture and Livestock Development
- Head 04: Office of the Auditor General
- Head 04: Office of the Auditor General (**Budget Support**)
- Head 05: Ministry of Education and Human Resources Development
- Head 05: Ministry of Education and Human Resources Development (**Budget Support**)
- Head 06: Ministry of Finance and Treasury
- Head 06: Ministry of Finance and Treasury (**Budget Support**)
- Head 07: Ministry of Foreign Affairs and External Trade
- Head 08: Office of the Governor General
- Head 09: Ministry of Health and Medical Services
- Head 09: Ministry of Health and Medical Services (**Budget Support**)
- Head 10: Ministry of Infrastructure Development
- Head 11: National Debt Servicing

Head 12: National Parliament
 Head 13: Ministry of Forestry and Research
 Head 14: Office of the Prime Minister, and Cabinet
 Head 15: Pensions and Gratuities
 Head 16: Ministry of Police, National Security and Correctional Services
 Head 17: Ministry of Provincial Government and Institutional Strengthening
 Head 17: Ministry of Provincial Government and Institutional Strengthening **(Budget Support)**
 Head 18: Ministry of Lands, Housing and Survey
 Head 19: Ministry of National Planning and Development Co-ordination
 Head 20: Ministry of Culture and Tourism
 Head 20: Ministry of Culture and Tourism **(Budget Support)**
 Head 21: Ministry of Commerce, Industries, Labour and Immigration
 Head 22: Ministry of Communication and Aviation
 Head 23: Ministry of Fisheries and Marine Resources
 Head 23: Ministry of Fisheries and Marine Resources **(Budget Support)**
 Head 24: Ministry of Public Service
 Head 25: Ministry of Justice and Legal Affairs
 Head 26: Ministry of Home Affairs
 Head 26: Ministry of Home Affairs **(Budget Support)**
 Head 27: Ministry of Traditional Governance, Peace and Ecclesiastical Affairs
 Head 28: Ministry of Mines and Energy
 Head 29: National Judiciary
 Head 30: Ministry of Women, Youth and Children's Affairs
 Head 31: Ministry of Rural Development
 Head 32: Ministry of Environment, Climate Change, Disaster Management and Meteorology
 Head 33: Solomon Islands Independent Commission Against Corruption

4. SOURCE OF FUNDING

The new source code introduced identifies the source of budget types, which includes;

100 General Budget
101 Recurrent Budget
102 Development Budget

200 Budget Support
201 AusAid
202 NZAid

205 UNFPA
206 World Health Organization
207 GAVI Fund
208 UNICEF
209 United Nations Office for Project Support (UNOPS)
210 UNDP
213 EU EDF
214 EU RWASH
216 SPC
217 JICA
218 ADB
219 World Bank
226 Global Fund
227 Family Planning Australia
228 Peoples Republic of China (PRC)
229 Surf Aid
232 COVID 19 Donor Fund
233 University of Newcastle (UON)
235 USAID
236 FAO

5. DISCIPLINE

Ministers, Permanent Secretaries and Accountable Officers and Accounting Officers (including Financial Controllers) are required to execute budget discipline in accordance with the entirety of the *Public Financial Management Act 2013*, and are particularly reminded of their responsibilities under Part 3, 4, 5, 6, 7 and 9 of the said act.

PART 2

SUMMARY TABLES

2026 FISCAL TABLE

BUDGET ESTIMATES (\$ millions)	2025 ORIGINAL BUDGET ESTIMATES	2025 REVISED BUDGET ESTIMATES	2026 BUDGET ESTIMATES	2027 BUDGET PROJECTION	2028 BUDGET PROJECTION	2029 BUDGET PROJECTION
REVENUE (\$M)						
Domestic Revenue						
Inland Revenue	2,247.3	2,418.2	2,767.8	2,920.4	3,074.5	3,226.8
Customs and Excise	1,038.1	1,079.9	1,171.4	1,245.3	1,285.6	1,343.3
Non-Tax Revenue	496.3	456.5	563.1	415.0	430.0	440.0
Total Domestic Revenue (SIG)	3,781.6	3,954.6	4,502.3	4,580.7	4,790.1	5,010.1
Grants and Budget Support						
Sector Budget Support - Recurrent	95.9	95.9	193.3	95.9	95.9	95.9
Budget Support - Development	-	-	260.6	260.6	260.6	260.6
General Budget Support Grant	-	-	517.0	400.0	400.0	400.0
Total Grant and Budget Support	95.9	95.9	970.9	756.5	756.5	756.5
TOTAL REVENUE	3,877.6	4,050.6	5,473.2	5,337.2	5,546.6	5,766.6
EXPENDITURE						
Recurrent Budget						
Payroll	1,701.4	1,701.4	1,947.7	1,718.1	1,724.8	1,725.6
National Debt Servicing	263.4	263.4	357.2	360.0	370.0	370.0
Other Expenses	2,114.5	2,134.5	2,081.4	2,141.9	2,164.8	2,166.4
Contingency Warrant Provision	20.0		20.0	20.0	20.0	20.0
Total Recurrent Budget (SIG)	4,099.3	4,099.3	4,406.3	4,220.0	4,259.5	4,261.9
Recurrent Budget Support						
Sector Budget Support	95.9	95.9	193.3	193.3	193.3	193.3
Total Budget Support	95.9	95.9	193.3	193.30	193.30	193.30
Total Recurrent Budget	4,195.3	4,195.3	4,599.6	4,413.3	4,452.8	4,455.2
Development Budget						
SIG Funded Development	956.7	956.7	1,161.0	1,059.4	1,144.0	1,219.2
Total SIG Funded Development	956.7	956.7	1,161.0	1,195.8	1,231.7	1,268.7
Donor Funded Development			260.6			
Total Development Budget	956.7	956.7	1,421.6	1,195.8	1,231.7	1,268.7
TOTAL EXPENDITURE	5,152.0	5,152.0	6,021.2	5,609.1	5,684.5	5,723.9
Recurrent Balance (SIG Revenue – Recurrent Expenditure)	(317.7)	(144.7)	96.0	360.7	530.6	748.2
FISCAL POSITION - Overall (Deficit/Surplus)	(1,274.4)	(1,101.4)	(548.0)	(271.9)	(137.9)	42.7
% GDP	-8.6%	-7.5%	-3.5%	-1.6%	-0.8%	0.2%
Additional Development Financing	870	870.0	420.0	870.00	870.00	870.00
FISCAL POSITION (Incl. Development Financing)	-	(231.4)	(128.0)	598.1	732.1	912.7
% GDP	-2.7%	-1.6%	-0.8%	3.6%	4.2%	4.9%

SUMMARY OF PAYROLL EXPENDITURE

Head of Expenditure	2024 Actual	2025 Original Budget	2025 Revised Budget	2026 Budget
	Estimated	Estimated	Estimated	Estimated
	\$m	\$m	\$m	\$m
01 Solomon Islands Electoral Office	2.9	2.9	2.9	2.9
02 Office of the Ombudsman	2.4	2.9	2.9	3.2
03 Ministry of Agriculture and Livestock Development	16.0	17.8	17.8	19.4
04 Office of the Auditor General	3.8	5.5	5.5	5.4
05 Ministry of Education and Human Resources Development	591.7	661.0	661.0	855.8
06 Ministry of Finance and Treasury	52.9	55.5	55.5	49.8
07 Ministry of Foreign Affairs and External Trade	6.8	8.7	8.7	7.5
08 Office of the Governor General	2.1	2.6	2.6	3.8
09 Ministry of Health and Medical Services	313.7	301.5	301.5	339.9
10 Ministry of Infrastructure Development	10.7	11.4	11.4	13.4
12 National Parliament	53.7	62.6	63.7	68.8
13 Ministry of Forestry and Research	10.6	11.3	11.3	14.0
14 Office of the Prime Minister and Cabinet	32.4	53.6	53.6	56.5
15 Pensions and Gratuities	16.5	17.7	17.7	16.6
16 Ministry of Police, National Security and Correctional Services	174.4	190.4	190.4	212.6
17 Ministry of Provincial Government and Institutional Strengthening	76.0	75.4	75.4	75.1
18 Ministry of Lands, Housing and Survey	7.7	8.5	8.5	9.4
19 Ministry of National Planning and Development Coordination	3.3	5.1	5.1	5.0
20 Ministry of Culture and Tourism	4.3	6.3	6.3	8.1
21 Ministry of Commerce, Industries, Labour and Immigration	14.5	16.6	16.6	19.4
22 Ministry of Communications and Aviation	4.9	7.0	7.0	6.3
23 Ministry of Fisheries and Marine Resources	11.7	13.0	14.0	14.9
24 Ministry of Public Service	9.8	9.9	9.9	21.5
25 Ministry of Justice and Legal Affairs	24.2	29.1	29.1	28.9
26 Ministry of Home Affairs	2.7	4.1	4.1	3.9
27 Ministry of Traditional Governance, Peace and Ecclesiastical Affairs	4.1	6.1	6.1	5.4
28 Ministry of Mines, Energy and Rural Electrification	7.1	8.0	8.0	10.1
29 National Judiciary	21.2	23.0	23.0	28.4
30 Ministry of Women, Youth, Children and Family Affairs	3.4	4.7	4.7	5.0
31 Ministry of Rural Development	6.6	14.4	14.4	18.8
32 Ministry of Environment, Climate Change, Disaster Management and Meteorology	11.5	11.6	11.6	13.6
33 Solomon Islands Independent Commission Against Corruption	0.0	0.0	0.0	4.1
TOTAL PAYROLL	1,503.6	1,648.2	1,650.3	1,947.7

SUMMARY OF OTHER CHARGES EXPENDITURE

Head of Expenditure	2024 Actual	2025 Original Budget	2025 Revised Budget	2026 Budget
	Estimates	Estimates	Estimates	Estimates
	\$m	\$m	\$m	\$m
01 Solomon Islands Electoral Office	74.4	25.3	25.3	17.6
02 Office of The Ombudsman	3.0	3.0	3.0	2.8
03 Ministry of Agriculture and Livestock Development	18.2	17.7	22.4	27.6
04 Office of the Auditor General	7.0	9.7	9.7	9.3
05 Ministry of Education and Human Resources Development	521.6	518.4	529.0	463.0
06 Ministry of Finance and Treasury	210.7	198.4	206.4	194.0
07 Ministry of Foreign Affairs and External Trade	51.0	50.9	50.9	49.1
08 Office of the Governor General	12.8	8.9	8.9	8.5
09 Ministry of Health and Medical Services	231.8	398.5	398.5	388.6
10 Ministry of Infrastructure Development	45.0	44.6	46.6	41.5
11 National Debt Servicing	138.1	263.4	263.4	0.0
12 National Parliament	72.6	56.8	58.1	51.8
13 Ministry of Forestry and Research	13.8	12.7	12.7	11.7
14 Office of the Prime Minister and Cabinet	110.9	109.6	123.1	64.2
16 Ministry of Police National Security & Correctional Services	177.5	186.1	186.1	194.9
17 Ministry of Provincial Government & Institutional Strengthening	72.6	73.2	73.2	81.3
18 Ministry of Lands, Housing and Survey	12.0	12.2	15.6	17.1
19 Ministry of National Planning and Development Coordination	3.4	6.4	6.9	5.9
20 Ministry of Culture and Tourism	22.2	22.1	22.1	21.5
21 Ministry of Commerce, Industries, Labour and Immigration	35.8	49.9	49.9	56.5
22 Ministry of Communications and Aviation	33.1	28.9	28.9	26.6
23 Ministry of Fisheries and Marine Resources	21.8	14.8	14.9	22.2
24 Ministry of Public Service	20.3	22.0	22.0	14.1
25 Ministry of Justice and Legal Affairs	31.7	33.7	34.5	37.3
26 Ministry of Home Affairs	54.4	75.1	75.1	77.6
27 Ministry of Traditional Governance, Peace and Ecclesiastical Affairs	24.8	24.8	24.8	33.2
28 Ministry of Mines, Energy & Rural Electrification	9.6	9.5	9.5	10.5
29 National Judiciary	20.4	28.2	28.2	26.9
30 Ministry of Women, Youth, Children and Family Affairs	9.1	10.0	10.0	9.7
31 Ministry of Rural Development	86.2	88.3	88.3	90.9
32 Ministry of Environment, Climate Change, Disaster MGMT & Met.	25.5	24.6	24.6	23.2
33 Solomon Islands Independent Commission Against Corruption	0.0	0.0	0.0	2.4
TOTAL OTHER CHARGES	2,171.3	2,427.7	2,472.6	2,081.4

SUMMARY OF TOTAL REVENUE

Head of Expenditure	2024 Actual	2025 Original Budget	2025 Revised Budget	2026 Budget
	Estimated	Estimated	Estimated	Estimated
	\$m	\$m	\$m	\$m
03 Ministry of Agriculture and Livestock Development	13.3	(10.3)	10.3	10.8
04 Office of the Auditor General	0.0	(1.9)	1.9	6.7
05 Ministry of Education and Human Resources Development	0.2	(0.2)	0.2	0.0
06 Ministry of Finance and Treasury	2,941.2	(3,314.6)	3,314.6	3,976.3
09 Ministry of Health and Medical Services	2.8	(2.1)	2.1	2.1
10 Ministry of Infrastructure Development	9.1	(5.2)	5.2	5.3
12 National Parliament	0.0	0.0	0.0	0.0
13 Ministry of Forestry and Research	6.3	(4.9)	4.9	3.7
14 Office of the Prime Minister and Cabinet	0.0	0.0	0.0	0.0
16 Ministry of Police, National Security and Correctional Services	2.5	(5.4)	5.4	3.0
18 Ministry of Lands, Housing and Survey	14.5	(17.8)	17.8	17.8
20 Ministry of Culture and Tourism	0.8	(0.6)	0.6	0.5
21 Ministry of Commerce, Industries, Labour and Immigration	123.7	(95.6)	95.6	85.4
22 Ministry of Communication and Aviation	0.0	0.0	0.0	0.0
23 Ministry of Fisheries and Marine Resources	171.4	(301.9)	301.9	366.8
25 Ministry of Justice and Legal Affairs	4.4	(3.4)	3.4	4.8
26 Ministry of Home Affairs	9.7	(7.5)	7.5	6.7
28 Ministry of Mines, Energy and Rural Electrification	9.3	(7.2)	7.2	9.6
29 National Judiciary	2.7	(2.1)	2.1	2.3
31 Ministry of Rural Development	0.0	0.0	0.0	0.0
32 Ministry of Environment, Climate Change, Disaster Management and Meteorology	0.0	(0.9)	0.9	0.6
TOTAL REVENUE	3,311.9	(3,781.6)	3,781.6	4,502.3

SUMMARY OF TOTAL EXPENDITURE

Head of Expenditure	2024 Actual	2025 Original Budget	2025 Revised Budget	2026 Budget
	Estimates	Estimates	Estimates	Estimates
	\$m	\$m	\$m	\$m
01 Solomon Islands Electoral Office	77.3	28.1	28.1	20.5
02 Office of the Ombudsman	5.4	5.9	5.9	6.1
03 Ministry of Agriculture and Livestock Development	34.1	35.5	40.2	47.0
04 Office of the Auditor General	10.8	15.2	15.2	14.7
05 Ministry of Education and Human Resources Development	1,113.3	1,179.3	1,189.9	1,318.8
06 Ministry of Finance and Treasury	263.6	254.0	262.0	243.8
07 Ministry of Foreign Affairs and External Trade	57.8	59.6	59.6	56.6
08 Office of the Governor General	14.9	11.4	11.4	12.3
09 Ministry of Health and Medical Services	545.5	700.0	700.0	728.5
10 Ministry of Infrastructure Development	55.8	56.0	58.0	54.9
11 National Debt Servicing	138.1	263.4	263.4	357.2
12 National Parliament	126.3	119.3	121.8	120.6
13 Ministry of Forestry and Research	24.4	24.0	24.0	25.7
14 Office of the Prime Minister and Cabinet	143.3	163.2	176.7	120.8
15 Pensions and Gratuities	16.5	17.7	17.7	16.6
16 Ministry of Police, National Security and Correctional Services	351.9	376.5	376.5	407.5
17 Ministry of Provincial Government and Institutional Strengthening	148.6	148.6	148.6	156.4
18 Ministry of Lands, Housing and Survey	19.7	20.8	24.1	26.5
19 Ministry of National Planning and Development Coordination	6.7	11.5	12.0	10.9
20 Ministry of Culture and Tourism	26.5	28.4	28.4	29.6
21 Ministry of Commerce, Industries, Labour and Immigration	50.3	66.5	66.5	75.8
22 Ministry of Communications and Aviation	37.9	36.0	36.0	32.8
23 Ministry of Fisheries and Marine Resources	33.6	27.8	28.9	37.0
24 Ministry of Public Service	30.1	31.8	31.8	35.7
25 Ministry of Justice and Legal Affairs	55.9	62.8	63.6	66.2
26 Ministry of Home Affairs	57.1	79.2	79.2	81.5
27 Ministry of Traditional Governance, Peace and Ecclesiastical Affairs	28.9	30.8	30.8	38.6
28 Ministry of Mines, Energy and Rural Electrification	16.7	17.5	17.5	20.6
29 National Judiciary	41.5	51.2	51.2	55.3
30 Ministry of Women, Youth, Children and Family Affairs	12.5	14.7	14.7	14.7
31 Ministry of Rural Development	92.9	102.7	102.7	109.7
32 Ministry of Environment, Climate Change, Disaster Management and Meteorology.	37.0	36.3	36.3	36.8
33 Solomon Islands Independent Commission Against Corruption	0	0	0	6.6
TOTAL EXPENDITURE	3,674.9	4,075.7	4,122.7	4,386.3

SUMMARY OF 2026 EXPENDITURE BY MINISTRY - APPROPRIATION TABLE

Head of Expenditure		Appropriated Funds	Statutory Expenditure	Total Recurrent Budget	Funding Appropriated through the Development Budget
01	Solomon Islands Electoral Office	19,934,556	576,714	20,511,271	-
02	Office of The Ombudsman	5,346,630	703,700	6,050,331	-
03	Ministry of Agriculture and Livestock Development	46,982,207	-	46,982,207	40,000,000
04	Office of the Auditor General	13,757,497	946,700	14,704,197	1,130,000
05	Ministry of Education and Human Resources Development	1,318,813,537	-	1,318,813,537	83,700,000
06	Ministry of Finance and Treasury	243,822,067	-	243,822,067	49,900,000
07	Ministry of Foreign Affairs and External Trade	56,595,468	-	56,595,468	-
08	Office of the Governor General	11,570,680	717,544	12,288,224	-
09	Ministry of Health and Medical Services	728,507,879	-	728,507,879	70,000,000
10	Ministry of Infrastructure Development	54,888,187	-	54,888,187	146,879,496
11	National Debt Servicing	-	357,193,958	357,193,958	-
12	National Parliament	119,625,542	979,800	120,605,342	2,150,000
13	Ministry of Forestry and Research	25,697,768	-	25,697,768	10,636,000
14	Office of the Prime Minister and Cabinet	119,721,154	1,039,278	120,760,432	9,450,000
15	Pensions and Gratuities	-	16,599,875	16,599,875	-
16	Ministry of Police, National Security and Correctional Services	407,505,404	-	407,505,404	28,375,609
17	Ministry of Provincial Government and Institutional Strengthening	156,388,498	-	156,388,498	50,000,000
18	Ministry of Lands, Housing and Survey	26,506,333	-	26,506,333	16,050,000
19	Ministry of National Planning and Development Coordination	10,949,537	-	10,949,537	2,000,000
20	Ministry of Culture and Tourism	29,630,566	-	29,630,566	46,400,000
21	Ministry of Commerce, Industries, Labour and Immigration	75,837,166	-	75,837,166	67,333,770
22	Ministry of Communications and Aviation	32,814,604	-	32,814,604	64,890,000
23	Ministry of Fisheries and Marine Resources	37,037,694	-	37,037,694	128,900,000
24	Ministry of Public Service	35,015,055	645,700	35,660,755	15,000,000
25	Ministry of Justice and Legal Affairs	63,403,472	2,787,765	66,191,237	18,680,000
26	Ministry of Home Affairs	81,511,438	-	81,511,438	8,493,125
27	Ministry of Traditional Governance, Peace and Ecclesiastical Affairs	38,608,958	-	38,608,958	2,500,000
28	Ministry of Mines, Energy and Rural Electrification	20,602,365	-	20,602,365	30,000,000
29	National Judiciary	41,819,897	13,490,187	55,310,083	5,787,000
30	Ministry of Women, Youth, Children and Family Affairs	14,709,492	-	14,709,492	4,725,000
31	Ministry of Rural Development	109,713,770	-	109,713,770	253,000,000
32	Ministry of Environment, Climate Change, Disaster Management and Meteorology	36,750,491	-	36,750,491	5,000,000
33	Solomon Islands Independent Commission Against Corruption	6,576,533	-	6,576,533	-
04	Office of the Auditor General (Budget Support)	1,530,000	-	1,530,000	-
05	Ministry of Education and Human Resources Development (Budget Support)	72,753,601	-	72,753,601	-
06	Ministry of Finance and Treasury (Budget Support)	4,649,338	-	4,649,338	-
09	Ministry of Health and Medical Services (Budget Support)	53,685,425	-	53,685,425	-
10	Ministry of Infrastructure Development (Budget Support)	-	-	-	65,625,062
17	Ministry of Provincial Government & Institutional Strengthening (Budget Support)	54,030,381	-	54,030,381	-
22	Ministry of Communications and Aviation (Budget Support)	-	-	-	194,953,115
23	Ministry of Fisheries and Marine Resources (Budget Support)	6,130,736	-	6,130,736	-
26	Ministry of Home Affairs (Budget Support)	500,000	-	500,000	-
Total Appropriated Funding		4,183,923,927	395,681,221	4,579,605,148	1,421,558,177

HEAD 01: SOLOMON ISLANDS ELECTORAL OFFICE

SIG RECURRENT ESTIMATES 2026

HEAD:01 SOLOMON ISLANDS ELECTORAL OFFICE

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					
<u>MINISTRY SUMMARY</u>					
INCOME TOTAL	0	0	0	0	0
EXPENDITURE TOTAL	8,419,882	28,130,051	28,130,051	20,511,271	7,618,781
Payroll Charges	2,439,458	2,901,200	2,901,200	2,935,584	(34,384)
Salaries	2,439,458	2,901,200	2,901,200	2,935,584	(34,384)
Other Charges	5,980,424	25,228,851	25,228,851	17,575,687	7,653,165
NETT TOTAL	(8,419,882)	(28,130,051)	(28,130,051)	(20,511,271)	(7,618,781)

SIG RECURRENT ESTIMATES 2026

HEAD:01 SOLOMON ISLANDS ELECTORAL OFFICE

010 Electoral Office

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21101-101-01-010-	Salaries - Statutory	0	202,008	202,008	208,000	(5,992)
21102-101-01-010-	Salaries - Public Servants	1,066,109	1,157,687	1,157,687	1,181,991	(24,304)
21201-101-01-010-	Housing Allowance - Statutory	0	180,000	180,000	180,000	0
21202-101-01-010-	Housing Allowance - Public Servants	215,883	103,535	103,535	47,179	56,356
21204-101-01-010-	Various Allowances - Statutory	0	87,000	87,000	188,714	(101,714)
21205-101-01-010-	Various Allowances - Public Servants	169,141	166,528	66,528	23,640	42,888
21301-101-01-010-	NPF-Employer's contribution	147,207	106,232	106,232	115,160	(8,928)
21302-101-01-010-	Overtime	743,055	849,179	749,179	849,179	(100,000)
21402-101-01-010-	Gratuity Benefits	98,062	49,031	49,031	72,800	(23,769)
21403-101-01-010-	Long Service Benefits	0	0	0	68,921	(68,921)
21104-101-01-010-	Casual Wages	0	0	200,000	0	200,000
	Salaries Sub Total:	2,439,458	2,901,200	2,901,200	2,935,584	(34,384)
	Payroll Charges Sub Total:	2,439,458	2,901,200	2,901,200	2,935,584	(34,384)
	Other Charges					
22101-101-01-010-	Advertising	0	50,000	50,000	90,000	(40,000)
22105-101-01-010-	Consultancy Fees	0	3,219,166	3,219,166	846,000	2,373,166
22109-101-01-010-	Printing, stationary & photocopying	0	72,750	72,750	54,000	18,750
22112-101-01-010-	Subscriptions	0	115,000	115,000	92,880	22,120
22117-101-01-010-	Entertainment	0	0	0	18,000	(18,000)
22203-101-01-010-	General Stores & Spares	0	20,000	20,000	18,000	2,000
22204-101-01-010-	ICT Supplies	0	0	90,000	45,000	45,000

22205-101-01-010-	Office Stationery	0	93,120	93,120	73,800	19,320
22211-101-01-010-	Fuel	40,000	120,000	120,000	75,600	44,400
22301-101-01-010-	Maintain - Non-Residential Buildings	0	0	0	800,000	(800,000)
22306-101-01-010-	Maintain - Motor Vehicles	0	140,000	140,000	100,000	40,000
22401-101-01-010-	Conferences, Seminars and Workshop	0	192,500	192,500	450,000	(257,500)
22402-101-01-010-	Training - In Service	19,281	102,500	102,500	155,700	(53,200)
22513-101-01-010-	Public Servants - Overseas Other Costs	0	0	0	608,041	(608,041)
22514-101-01-010-	Public Servants - Annual Leave Fares	202,200	220,000	220,000	257,700	(37,700)
22651-101-01-010-	Electricity	380,909	520,000	520,000	450,000	70,000
22655-101-01-010-	Telephone and Faxes	0	160,000	160,000	72,000	88,000
22656-101-01-010-	Water	45,130	118,000	118,000	60,000	58,000
22806-101-01-010-	Election & Bye Elections	1,166,122	3,000,000	3,000,000	3,183,646	(183,646)
22809-101-01-010-	Registration of Voters	2,884,632	15,000,000	15,000,000	6,862,500	8,137,500
22903-101-01-010-	Meeting Expenses	0	120,000	120,000	332,820	(212,820)
23011-101-01-010-	Capex - Office Equipment	0	48,500	48,500	95,000	(46,500)
23013-101-01-010-	Capex - Computer Software and Hardware	0	97,000	97,000	110,000	(13,000)
27001-101-01-010-	House Rent	642,150	840,000	840,000	925,000	(85,000)
27004-101-01-010-	Office Rent	600,000	960,000	870,000	1,800,000	(930,000)
22110-101-01-010-	Publicity & promotions	0	20,315	20,315	0	20,315
Sub Total:		5,980,424	25,228,851	25,228,851	17,575,687	7,653,165
Other Charges Sub Total:		5,980,424	25,228,851	25,228,851	17,575,687	7,653,165
EXPENDITURE TOTAL		8,419,882	28,130,051	28,130,051	20,511,271	7,618,781

HEAD:02 OFFICE OF THE OMBUDSMAN

SIG RECURRENT ESTIMATES 2026

HEAD:02 OFFICE OF THE OMBUDSMAN

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					
<u>MINISTRY SUMMARY</u>					
INCOME TOTAL	0	0	0	0	0
EXPENDITURE TOTAL	4,278,359	5,895,539	5,895,539	6,050,331	(154,792)
Payroll Charges	2,380,369	2,982,435	2,982,435	3,249,437	(267,002)
Salaries	2,380,369	2,982,435	2,982,435	3,249,437	(267,002)
Other Charges	1,897,991	2,913,104	2,913,104	2,800,894	112,210
NETT TOTAL	(4,278,359)	(5,895,539)	(5,895,539)	(6,050,331)	154,792

SIG RECURRENT ESTIMATES 2026

HEAD:02 OFFICE OF THE OMBUDSMAN

020 Ombudsman's Office

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21101-101-02-020-	Salaries - Statutory	206,435	208,000	208,000	208,000	0
21102-101-02-020-	Salaries - Public Servants	1,180,597	1,254,982	1,254,982	1,514,348	(259,366)
21201-101-02-020-	Housing Allowance - Statutory	138,000	144,000	144,000	144,000	0
21202-101-02-020-	Housing Allowance - Public Servants	17,032	251,795	251,795	196,335	55,460
21204-101-02-020-	Various Allowances - Statutory	232,989	258,000	258,000	351,700	(93,700)
21205-101-02-020-	Various Allowances - Public Servants	227,554	619,961	604,961	440,657	164,304
21209-101-02-020-	Sitting Allowances	0	0	0	1,000	(1,000)
21301-101-02-020-	NPF-Employer's contribution	124,653	152,648	152,648	173,842	(21,194)
21302-101-02-020-	Overtime	7,048	20,249	35,249	28,303	6,946
21402-101-02-020-	Gratuity Benefits	246,060	72,800	72,800	102,558	(29,758)
21403-101-02-020-	Long Service Benefits	0	0	0	88,694	(88,694)
	Salaries Sub Total:	2,380,369	2,982,435	2,982,435	3,249,437	(267,002)
	Payroll Charges Sub Total:	2,380,369	2,982,435	2,982,435	3,249,437	(267,002)
	Other Charges					
22109-101-02-020-	Printing, stationary & photocopying	165,617	125,000	125,000	97,200	27,800
22110-101-02-020-	Publicity & promotions	61,614	70,000	70,000	135,000	(65,000)
22112-101-02-020-	Subscriptions	3,551	24,000	24,000	21,600	2,400
22113-101-02-020-	Minor Office Expenses	1,645	15,000	15,000	36,000	(21,000)
22205-101-02-020-	Office Stationery	5,155	24,000	24,000	34,200	(10,200)
22211-101-02-020-	Fuel	19,900	30,000	30,000	27,000	3,000
22301-101-02-020-	Maintain - Non-Residential Buildings	53,609	390,000	372,000	100,000	272,000

22306-101-02-020-	Maintain - Motor Vehicles	0	15,000	15,000	65,000	(50,000)
22308-101-02-020-	Maintain - Office Equipment	21,240	30,000	30,000	20,000	10,000
22401-101-02-020-	Conferences, Seminars and Workshop	209,303	64,104	64,104	174,694	(110,590)
22404-101-02-020-	Training - Other	21,677	68,000	68,000	79,200	(11,200)
22508-101-02-020-	Public Servants - Local Fares	0	116,000	116,000	171,000	(55,000)
22514-101-02-020-	Public Servants - Annual Leave Fares	183,100	220,000	220,000	220,000	0
22517-101-02-020-	Others - Local Other Costs	0	3,000	3,000	9,000	(6,000)
22651-101-02-020-	Electricity	438,406	540,000	540,000	520,000	20,000
22655-101-02-020-	Telephone and Faxes	0	35,000	35,000	20,000	15,000
22656-101-02-020-	Water	35,504	80,000	80,000	80,000	0
23011-101-02-020-	Capex - Office Equipment	96,300	150,000	150,000	90,000	60,000
23013-101-02-020-	Capex - Computer Software and Hardware	0	30,000	30,000	30,000	0
27001-101-02-020-	House Rent	581,370	880,000	880,000	870,000	10,000
27004-101-02-020-	Office Rent	0	1,000	1,000	1,000	0
22515-101-02-020-	Others - Local Fares	0	1,000	1,000	0	1,000
22516-101-02-020-	Others - Local Accommodation	0	2,000	20,000	0	20,000
Sub Total:		1,897,991	2,913,104	2,913,104	2,800,894	112,210
Other Charges Sub Total:		1,897,991	2,913,104	2,913,104	2,800,894	112,210
EXPENDITURE TOTAL		4,278,359	5,895,539	5,895,539	6,050,331	(154,792)

HEAD:03 MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT

SIG RECURRENT ESTIMATES 2026

HEAD:03 MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					
<u>MINISTRY SUMMARY</u>					
INCOME TOTAL	8,256,696	5,149,581	10,270,619	10,775,276	(504,657)
EXPENDITURE TOTAL	30,448,911	33,273,098	40,242,409	46,982,207	(6,739,798)
Payroll Charges	13,798,952	16,505,770	18,214,857	19,369,762	(1,154,905)
Salaries	13,798,952	16,505,770	18,214,857	19,369,762	(1,154,905)
Other Charges	16,649,959	16,767,328	22,027,552	27,612,445	(5,584,893)
NETT TOTAL	(22,192,215)	(28,123,517)	(29,971,790)	(36,206,931)	6,235,141

SIG RECURRENT ESTIMATES 2026

HEAD:03 MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT

001 Central Headquarters & Administration

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13233-101-03-001-	Tender Documents	4,950	2,800	2,800	15,000	(12,200)
13247-101-03-001-	Quarantine/Fumigation Fees	6,365,569	7,316,573	7,316,573	7,316,573	0
13251-101-03-001-	Fees and Charges	1,000	19,469	19,469	19,469	0
13254-101-03-001-	Clearance Fees (vessels & aircraft)	23,999	371,258	371,258	371,258	0
	Sub Total:	6,395,518	7,710,100	7,710,100	7,722,300	(12,200)
	Income Sub Total:	6,395,518	7,710,100	7,710,100	7,722,300	(12,200)
	INCOME TOTAL:	6,395,518	7,710,100	7,710,100	7,722,300	(12,200)
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-03-001-	Salaries - Public Servants	969,390	1,609,224	1,609,224	2,264,121	(654,897)
21202-101-03-001-	Housing Allowance - Public Servants	38,193	456,884	456,884	567,999	(111,115)
21205-101-03-001-	Various Allowances - Public Servants	92,210	804,496	804,496	912,931	(108,435)
21301-101-03-001-	NPF-Employer's contribution	79,147	180,296	180,296	238,211	(57,915)
21302-101-03-001-	Overtime	8,164	18,778	18,778	27,090	(8,312)
21402-101-03-001-	Gratuity Benefits	10,000	109,196	109,196	165,608	(56,412)
21403-101-03-001-	Long Service Benefits	0	233,900	233,900	741,606	(507,706)
	Salaries Sub Total:	1,197,104	3,412,774	3,412,774	4,917,566	(1,504,792)
	Payroll Charges Sub Total:	1,197,104	3,412,774	3,412,774	4,917,566	(1,504,792)
	Other Charges					
22109-101-03-001-	Printing, stationary & photocopying	119,817	145,500	145,500	130,950	14,550
22110-101-03-001-	Publicity & promotions	0	0	0	376,975	(376,975)
22111-101-03-001-	Recruitment Expenses	1,411	20,000	20,000	18,000	2,000

22112-101-03-001-	Subscriptions	27,978	100,000	60,000	77,400	(17,400)
22113-101-03-001-	Minor Office Expenses	44,840	45,825	45,825	41,243	4,583
22117-101-03-001-	Entertainment	64,932	87,300	87,300	78,570	8,730
22118-101-03-001-	Gifts and presents	0	0	0	50,000	(50,000)
22205-101-03-001-	Office Stationery	33,084	48,500	48,500	43,650	4,850
22211-101-03-001-	Fuel	31,380	68,600	48,600	532,433	(483,833)
22212-101-03-001-	Disaster preparedness & relief	166,720	291,000	191,000	269,550	(78,550)
22301-101-03-001-	Maintain - Non-Residential Buildings	41,911	103,574	392,574	103,574	289,000
22306-101-03-001-	Maintain - Motor Vehicles	37,460	77,600	77,600	353,127	(275,527)
22401-101-03-001-	Conferences, Seminars and Workshop	37,096	77,600	77,600	275,081	(197,481)
22402-101-03-001-	Training - In Service	0	0	500,000	1,500,000	(1,000,000)
22404-101-03-001-	Training - Other	138,191	97,000	97,000	130,188	(33,188)
22406-101-03-001-	Training - Pre-Service	0	0	0	56,593	(56,593)
22504-101-03-001-	MP's and MPA's - Overseas Fares	0	67,900	67,900	67,900	0
22508-101-03-001-	Public Servants - Local Fares	59,374	48,500	48,500	43,650	4,850
22510-101-03-001-	Public Servants - Local Other costs	0	0	0	50,000	(50,000)
22511-101-03-001-	Public Servants - Overseas Fares	40,644	48,500	48,500	43,650	4,850
22512-101-03-001-	Public Servants - Overseas Accommodation	0	0	0	100,000	(100,000)
22513-101-03-001-	Public Servants - Overseas Other Costs	0	0	0	100,000	(100,000)
22514-101-03-001-	Public Servants - Annual Leave Fares	238,425	303,000	303,000	303,000	0
22651-101-03-001-	Electricity	1,859,623	1,845,475	1,845,475	2,045,475	(200,000)
22653-101-03-001-	Postal Charges	5,700	15,000	0	15,000	(15,000)
22655-101-03-001-	Telephone and Faxes	686,323	680,000	680,000	680,000	0
22656-101-03-001-	Water	627,499	373,000	1,073,000	500,000	573,000
22810-101-03-001-	Monitoring & Evaluation	0	0	0	599,057	(599,057)
23011-101-03-001-	Capex - Office Equipment	54,614	97,000	97,000	100,000	(3,000)
23013-101-03-001-	Capex - Computer Software and Hardware	100,000	97,000	97,000	97,000	0
27001-101-03-001-	House Rent	4,423,669	4,720,027	5,056,027	4,720,027	336,000
27004-101-03-001-	Office Rent	3,492,462	3,018,229	6,018,229	7,548,000	(1,529,771)
27005-101-03-001-	Security	210,609	260,000	463,916	260,000	203,916

Sub Total:	12,543,762	12,736,130	17,590,046	21,310,092	(3,720,046)
Other Charges Sub Total:	12,543,762	12,736,130	17,590,046	21,310,092	(3,720,046)
EXPENDITURE TOTAL	13,740,866	16,148,904	21,002,820	26,227,658	(5,224,838)

SIG RECURRENT ESTIMATES 2026

HEAD:03 MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT

030 Veterinary and Livestock

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-03-030-	Salaries - Public Servants	1,226,773	1,387,673	1,387,673	1,326,820	60,853
21202-101-03-030-	Housing Allowance - Public Servants	86,888	138,584	138,584	70,095	68,489
21205-101-03-030-	Various Allowances - Public Servants	15,650	397,973	397,973	155,786	242,187
21301-101-03-030-	NPF-Employer's contribution	99,500	124,073	124,073	118,443	5,630
21302-101-03-030-	Overtime	0	26,031	26,031	26,536	(505)
	Salaries Sub Total:	1,428,811	2,074,334	2,074,334	1,697,680	376,654
	Payroll Charges Sub Total:	1,428,811	2,074,334	2,074,334	1,697,680	376,654
	Other Charges					
22109-101-03-030-	Printing, stationary & photocopying	3,624	24,438	24,438	47,556	(23,118)
22202-101-03-030-	Drugs & Dressings	0	0	0	40,000	(40,000)
22205-101-03-030-	Office Stationery	24,628	42,276	42,276	38,048	4,228
22301-101-03-030-	Maintain - Non-Residential Buildings	13,500	85,030	85,030	85,030	0
22302-101-03-030-	Maintain - Residential Buildings	0	0	0	200,000	(200,000)
22508-101-03-030-	Public Servants - Local Fares	7,872	25,309	25,309	47,778	(22,469)
22514-101-03-030-	Public Servants - Annual Leave Fares	226,800	169,169	169,169	169,169	0
22602-101-03-030-	Freight	0	0	0	50,000	(50,000)
22901-101-03-030-	Uniform & Protective Clothes	0	9,384	9,384	30,000	(20,616)
23011-101-03-030-	Capex - Office Equipment	10,886	30,772	30,772	30,772	0
23013-101-03-030-	Capex - Computer Software and Hardware	3,700	28,392	28,392	50,000	(21,608)
25021-101-03-030-	Government Livestock Grant	386,314	448,926	298,926	448,926	(150,000)
22211-101-03-030-	Fuel	57,557	63,121	63,121	0	63,121

22404-101-03-030-	Training - Other	5,831	20,280	20,280	0	20,280
	Sub Total:	740,713	947,097	797,097	1,237,280	(440,183)
	Other Charges Sub Total:	740,713	947,097	797,097	1,237,280	(440,183)
	EXPENDITURE TOTAL	2,169,524	3,021,431	2,871,431	2,934,960	(63,529)

SIG RECURRENT ESTIMATES 2026

HEAD:03 MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT

031 Agriculture Research

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-03-031-	Salaries - Public Servants	1,394,677	1,280,479	1,280,479	1,372,009	(91,530)
21202-101-03-031-	Housing Allowance - Public Servants	73,890	132,591	132,591	192,054	(59,463)
21205-101-03-031-	Various Allowances - Public Servants	67,329	157,919	157,919	212,490	(54,571)
21301-101-03-031-	NPF-Employer's contribution	112,348	114,618	114,618	126,879	(12,261)
21302-101-03-031-	Overtime	2,113	23,480	23,480	25,669	(2,189)
21402-101-03-031-	Gratuity Benefits	10,125	0	0	26,568	(26,568)
	Salaries Sub Total:	1,660,482	1,709,087	1,709,087	1,955,669	(246,582)
	Payroll Charges Sub Total:	1,660,482	1,709,087	1,709,087	1,955,669	(246,582)
	Other Charges					
22105-101-03-031-	Consultancy Fees	0	0	0	100,000	(100,000)
22109-101-03-031-	Printing, stationary & photocopying	9,980	30,000	30,000	27,000	3,000
22114-101-03-031-	Software Licenses, Registrations & Subscriptions	0	7,000	7,000	49,300	(42,300)
22201-101-03-031-	Chemicals	0	0	0	50,000	(50,000)
22203-101-03-031-	General Stores & Spares	23,805	51,399	51,399	46,259	5,140
22301-101-03-031-	Maintain - Non-Residential Buildings	24,311	49,646	49,646	449,646	(400,000)
22302-101-03-031-	Maintain - Residential Buildings	36,415	48,985	48,985	248,985	(200,000)
22508-101-03-031-	Public Servants - Local Fares	0	25,000	25,000	22,500	2,500
22509-101-03-031-	Public Servants - Local Accommodation	0	30,000	30,000	27,000	3,000
22514-101-03-031-	Public Servants - Annual Leave Fares	331,600	97,248	97,248	97,248	0
22517-101-03-031-	Others - Local Other Costs	2,000	43,144	43,144	38,830	4,314
22802-101-03-031-	Laboratory Analysis	0	7,979	7,979	7,181	798

23011-101-03-031-	Capex - Office Equipment	10,100	10,102	10,102	10,102	0
23013-101-03-031-	Capex - Computer Software and Hardware	17,106	17,106	17,106	17,106	0
23014-101-03-031-	Capex - Specialised Equipment	0	18,699	18,699	68,699	(50,000)
23017-101-03-031-	Capex - Structures and Fencing	0	0	0	100,000	(100,000)
22211-101-03-031-	Fuel	28,900	43,000	43,000	0	43,000
22306-101-03-031-	Maintain - Motor Vehicles	38,280	47,400	47,400	0	47,400
22401-101-03-031-	Conferences, Seminars and Workshop	0	15,000	15,000	0	15,000
22402-101-03-031-	Training - In Service	0	14,600	14,600	0	14,600
Sub Total:		522,497	556,308	556,308	1,359,856	(803,548)
Other Charges Sub Total:		522,497	556,308	556,308	1,359,856	(803,548)
EXPENDITURE TOTAL		2,182,979	2,265,395	2,265,395	3,315,525	(1,050,130)

SIG RECURRENT ESTIMATES 2026

HEAD:03 MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT

032 Agriculture Biosecurity

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13247-101-03-032-	Quarantine/Fumigation Fees	1,650,752	(2,519,046)	2,519,046	2,519,046	0
13254-101-03-032-	Clearance Fees (vessels & aircraft)	210,425	(41,473)	41,473	533,930	(492,457)
	Sub Total:	1,861,177	(2,560,519)	2,560,519	3,052,976	(492,457)
	Income Sub Total:	1,861,177	(2,560,519)	2,560,519	3,052,976	(492,457)
	INCOME TOTAL:	1,861,177	(2,560,519)	2,560,519	3,052,976	(492,457)
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-03-032-	Salaries - Public Servants	1,636,601	1,925,632	1,925,632	1,905,799	19,833
21202-101-03-032-	Housing Allowance - Public Servants	49,463	157,484	157,484	111,331	46,153
21205-101-03-032-	Various Allowances - Public Servants	137,236	259,449	259,449	51,116	208,333
21208-101-03-032-	Special Duty Allowance - Public Servants	261,541	381,550	381,550	462,291	(80,741)
21301-101-03-032-	NPF-Employer's contribution	163,429	195,502	195,502	185,979	9,523
21302-101-03-032-	Overtime	206,136	0	0	1,691	(1,691)
21402-101-03-032-	Gratuity Benefits	46,745	28,102	28,102	0	28,102
	Salaries Sub Total:	2,501,150	2,947,719	2,947,719	2,718,207	229,512
	Payroll Charges Sub Total:	2,501,150	2,947,719	2,947,719	2,718,207	229,512
	Other Charges					
22105-101-03-032-	Consultancy Fees	0	0	0	100,000	(100,000)
22109-101-03-032-	Printing, stationary & photocopying	95,000	92,150	72,150	164,935	(92,785)
22201-101-03-032-	Chemicals	0	0	0	30,000	(30,000)
22205-101-03-032-	Office Stationery	47,687	48,500	48,500	43,650	4,850
22311-101-03-032-	Maintain - Other Equipment	9,870	30,000	10,000	20,000	(10,000)

22508-101-03-032-	Public Servants - Local Fares	0	30,000	30,000	77,000	(47,000)
22509-101-03-032-	Public Servants - Local Accommodation	2,863	20,000	20,000	68,000	(48,000)
22510-101-03-032-	Public Servants - Local Other costs	5,000	20,000	20,000	68,000	(48,000)
22513-101-03-032-	Public Servants - Overseas Other Costs	0	0	0	20,000	(20,000)
22514-101-03-032-	Public Servants - Annual Leave Fares	374,800	350,072	350,072	350,072	0
22901-101-03-032-	Uniform & Protective Clothes	0	0	0	20,000	(20,000)
23011-101-03-032-	Capex - Office Equipment	30,000	30,000	20,000	40,000	(20,000)
22110-101-03-032-	Publicity & promotions	5,000	20,000	0	0	0
22211-101-03-032-	Fuel	60,000	60,000	120,000	0	120,000
22212-101-03-032-	Disaster preparedness & relief	0	48,500	8,500	0	8,500
22301-101-03-032-	Maintain - Non-Residential Buildings	12,432	30,000	0	0	0
22306-101-03-032-	Maintain - Motor Vehicles	31,673	48,500	128,500	0	128,500
22401-101-03-032-	Conferences, Seminars and Workshop	26,584	30,000	30,000	0	30,000
Sub Total:		700,909	857,722	857,722	1,001,657	(143,935)
Other Charges Sub Total:		700,909	857,722	857,722	1,001,657	(143,935)
EXPENDITURE TOTAL		3,202,060	3,805,441	3,805,441	3,719,864	85,577

SIG RECURRENT ESTIMATES 2026

HEAD:03 MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT

033 Agriculture Information Unit

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-03-033-	Salaries - Public Servants	76,654	116,721	116,721	186,368	(69,647)
21202-101-03-033-	Housing Allowance - Public Servants	11,415	15,000	15,000	16,507	(1,507)
21205-101-03-033-	Various Allowances - Public Servants	0	2,268	2,268	3,727	(1,459)
21301-101-03-033-	NPF-Employer's contribution	6,605	9,972	9,972	15,775	(5,803)
21302-101-03-033-	Overtime	0	2,268	2,268	3,727	(1,459)
	Salaries Sub Total:	94,675	146,229	146,229	226,104	(79,875)
	Payroll Charges Sub Total:	94,675	146,229	146,229	226,104	(79,875)
	Other Charges					
22109-101-03-033-	Printing, stationary & photocopying	0	7,650	7,650	49,235	(41,585)
22112-101-03-033-	Subscriptions	4,500	15,000	15,000	13,500	1,500
22205-101-03-033-	Office Stationery	5,236	7,650	7,650	16,885	(9,235)
22508-101-03-033-	Public Servants - Local Fares	0	0	0	50,000	(50,000)
22509-101-03-033-	Public Servants - Local Accommodation	0	0	0	50,000	(50,000)
22514-101-03-033-	Public Servants - Annual Leave Fares	21,100	43,743	43,743	43,743	0
23011-101-03-033-	Capex - Office Equipment	980	6,000	6,000	56,000	(50,000)
23013-101-03-033-	Capex - Computer Software and Hardware	0	0	0	50,000	(50,000)
23014-101-03-033-	Capex - Specialised Equipment	0	0	0	100,000	(100,000)
22110-101-03-033-	Publicity & promotions	125,915	122,220	122,220	0	122,220
	Sub Total:	157,731	202,263	202,263	429,363	(227,100)
	Other Charges Sub Total:	157,731	202,263	202,263	429,363	(227,100)
	EXPENDITURE TOTAL	252,406	348,492	348,492	655,467	(306,975)

SIG RECURRENT ESTIMATES 2026

HEAD:03 MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT

034 Agriculture Planning and Management

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-03-034-	Salaries - Public Servants	206,150	416,446	416,446	599,914	(183,468)
21202-101-03-034-	Housing Allowance - Public Servants	8,392	60,956	60,956	34,544	26,412
21205-101-03-034-	Various Allowances - Public Servants	(1,300)	97,333	97,333	11,998	85,335
21301-101-03-034-	NPF-Employer's contribution	16,310	44,576	44,576	49,384	(4,808)
21302-101-03-034-	Overtime	2,329	7,196	7,196	11,998	(4,802)
	Salaries Sub Total:	231,882	626,507	626,507	707,838	(81,331)
	Payroll Charges Sub Total:	231,882	626,507	626,507	707,838	(81,331)
	Other Charges					
22109-101-03-034-	Printing, stationary & photocopying	12,000	17,000	17,000	25,300	(8,300)
22205-101-03-034-	Office Stationery	0	0	0	20,000	(20,000)
22301-101-03-034-	Maintain - Non-Residential Buildings	0	4,250	4,250	4,250	0
22508-101-03-034-	Public Servants - Local Fares	5,000	30,500	30,500	61,950	(31,450)
22514-101-03-034-	Public Servants - Annual Leave Fares	42,200	25,985	25,985	95,315	(69,330)
22901-101-03-034-	Uniform & Protective Clothes	0	5,617	5,617	15,617	(10,000)
23011-101-03-034-	Capex - Office Equipment	2,800	17,101	17,101	37,101	(20,000)
23013-101-03-034-	Capex - Computer Software and Hardware	13,500	18,102	18,102	59,000	(40,898)
22110-101-03-034-	Publicity & promotions	0	7,750	7,750	0	7,750
22211-101-03-034-	Fuel	10,000	13,000	13,000	0	13,000
22401-101-03-034-	Conferences, Seminars and Workshop	6,431	9,992	9,992	0	9,992
22404-101-03-034-	Training - Other	5,831	12,930	12,930	0	12,930
	Sub Total:	97,763	162,227	162,227	318,533	(156,306)

Other Charges Sub Total:	97,763	162,227	162,227	318,533	(156,306)
EXPENDITURE TOTAL	329,645	788,734	788,734	1,026,371	(237,637)

SIG RECURRENT ESTIMATES 2026

HEAD:03 MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT

035 Agriculture Extension and Training

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-03-035-	Salaries - Public Servants	4,938,591	5,048,144	5,048,144	4,643,037	405,107
21202-101-03-035-	Housing Allowance - Public Servants	594,128	496,210	496,210	577,823	(81,613)
21205-101-03-035-	Various Allowances - Public Servants	592,593	1,241,436	1,241,436	1,319,136	(77,700)
21301-101-03-035-	NPF-Employer's contribution	428,005	419,392	419,392	489,044	(69,652)
21302-101-03-035-	Overtime	4,853	93,025	93,025	91,090	1,935
21402-101-03-035-	Gratuity Benefits	78,074	0	0	26,568	(26,568)
	Salaries Sub Total:	6,636,244	7,298,207	7,298,207	7,146,698	151,509
	Payroll Charges Sub Total:	6,636,244	7,298,207	7,298,207	7,146,698	151,509
	Other Charges					
22109-101-03-035-	Printing, stationary & photocopying	44,148	44,148	44,148	39,733	4,415
22201-101-03-035-	Chemicals	0	0	0	50,000	(50,000)
22205-101-03-035-	Office Stationery	62,005	67,924	67,924	64,132	3,792
22207-101-03-035-	Tools	13,205	50,180	50,180	364,982	(314,802)
22209-101-03-035-	Livestock	12,560	44,730	44,730	60,257	(15,527)
22210-101-03-035-	Plants	50,960	49,777	49,777	65,022	(15,245)
22301-101-03-035-	Maintain - Non-Residential Buildings	54,143	59,862	59,862	99,862	(40,000)
22302-101-03-035-	Maintain - Residential Buildings	0	87,300	87,300	100,000	(12,700)
22308-101-03-035-	Maintain - Office Equipment	9,800	41,125	41,125	41,125	0
22508-101-03-035-	Public Servants - Local Fares	32,398	49,898	49,898	64,908	(15,010)
22509-101-03-035-	Public Servants - Local Accommodation	28,400	97,000	97,000	121,198	(24,198)
22514-101-03-035-	Public Servants - Annual Leave Fares	1,025,900	478,951	478,951	478,951	0

22602-101-03-035-	Freight	7,700	25,800	25,800	85,800	(60,000)
22901-101-03-035-	Uniform & Protective Clothes	5,400	35,115	35,115	31,604	3,512
23008-101-03-035-	Capex - Canoes and Boats	79,148	89,156	89,156	89,156	0
23011-101-03-035-	Capex - Office Equipment	30,650	49,261	49,261	49,261	0
23013-101-03-035-	Capex - Computer Software and Hardware	16,650	20,221	20,221	50,000	(29,779)
23014-101-03-035-	Capex - Specialised Equipment	0	0	0	50,000	(50,000)
23015-101-03-035-	Capex - Other Equipment	15,650	29,674	29,674	49,674	(20,000)
22211-101-03-035-	Fuel	226,763	283,871	283,871	0	283,871
22306-101-03-035-	Maintain - Motor Vehicles	70,974	116,083	116,083	0	116,083
22401-101-03-035-	Conferences, Seminars and Workshop	3,818	79,089	79,089	0	79,089
22402-101-03-035-	Training - In Service	48,200	48,281	48,281	0	48,281
22404-101-03-035-	Training - Other	14,300	14,443	14,443	0	14,443
Sub Total:		1,852,773	1,861,889	1,861,889	1,955,665	(93,776)
Other Charges Sub Total:		1,852,773	1,861,889	1,861,889	1,955,665	(93,776)
EXPENDITURE TOTAL		8,489,016	9,160,096	9,160,096	9,102,363	57,733

HEAD:04 OFFICE OF THE AUDITOR GENERAL

SIG RECURRENT ESTIMATES 2026

HEAD:04 OFFICE OF THE AUDITOR GENERAL

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					

MINISTRY SUMMARY

INCOME TOTAL	544,370	1,886,753	1,886,753	6,668,027	(4,781,274)
EXPENDITURE TOTAL	4,121,015	15,214,909	15,214,909	14,704,197	510,713
Payroll Charges	2,358,839	5,723,377	5,723,377	5,388,223	335,154
Salaries	2,358,839	5,723,377	5,723,377	5,388,223	335,154
Other Charges	1,762,176	9,491,532	9,491,532	9,315,974	175,559
NETT TOTAL	(3,576,645)	(13,328,156)	(13,328,156)	(8,036,170)	(5,291,987)

SIG RECURRENT ESTIMATES 2026

HEAD:04 OFFICE OF THE AUDITOR GENERAL

040 Statutory Services

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13251-101-04-040-	Fees and Charges	39,000	(8,001)	8,001	36,000	(27,999)
13253-101-04-040-	Audit Fees	505,370	(1,878,752)	1,878,752	6,632,027	(4,753,275)
	Sub Total:	544,370	(1,886,753)	1,886,753	6,668,027	(4,781,274)
	Income Sub Total:	544,370	(1,886,753)	1,886,753	6,668,027	(4,781,274)
	INCOME TOTAL:	544,370	(1,886,753)	1,886,753	6,668,027	(4,781,274)
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21101-101-04-040-	Salaries - Statutory	653,000	653,000	653,000	653,000	0
21102-101-04-040-	Salaries - Public Servants	1,021,835	2,494,716	2,494,716	2,670,723	(176,007)
21201-101-04-040-	Housing Allowance - Statutory	180,000	180,000	180,000	180,000	0
21202-101-04-040-	Housing Allowance - Public Servants	17,818	662,839	662,839	460,407	202,432
21204-101-04-040-	Various Allowances - Statutory	30,200	25,000	25,000	113,700	(88,700)
21205-101-04-040-	Various Allowances - Public Servants	88,290	1,151,823	1,151,823	559,457	592,366
21209-101-04-040-	Sitting Allowances	0	0	0	24,000	(24,000)
21301-101-04-040-	NPF-Employer's contribution	136,177	313,404	313,404	303,996	9,408
21302-101-04-040-	Overtime	2,969	35,450	35,450	47,200	(11,750)
21402-101-04-040-	Gratuity Benefits	228,550	207,145	207,145	326,898	(119,753)
21403-101-04-040-	Long Service Benefits	0	0	0	48,842	(48,842)
	Salaries Sub Total:	2,358,839	5,723,377	5,723,377	5,388,223	335,154
	Payroll Charges Sub Total:	2,358,839	5,723,377	5,723,377	5,388,223	335,154
	Other Charges					
22102-101-04-040-	Audit fees	0	4,756,555	4,756,555	5,455,247	(698,692)

22105-101-04-040-	Consultancy Fees	0	1,028,756	1,028,756	414,000	614,756
22109-101-04-040-	Printing, stationary & photocopying	26,425	80,000	80,000	71,964	8,036
22110-101-04-040-	Publicity & promotions	28,168	40,000	46,500	34,200	12,300
22112-101-04-040-	Subscriptions	48,516	270,150	57,650	130,671	(73,021)
22117-101-04-040-	Entertainment	600	3,000	3,000	4,500	(1,500)
22205-101-04-040-	Office Stationery	3,684	45,000	45,000	9,754	35,246
22211-101-04-040-	Fuel	6,400	46,560	46,560	36,000	10,560
22301-101-04-040-	Maintain - Non-Residential Buildings	33,040	90,000	90,000	89,000	1,000
22306-101-04-040-	Maintain - Motor Vehicles	685	50,000	50,000	31,500	18,500
22308-101-04-040-	Maintain - Office Equipment	0	20,000	20,000	22,500	(2,500)
22314-101-04-040-	Software Support and Maintenance	15,196	33,758	33,758	18,100	15,658
22401-101-04-040-	Conferences, Seminars and Workshop	11,483	30,000	30,000	49,627	(19,627)
22404-101-04-040-	Training - Other	8,955	104,981	104,981	85,050	19,931
22508-101-04-040-	Public Servants - Local Fares	65,664	75,000	75,000	105,660	(30,660)
22509-101-04-040-	Public Servants - Local Accommodation	59,597	150,000	150,000	172,260	(22,260)
22510-101-04-040-	Public Servants - Local Other costs	82,896	85,000	85,000	90,090	(5,090)
22511-101-04-040-	Public Servants - Overseas Fares	19,134	0	0	37,490	(37,490)
22512-101-04-040-	Public Servants - Overseas Accommodation	0	0	0	16,361	(16,361)
22513-101-04-040-	Public Servants - Overseas Other Costs	18,376	0	0	22,140	(22,140)
22514-101-04-040-	Public Servants - Annual Leave Fares	194,706	450,000	450,000	450,200	(200)
22651-101-04-040-	Electricity	417,843	401,892	471,892	410,000	61,892
22655-101-04-040-	Telephone and Faxes	14,663	30,000	30,000	32,000	(2,000)
22656-101-04-040-	Water	42,816	70,000	156,000	75,000	81,000
22901-101-04-040-	Uniform & Protective Clothes	0	50,000	100,000	30,259	69,741
23011-101-04-040-	Capex - Office Equipment	0	90,000	90,000	153,000	(63,000)
23013-101-04-040-	Capex - Computer Software and Hardware	0	90,000	90,000	91,000	(1,000)
27001-101-04-040-	House Rent	663,330	1,400,880	1,400,880	1,178,400	222,480
Sub Total:		1,762,176	9,491,532	9,491,532	9,315,974	175,559
Other Charges Sub Total:		1,762,176	9,491,532	9,491,532	9,315,974	175,559
EXPENDITURE TOTAL		4,121,015	15,214,909	15,214,909	14,704,197	510,713

**HEAD 04 OFFICE OF THE AUDITOR GENERAL
(BUDGET SUPPORT)**

SIG RECURRENT ESTIMATES 2026

HEAD:04 OFFICE OF THE AUDITOR GENERAL (BUDGET SUPPORT)

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					
<u>MINISTRY SUMMARY</u>					
INCOME TOTAL	0	0	2,155,771	1,530,000	625,771
EXPENDITURE TOTAL	0	0	2,155,771	1,530,000	625,771
Payroll Charges	0	0	0	0	0
Salaries	0	0	0	0	0
Other Charges	0	0	2,155,771	1,530,000	625,771
NETT TOTAL	0	0	0	0	0

SIG RECURRENT ESTIMATES 2026

HEAD:04 OFFICE OF THE AUDITOR GENERAL (BUDGET SUPPORT)		040 Statutory Services				
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
	From foreign governments-NZAid					
202-04-040-2019-12100	From foreign governments	0	0	2,155,771	1,530,000	625,771
	INCOME TOTAL:	0	0	2,155,771	1,530,000	625,771
	EXPENDITURE					
	Other Charges					
	From foreign governments-NZAid					
202-04-040-2019-22105	Consultancy Fees	0	0	2,155,771	1,530,000	625,771
	EXPENDITURE TOTAL	0	0	2,155,771	1,530,000	625,771

**HEAD:05 MINISTRY OF EDUCATION AND HUMAN
RESOURCES DEVELOPMENT**

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					
<u>MINISTRY SUMMARY</u>					
INCOME TOTAL	140,029	(155,962)	155,962	32,670	123,292
EXPENDITURE TOTAL	1,095,532,067	1,179,345,759	1,189,945,759	1,318,813,537	(128,867,778)
Payroll Charges	695,454,731	669,533,840	671,533,840	855,813,468	(184,279,628)
Salaries	695,454,731	669,533,840	671,533,840	855,813,468	(184,279,628)
Other Charges	400,442,167	510,394,959	518,994,959	463,000,069	55,994,890
NETT TOTAL	(1,095,392,038)	(1,179,501,721)	(1,189,789,797)	(1,318,780,867)	128,991,070

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

001 Central Headquarters & Administration

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
11491-101-05-001-	Research Fees	24,979	32,670	32,670	32,670	0
11493-101-05-001-	Examination Fees	115,050	123,292	123,292	0	123,292
	Sub Total:	140,029	155,962	155,962	32,670	123,292
	Income Sub Total:	140,029	155,962	155,962	32,670	123,292
	INCOME TOTAL:	140,029	155,962	155,962	32,670	123,292
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-001-	Salaries - Public Servants	992,711	2,182,509	2,182,509	1,363,232	819,277
21202-101-05-001-	Housing Allowance - Public Servants	324,039	714,419	714,419	410,513	303,906
21205-101-05-001-	Various Allowances - Public Servants	538,375	1,193,237	1,193,237	745,365	447,872
21301-101-05-001-	NPF-Employers contribution	114,789	242,725	242,725	154,528	88,197
21302-101-05-001-	Overtime	43,516	29,437	29,437	17,267	12,170
21402-101-05-001-	Gratuity Benefits	9,437	189,490	189,490	149,963	39,527
21403-101-05-001-	Long Service Benefits	9,880,051	369,420	369,420	728,175	(358,755)
	Salaries Sub Total:	11,902,917	4,921,237	4,921,237	3,569,043	1,352,194
	Payroll Charges Sub Total:	11,902,917	4,921,237	4,921,237	3,569,043	1,352,194
	Other Charges					
22109-101-05-001-	Printing, stationary & photocopying	358,600	349,596	349,596	314,636	34,960
22110-101-05-001-	Publicity & promotions	248,771	409,109	409,109	231,476	177,634
22205-101-05-001-	Office Stationery	162,289	528,586	528,586	475,727	52,859
22211-101-05-001-	Fuel	120,010	290,940	290,940	261,846	29,094
22212-101-05-001-	Disaster preparedness & relief	0	1,067,000	178,120	420,300	(242,180)
22514-101-05-001-	Public Servants - Annual Leave Fares	319,115	1,897,593	1,897,593	2,419,800	(522,207)
22517-101-05-001-	Others - Local Other Costs	153,592	153,495	153,495	138,146	15,350
22651-101-05-001-	Electricity	2,172,868	2,205,900	2,205,900	2,205,900	0

22655-101-05-001-	Telephone and Faxes	522,089	540,539	540,539	540,539	0
22656-101-05-001-	Water	312,082	319,130	319,130	319,130	0
27001-101-05-001-	House Rent	6,154,680	7,332,400	7,332,400	6,800,000	532,400
27004-101-05-001-	Office Rent	4,660,689	5,237,142	5,237,142	5,237,142	0
22107-101-05-001-	Insurance	0	35,700	35,700	0	35,700
22306-101-05-001-	Maintain - Motor Vehicles	0	73,296	73,296	0	73,296
Sub Total:		15,184,784	20,440,426	19,551,546	19,364,642	186,904
Other Charges Sub Total:		15,184,784	20,440,426	19,551,546	19,364,642	186,904
EXPENDITURE TOTAL		27,087,701	25,361,663	24,472,783	22,933,685	1,539,098

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

002 Accounts

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-002-	Salaries - Public Servants	425,512	484,596	484,596	542,536	(57,940)
21202-101-05-002-	Housing Allowance - Public Servants	6,176	33,063	33,063	30,291	2,772
21205-101-05-002-	Various Allowances - Public Servants	32,805	63,016	63,016	10,851	52,165
21301-101-05-002-	NPF-Employers contribution	37,147	48,303	48,303	44,590	3,713
21302-101-05-002-	Overtime	52,236	7,895	7,895	10,851	(2,956)
	Salaries Sub Total:	553,877	636,873	636,873	639,119	(2,246)
	Payroll Charges Sub Total:	553,877	636,873	636,873	639,119	(2,246)
	Other Charges					
22112-101-05-002-	Subscriptions	0	20,000	20,000	18,000	2,000
22252-101-05-002-	Plant & Vehicles Hire	71,188	30,600	30,600	27,540	3,060
22407-101-05-002-	Training - Provincial	0	73,908	23,908	196,065	(172,157)
22517-101-05-002-	Others - Local Other Costs	161,998	290,816	90,816	138,087	(47,271)
22602-101-05-002-	Freight	71,000	356,466	356,466	230,760	125,706
22109-101-05-002-	Printing, stationary & photocopying	187,100	186,531	186,531	0	186,531
22205-101-05-002-	Office Stationery	0	2,550	2,550	0	2,550
22509-101-05-002-	Public Servants - Local Accommodation	0	8,100	8,100	0	8,100
	Sub Total:	491,286	968,971	718,971	610,452	108,519
	Other Charges Sub Total:	491,286	968,971	718,971	610,452	108,519
	EXPENDITURE TOTAL	1,045,163	1,605,844	1,355,844	1,249,571	106,273

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

003 Internal Audit

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-003-	Salaries - Public Servants	171,522	261,853	261,853	216,295	45,558
21202-101-05-003-	Housing Allowance - Public Servants	0	27,642	27,642	4,428	23,214
21205-101-05-003-	Various Allowances - Public Servants	3,325	58,561	58,561	4,326	54,235
21301-101-05-003-	NPF-Employers contribution	15,278	30,523	30,523	17,203	13,320
21302-101-05-003-	Overtime	0	4,769	4,769	4,326	443
	Salaries Sub Total:	190,125	383,348	383,348	246,578	136,770
	Payroll Charges Sub Total:	190,125	383,348	383,348	246,578	136,770
	Other Charges					
22508-101-05-003-	Public Servants - Local Fares	27,644	43,200	43,200	154,188	(110,988)
22509-101-05-003-	Public Servants - Local Accommodation	17,270	32,400	32,400	39,600	(7,200)
22510-101-05-003-	Public Servants - Local Other costs	270,000	261,900	261,900	21,672	240,228
22112-101-05-003-	Subscriptions	0	4,500	4,500	0	4,500
	Sub Total:	314,914	342,000	342,000	215,460	126,540
	Other Charges Sub Total:	314,914	342,000	342,000	215,460	126,540
	EXPENDITURE TOTAL	505,039	725,348	725,348	462,038	263,310

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

004 Human Resource

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-004-	Salaries - Public Servants	278,000	279,208	279,208	279,208	0
21202-101-05-004-	Housing Allowance - Public Servants	(1,300)	63,000	63,000	84,000	(21,000)
21205-101-05-004-	Various Allowances - Public Servants	19,473	130,634	130,634	166,484	(35,850)
21301-101-05-004-	NPF-Employers contribution	21,746	29,127	29,127	31,718	(2,591)
21302-101-05-004-	Overtime	5,174	4,179	4,179	3,711	468
21402-101-05-004-	Gratuity Benefits	0	0	0	28,102	(28,102)
	Salaries Sub Total:	323,093	506,148	506,148	593,223	(87,075)
	Payroll Charges Sub Total:	323,093	506,148	506,148	593,223	(87,075)
	Other Charges					
22404-101-05-004-	Training - Other	280,865	388,534	388,534	297,391	91,143
22517-101-05-004-	Others - Local Other Costs	49,680	98,222	98,222	63,900	34,322
	Sub Total:	330,545	486,756	486,756	361,291	125,465
	Other Charges Sub Total:	330,545	486,756	486,756	361,291	125,465
	EXPENDITURE TOTAL	653,639	992,904	992,904	954,514	38,390

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

005 Asset Management

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-005-	Salaries - Public Servants	183,542	356,597	356,597	391,166	(34,569)
21202-101-05-005-	Housing Allowance - Public Servants	6,417	36,668	36,668	16,025	20,643
21205-101-05-005-	Various Allowances - Public Servants	65	60,456	60,456	7,823	52,633
21301-101-05-005-	NPF-Employers contribution	14,249	38,590	38,590	31,713	6,877
21302-101-05-005-	Overtime	0	6,664	6,664	7,823	(1,159)
	Salaries Sub Total:	204,273	498,975	498,975	454,550	44,425
	Payroll Charges Sub Total:	204,273	498,975	498,975	454,550	44,425
	Other Charges					
22301-101-05-005-	Maintain - Non Residential Buildings	593,783	1,296,370	4,705,532	2,550,000	2,155,532
22302-101-05-005-	Maintain - Residential Buildings	81,263	195,940	195,940	220,294	(24,354)
22306-101-05-005-	Maintain - Motor Vehicles	154,069	261,900	261,900	270,000	(8,100)
22508-101-05-005-	Public Servants - Local Fares	34,870	40,500	40,500	0	40,500
22509-101-05-005-	Public Servants - Local Accommodation	34,750	40,500	40,500	0	40,500
22510-101-05-005-	Public Servants - Local Other costs	21,399	29,700	29,700	0	29,700
22517-101-05-005-	Others - Local Other Costs	0	110,800	110,800	0	110,800
	Sub Total:	920,133	1,975,710	5,384,872	3,040,294	2,344,578
	Other Charges Sub Total:	920,133	1,975,710	5,384,872	3,040,294	2,344,578
	EXPENDITURE TOTAL	1,124,406	2,474,685	5,883,847	3,494,844	2,389,003

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

051 National Scholarship Division

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-051-	Salaries - Public Servants	570,510	591,855	591,855	507,620	84,235
21205-101-05-051-	Various Allowances - Public Servants	9,476	136,810	136,810	10,152	126,658
21301-101-05-051-	NPF-Employers contribution	60,718	54,221	54,221	39,524	14,697
21302-101-05-051-	Overtime	219,326	10,432	10,432	10,152	280
21202-101-05-051-	Housing Allowance - Public Servants	9,433	72,433	72,433	0	72,433
	Salaries Sub Total:	869,463	865,751	865,751	567,448	298,303
	Payroll Charges Sub Total:	869,463	865,751	865,751	567,448	298,303
	Other Charges					
22112-101-05-051-	Subscriptions	11,799,630	13,329,864	13,329,864	11,096,878	2,232,986
22404-101-05-051-	Training - Other	104,013,605	147,923,300	127,923,300	102,842,546	25,080,754
22405-101-05-051-	Training - Overseas	72,817,177	95,322,700	115,322,700	91,261,946	24,060,754
22510-101-05-051-	Public Servants - Local Other costs	926,987	1,161,866	819,866	802,679	17,187
22518-101-05-051-	Others - Overseas Fares	3,251,028	6,478,145	6,478,145	4,586,188	1,891,957
25022-101-05-051-	MP Scholarships Award Grant	19,584,660	20,000,000	20,000,000	30,000,000	(10,000,000)
	Sub Total:	212,393,087	284,215,875	283,873,875	240,590,237	43,283,638
	Other Charges Sub Total:	212,393,087	284,215,875	283,873,875	240,590,237	43,283,638
	EXPENDITURE TOTAL	213,262,550	285,081,626	284,739,626	241,157,685	43,581,941

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

052 National Commission of UNESCO

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-052-	Salaries - Public Servants	61,846	135,437	135,437	135,437	0
21205-101-05-052-	Various Allowances - Public Servants	(250)	2,709	2,709	2,709	0
21301-101-05-052-	NPF-Employers contribution	4,650	10,564	10,564	10,564	0
	Salaries Sub Total:	66,246	148,710	148,710	148,710	0
	Payroll Charges Sub Total:	66,246	148,710	148,710	148,710	0
	Other Charges					
22112-101-05-052-	Subscriptions	106,286	400,000	200,000	189,000	11,000
22401-101-05-052-	Conferences, Seminars and Workshop	721,861	748,821	748,821	463,892	284,930
22517-101-05-052-	Others - Local Other Costs	154,772	349,200	349,200	341,892	7,308
22508-101-05-052-	Public Servants - Local Fares	9,298	21,600	21,600	0	21,600
22509-101-05-052-	Public Servants - Local Accommodation	0	16,200	16,200	0	16,200
22510-101-05-052-	Public Servants - Local Other costs	0	27,000	27,000	0	27,000
22516-101-05-052-	Others - Local Accommodation	0	16,200	16,200	0	16,200
	Sub Total:	992,217	1,579,021	1,379,021	994,784	384,238
	Other Charges Sub Total:	992,217	1,579,021	1,379,021	994,784	384,238
	EXPENDITURE TOTAL	1,058,462	1,727,731	1,527,731	1,143,494	384,238

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

053 Technical and Vocational Training HQ

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-053-	Salaries - Public Servants	111,388	121,471	121,471	67,112	54,359
21205-101-05-053-	Various Allowances - Public Servants	27,098	2,429	2,429	1,342	1,087
21301-101-05-053-	NPF-Employers contribution	8,886	9,475	9,475	5,164	4,311
21302-101-05-053-	Overtime	0	2,429	2,429	1,342	1,087
	Salaries Sub Total:	147,372	135,804	135,804	74,960	60,844
	Payroll Charges Sub Total:	147,372	135,804	135,804	74,960	60,844
	EXPENDITURE TOTAL	147,372	135,804	135,804	74,960	60,844

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

054 Early Childhood Education

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-054-	Salaries - Public Servants	45,704,846	45,080,401	45,080,401	56,913,694	(11,833,293)
21202-101-05-054-	Housing Allowance - Public Servants	5,098,311	4,260,906	4,260,906	4,625,525	(364,619)
21205-101-05-054-	Various Allowances - Public Servants	2,591,752	1,626,095	1,626,095	1,686,552	(60,457)
21301-101-05-054-	NPF-Employers contribution	4,004,832	3,822,555	3,822,555	1,004,608	2,817,947
	Salaries Sub Total:	57,399,741	54,789,957	54,789,957	64,230,379	(9,440,422)
	Payroll Charges Sub Total:	57,399,741	54,789,957	54,789,957	64,230,379	(9,440,422)
	Other Charges					
25002-101-05-054-	ECE Grant	1,890,665	1,955,000	2,055,000	1,955,000	100,000
	Sub Total:	1,890,665	1,955,000	2,055,000	1,955,000	100,000
	Other Charges Sub Total:	1,890,665	1,955,000	2,055,000	1,955,000	100,000
	EXPENDITURE TOTAL	59,290,406	56,744,957	56,844,957	66,185,379	(9,340,422)

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

055 Education Resource Unit

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-055-	Salaries - Public Servants	331,131	341,296	341,296	348,034	(6,738)
21202-101-05-055-	Housing Allowance - Public Servants	(1,300)	0	0	8,856	(8,856)
21205-101-05-055-	Various Allowances - Public Servants	7,515	6,826	6,826	6,961	(135)
21301-101-05-055-	NPF-Employers contribution	26,200	26,621	26,621	27,811	(1,190)
21302-101-05-055-	Overtime	11,510	6,826	6,826	6,961	(135)
	Salaries Sub Total:	375,055	381,569	381,569	398,623	(17,054)
	Payroll Charges Sub Total:	375,055	381,569	381,569	398,623	(17,054)
	Other Charges					
22109-101-05-055-	Printing, stationary & photocopying	624,421	679,000	679,000	288,000	391,000
22401-101-05-055-	Conferences, Seminars and Workshop	20,728	47,391	47,391	46,439	952
22517-101-05-055-	Others - Local Other Costs	199,054	613,479	613,479	180,720	432,759
22205-101-05-055-	Office Stationery	7,445	9,435	9,435	0	9,435
22508-101-05-055-	Public Servants - Local Fares	0	39,083	39,083	0	39,083
22509-101-05-055-	Public Servants - Local Accommodation	0	32,400	32,400	0	32,400
22510-101-05-055-	Public Servants - Local Other costs	0	10,210	10,210	0	10,210
	Sub Total:	851,647	1,430,998	1,430,998	515,159	915,839
	Other Charges Sub Total:	851,647	1,430,998	1,430,998	515,159	915,839
	EXPENDITURE TOTAL	1,226,703	1,812,567	1,812,567	913,782	898,785

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

056 National Education Board

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Other Charges					
22517-101-05-056-	Others - Local Other Costs	0	457,015	57,015	276,043	(219,028)
22903-101-05-056-	Meeting Expenses	0	43,989	43,989	39,590	4,399
	Sub Total:	0	501,004	101,004	315,633	(214,629)
	Other Charges Sub Total:	0	501,004	101,004	315,633	(214,629)
	EXPENDITURE TOTAL	0	501,004	101,004	315,633	(214,629)

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

057 School Services Unit

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Other Charges					
22517-101-05-057-	Others - Local Other Costs	275,623	136,389	1,136,389	533,250	603,139
25027-101-05-057-	Sports Grant	0	1,000,000	0	1,000,000	(1,000,000)
22109-101-05-057-	Printing, stationary & photocopying	0	11,000	11,000	0	11,000
22205-101-05-057-	Office Stationery	0	5,800	5,800	0	5,800
22401-101-05-057-	Conferences, Seminars and Workshop	205,970	58,080	58,080	0	58,080
22508-101-05-057-	Public Servants - Local Fares	74,920	144,569	144,569	0	144,569
22509-101-05-057-	Public Servants - Local Accommodation	150,500	174,425	174,425	0	174,425
22510-101-05-057-	Public Servants - Local Other costs	92,200	142,590	142,590	0	142,590
	Sub Total:	799,213	1,672,853	1,672,853	1,533,250	139,603
	Other Charges Sub Total:	799,213	1,672,853	1,672,853	1,533,250	139,603
	EXPENDITURE TOTAL	799,213	1,672,853	1,672,853	1,533,250	139,603

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

058 Information Services Unit

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-058-	Salaries - Public Servants	434,112	452,357	452,357	452,357	0
21202-101-05-058-	Housing Allowance - Public Servants	0	0	0	8,856	(8,856)
21205-101-05-058-	Various Allowances - Public Servants	9,850	0	0	9,047	(9,047)
21301-101-05-058-	NPF-Employers contribution	32,799	35,284	35,284	35,948	(664)
21302-101-05-058-	Overtime	3,211	9,047	9,047	9,047	0
	Salaries Sub Total:	479,972	496,688	496,688	515,255	(18,567)
	Payroll Charges Sub Total:	479,972	496,688	496,688	515,255	(18,567)
	Other Charges					
22109-101-05-058-	Printing, stationary & photocopying	345,783	349,200	349,200	78,660	270,540
22517-101-05-058-	Others - Local Other Costs	114,770	115,236	115,236	399,834	(284,598)
23013-101-05-058-	Capex - Computer Software and Hardware	1,309,097	2,047,507	1,847,507	759,302	1,088,205
22308-101-05-058-	Maintain - Office Equipment	40,850	40,937	40,937	0	40,937
22404-101-05-058-	Training - Other	18,573	53,487	53,487	0	53,487
22508-101-05-058-	Public Servants - Local Fares	8,620	224,404	24,404	0	24,404
22510-101-05-058-	Public Servants - Local Other costs	127,360	248,899	248,899	0	248,899
23011-101-05-058-	Capex - Office Equipment	45,771	147,735	147,735	0	147,735
	Sub Total:	2,010,824	3,227,405	2,827,405	1,237,796	1,589,609
	Other Charges Sub Total:	2,010,824	3,227,405	2,827,405	1,237,796	1,589,609
	EXPENDITURE TOTAL	2,490,796	3,724,093	3,324,093	1,753,051	1,571,042

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

059 Education Provider Support - Coordination & Improvement

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-059-	Salaries - Public Servants	249,658	267,346	267,346	396,768	(129,422)
21202-101-05-059-	Housing Allowance - Public Servants	5,910	7,210	7,210	15,140	(7,930)
21205-101-05-059-	Various Allowances - Public Servants	(1,300)	5,347	5,347	7,935	(2,588)
21301-101-05-059-	NPF-Employers contribution	19,168	21,394	21,394	32,083	(10,689)
21302-101-05-059-	Overtime	0	0	0	7,935	(7,935)
	Salaries Sub Total:	273,435	301,297	301,297	459,861	(158,564)
	Payroll Charges Sub Total:	273,435	301,297	301,297	459,861	(158,564)
	Other Charges					
22401-101-05-059-	Conferences, Seminars and Workshop	21,500	121,715	121,715	134,335	(12,620)
22517-101-05-059-	Others - Local Other Costs	0	40,500	40,500	124,701	(84,201)
22109-101-05-059-	Printing, stationary & photocopying	14,000	18,360	18,360	0	18,360
22404-101-05-059-	Training - Other	0	149,593	149,593	0	149,593
22508-101-05-059-	Public Servants - Local Fares	0	40,500	40,500	0	40,500
22509-101-05-059-	Public Servants - Local Accommodation	29,700	29,700	29,700	0	29,700
22510-101-05-059-	Public Servants - Local Other costs	0	10,800	10,800	0	10,800
	Sub Total:	65,200	411,168	411,168	259,036	152,132
	Other Charges Sub Total:	65,200	411,168	411,168	259,036	152,132
	EXPENDITURE TOTAL	338,635	712,465	712,465	718,897	(6,432)

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

060 Grants Unit

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-060-	Salaries - Public Servants	193,038	270,005	270,005	214,368	55,637
21202-101-05-060-	Housing Allowance - Public Servants	2,718	33,247	33,247	7,918	25,329
21205-101-05-060-	Various Allowances - Public Servants	(1,690)	58,725	58,725	4,287	54,438
21301-101-05-060-	NPF-Employers contribution	14,942	31,579	31,579	17,315	14,264
21302-101-05-060-	Overtime	3,993	4,932	4,932	4,287	645
	Salaries Sub Total:	213,000	398,488	398,488	248,175	150,313
	Payroll Charges Sub Total:	213,000	398,488	398,488	248,175	150,313
	Other Charges					
22404-101-05-060-	Training - Other	0	33,499	33,499	24,120	9,379
22510-101-05-060-	Public Servants - Local Other costs	0	261,900	61,900	217,489	(155,589)
22517-101-05-060-	Others - Local Other Costs	0	448,140	448,140	180,360	267,780
22508-101-05-060-	Public Servants - Local Fares	0	21,600	21,600	0	21,600
22509-101-05-060-	Public Servants - Local Accommodation	0	10,800	10,800	0	10,800
	Sub Total:	0	775,939	575,939	421,969	153,970
	Other Charges Sub Total:	0	775,939	575,939	421,969	153,970
	EXPENDITURE TOTAL	213,000	1,174,427	974,427	670,144	304,283

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

062 Strategic Support Division

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-062-	Salaries - Public Servants	451,376	490,953	490,953	426,021	64,932
21202-101-05-062-	Housing Allowance - Public Servants	15,731	44,336	44,336	38,104	6,232
21205-101-05-062-	Various Allowances - Public Servants	5,151	63,143	63,143	8,520	54,623
21301-101-05-062-	NPF-Employers contribution	35,724	49,644	49,644	36,087	13,557
21302-101-05-062-	Overtime	3,211	9,351	9,351	8,520	831
	Salaries Sub Total:	511,192	657,427	657,427	517,252	140,175
	Payroll Charges Sub Total:	511,192	657,427	657,427	517,252	140,175
	Other Charges					
22109-101-05-062-	Printing, stationary & photocopying	42,450	249,693	249,693	66,375	183,318
22401-101-05-062-	Conferences, Seminars and Workshop	335,286	341,808	341,808	151,200	190,608
22517-101-05-062-	Others - Local Other Costs	89,000	589,566	589,566	145,197	444,369
22508-101-05-062-	Public Servants - Local Fares	0	42,576	42,576	0	42,576
22509-101-05-062-	Public Servants - Local Accommodation	18,700	21,600	21,600	0	21,600
22510-101-05-062-	Public Servants - Local Other costs	0	16,200	16,200	0	16,200
	Sub Total:	485,436	1,261,443	1,261,443	362,772	898,671
	Other Charges Sub Total:	485,436	1,261,443	1,261,443	362,772	898,671
	EXPENDITURE TOTAL	996,628	1,918,870	1,918,870	880,024	1,038,846

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

063 SITESA Unit

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-063-	Salaries - Public Servants	0	0	0	989,627	(989,627)
21202-101-05-063-	Housing Allowance - Public Servants	0	0	0	396,196	(396,196)
21205-101-05-063-	Various Allowances - Public Servants	0	0	0	709,393	(709,393)
21301-101-05-063-	NPF-Employers contribution	0	59,138	59,138	122,675	(63,537)
21302-101-05-063-	Overtime	0	0	0	11,446	(11,446)
21402-101-05-063-	Gratuity Benefits	0	0	0	125,205	(125,205)
	Salaries Sub Total:	0	59,138	59,138	2,354,542	(2,295,404)
	Payroll Charges Sub Total:	0	59,138	59,138	2,354,542	(2,295,404)
	Other Charges					
22105-101-05-063-	Consultancy Fees	318,958	748,000	748,000	446,040	301,960
22109-101-05-063-	Printing, stationary & photocopying	264,875	279,931	279,931	207,227	72,704
22205-101-05-063-	Office Stationery	120,450	121,070	121,070	76,274	44,796
22401-101-05-063-	Conferences, Seminars and Workshop	58,027	149,997	149,997	329,175	(179,178)
22402-101-05-063-	Training - In Service	4,674	36,000	36,000	65,394	(29,394)
22510-101-05-063-	Public Servants - Local Other costs	86,206	233,514	233,514	97,997	135,518
22517-101-05-063-	Others - Local Other Costs	188,595	1,021,750	861,750	940,168	(78,418)
22903-101-05-063-	Meeting Expenses	0	320,100	320,100	207,900	112,200
23011-101-05-063-	Capex - Office Equipment	0	129,031	129,031	90,322	38,709
23013-101-05-063-	Capex - Computer Software and Hardware	0	114,131	274,131	79,892	194,239
25029-101-05-063-	RTC Development Grant	282,916	4,250,000	1,979,718	2,378,727	(399,009)
27004-101-05-063-	Office Rent	2,153,700	2,200,000	3,200,000	2,200,000	1,000,000
	Sub Total:	3,478,401	9,603,524	8,333,242	7,119,115	1,214,127
	Other Charges Sub Total:	3,478,401	9,603,524	8,333,242	7,119,115	1,214,127
	EXPENDITURE TOTAL	3,478,401	9,662,662	8,392,380	9,473,657	(1,081,277)

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

064 Curriculum Development Division

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-064-	Salaries - Public Servants	475,228	536,963	536,963	307,692	229,271
21202-101-05-064-	Housing Allowance - Public Servants	0	0	0	8,815	(8,815)
21205-101-05-064-	Various Allowances - Public Servants	47,846	10,739	10,739	6,154	4,585
21301-101-05-064-	NPF-Employers contribution	39,016	41,883	41,883	24,661	17,222
21302-101-05-064-	Overtime	37,436	10,739	10,739	6,154	4,585
	Salaries Sub Total:	599,527	600,324	600,324	353,476	246,848
	Payroll Charges Sub Total:	599,527	600,324	600,324	353,476	246,848
	Other Charges					
22404-101-05-064-	Training - Other	0	194,000	194,000	1,216,152	(1,022,152)
22514-101-05-064-	Public Servants - Annual Leave Fares	77,600	0	97,000	0	97,000
	Sub Total:	77,600	194,000	291,000	1,216,152	(925,152)
	Other Charges Sub Total:	77,600	194,000	291,000	1,216,152	(925,152)
	EXPENDITURE TOTAL	677,127	794,324	891,324	1,569,628	(678,304)

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

065 National Library

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-065-	Salaries - Public Servants	255,007	352,158	352,158	337,758	14,400
21202-101-05-065-	Housing Allowance - Public Servants	6,393	71,309	71,309	18,098	53,211
21205-101-05-065-	Various Allowances - Public Servants	12,080	132,016	132,016	9,355	122,661
21301-101-05-065-	NPF-Employers contribution	22,126	35,441	35,441	27,898	7,543
21302-101-05-065-	Overtime	21,294	5,638	5,638	6,755	(1,117)
	Salaries Sub Total:	316,899	596,562	596,562	399,864	196,698
	Payroll Charges Sub Total:	316,899	596,562	596,562	399,864	196,698
	Other Charges					
22112-101-05-065-	Subscriptions	0	5,970	5,970	3,761	2,209
22208-101-05-065-	Reference & Education Materials	51,120	161,849	54,849	31,500	23,349
22508-101-05-065-	Public Servants - Local Fares	0	10,800	10,800	51,007	(40,207)
22509-101-05-065-	Public Servants - Local Accommodation	0	5,400	5,400	21,420	(16,020)
22510-101-05-065-	Public Servants - Local Other costs	0	5,400	5,400	2,142	3,258
22517-101-05-065-	Others - Local Other Costs	4,080	18,274	18,274	21,017	(2,743)
22301-101-05-065-	Maintain - Non Residential Buildings	0	0	107,000	0	107,000
	Sub Total:	55,200	207,693	207,693	130,847	76,847
	Other Charges Sub Total:	55,200	207,693	207,693	130,847	76,847
	EXPENDITURE TOTAL	372,099	804,255	804,255	530,711	273,545

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

066 School Services - Secondary Sector

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-066-	Salaries - Public Servants	327,669	328,236	328,236	397,563	(69,327)
21202-101-05-066-	Housing Allowance - Public Servants	7,861	75,361	75,361	104,113	(28,752)
21205-101-05-066-	Various Allowances - Public Servants	(541)	140,297	140,297	179,701	(39,404)
21301-101-05-066-	NPF-Employers contribution	25,491	34,069	34,069	42,696	(8,627)
21302-101-05-066-	Overtime	4,351	5,077	5,077	5,658	(581)
21402-101-05-066-	Gratuity Benefits	0	0	0	34,398	(34,398)
	Salaries Sub Total:	364,831	583,040	583,040	764,129	(181,089)
	Payroll Charges Sub Total:	364,831	583,040	583,040	764,129	(181,089)
	EXPENDITURE TOTAL	364,831	583,040	583,040	764,129	(181,089)

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

067 School Services - Primary Sector

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-067-	Salaries - Public Servants	154,198	42,867	42,867	114,560	(71,693)
21205-101-05-067-	Various Allowances - Public Servants	21,548	857	857	2,291	(1,434)
21301-101-05-067-	NPF-Employers contribution	11,539	3,344	3,344	8,936	(5,592)
21302-101-05-067-	Overtime	0	857	857	2,291	(1,434)
	Salaries Sub Total:	187,285	47,925	47,925	128,078	(80,153)
	Payroll Charges Sub Total:	187,285	47,925	47,925	128,078	(80,153)
	EXPENDITURE TOTAL	187,285	47,925	47,925	128,078	(80,153)

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

068 King George VI School

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-068-	Salaries - Public Servants	348,705	364,459	364,459	336,820	27,639
21202-101-05-068-	Housing Allowance - Public Servants	3,387	3,907	3,907	4,145	(238)
21205-101-05-068-	Various Allowances - Public Servants	52,866	20,816	20,816	9,336	11,480
21208-101-05-068-	Special Duty Allowance - Public Servants	8,529	8,345	8,345	8,345	0
21301-101-05-068-	NPF-Employers contribution	34,833	29,735	29,735	26,778	2,957
21302-101-05-068-	Overtime	74,486	7,289	7,289	6,736	553
	Salaries Sub Total:	522,807	434,551	434,551	392,160	42,391
	Payroll Charges Sub Total:	522,807	434,551	434,551	392,160	42,391
	Other Charges					
22206-101-05-068-	Rations	1,799,999	1,746,000	1,746,000	1,571,400	174,600
22211-101-05-068-	Fuel	20,990	21,600	21,600	19,440	2,160
22517-101-05-068-	Others - Local Other Costs	328,381	318,577	418,577	286,719	131,858
22651-101-05-068-	Electricity	1,230,116	905,000	905,000	905,000	0
22656-101-05-068-	Water	2,736,510	1,285,000	3,085,000	1,285,000	1,800,000
	Sub Total:	6,115,997	4,276,177	6,176,177	4,067,559	2,108,618
	Other Charges Sub Total:	6,115,997	4,276,177	6,176,177	4,067,559	2,108,618
	EXPENDITURE TOTAL	6,638,804	4,710,728	6,610,728	4,459,719	2,151,009

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

069 Waimapuru National Secondary School

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-069-	Salaries - Public Servants	338,243	315,936	315,936	280,845	35,091
21202-101-05-069-	Housing Allowance - Public Servants	19,346	23,224	23,224	26,151	(2,927)
21205-101-05-069-	Various Allowances - Public Servants	36,144	11,872	11,872	5,617	6,255
21208-101-05-069-	Special Duty Allowance - Public Servants	6,024	8,338	8,338	8,338	0
21301-101-05-069-	NPF-Employers contribution	27,865	26,801	26,801	23,867	2,934
21302-101-05-069-	Overtime	0	6,319	6,319	5,617	702
	Salaries Sub Total:	427,621	392,490	392,490	350,435	42,055
	Payroll Charges Sub Total:	427,621	392,490	392,490	350,435	42,055
	Other Charges					
22206-101-05-069-	Rations	1,934,566	1,777,574	1,777,574	1,599,817	177,757
22211-101-05-069-	Fuel	187,252	189,392	269,392	170,453	98,939
22515-101-05-069-	Others - Local Fares	399,600	301,614	426,614	271,453	155,161
22517-101-05-069-	Others - Local Other Costs	537,985	627,155	627,155	564,440	62,716
	Sub Total:	3,059,403	2,895,735	3,100,735	2,606,162	494,574
	Other Charges Sub Total:	3,059,403	2,895,735	3,100,735	2,606,162	494,574
	EXPENDITURE TOTAL	3,487,025	3,288,225	3,493,225	2,956,597	536,629

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

071 SINU Support-Grant

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Other Charges					
25003-101-05-071-	SINU Grant	18,700,000	18,700,000	18,700,000	18,700,000	0
	Sub Total:	18,700,000	18,700,000	18,700,000	18,700,000	0
	Other Charges Sub Total:	18,700,000	18,700,000	18,700,000	18,700,000	0
	EXPENDITURE TOTAL	18,700,000	18,700,000	18,700,000	18,700,000	0

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

072 National Examination Assessment Division

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-072-	Salaries - Public Servants	631,654	639,256	639,256	613,940	25,316
21202-101-05-072-	Housing Allowance - Public Servants	5,764	6,069	6,069	8,856	(2,787)
21205-101-05-072-	Various Allowances - Public Servants	320	12,785	12,785	12,279	506
21301-101-05-072-	NPF-Employers contribution	72,033	50,317	50,317	48,552	1,765
21302-101-05-072-	Overtime	319,107	12,785	12,785	165,692	(152,907)
	Salaries Sub Total:	1,028,878	721,212	721,212	849,319	(128,107)
	Payroll Charges Sub Total:	1,028,878	721,212	721,212	849,319	(128,107)
	Other Charges					
22109-101-05-072-	Printing, stationary & photocopying	1,285,603	2,998,290	2,998,290	1,459,232	1,539,058
22205-101-05-072-	Office Stationery	240,355	262,611	262,611	246,870	15,741
22509-101-05-072-	Public Servants - Local Accommodation	97,200	213,676	213,676	432,000	(218,324)
22517-101-05-072-	Others - Local Other Costs	1,373,833	1,557,732	1,557,732	2,833,351	(1,275,619)
22602-101-05-072-	Freight	24,000	240,560	240,560	162,000	78,560
22903-101-05-072-	Meeting Expenses	2,039,281	3,201,000	3,201,000	2,831,292	369,708
22105-101-05-072-	Consultancy Fees	0	148,410	148,410	0	148,410
22401-101-05-072-	Conferences, Seminars and Workshop	0	42,676	42,676	0	42,676
22508-101-05-072-	Public Servants - Local Fares	0	49,927	49,927	0	49,927
	Sub Total:	5,060,272	8,714,882	8,714,882	7,964,745	750,137
	Other Charges Sub Total:	5,060,272	8,714,882	8,714,882	7,964,745	750,137
	EXPENDITURE TOTAL	6,089,150	9,436,094	9,436,094	8,814,064	622,030

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

073 Education Provider

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Other Charges					
22401-101-05-073-	Conferences, Seminars and Workshop	0	74,145	74,145	66,731	7,415
25001-101-05-073-	Church Education Authorities Grant	2,718,000	2,983,075	2,983,075	2,983,075	0
25011-101-05-073-	Provincial Grants	7,505,700	7,642,350	7,642,350	7,642,350	0
25037-101-05-073-	Provincial Education Coordination Office (PECO) Grant	0	150,000	150,000	200,000	(50,000)
	Sub Total:	10,223,700	10,849,570	10,849,570	10,892,156	(42,586)
	Other Charges Sub Total:	10,223,700	10,849,570	10,849,570	10,892,156	(42,586)
	EXPENDITURE TOTAL	10,223,700	10,849,570	10,849,570	10,892,156	(42,586)

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

074 Education Standard & Review

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-074-	Salaries - Public Servants	1,841,653	1,122,880	1,122,880	1,029,913	92,967
21202-101-05-074-	Housing Allowance - Public Servants	143,578	90,811	90,811	45,611	45,200
21205-101-05-074-	Various Allowances - Public Servants	157,316	155,958	155,958	20,598	135,360
21301-101-05-074-	NPF-Employers contribution	164,090	97,210	97,210	83,754	13,456
21302-101-05-074-	Overtime	221,638	20,970	20,970	20,598	372
	Salaries Sub Total:	2,528,275	1,487,829	1,487,829	1,200,474	287,355
	Payroll Charges Sub Total:	2,528,275	1,487,829	1,487,829	1,200,474	287,355
	Other Charges					
22109-101-05-074-	Printing, stationary & photocopying	99,960	138,898	138,898	412,693	(273,795)
22205-101-05-074-	Office Stationery	0	10,200	10,200	8,415	1,785
22508-101-05-074-	Public Servants - Local Fares	230,840	576,180	576,180	509,904	66,276
22509-101-05-074-	Public Servants - Local Accommodation	51,750	205,640	5,640	346,050	(340,410)
22510-101-05-074-	Public Servants - Local Other costs	227,306	730,690	730,690	218,385	512,305
	Sub Total:	609,856	1,661,608	1,461,608	1,495,447	(33,839)
	Other Charges Sub Total:	609,856	1,661,608	1,461,608	1,495,447	(33,839)
	EXPENDITURE TOTAL	3,138,131	3,149,437	2,949,437	2,695,921	253,516

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

075 Technical and Vocational Training

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-075-	Salaries - Public Servants	19,142,156	14,409,451	14,409,451	22,720,920	(8,311,469)
21202-101-05-075-	Housing Allowance - Public Servants	954,898	585,871	585,871	1,212,429	(626,558)
21205-101-05-075-	Various Allowances - Public Servants	1,503,285	1,142,821	1,142,821	1,183,107	(40,286)
21301-101-05-075-	NPF-Employers contribution	1,607,439	1,210,361	1,210,361	1,841,633	(631,272)
	Salaries Sub Total:	23,207,778	17,348,504	17,348,504	26,958,089	(9,609,585)
	Payroll Charges Sub Total:	23,207,778	17,348,504	17,348,504	26,958,089	(9,609,585)
	Other Charges					
25012-101-05-075-	T.V.E.T. Grant	3,271,193	3,124,520	3,124,520	3,124,520	0
25015-101-05-075-	Community Education Grant	0	172,375	172,375	172,375	0
	Sub Total:	3,271,193	3,296,895	3,296,895	3,296,895	0
	Other Charges Sub Total:	3,271,193	3,296,895	3,296,895	3,296,895	0
	EXPENDITURE TOTAL	26,478,971	20,645,399	20,645,399	30,254,984	(9,609,585)

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

076 Education Service - Primary

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-076-	Salaries - Public Servants	239,052,143	186,830,219	186,830,219	320,345,987	(133,515,768)
21202-101-05-076-	Housing Allowance - Public Servants	23,074,303	13,321,978	13,321,978	22,836,541	(9,514,563)
21205-101-05-076-	Various Allowances - Public Servants	18,120,322	9,780,809	9,780,809	10,071,687	(290,878)
21301-101-05-076-	NPF-Employers contribution	20,993,971	15,744,975	15,744,975	26,099,387	(10,354,412)
	Salaries Sub Total:	301,240,739	225,677,981	225,677,981	379,353,602	(153,675,621)
	Payroll Charges Sub Total:	301,240,739	225,677,981	225,677,981	379,353,602	(153,675,621)
	Other Charges					
25026-101-05-076-	Basic Education Grant	58,928,316	59,059,612	49,059,612	49,059,612	0
	Sub Total:	58,928,316	59,059,612	49,059,612	49,059,612	0
	Other Charges Sub Total:	58,928,316	59,059,612	49,059,612	49,059,612	0
	EXPENDITURE TOTAL	360,169,055	284,737,593	274,737,593	428,413,214	(153,675,621)

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

077 Education Service - Secondary

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-077-	Salaries - Public Servants	220,239,139	285,782,925	285,782,925	285,223,572	559,353
21202-101-05-077-	Housing Allowance - Public Servants	18,481,585	17,013,625	17,013,625	16,425,064	588,561
21203-101-05-077-	Housing Allowance - Elected Members	50,800	0	0	299,459	(299,459)
21205-101-05-077-	Various Allowances - Public Servants	17,382,324	12,930,793	12,930,793	13,311,418	(380,625)
21301-101-05-077-	NPF-Employers contribution	18,976,437	23,679,551	23,679,551	22,989,429	690,122
	Salaries Sub Total:	275,130,284	339,406,894	339,406,894	338,248,942	1,157,952
	Payroll Charges Sub Total:	275,130,284	339,406,894	339,406,894	338,248,942	1,157,952
	Other Charges					
25016-101-05-077-	Senior Education Grant	52,680,654	53,002,269	66,002,269	63,002,269	3,000,000
	Sub Total:	52,680,654	53,002,269	66,002,269	63,002,269	3,000,000
	Other Charges Sub Total:	52,680,654	53,002,269	66,002,269	63,002,269	3,000,000
	EXPENDITURE TOTAL	327,810,938	392,409,163	405,409,163	401,251,211	4,157,952

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

078 Teaching Service Division

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-078-	Salaries - Public Servants	819,318	951,389	951,389	916,689	34,700
21202-101-05-078-	Housing Allowance - Public Servants	6,022	76,671	76,671	103,121	(26,450)
21205-101-05-078-	Various Allowances - Public Servants	7,450	144,001	144,001	179,234	(35,233)
21301-101-05-078-	NPF-Employers contribution	73,255	82,583	82,583	82,883	(300)
21302-101-05-078-	Overtime	143,887	17,623	17,623	16,563	1,060
21402-101-05-078-	Gratuity Benefits	0	0	0	26,568	(26,568)
21403-101-05-078-	Long Service Benefits	10,292,392	8,000,000	10,000,000	8,000,000	2,000,000
	Salaries Sub Total:	11,342,324	9,272,267	11,272,267	9,325,058	1,947,209
	Payroll Charges Sub Total:	11,342,324	9,272,267	11,272,267	9,325,058	1,947,209
	Other Charges					
22109-101-05-078-	Printing, stationary & photocopying	504,050	509,250	509,250	36,000	473,250
22514-101-05-078-	Public Servants - Annual Leave Fares	144,400	14,000,000	18,000,000	17,735,554	264,446
22517-101-05-078-	Others - Local Other Costs	410,933	1,377,400	1,377,400	360,000	1,017,400
22903-101-05-078-	Meeting Expenses	27,410	121,735	121,735	43,825	77,910
	Sub Total:	1,086,793	16,008,385	20,008,385	18,175,379	1,833,006
	Other Charges Sub Total:	1,086,793	16,008,385	20,008,385	18,175,379	1,833,006
	EXPENDITURE TOTAL	12,429,117	25,280,652	31,280,652	27,500,437	3,780,215

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

079 Malaita Province

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-079-	Salaries - Public Servants	423,941	337,886	337,886	373,488	(35,602)
21202-101-05-079-	Housing Allowance - Public Servants	32,651	31,137	31,137	22,204	8,933
21205-101-05-079-	Various Allowances - Public Servants	59,840	6,758	6,758	7,470	(712)
21301-101-05-079-	NPF-Employers contribution	34,222	28,690	28,690	30,797	(2,107)
	Salaries Sub Total:	550,654	404,471	404,471	433,959	(29,488)
	Payroll Charges Sub Total:	550,654	404,471	404,471	433,959	(29,488)
	EXPENDITURE TOTAL	550,654	404,471	404,471	433,959	(29,488)

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

080 Makira Ulawa Province

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-080-	Salaries - Public Servants	224,512	252,699	252,699	198,340	54,359
21202-101-05-080-	Housing Allowance - Public Servants	10,362	13,557	13,557	9,905	3,652
21205-101-05-080-	Various Allowances - Public Servants	3,300	5,054	5,054	3,967	1,087
21301-101-05-080-	NPF-Employers contribution	17,863	20,727	20,727	16,213	4,514
	Salaries Sub Total:	256,037	292,037	292,037	228,425	63,612
	Payroll Charges Sub Total:	256,037	292,037	292,037	228,425	63,612
	EXPENDITURE TOTAL	256,037	292,037	292,037	228,425	63,612

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

081 Western Province

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-081-	Salaries - Public Servants	228,690	250,464	250,464	308,192	(57,728)
21202-101-05-081-	Housing Allowance - Public Servants	14,203	16,784	16,784	24,940	(8,156)
21205-101-05-081-	Various Allowances - Public Servants	19,812	5,009	5,009	6,164	(1,155)
21301-101-05-081-	NPF-Employers contribution	18,217	20,795	20,795	25,909	(5,114)
	Salaries Sub Total:	280,923	293,052	293,052	365,205	(72,153)
	Payroll Charges Sub Total:	280,923	293,052	293,052	365,205	(72,153)
	EXPENDITURE TOTAL	280,923	293,052	293,052	365,205	(72,153)

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

082 Isabel Province

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-082-	Salaries - Public Servants	278,211	286,749	286,749	265,452	21,297
21202-101-05-082-	Housing Allowance - Public Servants	17,944	17,944	17,944	12,147	5,797
21205-101-05-082-	Various Allowances - Public Servants	0	5,735	5,735	5,309	426
21301-101-05-082-	NPF-Employers contribution	22,211	23,712	23,712	21,616	2,096
	Salaries Sub Total:	318,366	334,140	334,140	304,524	29,616
	Payroll Charges Sub Total:	318,366	334,140	334,140	304,524	29,616
	EXPENDITURE TOTAL	318,366	334,140	334,140	304,524	29,616

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

083 Central Province

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-083-	Salaries - Public Servants	150,830	172,015	172,015	175,384	(3,369)
21205-101-05-083-	Various Allowances - Public Servants	0	3,440	3,440	3,508	(68)
21301-101-05-083-	NPF-Employers contribution	11,312	13,417	13,417	13,610	(193)
	Salaries Sub Total:	162,142	188,872	188,872	192,502	(3,630)
	Payroll Charges Sub Total:	162,142	188,872	188,872	192,502	(3,630)
	EXPENDITURE TOTAL	162,142	188,872	188,872	192,502	(3,630)

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

084 Guadalcanal Province

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-084-	Salaries - Public Servants	208,218	214,609	214,609	214,608	1
21205-101-05-084-	Various Allowances - Public Servants	(240)	4,292	4,292	4,292	0
21301-101-05-084-	NPF-Employers contribution	16,025	17,148	17,148	16,739	409
21202-101-05-084-	Housing Allowance - Public Servants	5,441	5,441	5,441	0	5,441
	Salaries Sub Total:	229,443	241,490	241,490	235,639	5,851
	Payroll Charges Sub Total:	229,443	241,490	241,490	235,639	5,851
	EXPENDITURE TOTAL	229,443	241,490	241,490	235,639	5,851

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

085 Temotu Province

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-085-	Salaries - Public Servants	187,804	148,930	148,930	220,624	(71,694)
21202-101-05-085-	Housing Allowance - Public Servants	6,022	0	0	12,763	(12,763)
21205-101-05-085-	Various Allowances - Public Servants	5,150	2,979	2,979	4,412	(1,433)
21301-101-05-085-	NPF-Employers contribution	14,946	12,068	12,068	18,166	(6,098)
21302-101-05-085-	Overtime	0	2,979	2,979	0	2,979
	Salaries Sub Total:	213,923	166,956	166,956	255,965	(89,009)
	Payroll Charges Sub Total:	213,923	166,956	166,956	255,965	(89,009)
	EXPENDITURE TOTAL	213,923	166,956	166,956	255,965	(89,009)

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

086 Choiseul Province

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-086-	Salaries - Public Servants	195,226	157,688	157,688	255,238	(97,550)
21202-101-05-086-	Housing Allowance - Public Servants	10,033	7,012	7,012	24,592	(17,580)
21205-101-05-086-	Various Allowances - Public Servants	23,015	3,154	3,154	5,105	(1,951)
21301-101-05-086-	NPF-Employers contribution	15,620	12,826	12,826	21,753	(8,927)
	Salaries Sub Total:	243,894	180,680	180,680	306,688	(126,008)
	Payroll Charges Sub Total:	243,894	180,680	180,680	306,688	(126,008)
	EXPENDITURE TOTAL	243,894	180,680	180,680	306,688	(126,008)

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

087 Rennel & Bellona

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-087-	Salaries - Public Servants	131,499	139,782	139,782	168,646	(28,864)
21205-101-05-087-	Various Allowances - Public Servants	20,000	2,796	2,796	3,373	(577)
21301-101-05-087-	NPF-Employers contribution	9,863	11,190	11,190	13,084	(1,894)
21202-101-05-087-	Housing Allowance - Public Servants	0	3,824	3,824	0	3,824
21302-101-05-087-	Overtime	0	2,796	2,796	0	2,796
	Salaries Sub Total:	161,361	160,388	160,388	185,103	(24,715)
	Payroll Charges Sub Total:	161,361	160,388	160,388	185,103	(24,715)
	EXPENDITURE TOTAL	161,361	160,388	160,388	185,103	(24,715)

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

088 Honiara City Council

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-088-	Salaries - Public Servants	160,355	223,006	223,006	223,006	0
21205-101-05-088-	Various Allowances - Public Servants	0	4,460	4,460	4,460	0
21301-101-05-088-	NPF-Employers contribution	12,027	17,815	17,815	17,394	421
21202-101-05-088-	Housing Allowance - Public Servants	0	5,605	5,605	0	5,605
	Salaries Sub Total:	172,382	250,886	250,886	244,860	6,026
	Payroll Charges Sub Total:	172,382	250,886	250,886	244,860	6,026
	EXPENDITURE TOTAL	172,382	250,886	250,886	244,860	6,026

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

090 MEHRD-Teaching Service Division (TSD)

Supernumerary

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-090-	Salaries - Public Servants	1,581,612	3,933,879	3,933,879	17,063,640	(13,129,761)
21202-101-05-090-	Housing Allowance - Public Servants	130,598	109,883	109,883	429,668	(319,785)
21205-101-05-090-	Various Allowances - Public Servants	88,379	51,959	51,959	57,693	(5,734)
21301-101-05-090-	NPF-Employers contribution	134,461	307,179	307,179	1,308,538	(1,001,359)
	Salaries Sub Total:	1,935,049	4,402,900	4,402,900	18,859,539	(14,456,639)
	Payroll Charges Sub Total:	1,935,049	4,402,900	4,402,900	18,859,539	(14,456,639)
	EXPENDITURE TOTAL	1,935,049	4,402,900	4,402,900	18,859,539	(14,456,639)

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT

184 Education Registration Unit

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-05-184-	Salaries - Public Servants	0	0	0	129,422	(129,422)
21202-101-05-184-	Housing Allowance - Public Servants	0	0	0	12,942	(12,942)
21205-101-05-184-	Various Allowances - Public Servants	0	0	0	2,588	(2,588)
21301-101-05-184-	NPF-Employers contribution	0	0	0	11,066	(11,066)
21302-101-05-184-	Overtime	0	0	0	2,588	(2,588)
	Salaries Sub Total:	0	0	0	158,606	(158,606)
	Payroll Charges Sub Total:	0	0	0	158,606	(158,606)
	Other Charges					
22109-101-05-184-	Printing, stationary & photocopying	0	0	0	75,000	(75,000)
22404-101-05-184-	Training - Other	0	0	0	75,000	(75,000)
22517-101-05-184-	Others - Local Other Costs	0	0	0	75,000	(75,000)
	Sub Total:	0	0	0	224,999	(224,999)
	Other Charges Sub Total:	0	0	0	224,999	(224,999)
	EXPENDITURE TOTAL	0	0	0	383,605	(383,605)

**HEAD 05 MINISTRY OF EDUCATION AND HUMAN
RESOURCES DEVELOPMENT
(BUDGET SUPPORT)**

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT (BUDGET SUPPORT)

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					
<u>MINISTRY SUMMARY</u>					
INCOME TOTAL	0	0	0	72,753,601	(72,753,601)
EXPENDITURE TOTAL	0	0	0	72,753,601	(72,753,601)
Payroll Charges	0	0	0	0	0
Salaries	0	0	0	0	0
Other Charges	0	0	0	72,753,601	(72,753,601)
NETT TOTAL	0	0	0	0	0

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT (BUDGET SUPPORT)

001 Central Headquarters & Administration

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
	Solomon Islands New Zealand Education Program	0	0	0	23,280,000	(23,280,000)
202-05-001-2015-12100	From foreign governments	0	0	0	23,280,000	(23,280,000)
	Solomon Islands DFAT Education Program	0	0	0	45,346,278	(45,346,278)
201-05-001-2010-12101	From foreign governments -Re Appropriated Funds	0	0	0	45,346,278	(45,346,278)
	INCOME TOTAL:	0	0	0	68,626,278	(68,626,278)
	EXPENDITURE					
	Other Charges					
	Solomon Islands New Zealand Education Program	0	0	0	6,000,000	(6,000,000)
202-05-001-2015-22105	Consultancy Fees	0	0	0	6,000,000	(6,000,000)
	Education Sector Support Program (ESSP)	0	0	0	370,000	(370,000)
202-05-001-2011-22102	Audit fees	0	0	0	100,000	(100,000)
202-05-001-2011-22105	Consultancy Fees	0	0	0	270,000	(270,000)
	EXPENDITURE TOTAL	0	0	0	6,370,000	(6,370,000)

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT (BUDGET SUPPORT)

005 Asset Management

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Other Charges					
	Stronger Education Together Program (SET)	0	0	0	11,528,500	(11,528,500)
201-05-005-2012-22517	Others - Local Other Costs	0	0	0	660,000	(660,000)
201-05-005-2012-23002	Capex - Non-Residential Buildings	0	0	0	10,868,500	(10,868,500)
	Education Sector Support Program (ESSP)	0	0	0	4,816,181	(4,816,181)
202-05-005-2011-22517	Others - Local Other Costs	0	0	0	2,016,365	(2,016,365)
202-05-005-2011-23002	Capex - Non-Residential Buildings	0	0	0	2,799,816	(2,799,816)
	EXPENDITURE TOTAL	0	0	0	16,344,681	(16,344,681)

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT (BUDGET SUPPORT)

053 Technical and Vocational Training HQ

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
	Solomon Islands DFAT Education Program	0	0	0	4,127,323	(4,127,323)
201-05-053-2010-12100	From foreign governments	0	0	0	4,127,323	(4,127,323)
	INCOME TOTAL:	0	0	0	4,127,323	(4,127,323)
	EXPENDITURE					
	Other Charges					
	Solomon Islands DFAT Education Program	0	0	0	4,243,996	(4,243,996)
201-05-053-2010-25012	T.V.E.T. Grant	0	0	0	4,243,996	(4,243,996)
	EXPENDITURE TOTAL	0	0	0	4,243,996	(4,243,996)

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT (BUDGET SUPPORT)

055 Education Resource Unit

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
		ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Other Charges					
	Education Sector Support Program (ESSP)	0	0	0	3,500,000	(3,500,000)
202-05-055-2011-22517	Others - Local Other Costs	0	0	0	3,500,000	(3,500,000)
	EXPENDITURE TOTAL	0	0	0	3,500,000	(3,500,000)

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT (BUDGET SUPPORT)

058 Information Services Unit

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Other Charges					
	Solomon IslandsNew Zealand Education Program	0	0	0	3,450,000	3,450,000
202-05-058-2015-22400	Training Costs				1,000,000	(1,000,000)
202-05-058-2015-22105	Consultancy Fees	0	0	0	2,450,000	(2,450,000)
	EXPENDITURE TOTAL	0	0	0	3,450,000	(3,450,000)

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT (BUDGET SUPPORT)

059 Education Provider Support - Coordination & Improvement

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Other Charges					
	Solomon Islands New Zealand Education Program	0	0	0	4,130,000	(4,130,000)
202-05-059-2015-22401	Conferences, Seminars and Workshop	0	0	0	3,130,000	(3,130,000)
202-05-059-2015-23011	Capex - Office Equipment	0	0	0	1,000,000	(1,000,000)
	EXPENDITURE TOTAL	0	0	0	4,130,000	(4,130,000)

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT (BUDGET SUPPORT)

062 Strategic Support Division

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Other Charges					
	Solomon Islands New Zealand Education Program	0	0	0	1,450,000	(1,450,000)
202-05-062-2015-22401	Conferences, Seminars and Workshop	0	0	0	1,050,000	(1,050,000)
202-05-062-2015-22517	Others - Local Other Costs	0	0	0	400,000	(400,000)
	Education Sector Support Program (ESSP)	0	0	0	2,400,000	(2,400,000)
202-05-062-2011-22109	Printing, stationary & photocopying	0	0	0	2,400,000	(2,400,000)
	EXPENDITURE TOTAL	0	0	0	3,850,000	(3,850,000)

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT (BUDGET SUPPORT)

064 Curriculum Development Division

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
		ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Other Charges					
	Education Sector Support Program (ESSP)	0	0	0	20,354,758	(20,354,758)
202-05-064-2011-22208	Reference & Education Materials	0	0	0	20,354,758	(20,354,758)
	EXPENDITURE TOTAL	0	0	0	20,354,758	(20,354,758)

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT (BUDGET SUPPORT)

073 Education Provider

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Other Charges					
	Solomon Islands New Zealand Education Program	0	0	0	5,000,000	(5,000,000)
202-05-073-2015-25011	Provincial Grants	0	0	0	5,000,000	(5,000,000)
	Education Sector Support Program (ESSP)	0	0	0	1,780,166	(1,780,166)
202-05-073-2011-22517	Others - Local Other Costs	0	0	0	500,000	(500,000)
202-05-073-2011-23009	Capex - Motor Vehicles	0	0	0	1,280,166	(1,280,166)
	EXPENDITURE TOTAL	0	0	0	6,780,166	(6,780,166)

SIG RECURRENT ESTIMATES 2026

HEAD:05 MINISTRY OF EDUCATION AND HUMAN RESOURCES DEVELOPMENT (BUDGET SUPPORT)

078 Teaching Service Division

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Other Charges					
	Solomon Islands New Zealand Education Program	0	0	0	3,250,000	(3,250,000)
202-05-078-2015-22105	Consultancy Fees	0	0	0	250,000	(250,000)
202-05-078-2015-22401	Conferences, Seminars and Workshop	0	0	0	3,000,000	(3,000,000)
	Education Sector Support Program (ESSP)	0	0	0	480,000	(480,000)
202-05-078-2011-22517	Others - Local Other Costs	0	0	0	480,000	(480,000)
	EXPENDITURE TOTAL	0	0	0	3,730,000	(3,730,000)

HEAD:06 MINISTRY OF FINANCE AND TREASURY

SIG RECURRENT ESTIMATES 2026

HEAD:06 MINISTRY OF FINANCE AND TREASURY

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					
<u>MINISTRY SUMMARY</u>					
INCOME TOTAL	1,646,062,085	3,314,550,892	3,314,550,892	3,976,279,102	(661,728,210)
EXPENDITURE TOTAL	220,935,323	253,960,050	261,960,050	243,822,067	18,137,983
Payroll Charges	40,661,712	57,659,298	57,659,298	49,822,968	7,836,330
Salaries	40,661,712	57,659,298	57,659,298	49,822,968	7,836,330
Other Charges	153,790,392	150,174,967	158,174,967	193,999,099	(35,824,132)
NETT TOTAL	1,425,126,762	3,060,590,842	3,052,590,842	3,732,457,035	(663,741,699)

SIG RECURRENT ESTIMATES 2026

HEAD:06 MINISTRY OF FINANCE AND TREASURY

001 Central Headquarters & Administration

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-06-001-	Salaries - Public Servants	2,080,240	1,974,361	1,974,361	2,068,680	(94,319)
21202-101-06-001-	Housing Allowance - Public Servants	383,651	516,899	516,899	511,114	5,785
21205-101-06-001-	Various Allowances - Public Servants	681,434	2,524,036	2,524,036	910,824	1,613,212
21208-101-06-001-	Special Duty Allowance - Public Servants	176,419	81,482	81,482	102,495	(21,013)
21209-101-06-001-	Sitting Allowances	0	0	0	60,000	(60,000)
21301-101-06-001-	NPF-Employer's contribution	226,731	231,768	231,768	230,199	1,569
21302-101-06-001-	Overtime	84,703	25,041	25,041	30,172	(5,131)
21402-101-06-001-	Gratuity Benefits	121,742	109,196	109,196	168,025	(58,829)
21403-101-06-001-	Long Service Benefits	0	984,366	984,366	377,568	606,798
	Salaries Sub Total:	3,754,920	6,447,149	6,447,149	4,459,077	1,988,072
	Payroll Charges Sub Total:	3,754,920	6,447,149	6,447,149	4,459,077	1,988,072
	Other Charges					
22101-101-06-001-	Advertising	0	67,000	67,000	90,000	(23,000)
22105-101-06-001-	Consultancy Fees	927,500	852,000	702,000	766,800	(64,800)
22107-101-06-001-	Insurance	385,308	751,750	79,550	63,000	16,550
22108-101-06-001-	Legal Fees	0	0	0	18,000	(18,000)
22109-101-06-001-	Printing, stationary & photocopying	427,689	169,750	169,750	152,775	16,975
22110-101-06-001-	Publicity & promotions	309,606	168,000	368,000	331,200	36,800
22111-101-06-001-	Recruitment Expenses	0	0	0	27,000	(27,000)
22112-101-06-001-	Subscriptions	0	0	150,000	144,000	6,000
22113-101-06-001-	Minor Office Expenses	0	100,000	100,000	99,000	1,000
22117-101-06-001-	Entertainment	487,841	15,000	15,000	108,000	(93,000)
22203-101-06-001-	General Stores & Spares	0	0	0	45,000	(45,000)

22205-101-06-001-	Office Stationery	133,465	100,000	100,000	90,000	10,000
22211-101-06-001-	Fuel	77,214	150,000	150,000	135,000	15,000
22301-101-06-001-	Maintain - Non-Residential Buildings	4,373,804	3,290,000	3,290,000	3,590,000	(300,000)
22302-101-06-001-	Maintain - Residential Buildings	1,037,182	1,426,800	1,426,800	1,726,800	(300,000)
22306-101-06-001-	Maintain - Motor Vehicles	108,502	100,000	100,000	100,000	0
22308-101-06-001-	Maintain - Office Equipment	101,804	140,000	140,000	140,000	0
22311-101-06-001-	Maintain - Other Equipment	0	0	0	50,000	(50,000)
22401-101-06-001-	Conferences, Seminars and Workshop	377,931	35,000	35,000	135,000	(100,000)
22404-101-06-001-	Training - Other	75,583	348,000	348,000	450,000	(102,000)
22506-101-06-001-	MP's and MPA's - Overseas Other Costs	0	0	0	500,000	(500,000)
22508-101-06-001-	Public Servants - Local Fares	0	0	0	90,000	(90,000)
22510-101-06-001-	Public Servants - Local Other costs	35,875	200,000	872,200	784,980	87,220
22513-101-06-001-	Public Servants - Overseas Other Costs	0	0	600,000	540,000	60,000
22514-101-06-001-	Public Servants - Annual Leave Fares	381,200	250,000	250,000	350,000	(100,000)
22517-101-06-001-	Others - Local Other Costs	0	0	800,000	90,000	710,000
22520-101-06-001-	Others - Overseas Other Costs	0	0	800,000	90,000	710,000
22651-101-06-001-	Electricity	9,350,557	6,960,000	6,960,000	6,960,000	0
22652-101-06-001-	Gas	273,595	1,300,000	1,300,000	1,300,000	0
22653-101-06-001-	Postal Charges	31,193	96,000	96,000	10,000	86,000
22655-101-06-001-	Telephone and Faxes	1,574,847	1,620,000	1,620,000	1,620,000	0
22656-101-06-001-	Water	2,555,584	550,000	550,000	550,000	0
22805-101-06-001-	Court Judgements Provision	1,195,000	2,800,000	1,000,000	1,620,000	(620,000)
22815-101-06-001-	Trade Creditors Arrears	8,337,007	8,000,000	4,441,463	5,400,000	(958,537)
22901-101-06-001-	Uniform & Protective Clothes	0	0	0	25,875	(25,875)
23011-101-06-001-	Capex - Office Equipment	0	485,000	789,257	485,000	304,257
23013-101-06-001-	Capex - Computer Software and Hardware	96,399	55,000	309,280	100,000	209,280
27001-101-06-001-	House Rent	10,357,288	11,000,000	11,000,000	11,000,000	0
27005-101-06-001-	Security	930,119	1,140,000	1,140,000	1,140,000	0
22504-101-06-001-	MP's and MPA's - Overseas Fares	207,962	500,000	500,000	0	500,000
22511-101-06-001-	Public Servants - Overseas Fares	721,785	600,000	600,000	0	600,000
Sub Total:		44,871,841	43,269,300	40,869,300	40,917,430	(48,130)

Other Charges Sub Total:	44,871,841	43,269,300	40,869,300	40,917,430	(48,130)
EXPENDITURE TOTAL	48,626,761	49,716,449	47,316,449	45,376,507	1,939,942

SIG RECURRENT ESTIMATES 2026

HEAD:06 MINISTRY OF FINANCE AND TREASURY

150 Economic Reform

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-06-150-	Salaries - Public Servants	833,681	957,932	957,932	1,028,092	(70,160)
21202-101-06-150-	Housing Allowance - Public Servants	35,564	100,259	100,259	130,553	(30,294)
21205-101-06-150-	Various Allowances - Public Servants	12,122	152,668	152,668	184,812	(32,144)
21208-101-06-150-	Special Duty Allowance - Public Servants	139,893	184,357	184,357	198,787	(14,430)
21209-101-06-150-	Sitting Allowances	0	0	0	3,000	(3,000)
21301-101-06-150-	NPF-Employers contribution	76,038	101,894	101,894	109,559	(7,665)
21302-101-06-150-	Overtime	790	17,680	17,680	1,567	16,113
21402-101-06-150-	Gratuity Benefits	0	0	0	29,758	(29,758)
	Salaries Sub Total:	1,098,088	1,514,790	1,514,790	1,686,128	(171,338)
	Payroll Charges Sub Total:	1,098,088	1,514,790	1,514,790	1,686,128	(171,338)
	Other Charges					
22101-101-06-150-	Advertising	0	30,000	30,000	27,000	3,000
22105-101-06-150-	Consultancy Fees	0	58,200	58,200	52,380	5,820
22112-101-06-150-	Subscriptions	0	50,000	50,000	45,000	5,000
22205-101-06-150-	Office Stationery	37,429	48,500	48,500	43,650	4,850
22212-101-06-150-	Disaster preparedness & relief	62,700,241	38,000,000	41,000,000	10,000,000	31,000,000
22401-101-06-150-	Conferences, Seminars and Workshop	40,552	307,000	307,000	276,300	30,700
22404-101-06-150-	Training - Other	21,080	110,000	40,000	99,000	(59,000)
22514-101-06-150-	Public Servants - Annual Leave Fares	145,400	140,000	140,000	180,000	(40,000)
22804-101-06-150-	SOE Recapitalisation	501,472	5,000,000	12,400,000	34,500,000	(23,600,000)
23011-101-06-150-	Capex - Office Equipment	48,000	87,300	107,300	83,100	24,200
23013-101-06-150-	Capex - Computer Software and Hardware	0	90,000	110,000	80,000	30,000
25023-101-06-150-	Community Services Obligation payments	10,813,127	10,670,000	10,700,000	10,644,200	55,800

Sub Total:	74,307,300	54,591,000	64,991,000	56,030,630	7,460,370
Other Charges Sub Total:	74,307,300	54,591,000	64,991,000	56,030,630	7,460,370
EXPENDITURE TOTAL	75,405,388	56,105,790	66,505,790	57,716,758	7,289,032

SIG RECURRENT ESTIMATES 2026

HEAD:06 MINISTRY OF FINANCE AND TREASURY

151 National Statistics Office

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-06-151-	Salaries - Public Servants	1,417,106	2,376,639	2,376,639	2,348,316	28,323
21202-101-06-151-	Housing Allowance - Public Servants	64,938	314,125	314,125	295,783	18,342
21205-101-06-151-	Various Allowances - Public Servants	37,439	314,668	314,668	221,566	93,102
21208-101-06-151-	Special Duty Allowance - Public Servants	5,988	0	0	4,981	(4,981)
21209-101-06-151-	Sitting Allowances	0	0	0	3,000	(3,000)
21301-101-06-151-	NPF-Employer's contribution	118,017	225,662	225,662	209,859	15,803
21302-101-06-151-	Overtime	64,959	30,625	30,625	44,467	(13,842)
21402-101-06-151-	Gratuity Benefits	16,961	0	0	37,491	(37,491)
	Salaries Sub Total:	1,725,408	3,261,719	3,261,719	3,165,463	96,256
	Payroll Charges Sub Total:	1,725,408	3,261,719	3,261,719	3,165,463	96,256
	Other Charges					
22105-101-06-151-	Consultancy Fees	0	2,630,000	2,630,000	2,367,000	263,000
22109-101-06-151-	Printing, stationary & photocopying	0	150,000	150,000	135,000	15,000
22110-101-06-151-	Publicity & promotions	14,240	50,000	50,000	45,000	5,000
22111-101-06-151-	Recruitment Expenses	0	81,000	81,000	72,900	8,100
22205-101-06-151-	Office Stationery	63,493	120,000	120,000	108,000	12,000
22211-101-06-151-	Fuel	0	140,000	140,000	126,000	14,000
22305-101-06-151-	Maintain - Canoes and Boats	0	40,000	40,000	40,000	0
22306-101-06-151-	Maintain - Motor Vehicles	35,834	110,000	110,000	110,000	0
22308-101-06-151-	Maintain - Office Equipment	0	37,000	37,000	37,000	0
22311-101-06-151-	Maintain - Other Equipment	0	20,000	20,000	20,000	0
22401-101-06-151-	Conferences, Seminars and Workshop	0	372,000	372,000	334,800	37,200
22403-101-06-151-	Training - Materials	0	60,818	60,818	54,736	6,082

22404-101-06-151-	Training - Other	8,858	70,000	70,000	63,000	7,000
22508-101-06-151-	Public Servants - Local Fares	0	320,000	320,000	288,000	32,000
22509-101-06-151-	Public Servants - Local Accommodation	0	435,000	435,000	391,500	43,500
22510-101-06-151-	Public Servants - Local Other costs	0	340,000	340,000	306,000	34,000
22514-101-06-151-	Public Servants - Annual Leave Fares	291,600	190,000	190,000	190,000	0
22602-101-06-151-	Freight	0	60,000	60,000	54,000	6,000
23011-101-06-151-	Capex - Office Equipment	0	50,000	50,000	50,000	0
23013-101-06-151-	Capex - Computer Software and Hardware	14,699	215,000	215,000	215,000	0
23015-101-06-151-	Capex - Other Equipment	0	30,000	30,000	30,000	0
27004-101-06-151-	Office Rent	0	130,000	130,000	130,000	0
Sub Total:		428,724	5,650,818	5,650,818	5,167,936	482,882
Other Charges Sub Total:		428,724	5,650,818	5,650,818	5,167,936	482,882
EXPENDITURE TOTAL		2,154,132	8,912,537	8,912,537	8,333,399	579,138

SIG RECURRENT ESTIMATES 2026

HEAD:06 MINISTRY OF FINANCE AND TREASURY

152 Debt Management Unit

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-06-152-	Salaries - Public Servants	254,529	390,245	390,245	325,186	65,059
21202-101-06-152-	Housing Allowance - Public Servants	11,494	84,862	84,862	23,084	61,778
21205-101-06-152-	Various Allowances - Public Servants	16,051	141,314	141,314	6,504	134,810
21208-101-06-152-	Special Duty Allowance - Public Servants	38,813	66,109	66,109	69,737	(3,628)
21301-101-06-152-	NPF-Employer's contribution	23,655	46,861	46,861	32,583	14,278
21302-101-06-152-	Overtime	4,065	0	0	6,504	(6,504)
	Salaries Sub Total:	348,607	729,391	729,391	463,598	265,793
	Payroll Charges Sub Total:	348,607	729,391	729,391	463,598	265,793
	Other Charges					
22112-101-06-152-	Subscriptions	774,322	1,103,325	1,103,325	992,993	110,333
22205-101-06-152-	Office Stationery	27,917	15,774	15,774	14,197	1,577
22401-101-06-152-	Conferences, Seminars and Workshop	136,777	115,663	137,663	123,897	13,766
22404-101-06-152-	Training - Other	7,573	42,000	20,000	18,000	2,000
22514-101-06-152-	Public Servants - Annual Leave Fares	49,470	44,200	44,200	44,200	0
23013-101-06-152-	Capex - Computer Software and Hardware	13,800	40,000	40,000	40,000	0
	Sub Total:	1,009,859	1,360,962	1,360,962	1,233,286	127,676
	Other Charges Sub Total:	1,009,859	1,360,962	1,360,962	1,233,286	127,676
	EXPENDITURE TOTAL	1,358,466	2,090,353	2,090,353	1,696,884	393,469

SIG RECURRENT ESTIMATES 2026

HEAD:06 MINISTRY OF FINANCE AND TREASURY

153 Budget Unit

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-06-153-	Salaries - Public Servants	621,174	761,613	761,613	775,804	(14,191)
21202-101-06-153-	Housing Allowance - Public Servants	24,959	109,837	109,837	146,141	(36,304)
21205-101-06-153-	Various Allowances - Public Servants	17,010	148,741	148,741	179,766	(31,025)
21208-101-06-153-	Special Duty Allowance - Public Servants	124,977	145,083	145,083	145,035	48
21301-101-06-153-	NPF-Employer's contribution	63,539	84,260	84,260	86,792	(2,532)
21302-101-06-153-	Overtime	66,178	13,754	13,754	13,532	222
21402-101-06-153-	Gratuity Benefits	0	0	0	29,758	(29,758)
	Salaries Sub Total:	917,836	1,263,288	1,263,288	1,376,828	(113,540)
	Payroll Charges Sub Total:	917,836	1,263,288	1,263,288	1,376,828	(113,540)
	Other Charges					
22109-101-06-153-	Printing, stationary & photocopying	136,714	472,975	472,975	489,119	(16,144)
22205-101-06-153-	Office Stationery	19,985	20,860	20,860	17,985	2,875
22211-101-06-153-	Fuel	611	3,000	3,000	2,700	300
22306-101-06-153-	Maintain - Motor Vehicles	0	25,000	25,000	22,377	2,623
22401-101-06-153-	Conferences, Seminars and Workshop	32,306	108,291	108,291	85,500	22,791
22404-101-06-153-	Training - Other	5,750	15,000	15,000	16,000	(1,000)
22514-101-06-153-	Public Servants - Annual Leave Fares	91,900	124,800	124,800	112,320	12,480
22903-101-06-153-	Meeting Expenses	21,500	50,000	50,000	36,225	13,775
23013-101-06-153-	Capex - Computer Software and Hardware	47,048	40,000	40,000	44,457	(4,457)
	Sub Total:	355,814	859,926	859,926	826,683	33,243
	Other Charges Sub Total:	355,814	859,926	859,926	826,683	33,243
	EXPENDITURE TOTAL	1,273,649	2,123,214	2,123,214	2,203,511	(80,297)

SIG RECURRENT ESTIMATES 2026

HEAD:06 MINISTRY OF FINANCE AND TREASURY

154 Internal Audit Unit

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-06-154-	Salaries - Public Servants	756,528	799,122	799,122	744,679	54,443
21202-101-06-154-	Housing Allowance - Public Servants	40,316	105,645	105,645	119,333	(13,688)
21205-101-06-154-	Various Allowances - Public Servants	17,414	149,492	149,492	179,144	(29,652)
21208-101-06-154-	Special Duty Allowance - Public Servants	153,021	152,787	152,787	137,181	15,606
21209-101-06-154-	Sitting Allowances	0	85,420	85,420	85,420	0
21301-101-06-154-	NPF-Employer's contribution	72,201	87,328	87,328	81,829	5,499
21302-101-06-154-	Overtime	1,237	0	0	12,910	(12,910)
21402-101-06-154-	Gratuity Benefits	0	0	0	29,758	(29,758)
	Salaries Sub Total:	1,040,717	1,379,794	1,379,794	1,390,254	(10,460)
	Payroll Charges Sub Total:	1,040,717	1,379,794	1,379,794	1,390,254	(10,460)
	Other Charges					
22112-101-06-154-	Subscriptions	0	42,000	42,000	37,800	4,200
22205-101-06-154-	Office Stationery	30,170	76,443	76,443	73,299	3,144
22211-101-06-154-	Fuel	0	10,000	10,000	9,000	1,000
22306-101-06-154-	Maintain - Motor Vehicles	14,397	20,000	20,000	25,000	(5,000)
22314-101-06-154-	Software Support and Maintenance	0	270,000	270,000	270,000	0
22401-101-06-154-	Conferences, Seminars and Workshop	12,560	45,502	45,502	40,952	4,550
22404-101-06-154-	Training - Other	41,081	44,000	44,000	39,600	4,400
22510-101-06-154-	Public Servants - Local Other costs	0	77,989	77,989	70,190	7,799
22514-101-06-154-	Public Servants - Annual Leave Fares	167,500	120,000	120,000	120,000	0
23013-101-06-154-	Capex - Computer Software and Hardware	26,720	64,600	64,600	70,600	(6,000)
22903-101-06-154-	Meeting Expenses	0	16,000	16,000	0	16,000
	Sub Total:	292,427	786,534	786,534	756,441	30,093
	Other Charges Sub Total:	292,427	786,534	786,534	756,441	30,093

EXPENDITURE TOTAL	1,333,144	2,166,328	2,166,328	2,146,695	19,633
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SIG RECURRENT ESTIMATES 2026

HEAD:06 MINISTRY OF FINANCE AND TREASURY						155 Treasury
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13110-101-06-155-	Interest	0	317,401	317,401	25,300	292,101
13120-101-06-155-	Dividends from SOE's	13,000,000	18,668,908	18,668,908	10,000,000	8,668,908
13130-101-06-155-	Rent	11,845,959	0	0	21,910,170	(21,910,170)
13246-101-06-155-	Sale of Government Properties	10,400	13,335	13,335	13,335	0
13251-101-06-155-	Fees and Charges	271,271	3,472,320	3,472,320	222,261	3,250,059
13530-101-06-155-	Recoveries From Solomon Airlines	0	0	0	4,900,000	(4,900,000)
13520-101-06-155-	Proceeds for Royalties	0	6,742,474	6,742,474	0	6,742,474
	Sub Total:	25,127,630	29,214,438	29,214,438	37,071,066	(7,856,628)
	Income Sub Total:	25,127,630	29,214,438	29,214,438	37,071,066	(7,856,628)
	INCOME TOTAL:	25,127,630	29,214,438	29,214,438	37,071,066	(7,856,628)
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-06-155-	Salaries - Public Servants	3,154,590	3,822,837	3,822,837	3,357,441	465,396
21202-101-06-155-	Housing Allowance - Public Servants	46,514	638,539	638,539	165,564	472,975
21205-101-06-155-	Various Allowances - Public Servants	202,426	1,460,595	1,460,595	67,149	1,393,446
21208-101-06-155-	Special Duty Allowance - Public Servants	645,583	662,924	662,924	714,250	(51,326)
21209-101-06-155-	Sitting Allowances	0	0	0	51,200	(51,200)
21301-101-06-155-	NPF-Employer's contribution	308,327	496,995	496,995	330,926	166,069
21302-101-06-155-	Overtime	184,609	63,148	63,148	67,149	(4,001)
21304-101-06-155-	Workers Compensation	0	500,000	500,000	500,000	0
	Salaries Sub Total:	4,542,050	7,645,038	7,645,038	5,253,679	2,391,359
	Payroll Charges Sub Total:	4,542,050	7,645,038	7,645,038	5,253,679	2,391,359
	Other Charges					

22103-101-06-155-	Bank fees	1,488,499	1,000,000	1,000,000	900,000	100,000
22109-101-06-155-	Printing, stationary & photocopying	87,800	200,000	200,000	180,000	20,000
22110-101-06-155-	Publicity & promotions	0	10,000	10,000	45,000	(35,000)
22114-101-06-155-	Software Licenses, Registrations & Subscriptions	0	5,301,416	5,301,416	5,612,261	(310,845)
22205-101-06-155-	Office Stationery	98,679	103,790	103,790	93,411	10,379
22211-101-06-155-	Fuel	9,200	24,700	24,700	31,500	(6,800)
22306-101-06-155-	Maintain - Motor Vehicles	35,696	65,000	65,000	75,000	(10,000)
22314-101-06-155-	Software Support and Maintenance	4,261,690	1,500,000	1,500,000	1,500,000	0
22401-101-06-155-	Conferences, Seminars and Workshop	4,225	50,000	50,000	90,000	(40,000)
22404-101-06-155-	Training - Other	21,018	50,000	50,000	108,000	(58,000)
22508-101-06-155-	Public Servants - Local Fares	16,916	25,000	25,000	31,500	(6,500)
22514-101-06-155-	Public Servants - Annual Leave Fares	844,406	520,000	490,000	853,200	(363,200)
23013-101-06-155-	Capex - Computer Software and Hardware	26,000	1,200,000	1,200,000	620,500	579,500
23014-101-06-155-	Capex - Specialised Equipment	0	14,000	14,000	65,000	(51,000)
23015-101-06-155-	Capex - Other Equipment	0	10,000	10,000	15,000	(5,000)
22117-101-06-155-	Entertainment	30,315	0	30,000	0	30,000
Sub Total:		6,924,444	10,073,906	10,073,906	10,220,372	(146,466)
Other Charges Sub Total:		6,924,444	10,073,906	10,073,906	10,220,372	(146,466)
EXPENDITURE TOTAL		11,466,494	17,718,944	17,718,944	15,474,051	2,244,893

SIG RECURRENT ESTIMATES 2026

HEAD:06 MINISTRY OF FINANCE AND TREASURY

156 SIG ICT Services

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-06-156-	Salaries - Public Servants	1,973,272	2,394,945	2,394,945	2,159,535	235,410
21202-101-06-156-	Housing Allowance - Public Servants	55,656	306,046	306,046	277,824	28,222
21205-101-06-156-	Various Allowances - Public Servants	95,322	522,787	522,787	361,341	161,446
21208-101-06-156-	Special Duty Allowance - Public Servants	393,263	453,353	453,353	420,392	32,961
21209-101-06-156-	Sitting Allowances	0	0	0	800	(800)
21301-101-06-156-	NPF-Employer's contribution	191,229	300,708	300,708	229,915	70,793
21302-101-06-156-	Overtime	58,767	43,637	43,637	39,436	4,201
21402-101-06-156-	Gratuity Benefits	0	0	0	56,326	(56,326)
	Salaries Sub Total:	2,767,509	4,021,476	4,021,476	3,545,569	475,907
	Payroll Charges Sub Total:	2,767,509	4,021,476	4,021,476	3,545,569	475,907
	Other Charges					
22101-101-06-156-	Advertising	0	15,000	15,000	13,500	1,500
22109-101-06-156-	Printing, stationary & photocopying	44,300	35,000	35,000	72,037	(37,037)
22110-101-06-156-	Publicity & promotions	0	0	0	90,000	(90,000)
22112-101-06-156-	Subscriptions	0	6,000	6,000	185,400	(179,400)
22113-101-06-156-	Minor Office Expenses	0	0	0	90,000	(90,000)
22205-101-06-156-	Office Stationery	50,000	58,500	58,500	90,000	(31,500)
22211-101-06-156-	Fuel	0	60,000	60,000	90,000	(30,000)
22306-101-06-156-	Maintain - Motor Vehicles	36,590	49,470	100,000	150,000	(50,000)
22308-101-06-156-	Maintain - Office Equipment	0	20,396	20,396	50,000	(29,604)
22313-101-06-156-	Maintain - Specialised Equipment	268,100	480,500	480,500	656,000	(175,500)
22315-101-06-156-	Service Support and Maintenance	7,378,889	10,697,953	10,697,953	10,105,993	591,960
22316-101-06-156-	Maintain - Server Infrastructure	3,506,049	2,283,127	2,283,127	2,970,000	(686,873)

22317-101-06-156-	Maintain - Network Infrastructure	817,682	990,602	1,023,360	1,688,000	(664,640)
22401-101-06-156-	Conferences, Seminars and Workshop	6,768	100,000	100,000	247,500	(147,500)
22404-101-06-156-	Training - Other	28,000	236,416	236,416	450,000	(213,584)
22510-101-06-156-	Public Servants - Local Other costs	7,093	52,380	52,380	47,142	5,238
22514-101-06-156-	Public Servants - Annual Leave Fares	387,200	300,000	300,000	450,000	(150,000)
22654-101-06-156-	Internet, Radio and Satellite	15,570,413	14,032,570	12,942,632	10,970,000	1,972,632
23013-101-06-156-	Capex - Computer Software and Hardware	84,200	97,000	176,150	289,000	(112,850)
23014-101-06-156-	Capex - Specialised Equipment	152,660	242,500	1,170,000	900,000	270,000
	Sub Total:	28,337,944	29,757,414	29,757,414	29,604,572	152,842
	Other Charges Sub Total:	28,337,944	29,757,414	29,757,414	29,604,572	152,842
	EXPENDITURE TOTAL	31,105,453	33,778,890	33,778,890	33,150,141	628,749

SIG RECURRENT ESTIMATES 2026

HEAD:06 MINISTRY OF FINANCE AND TREASURY

157 Inland Revenue

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
11110-101-06-157-	Payable by individuals	329,850,296	533,005,875	533,005,875	641,389,629	(108,383,754)
11120-101-06-157-	Payable by companies & other entities	98,116,586	354,513,280	354,513,280	670,116,208	(315,602,928)
11412-101-06-157-	Sales Tax	35,502,941	90,983,884	90,983,884	107,448,072	(16,464,188)
11413-101-06-157-	Stamp Duty	10,821,995	27,647,403	27,647,403	29,993,676	(2,346,273)
11414-101-06-157-	Goods tax	125,813,691	914,709,899	914,709,899	955,148,643	(40,438,744)
11445-101-06-157-	Withholding Taxes	137,073,169	307,281,918	307,281,918	341,835,820	(34,553,902)
13218-101-06-157-	Motor Vehicle License Fees	13,825,862	16,650,260	16,650,260	19,320,566	(2,670,306)
13220-101-06-157-	Drivers Licence Fees	1,894,360	2,468,118	2,468,118	2,582,612	(114,494)
	Sub Total:	752,898,900	2,247,260,637	2,247,260,637	2,767,835,226	(520,574,589)
	Income Sub Total:	752,898,900	2,247,260,637	2,247,260,637	2,767,835,226	(520,574,589)
	INCOME TOTAL:	752,898,900	2,247,260,637	2,247,260,637	2,767,835,226	(520,574,589)
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-06-157-	Salaries - Public Servants	7,234,273	10,662,882	10,662,882	10,852,656	(189,774)
21202-101-06-157-	Housing Allowance - Public Servants	236,642	1,048,661	1,048,661	834,545	214,116
21205-101-06-157-	Various Allowances - Public Servants	1,494,355	1,110,163	1,110,163	2,498,393	(1,388,230)
21208-101-06-157-	Special Duty Allowance - Public Servants	1,467,925	2,190,192	2,190,192	2,218,351	(28,159)
21301-101-06-157-	NPF-Employers contribution	767,037	1,112,325	1,112,325	1,088,791	23,534
21302-101-06-157-	Overtime	56,803	202,693	202,693	213,832	(11,139)
21402-101-06-157-	Gratuity Benefits	0	46,909	46,909	48,316	(1,407)
	Salaries Sub Total:	13,190,415	18,452,065	18,452,065	17,754,884	697,181
	Payroll Charges Sub Total:	13,190,415	18,452,065	18,452,065	17,754,884	697,181
	Other Charges					
22101-101-06-157-	Advertising	206,807	776,600	776,600	698,940	77,660

22105-101-06-157-	Consultancy Fees	0	0	1,100,000	2,078,000	(978,000)
22109-101-06-157-	Printing, stationary & photocopying	590,150	921,500	921,500	829,350	92,150
22111-101-06-157-	Recruitment Expenses	0	20,000	20,000	18,000	2,000
22112-101-06-157-	Subscriptions	759,413	185,000	240,000	166,500	73,500
22113-101-06-157-	Minor Office Expenses	0	45,000	45,000	40,500	4,500
22117-101-06-157-	Entertainment	16,684	77,000	77,000	69,300	7,700
22205-101-06-157-	Office Stationery	382,670	518,950	518,950	467,055	51,895
22211-101-06-157-	Fuel	96,499	150,000	150,000	135,000	15,000
22213-101-06-157-	Vehicle Number Plates & Driving License Accessories	0	1,150,000	1,450,000	1,150,000	300,000
22306-101-06-157-	Maintain - Motor Vehicles	176,361	242,500	242,500	242,500	0
22308-101-06-157-	Maintain - Office Equipment	0	64,809	64,809	64,809	0
22314-101-06-157-	Software Support and Maintenance	0	350,000	350,000	350,000	0
22315-101-06-157-	Service Support and Maintenance	0	850,000	850,000	850,000	0
22401-101-06-157-	Conferences, Seminars and Workshop	242,361	1,000,000	1,000,000	900,000	100,000
22404-101-06-157-	Training - Other	121,960	772,800	772,800	695,520	77,280
22510-101-06-157-	Public Servants - Local Other costs	47,555	240,011	240,011	216,010	24,001
22514-101-06-157-	Public Servants - Annual Leave Fares	1,229,440	1,100,000	1,100,000	1,100,000	0
22801-101-06-157-	Refund of Previous Years Revenue	2,470,535	12,172,168	8,937,168	11,563,560	(2,626,392)
22901-101-06-157-	Uniform & Protective Clothes	0	300,000	300,000	270,000	30,000
23011-101-06-157-	Capex - Office Equipment	307,121	620,835	620,835	620,835	0
23013-101-06-157-	Capex - Computer Software and Hardware	1,098,438	970,000	970,000	970,000	0
23014-101-06-157-	Capex - Specialised Equipment	1,026,505	215,340	215,340	215,340	0
27004-101-06-157-	Office Rent	2,764,815	2,390,000	2,390,000	2,390,000	0
23009-101-06-157-	Capex - Motor Vehicles	370,200	0	780,000	0	780,000
Sub Total:		11,907,513	25,132,513	24,132,513	26,101,219	(1,968,706)
Other Charges Sub Total:		11,907,513	25,132,513	24,132,513	26,101,219	(1,968,706)
EXPENDITURE TOTAL		25,097,928	43,584,578	42,584,578	43,856,103	(1,271,525)

SIG RECURRENT ESTIMATES 2026

HEAD:06 MINISTRY OF FINANCE AND TREASURY

158 Customs and Excise

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
		ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
11420-101-06-158-	Excise Duty - Tobacco & Cigarettes	0	190,086,605	190,086,605	279,611,228	(89,524,623)
11421-101-06-158-	Excise Duty - Beer	8,869,526	70,947,408	70,947,408	104,361,336	(33,413,928)
11422-101-06-158-	Excise Duty - Spirits	386,532	31,793,828	31,793,828	46,767,690	(14,973,862)
11423-101-06-158-	Excise Duty - Other	37,936,386	8,011,422	8,011,422	11,784,542	(3,773,120)
11463-101-06-158-	Customs License Fees	12,100	17,264	17,264	19,492	(2,228)
11464-101-06-158-	Vessels Licences & Fees	1,000	25,450	25,450	28,734	(3,284)
11510-101-06-158-	Import Duty - Food	7,229,634	51,827,102	51,827,102	55,300,327	(3,473,225)
11511-101-06-158-	Import Duty - Raw Materials	290,353,972	3,604,902	3,604,902	3,846,487	(241,585)
11512-101-06-158-	Import Duty - Animal & Vegetable Oil	252,796	3,133,471	3,133,471	3,343,463	(209,992)
11513-101-06-158-	Import Duty - Chemicals	227,774	2,644,361	2,644,361	2,821,574	(177,213)
11514-101-06-158-	Import Duty - Manufacturing Goods by Material	55,546,500	69,524,702	69,524,702	74,183,942	(4,659,240)
11515-101-06-158-	Import Duty - Manufacturing, Transport & Equipment	21,639,308	24,177,117	24,177,117	25,797,361	(1,620,244)
11516-101-06-158-	Import Duty - Manufacturing Miscellaneous	1,316,190	56,157,873	56,157,873	59,921,328	(3,763,455)
11517-101-06-158-	Import Duty - Miscellaneous	11,966,632	14,070,364	14,070,364	15,013,298	(942,934)
11518-101-06-158-	Import Duty - Soft Drinks	5,597	2,490,390	2,490,390	2,657,285	(166,895)
11519-101-06-158-	Import Duty - Wine	214,309	6,716,370	6,716,370	7,166,472	(450,102)
11520-101-06-158-	Import Duty - Cider and Sake	0	517	517	551	(34)
11521-101-06-158-	Import Duty - Beer	79,283,251	1,524,114	1,524,114	1,626,254	(102,140)
11522-101-06-158-	Import Duty - Spirits under 57% ABV	0	64,909	64,909	69,259	(4,350)
11523-101-06-158-	Import Duty - Spirits over 57% ABV	0	80,946	80,946	86,370	(5,424)
11526-101-06-158-	Import Duty - Petrol	0	29,333,004	29,333,004	31,298,773	(1,965,769)
11528-101-06-158-	Import Duty - Jet Fuel	0	538,228	538,228	574,297	(36,069)
11529-101-06-158-	Import Duty - Diesel	0	73,745,637	73,745,637	78,687,746	(4,942,109)
11530-101-06-158-	Import Duty - Oil and Grease	437	5,303,562	5,303,562	5,658,983	(355,421)
11531-101-06-158-	Import Duty - Mineral Jelly	159	603	603	643	(40)

11532-101-06-158-	Import Duty - Gas	20,129	1,078,934	1,078,934	1,151,239	(72,305)
11560-101-06-158-	Export Duty - Minerals	178,985	16,392,112	16,392,112	101,637,980	(85,245,868)
11561-101-06-158-	Export Duty - Shells	59,341	566,198	566,198	201,173	365,025
11562-101-06-158-	Export Duty - Fish	484,025	369,790	369,790	1,037,715	(667,925)
11563-101-06-158-	Export Duty - Timber and Logs	789,867	360,137,620	360,137,620	234,321,279	125,816,341
11564-101-06-158-	Export Duty - Other	349,023,388	10,331,062	10,331,062	18,579,898	(8,248,836)
13130-101-06-158-	Rent	7,278	87,136	87,136	98,380	(11,244)
13223-101-06-158-	Sale of Publications	152,501	860,587	860,587	971,634	(111,047)
13244-101-06-158-	Acceptance Fees	1,684,100	679,603	679,603	767,297	(87,694)
13245-101-06-158-	Overtime Attendance Fees	192,153	190,444	190,444	215,018	(24,574)
13311-101-06-158-	Penalties & Fines	201,685	1,562,182	1,562,182	1,763,762	(201,580)
Sub Total:		868,035,554	1,038,075,817	1,038,075,817	1,171,372,810	(133,296,993)
Income Sub Total:		868,035,554	1,038,075,817	1,038,075,817	1,171,372,810	(133,296,993)
INCOME TOTAL:		868,035,554	1,038,075,817	1,038,075,817	1,171,372,810	(133,296,993)
EXPENDITURE						
Payroll Charges						
Salaries						
21102-101-06-158-	Salaries - Public Servants	5,517,755	7,217,078	7,217,078	6,620,669	596,409
21202-101-06-158-	Housing Allowance - Public Servants	324,892	707,519	707,519	530,576	176,943
21205-101-06-158-	Various Allowances - Public Servants	1,400,129	717,143	717,143	195,988	521,155
21208-101-06-158-	Special Duty Allowance - Public Servants	1,039,707	1,421,452	1,421,452	1,321,201	100,251
21209-101-06-158-	Sitting Allowances	0	5,800	5,800	5,800	0
21212-101-06-158-	Outfit allowances	0	858,349	858,349	858,349	0
21301-101-06-158-	NPF-Employer's contribution	758,387	772,069	772,069	662,979	109,090
21302-101-06-158-	Overtime	1,927,901	134,532	134,532	131,660	2,872
21402-101-06-158-	Gratuity Benefits	9,430	43,895	43,895	45,212	(1,317)
Salaries Sub Total:		10,978,201	11,877,837	11,877,837	10,372,434	1,505,403
Payroll Charges Sub Total:		10,978,201	11,877,837	11,877,837	10,372,434	1,505,403
Other Charges						
22105-101-06-158-	Consultancy Fees	2,594,982	2,596,000	2,596,000	2,336,400	259,600
22109-101-06-158-	Printing, stationary & photocopying	320,400	700,000	570,000	525,600	44,400

22110-101-06-158-	Publicity & promotions	14,912	80,000	80,000	69,300	10,700
22112-101-06-158-	Subscriptions	797,635	764,694	764,694	688,225	76,469
22205-101-06-158-	Office Stationery	219,877	350,000	350,000	297,900	52,100
22207-101-06-158-	Tools	84,000	160,000	160,000	144,000	16,000
22211-101-06-158-	Fuel	272,411	325,200	325,200	292,680	32,520
22301-101-06-158-	Maintain - Non-Residential Buildings	104,831	300,000	300,000	300,000	0
22305-101-06-158-	Maintain - Canoes and Boats	3,443	167,700	167,700	167,700	0
22306-101-06-158-	Maintain - Motor Vehicles	84,627	233,000	233,000	233,000	0
22401-101-06-158-	Conferences, Seminars and Workshop	157,120	754,779	754,779	679,301	75,478
22404-101-06-158-	Training - Other	0	63,000	63,000	56,700	6,300
22510-101-06-158-	Public Servants - Local Other costs	0	0	35,000	100,000	(65,000)
22514-101-06-158-	Public Servants - Annual Leave Fares	1,241,843	1,455,000	1,455,000	1,455,000	0
22801-101-06-158-	Refund of Previous Years Revenue	343,428	453,975	453,975	408,578	45,398
22901-101-06-158-	Uniform & Protective Clothes	223,696	349,086	349,086	314,177	34,909
22903-101-06-158-	Meeting Expenses	0	35,000	35,000	31,500	3,500
23013-101-06-158-	Capex - Computer Software and Hardware	374,496	997,000	997,000	997,000	0
23014-101-06-158-	Capex - Specialised Equipment	0	178,000	178,000	606,000	(428,000)
23015-101-06-158-	Capex - Other Equipment	0	0	0	100,000	(100,000)
27004-101-06-158-	Office Rent	1,888,128	2,197,300	2,197,300	2,197,300	0
23011-101-06-158-	Capex - Office Equipment	141,549	290,000	290,000	0	290,000
22117-101-06-158-	Entertainment	0	0	65,000	0	65,000
22308-101-06-158-	Maintain - Office Equipment	0	0	30,000	0	30,000
Sub Total:		8,867,377	12,449,734	12,449,734	12,000,361	449,373
Other Charges Sub Total:		8,867,377	12,449,734	12,449,734	12,000,361	449,373
EXPENDITURE TOTAL		19,845,578	24,327,571	24,327,571	22,372,795	1,954,776

SIG RECURRENT ESTIMATES 2026

HEAD:06 MINISTRY OF FINANCE AND TREASURY

159 Financial Economic Development Unit

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
		ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-06-159-	Salaries - Public Servants	221,073	587,839	587,839	220,077	367,762
21202-101-06-159-	Housing Allowance - Public Servants	6,948	116,088	116,088	1,443	114,645
21205-101-06-159-	Various Allowances - Public Servants	14,570	181,557	181,557	4,402	177,155
21208-101-06-159-	Special Duty Allowance - Public Servants	35,226	104,942	104,942	46,848	58,094
21301-101-06-159-	NPF-Employer's contribution	20,145	66,537	66,537	20,988	45,549
21302-101-06-159-	Overtime	0	9,788	9,788	4,402	5,386
	Salaries Sub Total:	297,961	1,066,751	1,066,751	298,160	768,591
	Payroll Charges Sub Total:	297,961	1,066,751	1,066,751	298,160	768,591
	Other Charges					
22112-101-06-159-	Subscriptions	2,874,967	12,000,000	12,000,000	10,800,000	1,200,000
22205-101-06-159-	Office Stationery	4,991	2,967	2,967	2,670	297
22401-101-06-159-	Conferences, Seminars and Workshop	48,010	159,000	123,000	110,700	12,300
22404-101-06-159-	Training - Other	10,000	5,000	5,000	4,500	500
22514-101-06-159-	Public Servants - Annual Leave Fares	32,400	33,400	33,400	33,400	0
23013-101-06-159-	Capex - Computer Software and Hardware	0	14,500	50,500	50,500	0
	Sub Total:	2,970,368	12,214,867	12,214,867	11,001,770	1,213,097
	Other Charges Sub Total:	2,970,368	12,214,867	12,214,867	11,001,770	1,213,097
	EXPENDITURE TOTAL	3,268,330	13,281,618	13,281,618	11,299,930	1,981,688

SIG RECURRENT ESTIMATES 2026

HEAD:06 MINISTRY OF FINANCE AND TREASURY

160 Climate Finance Resilience Unit

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-06-160-	Salaries - Public Servants	0	0	0	38,774	(38,774)
21202-101-06-160-	Housing Allowance - Public Servants	0	0	0	3,877	(3,877)
21205-101-06-160-	Various Allowances - Public Servants	0	0	0	775	(775)
21208-101-06-160-	Special Duty Allowance - Public Servants	0	0	0	8,724	(8,724)
21301-101-06-160-	NPF-Employer's contribution	0	0	0	3,969	(3,969)
21302-101-06-160-	Overtime	0	0	0	775	(775)
	Salaries Sub Total:	0	0	0	56,894	(56,894)
	Payroll Charges Sub Total:	0	0	0	56,894	(56,894)
	Other Charges					
22109-101-06-160-	Printing, stationary & photocopying	0	8,000	8,000	7,200	800
22205-101-06-160-	Office Stationery	0	5,405	5,405	4,865	541
22401-101-06-160-	Conferences, Seminars and Workshop	0	117,773	117,773	105,996	11,777
22520-101-06-160-	Others - Overseas Other Costs	0	0	0	20,340	(20,340)
22514-101-06-160-	Public Servants - Annual Leave Fares	0	22,600	22,600	0	22,600
22112-101-06-160-	Subscriptions	0	0	1,000,000	0	1,000,000
	Sub Total:	0	153,778	1,153,778	138,400	1,015,378
	Other Charges Sub Total:	0	153,778	1,153,778	138,400	1,015,378
	EXPENDITURE TOTAL	0	153,778	1,153,778	195,294	958,484

**HEAD: 06 MINISTRY OF FINANCE AND TREASURY
(BUDGET SUPPORT)**

SIG RECURRENT ESTIMATES 2026

HEAD:06 MINISTRY OF FINANCE AND TREASURY (BUDGET SUPPORT)

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					
<u>MINISTRY SUMMARY</u>					
INCOME TOTAL	0	0	0	4,649,338	(4,649,338)
EXPENDITURE TOTAL	0	0	0	4,649,338	(4,649,338)
Payroll Charges	0	0	0	0	0
Salaries	0	0	0	0	0
Other Charges	0	0	0	4,649,338	(4,649,338)
NETT TOTAL	0	0	0	0	0

SIG RECURRENT ESTIMATES 2026

HEAD:06 MINISTRY OF FINANCE AND TREASURY (BUDGET SUPPORT)

151 National Statistics Office

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
	Building Capacity in Statistics & Audit in SI (CAPSA))	0	0	0	4,649,338	(4,649,338)
219-06-151-2002-12200	From international organisations	0	0	0	4,649,338	(4,649,338)
	INCOME TOTAL:	0	0	0	4,649,338	(4,649,338)
	EXPENDITURE					
	Building Capacity in Statistics & Audit in SI (CAPSA))	0	0	0	4,649,338	(4,649,338)
219-06-151-2002-22102	Audit fees	0	0	0	120,000	(120,000)
219-06-151-2002-22105	Consultancy Fees	0	0	0	3,870,738	(3,870,738)
219-06-151-2002-22109	Printing, stationary & photocopying	0	0	0	30,750	(30,750)
219-06-151-2002-22306	Maintain - Motor Vehicles	0	0	0	10,000	(10,000)
219-06-151-2002-22401	Conferences, Seminars and Workshop	0	0	0	96,600	(96,600)
219-06-151-2002-22517	Others - Local Other Costs	0	0	0	521,250	(521,250)
	EXPENDITURE TOTAL	0	0	0	4,649,338	(4,649,338)

HEAD:07 MINISTRY OF FOREIGN AFFAIRS AND EXTERNAL TRADE

SIG RECURRENT ESTIMATES 2026

HEAD:07 MINISTRY OF FOREIGN AFFAIRS AND EXTERNAL TRADE

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2026
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2025 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					
<u>MINISTRY SUMMARY</u>					
INCOME TOTAL	0	0	0	0	0
EXPENDITURE TOTAL	49,602,879	59,552,103	59,552,103	56,595,468	2,956,635
Payroll Charges	5,506,485	8,872,489	8,872,489	7,519,207	1,353,282
Salaries	5,506,485	8,872,489	8,872,489	7,519,207	1,353,282
Other Charges	44,096,394	50,679,614	50,679,614	49,076,261	1,603,353
NETT TOTAL	(49,602,879)	(59,552,103)	(59,552,103)	(56,595,468)	(2,956,635)

SIG RECURRENT ESTIMATES 2026

HEAD:07 MINISTRY OF FOREIGN AFFAIRS AND EXTERNAL TRADE

001 Central Headquarters & Administration

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-07-001-	Salaries - Public Servants	732,860	949,263	949,263	894,476	54,787
21202-101-07-001-	Housing Allowance - Public Servants	46,760	339,771	339,771	281,674	58,097
21205-101-07-001-	Various Allowances - Public Servants	102,738	668,349	668,349	517,673	150,676
21301-101-07-001-	NPF-Employer's contribution	68,761	129,635	129,635	102,431	27,204
21302-101-07-001-	Overtime	63,236	9,417	49,417	9,929	39,488
21402-101-07-001-	Gratuity Benefits	35,338	3,088	3,088	92,160	(89,072)
21403-101-07-001-	Long Service Benefits	0	215,961	215,961	215,961	0
	Salaries Sub Total:	1,049,694	2,315,484	2,355,484	2,114,304	241,180
	Payroll Charges Sub Total:	1,049,694	2,315,484	2,355,484	2,114,304	241,180
	Other Charges					
22102-101-07-001-	Audit fees	0	155,200	155,200	139,680	15,520
22105-101-07-001-	Consultancy Fees	0	0	0	90,000	(90,000)
22110-101-07-001-	Publicity & promotions	7,752	71,014	71,014	63,913	7,101
22111-101-07-001-	Recruitment Expenses	0	10,200	10,200	9,180	1,020
22113-101-07-001-	Minor Office Expenses	0	0	0	54,000	(54,000)
22116-101-07-001-	Medical Assessment	0	0	0	45,000	(45,000)
22117-101-07-001-	Entertainment	0	34,323	34,323	30,891	3,432
22204-101-07-001-	ICT Supplies	0	0	0	180,000	(180,000)
22205-101-07-001-	Office Stationery	75,444	232,800	232,800	90,000	142,800
22211-101-07-001-	Fuel	95,000	100,200	100,200	72,000	28,200
22306-101-07-001-	Maintain - Motor Vehicles	19,222	92,813	92,813	92,813	0

22401-101-07-001-	Conferences, Seminars and Workshop	48,254	157,000	157,000	141,300	15,700
22404-101-07-001-	Training - Other	0	35,287	35,287	31,758	3,529
22511-101-07-001-	Public Servants - Overseas Fares	783,099	1,005,686	1,205,686	750,944	454,742
22514-101-07-001-	Public Servants - Annual Leave Fares	128,100	305,374	305,374	305,374	0
22651-101-07-001-	Electricity	583,972	596,808	716,808	650,000	66,808
22655-101-07-001-	Telephone and Faxes	100,086	249,657	249,657	150,000	99,657
22656-101-07-001-	Water	0	3,750	3,750	3,750	0
23011-101-07-001-	Capex - Office Equipment	65,182	115,511	175,511	60,000	115,511
23013-101-07-001-	Capex - Computer Software and Hardware	231,300	108,842	208,842	108,842	100,000
27001-101-07-001-	House Rent	1,333,854	1,983,120	1,983,120	1,983,120	0
27004-101-07-001-	Office Rent	3,072,000	3,072,000	3,072,000	3,662,400	(590,400)
Sub Total:		6,543,266	8,329,585	8,809,585	8,714,964	94,621
Other Charges Sub Total:		6,543,266	8,329,585	8,809,585	8,714,964	94,621
EXPENDITURE TOTAL		7,592,959	10,645,069	11,165,069	10,829,268	335,801

SIG RECURRENT ESTIMATES 2026

HEAD:07 MINISTRY OF FOREIGN AFFAIRS AND EXTERNAL TRADE

180 Foreign Affairs

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-07-180-	Salaries - Public Servants	63,412	1,113,237	963,237	1,149,706	(186,469)
21202-101-07-180-	Housing Allowance - Public Servants	0	304,896	304,896	61,273	243,623
21205-101-07-180-	Various Allowances - Public Servants	16,886	578,992	578,992	22,994	555,998
21301-101-07-180-	NPF-Employer's contribution	11,925	138,084	138,084	94,273	43,811
21302-101-07-180-	Overtime	0	16,176	31,176	22,994	8,182
	Salaries Sub Total:	92,223	2,151,385	2,016,385	1,351,240	665,145
	Payroll Charges Sub Total:	92,223	2,151,385	2,016,385	1,351,240	665,145
	Other Charges					
22112-101-07-180-	Subscriptions	2,240,955	3,946,977	3,536,977	6,768,900	(3,231,923)
22401-101-07-180-	Conferences, Seminars and Workshop	965,241	1,029,906	1,029,906	180,000	849,906
22504-101-07-180-	MP's and MPA's - Overseas Fares	0	0	0	750,000	(750,000)
22505-101-07-180-	MP's and MPA's - Overseas Accommodation	0	0	0	150,000	(150,000)
22506-101-07-180-	MP's and MPA's - Overseas Other Costs	0	0	0	500,000	(500,000)
22511-101-07-180-	Public Servants - Overseas Fares	0	0	0	540,000	(540,000)
22512-101-07-180-	Public Servants - Overseas Accommodation	0	0	0	450,000	(450,000)
22513-101-07-180-	Public Servants - Overseas Other Costs	0	0	0	450,000	(450,000)
23011-101-07-180-	Capex - Office Equipment	168,000	176,217	176,217	150,000	26,217
23013-101-07-180-	Capex - Computer Software and Hardware	0	131,082	131,082	131,082	0
22514-101-07-180-	Public Servants - Annual Leave Fares	0	282,674	282,674	0	282,674
	Sub Total:	3,374,195	5,566,856	5,156,856	10,069,982	(4,913,126)
	Other Charges Sub Total:	3,374,195	5,566,856	5,156,856	10,069,982	(4,913,126)
	EXPENDITURE TOTAL	3,466,419	7,718,241	7,173,241	11,421,222	(4,247,981)

SIG RECURRENT ESTIMATES 2026

HEAD:07 MINISTRY OF FOREIGN AFFAIRS AND EXTERNAL TRADE

181 Protocol & Overseas Missions

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-07-181-	Salaries - Public Servants	3,105,552	2,640,609	2,640,609	2,520,234	120,375
21202-101-07-181-	Housing Allowance - Public Servants	41,237	79,825	79,825	7,021	72,804
21205-101-07-181-	Various Allowances - Public Servants	69,679	139,463	139,463	46,908	92,555
21301-101-07-181-	NPF-Employer's contribution	249,772	213,055	213,055	196,580	16,475
21302-101-07-181-	Overtime	109,537	48,377	108,377	46,908	61,469
	Salaries Sub Total:	3,575,777	3,121,329	3,181,329	2,817,651	363,678
	Payroll Charges Sub Total:	3,575,777	3,121,329	3,181,329	2,817,651	363,678
	Other Charges					
22106-101-07-181-	Management Fees	285,127	1,900,000	2,200,000	900,000	1,300,000
22117-101-07-181-	Entertainment	0	51,944	51,944	46,750	5,194
22118-101-07-181-	Gifts and presents	0	72,500	72,500	65,250	7,250
22301-101-07-181-	Maintain - Non-Residential Buildings	95,200	20,000	720,000	20,000	700,000
22401-101-07-181-	Conferences, Seminars and Workshop	6,786	38,219	38,219	34,397	3,822
22511-101-07-181-	Public Servants - Overseas Fares	93,505	98,858	98,858	88,972	9,886
22702-101-07-181-	Brussels' Mission Grant	3,966,000	3,966,000	3,966,000	3,966,000	0
22703-101-07-181-	Canberra Mission Grant	2,679,241	2,679,241	2,679,241	2,679,241	0
22704-101-07-181-	New York Mission Grant	3,412,039	2,412,039	2,412,039	2,412,039	0
22705-101-07-181-	Port Moresby Mission Grant	2,175,271	2,175,271	2,175,271	2,175,271	0
22706-101-07-181-	Suva Mission Grant	3,251,803	2,130,073	2,130,073	2,130,073	0
22712-101-07-181-	Wellington Mission Grant	2,655,910	2,212,237	2,212,237	2,212,237	0
22713-101-07-181-	Jarkata Mission Grant	1,898,411	1,899,239	1,899,239	1,899,239	0

22715-101-07-181-	Brisbane Mission Grant	1,952,060	1,504,281	1,504,281	1,504,281	0
22716-101-07-181-	Beijing Mission Grant	2,751,344	2,751,344	2,751,344	2,751,344	0
22717-101-07-181-	New Delhi Mission Grant	2,800,000	2,800,000	2,800,000	2,800,000	0
22718-101-07-181-	Abu Dhabi Mission Grant	1,524,581	2,024,581	2,024,581	2,024,581	0
22112-101-07-181-	Subscriptions	3,288,601	4,574,023	4,674,023	0	4,674,023
22514-101-07-181-	Public Servants - Annual Leave Fares	369,724	168,800	168,800	0	168,800
Sub Total:		33,205,603	33,478,650	34,578,650	27,709,675	6,868,975
Other Charges Sub Total:		33,205,603	33,478,650	34,578,650	27,709,675	6,868,975
EXPENDITURE TOTAL		36,781,381	36,599,979	37,759,979	30,527,326	7,232,653

SIG RECURRENT ESTIMATES 2026

HEAD:07 MINISTRY OF FOREIGN AFFAIRS AND EXTERNAL TRADE

182 External Trade

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-07-182-	Salaries - Public Servants	716,654	782,353	782,353	830,173	(47,820)
21202-101-07-182-	Housing Allowance - Public Servants	7,181	140,592	140,592	110,265	30,327
21205-101-07-182-	Various Allowances - Public Servants	9,531	266,594	266,594	177,503	89,091
21301-101-07-182-	NPF-Employer's contribution	54,994	81,915	81,915	76,671	5,244
21302-101-07-182-	Overtime	432	12,837	47,837	14,832	33,005
21402-101-07-182-	Gratuity Benefits	0	0	0	26,568	(26,568)
	Salaries Sub Total:	788,790	1,284,291	1,319,291	1,236,012	83,279
	Payroll Charges Sub Total:	788,790	1,284,291	1,319,291	1,236,012	83,279
	Other Charges					
22109-101-07-182-	Printing, stationary & photocopying	143,000	87,650	87,650	45,000	42,650
22110-101-07-182-	Publicity & promotions	10,850	177,995	177,995	160,196	17,800
22111-101-07-182-	Recruitment Expenses	49,480	1,164,000	264,000	630,000	(366,000)
22205-101-07-182-	Office Stationery	0	83,944	83,944	54,000	29,944
22401-101-07-182-	Conferences, Seminars and Workshop	34,061	211,897	821,897	190,707	631,190
22508-101-07-182-	Public Servants - Local Fares	0	232,800	232,800	209,520	23,280
22511-101-07-182-	Public Servants - Overseas Fares	0	0	0	308,292	(308,292)
22512-101-07-182-	Public Servants - Overseas Accommodation	0	0	0	135,000	(135,000)
22520-101-07-182-	Others - Overseas Other Costs	480,567	1,079,487	199,487	608,850	(409,363)
22813-101-07-182-	Trade Facilitations	255,371	266,750	266,750	240,075	26,675
	Sub Total:	973,330	3,304,523	2,134,523	2,581,640	(447,117)
	Other Charges Sub Total:	973,330	3,304,523	2,134,523	2,581,640	(447,117)
	EXPENDITURE TOTAL	1,762,120	4,588,814	3,453,814	3,817,652	(363,838)

HEAD: 08 GOVERNOR GENERAL

SIG RECURRENT ESTIMATES 2026

HEAD:08 OFFICE OF THE GOVERNOR GENERAL

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					

MINISTRY SUMMARY

INCOME TOTAL	0	0	0	0	0
EXPENDITURE TOTAL	14,353,015	11,427,992	11,427,992	12,288,224	(860,232)
Payroll Charges	3,161,960	2,773,660	2,773,660	3,824,107	(1,050,447)
Salaries	3,161,960	2,773,660	2,773,660	3,824,107	(1,050,447)
Other Charges	11,191,056	8,654,332	8,654,332	8,464,117	190,215
NETT TOTAL	(14,353,015)	(11,427,992)	(11,427,992)	(12,288,224)	860,232

SIG RECURRENT ESTIMATES 2026

HEAD:08 OFFICE OF THE GOVERNOR GENERAL

040 Statutory Services

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21101-101-08-040-	Salaries - Statutory	274,325	277,682	277,682	253,824	23,858
21102-101-08-040-	Salaries - Public Servants	954,032	1,007,863	1,007,863	1,052,258	(44,395)
21202-101-08-040-	Housing Allowance - Public Servants	155,722	254,643	254,643	304,548	(49,905)
21204-101-08-040-	Various Allowances - Statutory	659,779	425,500	425,500	463,720	(38,220)
21205-101-08-040-	Various Allowances - Public Servants	766,523	357,789	357,789	649,870	(292,081)
21209-101-08-040-	Sitting Allowances	0	0	0	12,000	(12,000)
21301-101-08-040-	NPF-Employers contribution	127,623	119,682	119,682	133,125	(13,443)
21302-101-08-040-	Overtime	168,310	132,228	132,228	159,455	(27,227)
21401-101-08-040-	Pension Benefits	0	88,854	88,854	508,460	(419,606)
21402-101-08-040-	Gratuity Benefits	55,645	109,419	109,419	89,924	19,495
21403-101-08-040-	Long Service Benefits	0	0	0	196,923	(196,923)
	Salaries Sub Total:	3,161,960	2,773,660	2,773,660	3,824,107	(1,050,447)
	Payroll Charges Sub Total:	3,161,960	2,773,660	2,773,660	3,824,107	(1,050,447)
	Other Charges					
22109-101-08-040-	Printing, stationary & photocopying	149,826	79,562	79,562	71,606	7,956
22110-101-08-040-	Publicity & promotions	0	0	0	50,000	(50,000)
22116-101-08-040-	Medical Assessment	10,140	10,049	10,049	10,049	0
22117-101-08-040-	Entertainment	526,230	456,845	647,617	411,161	236,457
22118-101-08-040-	Gifts and Presents	9,000	14,000	14,000	12,600	1,400
22203-101-08-040-	General Stores & Spares	20,000	43,371	71	39,034	(38,963)
22205-101-08-040-	Office Stationery	4,000	24,480	14,480	22,032	(7,552)
22211-101-08-040-	Fuel	146,339	76,339	150,339	68,705	81,634

22301-101-08-040-	Maintain - Non Residential Buildings	796,791	793,828	612,528	475,088	137,440
22302-101-08-040-	Maintain - Residential Buildings	779,284	351,260	941,260	670,000	271,260
22306-101-08-040-	Maintain - Motor Vehicles	21,000	25,034	17,034	25,034	(8,000)
22311-101-08-040-	Maintain - Other Equipment	0	7,724	724	7,724	(7,000)
22508-101-08-040-	Public Servants - Local Fares	0	973	973	50,843	(49,870)
22509-101-08-040-	Public Servants - Local Accommodation	744,554	122,638	17,638	110,374	(92,736)
22510-101-08-040-	Public Servants - Local Other costs	15,147	200	200	50,180	(49,980)
22511-101-08-040-	Public Servants - Overseas Fares	829,635	829,635	809,635	746,672	62,964
22512-101-08-040-	Public Servants - Overseas Accommodation	38,000	38,000	0	34,200	(34,200)
22513-101-08-040-	Public Servants - Overseas Other Costs	1,907,297	1,908,157	1,850,157	1,665,493	184,664
22514-101-08-040-	Public Servants - Annual Leave Fares	198,700	137,703	120,703	137,703	(17,000)
22517-101-08-040-	Others - Local Other Costs	0	5,459	459	4,913	(4,454)
22523-101-08-040-	Office Holder - Local Fares	0	174	174	174	0
22524-101-08-040-	Office Holder - Local Accommodation	0	10,800	0	10,500	(10,500)
22525-101-08-040-	Office Holder - Local Other Costs	0	280	280	280	0
22527-101-08-040-	Office Holder - Overseas Accommodation	1,170,728	944,860	733,260	940,530	(207,270)
22528-101-08-040-	Office Holder - Overseas Other Costs	1,845,592	1,000,000	807,174	1,000,000	(192,826)
22529-101-08-040-	Office Holder - Annual Leave Fares	39,538	100,000	0	100,000	(100,000)
22651-101-08-040-	Electricity	546,889	630,212	832,881	630,212	202,669
22652-101-08-040-	Gas	0	0	0	30,000	(30,000)
22655-101-08-040-	Telephone and Faxes	819,024	481,712	481,712	481,712	0
22656-101-08-040-	Water	393,006	294,898	311,898	294,898	17,000
22901-101-08-040-	Uniform & Protective Clothes	21,543	35,189	77,243	31,670	45,573
23011-101-08-040-	Capex - Office Equipment	0	50,450	40,450	50,450	(10,000)
27001-101-08-040-	House Rent	158,793	180,500	81,831	230,280	(148,449)
Sub Total:		11,191,056	8,654,332	8,654,332	8,464,117	190,215
Other Charges Sub Total:		11,191,056	8,654,332	8,654,332	8,464,117	190,215
EXPENDITURE TOTAL		14,353,015	11,427,992	11,427,992	12,288,224	(860,232)

HEAD: 09 MINISTRY OF HEALTH AND MEDICAL SERVICE

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES

DETAILS OF REVENUE AND EXPENDITURE

MINISTRY SUMMARY

INCOME TOTAL	1,024,306	2,145,559	2,145,559	2,056,699	88,860
EXPENDITURE TOTAL	497,710,381	700,031,074	700,031,074	728,507,879	(28,476,805)
Payroll Charges	293,543,602	308,876,367	308,876,367	339,948,089	(31,071,722)
Salaries	293,543,602	308,876,367	308,876,367	339,948,089	(31,071,722)
Other Charges	204,166,778	391,154,707	391,154,707	388,559,790	2,594,917
NETT TOTAL	(496,686,075)	(702,176,633)	(697,885,515)	(726,451,180)	28,565,665

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES

001 Central Headquarters & Administration

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13224-101-09-001-	Naturalisations, Births, Marriages Fees	2,060	2,587	2,587	1,200	1,387
13251-101-09-001-	Fees and Charges	284,778	272,960	272,960	196,508	76,452
	Sub Total:	286,838	275,547	275,547	197,708	77,839
	Income Sub Total:	286,838	275,547	275,547	197,708	77,839
	INCOME TOTAL:	286,838	275,547	275,547	197,708	77,839
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-09-001-	Salaries - Public Servants	2,807,011	3,219,347	3,219,347	3,303,923	(84,576)
21202-101-09-001-	Housing Allowance - Public Servants	162,287	823,946	823,946	802,149	21,797
21205-101-09-001-	Various Allowances - Public Servants	474,670	1,568,432	1,568,432	1,259,124	309,308
21208-101-09-001-	Special Duty Allowance - Public Servants	910,602	566,729	566,729	559,664	7,065
21209-101-09-001-	Sitting Allowances	0	0	0	28,800	(28,800)
21301-101-09-001-	NPF-Employer's contribution	310,338	395,610	395,610	380,587	15,023
21302-101-09-001-	Overtime	3,284	0	0	5,643	(5,643)
21402-101-09-001-	Gratuity Benefits	100,057	134,505	134,505	147,339	(12,834)
21403-101-09-001-	Long Service Benefits	0	5,755,410	5,755,410	7,662,790	(1,907,380)
	Salaries Sub Total:	4,768,248	12,463,979	12,463,979	14,150,019	(1,686,040)
	Payroll Charges Sub Total:	4,768,248	12,463,979	12,463,979	14,150,019	(1,686,040)
	Other Charges					
22104-101-09-001-	Board Expenses	0	0	0	58,500	(58,500)
22105-101-09-001-	Consultancy Fees	0	1,135,000	1,135,000	415,980	719,020
22106-101-09-001-	Management Fees	0	0	0	452,205	(452,205)
22109-101-09-001-	Printing, stationary & photocopying	290,145	1,228,110	1,328,110	900,000	428,110

22110-101-09-001-	Publicity & promotions	0	200,000	800,000	85,079	714,921
22111-101-09-001-	Recruitment Expenses	52,833	70,000	70,000	63,000	7,000
22116-101-09-001-	Medical Assessment	3,063,453	7,000,000	7,000,000	7,000,000	0
22203-101-09-001-	General Stores & Spares	0	35,000	35,000	148,500	(113,500)
22205-101-09-001-	Office Stationery	73,283	87,000	87,000	207,000	(120,000)
22211-101-09-001-	Fuel	351,010	360,000	460,000	414,000	46,000
22212-101-09-001-	Disaster preparedness & relief	0	3,000,000	6,200,000	2,700,000	3,500,000
22255-101-09-001-	Venue Hire	0	0	0	1,440	(1,440)
22301-101-09-001-	Maintain - Non-Residential Buildings	1,037,315	280,000	3,780,000	4,000,000	(220,000)
22306-101-09-001-	Maintain - Motor Vehicles	101,537	127,000	127,000	60,000	67,000
22401-101-09-001-	Conferences, Seminars and Workshop	42,547	140,000	140,000	673,004	(533,004)
22402-101-09-001-	Training - In Service	2,184,880	5,000,000	5,000,000	4,500,000	500,000
22404-101-09-001-	Training - Other	0	0	0	45,000	(45,000)
22503-101-09-001-	MP's and MPA's - Local Other Costs	0	0	0	365,000	(365,000)
22504-101-09-001-	MP's and MPA's - Overseas Fares	154,047	0	0	1,500,000	(1,500,000)
22509-101-09-001-	Public Servants - Local Accommodation	3,376	217,000	117,000	513,000	(396,000)
22514-101-09-001-	Public Servants - Annual Leave Fares	478,673	350,000	350,000	390,000	(40,000)
22515-101-09-001-	Others - Local Fares	0	230,000	130,000	733,500	(603,500)
22602-101-09-001-	Freight	0	0	0	900	(900)
22651-101-09-001-	Electricity	11,891,003	46,964,532	35,234,532	42,700,000	(7,465,468)
22655-101-09-001-	Telephone and Faxes	3,668,500	6,000,000	4,864,000	5,097,936	(233,936)
22656-101-09-001-	Water	3,358,359	15,400,000	11,650,000	14,051,032	(2,401,032)
22903-101-09-001-	Meeting Expenses	0	12,000	12,000	13,500	(1,500)
23011-101-09-001-	Capex - Office Equipment	10,005	15,000	245,000	230,000	15,000
23013-101-09-001-	Capex - Computer Software and Hardware	23,000	35,000	195,000	375,000	(180,000)
23014-101-09-001-	Capex - Specialised Equipment	40,000	60,000	60,000	20,000	40,000
25009-101-09-001-	Subventions and Grant	0	0	0	1,000,000	(1,000,000)
27001-101-09-001-	House Rent	34,555,117	45,000,000	45,000,000	45,000,000	0
27004-101-09-001-	Office Rent	396,000	0	1,056,000	500,000	556,000
27005-101-09-001-	Security	1,300,000	1,000,000	1,070,000	1,000,000	70,000

22403-101-09-001-	Training - Materials	0	10,000	10,000	0	10,000
22407-101-09-001-	Training - Provincial	0	193,290	193,290	0	193,290
22506-101-09-001-	MP's and MPA's - Overseas Other Costs	0	1,500,000	1,500,000	0	1,500,000
22508-101-09-001-	Public Servants - Local Fares	31,696	395,000	295,000	0	295,000
22510-101-09-001-	Public Servants - Local Other costs	130,828	317,600	217,600	0	217,600
22516-101-09-001-	Others - Local Accommodation	0	80,000	80,000	0	80,000
22517-101-09-001-	Others - Local Other Costs	0	20,000	20,000	0	20,000
22904-101-09-001-	Board Meeting Expenses	6,300	77,000	77,000	0	77,000
22801-101-09-001-	Refund of Previous Years Revenue	0	0	2,000,000	0	2,000,000
Sub Total:		63,243,906	136,538,532	130,538,532	135,213,576	(4,675,044)
Other Charges Sub Total:		63,243,906	136,538,532	130,538,532	135,213,576	(4,675,044)
EXPENDITURE TOTAL		68,012,154	149,002,511	143,002,511	149,363,595	(6,361,084)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES						003 Internal Audit
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Other Charges					
22112-101-09-003-	Subscriptions	6,991	20,000	20,000	18,000	2,000
22205-101-09-003-	Office Stationery	5,520	10,000	10,000	9,000	1,000
22508-101-09-003-	Public Servants - Local Fares	20,640	25,000	25,000	22,500	2,500
22510-101-09-003-	Public Servants - Local Other costs	0	10,000	10,000	9,000	1,000
22514-101-09-003-	Public Servants - Annual Leave Fares	0	12,000	12,000	12,000	0
22516-101-09-003-	Others - Local Accommodation	0	0	0	18,000	(18,000)
22509-101-09-003-	Public Servants - Local Accommodation	14,052	20,000	20,000	0	20,000
	Sub Total:	47,203	97,000	97,000	88,500	8,500
	Other Charges Sub Total:	47,203	97,000	97,000	88,500	8,500
	EXPENDITURE TOTAL	47,203	97,000	97,000	88,500	8,500

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES

079 Malaita Province

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-09-079-	Salaries - Public Servants	8,838,502	9,198,322	9,198,322	9,392,215	(193,893)
21202-101-09-079-	Housing Allowance - Public Servants	829,094	1,082,339	1,082,339	1,431,473	(349,134)
21205-101-09-079-	Various Allowances - Public Servants	6,698,150	7,418,417	7,418,417	8,103,901	(685,484)
21208-101-09-079-	Special Duty Allowance - Public Servants	4,200,281	2,764,117	2,764,117	2,923,999	(159,882)
21301-101-09-079-	NPF-Employer's contribution	1,539,413	1,558,981	1,558,981	1,644,083	(85,102)
21304-101-09-079-	Workers Compensation	194,142	61,245	61,245	61,245	0
21402-101-09-079-	Gratuity Benefits	139,599	68,287	68,287	176,692	(108,405)
	Salaries Sub Total:	22,439,181	22,151,708	22,151,708	23,733,608	(1,581,900)
	Payroll Charges Sub Total:	22,439,181	22,151,708	22,151,708	23,733,608	(1,581,900)
	Other Charges					
25004-101-09-079-	Church Grant	3,220,450	3,220,450	4,065,604	4,065,604	0
25005-101-09-079-	Health Services Grants - Primary	6,770,628	6,770,628	8,547,467	8,547,467	0
25006-101-09-079-	Health Services Grants - Hospital	2,993,516	2,993,516	3,779,115	3,779,115	0
25025-101-09-079-	Health Services Grants - SON	284,391	284,391	359,025	359,025	0
	Sub Total:	13,268,985	13,268,985	16,751,211	16,751,211	0
	Other Charges Sub Total:	13,268,985	13,268,985	16,751,211	16,751,211	0
	EXPENDITURE TOTAL	35,708,166	35,420,693	38,902,919	40,484,819	(1,581,900)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES

080 Makira Ulawa Province

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-09-080-	Salaries - Public Servants	4,287,015	4,461,339	4,461,339	4,546,070	(84,731)
21202-101-09-080-	Housing Allowance - Public Servants	308,072	385,494	385,494	495,501	(110,007)
21205-101-09-080-	Various Allowances - Public Servants	3,313,522	3,462,223	3,462,223	3,773,671	(311,448)
21208-101-09-080-	Special Duty Allowance - Public Servants	1,847,485	1,355,894	1,355,894	1,410,924	(55,030)
21301-101-09-080-	NPF-Employer's contribution	726,490	743,821	743,821	773,488	(29,667)
	Salaries Sub Total:	10,482,585	10,408,771	10,408,771	10,999,654	(590,883)
	Payroll Charges Sub Total:	10,482,585	10,408,771	10,408,771	10,999,654	(590,883)
	Other Charges					
25005-101-09-080-	Health Services Grants - Primary	4,235,493	4,235,493	5,347,028	5,347,028	0
25006-101-09-080-	Health Services Grants - Hospital	1,415,009	16,415,009	1,786,355	1,786,355	0
	Sub Total:	5,650,502	20,650,502	7,133,383	7,133,383	0
	Other Charges Sub Total:	5,650,502	20,650,502	7,133,383	7,133,383	0
	EXPENDITURE TOTAL	16,133,086	31,059,273	17,542,154	18,133,037	(590,883)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES

081 Western Province

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-09-081-	Salaries - Public Servants	6,990,432	7,226,274	7,226,274	7,343,219	(116,945)
21202-101-09-081-	Housing Allowance - Public Servants	658,118	730,314	730,314	916,798	(186,484)
21205-101-09-081-	Various Allowances - Public Servants	5,623,298	5,816,101	5,816,101	6,281,540	(465,439)
21208-101-09-081-	Special Duty Allowance - Public Servants	3,174,126	2,257,698	2,257,698	2,314,424	(56,726)
21301-101-09-081-	NPF-Employer's contribution	1,196,326	1,234,062	1,234,062	1,273,206	(39,144)
21402-101-09-081-	Gratuity Benefits	266,123	27,101	27,101	27,101	0
	Salaries Sub Total:	17,908,422	17,291,550	17,291,550	18,156,288	(864,738)
	Payroll Charges Sub Total:	17,908,422	17,291,550	17,291,550	18,156,288	(864,738)
	Other Charges					
25004-101-09-081-	Church Grant	1,631,664	1,631,664	2,059,867	2,059,868	(1)
25005-101-09-081-	Health Services Grants - Primary	6,228,553	6,228,553	7,863,134	7,863,134	0
25006-101-09-081-	Health Services Grants - Hospital	2,639,008	2,639,008	3,331,572	3,331,572	0
25025-101-09-081-	Health Services Grants - SON	163,297	163,297	206,152	206,133	19
	Sub Total:	10,662,522	10,662,522	13,460,725	13,460,707	18
	Other Charges Sub Total:	10,662,522	10,662,522	13,460,725	13,460,707	18
	EXPENDITURE TOTAL	28,570,944	27,954,072	30,752,275	31,616,995	(864,720)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES

082 Isabel Province

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-09-082-	Salaries - Public Servants	3,328,873	3,390,726	3,390,726	3,533,237	(142,511)
21202-101-09-082-	Housing Allowance - Public Servants	190,219	246,538	246,538	309,310	(62,772)
21205-101-09-082-	Various Allowances - Public Servants	2,550,480	2,553,366	2,553,366	2,771,174	(217,808)
21208-101-09-082-	Special Duty Allowance - Public Servants	1,279,154	1,074,324	1,074,324	1,099,126	(24,802)
21301-101-09-082-	NPF-Employer's contribution	548,001	563,451	563,451	583,643	(20,192)
	Salaries Sub Total:	7,896,727	7,828,405	7,828,405	8,296,490	(468,085)
	Payroll Charges Sub Total:	7,896,727	7,828,405	7,828,405	8,296,490	(468,085)
	Other Charges					
25005-101-09-082-	Health Services Grants - Primary	3,084,465	3,084,465	3,893,932	3,893,932	0
25006-101-09-082-	Health Services Grants - Hospital	832,382	832,382	1,050,827	1,050,827	0
	Sub Total:	3,916,847	3,916,847	4,944,759	4,944,759	0
	Other Charges Sub Total:	3,916,847	3,916,847	4,944,759	4,944,759	0
	EXPENDITURE TOTAL	11,813,574	11,745,252	12,773,164	13,241,249	(468,085)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES

083 Central Province

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-09-083-	Salaries - Public Servants	2,488,277	2,691,885	2,691,885	2,614,063	77,822
21202-101-09-083-	Housing Allowance - Public Servants	134,526	172,405	172,405	259,146	(86,741)
21205-101-09-083-	Various Allowances - Public Servants	1,644,631	2,068,542	2,068,542	2,151,163	(82,621)
21208-101-09-083-	Special Duty Allowance - Public Servants	990,643	833,922	833,922	822,850	11,072
21301-101-09-083-	NPF-Employer's contribution	392,420	447,346	447,346	444,809	2,537
	Salaries Sub Total:	5,650,496	6,214,100	6,214,100	6,292,031	(77,931)
	Payroll Charges Sub Total:	5,650,496	6,214,100	6,214,100	6,292,031	(77,931)
	Other Charges					
25005-101-09-083-	Health Services Grants - Primary	2,918,397	2,918,397	3,684,282	3,684,282	0
25006-101-09-083-	Health Services Grants - Hospital	877,592	877,592	1,107,902	1,107,902	0
	Sub Total:	3,795,989	3,795,989	4,792,184	4,792,184	0
	Other Charges Sub Total:	3,795,989	3,795,989	4,792,184	4,792,184	0
	EXPENDITURE TOTAL	9,446,485	10,010,089	11,006,284	11,084,215	(77,931)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES

084 Guadalcanal Province

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-09-084-	Salaries - Public Servants	5,286,928	5,344,372	5,344,372	5,429,717	(85,345)
21202-101-09-084-	Housing Allowance - Public Servants	436,662	520,425	520,425	669,463	(149,038)
21205-101-09-084-	Various Allowances - Public Servants	3,930,793	4,462,703	4,462,703	4,918,008	(455,305)
21208-101-09-084-	Special Duty Allowance - Public Servants	2,570,850	1,691,894	1,691,894	1,770,353	(78,459)
21301-101-09-084-	NPF-Employer's contribution	910,937	930,918	930,918	967,274	(36,356)
	Salaries Sub Total:	13,136,170	12,950,312	12,950,312	13,754,815	(804,503)
	Payroll Charges Sub Total:	13,136,170	12,950,312	12,950,312	13,754,815	(804,503)
	Other Charges					
25004-101-09-084-	Church Grant	1,499,541	1,499,541	1,893,071	1,893,071	0
25005-101-09-084-	Health Services Grants - Primary	6,294,434	6,294,434	7,946,304	7,946,304	0
	Sub Total:	7,793,975	7,793,975	9,839,375	9,839,375	0
	Other Charges Sub Total:	7,793,975	7,793,975	9,839,375	9,839,375	0
	EXPENDITURE TOTAL	20,930,145	20,744,287	22,789,687	23,594,190	(804,503)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES

085 Temotu Province

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-09-085-	Salaries - Public Servants	2,899,859	2,989,677	2,989,677	2,904,327	85,350
21202-101-09-085-	Housing Allowance - Public Servants	188,428	233,880	233,880	228,958	4,922
21205-101-09-085-	Various Allowances - Public Servants	2,168,736	2,426,796	2,426,796	2,379,169	47,627
21208-101-09-085-	Special Duty Allowance - Public Servants	1,204,454	952,420	952,420	919,977	32,443
21301-101-09-085-	NPF-Employer's contribution	482,159	512,433	512,433	486,711	25,722
	Salaries Sub Total:	6,943,635	7,115,206	7,115,206	6,919,142	196,064
	Payroll Charges Sub Total:	6,943,635	7,115,206	7,115,206	6,919,142	196,064
	Other Charges					
25005-101-09-085-	Health Services Grants - Primary	3,161,634	3,161,634	3,991,353	3,991,353	0
25006-101-09-085-	Health Services Grants - Hospital	948,889	948,889	1,197,909	1,197,909	0
	Sub Total:	4,110,523	4,110,523	5,189,262	5,189,262	0
	Other Charges Sub Total:	4,110,523	4,110,523	5,189,262	5,189,262	0
	EXPENDITURE TOTAL	11,054,158	11,225,729	12,304,468	12,108,404	196,064

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES

086 Choiseul Province

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-09-086-	Salaries - Public Servants	3,052,052	3,119,951	3,119,951	3,089,110	30,841
21202-101-09-086-	Housing Allowance - Public Servants	100,813	145,913	145,913	167,863	(21,950)
21205-101-09-086-	Various Allowances - Public Servants	2,113,648	2,361,079	2,361,079	2,398,353	(37,274)
21208-101-09-086-	Special Duty Allowance - Public Servants	1,221,797	977,876	977,876	958,607	19,269
21301-101-09-086-	NPF-Employer's contribution	493,846	512,510	512,510	500,630	11,880
	Salaries Sub Total:	6,982,156	7,117,329	7,117,329	7,114,563	2,766
	Payroll Charges Sub Total:	6,982,156	7,117,329	7,117,329	7,114,563	2,766
	Other Charges					
25004-101-09-086-	Church Grant	538,150	538,150	679,379	679,378	1
25005-101-09-086-	Health Services Grants - Primary	2,835,591	2,835,591	3,579,745	3,579,744	1
25006-101-09-086-	Health Services Grants - Hospital	782,624	782,624	988,011	988,012	(1)
	Sub Total:	4,156,365	4,156,365	5,247,135	5,247,134	1
	Other Charges Sub Total:	4,156,365	4,156,365	5,247,135	5,247,134	1
	EXPENDITURE TOTAL	11,138,521	11,273,694	12,364,464	12,361,697	2,767

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES

087 Rennel & Bellona

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-09-087-	Salaries - Public Servants	837,813	848,239	848,239	1,042,275	(194,036)
21202-101-09-087-	Housing Allowance - Public Servants	74,783	94,716	94,716	142,044	(47,328)
21205-101-09-087-	Various Allowances - Public Servants	732,574	752,412	752,412	906,425	(154,013)
21208-101-09-087-	Special Duty Allowance - Public Servants	374,031	278,591	278,591	323,236	(44,645)
21301-101-09-087-	NPF-Employer's contribution	151,319	153,307	153,307	182,603	(29,296)
	Salaries Sub Total:	2,170,520	2,127,265	2,127,265	2,596,583	(469,318)
	Payroll Charges Sub Total:	2,170,520	2,127,265	2,127,265	2,596,583	(469,318)
	Other Charges					
25005-101-09-087-	Health Services Grants - Primary	1,157,682	1,157,682	1,157,682	1,461,496	(303,814)
25006-101-09-087-	Health Services Grants - Hospital	0	0	303,814	0	303,814
	Sub Total:	1,157,682	1,157,682	1,461,496	1,461,496	0
	Other Charges Sub Total:	1,157,682	1,157,682	1,461,496	1,461,496	0
	EXPENDITURE TOTAL	3,328,202	3,284,947	3,588,761	4,058,079	(469,318)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES

088 Honiara City Council

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-09-088-	Salaries - Public Servants	7,341,853	7,655,537	7,655,537	7,360,427	295,110
21202-101-09-088-	Housing Allowance - Public Servants	425,126	471,116	471,116	641,867	(170,751)
21205-101-09-088-	Various Allowances - Public Servants	4,977,278	6,296,593	6,296,593	5,429,792	866,801
21208-101-09-088-	Special Duty Allowance - Public Servants	3,257,403	2,484,725	2,484,725	2,402,934	81,791
21301-101-09-088-	NPF-Employer's contribution	1,180,321	1,311,386	1,311,386	1,198,317	113,069
	Salaries Sub Total:	17,181,981	18,219,357	18,219,357	17,033,337	1,186,020
	Payroll Charges Sub Total:	17,181,981	18,219,357	18,219,357	17,033,337	1,186,020
	Other Charges					
25005-101-09-088-	Health Services Grants - Primary	2,643,955	2,643,955	3,337,815	3,337,817	(2)
	Sub Total:	2,643,955	2,643,955	3,337,815	3,337,817	(2)
	Other Charges Sub Total:	2,643,955	2,643,955	3,337,815	3,337,817	(2)
	EXPENDITURE TOTAL	19,825,936	20,863,312	21,557,172	20,371,154	1,186,018

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES		201 National Non-Communicable Diseases				
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-09-201-	Salaries - Public Servants	212,561	273,996	273,996	209,839	64,157
21202-101-09-201-	Housing Allowance - Public Servants	15,542	19,810	19,810	20,343	(533)
21205-101-09-201-	Various Allowances - Public Servants	156,643	189,068	189,068	150,833	38,235
21208-101-09-201-	Special Duty Allowance - Public Servants	75,208	112,911	112,911	73,041	39,870
21301-101-09-201-	NPF-Employer's contribution	33,484	46,258	46,258	34,380	11,878
	Salaries Sub Total:	493,438	642,043	642,043	488,436	153,607
	Payroll Charges Sub Total:	493,438	642,043	642,043	488,436	153,607
	Other Charges					
22109-101-09-201-	Printing, stationary & photocopying	0	5,000	5,000	9,000	(4,000)
22110-101-09-201-	Publicity & promotions	0	45,000	45,000	18,000	27,000
22306-101-09-201-	Maintain - Motor Vehicles	0	0	0	10,000	(10,000)
22401-101-09-201-	Conferences, Seminars and Workshop	0	30,000	30,000	31,950	(1,950)
22402-101-09-201-	Training - In Service	800	20,000	20,000	18,000	2,000
22514-101-09-201-	Public Servants - Annual Leave Fares	32,400	15,000	15,000	15,000	0
23013-101-09-201-	Capex - Computer Software and Hardware	15,000	10,000	10,000	20,000	(10,000)
22509-101-09-201-	Public Servants - Local Accommodation	0	5,500	5,500	0	5,500
	Sub Total:	48,200	130,500	130,500	121,950	8,550
	Other Charges Sub Total:	48,200	130,500	130,500	121,950	8,550
	EXPENDITURE TOTAL	541,638	772,543	772,543	610,386	162,157

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES		202 National Reproductive and Child Health				
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-09-202-	Salaries - Public Servants	583,331	518,248	518,248	795,383	(277,135)
21202-101-09-202-	Housing Allowance - Public Servants	3,697	45,437	45,437	43,905	1,532
21205-101-09-202-	Various Allowances - Public Servants	259,414	246,860	246,860	463,616	(216,756)
21208-101-09-202-	Special Duty Allowance - Public Servants	195,107	160,286	160,286	229,065	(68,779)
21301-101-09-202-	NPF-Employer's contribution	75,796	74,724	74,724	115,939	(41,215)
	Salaries Sub Total:	1,117,345	1,045,555	1,045,555	1,647,908	(602,353)
	Payroll Charges Sub Total:	1,117,345	1,045,555	1,045,555	1,647,908	(602,353)
	Other Charges					
22109-101-09-202-	Printing, stationary & photocopying	0	50,000	50,000	48,679	1,321
22113-101-09-202-	Minor Office Expenses	0	10,000	10,000	9,000	1,000
22201-101-09-202-	Chemicals	0	0	0	18,000	(18,000)
22205-101-09-202-	Office Stationery	9,999	20,000	20,000	24,750	(4,750)
22301-101-09-202-	Maintain - Non-Residential Buildings	0	0	0	10,000	(10,000)
22306-101-09-202-	Maintain - Motor Vehicles	0	20,000	20,000	10,000	10,000
22401-101-09-202-	Conferences, Seminars and Workshop	0	30,000	30,000	21,600	8,400
22508-101-09-202-	Public Servants - Local Fares	0	0	0	10,800	(10,800)
22509-101-09-202-	Public Servants - Local Accommodation	0	0	0	9,000	(9,000)
22510-101-09-202-	Public Servants - Local Other costs	0	0	0	1,800	(1,800)
22514-101-09-202-	Public Servants - Annual Leave Fares	90,400	150,000	150,000	100,000	50,000
22602-101-09-202-	Freight	0	28,500	28,500	82,260	(53,760)
23011-101-09-202-	Capex - Office Equipment	0	0	0	8,000	(8,000)
23013-101-09-202-	Capex - Computer Software and Hardware	0	0	0	30,000	(30,000)

23014-101-09-202-	Capex - Specialised Equipment	5,750	120,000	120,000	120,000	0
22206-101-09-202-	Rations	0	10,000	10,000	0	10,000
22308-101-09-202-	Maintain - Office Equipment	0	10,000	10,000	0	10,000
22403-101-09-202-	Training - Materials	0	45,000	45,000	0	45,000
23002-101-09-202-	Capex - Non-Residential Buildings	0	35,488	35,488	0	35,488
	Sub Total:	106,149	528,988	528,988	503,889	25,099
	Other Charges Sub Total:	106,149	528,988	528,988	503,889	25,099
	EXPENDITURE TOTAL	1,223,494	1,574,543	1,574,543	2,151,797	(577,254)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES			203 Nursing Council Board			
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-09-203-	Salaries - Public Servants	240,458	259,808	259,808	259,808	0
21205-101-09-203-	Various Allowances - Public Servants	143,160	103,146	103,146	151,320	(48,174)
21208-101-09-203-	Special Duty Allowance - Public Servants	89,668	81,108	81,108	80,790	318
21301-101-09-203-	NPF-Employer's contribution	35,496	34,178	34,178	37,265	(3,087)
	Salaries Sub Total:	508,783	478,240	478,240	529,183	(50,943)
	Payroll Charges Sub Total:	508,783	478,240	478,240	529,183	(50,943)
	Other Charges					
22109-101-09-203-	Printing, stationary & photocopying	0	0	0	486	(486)
22255-101-09-203-	Venue Hire	0	0	0	90,000	(90,000)
22406-101-09-203-	Training - Pre-Service	2,837,120	3,226,092	9,226,092	2,849,141	6,376,951
22508-101-09-203-	Public Servants - Local Fares	0	36,000	36,000	19,620	16,380
22509-101-09-203-	Public Servants - Local Accommodation	11,750	30,000	30,000	21,060	8,940
22510-101-09-203-	Public Servants - Local Other costs	0	29,400	29,400	71,766	(42,366)
22514-101-09-203-	Public Servants - Annual Leave Fares	44,700	51,500	51,500	56,500	(5,000)
22901-101-09-203-	Uniform & Protective Clothes	96,787	90,000	90,000	108,000	(18,000)
22904-101-09-203-	Board Meeting Expenses	21,076	35,800	35,800	0	35,800
23013-101-09-203-	Capex - Computer Software and Hardware	0	35,000	35,000	0	35,000
23015-101-09-203-	Capex - Other Equipment	30,020	33,900	33,900	0	33,900
	Sub Total:	3,041,453	3,567,692	9,567,692	3,216,573	6,351,119
	Other Charges Sub Total:	3,041,453	3,567,692	9,567,692	3,216,573	6,351,119
	EXPENDITURE TOTAL	3,550,236	4,045,932	10,045,932	3,745,756	6,300,176

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES

204 National HIV/STI

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	204 National HIV/STI DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-09-204-	Salaries - Public Servants	428,670	458,265	458,265	399,826	58,439
21202-101-09-204-	Housing Allowance - Public Servants	2,975	38,598	38,598	31,855	6,743
21205-101-09-204-	Various Allowances - Public Servants	252,208	271,000	271,000	236,283	34,717
21208-101-09-204-	Special Duty Allowance - Public Servants	185,337	166,248	166,248	126,206	40,042
21301-101-09-204-	NPF-Employer's contribution	58,064	72,458	72,458	60,131	12,327
	Salaries Sub Total:	927,254	1,006,569	1,006,569	854,301	152,268
	Payroll Charges Sub Total:	927,254	1,006,569	1,006,569	854,301	152,268
	Other Charges					
22110-101-09-204-	Publicity & promotions	0	80,000	80,000	40,500	39,500
22205-101-09-204-	Office Stationery	0	8,000	8,000	9,000	(1,000)
22401-101-09-204-	Conferences, Seminars and Workshop	0	0	0	90,000	(90,000)
22514-101-09-204-	Public Servants - Annual Leave Fares	79,600	90,000	90,000	50,000	40,000
22521-101-09-204-	Patients - Local Fares and Other costs	0	36,400	36,400	40,000	(3,600)
22603-101-09-204-	Transport - Other	0	0	0	53,686	(53,686)
23011-101-09-204-	Capex - Office Equipment	0	0	0	10,000	(10,000)
22109-101-09-204-	Printing, stationary & photocopying	0	10,000	10,000	0	10,000
22508-101-09-204-	Public Servants - Local Fares	0	45,698	45,698	0	45,698
22509-101-09-204-	Public Servants - Local Accommodation	0	36,553	36,553	0	36,553
22510-101-09-204-	Public Servants - Local Other costs	0	8,000	8,000	0	8,000
	Sub Total:	79,600	314,651	314,651	293,186	21,465
	Other Charges Sub Total:	79,600	314,651	314,651	293,186	21,465
	EXPENDITURE TOTAL	1,006,854	1,321,220	1,321,220	1,147,487	173,733

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES				205 National TB/Leprosy Division		
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-09-205-	Salaries - Public Servants	137,242	139,550	139,550	260,401	(120,851)
21202-101-09-205-	Housing Allowance - Public Servants	5,262	4,994	4,994	41,295	(36,301)
21205-101-09-205-	Various Allowances - Public Servants	80,351	87,132	87,132	129,711	(42,579)
21208-101-09-205-	Special Duty Allowance - Public Servants	97,050	44,150	44,150	71,347	(27,197)
21301-101-09-205-	NPF-Employer's contribution	22,493	21,286	21,286	38,021	(16,735)
	Salaries Sub Total:	342,397	297,112	297,112	540,775	(243,663)
	Payroll Charges Sub Total:	342,397	297,112	297,112	540,775	(243,663)
	Other Charges					
22205-101-09-205-	Office Stationery	0	15,000	15,000	18,000	(3,000)
22306-101-09-205-	Maintain - Motor Vehicles	21,100	30,000	0	15,000	(15,000)
22308-101-09-205-	Maintain - Office Equipment	0	0	0	10,000	(10,000)
22514-101-09-205-	Public Servants - Annual Leave Fares	23,100	40,000	40,000	40,000	0
22109-101-09-205-	Printing, stationary & photocopying	0	0	30,000	0	30,000
	Sub Total:	44,200	85,000	85,000	83,000	2,000
	Other Charges Sub Total:	44,200	85,000	85,000	83,000	2,000
	EXPENDITURE TOTAL	386,597	382,112	382,112	623,775	(241,663)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES

206 National VB Disease Control

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-09-206-	Salaries - Public Servants	1,029,945	1,099,089	1,099,089	1,139,075	(39,986)
21202-101-09-206-	Housing Allowance - Public Servants	32,075	44,532	44,532	71,750	(27,218)
21205-101-09-206-	Various Allowances - Public Servants	377,266	333,195	333,195	426,505	(93,310)
21208-101-09-206-	Special Duty Allowance - Public Servants	311,260	507,876	507,876	279,898	227,978
21301-101-09-206-	NPF-Employer's contribution	126,947	138,785	138,785	145,277	(6,492)
	Salaries Sub Total:	1,877,493	2,123,477	2,123,477	2,062,505	60,972
	Payroll Charges Sub Total:	1,877,493	2,123,477	2,123,477	2,062,505	60,972
	Other Charges					
22201-101-09-206-	Chemicals	0	0	0	20,279	(20,279)
22203-101-09-206-	General Stores & Spares	24,644	30,000	30,000	31,500	(1,500)
22205-101-09-206-	Office Stationery	9,989	30,000	30,000	31,500	(1,500)
22211-101-09-206-	Fuel	0	0	0	27,000	(27,000)
22306-101-09-206-	Maintain - Motor Vehicles	6,789	40,000	40,000	40,000	0
22509-101-09-206-	Public Servants - Local Accommodation	0	0	0	9,000	(9,000)
22510-101-09-206-	Public Servants - Local Other costs	0	0	0	27,000	(27,000)
22514-101-09-206-	Public Servants - Annual Leave Fares	157,200	80,000	80,000	80,000	0
22602-101-09-206-	Freight	0	0	0	18,000	(18,000)
22901-101-09-206-	Uniform & Protective Clothes	0	0	0	23,400	(23,400)
23013-101-09-206-	Capex - Computer Software and Hardware	0	28,532	28,532	30,000	(1,468)
27004-101-09-206-	Office Rent	705,252	800,000	800,000	650,000	150,000
	Sub Total:	903,874	1,008,532	1,008,532	987,679	20,853
	Other Charges Sub Total:	903,874	1,008,532	1,008,532	987,679	20,853
	EXPENDITURE TOTAL	2,781,367	3,132,009	3,132,009	3,050,184	81,825

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES

207 Public Health Emergency & Surveillance

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
		ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Other Charges					
22111-101-09-207-	Recruitment Expenses	0	0	0	900	(900)
22203-101-09-207-	General Stores & Spares	0	50,000	50,000	18,000	32,000
22205-101-09-207-	Office Stationery	0	30,000	30,000	9,000	21,000
22211-101-09-207-	Fuel	0	0	0	9,000	(9,000)
22306-101-09-207-	Maintain - Motor Vehicles	0	0	0	15,000	(15,000)
22401-101-09-207-	Conferences, Seminars and Workshop	0	100,000	100,000	63,000	37,000
22510-101-09-207-	Public Servants - Local Other costs	0	194,078	194,078	121,570	72,508
22514-101-09-207-	Public Servants - Annual Leave Fares	0	60,000	60,000	99,000	(39,000)
22901-101-09-207-	Uniform & Protective Clothes	0	0	0	13,500	(13,500)
23011-101-09-207-	Capex - Office Equipment	0	0	0	20,000	(20,000)
23014-101-09-207-	Capex - Specialised Equipment	0	0	0	39,000	(39,000)
	Sub Total:	0	434,078	434,078	407,970	26,108
	Other Charges Sub Total:	0	434,078	434,078	407,970	26,108
	EXPENDITURE TOTAL	0	434,078	434,078	407,970	26,108

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES		208 National Medical Stores				
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-09-208-	Salaries - Public Servants	678,497	731,408	731,408	671,167	60,241
21202-101-09-208-	Housing Allowance - Public Servants	21,900	40,450	40,450	21,869	18,581
21205-101-09-208-	Various Allowances - Public Servants	615,295	442,420	442,420	455,989	(13,569)
21208-101-09-208-	Special Duty Allowance - Public Servants	198,278	170,479	170,479	158,324	12,155
21301-101-09-208-	NPF-Employer's contribution	108,727	106,816	106,816	98,761	8,055
	Salaries Sub Total:	1,622,697	1,491,573	1,491,573	1,406,110	85,463
	Payroll Charges Sub Total:	1,622,697	1,491,573	1,491,573	1,406,110	85,463
	Other Charges					
22109-101-09-208-	Printing, stationary & photocopying	8,000	70,000	70,000	90,000	(20,000)
22202-101-09-208-	Drugs & Dressings	44,892,513	95,000,000	95,000,000	90,064,000	4,936,000
22203-101-09-208-	General Stores & Spares	1,685,718	16,000,000	16,000,000	16,000,000	0
22205-101-09-208-	Office Stationery	49,526	7,000	7,000	63,000	(56,000)
22211-101-09-208-	Fuel	90,000	90,000	90,000	90,000	0
22301-101-09-208-	Maintain - Non-Residential Buildings	372	310,000	310,000	300,000	10,000
22306-101-09-208-	Maintain - Motor Vehicles	49,921	1,000,000	1,000,000	1,000,000	0
22310-101-09-208-	Maintain - Computer Equipment	0	0	0	45,000	(45,000)
22514-101-09-208-	Public Servants - Annual Leave Fares	182,100	48,000	48,000	100,000	(52,000)
22602-101-09-208-	Freight	2,799,391	11,000,000	11,000,000	11,000,000	0
22901-101-09-208-	Uniform & Protective Clothes	0	30,000	30,000	54,000	(24,000)
23013-101-09-208-	Capex - Computer Software and Hardware	39,730	400,000	400,000	1,000,000	(600,000)
23014-101-09-208-	Capex - Specialised Equipment	0	1,128,000	1,128,000	5,000,000	(3,872,000)
27004-101-09-208-	Office Rent	642,300	772,000	772,000	1,016,000	(244,000)

Sub Total:	50,439,571	125,855,000	125,855,000	125,822,000	33,000
Other Charges Sub Total:	50,439,571	125,855,000	125,855,000	125,822,000	33,000
EXPENDITURE TOTAL	52,062,268	127,346,573	127,346,573	127,228,110	118,463

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES

209 National Referral Hospital

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13249-101-09-209-	Medical Fees	92,350	187,885	187,885	102,400	85,485
13251-101-09-209-	Fees and Charges	311,533	340,287	340,287	622,040	(281,753)
13260-101-09-209-	X-ray Fee for Overseas Visa services	311,590	1,097,922	1,097,922	1,097,922	0
	Sub Total:	715,473	1,626,094	1,626,094	1,822,362	(196,268)
	Income Sub Total:	715,473	1,626,094	1,626,094	1,822,362	(196,268)
	INCOME TOTAL:	715,473	1,626,094	1,626,094	1,822,362	(196,268)
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-09-209-	Salaries - Public Servants	40,623,623	41,860,391	41,860,391	41,530,115	330,276
21202-101-09-209-	Housing Allowance - Public Servants	7,813,803	8,774,522	8,774,522	10,537,860	(1,763,338)
21205-101-09-209-	Various Allowances - Public Servants	29,029,322	37,360,926	37,360,926	44,262,348	(6,901,422)
21208-101-09-209-	Special Duty Allowance - Public Servants	24,502,271	13,638,673	13,638,673	13,670,190	(31,517)
21301-101-09-209-	NPF-Employer's contribution	7,290,813	7,521,658	7,521,658	8,098,759	(577,101)
21302-101-09-209-	Overtime	0	12,964	12,964	22,873	(9,909)
21304-101-09-209-	Workers Compensation	75,264	39,990	39,990	39,990	0
21402-101-09-209-	Gratuity Benefits	1,359,580	1,189,223	1,189,223	1,632,924	(443,701)
	Salaries Sub Total:	110,694,677	110,398,347	110,398,347	119,795,059	(9,396,712)
	Payroll Charges Sub Total:	110,694,677	110,398,347	110,398,347	119,795,059	(9,396,712)
	Other Charges					
22104-101-09-209-	Board Expenses	0	0	0	6,480	(6,480)
22105-101-09-209-	Consultancy Fees	87,200	956,000	656,000	1,286,820	(630,820)
22109-101-09-209-	Printing, stationary & photocopying	176,425	150,679	606,679	350,191	256,488
22201-101-09-209-	Chemicals	0	10,000,000	10,000,000	10,000,000	0

22203-101-09-209-	General Stores & Spares	2,156,234	2,500,000	2,044,000	3,050,000	(1,006,000)
22205-101-09-209-	Office Stationery	96,034	253,000	253,000	67,500	185,500
22206-101-09-209-	Rations	5,890,357	6,500,000	6,500,000	6,000,000	500,000
22211-101-09-209-	Fuel	900,000	805,000	1,255,000	724,500	530,500
22301-101-09-209-	Maintain - Non-Residential Buildings	1,724,259	1,969,345	1,969,345	1,850,000	119,345
22306-101-09-209-	Maintain - Motor Vehicles	102,294	180,000	180,000	260,000	(80,000)
22308-101-09-209-	Maintain - Office Equipment	41,115	72,863	72,863	72,863	0
22311-101-09-209-	Maintain - Other Equipment	0	0	0	200,000	(200,000)
22313-101-09-209-	Maintain - Specialised Equipment	207,900	1,408,000	1,408,000	400,000	1,008,000
22401-101-09-209-	Conferences, Seminars and Workshop	91,906	400,000	400,000	198,000	202,000
22402-101-09-209-	Training - In Service	10,433	525,000	525,000	450,000	75,000
22404-101-09-209-	Training - Other	0	0	0	45,000	(45,000)
22405-101-09-209-	Training - Overseas	43,682	174,129	174,129	29,700	144,429
22511-101-09-209-	Public Servants - Overseas Fares	0	300,000	300,000	135,000	165,000
22514-101-09-209-	Public Servants - Annual Leave Fares	6,719,597	2,500,000	2,500,000	2,500,000	0
22521-101-09-209-	Patients - Local Fares and Other costs	2,812,120	2,500,000	2,500,000	2,500,000	0
22602-101-09-209-	Freight	11,030	120,000	120,000	108,000	12,000
22603-101-09-209-	Transport - Other	1,043	20,000	20,000	45,000	(25,000)
22652-101-09-209-	Gas	440,051	500,000	500,000	50,000	450,000
22901-101-09-209-	Uniform & Protective Clothes	0	0	0	450,000	(450,000)
23002-101-09-209-	Capex - Non-Residential Buildings	0	0	0	1,100,000	(1,100,000)
23003-101-09-209-	Capex - Residential Buildings	0	0	0	4,200,000	(4,200,000)
23011-101-09-209-	Capex - Office Equipment	58,341	274,145	274,145	239,145	35,000
23013-101-09-209-	Capex - Computer Software and Hardware	15,400	550,000	550,000	730,000	(180,000)
23014-101-09-209-	Capex - Specialised Equipment	441,857	9,500,000	9,500,000	5,190,200	4,309,800
23015-101-09-209-	Capex - Other Equipment	58,617	103,104	103,104	50,000	53,104
27005-101-09-209-	Security	0	870,000	720,000	870,000	(150,000)
22113-101-09-209-	Minor Office Expenses	0	3,600	3,600	0	3,600
22310-101-09-209-	Maintain - Computer Equipment	0	100,000	100,000	0	100,000
22508-101-09-209-	Public Servants - Local Fares	74,656	236,044	236,044	0	236,044

22509-101-09-209-	Public Servants - Local Accommodation	85,010	113,200	113,200	0	113,200
22904-101-09-209-	Board Meeting Expenses	0	7,200	7,200	0	7,200
	Sub Total:	22,245,560	43,591,309	43,591,309	43,158,399	432,910
	Other Charges Sub Total:	22,245,560	43,591,309	43,591,309	43,158,399	432,910
	EXPENDITURE TOTAL	132,940,238	153,989,656	153,989,656	162,953,458	(8,963,802)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES

210 National Dental Program

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-09-210-	Salaries - Public Servants	1,657,174	758,575	758,575	739,015	19,560
21202-101-09-210-	Housing Allowance - Public Servants	141,565	68,963	68,963	63,396	5,567
21205-101-09-210-	Various Allowances - Public Servants	1,081,597	672,570	672,570	541,877	130,693
21208-101-09-210-	Special Duty Allowance - Public Servants	1,278,444	182,041	182,041	181,474	567
21301-101-09-210-	NPF-Employer's contribution	333,729	130,387	130,387	115,246	15,141
	Salaries Sub Total:	4,492,509	1,812,536	1,812,536	1,641,008	171,528
	Payroll Charges Sub Total:	4,492,509	1,812,536	1,812,536	1,641,008	171,528
	Other Charges					
22109-101-09-210-	Printing, stationary & photocopying	0	20,000	20,000	22,500	(2,500)
22205-101-09-210-	Office Stationery	0	0	0	9,000	(9,000)
22211-101-09-210-	Fuel	0	15,000	15,000	4,500	10,500
22306-101-09-210-	Maintain - Motor Vehicles	0	15,000	15,000	10,000	5,000
22401-101-09-210-	Conferences, Seminars and Workshop	0	31,000	31,000	36,000	(5,000)
22403-101-09-210-	Training - Materials	0	0	0	9,000	(9,000)
22404-101-09-210-	Training - Other	0	20,000	20,000	4,500	15,500
22508-101-09-210-	Public Servants - Local Fares	0	0	0	4,500	(4,500)
22901-101-09-210-	Uniform & Protective Clothes	0	0	0	4,500	(4,500)
23011-101-09-210-	Capex - Office Equipment	0	0	0	36,000	(36,000)
23013-101-09-210-	Capex - Computer Software and Hardware	0	30,000	30,000	25,000	5,000
23014-101-09-210-	Capex - Specialised Equipment	0	0	0	10,000	(10,000)
22110-101-09-210-	Publicity & promotions	0	20,000	20,000	0	20,000
22405-101-09-210-	Training - Overseas	0	10,000	10,000	0	10,000

22511-101-09-210-	Public Servants - Overseas Fares	0	25,000	25,000	0	25,000
	Sub Total:	0	186,000	186,000	175,500	10,500
	Other Charges Sub Total:	0	186,000	186,000	175,500	10,500
	EXPENDITURE TOTAL	4,492,509	1,998,536	1,998,536	1,816,508	182,028

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES		211 National Medical Imaging Services				
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13251-101-09-211-	Fees and Charges	4,605	19,629	19,629	19,629	0
	Sub Total:	4,605	19,629	19,629	19,629	0
	Income Sub Total:	4,605	19,629	19,629	19,629	0
	INCOME TOTAL:	4,605	19,629	19,629	19,629	0
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-09-211-	Salaries - Public Servants	1,490,365	1,598,189	1,598,189	1,651,686	(53,497)
21202-101-09-211-	Housing Allowance - Public Servants	269,060	280,491	280,491	286,360	(5,869)
21205-101-09-211-	Various Allowances - Public Servants	1,257,417	1,305,608	1,305,608	1,368,931	(63,323)
21208-101-09-211-	Special Duty Allowance - Public Servants	725,503	519,199	519,199	540,464	(21,265)
21301-101-09-211-	NPF-Employer's contribution	261,863	268,252	268,252	278,246	(9,994)
21402-101-09-211-	Gratuity Benefits	63,388	73,869	73,869	68,277	5,592
	Salaries Sub Total:	4,067,597	4,045,608	4,045,608	4,193,964	(148,356)
	Payroll Charges Sub Total:	4,067,597	4,045,608	4,045,608	4,193,964	(148,356)
	Other Charges					
22109-101-09-211-	Printing, stationary & photocopying	0	0	0	9,000	(9,000)
22205-101-09-211-	Office Stationery	7,627	10,000	10,000	9,000	1,000
22407-101-09-211-	Training - Provincial	0	0	0	11,158	(11,158)
22508-101-09-211-	Public Servants - Local Fares	9,934	30,000	30,000	31,500	(1,500)
22509-101-09-211-	Public Servants - Local Accommodation	0	0	0	13,500	(13,500)
23011-101-09-211-	Capex - Office Equipment	0	10,000	15,350	10,000	5,350
23013-101-09-211-	Capex - Computer Software and Hardware	0	25,000	25,000	62,602	(37,602)
22113-101-09-211-	Minor Office Expenses	0	10,000	10,000	0	10,000

22310-101-09-211-	Maintain - Computer Equipment	0	15,000	9,650	0	9,650
22401-101-09-211-	Conferences, Seminars and Workshop	0	30,000	30,000	0	30,000
22514-101-09-211-	Public Servants - Annual Leave Fares	232,300	15,000	15,000	0	15,000
22516-101-09-211-	Others - Local Accommodation	0	10,000	10,000	0	10,000
Sub Total:		249,861	155,000	155,000	146,760	8,240
Other Charges Sub Total:		249,861	155,000	155,000	146,760	8,240
EXPENDITURE TOTAL		4,317,458	4,200,608	4,200,608	4,340,724	(140,116)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES			212 National Laboratory Program			
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-09-212-	Salaries - Public Servants	271,079	457,836	457,836	1,038,409	(580,573)
21202-101-09-212-	Housing Allowance - Public Servants	124,404	26,854	26,854	111,964	(85,110)
21205-101-09-212-	Various Allowances - Public Servants	270,389	137,200	137,200	349,768	(212,568)
21208-101-09-212-	Special Duty Allowance - Public Servants	304,742	84,524	84,524	202,910	(118,386)
21301-101-09-212-	NPF-Employer's contribution	61,846	54,139	54,139	128,075	(73,936)
	Salaries Sub Total:	1,032,459	760,553	760,553	1,831,126	(1,070,573)
	Payroll Charges Sub Total:	1,032,459	760,553	760,553	1,831,126	(1,070,573)
	Other Charges					
22109-101-09-212-	Printing, stationary & photocopying	0	10,000	10,000	9,000	1,000
22110-101-09-212-	Publicity & promotions	0	10,000	10,000	9,000	1,000
22205-101-09-212-	Office Stationery	0	10,000	10,000	9,000	1,000
22211-101-09-212-	Fuel	28,830	35,000	35,000	27,000	8,000
22301-101-09-212-	Maintain - Non-Residential Buildings	17,962	45,000	45,000	42,000	3,000
22306-101-09-212-	Maintain - Motor Vehicles	16,300	15,000	15,000	15,000	0
22308-101-09-212-	Maintain - Office Equipment	0	5,000	5,000	5,000	0
22313-101-09-212-	Maintain - Specialised Equipment	0	120,000	120,000	120,000	0
22404-101-09-212-	Training - Other	0	50,000	50,000	49,500	500
22508-101-09-212-	Public Servants - Local Fares	2,902	20,000	20,000	18,000	2,000
22514-101-09-212-	Public Servants - Annual Leave Fares	27,875	38,000	38,000	38,000	0
22602-101-09-212-	Freight	150,000	115,000	115,000	103,500	11,500
22802-101-09-212-	Laboratory Analysis	836,186	1,000,000	1,000,000	1,000,000	0
22901-101-09-212-	Uniform & Protective Clothes	0	70,000	70,000	63,000	7,000

23011-101-09-212-	Capex - Office Equipment	0	20,000	20,000	25,000	(5,000)
23013-101-09-212-	Capex - Computer Software and Hardware	0	30,000	30,000	28,000	2,000
	Sub Total:	1,080,055	1,593,000	1,593,000	1,561,000	32,000
	Other Charges Sub Total:	1,080,055	1,593,000	1,593,000	1,561,000	32,000
	EXPENDITURE TOTAL	2,112,514	2,353,553	2,353,553	3,392,126	(1,038,573)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES

213 National Pharmacy

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-09-213-	Salaries - Public Servants	657,136	602,237	602,237	610,643	(8,406)
21202-101-09-213-	Housing Allowance - Public Servants	9,503	15,297	15,297	7,787	7,510
21205-101-09-213-	Various Allowances - Public Servants	374,057	213,607	213,607	243,462	(29,855)
21208-101-09-213-	Special Duty Allowance - Public Servants	216,802	138,978	138,978	143,873	(4,895)
21301-101-09-213-	NPF-Employer's contribution	93,971	74,608	74,608	76,091	(1,483)
	Salaries Sub Total:	1,351,469	1,044,727	1,044,727	1,081,856	(37,129)
	Payroll Charges Sub Total:	1,351,469	1,044,727	1,044,727	1,081,856	(37,129)
	Other Charges					
22104-101-09-213-	Board Expenses	0	0	0	36,000	(36,000)
22211-101-09-213-	Fuel	0	0	0	13,642	(13,642)
22515-101-09-213-	Others - Local Fares	0	0	0	18,000	(18,000)
22901-101-09-213-	Uniform & Protective Clothes	0	5,000	5,000	36,000	(31,000)
22205-101-09-213-	Office Stationery	0	10,000	10,000	0	10,000
22310-101-09-213-	Maintain - Computer Equipment	0	20,000	20,000	0	20,000
22313-101-09-213-	Maintain - Specialised Equipment	0	25,000	25,000	0	25,000
22401-101-09-213-	Conferences, Seminars and Workshop	0	30,158	30,158	0	30,158
22508-101-09-213-	Public Servants - Local Fares	0	20,000	20,000	0	20,000
23011-101-09-213-	Capex - Office Equipment	0	5,000	5,000	0	5,000
	Sub Total:	0	115,158	115,158	103,642	11,516
	Other Charges Sub Total:	0	115,158	115,158	103,642	11,516
	EXPENDITURE TOTAL	1,351,469	1,159,885	1,159,885	1,185,498	(25,613)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES

214 National Health Promotion

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-09-214-	Salaries - Public Servants	468,080	485,585	485,585	520,195	(34,610)
21202-101-09-214-	Housing Allowance - Public Servants	5,584	7,266	7,266	8,468	(1,202)
21205-101-09-214-	Various Allowances - Public Servants	147,582	137,200	137,200	168,125	(30,925)
21208-101-09-214-	Special Duty Allowance - Public Servants	105,000	89,646	89,646	98,163	(8,517)
21301-101-09-214-	NPF-Employer's contribution	52,259	55,168	55,168	60,062	(4,894)
	Salaries Sub Total:	778,505	774,865	774,865	855,013	(80,148)
	Payroll Charges Sub Total:	778,505	774,865	774,865	855,013	(80,148)
	Other Charges					
22110-101-09-214-	Publicity & promotions	0	0	0	36,000	(36,000)
22205-101-09-214-	Office Stationery	9,345	21,876	21,876	9,000	12,876
22255-101-09-214-	Venue Hire	0	0	0	4,500	(4,500)
22306-101-09-214-	Maintain - Motor Vehicles	0	30,000	30,000	24,876	5,124
22401-101-09-214-	Conferences, Seminars and Workshop	0	180,000	180,000	126,000	54,000
22514-101-09-214-	Public Servants - Annual Leave Fares	100,200	70,000	70,000	67,000	3,000
22515-101-09-214-	Others - Local Fares	0	0	0	4,500	(4,500)
22516-101-09-214-	Others - Local Accommodation	0	0	0	13,500	(13,500)
22901-101-09-214-	Uniform & Protective Clothes	17,100	20,000	20,000	13,500	6,500
	Sub Total:	126,645	321,876	321,876	298,876	23,000
	Other Charges Sub Total:	126,645	321,876	321,876	298,876	23,000
	EXPENDITURE TOTAL	905,150	1,096,741	1,096,741	1,153,889	(57,148)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES					215 National Environmental Health	
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13251-101-09-215-	Fees and Charges	270	14,295	14,295	0	14,295
	Sub Total:	270	14,295	14,295	0	14,295
	Income Sub Total:	270	14,295	14,295	0	14,295
	INCOME TOTAL:	270	14,295	14,295	0	14,295
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-09-215-	Salaries - Public Servants	1,491,540	1,547,750	1,547,750	1,183,566	364,184
21202-101-09-215-	Housing Allowance - Public Servants	62,770	99,935	99,935	62,638	37,297
21205-101-09-215-	Various Allowances - Public Servants	640,258	616,192	616,192	455,921	160,271
21208-101-09-215-	Special Duty Allowance - Public Servants	396,974	292,192	292,192	224,359	67,833
21301-101-09-215-	NPF-Employer's contribution	194,615	195,195	195,195	145,413	49,782
	Salaries Sub Total:	2,786,156	2,751,264	2,751,264	2,071,897	679,367
	Payroll Charges Sub Total:	2,786,156	2,751,264	2,751,264	2,071,897	679,367
	Other Charges					
22104-101-09-215-	Board Expenses	0	0	0	3,600	(3,600)
22109-101-09-215-	Printing, stationary & photocopying	9,983	20,000	20,000	45,000	(25,000)
22110-101-09-215-	Publicity & promotions	0	50,000	50,000	4,500	45,500
22203-101-09-215-	General Stores & Spares	0	0	0	4,500	(4,500)
22205-101-09-215-	Office Stationery	0	25,000	25,000	18,000	7,000
22211-101-09-215-	Fuel	19,990	30,000	30,000	13,500	16,500
22401-101-09-215-	Conferences, Seminars and Workshop	18,000	9,600	9,600	17,303	(7,703)
22402-101-09-215-	Training - In Service	14,000	80,000	80,000	32,400	47,600
22404-101-09-215-	Training - Other	0	0	0	1,800	(1,800)

22508-101-09-215-	Public Servants - Local Fares	24,764	82,000	82,000	43,200	38,800
22509-101-09-215-	Public Servants - Local Accommodation	0	45,526	45,526	14,400	31,126
22510-101-09-215-	Public Servants - Local Other costs	0	62,000	62,000	27,000	35,000
22514-101-09-215-	Public Servants - Annual Leave Fares	300,900	160,000	160,000	175,000	(15,000)
22517-101-09-215-	Others - Local Other Costs	19,683	39,600	39,600	99,900	(60,300)
22525-101-09-215-	Office Holder - Local Other Costs	0	0	0	2,000	(2,000)
22602-101-09-215-	Freight	0	0	0	22,500	(22,500)
22802-101-09-215-	Laboratory Analysis	0	0	0	126,000	(126,000)
22901-101-09-215-	Uniform & Protective Clothes	8,230	20,000	20,000	13,500	6,500
23002-101-09-215-	Capex - Non-Residential Buildings	7,800	50,000	50,000	130,000	(80,000)
23009-101-09-215-	Capex - Motor Vehicles	0	0	0	75,000	(75,000)
23011-101-09-215-	Capex - Office Equipment	7,200	30,000	30,000	21,500	8,500
23013-101-09-215-	Capex - Computer Software and Hardware	58,114	65,000	65,000	20,000	45,000
23015-101-09-215-	Capex - Other Equipment	0	15,000	15,000	10,000	5,000
22201-101-09-215-	Chemicals	0	20,000	20,000	0	20,000
22306-101-09-215-	Maintain - Motor Vehicles	44,629	70,000	70,000	0	70,000
22516-101-09-215-	Others - Local Accommodation	0	14,000	14,000	0	14,000
22651-101-09-215-	Electricity	0	20,000	20,000	0	20,000
22904-101-09-215-	Board Meeting Expenses	0	2,000	2,000	0	2,000
23014-101-09-215-	Capex - Specialised Equipment	0	65,000	65,000	0	65,000
Sub Total:		533,293	974,726	974,726	920,603	54,123
Other Charges Sub Total:		533,293	974,726	974,726	920,603	54,123
EXPENDITURE TOTAL		3,319,449	3,725,990	3,725,990	2,992,500	733,490

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES

216 National Health Training & Research

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-09-216-	Salaries - Public Servants	341,111	405,730	405,730	296,226	109,504
21202-101-09-216-	Housing Allowance - Public Servants	7,861	8,340	8,340	8,340	0
21205-101-09-216-	Various Allowances - Public Servants	111,440	176,930	176,930	171,794	5,136
21208-101-09-216-	Special Duty Allowance - Public Servants	82,350	156,440	156,440	100,137	56,303
21301-101-09-216-	NPF-Employer's contribution	39,020	57,684	57,684	43,697	13,987
	Salaries Sub Total:	581,782	805,124	805,124	620,194	184,930
	Payroll Charges Sub Total:	581,782	805,124	805,124	620,194	184,930
	Other Charges					
22104-101-09-216-	Board Expenses	0	0	0	30,060	(30,060)
22109-101-09-216-	Printing, stationary & photocopying	0	5,000	5,000	4,500	500
22205-101-09-216-	Office Stationery	0	4,500	4,500	4,050	450
22401-101-09-216-	Conferences, Seminars and Workshop	0	17,444	17,444	15,700	1,744
22407-101-09-216-	Training - Provincial	0	10,000	10,000	9,000	1,000
22508-101-09-216-	Public Servants - Local Fares	0	10,000	10,000	9,000	1,000
23013-101-09-216-	Capex - Computer Software and Hardware	0	20,000	20,000	20,000	0
22904-101-09-216-	Board Meeting Expenses	8,374	33,400	33,400	0	33,400
	Sub Total:	8,374	100,344	100,344	92,310	8,034
	Other Charges Sub Total:	8,374	100,344	100,344	92,310	8,034
	EXPENDITURE TOTAL	590,156	905,468	905,468	712,504	192,964

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES

217 Social Welfare

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-09-217-	Salaries - Public Servants	500,888	531,894	531,894	570,849	(38,955)
21202-101-09-217-	Housing Allowance - Public Servants	14,823	25,650	25,650	27,511	(1,861)
21205-101-09-217-	Various Allowances - Public Servants	83,895	154,350	154,350	175,217	(20,867)
21208-101-09-217-	Special Duty Allowance - Public Servants	112,442	98,196	98,196	107,605	(9,409)
21301-101-09-217-	NPF-Employer's contribution	53,164	62,079	62,079	66,581	(4,502)
	Salaries Sub Total:	765,212	872,169	872,169	947,763	(75,594)
	Payroll Charges Sub Total:	765,212	872,169	872,169	947,763	(75,594)
	Other Charges					
22109-101-09-217-	Printing, stationary & photocopying	0	30,000	30,000	54,450	(24,450)
22212-101-09-217-	Disaster preparedness & relief	29,110	40,000	40,000	45,000	(5,000)
22306-101-09-217-	Maintain - Motor Vehicles	8,741	10,000	10,000	15,000	(5,000)
22508-101-09-217-	Public Servants - Local Fares	0	15,000	15,000	450	14,550
23002-101-09-217-	Capex - Non-Residential Buildings	0	0	0	30,000	(30,000)
23011-101-09-217-	Capex - Office Equipment	0	30,000	30,000	49,000	(19,000)
22205-101-09-217-	Office Stationery	0	6,000	6,000	0	6,000
22401-101-09-217-	Conferences, Seminars and Workshop	0	59,000	59,000	0	59,000
22509-101-09-217-	Public Servants - Local Accommodation	0	15,000	15,000	0	15,000
	Sub Total:	37,851	205,000	205,000	193,900	11,100
	Other Charges Sub Total:	37,851	205,000	205,000	193,900	11,100
	EXPENDITURE TOTAL	803,063	1,077,169	1,077,169	1,141,663	(64,494)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES

218 Eye Division

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	218 Eye Division
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-09-218-	Salaries - Public Servants	241,274	248,680	248,680	248,680	0
21202-101-09-218-	Housing Allowance - Public Servants	6,730	7,649	7,649	7,649	0
21205-101-09-218-	Various Allowances - Public Servants	161,893	166,900	166,900	160,750	6,150
21208-101-09-218-	Special Duty Allowance - Public Servants	67,320	98,872	98,872	86,703	12,169
21301-101-09-218-	NPF-Employer's contribution	35,746	40,542	40,542	38,182	2,360
	Salaries Sub Total:	512,965	562,643	562,643	541,964	20,679
	Payroll Charges Sub Total:	512,965	562,643	562,643	541,964	20,679
	Other Charges					
22205-101-09-218-	Office Stationery	10,000	8,000	8,000	9,000	(1,000)
22306-101-09-218-	Maintain - Motor Vehicles	36,888	40,000	40,000	40,000	0
22401-101-09-218-	Conferences, Seminars and Workshop	0	170,000	170,000	142,650	27,350
22508-101-09-218-	Public Servants - Local Fares	83,112	200,000	300,000	195,853	104,147
22509-101-09-218-	Public Servants - Local Accommodation	8,700	140,000	239,419	135,000	104,419
22514-101-09-218-	Public Servants - Annual Leave Fares	44,200	50,000	50,000	40,000	10,000
22521-101-09-218-	Patients - Local Fares and Other costs	0	100,000	100,000	200,000	(100,000)
22602-101-09-218-	Freight	13,260	50,000	50,000	58,500	(8,500)
23011-101-09-218-	Capex - Office Equipment	6,500	0	0	11,500	(11,500)
23013-101-09-218-	Capex - Computer Software and Hardware	0	33,614	33,614	19,000	14,614
23014-101-09-218-	Capex - Specialised Equipment	0	200,000	20,581	250,000	(229,419)
22109-101-09-218-	Printing, stationary & photocopying	16,000	15,000	15,000	0	15,000
22407-101-09-218-	Training - Provincial	0	20,000	0	0	0
22517-101-09-218-	Others - Local Other Costs	0	15,000	15,000	0	15,000
23008-101-09-218-	Capex - Canoes and Boats	0	120,000	120,000	0	120,000
	Sub Total:	218,660	1,161,614	1,161,614	1,101,503	60,111
	Other Charges Sub Total:	218,660	1,161,614	1,161,614	1,101,503	60,111
	EXPENDITURE TOTAL	731,625	1,724,257	1,724,257	1,643,467	80,790

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES

219 National Public Health Laboratory

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13251-101-09-219-	Fees and Charges	17,120	5,974	5,974	17,000	(11,026)
13258-101-09-219-	Pre-departure Test Fees for Presence of COVID-19	0	204,020	204,020	0	204,020
	Sub Total:	17,120	209,994	209,994	17,000	192,994
	Income Sub Total:	17,120	209,994	209,994	17,000	192,994
	INCOME TOTAL:	17,120	209,994	209,994	17,000	192,994
	EXPENDITURE					
	Other Charges					
22203-101-09-219-	General Stores & Spares	179,648	351,154	121,154	155,839	(34,685)
22205-101-09-219-	Office Stationery	8,474	30,000	30,000	9,000	21,000
22211-101-09-219-	Fuel	40,000	30,000	30,000	18,000	12,000
22301-101-09-219-	Maintain - Non-Residential Buildings	0	20,000	120,000	110,000	10,000
22306-101-09-219-	Maintain - Motor Vehicles	0	20,000	20,000	15,000	5,000
22313-101-09-219-	Maintain - Specialised Equipment	69,615	0	0	38,800	(38,800)
23002-101-09-219-	Capex - Non-Residential Buildings	0	0	0	110,000	(110,000)
23013-101-09-219-	Capex - Computer Software and Hardware	0	0	0	133,000	(133,000)
23014-101-09-219-	Capex - Specialised Equipment	5,907	130,000	360,000	71,200	288,800
22401-101-09-219-	Conferences, Seminars and Workshop	0	100,000	0	0	0
	Sub Total:	303,644	681,154	681,154	660,839	20,315
	Other Charges Sub Total:	303,644	681,154	681,154	660,839	20,315
	EXPENDITURE TOTAL	303,644	681,154	681,154	660,839	20,315

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES

220 Physiotherapy and Rehabilitation

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-09-220-	Salaries - Public Servants	128,547	135,125	135,125	151,781	(16,656)
21202-101-09-220-	Housing Allowance - Public Servants	1,755	0	0	9,508	(9,508)
21205-101-09-220-	Various Allowances - Public Servants	48,849	55,424	55,424	62,186	(6,762)
21208-101-09-220-	Special Duty Allowance - Public Servants	27,041	31,183	31,183	28,730	2,453
21301-101-09-220-	NPF-Employer's contribution	15,464	17,079	17,079	19,037	(1,958)
	Salaries Sub Total:	221,656	238,811	238,811	271,242	(32,431)
	Payroll Charges Sub Total:	221,656	238,811	238,811	271,242	(32,431)
	Other Charges					
22205-101-09-220-	Office Stationery	0	5,000	5,000	7,200	(2,200)
22306-101-09-220-	Maintain - Motor Vehicles	9,890	20,000	20,000	20,000	0
22401-101-09-220-	Conferences, Seminars and Workshop	0	110,000	110,000	132,300	(22,300)
22509-101-09-220-	Public Servants - Local Accommodation	0	0	0	18,000	(18,000)
22510-101-09-220-	Public Servants - Local Other costs	94,740	30,000	30,000	72,000	(42,000)
22903-101-09-220-	Meeting Expenses	0	0	0	37,800	(37,800)
23011-101-09-220-	Capex - Office Equipment	0	0	0	30,053	(30,053)
23013-101-09-220-	Capex - Computer Software and Hardware	0	25,000	25,000	25,000	0
22105-101-09-220-	Consultancy Fees	0	25,000	25,000	0	25,000
22203-101-09-220-	General Stores & Spares	80,000	30,000	30,000	0	30,000
22508-101-09-220-	Public Servants - Local Fares	0	20,000	20,000	0	20,000
22514-101-09-220-	Public Servants - Annual Leave Fares	21,100	30,000	30,000	0	30,000
22521-101-09-220-	Patients - Local Fares and Other costs	0	57,053	57,053	0	57,053
22901-101-09-220-	Uniform & Protective Clothes	0	20,000	20,000	0	20,000
	Sub Total:	205,730	372,053	372,053	342,353	29,700
	Other Charges Sub Total:	205,730	372,053	372,053	342,353	29,700
	EXPENDITURE TOTAL	427,386	610,864	610,864	613,595	(2,731)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES

221 National Nursing Administration

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-09-221-	Salaries - Public Servants	14,650,113	19,644,998	19,644,998	25,728,458	(6,083,460)
21202-101-09-221-	Housing Allowance - Public Servants	1,352,064	2,280,603	2,280,603	3,258,701	(978,098)
21205-101-09-221-	Various Allowances - Public Servants	13,200,213	15,592,215	15,592,215	21,365,924	(5,773,709)
21208-101-09-221-	Special Duty Allowance - Public Servants	5,500,875	6,047,074	6,047,074	8,187,612	(2,140,538)
21301-101-09-221-	NPF-Employer's contribution	2,579,748	3,376,823	3,376,823	4,417,652	(1,040,829)
21304-101-09-221-	Workers Compensation	0	80,626	80,626	80,626	0
	Salaries Sub Total:	37,283,013	47,022,339	47,022,339	63,038,973	(16,016,634)
	Payroll Charges Sub Total:	37,283,013	47,022,339	47,022,339	63,038,973	(16,016,634)
	Other Charges					
22104-101-09-221-	Board Expenses	0	0	0	46,800	(46,800)
22109-101-09-221-	Printing, stationary & photocopying	8,995	35,000	35,000	61,650	(26,650)
22206-101-09-221-	Rations	0	0	0	48,263	(48,263)
22255-101-09-221-	Venue Hire	0	0	0	22,500	(22,500)
22401-101-09-221-	Conferences, Seminars and Workshop	10,500	105,905	105,905	109,917	(4,012)
22508-101-09-221-	Public Servants - Local Fares	27,098	305,000	305,000	127,800	177,200
22509-101-09-221-	Public Servants - Local Accommodation	40,000	50,000	50,000	17,820	32,180
22511-101-09-221-	Public Servants - Overseas Fares	0	0	0	21,600	(21,600)
22517-101-09-221-	Others - Local Other Costs	0	0	0	4,050	(4,050)
22901-101-09-221-	Uniform & Protective Clothes	0	0	0	49,140	(49,140)
23013-101-09-221-	Capex - Computer Software and Hardware	0	27,000	27,000	63,000	(36,000)
22110-101-09-221-	Publicity & promotions	12,500	40,000	40,000	0	40,000
22514-101-09-221-	Public Servants - Annual Leave Fares	3,383,700	60,000	60,000	0	60,000

22904-101-09-221-	Board Meeting Expenses		0	6,250	6,250	0	6,250
	Sub Total:	3,482,793	629,155	629,155	572,540	56,616	
	Other Charges Sub Total:	3,482,793	629,155	629,155	572,540	56,616	
	EXPENDITURE TOTAL	40,765,806	47,651,494	47,651,494	63,611,513	(15,960,019)	

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES			222 National Mental Health			
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-09-222-	Salaries - Public Servants	2,330,381	2,399,894	2,399,894	2,399,938	(44)
21202-101-09-222-	Housing Allowance - Public Servants	368,676	424,162	424,162	382,796	41,366
21205-101-09-222-	Various Allowances - Public Servants	2,045,424	2,547,984	2,547,984	2,371,028	176,956
21208-101-09-222-	Special Duty Allowance - Public Servants	1,243,492	893,406	893,406	806,995	86,411
21301-101-09-222-	NPF-Employer's contribution	425,903	468,473	468,473	446,206	22,267
21402-101-09-222-	Gratuity Benefits	112,199	80,911	80,911	75,319	5,592
	Salaries Sub Total:	6,526,075	6,814,830	6,814,830	6,482,282	332,548
	Payroll Charges Sub Total:	6,526,075	6,814,830	6,814,830	6,482,282	332,548
	Other Charges					
22109-101-09-222-	Printing, stationary & photocopying	19,575	10,000	10,000	18,000	(8,000)
22113-101-09-222-	Minor Office Expenses	0	6,000	6,000	5,415	585
22203-101-09-222-	General Stores & Spares	35,030	45,000	45,000	40,500	4,500
22206-101-09-222-	Rations	0	100,000	100,000	18,000	82,000
22510-101-09-222-	Public Servants - Local Other costs	0	25,000	25,000	45,000	(20,000)
22514-101-09-222-	Public Servants - Annual Leave Fares	498,600	70,000	70,000	70,000	0
22521-101-09-222-	Patients - Local Fares and Other costs	0	20,000	20,000	50,000	(30,000)
22901-101-09-222-	Uniform & Protective Clothes	0	10,000	10,000	9,000	1,000
23002-101-09-222-	Capex - Non-Residential Buildings	0	0	0	50,000	(50,000)
23011-101-09-222-	Capex - Office Equipment	0	20,000	20,000	10,000	10,000
23015-101-09-222-	Capex - Other Equipment	0	0	0	20,000	(20,000)
22110-101-09-222-	Publicity & promotions	0	20,000	20,000	0	20,000
22205-101-09-222-	Office Stationery	9,605	10,000	10,000	0	10,000

23013-101-09-222-	Capex - Computer Software and Hardware	0	15,000	15,000	0	15,000
	Sub Total:	562,810	351,000	351,000	335,915	15,085
	Other Charges Sub Total:	562,810	351,000	351,000	335,915	15,085
	EXPENDITURE TOTAL	7,088,885	7,165,830	7,165,830	6,818,197	347,633

**HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICE
(BUDGET SUPPORT)**

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES (BUDGET SUPPORT)

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					
<u>MINISTRY SUMMARY</u>					
INCOME TOTAL	0	0	0	53,685,425	(53,685,425)
EXPENDITURE TOTAL	0	0	0	53,685,425	(53,685,425)
Payroll Charges	0	0	0	0	0
Salaries	0	0	0	0	0
Other Charges	0	0	0	53,685,425	(53,685,425)
NETT TOTAL	0	0	0	0	0

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES (BUDGET SUPPORT)		001 Central Headquarters & Administration				
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
	From International Organisation - WHO	0	0	0	1,025,000	(1,025,000)
206-09-001-2021-12200	From international organisations	0	0	0	1,025,000	(1,025,000)
	INCOME TOTAL:	0	0	0	1,025,000	(1,025,000)
	EXPENDITURE					
	Other Charges					
	From International Organisation - WHO	0	0	0	1,025,000	(1,025,000)
206-09-001-2021-22109	Printing, stationary & photocopying	0	0	0	40,000	(40,000)
206-09-001-2021-22401	Conferences, Seminars and Workshop	0	0	0	230,000	(230,000)
206-09-001-2021-22404	Training - Other	0	0	0	430,000	(430,000)
206-09-001-2021-22508	Public Servants - Local Fares	0	0	0	115,000	(115,000)
206-09-001-2021-22509	Public Servants - Local Accommodation	0	0	0	120,000	(120,000)
206-09-001-2021-22510	Public Servants - Local Other costs	0	0	0	20,000	(20,000)
206-09-001-2021-22517	Others - Local Other Costs	0	0	0	70,000	(70,000)
	EXPENDITURE TOTAL	0	0	0	1,025,000	(1,025,000)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES (BUDGET SUPPORT)					079 Malaita Province	
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
	From foreign governments-AusAID	0	0	0	4,525,916	(4,525,916)
201-09-079-2018-12100	From foreign governments	0	0	0	4,525,916	(4,525,916)
	INCOME TOTAL:	0	0	0	4,525,916	(4,525,916)
	EXPENDITURE					
	Other Charges					
	From foreign governments-AusAID	0	0	0	4,525,916	(4,525,916)
201-09-079-2018-25004	Church Grant	0	0	0	556,909	(556,909)
201-09-079-2018-25005	Health Services Grants - Primary	0	0	0	3,891,216	(3,891,216)
201-09-079-2018-25025	Health Services Grants - SON	0	0	0	77,791	(77,791)
	EXPENDITURE TOTAL	0	0	0	4,525,916	(4,525,916)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES (BUDGET SUPPORT)

080 Makira Ulawa Province

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
	From foreign governments-AusAID	0	0	0	1,604,441	(1,604,441)
201-09-080-2018-12100	From foreign governments	0	0	0	1,604,441	(1,604,441)
	INCOME TOTAL:	0	0	0	1,604,441	(1,604,441)
	EXPENDITURE					
	Other Charges					
	From foreign governments-AusAID	0	0	0	1,604,441	(1,604,441)
201-09-080-2018-25005	Health Services Grants - Primary	0	0	0	1,604,441	(1,604,441)
	EXPENDITURE TOTAL	0	0	0	1,604,441	(1,604,441)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES (BUDGET SUPPORT)

081 Western Province

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
	From foreign governments-AusAID	0	0	0	3,767,885	(3,767,885)
201-09-081-2018-12100	From foreign governments	0	0	0	3,767,885	(3,767,885)
	INCOME TOTAL:	0	0	0	3,767,885	(3,767,885)
	EXPENDITURE					
	Other Charges					
	From foreign governments-AusAID	0	0	0	3,767,885	(3,767,884)
201-09-081-2018-25004	Church Grant	0	0	0	388,176	(388,176)
201-09-081-2018-25005	Health Services Grants - Primary	0	0	0	3,317,687	(3,317,687)
201-09-081-2018-25025	Health Services Grants - SON	0	0	0	62,022	(62,022)
	EXPENDITURE TOTAL	0	0	0	3,767,885	(3,767,884)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES (BUDGET SUPPORT)						082 Isabel Province
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
	From foreign governments-AusAID	0	0	0	1,298,373	(1,298,373)
201-09-082-2018-12100	From foreign governments	0	0	0	1,298,373	(1,298,373)
	INCOME TOTAL:	0	0	0	1,298,373	(1,298,373)
	EXPENDITURE					
	Other Charges					
	From foreign governments-AusAID	0	0	0	1,298,373	(1,298,373)
201-09-082-2018-25005	Health Services Grants - Primary	0	0	0	1,298,373	(1,298,373)
	EXPENDITURE TOTAL	0	0	0	1,298,373	(1,298,373)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES (BUDGET SUPPORT)					083 Central Province	
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
	From foreign governments-AusAID	0	0	0	1,107,248	(1,107,248)
201-09-083-2018-12100	From foreign governments	0	0	0	1,107,248	(1,107,248)
	INCOME TOTAL:	0	0	0	1,107,248	(1,107,248)
	EXPENDITURE					
	Other Charges					
	From foreign governments-AusAID	0	0	0	1,107,248	(1,107,248)
201-09-083-2018-25005	Health Services Grants - Primary	0	0	0	1,107,248	(1,107,248)
	EXPENDITURE TOTAL	0	0	0	1,107,248	(1,107,248)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES (BUDGET SUPPORT)

084 Guadalcanal Province

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
	From foreign governments-AusAID	0	0	0	2,763,014	(2,763,014)
201-09-084-2018-12100	From foreign governments	0	0	0	2,763,014	(2,763,014)
	INCOME TOTAL:	0	0	0	2,763,014	(2,763,014)
	EXPENDITURE					
	Other Charges					
	From foreign governments-AusAID	0	0	0	2,763,014	(2,763,014)
201-09-084-2018-25004	Church Grant	0	0	0	330,618	(330,618)
201-09-084-2018-25005	Health Services Grants - Primary	0	0	0	2,432,396	(2,432,396)
	EXPENDITURE TOTAL	0	0	0	2,763,014	(2,763,014)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES (BUDGET SUPPORT)					085 Temotu Province	
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
	From foreign governments-AusAID	0	0	0	1,155,610	(1,155,610)
201-09-085-2018-12100	From foreign governments	0	0	0	1,155,610	(1,155,610)
	INCOME TOTAL:	0	0	0	1,155,610	(1,155,610)
	EXPENDITURE					
	Other Charges					
	From foreign governments-AusAID	0	0	0	1,155,610	(1,155,610)
201-09-085-2018-25005	Health Services Grants - Primary	0	0	0	1,155,610	(1,155,610)
	EXPENDITURE TOTAL	0	0	0	1,155,610	(1,155,610)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES (BUDGET SUPPORT)

086 Choiseul Province

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
	From foreign governments-AusAID	0	0	0	1,254,060	(1,254,060)
201-09-086-2018-12100	From foreign governments	0	0	0	1,254,060	(1,254,060)
	INCOME TOTAL:	0	0	0	1,254,060	(1,254,060)
	EXPENDITURE					
	Other Charges					
	From foreign governments-AusAID	0	0	0	1,254,060	(1,254,060)
201-09-086-2018-25004	Church Grant	0	0	0	189,650	(189,650)
201-09-086-2018-25005	Health Services Grants - Primary	0	0	0	1,064,410	(1,064,410)
	EXPENDITURE TOTAL	0	0	0	1,254,060	(1,254,060)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES (BUDGET SUPPORT)					087 Rennel & Bellona	
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
	From foreign governments-AusAID	0	0	0	314,276	(314,276)
201-09-087-2018-12100	From foreign governments	0	0	0	314,276	(314,276)
	INCOME TOTAL:	0	0	0	314,276	(314,276)
	EXPENDITURE					
	Other Charges					
	From foreign governments-AusAID	0	0	0	314,276	(314,276)
201-09-087-2018-25005	Health Services Grants - Primary	0	0	0	314,276	(314,276)
	EXPENDITURE TOTAL	0	0	0	314,276	(314,276)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES (BUDGET SUPPORT)

088 Honiara City Council

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
	From foreign governments-AusAID	0	0	0	959,176	(959,176)
201-09-088-2018-12100	From foreign governments	0	0	0	959,176	(959,176)
	INCOME TOTAL:	0	0	0	959,176	(959,176)
	EXPENDITURE					
	Other Charges					
	From foreign governments-AusAID	0	0	0	959,176	(959,176)
201-09-088-2018-25005	Health Services Grants - Primary	0	0	0	959,176	(959,176)
	EXPENDITURE TOTAL	0	0	0	959,176	(959,176)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES (BUDGET SUPPORT)		185 Neglected Tropical Disease (NTD) Division				
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
	From foreign governments-AusAID	0	0	0	4,079,850	(4,079,850)
201-09-185-2018-12100	From foreign governments	0	0	0	4,079,850	(4,079,850)
	INCOME TOTAL:	0	0	0	4,079,850	(4,079,850)
	EXPENDITURE					
	Other Charges					
	From foreign governments-AusAID	0	0	0	4,079,850	(4,079,850)
201-09-185-2018-22109	Printing, stationary & photocopying	0	0	0	20,000	(20,000)
201-09-185-2018-22401	Conferences, Seminars and Workshop	0	0	0	605,210	(605,210)
201-09-185-2018-22510	Public Servants - Local Other costs	0	0	0	3,104,640	(3,104,640)
201-09-185-2018-23009	Capex - Motor Vehicles	0	0	0	350,000	(350,000)
	EXPENDITURE TOTAL	0	0	0	4,079,850	(4,079,850)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES (BUDGET SUPPORT)

201 National Non-Communicable Diseases

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
	From International Organisation - WHO	0	0	0	1,150,000	(1,150,000)
206-09-201-2021-12200	From international organisations	0	0	0	1,150,000	(1,150,000)
	From foreign governments-AusAID	0	0	0	4,000	(4,000)
201-09-201-2018-12100	From foreign governments	0	0	0	4,000	(4,000)
	INCOME TOTAL:	0	0	0	1,154,000	(1,154,000)
	EXPENDITURE					
	Other Charges					
	From International Organisation - WHO	0	0	0	1,150,000	(1,150,000)
206-09-201-2021-22110	Publicity & promotions	0	0	0	350,000	(350,000)
206-09-201-2021-22401	Conferences, Seminars and Workshop	0	0	0	800,000	(800,000)
	From foreign governments-AusAID	0	0	0	4,000	(4,000)
201-09-201-2018-22110	Publicity & promotions	0	0	0	4,000	(4,000)
	EXPENDITURE TOTAL	0	0	0	1,154,000	(1,154,000)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES (BUDGET SUPPORT)		202 National Reproductive and Child Health				
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
	From International Organisation - FPA	0	873,943	873,943	2,111,406	(2,111,406)
227-09-202-2023-12200	From international organisations	0	873,943	873,943	2,111,406	(2,111,406)
	From International Organisation - UNICEF	0	12,827,734	12,827,734	10,139,849	(10,139,849)
208-09-202-2022-12200	From international organisations	0	12,827,734	12,827,734	10,139,849	(10,139,849)
	From International Organisation - WHO	0	0	0	2,255,500	(2,255,500)
206-09-202-2021-12200	From international organisations	0	0	0	2,255,500	(2,255,500)
	From International Organisation - UNFPA	0	1,445,000	1,445,000	1,504,874	(1,504,874)
205-09-202-2020-12200	From international organisations	0	1,445,000	1,445,000	1,504,874	(1,504,874)
	From foreign governments-AusAID	0	0	0	100,000	(100,000)
201-09-202-2018-12100	From foreign governments	0	0	0	100,000	(100,000)
	INCOME TOTAL:	0	0	0	16,111,629	(16,111,629)
	EXPENDITURE					
	Other Charges					
	From International Organisation - FPA	0	0	0	2,111,406	(2,111,406)
227-09-202-2023-22111	Recruitment Expenses	0	200,000	200,000	770,030	(770,030)
227-09-202-2023-22113	Minor Office Expenses	0	0	0	30,132	(30,132)
227-09-202-2023-22211	Fuel	10,920	90,000	90,000	34,244	(34,244)
227-09-202-2023-22401	Conferences, Seminars and Workshop	84,518	350,000	350,000	38,000	(38,000)
227-09-202-2023-22508	Public Servants - Local Fares	0	143,943	143,943	137,000	(137,000)
227-09-202-2023-22509	Public Servants - Local Accommodation	0	90,000	90,000	38,400	(38,400)
227-09-202-2023-22510	Public Servants - Local Other costs	0	0	0	14,600	(14,600)
227-09-202-2023-22602	Freight	0	0	0	10,000	(10,000)
227-09-202-2023-22603	Transport - Other	0	0	0	101,000	(101,000)
227-09-202-2023-23011	Capex - Office Equipment	0	0	0	120,000	(120,000)
227-09-202-2023-23015	Capex - Other Equipment	0	0	0	100,000	(100,000)
227-09-202-2023-25005	Health Services Grants - Primary	0	0	0	718,000	(718,000)
	From International Organisation - UNICEF	0	0	0	10,139,849	(10,139,849)

208-09-202-2022-22401	Conferences, Seminars and Workshop	0	0	0	220,000	(220,000)
208-09-202-2022-22508	Public Servants - Local Fares	0	0	0	88,000	(88,000)
208-09-202-2022-22509	Public Servants - Local Accommodation	0	0	0	34,300	(34,300)
208-09-202-2022-22510	Public Servants - Local Other costs	0	0	0	10,500	(10,500)
208-09-202-2022-22516	Others - Local Accommodation	0	0	0	40,000	(40,000)
208-09-202-2022-22517	Others - Local Other Costs	0	0	0	245,000	(245,000)
208-09-202-2022-22603	Transport - Other	0	0	0	15,000	(15,000)
208-09-202-2022-23011	Capex - Office Equipment	0	0	0	32,300	(32,300)
208-09-202-2022-25005	Health Services Grants - Primary	0	0	0	9,454,749	(9,454,749)
	From International Organisation - WHO	0	0	0	2,255,500	(2,255,500)
206-09-202-2021-22109	Printing, stationary & photocopying	0	0	0	234,600	(234,600)
206-09-202-2021-22110	Publicity & promotions	0	0	0	100,000	(100,000)
206-09-202-2021-22211	Fuel	0	0	0	127,000	(127,000)
206-09-202-2021-22255	Venue Hire	0	0	0	12,000	(12,000)
206-09-202-2021-22401	Conferences, Seminars and Workshop	0	0	0	432,100	(432,100)
206-09-202-2021-22508	Public Servants - Local Fares	0	0	0	28,000	(28,000)
206-09-202-2021-22509	Public Servants - Local Accommodation	0	0	0	96,300	(96,300)
206-09-202-2021-22510	Public Servants - Local Other costs	0	0	0	186,300	(186,300)
206-09-202-2021-22602	Freight	0	0	0	5,000	(5,000)
206-09-202-2021-25005	Health Services Grants - Primary	0	0	0	1,034,200	(1,034,200)
	From International Organisation - UNFPA	0	0	0	1,504,874	(1,504,874)
205-09-202-2020-22211	Fuel	0	0	0	17,000	(17,000)
205-09-202-2020-22401	Conferences, Seminars and Workshop	0	0	0	232,500	(232,500)
205-09-202-2020-22508	Public Servants - Local Fares	0	0	0	64,324	(64,324)
205-09-202-2020-22509	Public Servants - Local Accommodation	0	0	0	264,950	(264,950)
205-09-202-2020-22510	Public Servants - Local Other costs	0	0	0	92,100	(92,100)
205-09-202-2020-22603	Transport - Other	0	0	0	34,000	(34,000)
205-09-202-2020-25005	Health Services Grants - Primary	0	0	0	800,000	(800,000)
	From foreign governments-AusAID	0	0	0	100,000	(100,000)
201-09-202-2018-22105	Consultancy Fees	0	0	0	40,000	(40,000)
201-09-202-2018-22401	Conferences, Seminars and Workshop	0	0	0	60,000	(60,000)
	EXPENDITURE TOTAL	0	0	0	16,111,629	(16,111,629)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES (BUDGET SUPPORT)					204 National HIV/STI	
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
	From foreign governments-AusAID	0	0	0	1,260,000	(1,260,000)
201-09-204-2018-12100	From foreign governments	0	0	0	1,260,000	(1,260,000)
	INCOME TOTAL:	0	0	0	1,260,000	(1,260,000)
	EXPENDITURE					
	Other Charges					
	From foreign governments-AusAID	0	0	0	1,260,000	(1,260,000)
201-09-204-2018-22105	Consultancy Fees	0	0	0	360,000	(360,000)
201-09-204-2018-22109	Printing, stationary & photocopying	0	0	0	125,000	(125,000)
201-09-204-2018-22110	Publicity & promotions	0	0	0	430,000	(430,000)
201-09-204-2018-22404	Training - Other	0	0	0	60,000	(60,000)
201-09-204-2018-22521	Patients - Local Fares and Other costs	0	0	0	85,000	(85,000)
201-09-204-2018-23009	Capex - Motor Vehicles	0	0	0	200,000	(200,000)
	EXPENDITURE TOTAL	0	0	0	1,260,000	(1,260,000)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES (BUDGET SUPPORT)		205 National TB/Leprosy Division				
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
	From International Organisation - WHO	0	0	0	98,000	(98,000)
206-09-205-2021-12200	From international organisations	0	0	0	98,000	(98,000)
	From foreign governments-AusAID	0	0	0	774,880	(774,880)
201-09-205-2018-12100	From foreign governments	0	0	0	774,880	(774,880)
	INCOME TOTAL:	0	0	0	872,880	(872,880)
	EXPENDITURE					
	Other Charges					
	From International Organisation - WHO	0	0	0	98,000	(98,000)
206-09-205-2021-22211	Fuel	0	0	0	35,000	(35,000)
206-09-205-2021-22517	Others - Local Other Costs	0	0	0	63,000	(63,000)
	From foreign governments-AusAID	0	0	0	774,880	(774,880)
201-09-205-2018-22109	Printing, stationary & photocopying	0	0	0	40,000	(40,000)
201-09-205-2018-22110	Publicity & promotions	0	0	0	33,000	(33,000)
201-09-205-2018-22211	Fuel	0	0	0	88,000	(88,000)
201-09-205-2018-22252	Plant & Vehicles Hire	0	0	0	18,000	(18,000)
201-09-205-2018-22255	Venue Hire	0	0	0	15,000	(15,000)
201-09-205-2018-22508	Public Servants - Local Fares	0	0	0	60,860	(60,860)
201-09-205-2018-22509	Public Servants - Local Accommodation	0	0	0	27,600	(27,600)
201-09-205-2018-22510	Public Servants - Local Other costs	0	0	0	30,420	(30,420)
201-09-205-2018-23009	Capex - Motor Vehicles	0	0	0	400,000	(400,000)
201-09-205-2018-23011	Capex - Office Equipment	0	0	0	12,000	(12,000)
201-09-205-2018-23013	Capex - Computer Software and Hardware	0	0	0	50,000	(50,000)
	EXPENDITURE TOTAL	0	0	0	872,880	(872,880)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES (BUDGET SUPPORT)				206 National VB Disease Control		
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
	From foreign governments-AusAID	0	0	0	300,000	(300,000)
201-09-206-2018-12100	From foreign governments	0	0	0	300,000	(300,000)
	INCOME TOTAL:	0	0	0	300,000	(300,000)
	EXPENDITURE					
	Other Charges					
	From foreign governments-AusAID	0	0	0	300,000	(300,000)
201-09-206-2018-22401	Conferences, Seminars and Workshop	0	0	0	100,000	(100,000)
201-09-206-2018-22508	Public Servants - Local Fares	0	0	0	50,000	(50,000)
201-09-206-2018-22509	Public Servants - Local Accommodation	0	0	0	100,000	(100,000)
201-09-206-2018-22517	Others - Local Other Costs	0	0	0	50,000	(50,000)
	EXPENDITURE TOTAL	0	0	0	300,000	(300,000)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES (BUDGET SUPPORT)		207 Public Health Emergency & Surveillance				
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
	From International Organisation - HNE	0	918,430	918,430	649,153	(649,153)
230-09-207-2024-12200	From international organisations	0	918,430	918,430	649,153	(649,153)
	From International Organisation - WHO	0	0	0	2,433,510	(2,433,510)
206-09-207-2021-12200	From international organisations	0	0	0	2,433,510	(2,433,510)
	From foreign governments-AusAID	0	0	0	64,000	(64,000)
201-09-207-2018-12100	From foreign governments	0	0	0	64,000	(64,000)
	INCOME TOTAL:	0	0	0	3,146,663	(3,146,663)
	EXPENDITURE					
	Other Charges					
	From International Organisation - HNE	0	0	0	649,153	(649,153)
230-09-207-2024-22401	Conferences, Seminars and Workshop	0	0	0	415,557	(415,557)
230-09-207-2024-22510	Public Servants - Local Other costs	0	0	0	153,596	(153,596)
230-09-207-2024-23013	Capex - Computer Software and Hardware	0	0	0	80,000	(80,000)
	From International Organisation - WHO	0	0	0	2,433,510	(2,433,510)
206-09-207-2021-22105	Consultancy Fees	0	0	0	100,000	(100,000)
206-09-207-2021-22109	Printing, stationary & photocopying	0	0	0	25,000	(25,000)
206-09-207-2021-22110	Publicity & promotions	0	0	0	6,000	(6,000)
206-09-207-2021-22206	Rations	0	0	0	3,000	(3,000)
206-09-207-2021-22208	Reference & Education Materials	0	0	0	5,000	(5,000)
206-09-207-2021-22255	Venue Hire	0	0	0	10,000	(10,000)
206-09-207-2021-22401	Conferences, Seminars and Workshop	0	0	0	363,510	(363,510)
206-09-207-2021-22407	Training - Provincial	0	0	0	40,000	(40,000)
206-09-207-2021-22509	Public Servants - Local Accommodation	0	0	0	920,000	(920,000)
206-09-207-2021-22510	Public Servants - Local Other costs	0	0	0	890,000	(890,000)
206-09-207-2021-22517	Others - Local Other Costs	0	0	0	30,000	(30,000)
206-09-207-2021-22656	Water	0	0	0	1,000	(1,000)
206-09-207-2021-23013	Capex - Computer Software and Hardware	0	0	0	40,000	(40,000)

	From foreign governments-AusAID	0	0	0	64,000	(64,000)
201-09-207-2018-22109	Printing, stationary & photocopying	0	0	0	7,000	(7,000)
201-09-207-2018-22110	Publicity & promotions	0	0	0	9,000	(9,000)
201-09-207-2018-22203	General Stores & Spares	0	0	0	20,000	(20,000)
201-09-207-2018-22401	Conferences, Seminars and Workshop	0	0	0	8,000	(8,000)
201-09-207-2018-23015	Capex - Other Equipment	0	0	0	20,000	(20,000)
	EXPENDITURE TOTAL	0	0	0	3,146,663	(3,146,663)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES (BUDGET SUPPORT)				214 National Health Promotion		
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
	From International Organisation - UNICEF	0	0	0	200,000	(200,000)
208-09-214-2022-12200	From international organisations	0	0	0	200,000	(200,000)
	From International Organisation - WHO	0	0	0	350,000	(350,000)
206-09-214-2021-12200	From international organisations	0	0	0	350,000	(350,000)
	From foreign governments-AusAID	0	0	0	200,000	(200,000)
201-09-214-2018-12100	From foreign governments	0	0	0	200,000	(200,000)
	INCOME TOTAL:	0	0	0	750,000	(750,000)
	EXPENDITURE					
	Other Charges					
	From International Organisation - UNICEF	0	0	0	200,000	(200,000)
208-09-214-2022-22109	Printing, stationary & photocopying	0	0	0	40,000	(40,000)
208-09-214-2022-22401	Conferences, Seminars and Workshop	0	0	0	120,000	(120,000)
208-09-214-2022-22516	Others - Local Accommodation	0	0	0	10,000	(10,000)
208-09-214-2022-22517	Others - Local Other Costs	0	0	0	10,000	(10,000)
208-09-214-2022-23011	Capex - Office Equipment	0	0	0	20,000	(20,000)
	From International Organisation - WHO	0	0	0	350,000	(350,000)
206-09-214-2021-22401	Conferences, Seminars and Workshop	0	0	0	200,000	(200,000)
206-09-214-2021-22515	Others - Local Fares	0	0	0	30,000	(30,000)
206-09-214-2021-22516	Others - Local Accommodation	0	0	0	60,000	(60,000)
206-09-214-2021-23015	Capex - Other Equipment	0	0	0	60,000	(60,000)
	From foreign governments-AusAID	0	0	0	200,000	(200,000)
201-09-214-2018-22203	General Stores & Spares	0	0	0	70,000	(70,000)
201-09-214-2018-22401	Conferences, Seminars and Workshop	0	0	0	30,000	(30,000)
201-09-214-2018-23002	Capex - Non-Residential Buildings	0	0	0	100,000	(100,000)
	EXPENDITURE TOTAL	0	0	0	750,000	(750,000)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES (BUDGET SUPPORT)				215 National Environmental Health		
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
	From International Organisation - WHO	0	0	0	2,535,100	(2,535,100)
206-09-215-2021-12200	From international organisations	0	0	0	2,535,100	(2,535,100)
	From foreign governments-AusAID	0	0	0	1,531,860	(1,531,860)
201-09-215-2018-12100	From foreign governments	0	0	0	1,531,860	(1,531,860)
	INCOME TOTAL:	0	0	0	4,066,960	(4,066,960)
	EXPENDITURE					
	Other Charges					
	From International Organisation - WHO	0	0	0	2,535,100	(2,535,100)
206-09-215-2021-22105	Consultancy Fees	0	0	0	1,785,000	(1,785,000)
206-09-215-2021-22109	Printing, stationary & photocopying	0	0	0	55,000	(55,000)
206-09-215-2021-22110	Publicity & promotions	0	0	0	80,000	(80,000)
206-09-215-2021-22255	Venue Hire	0	0	0	4,500	(4,500)
206-09-215-2021-22403	Training - Materials	0	0	0	4,000	(4,000)
206-09-215-2021-22508	Public Servants - Local Fares	0	0	0	180,000	(180,000)
206-09-215-2021-22509	Public Servants - Local Accommodation	0	0	0	116,000	(116,000)
206-09-215-2021-22510	Public Servants - Local Other costs	0	0	0	12,000	(12,000)
206-09-215-2021-22517	Others - Local Other Costs	0	0	0	283,600	(283,600)
206-09-215-2021-23013	Capex - Computer Software and Hardware	0	0	0	15,000	(15,000)
	From foreign governments-AusAID	0	0	0	1,531,860	(1,531,860)
201-09-215-2018-22105	Consultancy Fees	0	0	0	280,000	(280,000)
201-09-215-2018-22110	Publicity & promotions	0	0	0	2,000	(2,000)
201-09-215-2018-22255	Venue Hire	0	0	0	3,000	(3,000)
201-09-215-2018-22301	Maintain - Non-Residential Buildings	0	0	0	500,000	(500,000)
201-09-215-2018-22401	Conferences, Seminars and Workshop	0	0	0	115,000	(115,000)
201-09-215-2018-22407	Training - Provincial	0	0	0	66,000	(66,000)
201-09-215-2018-22508	Public Servants - Local Fares	0	0	0	92,530	(92,530)
201-09-215-2018-22509	Public Servants - Local Accommodation	0	0	0	151,330	(151,330)

201-09-215-2018-22510	Public Servants - Local Other costs	0	0	0	2,000	(2,000)
201-09-215-2018-22517	Others - Local Other Costs	0	0	0	70,000	(70,000)
201-09-215-2018-23014	Capex - Specialised Equipment	0	0	0	250,000	(250,000)
EXPENDITURE TOTAL		0	0	0	4,066,960	(4,066,960)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES (BUDGET SUPPORT)					217 Social Welfare	
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025 REVISED
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	ESTIMATES AND 2026 ESTIMATES
	INCOME					
	From International Organisation - UNICEF	0	0	0	1,166,092	(1,166,092)
208-09-217-2022-12200	From international organisations	0	0	0	1,166,092	(1,166,092)
	From foreign governments-AusAID	0	0	0	402,352	(402,352)
201-09-217-2018-12100	From foreign governments	0	0	0	402,352	(402,352)
	INCOME TOTAL:	0	0	0	1,568,444	(1,568,444)
	EXPENDITURE					
	Other Charges					
	From International Organisation - UNICEF	0	0	0	1,166,092	(1,166,092)
208-09-217-2022-22109	Printing, stationary & photocopying	0	0	0	118,016	(118,016)
208-09-217-2022-22111	Recruitment Expenses	0	0	0	273,588	(273,588)
208-09-217-2022-22401	Conferences, Seminars and Workshop	0	0	0	603,600	(603,600)
208-09-217-2022-22403	Training - Materials	0	0	0	50,000	(50,000)
208-09-217-2022-22508	Public Servants - Local Fares	0	0	0	19,938	(19,938)
208-09-217-2022-22509	Public Servants - Local Accommodation	0	0	0	15,750	(15,750)
208-09-217-2022-27001	House Rent	0	0	0	85,200	(85,200)
	From foreign governments-AusAID	0	0	0	402,352	(402,352)
201-09-217-2018-22109	Printing, stationary & photocopying	0	0	0	1,500	(1,500)
201-09-217-2018-22401	Conferences, Seminars and Workshop	0	0	0	42,300	(42,300)
201-09-217-2018-22508	Public Servants - Local Fares	0	0	0	49,752	(49,752)
201-09-217-2018-22509	Public Servants - Local Accommodation	0	0	0	58,800	(58,800)
201-09-217-2018-23009	Capex - Motor Vehicles	0	0	0	250,000	(250,000)
	EXPENDITURE TOTAL	0	0	0	1,568,444	(1,568,444)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES (BUDGET SUPPORT)						218 Eye Division
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
	From foreign governments-AusAID	0	0	0	300,000	(300,000)
201-09-218-2018-12100	From foreign governments	0	0	0	300,000	(300,000)
	INCOME TOTAL:	0	0	0	300,000	(300,000)
	EXPENDITURE					
	Other Charges					
	From foreign governments-AusAID	0	0	0	300,000	(300,000)
201-09-218-2018-22508	Public Servants - Local Fares	0	0	0	250,000	(250,000)
201-09-218-2018-22509	Public Servants - Local Accommodation	0	0	0	50,000	(50,000)
	EXPENDITURE TOTAL	0	0	0	300,000	(300,000)

SIG RECURRENT ESTIMATES 2026

HEAD:09 MINISTRY OF HEALTH AND MEDICAL SERVICES (BUDGET SUPPORT)					222 National Mental Health	
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
	From International Organisation - UNICEF	0	0	0	300,000	(300,000)
208-09-222-2022-12200	From international organisations	0	0	0	300,000	(300,000)
	INCOME TOTAL:	0	0	0	300,000	(300,000)
	EXPENDITURE					
	Other Charges					
	From International Organisation - UNICEF	0	0	0	300,000	(300,000)
208-09-222-2022-22110	Publicity & promotions	0	0	0	60,000	(60,000)
208-09-222-2022-22401	Conferences, Seminars and Workshop	0	0	0	100,000	(100,000)
208-09-222-2022-22510	Public Servants - Local Other costs	0	0	0	40,000	(40,000)
208-09-222-2022-22515	Others - Local Fares	0	0	0	100,000	(100,000)
	EXPENDITURE TOTAL	0	0	0	300,000	(300,000)

HEAD:10 MINISTRY OF INFRASTRUCTURE DEVELOPMENT

SIG RECURRENT ESTIMATES 2026

HEAD:10 MINISTRY OF INFRASTRUCTURE DEVELOPMENT

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					
<u>MINISTRY SUMMARY</u>					
INCOME TOTAL	5,752,421	5,157,304	5,157,304	5,259,205	(101,901)
EXPENDITURE TOTAL	45,106,029	56,044,739	58,044,739	54,888,187	3,156,552
Payroll Charges	8,559,112	12,057,898	12,057,898	13,393,367	(1,335,469)
Salaries	8,559,112	12,057,898	12,057,898	13,393,367	(1,335,469)
Other Charges	36,546,917	43,986,841	45,986,841	41,494,820	4,492,021
NETT TOTAL	(39,353,609)	(61,202,043)	(52,887,435)	(49,628,982)	(3,258,453)

SIG RECURRENT ESTIMATES 2026

HEAD:10 MINISTRY OF INFRASTRUCTURE DEVELOPMENT		001 Central Headquarters & Administration				
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13230-101-10-001-	Commercial Services	83,150	12,268	12,268	64,838	(52,570)
13231-101-10-001-	Light Dues	1,000	0	0	551	(551)
13251-101-10-001-	Fees and Charges	840,347	309,577	309,577	111,090	198,487
	Sub Total:	924,497	321,845	321,845	176,479	145,366
	Income Sub Total:	924,497	321,845	321,845	176,479	145,366
	INCOME TOTAL:	924,497	321,845	321,845	176,479	145,366
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-10-001-	Salaries - Public Servants	1,687,033	1,671,232	1,671,232	1,908,846	(237,614)
21202-101-10-001-	Housing Allowance - Public Servants	244,468	455,167	455,167	452,003	3,164
21205-101-10-001-	Various Allowances - Public Servants	399,174	714,819	594,819	743,377	(148,558)
21209-101-10-001-	Sitting Allowances	0	0	0	73,000	(73,000)
21212-101-10-001-	Outfit allowances	0	381,632	381,632	381,632	0
21301-101-10-001-	NPF-Employers contribution	167,357	189,379	189,379	199,696	(10,317)
21302-101-10-001-	Overtime	136,706	23,827	143,827	29,392	114,435
21402-101-10-001-	Gratuity Benefits	0	72,797	72,797	131,778	(58,981)
21403-101-10-001-	Long Service Benefits	0	0	0	832,702	(832,702)
	Salaries Sub Total:	2,634,737	3,508,853	3,508,853	4,752,426	(1,243,573)
	Payroll Charges Sub Total:	2,634,737	3,508,853	3,508,853	4,752,426	(1,243,573)
	Other Charges					
22101-101-10-001-	Advertising	24,032	148,410	148,410	270,000	(121,590)
22109-101-10-001-	Printing, stationary & photocopying	120,000	219,446	219,446	247,501	(28,055)
22112-101-10-001-	Subscriptions	25,606	75,000	75,000	67,500	7,500
22117-101-10-001-	Entertainment	46,160	73,712	73,712	66,341	7,371
22203-101-10-001-	General Stores & Spares	182,198	241,611	241,611	197,650	43,961

22205-101-10-001-	Office Stationery	140,136	282,658	282,658	217,450	65,208
22211-101-10-001-	Fuel	86,529	225,000	225,000	225,000	0
22212-101-10-001-	Disaster preparedness & relief	84,014	191,090	191,090	81,981	109,109
22253-101-10-001-	Ship Hire	59,150	478,533	478,533	135,000	343,533
22401-101-10-001-	Conferences, Seminars and Workshop	0	0	0	300,267	(300,267)
22404-101-10-001-	Training - Other	177,052	307,215	307,215	135,000	172,215
22508-101-10-001-	Public Servants - Local Fares	39,630	75,427	75,427	135,000	(59,573)
22509-101-10-001-	Public Servants - Local Accommodation	30,600	69,840	69,840	107,856	(38,016)
22511-101-10-001-	Public Servants - Overseas Fares	25,001	80,608	80,608	153,000	(72,392)
22514-101-10-001-	Public Servants - Annual Leave Fares	428,600	711,653	711,653	768,868	(57,215)
22520-101-10-001-	Others - Overseas Other Costs	0	0	0	54,000	(54,000)
22651-101-10-001-	Electricity	1,780,608	1,800,000	1,800,000	1,800,000	0
22655-101-10-001-	Telephone and Faxes	146,471	804,725	804,725	804,725	0
22656-101-10-001-	Water	294,120	301,392	301,392	301,392	0
22901-101-10-001-	Uniform & Protective Clothes	293,979	536,534	536,534	225,000	311,534
23011-101-10-001-	Capex - Office Equipment	0	264,591	264,591	264,591	0
23013-101-10-001-	Capex - Computer Software and Hardware	313,420	331,345	331,345	331,345	0
23014-101-10-001-	Capex - Specialised Equipment	17,900	130,463	130,463	230,463	(100,000)
27001-101-10-001-	House Rent	3,693,990	4,995,835	4,995,835	4,995,835	0
Sub Total:		8,009,195	12,345,088	12,345,088	12,115,765	229,323
Other Charges Sub Total:		8,009,195	12,345,088	12,345,088	12,115,765	229,323
EXPENDITURE TOTAL		10,643,932	15,853,941	15,853,941	16,868,191	(1,014,250)

SIG RECURRENT ESTIMATES 2026

HEAD:10 MINISTRY OF INFRASTRUCTURE DEVELOPMENT

250 Land Transport

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-10-250-	Salaries - Public Servants	2,522,723	3,217,734	3,217,734	3,383,519	(165,785)
21202-101-10-250-	Housing Allowance - Public Servants	49,922	301,703	301,703	274,040	27,663
21205-101-10-250-	Various Allowances - Public Servants	130,790	529,619	429,619	250,270	179,349
21209-101-10-250-	Sitting Allowances	0	0	0	1,000	(1,000)
21301-101-10-250-	NPF-Employers contribution	200,870	307,362	307,362	288,600	18,762
21302-101-10-250-	Overtime	69,338	59,202	159,202	65,171	94,031
21402-101-10-250-	Gratuity Benefits	52,735	0	0	37,491	(37,491)
	Salaries Sub Total:	3,026,377	4,415,620	4,415,620	4,300,091	115,529
	Payroll Charges Sub Total:	3,026,377	4,415,620	4,415,620	4,300,091	115,529
	Other Charges					
22203-101-10-250-	General Stores & Spares	25,920	69,921	69,921	90,000	(20,079)
22205-101-10-250-	Office Stationery	68,192	103,887	103,887	135,000	(31,113)
22303-101-10-250-	Maintain - Roads and Bridges	3,425,423	3,610,224	3,610,224	5,335,140	(1,724,916)
22318-101-10-250-	Maintain - National Transport Fund	740,490	1,000,000	1,000,000	1,000,000	0
22508-101-10-250-	Public Servants - Local Fares	82,545	313,443	313,443	315,000	(1,557)
22509-101-10-250-	Public Servants - Local Accommodation	0	130,950	130,950	117,855	13,095
22511-101-10-250-	Public Servants - Overseas Fares	6,964	25,912	25,912	45,000	(19,088)
22605-101-10-250-	Franchise Shipping	5,796,272	5,622,384	5,622,384	2,700,000	2,922,384
23013-101-10-250-	Capex - Computer Software and Hardware	191,500	365,254	365,254	500,000	(134,746)
23014-101-10-250-	Capex - Specialised Equipment	0	93,375	93,375	500,000	(406,625)
23015-101-10-250-	Capex - Other Equipment	0	82,450	82,450	296,456	(214,006)
	Sub Total:	10,337,306	11,417,800	11,417,800	11,034,451	383,349
	Other Charges Sub Total:	10,337,306	11,417,800	11,417,800	11,034,451	383,349
	EXPENDITURE TOTAL	13,363,682	15,833,420	15,833,420	15,334,542	498,878

SIG RECURRENT ESTIMATES 2026

HEAD:10 MINISTRY OF INFRASTRUCTURE DEVELOPMENT

251 Urban Works and Services

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13233-101-10-251-	Tender Documents	112,500	27,469	27,469	34,336	(6,867)
13251-101-10-251-	Fees and Charges	11,600	15,201	15,201	15,961	(760)
	Sub Total:	124,100	42,670	42,670	50,297	(7,627)
	Income Sub Total:	124,100	42,670	42,670	50,297	(7,627)
	INCOME TOTAL:	124,100	42,670	42,670	50,297	(7,627)
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-10-251-	Salaries - Public Servants	1,037,901	1,228,294	1,228,294	1,652,149	(423,855)
21202-101-10-251-	Housing Allowance - Public Servants	33,158	236,936	236,936	179,809	57,127
21205-101-10-251-	Various Allowances - Public Servants	26,597	400,463	400,463	221,628	178,835
21212-101-10-251-	Outfit allowances	0	64,927	64,927	64,927	0
21301-101-10-251-	NPF-Employers contribution	81,923	132,129	132,129	146,631	(14,502)
21302-101-10-251-	Overtime	0	19,880	19,880	30,261	(10,381)
21402-101-10-251-	Gratuity Benefits	0	0	0	45,212	(45,212)
	Salaries Sub Total:	1,179,579	2,082,629	2,082,629	2,340,617	(257,988)
	Payroll Charges Sub Total:	1,179,579	2,082,629	2,082,629	2,340,617	(257,988)
	Other Charges					
22205-101-10-251-	Office Stationery	48,992	72,556	72,556	65,300	7,256
22301-101-10-251-	Maintain - Non Residential Buildings	2,114,541	2,694,498	2,694,498	2,694,498	0
22302-101-10-251-	Maintain - Residential Buildings	3,525,768	3,777,850	3,777,850	2,105,502	1,672,348
22508-101-10-251-	Public Servants - Local Fares	12,108	45,940	45,940	41,346	4,594
22509-101-10-251-	Public Servants - Local Accommodation	25,700	39,600	39,600	35,640	3,960
22901-101-10-251-	Uniform & Protective Clothes	0	50,401	50,401	45,361	5,040
23011-101-10-251-	Capex - Office Equipment	87,258	84,640	84,640	84,640	0

23013-101-10-251-	Capex - Computer Software and Hardware	0	0	0	200,000	(200,000)
	Sub Total:	5,814,366	6,765,485	6,765,485	5,272,287	1,493,198
	Other Charges Sub Total:	5,814,366	6,765,485	6,765,485	5,272,287	1,493,198
	EXPENDITURE TOTAL	6,993,945	8,848,114	8,848,114	7,612,904	1,235,210

SIG RECURRENT ESTIMATES 2026

HEAD:10 MINISTRY OF INFRASTRUCTURE DEVELOPMENT

252 Marine

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13228-101-10-252-	Survey Fees	62,514	78,392	78,392	82,312	(3,920)
13229-101-10-252-	Plant and Vehicle Inspection Fees	1,151,058	2,752,175	2,752,175	2,889,784	(137,609)
13230-101-10-252-	Commercial Services	0	14,268	14,268	14,981	(713)
13231-101-10-252-	Light Dues	500	368	368	386	(18)
13233-101-10-252-	Tender Documents	54,200	114,811	114,811	120,552	(5,741)
13250-101-10-252-	Licenses & Registrations	89,976	225,974	225,974	237,273	(11,299)
13251-101-10-252-	Fees and Charges	1,753,056	794,177	794,177	833,886	(39,709)
	Sub Total:	3,111,304	3,980,165	3,980,165	4,179,174	(199,009)
	Income Sub Total:	3,111,304	3,980,165	3,980,165	4,179,174	(199,009)
	INCOME TOTAL:	3,111,304	3,980,165	3,980,165	4,179,174	(199,009)

SIG RECURRENT ESTIMATES 2026

HEAD:10 MINISTRY OF INFRASTRUCTURE DEVELOPMENT

253 Transportation - Plant & Vehicle Pool

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13229-101-10-253-	Plant and Vehicle Inspection Fees	1,472,460	753,002	753,002	790,652	(37,650)
13250-101-10-253-	Licenses & Registrations	120,060	59,622	59,622	62,603	(2,981)
	Sub Total:	1,592,520	812,624	812,624	853,255	(40,631)
	Income Sub Total:	1,592,520	812,624	812,624	853,255	(40,631)
	INCOME TOTAL:	1,592,520	812,624	812,624	853,255	(40,631)
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-10-253-	Salaries - Public Servants	1,290,006	1,561,716	1,561,716	1,511,779	49,937
21202-101-10-253-	Housing Allowance - Public Servants	49,118	134,995	134,995	89,469	45,526
21205-101-10-253-	Various Allowances - Public Servants	142,710	52,172	52,172	30,236	21,936
21209-101-10-253-	Sitting Allowances	0	0	0	76,000	(76,000)
21212-101-10-253-	Outfit allowances	0	137,884	137,884	137,884	0
21301-101-10-253-	NPF-Employers contribution	119,986	133,459	133,459	124,629	8,830
21302-101-10-253-	Overtime	116,598	30,570	30,570	30,236	334
	Salaries Sub Total:	1,718,419	2,050,796	2,050,796	2,000,233	50,563
	Payroll Charges Sub Total:	1,718,419	2,050,796	2,050,796	2,000,233	50,563
	Other Charges					
22109-101-10-253-	Printing, stationary & photocopying	250,000	200,500	450,500	180,000	270,500
22203-101-10-253-	General Stores & Spares	48,278	91,381	91,381	81,000	10,381
22205-101-10-253-	Office Stationery	22,202	42,500	42,500	45,000	(2,500)
22207-101-10-253-	Tools	28,870	145,500	545,500	169,580	375,920
22211-101-10-253-	Fuel	382,337	298,409	548,409	236,700	311,709
22252-101-10-253-	Plant & Vehicles Hire	3,248,000	3,001,260	3,001,260	2,520,000	481,260
22301-101-10-253-	Maintain - Non Residential Buildings	0	100,000	100,000	1,500,000	(1,400,000)
22306-101-10-253-	Maintain - Motor Vehicles	608,587	504,739	904,739	450,454	454,285
22508-101-10-253-	Public Servants - Local Fares	35,938	97,000	97,000	76,583	20,417

22509-101-10-253-	Public Servants - Local Accommodation	25,050	67,900	67,900	54,000	13,900
22901-101-10-253-	Uniform & Protective Clothes	63,356	98,940	298,940	90,000	208,940
23008-101-10-253-	Capex - Canoes and Boats	65,233	388,036	388,036	299,000	89,036
23009-101-10-253-	Capex - Motor Vehicles	7,258,200	7,820,000	8,320,000	7,000,000	1,320,000
27005-101-10-253-	Security	350,000	602,303	602,303	370,000	232,303
Sub Total:		12,386,050	13,458,468	15,458,468	13,072,317	2,386,151
Other Charges Sub Total:		12,386,050	13,458,468	15,458,468	13,072,317	2,386,151
EXPENDITURE TOTAL		14,104,469	15,509,264	17,509,264	15,072,550	2,436,714

HEAD: 11 NATIONAL DEBT SERVICING

SIG RECURRENT ESTIMATES 2026

HEAD:11 NATIONAL DEBT SERVICING

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					
<u>MINISTRY SUMMARY</u>					
INCOME TOTAL	0	0	0	0	0
EXPENDITURE TOTAL	65,629,961	263,400,276	263,400,276	357,193,958	(93,793,682)
Payroll Charges	0	0	0	0	0
Salaries	0	0	0	0	0
Other Charges	65,629,961	263,400,276	263,400,276	357,193,958	(93,793,682)
NETT TOTAL	(65,629,961)	(263,400,276)	(263,400,276)	(357,193,958)	93,793,682

SIG RECURRENT ESTIMATES 2026

HEAD:11 NATIONAL DEBT SERVICING

270 Debt Servicing General

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Other Charges					
24001-101-11-270-	External Debt - Official Debt (Interest)	15,809,495	10,928,000	45,928,000	30,163,576	15,764,424
24003-101-11-270-	Foreign Debt - EXIM Bank Interest	784,187	1,334,000	1,334,000	2,556,605	(1,222,605)
24004-101-11-270-	Domestic Debt - Treasury Bills - Interest	168,829	4,356,942	4,356,942	3,350,000	1,006,942
24005-101-11-270-	Domestic Debt Servicing-CBSI Restructured Bonds (Interest)	0	10,842,857	10,842,857	11,728,571	(885,714)
24006-101-11-270-	Domestic Debt - Interest	0	27,148,786	27,148,786	44,552,864	(17,404,078)
28001-101-11-270-	External Debt - Official Debt (Principle)	39,306,741	48,504,000	48,504,000	67,614,402	(19,110,402)
28002-101-11-270-	Foreign Debt - EXIM Bank Principle	9,788,159	7,655,345	7,655,345	4,636,385	3,018,960
28005-101-11-270-	Domestic Debt - Principle	0	104,080,000	69,080,000	192,591,555	(123,511,555)
28003-101-11-270-	Domestic Debt - Treasury Bills (56 Day) - Principle	(227,451)	8,550,346	8,550,346	0	8,550,346
28004-101-11-270-	Domestic Debt Servicing-CBSI Restructured Bonds (Principle)	0	40,000,000	40,000,000	0	40,000,000
	Sub Total:	65,629,961	263,400,276	263,400,276	357,193,958	(93,793,682)
	Other Charges Sub Total:	65,629,961	263,400,276	263,400,276	357,193,958	(93,793,682)
	EXPENDITURE TOTAL	65,629,961	263,400,276	263,400,276	357,193,958	(93,793,682)

HEAD:12 NATIONAL PARLIAMENT

SIG RECURRENT ESTIMATES 2026

HEAD:12 NATIONAL PARLIAMENT

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					
<u>MINISTRY SUMMARY</u>					
INCOME TOTAL	600	0	0	5,000	(5,000)
EXPENDITURE TOTAL	111,905,310	119,337,011	121,843,622	120,605,342	1,238,280
Payroll Charges	70,159,429	69,368,881	69,368,881	68,764,573	604,308
Salaries	70,159,429	69,368,881	69,368,881	68,764,573	604,308
Other Charges	41,745,882	49,968,130	52,474,741	51,840,769	633,972
NETT TOTAL	(111,904,710)	(119,337,011)	(121,843,622)	(120,600,342)	(1,243,280)

SIG RECURRENT ESTIMATES 2026

HEAD:12 NATIONAL PARLIAMENT

001 Central Headquarters & Administration

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13233-101-12-001-	Tender Documents	600	0	0	5,000	(5,000)
	Sub Total:	600	0	0	5,000	(5,000)
	Income Sub Total:	600	0	0	5,000	(5,000)
	INCOME TOTAL:	600	0	0	5,000	(5,000)
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21101-101-12-001-	Salaries - Statutory	287,421	286,000	286,000	286,000	0
21102-101-12-001-	Salaries - Public Servants	3,942,379	4,252,787	6,228,075	5,327,715	900,360
21201-101-12-001-	Housing Allowance - Statutory	240,000	240,000	240,000	240,000	0
21202-101-12-001-	Housing Allowance - Public Servants	196,500	667,736	865,264	592,279	272,985
21204-101-12-001-	Various Allowances - Statutory	714,400	501,000	501,000	453,800	47,200
21205-101-12-001-	Various Allowances - Public Servants	602,545	1,555,959	1,155,959	746,529	409,430
21209-101-12-001-	Sitting Allowances	0	0	0	54,400	(54,400)
21301-101-12-001-	NPF-Employers contribution	384,560	463,357	611,504	498,805	112,699
21302-101-12-001-	Overtime	328,612	302,876	552,876	326,573	226,303
21303-101-12-001-	Staff Welfare	0	30,000	30,000	30,000	0
21304-101-12-001-	Workers Compensation	0	23,309	23,309	23,309	0
21401-101-12-001-	Pension Benefits	1,509	550,622	550,622	550,622	0
21402-101-12-001-	Gratuity Benefits	54,181	132,138	132,138	182,291	(50,153)
21403-101-12-001-	Long Service Benefits	0	135,754	135,754	92,373	43,381
	Salaries Sub Total:	6,752,106	9,141,538	11,312,500	9,404,696	1,907,804
	Payroll Charges Sub Total:	6,752,106	9,141,538	11,312,500	9,404,696	1,907,804
	Other Charges					

22103-101-12-001-	Bank fees	102	1,500	1,500	1,350	150
22109-101-12-001-	Printing, stationary & photocopying	53,894	98,374	98,374	88,537	9,837
22110-101-12-001-	Publicity & promotions	151,153	166,530	336,530	302,877	33,653
22112-101-12-001-	Subscriptions	117,522	216,064	148,064	437,458	(289,394)
22116-101-12-001-	Medical Assessment	25,960	100,000	100,000	86,400	13,600
22117-101-12-001-	Entertainment	15,125	60,140	60,140	54,126	6,014
22203-101-12-001-	General Stores & Spares	0	0	55,000	32,400	22,600
22205-101-12-001-	Office Stationery	41,090	79,391	79,391	71,452	7,939
22207-101-12-001-	Tools	14,820	17,559	17,559	15,803	1,756
22211-101-12-001-	Fuel	100,000	100,000	130,000	90,000	40,000
22301-101-12-001-	Maintain - Non Residential Buildings	1,725,983	1,414,000	1,644,000	1,464,000	180,000
22302-101-12-001-	Maintain - Residential Buildings	24,490	149,066	66	149,066	(149,000)
22306-101-12-001-	Maintain - Motor Vehicles	63,063	97,000	97,000	97,000	0
22310-101-12-001-	Maintain - Computer Equipment	61,564	97,000	97,000	97,000	0
22404-101-12-001-	Training - Other	0	99,910	99,910	89,919	9,991
22511-101-12-001-	Public Servants - Overseas Fares	218,631	261,900	283,900	235,710	48,190
22512-101-12-001-	Public Servants - Overseas Accommodation	0	77,600	155,600	159,840	(4,240)
22514-101-12-001-	Public Servants - Annual Leave Fares	898,005	788,756	788,756	788,756	0
22651-101-12-001-	Electricity	2,699,591	4,953,047	4,033,047	4,253,047	(220,000)
22652-101-12-001-	Gas	0	38,000	38,000	38,000	0
22654-101-12-001-	Internet, Radio and Satellite	1,174,713	1,122,936	1,339,936	1,222,936	117,000
22655-101-12-001-	Telephone and Faxes	1,198,025	1,376,866	1,556,866	1,626,866	(70,000)
22656-101-12-001-	Water	671,280	813,298	1,023,298	913,298	110,000
23011-101-12-001-	Capex - Office Equipment	67,475	33,469	63,469	133,469	(70,000)
23013-101-12-001-	Capex - Computer Software and Hardware	55,260	194,000	2,700,611	1,860,997	839,614
27001-101-12-001-	House Rent	2,778,000	3,583,610	3,583,610	3,383,610	200,000
27005-101-12-001-	Security	20,700	66,001	11,001	60,001	(49,000)
22901-101-12-001-	Uniform & Protective Clothes	0	270,000	270,000	0	270,000
Sub Total:		12,176,445	16,276,017	18,812,628	17,753,917	1,058,711
Other Charges Sub Total:		12,176,445	16,276,017	18,812,628	17,753,917	1,058,711
EXPENDITURE TOTAL		18,928,551	25,417,555	30,125,128	27,158,613	2,966,515

SIG RECURRENT ESTIMATES 2026

HEAD:12 NATIONAL PARLIAMENT

280 Office Of The Leader Of Opposition

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
		ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-12-280-	Salaries - Public Servants	879,859	2,230,731	2,230,731	2,003,743	226,988
21105-101-12-280-	Consultants	735,433	557,498	557,498	557,498	0
21202-101-12-280-	Housing Allowance - Public Servants	413,637	1,315,129	1,315,129	1,159,580	155,549
21205-101-12-280-	Various Allowances - Public Servants	791,903	1,979,416	1,979,416	1,931,479	47,937
21301-101-12-280-	NPF-Employers contribution	149,663	297,099	297,099	282,792	14,307
21302-101-12-280-	Overtime	17,689	6,545	6,545	36,904	(30,359)
21402-101-12-280-	Gratuity Benefits	123,253	571,046	571,046	571,046	0
	Salaries Sub Total:	3,111,436	6,957,464	6,957,464	6,543,042	414,422
	Payroll Charges Sub Total:	3,111,436	6,957,464	6,957,464	6,543,042	414,422
	Other Charges					
22109-101-12-280-	Printing, stationary & photocopying	9,800	25,500	25,500	22,950	2,550
22110-101-12-280-	Publicity & promotions	0	49,470	49,470	44,523	4,947
22117-101-12-280-	Entertainment	0	7,650	87,650	78,885	8,765
22205-101-12-280-	Office Stationery	29,083	25,500	25,500	22,950	2,550
22211-101-12-280-	Fuel	21,560	121,600	121,600	109,440	12,160
22251-101-12-280-	Equipment Hire	0	50,000	30,000	27,000	3,000
22255-101-12-280-	Venue Hire	0	50,000	50,000	45,000	5,000
22306-101-12-280-	Maintain - Motor Vehicles	11,970	30,000	30,000	30,000	0
22508-101-12-280-	Public Servants - Local Fares	0	100,000	100,000	90,000	10,000
22509-101-12-280-	Public Servants - Local Accommodation	0	100,000	175,500	117,000	58,500
22511-101-12-280-	Public Servants - Overseas Fares	0	100,000	44,500	94,500	(50,000)
22512-101-12-280-	Public Servants - Overseas Accommodation	0	100,000	20,000	94,500	(74,500)

22514-101-12-280-	Public Servants - Annual Leave Fares	139,036	273,100	273,100	273,100	0
22603-101-12-280-	Transport - Other	0	56,900	56,900	51,210	5,690
27004-101-12-280-	Office Rent	0	120,000	90,000	120,000	(30,000)
	Sub Total:	211,449	1,209,720	1,179,720	1,221,058	(41,338)
	Other Charges Sub Total:	211,449	1,209,720	1,179,720	1,221,058	(41,338)
	EXPENDITURE TOTAL	3,322,885	8,167,184	8,137,184	7,764,100	373,084

SIG RECURRENT ESTIMATES 2026

HEAD:12 NATIONAL PARLIAMNT

281 Independence Office

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
		ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-12-281-	Salaries - Public Servants	216,965	740,786	740,786	562,154	178,632
21105-101-12-281-	Consultants	283,493	340,731	340,731	340,731	0
21202-101-12-281-	Housing Allowance - Public Servants	103,168	372,096	372,096	368,623	3,473
21205-101-12-281-	Various Allowances - Public Servants	175,847	504,307	504,307	591,631	(87,324)
21301-101-12-281-	NPF-Employers contribution	40,204	92,189	92,189	80,243	11,946
21302-101-12-281-	Overtime	8,746	0	0	1,504	(1,504)
21402-101-12-281-	Gratuity Benefits	48,711	172,626	172,626	172,626	0
	Salaries Sub Total:	877,133	2,222,735	2,222,735	2,117,512	105,223
	Payroll Charges Sub Total:	877,133	2,222,735	2,222,735	2,117,512	105,223
	Other Charges					
22109-101-12-281-	Printing, stationary & photocopying	6,400	25,500	25,500	22,950	2,550
22110-101-12-281-	Publicity & promotions	0	49,470	49,470	44,523	4,947
22117-101-12-281-	Entertainment	0	7,650	7,650	6,885	765
22205-101-12-281-	Office Stationery	9,035	25,500	25,500	22,950	2,550
22211-101-12-281-	Fuel	21,560	21,600	21,600	19,440	2,160
22306-101-12-281-	Maintain - Motor Vehicles	0	30,000	30,000	30,000	0
22514-101-12-281-	Public Servants - Annual Leave Fares	21,600	50,000	50,000	50,000	0
	Sub Total:	58,595	209,720	209,720	196,748	12,972
	Other Charges Sub Total:	58,595	209,720	209,720	196,748	12,972
	EXPENDITURE TOTAL	935,728	2,432,455	2,432,455	2,314,260	118,195

SIG RECURRENT ESTIMATES 2026

HEAD:12 NATIONAL PARLIAMENT		282 Members Allowance & Entitlements				
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-12-282-	Salaries - Public Servants	1,816,079	1,895,223	1,883,076	2,953,395	(1,070,319)
21103-101-12-282-	Salaries - Elected Members	12,546,352	15,700,180	15,124,892	15,124,892	0
21202-101-12-282-	Housing Allowance - Public Servants	351,160	387,764	387,764	555,445	(167,681)
21203-101-12-282-	Housing Allowance - Elected Members	11,210,733	12,000,000	12,000,000	12,000,000	0
21205-101-12-282-	Various Allowances - Public Servants	133,849	369,451	369,451	429,568	(60,117)
21206-101-12-282-	Various Allowances - Elected Members	32,441,008	14,052,000	13,666,000	13,666,000	0
21209-101-12-282-	Sitting Allowances	0	0	0	329,600	(329,600)
21210-101-12-282-	MP's Allowances	0	3,782,667	2,232,667	2,232,667	0
21301-101-12-282-	NPF-Employers contribution	599,043	1,355,149	1,355,149	1,355,149	0
21302-101-12-282-	Overtime	2,449	61,171	61,171	59,068	2,103
21401-101-12-282-	Pension Benefits	212,920	352,630	352,630	352,630	0
21402-101-12-282-	Gratuity Benefits	105,161	0	550,000	550,000	0
	Salaries Sub Total:	59,418,754	49,956,235	47,982,801	49,608,414	(1,625,613)
	Payroll Charges Sub Total:	59,418,754	49,956,235	47,982,801	49,608,414	(1,625,613)
	Other Charges					
22116-101-12-282-	Medical Assessment	3,000,000	4,500,000	4,500,000	4,500,000	0
22504-101-12-282-	MP's and MPA's - Overseas Fares	198,855	145,500	295,500	380,500	(85,000)
22505-101-12-282-	MP's and MPA's - Overseas Accommodation	0	0	100,000	100,000	0
22507-101-12-282-	MP's and MPA's - Annual Leave Fares	678,143	585,000	935,000	850,000	85,000
25020-101-12-282-	MP Discretionary Fund	25,000,000	25,000,000	25,000,000	25,000,000	0
27001-101-12-282-	House Rent	300,000	1,200,000	300,000	600,000	(300,000)
22501-101-12-282-	MP's and MPA's - Local Fares	0	0	300,000	0	300,000

Sub Total:	29,176,998	31,430,500	31,430,500	31,430,500	0
Other Charges Sub Total:	29,176,998	31,430,500	31,430,500	31,430,500	0
EXPENDITURE TOTAL	88,595,752	81,386,735	79,413,301	81,038,914	(1,625,613)

SIG RECURRENT ESTIMATES 2026

HEAD:12 NATIONAL PARLIAMENT		283 Parliament Sessions Committees				
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21210-101-12-283-	MP's Allowances	0	1,090,909	893,381	1,090,909	(197,528)
	Salaries Sub Total:	0	1,090,909	893,381	1,090,909	(197,528)
	Payroll Charges Sub Total:	0	1,090,909	893,381	1,090,909	(197,528)
	Other Charges					
22109-101-12-283-	Printing, stationary & photocopying	9,000	42,723	42,723	38,451	4,272
22117-101-12-283-	Entertainment	7,500	74,205	74,205	207,893	(133,688)
22205-101-12-283-	Office Stationery	29,095	45,229	45,229	43,580	1,649
22211-101-12-283-	Fuel	0	50,400	50,400	77,863	(27,463)
22251-101-12-283-	Equipment Hire	0	15,300	15,300	22,137	(6,837)
22255-101-12-283-	Venue Hire	0	15,300	15,300	18,797	(3,497)
22508-101-12-283-	Public Servants - Local Fares	0	87,300	87,300	178,570	(91,270)
22509-101-12-283-	Public Servants - Local Accommodation	0	108,252	108,252	240,260	(132,008)
22603-101-12-283-	Transport - Other	0	48,888	48,888	91,876	(42,988)
	Sub Total:	45,595	487,597	487,597	919,427	(431,830)
	Other Charges Sub Total:	45,595	487,597	487,597	919,427	(431,830)
	EXPENDITURE TOTAL	45,595	1,578,506	1,380,978	2,010,336	(629,358)

SIG RECURRENT ESTIMATES 2026

HEAD:12 NATIONAL PARLIAMENT

284 Parliamentary Civic Education

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
		ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Other Charges					
22109-101-12-284-	Printing, stationary & photocopying	68,300	46,108	46,108	41,497	4,611
22117-101-12-284-	Entertainment	8,500	56,988	56,988	51,289	5,699
22205-101-12-284-	Office Stationery	0	20,400	20,400	18,360	2,040
22211-101-12-284-	Fuel	0	50,000	50,000	45,000	5,000
22251-101-12-284-	Equipment Hire	0	24,000	24,000	21,600	2,400
22255-101-12-284-	Venue Hire	0	25,500	25,500	22,950	2,550
22508-101-12-284-	Public Servants - Local Fares	0	36,000	36,000	32,400	3,600
22509-101-12-284-	Public Servants - Local Accommodation	0	43,200	43,200	38,880	4,320
22603-101-12-284-	Transport - Other	0	52,380	52,380	47,142	5,238
	Sub Total:	76,800	354,576	354,576	319,118	35,458
	Other Charges Sub Total:	76,800	354,576	354,576	319,118	35,458
	EXPENDITURE TOTAL	76,800	354,576	354,576	319,118	35,458

HEAD:13 MINISTRY OF FORESTRY AND RESEARCH

SIG RECURRENT ESTIMATES 2026

HEAD:13 MINISTRY OF FORESTRY AND RESEARCH

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					
<u>MINISTRY SUMMARY</u>					
INCOME TOTAL	1,864,850	4,900,350	4,900,350	3,705,000	1,195,350
EXPENDITURE TOTAL	21,023,680	17,694,062	23,953,495	25,697,768	(1,744,273)
Payroll Charges	10,610,159	8,056,116	11,804,154	13,988,036	(2,183,882)
Salaries	10,610,159	8,056,116	11,804,154	13,988,036	(2,183,882)
Other Charges	10,413,521	9,637,946	12,149,341	11,709,732	439,609
NETT TOTAL	(19,158,830)	(22,594,412)	(19,053,145)	(21,992,768)	(4,477,078)

SIG RECURRENT ESTIMATES 2026

HEAD:13 MINISTRY OF FORESTRY AND RESEARCH		001 Central Headquarters & Administration				
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13233-101-13-001-	Tender Documents	4,250	0	0	5,000	(5,000)
	Sub Total:	4,250	0	0	5,000	(5,000)
	Income Sub Total:	4,250	0	0	5,000	(5,000)
	INCOME TOTAL:	4,250	0	0	5,000	(5,000)
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-13-001-	Salaries - Public Servants	1,681,412	1,686,875	1,686,875	2,082,555	(395,680)
21202-101-13-001-	Housing Allowance - Public Servants	115,867	406,247	406,247	572,849	(166,602)
21205-101-13-001-	Various Allowances - Public Servants	262,223	727,657	727,657	748,010	(20,353)
21301-101-13-001-	NPF-Employers contribution	157,005	190,421	190,421	225,159	(34,738)
21302-101-13-001-	Overtime	174,472	122,159	122,159	140,531	(18,372)
21402-101-13-001-	Gratuity Benefits	66,863	72,797	72,797	128,117	(55,320)
21403-101-13-001-	Long Service Benefits	1,492,184	412,850	412,850	1,125,950	(713,100)
	Salaries Sub Total:	3,950,026	3,619,006	3,619,006	5,023,171	(1,404,165)
	Payroll Charges Sub Total:	3,950,026	3,619,006	3,619,006	5,023,171	(1,404,165)
	Other Charges					
22101-101-13-001-	Advertising	0	35,175	35,175	31,658	3,518
22109-101-13-001-	Printing, stationary & photocopying	43,020	68,240	68,240	61,416	6,824
22110-101-13-001-	Publicity & promotions	22,736	67,000	131,600	60,300	71,300
22112-101-13-001-	Subscriptions	39,500	60,000	60,000	54,000	6,000
22117-101-13-001-	Entertainment	0	48,000	48,000	20,700	27,300
22203-101-13-001-	General Stores & Spares	36,800	42,655	42,655	38,390	4,266
22205-101-13-001-	Office Stationery	18,600	73,064	73,064	56,758	16,306

22211-101-13-001-	Fuel	29,800	40,000	55,000	54,000	1,000
22301-101-13-001-	Maintain - Non Residential Buildings	117,929	55,570	30,570	100,570	(70,000)
22302-101-13-001-	Maintain - Residential Buildings	0	8,264	264	8,264	(8,000)
22306-101-13-001-	Maintain - Motor Vehicles	0	34,206	34,206	54,206	(20,000)
22311-101-13-001-	Maintain - Other Equipment	0	18,985	18,985	18,985	0
22402-101-13-001-	Training - In Service	0	8,450	41,450	7,605	33,845
22508-101-13-001-	Public Servants - Local Fares	10,860	31,600	31,600	28,440	3,160
22509-101-13-001-	Public Servants - Local Accommodation	3,300	20,250	20,250	18,225	2,025
22510-101-13-001-	Public Servants - Local Other costs	5,900	35,996	35,996	32,396	3,600
22513-101-13-001-	Public Servants - Overseas Other Costs	4,000	32,069	69	22,500	(22,431)
22514-101-13-001-	Public Servants - Annual Leave Fares	262,300	256,519	256,519	256,519	0
22517-101-13-001-	Others - Local Other Costs	4,200	25,950	25,950	23,355	2,595
22651-101-13-001-	Electricity	1,014,033	950,000	1,363,000	960,000	403,000
22653-101-13-001-	Postal Charges	0	10,100	10,100	10,100	0
22655-101-13-001-	Telephone and Faxes	466,752	342,091	342,091	342,091	0
22656-101-13-001-	Water	54,284	125,197	125,197	100,000	25,197
23011-101-13-001-	Capex - Office Equipment	20,950	28,987	28,987	28,987	0
23013-101-13-001-	Capex - Computer Software and Hardware	76,850	141,161	141,161	130,187	10,974
23015-101-13-001-	Capex - Other Equipment	5,000	8,500	8,500	8,500	0
27001-101-13-001-	House Rent	3,069,290	3,271,784	3,271,784	3,171,784	100,000
27004-101-13-001-	Office Rent	0	250,000	223,500	350,000	(126,500)
22506-101-13-001-	MP's and MPA's - Overseas Other Costs	0	2,000	2,000	0	2,000
22512-101-13-001-	Public Servants - Overseas Accommodation	0	10,000	0	0	0
22901-101-13-001-	Uniform & Protective Clothes	0	4,760	4,760	0	4,760
Sub Total:		5,306,104	6,106,573	6,530,673	6,049,935	480,738
Other Charges Sub Total:		5,306,104	6,106,573	6,530,673	6,049,935	480,738
EXPENDITURE TOTAL		9,256,131	9,725,579	10,149,679	11,073,106	(923,427)

SIG RECURRENT ESTIMATES 2026

HEAD:13 MINISTRY OF FORESTRY AND RESEARCH

290 Utilisation Unit

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-13-290-	Salaries - Public Servants	0	625,613	625,613	661,997	(36,384)
21202-101-13-290-	Housing Allowance - Public Servants	0	59,194	59,194	109,330	(50,136)
21205-101-13-290-	Various Allowances - Public Servants	0	65,837	65,837	218,340	(152,503)
21208-101-13-290-	Special Duty Allowance - Public Servants	0	9,033	9,033	121,686	(112,653)
21301-101-13-290-	NPF-Employers contribution	0	61,876	61,876	75,614	(13,738)
21402-101-13-290-	Gratuity Benefits	0	0	0	26,568	(26,568)
21302-101-13-290-	Overtime	0	11,192	11,192	0	11,192
	Salaries Sub Total:	0	832,745	832,745	1,213,535	(380,790)
	Payroll Charges Sub Total:	0	832,745	832,745	1,213,535	(380,790)
	Other Charges					
22203-101-13-290-	General Stores & Spares	5,000	32,500	32,500	13,500	19,000
22205-101-13-290-	Office Stationery	4,000	30,000	30,000	9,000	21,000
22211-101-13-290-	Fuel	18,000	38,000	38,000	13,500	24,500
22404-101-13-290-	Training - Other	54,400	65,960	65,960	19,949	46,012
22508-101-13-290-	Public Servants - Local Fares	51,856	50,459	50,459	36,000	14,459
22510-101-13-290-	Public Servants - Local Other costs	116,440	147,246	97,246	18,000	79,246
22514-101-13-290-	Public Servants - Annual Leave Fares	0	70,000	70,000	70,000	0
23009-101-13-290-	Capex - Motor Vehicles	0	0	0	360,000	(360,000)
23011-101-13-290-	Capex - Office Equipment	15,600	53,675	53,675	20,000	33,675
23013-101-13-290-	Capex - Computer Software and Hardware	0	102,661	102,661	15,000	87,661
	Sub Total:	265,296	590,501	540,501	574,949	(34,448)
	Other Charges Sub Total:	265,296	590,501	540,501	574,949	(34,448)
	EXPENDITURE TOTAL	265,296	1,423,246	1,373,246	1,788,484	(415,238)

SIG RECURRENT ESTIMATES 2026

HEAD:13 MINISTRY OF FORESTRY AND RESEARCH

291 Plantation Development And Re-Forestation

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-13-291-	Salaries - Public Servants	1,848,355	2,061,658	2,061,658	2,141,488	(79,830)
21202-101-13-291-	Housing Allowance - Public Servants	86,554	172,661	172,661	118,542	54,119
21205-101-13-291-	Various Allowances - Public Servants	52,441	228,058	228,058	293,730	(65,672)
21208-101-13-291-	Special Duty Allowance - Public Servants	191,909	18,381	18,381	455,375	(436,994)
21301-101-13-291-	NPF-Employers contribution	162,829	190,295	190,295	227,670	(37,375)
21302-101-13-291-	Overtime	9,848	38,163	38,163	0	38,163
	Salaries Sub Total:	2,351,937	2,709,216	2,709,216	3,236,805	(527,589)
	Payroll Charges Sub Total:	2,351,937	2,709,216	2,709,216	3,236,805	(527,589)
	Other Charges					
22105-101-13-291-	Consultancy Fees	128,000	154,300	154,300	48,600	105,700
22109-101-13-291-	Printing, stationary & photocopying	14,000	97,000	97,000	72,000	25,000
22110-101-13-291-	Publicity & promotions	10,000	35,000	35,000	40,500	(5,500)
22203-101-13-291-	General Stores & Spares	141,300	169,750	118,750	80,775	37,975
22205-101-13-291-	Office Stationery	54,330	94,134	94,134	66,721	27,413
22207-101-13-291-	Tools	0	51,000	500	900	(400)
22211-101-13-291-	Fuel	313,079	323,151	323,151	290,836	32,315
22301-101-13-291-	Maintain - Non Residential Buildings	74,700	180,103	180,103	100,103	80,000
22302-101-13-291-	Maintain - Residential Buildings	197,319	193,400	273,400	103,400	170,000
22402-101-13-291-	Training - In Service	32,800	10,000	10,000	9,000	1,000
22407-101-13-291-	Training - Provincial	105,360	190,873	190,873	153,000	37,873
22514-101-13-291-	Public Servants - Annual Leave Fares	503,100	146,656	146,656	146,656	0
22517-101-13-291-	Others - Local Other Costs	185,300	284,000	284,000	165,600	118,400

22602-101-13-291-	Freight	18,669	93,830	57,830	84,447	(26,617)
22901-101-13-291-	Uniform & Protective Clothes	0	0	0	64,170	(64,170)
23009-101-13-291-	Capex - Motor Vehicles	0	0	0	370,000	(370,000)
23011-101-13-291-	Capex - Office Equipment	0	115,723	115,723	225,723	(110,000)
23014-101-13-291-	Capex - Specialised Equipment	0	0	0	35,000	(35,000)
27006-101-13-291-	Land Rent	63,000	96,400	46,400	36,400	10,000
22252-101-13-291-	Plant & Vehicles Hire	0	10,000	10,000	0	10,000
22404-101-13-291-	Training - Other	0	20,000	20,000	0	20,000
25009-101-13-291-	Subventions and Grant	90,840	10,000	10,000	0	10,000
Sub Total:		1,931,797	2,275,320	2,167,820	2,093,831	73,990
Other Charges Sub Total:		1,931,797	2,275,320	2,167,820	2,093,831	73,990
EXPENDITURE TOTAL		4,283,734	4,984,536	4,877,036	5,330,636	(453,600)

SIG RECURRENT ESTIMATES 2026

HEAD:13 MINISTRY OF FORESTRY AND RESEARCH

292 National Herbarium And Botanical Garden

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-13-292-	Salaries - Public Servants	473,029	534,096	534,096	462,496	71,600
21202-101-13-292-	Housing Allowance - Public Servants	14,779	90,247	90,247	32,779	57,468
21205-101-13-292-	Various Allowances - Public Servants	2,720	197,506	197,506	9,250	188,256
21208-101-13-292-	Special Duty Allowance - Public Servants	30,689	0	0	83,148	(83,148)
21301-101-13-292-	NPF-Employers contribution	38,940	64,078	64,078	44,563	19,515
21302-101-13-292-	Overtime	0	9,222	9,222	2,813	6,409
	Salaries Sub Total:	560,157	895,149	895,149	635,049	260,100
	Payroll Charges Sub Total:	560,157	895,149	895,149	635,049	260,100
	Other Charges					
22109-101-13-292-	Printing, stationary & photocopying	3,000	20,000	20,000	5,400	14,600
22110-101-13-292-	Publicity & promotions	22,000	57,600	57,600	17,640	39,960
22203-101-13-292-	General Stores & Spares	56,500	98,940	48,940	37,800	11,140
22211-101-13-292-	Fuel	77,940	78,652	78,652	29,995	48,657
22301-101-13-292-	Maintain - Non Residential Buildings	0	0	0	10,438	(10,438)
22307-101-13-292-	Maintain - Machinery	0	10,000	10,000	10,000	0
22402-101-13-292-	Training - In Service	0	0	0	18,360	(18,360)
22510-101-13-292-	Public Servants - Local Other costs	66,050	66,736	32,136	20,193	11,943
22514-101-13-292-	Public Servants - Annual Leave Fares	89,900	168,409	168,409	128,409	40,000
23009-101-13-292-	Capex - Motor Vehicles	0	0	0	360,000	(360,000)
23013-101-13-292-	Capex - Computer Software and Hardware	15,300	20,000	20,000	12,000	8,000
22205-101-13-292-	Office Stationery	9,988	10,000	10,000	0	10,000
22207-101-13-292-	Tools	0	12,278	2,278	0	2,278

22252-101-13-292-	Plant & Vehicles Hire	0	10,000	0	0	0
22313-101-13-292-	Maintain - Specialised Equipment	0	10,000	0	0	0
22403-101-13-292-	Training - Materials	0	10,500	10,500	0	10,500
22404-101-13-292-	Training - Other	11,800	42,437	42,437	0	42,437
23014-101-13-292-	Capex - Specialised Equipment	18,000	28,000	28,000	0	28,000
23015-101-13-292-	Capex - Other Equipment	28,450	22,000	22,000	0	22,000
	Sub Total:	398,928	665,552	550,952	650,236	(99,284)
	Other Charges Sub Total:	398,928	665,552	550,952	650,236	(99,284)
	EXPENDITURE TOTAL	959,086	1,560,701	1,446,101	1,285,285	160,817

SIG RECURRENT ESTIMATES 2026

HEAD:13 MINISTRY OF FORESTRY AND RESEARCH					293 Forest Industries	
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-13-293-	Salaries - Public Servants	564,619	783,835	783,835	743,768	40,067
21202-101-13-293-	Housing Allowance - Public Servants	0	72,389	72,389	94,151	(21,762)
21205-101-13-293-	Various Allowances - Public Servants	8,892	202,501	202,501	175,775	26,726
21208-101-13-293-	Special Duty Allowance - Public Servants	40,141	0	0	128,913	(128,913)
21301-101-13-293-	NPF-Employers contribution	46,256	82,219	82,219	78,034	4,185
21302-101-13-293-	Overtime	4,655	14,216	14,216	1,984	12,232
21402-101-13-293-	Gratuity Benefits	0	0	0	26,568	(26,568)
	Salaries Sub Total:	664,562	1,155,160	1,155,160	1,249,193	(94,033)
	Payroll Charges Sub Total:	664,562	1,155,160	1,155,160	1,249,193	(94,033)
	Other Charges					
22203-101-13-293-	General Stores & Spares	69,580	93,579	93,579	47,940	45,639
22205-101-13-293-	Office Stationery	52,371	50,830	50,830	25,608	25,222
22211-101-13-293-	Fuel	10,000	10,630	10,630	23,216	(12,586)
22401-101-13-293-	Conferences, Seminars and Workshop	0	40,088	40,088	19,879	20,209
22407-101-13-293-	Training - Provincial	0	12,291	2,291	11,062	(8,771)
22508-101-13-293-	Public Servants - Local Fares	4,000	10,014	10,014	9,093	921
22509-101-13-293-	Public Servants - Local Accommodation	1,400	16,569	1,569	16,740	(15,171)
22510-101-13-293-	Public Servants - Local Other costs	500	2,000	2,000	1,389	611
22514-101-13-293-	Public Servants - Annual Leave Fares	112,500	134,921	134,921	190,356	(55,435)
22517-101-13-293-	Others - Local Other Costs	3,716	40,000	20,000	38,485	(18,485)
23013-101-13-293-	Capex - Computer Software and Hardware	84,850	89,550	89,550	82,664	6,886
	Sub Total:	338,917	500,472	455,472	466,432	(10,960)
	Other Charges Sub Total:	338,917	500,472	455,472	466,432	(10,960)
	EXPENDITURE TOTAL	1,003,479	1,655,632	1,610,632	1,715,625	(104,993)

SIG RECURRENT ESTIMATES 2026

HEAD:13 MINISTRY OF FORESTRY AND RESEARCH		294 Forest Services				
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
11452-101-13-294-	Timber Operations Application Fees	1,812,300	4,742,868	4,742,868	3,500,000	1,242,868
11454-101-13-294-	Sawmill Operations	48,300	157,482	157,482	200,000	(42,518)
	Sub Total:	1,860,600	4,900,350	4,900,350	3,700,000	1,200,350
	Income Sub Total:	1,860,600	4,900,350	4,900,350	3,700,000	1,200,350
	INCOME TOTAL:	1,860,600	4,900,350	4,900,350	3,700,000	1,200,350
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-13-294-	Salaries - Public Servants	2,038,719	1,651,796	1,580,443	1,558,896	21,547
21202-101-13-294-	Housing Allowance - Public Servants	97,651	221,751	221,751	158,749	63,002
21205-101-13-294-	Various Allowances - Public Servants	207,125	420,991	492,344	400,578	91,766
21208-101-13-294-	Special Duty Allowance - Public Servants	227,824	53,655	53,655	291,770	(238,115)
21301-101-13-294-	NPF-Employers contribution	188,254	176,006	176,006	171,592	4,414
21302-101-13-294-	Overtime	14,673	22,521	22,521	1,155	21,366
21402-101-13-294-	Gratuity Benefits	0	46,158	46,158	47,543	(1,385)
	Salaries Sub Total:	2,774,245	2,592,878	2,592,878	2,630,283	(37,405)
	Payroll Charges Sub Total:	2,774,245	2,592,878	2,592,878	2,630,283	(37,405)
	Other Charges					
22203-101-13-294-	General Stores & Spares	0	393,881	393,881	315,000	78,881
22205-101-13-294-	Office Stationery	70,746	97,000	97,000	87,300	9,700
22211-101-13-294-	Fuel	444,083	446,910	446,910	402,219	44,691
22252-101-13-294-	Plant & Vehicles Hire	0	25,533	533	22,980	(22,447)
22305-101-13-294-	Maintain - Canoes and Boats	0	0	0	43,881	(43,881)

22404-101-13-294-	Training - Other	5,530	20,000	10,000	36,000	(26,000)
22508-101-13-294-	Public Servants - Local Fares	20,120	51,871	51,871	46,684	5,187
22510-101-13-294-	Public Servants - Local Other costs	41,332	179,339	179,339	161,405	17,934
22514-101-13-294-	Public Servants - Annual Leave Fares	365,200	291,197	291,197	291,197	0
22602-101-13-294-	Freight	44,690	68,500	68,500	61,650	6,850
23008-101-13-294-	Capex - Canoes and Boats	0	191,119	150,119	180,462	(30,343)
23013-101-13-294-	Capex - Computer Software and Hardware	0	146,776	146,776	126,776	20,000
23014-101-13-294-	Capex - Specialised Equipment	3,700	31,509	509	31,509	(31,000)
23015-101-13-294-	Capex - Other Equipment	23,000	67,288	67,288	67,288	0
Sub Total:		1,018,402	2,010,923	1,903,923	1,874,351	29,572
Other Charges Sub Total:		1,018,402	2,010,923	1,903,923	1,874,351	29,572
EXPENDITURE TOTAL		3,792,647	4,603,801	4,496,801	4,504,634	(7,833)

HEAD: 14 PRIME MINISTER AND CABINET

SIG RECURRENT ESTIMATES 2026

HEAD:14 OFFICE OF THE PRIME MINISTER AND CABINET

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					
<u>MINISTRY SUMMARY</u>					
INCOME TOTAL	28,900	(37,338)	37,338	37,961	(623)
EXPENDITURE TOTAL	110,526,337	163,248,543	176,740,073	120,760,432	55,979,642
Payroll Charges	27,140,632	57,951,283	57,951,283	56,512,890	1,438,393
Salaries	27,140,632	57,951,283	57,951,283	56,512,890	1,438,393
Other Charges	83,385,705	105,297,260	118,788,790	64,247,542	54,541,249
NETT TOTAL	(110,497,437)	(163,285,881)	(176,702,735)	120,722,471)	(55,980,265)

SIG RECURRENT ESTIMATES 2026

HEAD:14 OFFICE OF THE PRIME MINISTER AND CABINET		300 Prime Minister & Cabinet Administration				
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13233-101-14-300-	Tender Documents	0	5,334	5,334	0	5,334
13251-101-14-300-	Fees and Charges	0	2,667	2,667	0	2,667
	Sub Total:	0	8,001	8,001	0	8,001
	Income Sub Total:	0	8,001	8,001	0	8,001
	INCOME TOTAL:	0	8,001	8,001	0	8,001
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-14-300-	Salaries - Public Servants	7,378,741	11,907,241	11,907,241	8,750,138	3,157,103
21202-101-14-300-	Housing Allowance - Public Servants	3,941,126	6,423,909	6,423,909	5,732,944	690,965
21205-101-14-300-	Various Allowances - Public Servants	5,587,839	12,895,492	12,395,492	13,406,461	(1,010,969)
21209-101-14-300-	Sitting Allowances	16,400	0	0	185,600	(185,600)
21301-101-14-300-	NPF-Employers contribution	952,945	1,622,405	1,622,405	1,286,088	336,317
21302-101-14-300-	Overtime	535,012	103,119	603,119	326,346	276,773
21401-101-14-300-	Pension Benefits	0	960,000	960,000	1,056,000	(96,000)
21402-101-14-300-	Gratuity Benefits	744,585	1,809,954	1,809,954	1,703,474	106,480
21403-101-14-300-	Long Service Benefits	0	0	0	656,334	(656,334)
	Salaries Sub Total:	19,156,648	35,722,120	35,722,120	33,103,385	2,618,735
	Payroll Charges Sub Total:	19,156,648	35,722,120	35,722,120	33,103,385	2,618,735
	Other Charges					
22105-101-14-300-	Consultancy Fees	504,000	916,650	916,650	824,985	91,665
22109-101-14-300-	Printing, stationary & photocopying	231,197	891,972	550,005	802,775	(252,770)
22110-101-14-300-	Publicity & promotions	167,194	164,900	1,259,106	148,410	1,110,696
22113-101-14-300-	Minor Office Expenses	54,667	97,000	197,000	87,300	109,700

22116-101-14-300-	Medical Assessment	2,988,964	4,517,360	9,017,360	6,065,624	2,951,736
22117-101-14-300-	Entertainment	136,691	235,225	235,225	211,703	23,523
22119-101-14-300-	Medals	58,859	97,000	97,000	500,300	(403,300)
22204-101-14-300-	ICT Supplies	307,142	388,107	324,107	349,296	(25,189)
22205-101-14-300-	Office Stationery	137,907	416,200	416,200	374,580	41,620
22211-101-14-300-	Fuel	323,984	333,000	433,000	299,700	133,300
22252-101-14-300-	Plant & Vehicles Hire	165,598	292,746	212,746	263,471	(50,725)
22253-101-14-300-	Ship Hire	0	0	0	200,000	(200,000)
22301-101-14-300-	Maintain - Non Residential Buildings	3,405,084	970,000	970,000	970,000	0
22302-101-14-300-	Maintain - Residential Buildings	57,120	500,234	500,234	500,234	0
22306-101-14-300-	Maintain - Motor Vehicles	85,100	82,553	152,553	219,107	(66,554)
22308-101-14-300-	Maintain - Office Equipment	2,631	49,541	49,541	49,541	0
22401-101-14-300-	Conferences, Seminars and Workshop	4,697	45,101,850	50,101,850	91,665	50,010,185
22404-101-14-300-	Training - Other	67,817	309,610	288,577	278,649	9,928
22508-101-14-300-	Public Servants - Local Fares	69,755	170,359	100,359	153,323	(52,964)
22509-101-14-300-	Public Servants - Local Accommodation	0	77,600	77,600	69,840	7,760
22510-101-14-300-	Public Servants - Local Other costs	69,320	108,072	108,072	97,265	10,807
22513-101-14-300-	Public Servants - Overseas Other Costs	108,512	150,350	150,350	135,315	15,035
22514-101-14-300-	Public Servants - Annual Leave Fares	969,644	1,500,000	1,500,000	1,500,000	0
22517-101-14-300-	Others - Local Other Costs	0	0	0	500,000	(500,000)
22651-101-14-300-	Electricity	2,852,081	1,545,000	1,545,000	1,545,000	0
22655-101-14-300-	Telephone and Faxes	4,549,684	7,094,309	7,094,309	7,094,309	0
22656-101-14-300-	Water	386,908	406,763	406,763	406,763	0
22903-101-14-300-	Meeting Expenses	0	112,908	112,908	36,000	76,908
23011-101-14-300-	Capex - Office Equipment	206,293	378,785	346,685	378,785	(32,100)
23013-101-14-300-	Capex - Computer Software and Hardware	250,100	334,650	334,650	334,650	0
23014-101-14-300-	Capex - Specialised Equipment	0	0	0	353,000	(353,000)
25009-101-14-300-	Subventions and Grant	35,500,000	0	0	3,000,000	(3,000,000)
27001-101-14-300-	House Rent	2,730,297	3,360,000	3,360,000	3,360,000	0
27004-101-14-300-	Office Rent	982,000	1,008,000	1,720,000	1,008,000	712,000

27005-101-14-300-	Security	0	80,000	80,000	80,000	0
22212-101-14-300-	Disaster preparedness & relief	0	143,268	43,268	0	43,268
23009-101-14-300-	Capex - Motor Vehicles	8,000	285,000	80,000	0	80,000
Sub Total:		57,381,244	72,119,012	82,781,118	32,289,590	50,491,528
Other Charges Sub Total:		57,381,244	72,119,012	82,781,118	32,289,590	50,491,528
EXPENDITURE TOTAL		76,537,892	107,841,132	118,503,238	65,392,975	53,110,263

SIG RECURRENT ESTIMATES 2026

HEAD:14 OFFICE OF THE PRIME MINISTER AND CABINET			301 OPM - Information Service			
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
11465-101-14-301-	Filming Fees	6,000	16,002	16,002	20,706	(4,704)
	Sub Total:	6,000	16,002	16,002	20,706	(4,704)
	Income Sub Total:	6,000	16,002	16,002	20,706	(4,704)
	INCOME TOTAL:	6,000	16,002	16,002	20,706	(4,704)
	EXPENDITURE					
	Other Charges					
22105-101-14-301-	Consultancy Fees	25,000	25,500	25,500	22,950	2,550
22109-101-14-301-	Printing, stationary & photocopying	0	15,300	15,300	13,770	1,530
22110-101-14-301-	Publicity & promotions	456,132	385,733	385,733	547,160	(161,427)
22112-101-14-301-	Subscriptions	0	10,000	10,000	9,000	1,000
22204-101-14-301-	ICT Supplies	20,400	20,400	20,400	18,360	2,040
22205-101-14-301-	Office Stationery	14,200	15,300	15,300	13,770	1,530
22251-101-14-301-	Equipment Hire	12,500	25,000	25,000	22,500	2,500
22254-101-14-301-	OBM & Canoe Hire	0	25,000	25,000	22,500	2,500
22309-101-14-301-	Maintain - Communications Equipment	0	49,470	49,470	49,470	0
22508-101-14-301-	Public Servants - Local Fares	0	48,500	48,500	43,650	4,850
22509-101-14-301-	Public Servants - Local Accommodation	0	15,000	15,000	13,500	1,500
22510-101-14-301-	Public Servants - Local Other costs	45,600	48,500	48,500	43,650	4,850
22654-101-14-301-	Internet, Radio and Satellite	0	1,830	1,830	1,830	0
23013-101-14-301-	Capex - Computer Software and Hardware	37,830	297,310	297,310	297,310	0
25009-101-14-301-	Subventions and Grant	4,000,000	5,532,179	5,532,179	5,532,179	0
	Sub Total:	4,611,662	6,515,022	6,515,022	6,651,599	(136,577)
	Other Charges Sub Total:	4,611,662	6,515,022	6,515,022	6,651,599	(136,577)
	EXPENDITURE TOTAL	4,611,662	6,515,022	6,515,022	6,651,599	(136,577)

SIG RECURRENT ESTIMATES 2026

HEAD:14 OFFICE OF THE PRIME MINISTER AND CABINET

302 Policy Evaluation Unit

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-14-302-	Salaries - Public Servants	1,173,176	5,006,902	5,006,902	4,422,349	584,553
21202-101-14-302-	Housing Allowance - Public Servants	822,991	3,178,702	3,178,702	3,286,500	(107,798)
21205-101-14-302-	Various Allowances - Public Servants	1,665,952	5,425,289	5,425,289	6,262,820	(837,531)
21301-101-14-302-	NPF-Employers contribution	228,355	740,664	740,664	697,252	43,412
21402-101-14-302-	Gratuity Benefits	291,049	1,213,794	1,213,794	1,209,829	3,965
	Salaries Sub Total:	4,181,524	15,565,351	15,565,351	15,878,750	(313,399)
	Payroll Charges Sub Total:	4,181,524	15,565,351	15,565,351	15,878,750	(313,399)
	Other Charges					
22105-101-14-302-	Consultancy Fees	330,000	339,500	339,500	305,550	33,950
22109-101-14-302-	Printing, stationary & photocopying	199,564	100,000	100,000	90,000	10,000
22110-101-14-302-	Publicity & promotions	11,240	73,914	73,914	66,523	7,391
22204-101-14-302-	ICT Supplies	11,367	67,900	110,900	61,110	49,790
22205-101-14-302-	Office Stationery	24,600	30,000	30,000	27,000	3,000
22211-101-14-302-	Fuel	12,298	83,160	83,160	74,844	8,316
22252-101-14-302-	Plant & Vehicles Hire	15,000	150,000	150,000	135,000	15,000
22254-101-14-302-	OBM & Canoe Hire	0	150,000	150,000	128,421	21,579
22255-101-14-302-	Venue Hire	0	60,000	60,000	54,000	6,000
22310-101-14-302-	Maintain - Computer Equipment	0	0	0	36,000	(36,000)
22401-101-14-302-	Conferences, Seminars and Workshop	9,963	134,537	134,537	121,083	13,454
22508-101-14-302-	Public Servants - Local Fares	0	170,000	170,000	153,000	17,000
22510-101-14-302-	Public Servants - Local Other costs	0	45,000	45,000	40,500	4,500
22517-101-14-302-	Others - Local Other Costs	77,950	733,659	390,659	660,293	(269,634)

22903-101-14-302-	Meeting Expenses	0	72,750	72,750	65,475	7,275
23011-101-14-302-	Capex - Office Equipment	8,000	49,771	349,771	44,794	304,977
23013-101-14-302-	Capex - Computer Software and Hardware	377,790	40,000	40,000	0	40,000
	Sub Total:	1,077,772	2,300,191	2,300,191	2,063,593	236,598
	Other Charges Sub Total:	1,077,772	2,300,191	2,300,191	2,063,593	236,598
	EXPENDITURE TOTAL	5,259,297	17,865,542	17,865,542	17,942,343	(76,801)

SIG RECURRENT ESTIMATES 2026

HEAD:14 OFFICE OF THE PRIME MINISTER AND CABINET

303 Leadership Code Commission

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13251-101-14-303-	Fees and Charges	22,900	13,335	13,335	17,255	(3,920)
	Sub Total:	22,900	13,335	13,335	17,255	(3,920)
	Income Sub Total:	22,900	13,335	13,335	17,255	(3,920)
	INCOME TOTAL:	22,900	13,335	13,335	17,255	(3,920)
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21101-101-14-303-	Salaries - Statutory	205,858	208,000	208,000	208,000	0
21102-101-14-303-	Salaries - Public Servants	929,080	1,380,078	1,380,078	1,093,260	286,818
21201-101-14-303-	Housing Allowance - Statutory	138,000	144,000	144,000	144,000	0
21202-101-14-303-	Housing Allowance - Public Servants	35,111	278,336	278,336	38,485	239,851
21204-101-14-303-	Various Allowances - Statutory	265,171	254,000	254,000	361,700	(107,700)
21205-101-14-303-	Various Allowances - Public Servants	141,507	346,766	346,766	25,115	321,651
21209-101-14-303-	Sitting Allowances	0	0	0	264,000	(264,000)
21301-101-14-303-	NPF-Employers contribution	115,446	160,550	160,550	119,304	41,246
21302-101-14-303-	Overtime	32,059	33,429	33,429	21,865	11,564
21402-101-14-303-	Gratuity Benefits	141,443	72,800	72,800	72,800	0
	Salaries Sub Total:	2,003,674	2,877,959	2,877,959	2,348,529	529,430
	Payroll Charges Sub Total:	2,003,674	2,877,959	2,877,959	2,348,529	529,430
	Other Charges					
22109-101-14-303-	Printing, stationary & photocopying	87,700	87,738	87,738	79,200	8,538
22110-101-14-303-	Publicity & promotions	5,530	60,000	60,000	45,000	15,000
22117-101-14-303-	Entertainment	20,104	31,000	31,000	27,900	3,100

22205-101-14-303-	Office Stationery	44,169	35,000	35,000	27,000	8,000
22211-101-14-303-	Fuel	25,200	45,000	45,000	36,000	9,000
22306-101-14-303-	Maintain - Motor Vehicles	17,384	17,000	17,000	15,300	1,700
22308-101-14-303-	Maintain - Office Equipment	14,055	28,000	28,000	21,600	6,400
22401-101-14-303-	Conferences, Seminars and Workshop	29,073	30,073	30,073	37,123	(7,050)
22404-101-14-303-	Training - Other	25,195	37,046	37,046	42,300	(5,254)
22514-101-14-303-	Public Servants - Annual Leave Fares	174,800	90,754	90,754	108,254	(17,500)
22515-101-14-303-	Others - Local Fares	0	0	0	40,500	(40,500)
22517-101-14-303-	Others - Local Other Costs	38,299	45,000	45,000	36,000	9,000
22651-101-14-303-	Electricity	68,253	72,000	72,000	72,000	0
22901-101-14-303-	Uniform & Protective Clothes	0	10,750	10,750	8,100	2,650
22903-101-14-303-	Meeting Expenses	179,272	184,246	184,246	156,821	27,425
23011-101-14-303-	Capex - Office Equipment	16,406	30,425	30,425	37,914	(7,489)
23013-101-14-303-	Capex - Computer Software and Hardware	7,000	45,630	45,630	40,000	5,630
23014-101-14-303-	Capex - Specialised Equipment	0	0	0	350,296	(350,296)
27004-101-14-303-	Office Rent	534,000	534,000	534,000	534,000	0
22508-101-14-303-	Public Servants - Local Fares	0	45,000	45,000	0	45,000
Sub Total:		1,286,441	1,428,662	1,428,662	1,715,308	(286,646)
Other Charges Sub Total:		1,286,441	1,428,662	1,428,662	1,715,308	(286,646)
EXPENDITURE TOTAL		3,290,115	4,306,621	4,306,621	4,063,837	242,784

SIG RECURRENT ESTIMATES 2026

HEAD:14 OFFICE OF THE PRIME MINISTER AND CABINET

304 Prime Minister's Private Office

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-14-304-	Salaries - Public Servants	417,228	911,163	911,163	1,013,497	(102,334)
21202-101-14-304-	Housing Allowance - Public Servants	99,281	642,000	642,000	858,000	(216,000)
21205-101-14-304-	Various Allowances - Public Servants	261,766	1,132,000	1,132,000	1,820,160	(688,160)
21209-101-14-304-	Sitting Allowances	0	0	0	22,000	(22,000)
21301-101-14-304-	NPF-Employers contribution	343,824	147,087	147,087	168,247	(21,160)
21402-101-14-304-	Gratuity Benefits	405,857	253,244	253,244	279,591	(26,347)
	Salaries Sub Total:	1,527,956	3,085,494	3,085,494	4,161,495	(1,076,001)
	Payroll Charges Sub Total:	1,527,956	3,085,494	3,085,494	4,161,495	(1,076,001)
	Other Charges					
22105-101-14-304-	Consultancy Fees	245,000	849,720	849,720	764,748	84,972
22109-101-14-304-	Printing, stationary & photocopying	63,334	291,171	291,171	262,054	29,117
22110-101-14-304-	Publicity & promotions	2,772,450	591,700	591,700	532,530	59,170
22117-101-14-304-	Entertainment	219,500	287,120	287,120	258,408	28,712
22118-101-14-304-	Gifts and Presents	10,000	51,820	51,820	46,638	5,182
22204-101-14-304-	ICT Supplies	116,353	173,580	173,580	156,222	17,358
22205-101-14-304-	Office Stationery	40,700	165,759	165,759	149,183	16,576
22211-101-14-304-	Fuel	255,000	255,482	255,482	229,934	25,548
22252-101-14-304-	Plant & Vehicles Hire	10,000	67,900	0	61,110	(61,110)
22254-101-14-304-	OBM & Canoe Hire	0	17,850	17,850	16,065	1,785
22255-101-14-304-	Venue Hire	0	5,100	5,100	4,590	510
22301-101-14-304-	Maintain - Non Residential Buildings	20,000	140,975	140,975	140,975	0
22306-101-14-304-	Maintain - Motor Vehicles	109,758	58,031	58,031	240,346	(182,315)

22308-101-14-304-	Maintain - Office Equipment	8,383	49,519	49,519	49,519	0
22401-101-14-304-	Conferences, Seminars and Workshop	5,514,142	7,000,000	9,000,000	9,000,000	0
22506-101-14-304-	MP's and MPA's - Overseas Other Costs	1,755,726	2,269,800	2,269,800	2,269,800	0
22508-101-14-304-	Public Servants - Local Fares	0	34,000	34,000	30,600	3,400
22510-101-14-304-	Public Servants - Local Other costs	2,607	34,000	34,000	30,600	3,400
22513-101-14-304-	Public Servants - Overseas Other Costs	193,159	485,000	485,000	436,500	48,500
22514-101-14-304-	Public Servants - Annual Leave Fares	296,666	350,000	350,000	350,000	0
22522-101-14-304-	Patients - Overseas Fares & other costs	298,891	291,000	291,000	350,000	(59,000)
22525-101-14-304-	Office Holder - Local Other Costs	1,422,975	1,320,325	1,320,325	1,320,325	0
22652-101-14-304-	Gas	0	585	585	585	0
23011-101-14-304-	Capex - Office Equipment	66,302	187,260	187,260	187,260	0
25009-101-14-304-	Subventions and Grant	0	100,000	100,000	100,000	0
22523-101-14-304-	Office Holder - Local Fares	165,192	249,290	249,290	0	249,290
22517-101-14-304-	Others - Local Other Costs	0	0	897,325	0	897,325
Sub Total:		13,586,137	15,326,987	18,156,412	16,987,992	1,168,420
Other Charges Sub Total:		13,586,137	15,326,987	18,156,412	16,987,992	1,168,420
EXPENDITURE TOTAL		15,114,092	18,412,481	21,241,906	21,149,487	92,419

SIG RECURRENT ESTIMATES 2026

HEAD:14 OFFICE OF THE PRIME MINISTER AND CABINET

305 Political Parties Commission

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21101-101-14-305-	Salaries - Statutory	0	123,198	123,198	123,198	0
21102-101-14-305-	Salaries - Public Servants	208,882	215,293	215,293	307,713	(92,420)
21201-101-14-305-	Housing Allowance - Statutory	0	96,000	96,000	96,000	0
21202-101-14-305-	Housing Allowance - Public Servants	0	45,000	45,000	101,314	(56,314)
21204-101-14-305-	Various Allowances - Statutory	0	77,000	77,000	106,380	(29,380)
21205-101-14-305-	Various Allowances - Public Servants	28,247	99,556	99,556	202,762	(103,206)
21301-101-14-305-	NPF-Employers contribution	18,599	41,027	41,027	49,436	(8,409)
21302-101-14-305-	Overtime	15,102	3,285	3,285	4,170	(885)
21402-101-14-305-	Gratuity Benefits	0	0	0	29,758	(29,758)
	Salaries Sub Total:	270,830	700,359	700,359	1,020,731	(320,372)
	Payroll Charges Sub Total:	270,830	700,359	700,359	1,020,731	(320,372)
	Other Charges					
22105-101-14-305-	Consultancy Fees	0	100,080	79,680	54,072	25,608
22109-101-14-305-	Printing, stationary & photocopying	17,770	30,825	30,825	27,743	3,083
22110-101-14-305-	Publicity & promotions	56,821	27,787	27,787	25,008	2,779
22205-101-14-305-	Office Stationery	9,964	38,306	38,306	34,475	3,831
22211-101-14-305-	Fuel	18,242	33,448	33,448	30,103	3,345
22255-101-14-305-	Venue Hire	0	65,291	65,291	54,262	11,029
22401-101-14-305-	Conferences, Seminars and Workshop	0	41,787	41,787	37,608	4,179
22404-101-14-305-	Training - Other	0	45,622	45,622	41,060	4,562
22508-101-14-305-	Public Servants - Local Fares	18,175	30,000	30,000	54,720	(24,720)
22509-101-14-305-	Public Servants - Local Accommodation	11,360	24,000	24,000	27,000	(3,000)

22514-101-14-305-	Public Servants - Annual Leave Fares	34,900	40,636	40,636	24,000	16,636
22517-101-14-305-	Others - Local Other Costs	32,870	27,405	27,405	36,572	(9,167)
22903-101-14-305-	Meeting Expenses	0	40,800	61,200	47,165	14,036
23011-101-14-305-	Capex - Office Equipment	6,000	50,000	50,000	50,000	0
23013-101-14-305-	Capex - Computer Software and Hardware	0	20,081	20,081	20,081	0
25009-101-14-305-	Subventions and Grant	850,000	1,030,000	1,030,000	1,030,000	0
27004-101-14-305-	Office Rent	360,000	360,000	360,000	360,000	0
Sub Total:		1,416,102	2,006,068	2,006,068	1,953,869	52,199
Other Charges Sub Total:		1,416,102	2,006,068	2,006,068	1,953,869	52,199
EXPENDITURE TOTAL		1,686,932	2,706,427	2,706,427	2,974,600	(268,173)

SIG RECURRENT ESTIMATES 2026

HEAD:14 OFFICE OF THE PRIME MINISTER AND CABINET

306 Parliamentary Entitlements Commission

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Other Charges					
22109-101-14-306-	Printing, stationary & photocopying	19,700	53,387	53,387	48,048	5,339
22110-101-14-306-	Publicity & promotions	0	35,000	35,000	31,500	3,500
22113-101-14-306-	Minor Office Expenses	0	33,000	33,000	29,700	3,300
22204-101-14-306-	ICT Supplies	10,000	10,000	10,000	9,000	1,000
22205-101-14-306-	Office Stationery	22,975	62,080	62,080	55,872	6,208
22211-101-14-306-	Fuel	0	20,000	20,000	18,000	2,000
22252-101-14-306-	Plant & Vehicles Hire	84,500	133,173	133,173	119,856	13,317
22301-101-14-306-	Maintain - Non Residential Buildings	0	15,300	15,300	15,300	0
22306-101-14-306-	Maintain - Motor Vehicles	0	3,000	3,000	3,000	0
22308-101-14-306-	Maintain - Office Equipment	0	6,000	6,000	6,000	0
22401-101-14-306-	Conferences, Seminars and Workshop	0	150,350	125,150	135,315	(10,165)
22508-101-14-306-	Public Servants - Local Fares	0	20,000	20,000	18,000	2,000
22509-101-14-306-	Public Servants - Local Accommodation	0	15,000	15,000	13,500	1,500
22510-101-14-306-	Public Servants - Local Other costs	0	15,000	15,000	13,500	1,500
22514-101-14-306-	Public Servants - Annual Leave Fares	0	66,000	66,000	66,000	0
22525-101-14-306-	Office Holder - Local Other Costs	40,840	48,500	48,500	48,500	0
22651-101-14-306-	Electricity	26,194	195,437	195,437	195,437	0
22656-101-14-306-	Water	0	47,500	47,500	47,500	0
22903-101-14-306-	Meeting Expenses	0	87,300	87,300	78,570	8,730
23011-101-14-306-	Capex - Office Equipment	6,000	6,000	6,000	6,000	0
23013-101-14-306-	Capex - Computer Software and Hardware	19,700	25,900	25,900	25,900	0
27001-101-14-306-	House Rent	19,890	63,000	63,000	63,000	0
27004-101-14-306-	Office Rent	351,000	455,800	455,800	455,800	0

22108-101-14-306-	Legal Fees	0	0	25,200	0	25,200
Sub Total:		600,799	1,566,727	1,566,727	1,503,298	63,429
Other Charges Sub Total:		600,799	1,566,727	1,566,727	1,503,298	63,429
EXPENDITURE TOTAL		600,799	1,566,727	1,566,727	1,503,298	63,429

SIG RECURRENT ESTIMATES 2026

HEAD:14 OFFICE OF THE PRIME MINISTER AND CABINET

307 Constitutional Reform Unit

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
		ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Other Charges					
22105-101-14-307-	Consultancy Fees	71,000	785,000	785,000	405,000	380,000
22109-101-14-307-	Printing, stationary & photocopying	0	68,200	68,200	72,000	(3,800)
22110-101-14-307-	Publicity & promotions	0	20,000	20,000	9,900	10,100
22117-101-14-307-	Entertainment	0	58,200	58,200	63,000	(4,800)
22205-101-14-307-	Office Stationery	14,807	25,000	25,000	32,400	(7,400)
22255-101-14-307-	Venue Hire	0	0	0	18,000	(18,000)
22401-101-14-307-	Conferences, Seminars and Workshop	959,756	314,581	314,581	225,000	89,581
22515-101-14-307-	Others - Local Fares	5,864	87,900	87,900	79,200	8,700
22516-101-14-307-	Others - Local Accommodation	0	97,000	97,000	72,793	24,207
23011-101-14-307-	Capex - Office Equipment	5,000	35,000	35,000	105,000	(70,000)
	Sub Total:	1,056,427	1,490,881	1,490,881	1,082,293	408,588
	Other Charges Sub Total:	1,056,427	1,490,881	1,490,881	1,082,293	408,588
	EXPENDITURE TOTAL	1,056,427	1,490,881	1,490,881	1,082,293	408,588

SIG RECURRENT ESTIMATES 2026

HEAD:14 OFFICE OF THE PRIME MINISTER AND CABINET

308 Solomon Islands Independent Commission Against Corruption (SIICAC)

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Other Charges					
22105-101-14-308-	Consultancy Fees	23,082	185,000	185,000	0	185,000
22109-101-14-308-	Printing, stationary & photocopying	26,100	55,960	55,960	0	55,960
22110-101-14-308-	Publicity & promotions	7,500	42,450	42,450	0	42,450
22117-101-14-308-	Entertainment	0	54,320	54,320	0	54,320
22204-101-14-308-	ICT Supplies	77,497	78,200	78,200	0	78,200
22205-101-14-308-	Office Stationery	6,719	45,500	45,500	0	45,500
22211-101-14-308-	Fuel	30,000	40,000	40,000	0	40,000
22252-101-14-308-	Plant & Vehicles Hire	7,200	20,000	5,300	0	5,300
22401-101-14-308-	Conferences, Seminars and Workshop	24,200	58,200	58,200	0	58,200
22508-101-14-308-	Public Servants - Local Fares	37,260	50,000	50,000	0	50,000
22509-101-14-308-	Public Servants - Local Accommodation	0	67,900	37,900	0	37,900
22510-101-14-308-	Public Servants - Local Other costs	141,358	70,000	70,000	0	70,000
22513-101-14-308-	Public Servants - Overseas Other Costs	2,076	130,000	130,000	0	130,000
22651-101-14-308-	Electricity	96,169	128,513	128,513	0	128,513
22655-101-14-308-	Telephone and Faxes	38,500	40,000	40,000	0	40,000
22903-101-14-308-	Meeting Expenses	65,343	124,548	124,548	0	124,548
23011-101-14-308-	Capex - Office Equipment	14,654	63,050	63,050	0	63,050
23013-101-14-308-	Capex - Computer Software and Hardware	317,163	63,632	63,632	0	63,632
27004-101-14-308-	Office Rent	1,454,300	1,226,437	1,226,437	0	1,226,437
22306-101-14-308-	Maintain - Motor Vehicles	0	0	44,700	0	44,700
	Sub Total:	2,369,122	2,543,710	2,543,710	0	2,543,710
	Other Charges Sub Total:	2,369,122	2,543,710	2,543,710	0	2,543,710
	EXPENDITURE TOTAL	2,369,122	2,543,710	2,543,710	0	2,543,710

HEAD:15 PENSIONS AND GRATUITIES

SIG RECURRENT ESTIMATES 2026

HEAD:15 PENSION AND GRATUITIES

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES

DETAILS OF REVENUE AND EXPENDITURE

MINISTRY SUMMARY

INCOME TOTAL	0	0	0	0	0
EXPENDITURE TOTAL	16,465,812	17,733,951	17,733,951	16,599,875	1,134,076
Payroll Charges	16,465,812	17,733,951	17,733,951	16,599,875	1,134,076
Salaries	16,465,812	17,733,951	17,733,951	16,599,875	1,134,076
Other Charges	0	0	0	0	0
NETT TOTAL	(16,465,812)	(17,733,951)	(17,733,951)	(16,599,875)	(1,134,076)

SIG RECURRENT ESTIMATES 2026

HEAD:15 PENSIONS AND GRATUITIES		320 Pensions & Gratuities				
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21401-101-15-320-	Pension Benefits	16,193,928	0	0	16,599,875	(16,599,875)
21204-101-15-320-	Various Allowances - Statutory	271,884	17,733,951	17,733,951	0	17,733,951
	Salaries Sub Total:	16,465,812	17,733,951	17,733,951	16,599,875	1,134,076
	Payroll Charges Sub Total:	16,465,812	17,733,951	17,733,951	16,599,875	1,134,076
	EXPENDITURE TOTAL	16,465,812	17,733,951	17,733,951	16,599,875	1,134,076

**HEAD:16 MINISTRY OF POLICE NATIONAL SECURITY
& CORRECTIONAL SERVICES**

SIG RECURRENT ESTIMATES 2026

HEAD:16 MINISTRY OF POLICE NATIONAL SECURITY & CORRECTIONAL SERVICES

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
					REVISED
DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	ESTIMATES AND 2026 ESTIMATES
<u>MINISTRY SUMMARY</u>					
INCOME TOTAL	5,284,312	71,340	5,405,200	2,993,000	2,412,200
EXPENDITURE TOTAL	371,702,525	129,152,805	376,507,513	407,505,404	(30,997,891)
Payroll Charges	191,629,216	66,350,445	193,759,057	212,607,246	(18,848,189)
Salaries	191,629,216	66,350,445	193,759,057	212,607,246	(18,848,189)
Other Charges	180,073,308	62,802,360	182,748,456	194,898,158	(12,149,702)
NETT TOTAL	(376,986,836)	(129,224,145)	(371,102,313)	(404,512,404)	(78,431,772)

SIG RECURRENT ESTIMATES 2026

HEAD:16 MINISTRY OF POLICE NATIONAL SECURITY & CORRECTIONAL SERVICES

001 Central Headquarters & Administration

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13233-101-16-001-	Tender Documents	8,450	2,000	2,000	10,000	(8,000)
	Sub Total:	8,450	2,000	2,000	10,000	(8,000)
	Income Sub Total:	8,450	2,000	2,000	10,000	(8,000)
	INCOME TOTAL:	8,450	2,000	2,000	10,000	(8,000)
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-16-001-	Salaries - Public Servants	4,163,191	5,323,797	5,323,797	5,713,321	(389,524)
21202-101-16-001-	Housing Allowance - Public Servants	505,833	932,368	932,368	1,000,160	(67,792)
21205-101-16-001-	Various Allowances - Public Servants	725,572	1,569,967	1,569,967	1,760,088	(190,121)
21301-101-16-001-	NPF-Employers contribution	402,849	550,433	550,433	565,427	(14,994)
21302-101-16-001-	Overtime	428,595	90,492	275,492	93,964	181,528
21304-101-16-001-	Workers Compensation	6,636,446	1,555,092	1,370,092	1,555,092	(185,000)
21402-101-16-001-	Gratuity Benefits	173,270	115,953	115,953	330,125	(214,172)
21403-101-16-001-	Long Service Benefits	0	42,689	42,689	295,703	(253,014)
	Salaries Sub Total:	13,035,755	10,180,791	10,180,791	11,313,880	(1,133,089)
	Payroll Charges Sub Total:	13,035,755	10,180,791	10,180,791	11,313,880	(1,133,089)
	Other Charges					
22101-101-16-001-	Advertising	70,150	101,850	146,850	136,665	10,185
22105-101-16-001-	Consultancy Fees	81,917	0	450,000	90,000	360,000
22109-101-16-001-	Printing, stationary & photocopying	0	116,926	282,250	105,233	177,017
22113-101-16-001-	Minor Office Expenses	399,370	461,884	461,884	415,696	46,188
22114-101-16-001-	Software Licenses, Registrations & Subscriptions	0	0	0	200,000	(200,000)
22203-101-16-001-	General Stores & Spares	129,519	116,400	116,400	104,760	11,640

22205-101-16-001-	Office Stationery	143,892	152,368	152,368	137,131	15,237
22211-101-16-001-	Fuel	84,000	84,788	124,710	76,309	48,401
22301-101-16-001-	Maintain - Non Residential Buildings	192,289	558,720	558,720	558,720	0
22302-101-16-001-	Maintain - Residential Buildings	119,620	273,540	273,540	273,540	0
22306-101-16-001-	Maintain - Motor Vehicles	84,104	81,696	127,696	131,696	(4,000)
22401-101-16-001-	Conferences, Seminars and Workshop	41,222	49,430	217,510	44,487	173,023
22404-101-16-001-	Training - Other	24,941	69,675	69,675	300,000	(230,325)
22508-101-16-001-	Public Servants - Local Fares	135,442	247,350	247,350	294,807	(47,457)
22510-101-16-001-	Public Servants - Local Other costs	27,882	485,000	485,000	436,500	48,500
22514-101-16-001-	Public Servants - Annual Leave Fares	1,206,700	1,845,000	1,845,000	1,845,000	0
22517-101-16-001-	Others - Local Other Costs	2,722,108	3,621,460	310,849	2,179,314	(1,868,465)
22520-101-16-001-	Others - Overseas Other Costs	110,044	129,053	398,121	133,083	265,038
22651-101-16-001-	Electricity	523,055	561,771	1,253,785	561,771	692,014
22655-101-16-001-	Telephone and Faxes	305,569	403,371	403,371	403,371	0
22656-101-16-001-	Water	37,756	117,800	117,800	117,800	0
22901-101-16-001-	Uniform & Protective Clothes	0	5,000	293,792	904,500	(610,708)
23001-101-16-001-	Capex - Land	0	217,712	217,712	217,712	0
23011-101-16-001-	Capex - Office Equipment	109,446	116,224	116,224	116,224	0
23013-101-16-001-	Capex - Computer Software and Hardware	189,875	155,084	311,495	155,084	156,411
23014-101-16-001-	Capex - Specialised Equipment	189,524	194,000	194,000	194,000	0
27001-101-16-001-	House Rent	3,216,500	2,780,156	2,780,156	4,784,400	(2,004,244)
27004-101-16-001-	Office Rent	1,550,000	2,100,000	2,100,000	2,100,000	0
22509-101-16-001-	Public Servants - Local Accommodation	63,200	80,213	80,213	0	80,213
22511-101-16-001-	Public Servants - Overseas Fares	16,295	18,817	18,817	0	18,817
23009-101-16-001-	Capex - Motor Vehicles	0	0	990,000	0	990,000
Sub Total:		11,774,419	15,145,288	15,145,288	17,017,803	(1,872,515)
Other Charges Sub Total:		11,774,419	15,145,288	15,145,288	17,017,803	(1,872,515)
EXPENDITURE TOTAL		24,810,173	25,326,079	25,326,079	28,331,683	(3,005,604)

SIG RECURRENT ESTIMATES 2026

HEAD:16 MINISTRY OF POLICE NATIONAL SECURITY & CORRECTIONAL SERVICES

330 Correctional Service

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-16-330-	Salaries - Public Servants	31,748,880	33,949,731	33,949,731	35,291,672	(1,341,941)
21202-101-16-330-	Housing Allowance - Public Servants	1,604,785	2,328,165	2,328,165	2,531,374	(203,209)
21205-101-16-330-	Various Allowances - Public Servants	2,312,767	3,620,873	3,620,873	3,541,425	79,448
21208-101-16-330-	Special Duty Allowance - Public Servants	11,125,493	11,267,178	11,267,178	11,923,142	(655,964)
21301-101-16-330-	NPF-Employer's contribution	3,483,179	3,738,278	3,738,278	3,996,991	(258,713)
21303-101-16-330-	Staff Welfare	145,432	331,502	311,502	331,502	(20,000)
21304-101-16-330-	Workers Compensation	21,150	159,708	159,708	159,708	0
21402-101-16-330-	Gratuity Benefits	65,072	49,423	49,423	186,931	(137,508)
21403-101-16-330-	Long Service Benefits	658,092	724,796	724,796	1,078,434	(353,638)
	Salaries Sub Total:	51,164,850	56,169,654	56,149,654	59,041,179	(2,891,525)
	Payroll Charges Sub Total:	51,164,850	56,169,654	56,149,654	59,041,179	(2,891,525)
	Other Charges					
22109-101-16-330-	Printing, stationary & photocopying	161,834	248,088	298,088	223,279	74,809
22111-101-16-330-	Recruitment Expenses	40,474	0	141,235	190,112	(48,877)
22203-101-16-330-	General Stores & Spares	265,220	397,731	497,731	357,958	139,773
22204-101-16-330-	ICT Supplies	284,040	323,317	323,317	290,985	32,332
22205-101-16-330-	Office Stationery	198,603	194,045	244,045	174,641	69,405
22206-101-16-330-	Rations	6,490,147	6,685,175	7,535,175	6,016,658	1,518,518
22211-101-16-330-	Fuel	3,051,631	5,203,068	3,064,499	2,771,936	292,563
22212-101-16-330-	Disaster preparedness & relief	(2,130)	0	4,535	138,182	(133,647)
22301-101-16-330-	Maintain - Non-Residential Buildings	978,164	1,097,817	1,067,817	1,097,817	(30,000)
22302-101-16-330-	Maintain - Residential Buildings	1,089,589	1,213,583	1,193,583	1,113,583	80,000

22306-101-16-330-	Maintain - Motor Vehicles	351,135	393,820	463,820	393,820	70,000
22307-101-16-330-	Maintain - Machinery	18,500	94,152	94,152	94,152	0
22308-101-16-330-	Maintain - Office Equipment	35,160	39,047	39,047	39,047	0
22309-101-16-330-	Maintain - Communications Equipment	26,200	27,887	27,887	27,887	0
22401-101-16-330-	Conferences, Seminars and Workshop	40,091	100,000	115,430	90,000	25,430
22403-101-16-330-	Training - Materials	54,332	0	23,600	66,240	(42,640)
22404-101-16-330-	Training - Other	172,695	0	265,550	418,995	(153,445)
22508-101-16-330-	Public Servants - Local Fares	409,288	430,964	430,964	387,868	43,096
22511-101-16-330-	Public Servants - Overseas Fares	0	0	0	90,000	(90,000)
22514-101-16-330-	Public Servants - Annual Leave Fares	7,848,082	3,614,000	3,614,000	5,746,800	(2,132,800)
22515-101-16-330-	Others - Local Fares	128,097	129,975	179,975	116,978	62,998
22516-101-16-330-	Others - Local Accommodation	0	0	70,000	90,000	(20,000)
22520-101-16-330-	Others - Overseas Other Costs	0	0	0	72,000	(72,000)
22602-101-16-330-	Freight	0	0	120,000	108,000	12,000
22651-101-16-330-	Electricity	3,927,821	4,223,800	4,223,800	5,223,800	(1,000,000)
22652-101-16-330-	Gas	380,543	354,050	354,050	354,050	0
22655-101-16-330-	Telephone and Faxes	822,525	600,600	600,600	600,600	0
22656-101-16-330-	Water	6,469,877	7,300,000	7,300,000	8,300,000	(1,000,000)
22803-101-16-330-	Prisoner Welfare	380,835	411,096	411,096	369,986	41,110
22814-101-16-330-	Parole Board	43,432	145,500	94,500	130,950	(36,450)
22901-101-16-330-	Uniform & Protective Clothes	405,552	395,798	395,798	4,793,661	(4,397,863)
23008-101-16-330-	Capex - Canoes and Boats	0	115,766	75,766	115,766	(40,000)
23011-101-16-330-	Capex - Office Equipment	49,753	0	160,319	160,319	0
23012-101-16-330-	Capex - Communications Equipment	74,990	72,793	72,793	72,793	0
23013-101-16-330-	Capex - Computer Software and Hardware	19,460	0	191,900	191,900	0
23014-101-16-330-	Capex - Specialised Equipment	235,181	0	117,000	567,000	(450,000)
27001-101-16-330-	House Rent	13,051,673	13,000,000	13,000,000	14,445,535	(1,445,535)
27004-101-16-330-	Office Rent	360,000	360,000	360,000	360,000	0
23009-101-16-330-	Capex - Motor Vehicles	510,000	485,000	505,000	0	505,000
Sub Total:		48,372,793	47,657,072	47,677,072	55,803,295	(8,126,223)

Other Charges Sub Total:	48,372,793	47,657,072	47,677,072	55,803,295	(8,126,223)
EXPENDITURE TOTAL	99,537,643	103,826,726	103,826,726	114,844,474	(11,017,748)

SIG RECURRENT ESTIMATES 2026

HEAD:16 MINISTRY OF POLICE NATIONAL SECURITY & CORRECTIONAL SERVICES

332 Fire Service

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025 REVISED
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	ESTIMATES AND 2026 ESTIMATES
	INCOME					
13248-101-16-332-	Police Services	41,098	69,340	69,340	69,340	0
	Sub Total:	41,098	69,340	69,340	69,340	0
	Income Sub Total:	41,098	69,340	69,340	69,340	0
	INCOME TOTAL:	41,098	69,340	69,340	69,340	0

SIG RECURRENT ESTIMATES 2026

HEAD:16 MINISTRY OF POLICE NATIONAL SECURITY & CORRECTIONAL SERVICES		333 Royal Solomon Islands Police Force				
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13248-101-16-333-	Police Services	1,060,080	5,333,860	5,333,860	2,913,660	2,420,200
	Sub Total:	1,060,080	5,333,860	5,333,860	2,913,660	2,420,200
	Income Sub Total:	1,060,080	5,333,860	5,333,860	2,913,660	2,420,200
	INCOME TOTAL:	1,060,080	5,333,860	5,333,860	2,913,660	2,420,200
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-16-333-	Salaries - Public Servants	68,879,521	74,125,125	74,125,125	80,396,743	(6,271,618)
21202-101-16-333-	Housing Allowance - Public Servants	2,934,004	4,052,707	4,052,707	5,575,345	(1,522,638)
21205-101-16-333-	Various Allowances - Public Servants	11,231,246	13,608,013	13,608,013	14,699,994	(1,091,981)
21208-101-16-333-	Special Duty Allowance - Public Servants	26,538,401	24,829,674	24,829,674	27,244,268	(2,414,594)
21301-101-16-333-	NPF-Employers contribution	8,104,446	8,401,794	8,401,794	9,355,586	(953,792)
21303-101-16-333-	Staff Welfare	20,428	127,452	127,452	127,452	0
21304-101-16-333-	Workers Compensation	77,730	287,150	287,150	287,150	0
21402-101-16-333-	Gratuity Benefits	871,703	81,900	81,900	359,777	(277,877)
21403-101-16-333-	Long Service Benefits	3,492,884	1,914,797	1,914,797	4,205,872	(2,291,075)
	Salaries Sub Total:	122,150,362	127,428,612	127,428,612	142,252,187	(14,823,575)
	Payroll Charges Sub Total:	122,150,362	127,428,612	127,428,612	142,252,187	(14,823,575)
	Other Charges					
22109-101-16-333-	Printing, stationary & photocopying	567,961	1,000,000	1,100,000	720,000	380,000
22110-101-16-333-	Publicity & promotions	115,230	183,039	139,766	164,735	(24,969)
22111-101-16-333-	Recruitment Expenses	840,200	1,906,040	1,356,040	1,715,436	(359,396)
22112-101-16-333-	Subscriptions	286,403	300,000	319,021	360,000	(40,979)

22114-101-16-333-	Software Licenses, Registrations & Subscriptions	0	42,500	0	38,250	(38,250)
22116-101-16-333-	Medical Assessment	0	67,000	0	60,300	(60,300)
22203-101-16-333-	General Stores & Spares	1,749,714	920,963	1,039,776	691,311	348,465
22204-101-16-333-	ICT Supplies	0	0	441,900	270,000	171,900
22205-101-16-333-	Office Stationery	281,141	301,469	414,588	271,322	143,266
22206-101-16-333-	Rations	4,012,182	3,909,100	3,479,100	3,804,836	(325,736)
22211-101-16-333-	Fuel	16,579,787	16,487,864	17,213,864	16,892,287	321,577
22252-101-16-333-	Plant & Vehicles Hire	1,530,097	55,011	731,611	49,510	682,101
22254-101-16-333-	OBM & Canoe Hire	84,500	148,591	144,900	133,732	11,168
22301-101-16-333-	Maintain - Non Residential Buildings	487,406	1,326,302	1,326,302	1,326,302	0
22302-101-16-333-	Maintain - Residential Buildings	662,136	1,473,415	1,473,415	1,473,415	0
22305-101-16-333-	Maintain - Canoes and Boats	0	0	0	300,000	(300,000)
22306-101-16-333-	Maintain - Motor Vehicles	981,155	1,000,000	1,705,000	1,000,000	705,000
22308-101-16-333-	Maintain - Office Equipment	0	49,417	43,730	49,417	(5,687)
22309-101-16-333-	Maintain - Communications Equipment	29,550	51,211	51,211	51,211	0
22312-101-16-333-	Maintain - Ships	342,871	1,970,000	970,000	1,670,000	(700,000)
22401-101-16-333-	Conferences, Seminars and Workshop	118,996	10,115,084	2,800,378	6,431,520	(3,631,142)
22508-101-16-333-	Public Servants - Local Fares	895,612	879,165	1,100,303	953,249	147,055
22509-101-16-333-	Public Servants - Local Accommodation	356,110	515,895	988,295	464,756	523,540
22513-101-16-333-	Public Servants - Overseas Other Costs	0	0	250,682	546,710	(296,028)
22514-101-16-333-	Public Servants - Annual Leave Fares	17,595,134	7,240,213	13,410,565	11,240,213	2,170,352
22517-101-16-333-	Others - Local Other Costs	3,382,526	5,918,933	5,291,412	5,821,140	(529,728)
22602-101-16-333-	Freight	944,215	758,551	818,551	1,244,296	(425,745)
22651-101-16-333-	Electricity	15,086,507	12,400,000	14,472,474	12,700,000	1,772,474
22655-101-16-333-	Telephone and Faxes	4,196,627	4,060,626	3,593,626	4,060,626	(467,000)
22656-101-16-333-	Water	2,983,741	2,590,524	3,633,358	2,890,524	742,834
22901-101-16-333-	Uniform & Protective Clothes	340,744	6,411,050	6,411,050	5,769,945	641,105
23004-101-16-333-	Capex - Residential Buildings - Furniture	62,931	141,618	141,618	141,618	0
23011-101-16-333-	Capex - Office Equipment	8,500	114,292	323,169	114,292	208,877
23012-101-16-333-	Capex - Communications Equipment	96,039	742,050	0	742,050	(742,050)

23013-101-16-333-	Capex - Computer Software and Hardware	113,000	109,645	109,645	109,645	0
23014-101-16-333-	Capex - Specialised Equipment	35,707	2,000,000	2,000,000	2,000,000	0
27001-101-16-333-	House Rent	26,267,194	29,766,028	29,766,028	35,804,413	(6,038,385)
22212-101-16-333-	Disaster preparedness & relief	2,719,658	4,000,000	1,600,000	0	1,600,000
22653-101-16-333-	Postal Charges	0	500	0	0	0
23009-101-16-333-	Capex - Motor Vehicles	0	970,000	0	0	0
22404-101-16-333-	Training - Other	98,276	0	1,264,718	0	1,264,718
	Sub Total:	103,851,851	119,926,096	119,926,096	122,077,060	(2,150,964)
	Other Charges Sub Total:	103,851,851	119,926,096	119,926,096	122,077,060	(2,150,964)
	EXPENDITURE TOTAL	226,002,213	247,354,708	247,354,708	264,329,247	(16,974,539)

**HEAD 17 MINISTRY OF PROVINCIAL
GOVERNMENT & INSTITUTIONAL
STRENGTHENING**

SIG RECURRENT ESTIMATES 2026

HEAD:17 MINISTRY OF PROVINCIAL GOVERNMENT & INSTITUTIONAL STRENGTHENING

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					
<u>MINISTRY SUMMARY</u>					
INCOME TOTAL	0	0	0	0	0
EXPENDITURE TOTAL	128,594,652	148,645,145	148,645,145	156,388,498	(7,743,353)
Payroll Charges	64,223,201	76,399,726	76,399,726	75,123,961	1,275,765
Salaries	64,223,201	76,399,726	76,399,726	75,123,961	1,275,765
Other Charges	64,371,451	72,245,419	72,245,419	81,264,537	(9,019,118)
NETT TOTAL	(128,594,652)	(148,645,145)	(148,645,145)	(156,388,498)	7,743,353

SIG RECURRENT ESTIMATES 2026

HEAD:17 MINISTRY OF PROVINCIAL GOVERNMENT & INSTITUTIONAL STRENGTHENING

001 Central Headquarters & Administration

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-17-001-	Salaries - Public Servants	3,814,546	2,050,649	2,050,649	2,089,222	(38,573)
21103-101-17-001-	Salaries - Elected Members	12,070,328	13,572,733	13,572,733	13,358,950	213,783
21202-101-17-001-	Housing Allowance - Public Servants	304,336	622,806	622,806	608,072	14,734
21203-101-17-001-	Housing Allowance - Elected Members	11,127,962	12,816,000	12,816,000	12,456,000	360,000
21205-101-17-001-	Various Allowances - Public Servants	447,939	1,058,319	1,058,319	1,059,201	(882)
21206-101-17-001-	Various Allowances - Elected Members	23,254,515	29,370,000	29,370,000	29,370,000	0
21301-101-17-001-	NPF-Employers contribution	810,454	1,210,780	1,210,780	1,516,328	(305,548)
21302-101-17-001-	Overtime	74,709	23,858	23,858	26,124	(2,266)
21303-101-17-001-	Staff Welfare	0	30,000	30,000	30,000	0
21402-101-17-001-	Gratuity Benefits	43,405	74,981	74,981	196,900	(121,919)
21403-101-17-001-	Long Service Benefits	0	0	0	292,856	(292,856)
	Salaries Sub Total:	51,948,194	60,830,126	60,830,126	61,003,653	(173,527)
	Payroll Charges Sub Total:	51,948,194	60,830,126	60,830,126	61,003,653	(173,527)
	Other Charges					
22109-101-17-001-	Printing, stationary & photocopying	11,600	95,060	55,060	70,200	(15,140)
22110-101-17-001-	Publicity & promotions	74,630	145,500	100,690	85,500	15,190
22111-101-17-001-	Recruitment Expenses	0	40,000	40,000	27,000	13,000
22113-101-17-001-	Minor Office Expenses	4,926	30,000	30,000	27,000	3,000
22117-101-17-001-	Entertainment	63,429	77,600	162,410	72,000	90,410
22118-101-17-001-	Gifts and Presents	271,053	280,000	280,000	252,000	28,000
22205-101-17-001-	Office Stationery	55,726	75,127	75,127	45,000	30,127
22211-101-17-001-	Fuel	24,710	25,000	25,000	22,500	2,500

22255-101-17-001-	Venue Hire	0	0	0	64,800	(64,800)
22301-101-17-001-	Maintain - Non-Residential Buildings	0	58,200	58,200	36,405	21,795
22306-101-17-001-	Maintain - Motor Vehicles	46,200	48,500	48,500	50,000	(1,500)
22308-101-17-001-	Maintain - Office Equipment	231	10,000	10,000	10,000	0
22404-101-17-001-	Training - Other	0	20,000	20,000	27,000	(7,000)
22503-101-17-001-	MP's and MPA's - Local Other Costs	373,695	420,080	420,080	450,000	(29,920)
22506-101-17-001-	MP's and MPA's - Overseas Other Costs	0	0	0	85,000	(85,000)
22508-101-17-001-	Public Servants - Local Fares	129,405	122,220	122,220	108,000	14,220
22509-101-17-001-	Public Servants - Local Accommodation	80,000	77,600	77,600	72,000	5,600
22513-101-17-001-	Public Servants - Overseas Other Costs	0	0	0	85,500	(85,500)
22514-101-17-001-	Public Servants - Annual Leave Fares	302,100	450,000	450,000	450,000	0
22651-101-17-001-	Electricity	322,220	372,000	372,000	372,000	0
22655-101-17-001-	Telephone and Faxes	234,185	240,000	240,000	240,000	0
23011-101-17-001-	Capex - Office Equipment	66,600	87,300	87,300	85,000	2,300
25007-101-17-001-	Fixed Services Grant	0	0	0	6,487,188	(6,487,188)
27001-101-17-001-	House Rent	1,313,440	1,551,960	1,551,960	1,514,292	37,668
27004-101-17-001-	Office Rent	1,749,000	1,894,750	1,894,750	1,749,000	145,750
Sub Total:		5,123,149	6,120,897	6,120,897	12,487,385	(6,366,488)
Other Charges Sub Total:		5,123,149	6,120,897	6,120,897	12,487,385	(6,366,488)
EXPENDITURE TOTAL		57,071,343	66,951,023	66,951,023	73,491,038	(6,540,015)

SIG RECURRENT ESTIMATES 2026

HEAD:17 MINISTRY OF PROVINCIAL GOVERNMENT & INSTITUTIONAL STRENGTHENING

079 Malaita Province

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-17-079-	Salaries - Public Servants	491,416	591,610	591,610	294,527	297,083
21202-101-17-079-	Housing Allowance - Public Servants	252,071	374,773	374,773	419,773	(45,000)
21205-101-17-079-	Various Allowances - Public Servants	667,266	772,700	772,700	769,045	3,655
21301-101-17-079-	NPF-Employers contribution	76,543	103,582	103,582	91,875	11,707
21402-101-17-079-	Gratuity Benefits	70,666	103,072	103,072	159,398	(56,326)
	Salaries Sub Total:	1,557,963	1,945,737	1,945,737	1,734,618	211,119
	Payroll Charges Sub Total:	1,557,963	1,945,737	1,945,737	1,734,618	211,119
	Other Charges					
25007-101-17-079-	Fixed Services Grant	11,636,456	11,990,906	11,990,906	12,650,406	(659,500)
	Sub Total:	11,636,456	11,990,906	11,990,906	12,650,406	(659,500)
	Other Charges Sub Total:	11,636,456	11,990,906	11,990,906	12,650,406	(659,500)
	EXPENDITURE TOTAL	13,194,419	13,936,643	13,936,643	14,385,024	(448,381)

SIG RECURRENT ESTIMATES 2026

HEAD:17 MINISTRY OF PROVINCIAL GOVERNMENT & INSTITUTIONAL STRENGTHENING

080 Makira Ulawa Province

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-17-080-	Salaries - Public Servants	555,714	498,431	498,431	244,930	253,501
21202-101-17-080-	Housing Allowance - Public Servants	238,507	330,374	330,374	371,773	(41,399)
21205-101-17-080-	Various Allowances - Public Servants	566,840	659,346	659,346	677,147	(17,801)
21301-101-17-080-	NPF-Employers contribution	79,160	85,848	85,848	81,914	3,934
21402-101-17-080-	Gratuity Benefits	72,318	103,072	103,072	129,640	(26,568)
	Salaries Sub Total:	1,512,539	1,677,071	1,677,071	1,505,404	171,667
	Payroll Charges Sub Total:	1,512,539	1,677,071	1,677,071	1,505,404	171,667
	Other Charges					
25007-101-17-080-	Fixed Services Grant	5,846,569	6,201,019	6,201,019	6,542,075	(341,056)
	Sub Total:	5,846,569	6,201,019	6,201,019	6,542,075	(341,056)
	Other Charges Sub Total:	5,846,569	6,201,019	6,201,019	6,542,075	(341,056)
	EXPENDITURE TOTAL	7,359,108	7,878,090	7,878,090	8,047,479	(169,389)

SIG RECURRENT ESTIMATES 2026

HEAD:17 MINISTRY OF PROVINCIAL GOVERNMENT & INSTITUTIONAL STRENGTHENING

081 Western Province

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-17-081-	Salaries - Public Servants	601,852	685,143	685,143	359,217	325,926
21202-101-17-081-	Housing Allowance - Public Servants	283,088	339,746	339,746	366,000	(26,254)
21205-101-17-081-	Various Allowances - Public Servants	583,967	656,080	656,080	681,719	(25,639)
21301-101-17-081-	NPF-Employers contribution	83,416	100,834	100,834	99,310	1,524
21402-101-17-081-	Gratuity Benefits	0	103,072	103,072	129,640	(26,568)
	Salaries Sub Total:	1,552,323	1,884,875	1,884,875	1,635,886	248,989
	Payroll Charges Sub Total:	1,552,323	1,884,875	1,884,875	1,635,886	248,989
	Other Charges					
25007-101-17-081-	Fixed Services Grant	7,559,039	7,913,489	7,913,489	8,348,731	(435,242)
	Sub Total:	7,559,039	7,913,489	7,913,489	8,348,731	(435,242)
	Other Charges Sub Total:	7,559,039	7,913,489	7,913,489	8,348,731	(435,242)
	EXPENDITURE TOTAL	9,111,362	9,798,364	9,798,364	9,984,617	(186,253)

SIG RECURRENT ESTIMATES 2026

HEAD:17 MINISTRY OF PROVINCIAL GOVERNMENT & INSTITUTIONAL STRENGTHENING

082 Isabel Province

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-17-082-	Salaries - Public Servants	529,514	594,864	594,864	297,534	297,330
21202-101-17-082-	Housing Allowance - Public Servants	248,000	366,000	366,000	414,000	(48,000)
21205-101-17-082-	Various Allowances - Public Servants	599,528	743,530	743,530	769,166	(25,636)
21301-101-17-082-	NPF-Employers contribution	79,935	110,163	110,163	91,911	18,252
21402-101-17-082-	Gratuity Benefits	81,806	74,970	74,970	159,398	(84,428)
	Salaries Sub Total:	1,538,784	1,889,527	1,889,527	1,732,009	157,518
	Payroll Charges Sub Total:	1,538,784	1,889,527	1,889,527	1,732,009	157,518
	Other Charges					
25007-101-17-082-	Fixed Services Grant	4,782,696	5,137,146	5,137,146	5,419,689	(282,543)
	Sub Total:	4,782,696	5,137,146	5,137,146	5,419,689	(282,543)
	Other Charges Sub Total:	4,782,696	5,137,146	5,137,146	5,419,689	(282,543)
	EXPENDITURE TOTAL	6,321,480	7,026,673	7,026,673	7,151,698	(125,025)

SIG RECURRENT ESTIMATES 2026

HEAD:17 MINISTRY OF PROVINCIAL GOVERNMENT & INSTITUTIONAL STRENGTHENING

083 Central Province

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-17-083-	Salaries - Public Servants	439,806	528,906	528,906	287,760	241,146
21202-101-17-083-	Housing Allowance - Public Servants	250,921	327,585	327,585	366,000	(38,415)
21205-101-17-083-	Various Allowances - Public Servants	552,126	652,956	652,956	678,860	(25,904)
21301-101-17-083-	NPF-Employers contribution	68,072	87,970	87,970	88,162	(192)
21402-101-17-083-	Gratuity Benefits	124,964	103,072	103,072	129,640	(26,568)
	Salaries Sub Total:	1,435,889	1,700,489	1,700,489	1,550,422	150,067
	Payroll Charges Sub Total:	1,435,889	1,700,489	1,700,489	1,550,422	150,067
	Other Charges					
25007-101-17-083-	Fixed Services Grant	5,545,508	5,899,958	5,899,958	6,224,456	(324,498)
	Sub Total:	5,545,508	5,899,958	5,899,958	6,224,456	(324,498)
	Other Charges Sub Total:	5,545,508	5,899,958	5,899,958	6,224,456	(324,498)
	EXPENDITURE TOTAL	6,981,397	7,600,447	7,600,447	7,774,878	(174,431)

SIG RECURRENT ESTIMATES 2026

HEAD:17 MINISTRY OF PROVINCIAL GOVERNMENT & INSTITUTIONAL STRENGTHENING					084 Guadalcanal Province	
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-17-084-	Salaries - Public Servants	543,793	579,253	579,253	306,272	272,981
21202-101-17-084-	Housing Allowance - Public Servants	276,000	327,585	327,585	373,649	(46,064)
21205-101-17-084-	Various Allowances - Public Servants	562,825	653,962	653,962	679,601	(25,639)
21301-101-17-084-	NPF-Employers contribution	80,335	91,821	91,821	91,624	197
21402-101-17-084-	Gratuity Benefits	26,488	103,072	103,072	129,640	(26,568)
	Salaries Sub Total:	1,489,442	1,755,693	1,755,693	1,580,786	174,907
	Payroll Charges Sub Total:	1,489,442	1,755,693	1,755,693	1,580,786	174,907
	Other Charges					
25007-101-17-084-	Fixed Services Grant	9,988,189	10,342,639	10,342,639	10,911,484	(568,845)
	Sub Total:	9,988,189	10,342,639	10,342,639	10,911,484	(568,845)
	Other Charges Sub Total:	9,988,189	10,342,639	10,342,639	10,911,484	(568,845)
	EXPENDITURE TOTAL	11,477,631	12,098,332	12,098,332	12,492,270	(393,938)

SIG RECURRENT ESTIMATES 2026

HEAD:17 MINISTRY OF PROVINCIAL GOVERNMENT & INSTITUTIONAL STRENGTHENING

085 Temotu Province

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-17-085-	Salaries - Public Servants	320,352	445,580	445,580	244,930	200,650
21202-101-17-085-	Housing Allowance - Public Servants	163,355	282,000	282,000	366,000	(84,000)
21205-101-17-085-	Various Allowances - Public Servants	315,936	565,776	565,776	677,147	(111,371)
21301-101-17-085-	NPF-Employers contribution	42,179	75,607	75,607	81,481	(5,874)
21402-101-17-085-	Gratuity Benefits	60,352	89,021	89,021	129,640	(40,619)
	Salaries Sub Total:	902,173	1,457,984	1,457,984	1,499,198	(41,214)
	Payroll Charges Sub Total:	902,173	1,457,984	1,457,984	1,499,198	(41,214)
	Other Charges					
25007-101-17-085-	Fixed Services Grant	4,074,530	4,428,980	4,428,980	4,672,574	(243,594)
	Sub Total:	4,074,530	4,428,980	4,428,980	4,672,574	(243,594)
	Other Charges Sub Total:	4,074,530	4,428,980	4,428,980	4,672,574	(243,594)
	EXPENDITURE TOTAL	4,976,703	5,886,964	5,886,964	6,171,772	(284,808)

SIG RECURRENT ESTIMATES 2026

HEAD:17 MINISTRY OF PROVINCIAL GOVERNMENT & INSTITUTIONAL STRENGTHENING					086 Choiseul Province	
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-17-086-	Salaries - Public Servants	452,787	528,263	528,263	280,777	247,486
21202-101-17-086-	Housing Allowance - Public Servants	287,841	327,585	327,585	366,000	(38,415)
21205-101-17-086-	Various Allowances - Public Servants	504,505	652,943	652,943	678,581	(25,638)
21301-101-17-086-	NPF-Employers contribution	68,523	87,921	87,921	87,073	848
21402-101-17-086-	Gratuity Benefits	149,414	103,072	103,072	129,640	(26,568)
	Salaries Sub Total:	1,463,071	1,699,784	1,699,784	1,542,071	157,713
	Payroll Charges Sub Total:	1,463,071	1,699,784	1,699,784	1,542,071	157,713
	Other Charges					
25007-101-17-086-	Fixed Services Grant	5,050,095	5,068,545	5,068,545	5,347,315	(278,770)
	Sub Total:	5,050,095	5,068,545	5,068,545	5,347,315	(278,770)
	Other Charges Sub Total:	5,050,095	5,068,545	5,068,545	5,347,315	(278,770)
	EXPENDITURE TOTAL	6,513,166	6,768,329	6,768,329	6,889,386	(121,057)

SIG RECURRENT ESTIMATES 2026

HEAD:17 MINISTRY OF PROVINCIAL GOVERNMENT & INSTITUTIONAL STRENGTHENING

087 Rennel & Bellona

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-17-087-	Salaries - Public Servants	183,521	390,408	390,408	216,066	174,342
21202-101-17-087-	Housing Allowance - Public Servants	162,916	324,000	324,000	324,000	0
21205-101-17-087-	Various Allowances - Public Servants	370,893	664,186	664,186	601,657	62,529
21301-101-17-087-	NPF-Employers contribution	36,931	76,774	76,774	68,551	8,223
21402-101-17-087-	Gratuity Benefits	68,562	103,072	103,072	129,640	(26,568)
	Salaries Sub Total:	822,824	1,558,440	1,558,440	1,339,914	218,526
	Payroll Charges Sub Total:	822,824	1,558,440	1,558,440	1,339,914	218,526
	Other Charges					
25007-101-17-087-	Fixed Services Grant	2,297,166	2,651,616	2,651,616	2,797,455	(145,839)
	Sub Total:	2,297,166	2,651,616	2,651,616	2,797,455	(145,839)
	Other Charges Sub Total:	2,297,166	2,651,616	2,651,616	2,797,455	(145,839)
	EXPENDITURE TOTAL	3,119,990	4,210,056	4,210,056	4,137,369	72,687

SIG RECURRENT ESTIMATES 2026

HEAD:17 MINISTRY OF PROVINCIAL GOVERNMENT & INSTITUTIONAL STRENGTHENING

340 Provincial Governance

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
		ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Other Charges					
22401-101-17-340-	Conferences, Seminars and Workshop	19,200	150,350	150,350	131,607	18,743
22404-101-17-340-	Training - Other	0	67,900	67,900	61,110	6,790
22515-101-17-340-	Others - Local Fares	17,318	77,600	77,600	69,840	7,760
22516-101-17-340-	Others - Local Accommodation	14,118	57,230	57,230	53,100	4,130
22810-101-17-340-	Monitoring & Evaluation	0	194,000	194,000	174,600	19,400
	Sub Total:	50,636	547,080	547,080	490,257	56,823
	Other Charges Sub Total:	50,636	547,080	547,080	490,257	56,823
	EXPENDITURE TOTAL	50,636	547,080	547,080	490,257	56,823

SIG RECURRENT ESTIMATES 2026

HEAD:17 MINISTRY OF PROVINCIAL GOVERNMENT & INSTITUTIONAL STRENGTHENING

341 Provincial Government Strengthening Program (PGSP)

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Other Charges					
22105-101-17-341-	Consultancy Fees	648,320	2,141,894	2,141,894	1,927,705	214,189
22109-101-17-341-	Printing, stationary & photocopying	0	116,400	116,400	104,760	11,640
22110-101-17-341-	Publicity & promotions	119,600	182,700	182,700	164,430	18,270
22205-101-17-341-	Office Stationery	4,272	39,000	39,000	35,100	3,900
22255-101-17-341-	Venue Hire	0	0	0	76,500	(76,500)
22401-101-17-341-	Conferences, Seminars and Workshop	126,120	532,810	532,810	403,029	129,781
22404-101-17-341-	Training - Other	0	54,320	54,320	48,888	5,432
22508-101-17-341-	Public Servants - Local Fares	531,233	980,000	980,000	882,000	98,000
22509-101-17-341-	Public Servants - Local Accommodation	664,490	1,487,020	1,487,020	1,321,299	165,721
22655-101-17-341-	Telephone and Faxes	306,962	312,000	312,000	312,000	0
23011-101-17-341-	Capex - Office Equipment	16,421	97,000	97,000	97,000	0
	Sub Total:	2,417,418	5,943,144	5,943,144	5,372,711	570,433
	Other Charges Sub Total:	2,417,418	5,943,144	5,943,144	5,372,711	570,433
	EXPENDITURE TOTAL	2,417,418	5,943,144	5,943,144	5,372,711	570,433

**HEAD 17 MINISTRY OF PROVINCIAL
GOVERNMENT & INSTITUTIONAL
STRENGTHENING
(BUDGET SUPPORT)**

SIG RECURRENT ESTIMATES 2026

HEAD:17 MINISTRY OF PROVINCIAL GOVERNMENT & INSTITUTIONAL STRENGTHENING (BUDGET SUPPORT)

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					
<u>MINISTRY SUMMARY</u>					
INCOME TOTAL	0	0	64,886,784	54,030,381	10,856,403
EXPENDITURE TOTAL	0	0	64,886,784	54,030,381	10,856,403
Payroll Charges	0	0	0	0	0
Salaries	0	0	0	0	0
Other Charges	0	0	64,886,784	54,030,381	10,856,403
NETT TOTAL	0	0	0	0	0

SIG RECURRENT ESTIMATES 2026

HEAD:17 MINISTRY OF PROVINCIAL GOVERNMENT & INSTITUTIONAL STRENGTHENING (BUDGET SUPPORT)

341 Provincial Government Strengthening Program (PGSP)

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
	Intergrated Economic Development & Community Resilience Project	0	0	64,886,784	39,799,736	25,087,048
219-17-341-2016-12200	From international organisations	0	0	64,886,784	39,799,736	25,087,048
	GOV4RES	0	0	0	13,779,125	(13,779,125)
238-17-341-2025-12200	From international organisations	0	0	0	13,779,125	(13,779,125)
	UNCDF	0	0	0	451,520	(451,520)
239-17-341-2026-12200	From international organisations	0	0	0	451,520	(451,520)
	INCOME TOTAL:	0	0	64,886,784	54,030,381	10,856,403
	EXPENDITURE					
	Other Charges					
	Intergrated Economic Development & Community Resilience Project	0	0	64,886,784	39,799,736	25,087,048
219-17-341-2016-22101	Advertising	0	0	60,000	50,000	10,000
219-17-341-2016-22102	Audit fees	0	0	384,000	384,000	0
219-17-341-2016-22105	Consultancy Fees	0	0	25,178,161	12,952,759	12,225,402
219-17-341-2016-22109	Printing, stationary & photocopying	0	0	260,000	265,000	(5,000)
219-17-341-2016-22110	Publicity & promotions	0	0	710,000	0	710,000
219-17-341-2016-22120	Miscellaneous Expenses	0	0	60,000	0	60,000
219-17-341-2016-22204	ICT Supplies	0	0	958,100	100,000	858,100
219-17-341-2016-22306	Maintain - Motor Vehicles	0	0	28,800	24,000	4,800
219-17-341-2016-22401	Conferences, Seminars and Workshop	0	0	2,317,200	2,062,200	255,000
219-17-341-2016-22404	Training - Other	0	0	5,955,648	5,158,517	797,131
219-17-341-2016-22810	Monitoring & Evaluation	0	0	640,000	100,000	540,000
219-17-341-2016-22811	Capex - Office Equipment	0	0	280,000	0	280,000
219-17-341-2016-25009	Subventions and Grant	0	0	28,054,875	18,703,260	9,351,615
	GOV4RES				13,779,125	(13,779,125)

238-17-341-2025-25009	Subventions and Grant	0	0	0	13,779,125	(13,779,125)
	UNCDF				451,520	(451,520)
239-17-341-2026-22105	Consultancy Fees	0	0	0	451,520	(451,520)
	EXPENDITURE TOTAL	0	0	64,886,784	54,030,381	10,856,403

HEAD:18 MINISTRY OF LANDS, HOUSING AND SURVEY

SIG RECURRENT ESTIMATES 2026

HEAD:18 MINISTRY OF LANDS, HOUSING & SURVEY

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					

MINISTRY SUMMARY

INCOME TOTAL	12,676,092	17,770,117	17,770,117	17,770,117	0
EXPENDITURE TOTAL	17,049,484	20,777,552	24,127,552	26,506,333	(2,378,781)
Payroll Charges	7,728,246	8,948,301	8,948,301	9,385,706	(437,405)
Salaries	7,728,246	8,948,301	8,948,301	9,385,706	(437,405)
Other Charges	9,321,238	11,829,251	15,179,251	17,120,627	(1,941,376)
NETT TOTAL	(4,373,392)	(3,007,435)	(6,357,435)	(8,736,216)	2,378,781

SIG RECURRENT ESTIMATES 2026

HEAD:18 MINISTRY OF LANDS, HOUSING & SURVEY		001 Central Headquarters & Administration				
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13251-101-18-001-	Fees and Charges	6,115	6,290	6,290	6,290	0
	Sub Total:	6,115	6,290	6,290	6,290	0
	Income Sub Total:	6,115	6,290	6,290	6,290	0
	INCOME TOTAL:	6,115	6,290	6,290	6,290	0
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-18-001-	Salaries - Public Servants	982,527	1,054,048	1,054,048	1,285,560	(231,512)
21202-101-18-001-	Housing Allowance - Public Servants	204,678	351,183	351,183	313,994	37,189
21205-101-18-001-	Various Allowances - Public Servants	524,117	708,883	708,883	563,064	145,819
21301-101-18-001-	NPF-Employer's contribution	104,060	133,650	133,650	136,448	(2,798)
21302-101-18-001-	Overtime	5,457	13,272	13,272	17,194	(3,922)
21304-101-18-001-	Workers Compensation	0	20,150	20,150	20,150	0
21402-101-18-001-	Gratuity Benefits	70,677	74,981	74,981	101,549	(26,568)
21403-101-18-001-	Long Service Benefits	709,804	247,936	247,936	334,693	(86,757)
	Salaries Sub Total:	2,601,319	2,604,103	2,604,103	2,772,652	(168,549)
	Payroll Charges Sub Total:	2,601,319	2,604,103	2,604,103	2,772,652	(168,549)
	Other Charges					
22101-101-18-001-	Advertising	0	0	0	9,000	(9,000)
22103-101-18-001-	Bank fees	0	0	0	1,800	(1,800)
22109-101-18-001-	Printing, stationary & photocopying	36,612	32,513	24,793	29,262	(4,469)
22110-101-18-001-	Publicity & promotions	186,060	460,000	460,000	81,000	379,000
22111-101-18-001-	Recruitment Expenses	0	60,000	40,000	45,000	(5,000)
22117-101-18-001-	Entertainment	14,646	20,000	20,000	18,000	2,000

22203-101-18-001-	General Stores & Spares	55,725	40,000	40,000	36,000	4,000
22204-101-18-001-	ICT Supplies	0	0	0	500,000	(500,000)
22205-101-18-001-	Office Stationery	65,641	80,000	80,000	81,000	(1,000)
22211-101-18-001-	Fuel	79,028	120,121	120,121	135,000	(14,879)
22301-101-18-001-	Maintain - Non-Residential Buildings	149,997	145,500	52,479	100,000	(47,521)
22306-101-18-001-	Maintain - Motor Vehicles	47,619	120,000	50,000	150,000	(100,000)
22308-101-18-001-	Maintain - Office Equipment	18,000	40,000	20,000	40,000	(20,000)
22401-101-18-001-	Conferences, Seminars and Workshop	327,355	50,000	50,000	36,000	14,000
22404-101-18-001-	Training - Other	4,869	25,000	18,289	45,000	(26,711)
22510-101-18-001-	Public Servants - Local Other costs	17,988	50,000	118,000	72,000	46,000
22511-101-18-001-	Public Servants - Overseas Fares	92,037	130,000	130,000	117,000	13,000
22513-101-18-001-	Public Servants - Overseas Other Costs	16,666	0	49,200	90,000	(40,800)
22514-101-18-001-	Public Servants - Annual Leave Fares	243,710	249,400	249,400	249,400	0
22651-101-18-001-	Electricity	1,381,957	1,401,947	1,378,648	1,000,000	378,648
22653-101-18-001-	Postal Charges	0	0	9,299	3,000	6,299
22655-101-18-001-	Telephone and Faxes	591,097	900,000	900,000	692,145	207,855
22656-101-18-001-	Water	143,828	80,000	80,000	60,000	20,000
23011-101-18-001-	Capex - Office Equipment	75,450	70,000	118,455	100,000	18,455
23013-101-18-001-	Capex - Computer Software and Hardware	373,692	240,000	254,000	180,000	74,000
27001-101-18-001-	House Rent	2,975,030	3,513,375	3,513,375	3,513,400	(25)
27004-101-18-001-	Office Rent	72,000	76,000	1,676,000	5,388,640	(3,712,640)
27005-101-18-001-	Security	116,800	141,800	140,160	180,000	(39,840)
23009-101-18-001-	Capex - Motor Vehicles	0	390,000	1,290,000	0	1,290,000
22505-101-18-001-	MP's and MPA's - Overseas Accommodation	0	0	18,000	0	18,000
22506-101-18-001-	MP's and MPA's - Overseas Other Costs	0	0	17,400	0	17,400
22512-101-18-001-	Public Servants - Overseas Accommodation	0	0	49,200	0	49,200
Sub Total:		7,085,807	8,435,656	10,966,819	12,952,647	(1,985,828)
Other Charges Sub Total:		7,085,807	8,435,656	10,966,819	12,952,647	(1,985,828)
EXPENDITURE TOTAL		9,687,126	11,039,759	13,570,922	15,725,299	(2,154,377)

SIG RECURRENT ESTIMATES 2026

HEAD:18 MINISTRY OF LANDS, HOUSING & SURVEY

350 Lands Administration Management Unit

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
		ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Other Charges					
22205-101-18-350-	Office Stationery	0	15,000	15,000	13,500	1,500
22401-101-18-350-	Conferences, Seminars and Workshop	3,648	50,000	22,200	45,000	(22,800)
22514-101-18-350-	Public Servants - Annual Leave Fares	0	34,000	34,000	34,000	0
22903-101-18-350-	Meeting Expenses	3,430	26,500	500	23,850	(23,350)
23011-101-18-350-	Capex - Office Equipment	0	20,000	20,000	20,000	0
	Sub Total:	7,078	145,500	91,700	136,350	(44,650)
	Other Charges Sub Total:	7,078	145,500	91,700	136,350	(44,650)
	EXPENDITURE TOTAL	7,078	145,500	91,700	136,350	(44,650)

SIG RECURRENT ESTIMATES 2026

HEAD:18 MINISTRY OF LANDS, HOUSING & SURVEY

351 Geographic Operation Group

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13239-101-18-351-	Land Survey Fees	105,843	69,906	69,906	69,906	0
13240-101-18-351-	Local Map and Chart Fees	2,930	5,227	5,227	5,227	0
13251-101-18-351-	Fees and Charges	47,479	32,945	32,945	32,945	0
	Sub Total:	156,252	108,078	108,078	108,078	0
	Income Sub Total:	156,252	108,078	108,078	108,078	0
	INCOME TOTAL:	156,252	108,078	108,078	108,078	0
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-18-351-	Salaries - Public Servants	1,194,367	1,147,477	1,147,477	1,097,593	49,884
21202-101-18-351-	Housing Allowance - Public Servants	11,496	41,004	41,004	103,759	(62,755)
21205-101-18-351-	Various Allowances - Public Servants	85,637	79,950	79,950	193,702	(113,752)
21301-101-18-351-	NPF-Employers contribution	92,857	100,835	100,835	97,295	3,540
21302-101-18-351-	Overtime	13,959	22,454	22,454	19,968	2,486
21402-101-18-351-	Gratuity Benefits	92,419	0	0	29,758	(29,758)
	Salaries Sub Total:	1,490,734	1,391,720	1,391,720	1,542,075	(150,355)
	Payroll Charges Sub Total:	1,490,734	1,391,720	1,391,720	1,542,075	(150,355)
	Other Charges					
22105-101-18-351-	Consultancy Fees	0	5,000	0	4,500	(4,500)
22109-101-18-351-	Printing, stationary & photocopying	14,450	10,500	450	9,450	(9,000)
22203-101-18-351-	General Stores & Spares	0	20,000	5,856	18,000	(12,144)
22205-101-18-351-	Office Stationery	38,274	57,746	82,484	51,971	30,513
22308-101-18-351-	Maintain - Office Equipment	18,518	10,000	0	10,000	(10,000)
22514-101-18-351-	Public Servants - Annual Leave Fares	225,300	123,491	123,491	123,491	0

22901-101-18-351-	Uniform & Protective Clothes	38,889	45,100	32,150	40,590	(8,440)
23011-101-18-351-	Capex - Office Equipment	35,150	104,000	212,360	100,000	112,360
23015-101-18-351-	Capex - Other Equipment	34,000	40,000	15,262	40,000	(24,738)
	Sub Total:	404,580	415,837	472,053	398,002	74,051
	Other Charges Sub Total:	404,580	415,837	472,053	398,002	74,051
	EXPENDITURE TOTAL	1,895,314	1,807,557	1,863,773	1,940,077	(76,304)

SIG RECURRENT ESTIMATES 2026

HEAD:18 MINISTRY OF LANDS, HOUSING & SURVEY

352 Provincial Town & Country Planning Board

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-18-352-	Salaries - Public Servants	629,410	522,688	522,688	431,566	91,122
21202-101-18-352-	Housing Allowance - Public Servants	3,274	27,642	27,642	94,190	(66,548)
21205-101-18-352-	Various Allowances - Public Servants	46,890	63,778	63,778	169,531	(105,753)
21301-101-18-352-	NPF-Employers contribution	49,713	50,868	50,868	44,374	6,494
21302-101-18-352-	Overtime	0	9,985	9,985	6,860	3,125
21402-101-18-352-	Gratuity Benefits	21,083	0	0	26,568	(26,568)
	Salaries Sub Total:	750,370	674,961	674,961	773,089	(98,128)
	Payroll Charges Sub Total:	750,370	674,961	674,961	773,089	(98,128)
	Other Charges					
22205-101-18-352-	Office Stationery	14,601	17,850	17,850	15,300	2,550
22401-101-18-352-	Conferences, Seminars and Workshop	9,555	9,555	0	6,782	(6,782)
22510-101-18-352-	Public Servants - Local Other costs	0	10,555	0	7,650	(7,650)
22514-101-18-352-	Public Servants - Annual Leave Fares	141,900	40,000	40,000	40,000	0
23011-101-18-352-	Capex - Office Equipment	21,734	25,075	107,210	30,000	77,210
	Sub Total:	187,790	103,035	165,060	99,732	65,329
	Other Charges Sub Total:	187,790	103,035	165,060	99,732	65,329
	EXPENDITURE TOTAL	938,160	777,996	840,021	872,821	(32,800)

SIG RECURRENT ESTIMATES 2026

HEAD:18 MINISTRY OF LANDS, HOUSING & SURVEY

353 Tribal Lands Recording Unit

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-18-353-	Salaries - Public Servants	212,129	218,641	218,641	218,641	0
21202-101-18-353-	Housing Allowance - Public Servants	0	93,000	93,000	96,000	(3,000)
21205-101-18-353-	Various Allowances - Public Servants	0	4,373	4,373	186,973	(182,600)
21301-101-18-353-	NPF-Employers contribution	16,556	17,054	17,054	28,387	(11,333)
21302-101-18-353-	Overtime	8,617	0	0	4,373	(4,373)
21402-101-18-353-	Gratuity Benefits	0	0	0	37,491	(37,491)
	Salaries Sub Total:	237,303	333,068	333,068	571,865	(238,797)
	Payroll Charges Sub Total:	237,303	333,068	333,068	571,865	(238,797)
	Other Charges					
22205-101-18-353-	Office Stationery	2,445	7,000	0	6,300	(6,300)
22514-101-18-353-	Public Servants - Annual Leave Fares	25,600	17,000	17,000	17,000	0
23011-101-18-353-	Capex - Office Equipment	0	0	86,446	0	86,446
	Sub Total:	28,045	24,000	103,446	23,300	80,146
	Other Charges Sub Total:	28,045	24,000	103,446	23,300	80,146
	EXPENDITURE TOTAL	265,348	357,068	436,514	595,165	(158,651)

SIG RECURRENT ESTIMATES 2026

HEAD:18 MINISTRY OF LANDS, HOUSING & SURVEY

354 Lands Administration Operations Group

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
11457-101-18-354-	Estate and Licence Fees	237,103	291,066	291,066	291,066	0
13130-101-18-354-	Rent	4,871,420	10,777,877	10,777,877	10,777,877	0
13132-101-18-354-	Premiums on Estates	6,039,824	5,061,639	5,061,639	5,061,639	0
13235-101-18-354-	Land Registration Fees	370,219	563,218	563,218	563,218	0
13239-101-18-354-	Land Survey Fees	304,465	318,760	318,760	318,760	0
13240-101-18-354-	Local Map and Chart Fees	19,958	33,070	33,070	33,070	0
13242-101-18-354-	Valuation Fees	177,628	236,189	236,189	236,189	0
13251-101-18-354-	Fees and Charges	493,108	373,930	373,930	373,930	0
	Sub Total:	12,513,725	17,655,749	17,655,749	17,655,749	0
	Income Sub Total:	12,513,725	17,655,749	17,655,749	17,655,749	0
	INCOME TOTAL:	12,513,725	17,655,749	17,655,749	17,655,749	0
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-18-354-	Salaries - Public Servants	1,533,658	1,860,434	1,860,434	2,080,390	(219,956)
21202-101-18-354-	Housing Allowance - Public Servants	54,957	280,103	280,103	186,828	93,275
21205-101-18-354-	Various Allowances - Public Servants	214,116	441,510	441,510	202,508	239,002
21209-101-18-354-	Sitting Allowances	0	0	0	14,000	(14,000)
21301-101-18-354-	NPF-Employers contribution	134,207	182,062	182,062	179,921	2,141
21302-101-18-354-	Overtime	4,581	32,828	32,828	39,721	(6,893)
21402-101-18-354-	Gratuity Benefits	7,922	92,982	92,982	28,308	64,674
	Salaries Sub Total:	1,949,441	2,889,919	2,889,919	2,731,676	158,243
	Payroll Charges Sub Total:	1,949,441	2,889,919	2,889,919	2,731,676	158,243
	Other Charges					

22205-101-18-354-	Office Stationery	37,030	41,500	41,500	54,000	(12,500)
22404-101-18-354-	Training - Other	0	17,500	17,500	15,750	1,750
22510-101-18-354-	Public Servants - Local Other costs	0	37,000	37,000	33,300	3,700
22514-101-18-354-	Public Servants - Annual Leave Fares	267,200	208,800	208,800	208,800	0
22801-101-18-354-	Refund of Previous Years Revenue	47,289	170,000	170,000	153,000	17,000
22903-101-18-354-	Meeting Expenses	41,651	63,123	63,123	56,811	6,312
23001-101-18-354-	Capex - Land	43,680	720,845	343,396	720,845	(377,449)
23008-101-18-354-	Capex - Canoes and Boats	0	44,450	0	65,000	(65,000)
23011-101-18-354-	Capex - Office Equipment	371,493	363,750	610,599	320,950	289,649
27006-101-18-354-	Land Rent	665,898	766,000	1,616,000	1,616,000	0
Sub Total:		1,474,242	2,432,968	3,107,918	3,244,456	(136,538)
Other Charges Sub Total:		1,474,242	2,432,968	3,107,918	3,244,456	(136,538)
EXPENDITURE TOTAL		3,423,683	5,322,887	5,997,837	5,976,132	21,705

SIG RECURRENT ESTIMATES 2026

HEAD:18 MINISTRY OF LANDS, HOUSING & SURVEY

355 Western Region Lands Centre

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-18-355-	Salaries - Public Servants	178,974	213,701	213,701	188,597	25,104
21202-101-18-355-	Housing Allowance - Public Servants	0	3,195	3,195	5,818	(2,623)
21205-101-18-355-	Various Allowances - Public Servants	44,255	4,274	4,274	3,772	502
21301-101-18-355-	NPF-Employers contribution	13,791	16,908	16,908	15,147	1,761
21302-101-18-355-	Overtime	647	4,274	4,274	3,772	502
	Salaries Sub Total:	237,666	242,352	242,352	217,106	25,246
	Payroll Charges Sub Total:	237,666	242,352	242,352	217,106	25,246
	Other Charges					
22205-101-18-355-	Office Stationery	0	5,000	5,000	4,500	500
22514-101-18-355-	Public Servants - Annual Leave Fares	32,400	12,000	12,000	12,000	0
23011-101-18-355-	Capex - Office Equipment	0	12,398	12,398	12,398	0
	Sub Total:	32,400	29,398	29,398	28,898	500
	Other Charges Sub Total:	32,400	29,398	29,398	28,898	500
	EXPENDITURE TOTAL	270,066	271,750	271,750	246,004	25,746

SIG RECURRENT ESTIMATES 2026

HEAD:18 MINISTRY OF LANDS, HOUSING & SURVEY

356 Northern Region Lands Centre

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-18-356-	Salaries - Public Servants	69,559	194,791	194,791	255,888	(61,097)
21202-101-18-356-	Housing Allowance - Public Servants	0	16,297	16,297	18,246	(1,949)
21205-101-18-356-	Various Allowances - Public Servants	0	3,896	3,896	5,118	(1,222)
21301-101-18-356-	NPF-Employers contribution	5,217	16,416	16,416	21,328	(4,912)
21302-101-18-356-	Overtime	0	0	0	5,118	(5,118)
	Salaries Sub Total:	74,776	231,400	231,400	305,698	(74,298)
	Payroll Charges Sub Total:	74,776	231,400	231,400	305,698	(74,298)
	Other Charges					
22205-101-18-356-	Office Stationery	0	5,000	5,000	4,500	500
	Sub Total:	0	5,000	5,000	4,500	500
	Other Charges Sub Total:	0	5,000	5,000	4,500	500
	EXPENDITURE TOTAL	74,776	236,400	236,400	310,198	(73,798)

SIG RECURRENT ESTIMATES 2026

HEAD:18 MINISTRY OF LANDS, HOUSING & SURVEY		357 Housing Development				
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-18-357-	Salaries - Public Servants	336,813	343,773	343,773	416,225	(72,452)
21202-101-18-357-	Housing Allowance - Public Servants	0	63,000	63,000	5,773	57,227
21205-101-18-357-	Various Allowances - Public Servants	22,849	131,941	131,941	8,324	123,617
21301-101-18-357-	NPF-Employers contribution	26,975	36,594	36,594	32,899	3,695
21302-101-18-357-	Overtime	0	5,470	5,470	8,324	(2,854)
	Salaries Sub Total:	386,636	580,778	580,778	471,545	109,233
	Payroll Charges Sub Total:	386,636	580,778	580,778	471,545	109,233
	Other Charges					
22205-101-18-357-	Office Stationery	35,380	35,500	35,500	31,950	3,550
22302-101-18-357-	Maintain - Residential Buildings	0	43,818	43,818	43,818	0
22404-101-18-357-	Training - Other	0	15,639	15,639	14,075	1,564
22514-101-18-357-	Public Servants - Annual Leave Fares	45,200	75,000	75,000	75,000	0
23011-101-18-357-	Capex - Office Equipment	20,717	67,900	67,900	67,900	0
	Sub Total:	101,297	237,857	237,857	232,743	5,114
	Other Charges Sub Total:	101,297	237,857	237,857	232,743	5,114
	EXPENDITURE TOTAL	487,933	818,635	818,635	704,288	114,347

**HEAD: 19 MINISTRY OF NATIONAL
PLANNING AND DEVELOPMENT
COORDINATION**

SIG RECURRENT ESTIMATES 2026

HEAD:19 MINISTRY OF NATIONAL PLANNING & DEVELOPMENT COORDINATION

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					
<u>MINISTRY SUMMARY</u>					
INCOME TOTAL	0	0	0	0	0
EXPENDITURE TOTAL	3,244,368	11,493,467	11,969,019	10,949,537	1,019,482
Payroll Charges	2,938,733	5,131,241	5,131,241	5,014,700	116,541
Salaries	2,938,733	5,131,241	5,131,241	5,014,700	116,541
Other Charges	305,636	6,362,226	6,837,778	5,934,837	902,941
NETT TOTAL	(3,244,368)	(11,493,467)	(11,969,019)	(10,949,537)	(1,019,482)

SIG RECURRENT ESTIMATES 2026

HEAD:19 MINISTRY OF NATIONAL PLANNING & DEVELOPMENT COORDINATION

001 Central Headquarters & Administration

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-19-001-	Salaries - Public Servants	941,239	766,118	766,118	760,660	5,458
21202-101-19-001-	Housing Allowance - Public Servants	188,003	332,938	332,938	299,794	33,144
21205-101-19-001-	Various Allowances - Public Servants	360,598	621,103	621,103	525,313	95,790
21209-101-19-001-	Sitting Allowances	0	0	0	6,400	(6,400)
21301-101-19-001-	NPF-Employers contribution	94,647	112,599	112,599	131,611	(19,012)
21302-101-19-001-	Overtime	3,103	45,780	45,780	47,551	(1,771)
21402-101-19-001-	Gratuity Benefits	35,389	74,981	74,981	101,742	(26,761)
	Salaries Sub Total:	1,622,978	1,953,519	1,953,519	1,873,071	80,448
	Payroll Charges Sub Total:	1,622,978	1,953,519	1,953,519	1,873,071	80,448
	Other Charges					
22103-101-19-001-	Bank fees	0	520	520	504	16
22109-101-19-001-	Printing, stationary & photocopying	0	0	91,000	45,000	46,000
22110-101-19-001-	Publicity & promotions	0	86,829	56,829	78,146	(21,317)
22111-101-19-001-	Recruitment Expenses	0	15,300	15,300	13,770	1,530
22112-101-19-001-	Subscriptions	0	4,000	4,000	5,400	(1,400)
22117-101-19-001-	Entertainment	0	54,398	138,398	75,958	62,440
22205-101-19-001-	Office Stationery	0	56,540	75,540	72,000	3,540
22211-101-19-001-	Fuel	0	36,241	36,241	32,617	3,624
22301-101-19-001-	Maintain - Non-Residential Buildings	0	93,040	14,040	35,000	(20,960)
22306-101-19-001-	Maintain - Motor Vehicles	0	38,887	38,887	52,647	(13,760)
22308-101-19-001-	Maintain - Office Equipment	0	69,979	113,979	30,258	83,721
22401-101-19-001-	Conferences, Seminars and Workshop	0	0	0	54,036	(54,036)

22404-101-19-001-	Training - Other	0	15,000	15,000	17,922	(2,922)
22504-101-19-001-	MP's and MPA's - Overseas Fares	0	186,256	186,256	186,256	0
22514-101-19-001-	Public Servants - Annual Leave Fares	126,800	269,536	269,536	269,536	0
22518-101-19-001-	Others - Overseas Fares	0	786,390	692,390	707,751	(15,361)
22653-101-19-001-	Postal Charges	0	1,090	1,090	1,090	0
22655-101-19-001-	Telephone and Faxes	0	66,000	52,000	66,000	(14,000)
22656-101-19-001-	Water	0	19,599	19,599	19,599	0
23011-101-19-001-	Capex - Office Equipment	0	33,760	98,760	33,760	65,000
23013-101-19-001-	Capex - Computer Software and Hardware	0	11,154	24,154	53,038	(28,884)
27001-101-19-001-	House Rent	0	1,500,544	1,416,544	1,385,104	31,440
22509-101-19-001-	Public Servants - Local Accommodation	0	2,163	2,163	0	2,163
22651-101-19-001-	Electricity	0	5,000	0	0	0
27004-101-19-001-	Office Rent	0	10,000	0	0	0
Sub Total:		126,800	3,362,226	3,362,226	3,235,392	126,834
Other Charges Sub Total:		126,800	3,362,226	3,362,226	3,235,392	126,834
EXPENDITURE TOTAL		1,749,778	5,315,745	5,315,745	5,108,463	207,282

SIG RECURRENT ESTIMATES 2026

HEAD:19 MINISTRY OF NATIONAL PLANNING & DEVELOPMENT COORDINATION

370 Program And Aid Management

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-19-370-	Salaries - Public Servants	0	493,318	493,318	562,932	(69,614)
21202-101-19-370-	Housing Allowance - Public Servants	0	105,000	105,000	106,327	(1,327)
21205-101-19-370-	Various Allowances - Public Servants	0	224,032	224,032	172,159	51,873
21301-101-19-370-	NPF-Employers contribution	0	58,319	58,319	55,523	2,796
21302-101-19-370-	Overtime	0	0	0	9,385	(9,385)
21402-101-19-370-	Gratuity Benefits	0	0	0	28,102	(28,102)
	Salaries Sub Total:	0	880,669	880,669	934,428	(53,759)
	Payroll Charges Sub Total:	0	880,669	880,669	934,428	(53,759)
	Other Charges					
22401-101-19-370-	Conferences, Seminars and Workshop	0	85,939	85,939	261,000	(175,061)
22513-101-19-370-	Public Servants - Overseas Other Costs	0	0	0	81,000	(81,000)
23013-101-19-370-	Capex - Computer Software and Hardware	0	45,118	45,118	50,000	(4,882)
22105-101-19-370-	Consultancy Fees	0	322,270	782,143	0	782,143
22109-101-19-370-	Printing, stationery & photocopying	0	11,172	38,273	0	38,273
22205-101-19-370-	Office Stationery	0	4,297	0	0	0
22308-101-19-370-	Maintain - Office Equipment	0	4,297	0	0	0
22404-101-19-370-	Training - Other	0	10,742	7,914	0	7,914
23011-101-19-370-	Capex - Office Equipment	0	8,164	8,164	0	8,164
	Sub Total:	0	491,999	967,551	392,000	575,551
	Other Charges Sub Total:	0	491,999	967,551	392,000	575,551
	EXPENDITURE TOTAL	0	1,372,668	1,848,220	1,326,428	521,792

SIG RECURRENT ESTIMATES 2026

HEAD:19 MINISTRY OF NATIONAL PLANNING & DEVELOPMENT COORDINATION

371 Economic Sector

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-19-371-	Salaries - Public Servants	310,608	398,563	398,563	394,064	4,499
21202-101-19-371-	Housing Allowance - Public Servants	13,212	58,135	58,135	101,544	(43,409)
21205-101-19-371-	Various Allowances - Public Servants	8,691	97,120	97,120	168,781	(71,661)
21301-101-19-371-	NPF-Employer's contribution	24,485	41,964	41,964	42,000	(36)
21302-101-19-371-	Overtime	1,015	0	0	6,110	(6,110)
21402-101-19-371-	Gratuity Benefits	0	0	0	26,568	(26,568)
	Salaries Sub Total:	358,010	595,782	595,782	739,067	(143,285)
	Payroll Charges Sub Total:	358,010	595,782	595,782	739,067	(143,285)
	Other Charges					
22105-101-19-371-	Consultancy Fees	0	64,454	0	45,000	(45,000)
22109-101-19-371-	Printing, stationary & photocopying	0	31,712	51,712	62,370	(10,658)
22110-101-19-371-	Publicity & promotions	0	0	0	36,000	(36,000)
22205-101-19-371-	Office Stationery	0	10,742	2,742	4,500	(1,758)
22211-101-19-371-	Fuel	0	0	0	10,800	(10,800)
22252-101-19-371-	Plant & Vehicles Hire	0	0	0	24,300	(24,300)
22254-101-19-371-	OBM & Canoe Hire	0	0	0	20,250	(20,250)
22401-101-19-371-	Conferences, Seminars and Workshop	0	20,000	62,371	189,900	(127,529)
22404-101-19-371-	Training - Other	0	8,594	4,594	18,000	(13,406)
22508-101-19-371-	Public Servants - Local Fares	0	0	0	43,200	(43,200)
22509-101-19-371-	Public Servants - Local Accommodation	0	0	0	27,000	(27,000)
22510-101-19-371-	Public Servants - Local Other costs	0	54,699	54,699	18,900	35,799
23013-101-19-371-	Capex - Computer Software and Hardware	0	45,000	63,380	25,000	38,380

22308-101-19-371-	Maintain - Office Equipment	0	4,297	4,297	0	4,297
23011-101-19-371-	Capex - Office Equipment	0	4,297	0	0	0
	Sub Total:	0	243,795	243,795	525,220	(281,425)
	Other Charges Sub Total:	0	243,795	243,795	525,220	(281,425)
	EXPENDITURE TOTAL	358,010	839,577	839,577	1,264,287	(424,710)

SIG RECURRENT ESTIMATES 2026

HEAD:19 MINISTRY OF NATIONAL PLANNING & DEVELOPMENT COORDINATION						372 Social Sector
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-19-372-	Salaries - Public Servants	519,091	221,976	221,976	391,809	(169,833)
21202-101-19-372-	Housing Allowance - Public Servants	6,504	68,773	68,773	95,546	(26,773)
21205-101-19-372-	Various Allowances - Public Servants	7,658	129,423	129,423	168,736	(39,313)
21301-101-19-372-	NPF-Employer's contribution	39,881	27,633	27,633	41,373	(13,740)
21302-101-19-372-	Overtime	450	0	0	6,052	(6,052)
21402-101-19-372-	Gratuity Benefits	0	0	0	26,761	(26,761)
	Salaries Sub Total:	573,585	447,805	447,805	730,277	(282,472)
	Payroll Charges Sub Total:	573,585	447,805	447,805	730,277	(282,472)
	Other Charges					
22105-101-19-372-	Consultancy Fees	0	42,970	42,970	162,000	(119,030)
22109-101-19-372-	Printing, stationary & photocopying	0	32,657	32,657	45,000	(12,343)
22401-101-19-372-	Conferences, Seminars and Workshop	0	85,939	85,939	113,400	(27,461)
22508-101-19-372-	Public Servants - Local Fares	0	0	0	92,745	(92,745)
22509-101-19-372-	Public Servants - Local Accommodation	0	0	0	63,000	(63,000)
22510-101-19-372-	Public Servants - Local Other costs	0	0	0	63,000	(63,000)
23013-101-19-372-	Capex - Computer Software and Hardware	0	15,898	15,898	0	15,898
	Sub Total:	0	177,464	177,464	539,145	(361,681)
	Other Charges Sub Total:	0	177,464	177,464	539,145	(361,681)
	EXPENDITURE TOTAL	573,585	625,269	625,269	1,269,422	(644,153)

SIG RECURRENT ESTIMATES 2026

HEAD:19 MINISTRY OF NATIONAL PLANNING & DEVELOPMENT COORDINATION

373 National Planning

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-19-373-	Salaries - Public Servants	351,873	419,303	419,303	361,367	57,936
21205-101-19-373-	Various Allowances - Public Servants	(550)	133,393	133,393	7,227	126,166
21301-101-19-373-	NPF-Employers contribution	26,844	50,407	50,407	28,187	22,220
21302-101-19-373-	Overtime	623	0	0	7,227	(7,227)
21202-101-19-373-	Housing Allowance - Public Servants	5,370	74,546	74,546	0	74,546
	Salaries Sub Total:	384,160	677,649	677,649	404,008	273,641
	Payroll Charges Sub Total:	384,160	677,649	677,649	404,008	273,641
	Other Charges					
22105-101-19-373-	Consultancy Fees	0	64,454	64,454	108,000	(43,546)
22109-101-19-373-	Printing, stationary & photocopying	33,928	81,331	240,898	60,000	180,898
22211-101-19-373-	Fuel	0	0	0	2,700	(2,700)
22254-101-19-373-	OBM & Canoe Hire	0	0	0	2,700	(2,700)
22401-101-19-373-	Conferences, Seminars and Workshop	106,498	165,950	165,950	180,000	(14,050)
22508-101-19-373-	Public Servants - Local Fares	0	73,811	0	90,000	(90,000)
22509-101-19-373-	Public Servants - Local Accommodation	0	64,454	0	60,000	(63,000)
22510-101-19-373-	Public Servants - Local Other costs	0	100,000	50,000	20,700	29,300
22205-101-19-373-	Office Stationery	4,600	5,000	5,000	0	5,000
23013-101-19-373-	Capex - Computer Software and Hardware	33,810	45,000	73,698	15,000	58,698
	Sub Total:	178,836	600,000	600,000	539,100	60,900
	Other Charges Sub Total:	178,836	600,000	600,000	539,100	60,900
	EXPENDITURE TOTAL	562,996	1,277,649	1,277,649	943,108	334,541

SIG RECURRENT ESTIMATES 2026

HEAD:19 MINISTRY OF NATIONAL PLANNING & DEVELOPMENT COORDINATION

374 Programme Quality Division

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-19-374-	Salaries - Public Servants	0	338,560	338,560	277,653	60,907
21202-101-19-374-	Housing Allowance - Public Servants	0	68,773	68,773	21,798	46,975
21205-101-19-374-	Various Allowances - Public Servants	0	131,745	131,745	5,553	126,192
21301-101-19-374-	NPF-Employer's contribution	0	36,739	36,739	23,292	13,447
21302-101-19-374-	Overtime	0	0	0	5,553	(5,553)
	Salaries Sub Total:	0	575,817	575,817	333,849	241,968
	Payroll Charges Sub Total:	0	575,817	575,817	333,849	241,968
	Other Charges					
22105-101-19-374-	Consultancy Fees	0	64,454	64,454	40,500	23,954
22109-101-19-374-	Printing, stationary & photocopying	0	27,629	27,629	101,250	(73,621)
22211-101-19-374-	Fuel	0	0	0	56,700	(56,700)
22252-101-19-374-	Plant & Vehicles Hire	0	0	0	36,450	(36,450)
22254-101-19-374-	OBM & Canoe Hire	0	0	0	60,750	(60,750)
22401-101-19-374-	Conferences, Seminars and Workshop	0	228,474	228,474	261,000	(32,526)
22508-101-19-374-	Public Servants - Local Fares	0	264,466	264,466	97,200	167,266
22509-101-19-374-	Public Servants - Local Accommodation	0	543,567	543,567	13,680	529,887
22510-101-19-374-	Public Servants - Local Other costs	0	308,737	308,737	36,450	272,287
22205-101-19-374-	Office Stationery	0	6,445	6,445	0	6,445
22308-101-19-374-	Maintain - Office Equipment	0	4,297	4,297	0	4,297
22404-101-19-374-	Training - Other	0	4,297	4,297	0	4,297
23011-101-19-374-	Capex - Office Equipment	0	30,079	30,079	0	30,079
23013-101-19-374-	Capex - Computer Software and Hardware	0	4,297	4,297	0	4,297

Sub Total:	0	1,486,742	1,486,742	703,980	782,762
Other Charges Sub Total:	0	1,486,742	1,486,742	703,980	782,762
EXPENDITURE TOTAL	0	2,062,559	2,062,559	1,037,829	1,024,730

HEAD: 20 MINISTRY OF CULTURE AND TOURISM

SIG RECURRENT ESTIMATES 2026

HEAD:20 MINISTRY OF CULTURE AND TOURISM

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
		ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE						
<u>MINISTRY SUMMARY</u>						
	INCOME TOTAL	246,860	624,781	624,781	460,700	164,081
	EXPENDITURE TOTAL	20,607,093	28,393,554	28,393,554	29,630,566	(1,237,012)
	Payroll Charges	3,104,606	6,348,678	6,348,678	8,112,855	(1,764,177)
	Salaries	3,104,606	6,348,678	6,348,678	8,112,855	(1,764,177)
	Other Charges	17,502,487	22,044,876	22,044,876	21,517,711	527,165
	NETT TOTAL	(20,360,233)	(27,768,773)	(27,768,773)	(29,169,866)	1,401,093

SIG RECURRENT ESTIMATES 2026

HEAD:20 MINISTRY OF CULTURE AND TOURISM

001 Central Headquarters & Administration

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-20-001-	Salaries - Public Servants	545,138	997,379	997,379	1,519,999	(522,620)
21202-101-20-001-	Housing Allowance - Public Servants	112,543	388,635	388,635	375,880	12,755
21205-101-20-001-	Various Allowances - Public Servants	220,835	738,437	738,437	521,750	216,687
21301-101-20-001-	NPF-Employers contribution	57,768	137,888	137,888	158,613	(20,725)
21302-101-20-001-	Overtime	4,716	56,195	56,195	74,088	(17,893)
21402-101-20-001-	Gratuity Benefits	35,869	74,981	74,981	96,631	(21,650)
21403-101-20-001-	Long Service Benefits	0	0	0	201,630	(201,630)
	Salaries Sub Total:	976,869	2,393,515	2,393,515	2,948,591	(555,076)
	Payroll Charges Sub Total:	976,869	2,393,515	2,393,515	2,948,591	(555,076)
	Other Charges					
22101-101-20-001-	Advertising	34,150	90,000	90,000	81,000	9,000
22109-101-20-001-	Printing, stationary & photocopying	21,800	196,000	196,000	324,000	(128,000)
22113-101-20-001-	Minor Office Expenses	0	0	0	45,000	(45,000)
22117-101-20-001-	Entertainment	112,402	170,000	170,000	54,000	116,000
22205-101-20-001-	Office Stationery	50,090	78,722	78,722	40,500	38,222
22211-101-20-001-	Fuel	178,000	216,000	216,000	162,000	54,000
22306-101-20-001-	Maintain - Motor Vehicles	49,115	78,396	78,396	55,000	23,396
22404-101-20-001-	Training - Other	21,701	50,000	50,000	45,000	5,000
22503-101-20-001-	MP's and MPA's - Local Other Costs	0	0	0	150,000	(150,000)
22506-101-20-001-	MP's and MPA's - Overseas Other Costs	0	0	0	150,000	(150,000)
22510-101-20-001-	Public Servants - Local Other costs	0	0	0	125,280	(125,280)
22513-101-20-001-	Public Servants - Overseas Other Costs	29,482	35,982	35,982	270,000	(234,018)

22514-101-20-001-	Public Servants - Annual Leave Fares	68,800	117,300	117,300	117,000	300
22651-101-20-001-	Electricity	695,707	689,361	689,361	600,000	89,361
22655-101-20-001-	Telephone and Faxes	42,789	672,000	672,000	300,000	372,000
23011-101-20-001-	Capex - Office Equipment	59,120	100,000	100,000	100,000	0
23013-101-20-001-	Capex - Computer Software and Hardware	43,685	85,000	85,000	85,000	0
27001-101-20-001-	House Rent	1,300,080	2,156,250	2,156,250	2,156,250	0
27004-101-20-001-	Office Rent	1,189,650	1,297,800	1,297,800	1,297,800	0
27005-101-20-001-	Security	1,200,000	899,750	899,750	879,750	20,000
22511-101-20-001-	Public Servants - Overseas Fares	140,921	144,501	144,501	0	144,501
22512-101-20-001-	Public Servants - Overseas Accommodation	30,935	60,036	60,036	0	60,036
22520-101-20-001-	Others - Overseas Other Costs	57,570	35,902	35,902	0	35,902
Sub Total:		5,325,997	7,173,000	7,173,000	7,037,580	135,420
Other Charges Sub Total:		5,325,997	7,173,000	7,173,000	7,037,580	135,420
EXPENDITURE TOTAL		6,302,866	9,566,515	9,566,515	9,986,171	(419,656)

SIG RECURRENT ESTIMATES 2026

HEAD:20 MINISTRY OF CULTURE AND TOURISM

		380 Tourism - National Archives				
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13251-101-20-380-	Fees and Charges	9,510	7,787	7,787	7,800	(13)
	Sub Total:	9,510	7,787	7,787	7,800	(13)
	Income Sub Total:	9,510	7,787	7,787	7,800	(13)
	INCOME TOTAL:	9,510	7,787	7,787	7,800	(13)
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-20-380-	Salaries - Public Servants	400,023	460,036	460,036	468,268	(8,232)
21202-101-20-380-	Housing Allowance - Public Servants	14,081	65,292	65,292	27,505	37,787
21205-101-20-380-	Various Allowances - Public Servants	20,309	106,530	106,530	13,265	93,265
21301-101-20-380-	NPF-Employers contribution	32,588	48,486	48,486	38,880	9,606
21302-101-20-380-	Overtime	94	0	0	9,365	(9,365)
	Salaries Sub Total:	467,095	680,344	680,344	557,283	123,061
	Payroll Charges Sub Total:	467,095	680,344	680,344	557,283	123,061
	Other Charges					
22109-101-20-380-	Printing, stationary & photocopying	0	0	0	45,000	(45,000)
22110-101-20-380-	Publicity & promotions	0	60,000	17,540	45,000	(27,460)
22112-101-20-380-	Subscriptions	3,343	3,700	3,700	3,330	370
22203-101-20-380-	General Stores & Spares	0	0	0	45,000	(45,000)
22301-101-20-380-	Maintain - Non-Residential Buildings	0	145,000	145,000	50,000	95,000
22308-101-20-380-	Maintain - Office Equipment	0	30,000	30,000	14,000	16,000
22401-101-20-380-	Conferences, Seminars and Workshop	0	45,000	45,000	31,500	13,500
22514-101-20-380-	Public Servants - Annual Leave Fares	99,610	105,000	105,000	105,000	0
22651-101-20-380-	Electricity	208,368	338,705	338,705	338,705	0

22656-101-20-380-	Water	20,571	70,637	70,637	70,637	0
23011-101-20-380-	Capex - Office Equipment	0	0	0	150,000	(150,000)
23013-101-20-380-	Capex - Computer Software and Hardware	0	106,500	106,500	23,000	83,500
22205-101-20-380-	Office Stationery	25,553	35,500	77,960	0	77,960
	Sub Total:	357,445	940,042	940,042	921,172	18,870
	Other Charges Sub Total:	357,445	940,042	940,042	921,172	18,870
	EXPENDITURE TOTAL	824,540	1,620,386	1,620,386	1,478,455	141,931

SIG RECURRENT ESTIMATES 2026

HEAD:20 MINISTRY OF CULTURE AND TOURISM

381 Tourism - National Museum

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13251-101-20-381-	Fees and Charges	15,500	48,671	48,671	50,000	(1,329)
	Sub Total:	15,500	48,671	48,671	50,000	(1,329)
	Income Sub Total:	15,500	48,671	48,671	50,000	(1,329)
	INCOME TOTAL:	15,500	48,671	48,671	50,000	(1,329)
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-20-381-	Salaries - Public Servants	428,100	562,735	562,735	758,948	(196,213)
21202-101-20-381-	Housing Allowance - Public Servants	9,624	93,244	93,244	33,258	59,986
21205-101-20-381-	Various Allowances - Public Servants	26,513	145,481	145,481	20,379	125,102
21301-101-20-381-	NPF-Employer's contribution	34,818	56,600	56,600	62,082	(5,482)
21302-101-20-381-	Overtime	0	0	0	15,179	(15,179)
	Salaries Sub Total:	499,055	858,060	858,060	889,846	(31,786)
	Payroll Charges Sub Total:	499,055	858,060	858,060	889,846	(31,786)
	Other Charges					
22110-101-20-381-	Publicity & promotions	0	108,640	108,640	99,171	9,469
22203-101-20-381-	General Stores & Spares	0	0	0	13,500	(13,500)
22205-101-20-381-	Office Stationery	31,033	75,000	75,000	67,500	7,500
22301-101-20-381-	Maintain - Non-Residential Buildings	74,388	350,000	250,455	350,000	(99,545)
22308-101-20-381-	Maintain - Office Equipment	0	17,000	17,000	17,000	0
22401-101-20-381-	Conferences, Seminars and Workshop	0	0	0	54,000	(54,000)
22514-101-20-381-	Public Servants - Annual Leave Fares	87,400	100,000	100,000	100,000	0
22517-101-20-381-	Others - Local Other Costs	0	63,050	9,512	36,000	(26,488)
22651-101-20-381-	Electricity	497,363	537,514	537,514	537,514	0

22656-101-20-381-	Water	106,074	120,000	120,000	120,000	0
23011-101-20-381-	Capex - Office Equipment	900	20,000	20,000	20,000	0
23013-101-20-381-	Capex - Computer Software and Hardware	0	106,500	160,038	50,000	110,038
23014-101-20-381-	Capex - Specialised Equipment	0	20,000	20,000	20,000	0
22105-101-20-381-	Consultancy Fees	0	0	99,545	0	99,545
	Sub Total:	797,159	1,517,704	1,517,704	1,484,685	33,019
	Other Charges Sub Total:	797,159	1,517,704	1,517,704	1,484,685	33,019
	EXPENDITURE TOTAL	1,296,213	2,375,764	2,375,764	2,374,531	1,233

SIG RECURRENT ESTIMATES 2026

HEAD:20 MINISTRY OF CULTURE AND TOURISM

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	382 Tourism DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-20-382-	Salaries - Public Servants	554,105	964,850	964,850	1,543,629	(578,779)
21202-101-20-382-	Housing Allowance - Public Servants	4,591	76,983	76,983	183,042	(106,059)
21205-101-20-382-	Various Allowances - Public Servants	88,393	76,297	76,297	195,123	(118,826)
21209-101-20-382-	Sitting Allowances	0	0	0	6,000	(6,000)
21301-101-20-382-	NPF-Employer's contribution	47,969	89,289	89,289	138,028	(48,739)
21302-101-20-382-	Overtime	0	0	0	28,829	(28,829)
21402-101-20-382-	Gratuity Benefits	0	0	0	30,651	(30,651)
	Salaries Sub Total:	695,058	1,207,419	1,207,419	2,125,302	(917,883)
	Payroll Charges Sub Total:	695,058	1,207,419	1,207,419	2,125,302	(917,883)
	Other Charges					
22105-101-20-382-	Consultancy Fees	0	210,000	210,000	90,000	120,000
22110-101-20-382-	Publicity & promotions	170,000	73,720	73,720	66,348	7,372
22112-101-20-382-	Subscriptions	195,676	225,000	225,000	202,500	22,500
22205-101-20-382-	Office Stationery	69,408	80,000	80,000	54,000	26,000
22301-101-20-382-	Maintain - Non-Residential Buildings	18,524	109,421	109,421	109,421	0
22308-101-20-382-	Maintain - Office Equipment	0	0	0	17,000	(17,000)
22401-101-20-382-	Conferences, Seminars and Workshop	28,132	190,000	190,000	171,000	19,000
22403-101-20-382-	Training - Materials	0	0	0	54,144	(54,144)
22404-101-20-382-	Training - Other	77,738	190,000	190,000	265,500	(75,500)
22514-101-20-382-	Public Servants - Annual Leave Fares	96,700	96,501	96,501	96,501	0
22517-101-20-382-	Others - Local Other Costs	185,094	200,000	200,000	162,000	38,000
22810-101-20-382-	Monitoring & Evaluation	0	0	0	90,000	(90,000)

23011-101-20-382-	Capex - Office Equipment	0	30,030	30,030	80,030	(50,000)
23013-101-20-382-	Capex - Computer Software and Hardware	33,000	45,000	45,000	84,080	(39,080)
25008-101-20-382-	Subventions to SIVB	5,000,000	5,000,000	5,000,000	5,000,000	0
25009-101-20-382-	Subventions and Grant	930,000	2,461,080	2,461,080	2,300,000	161,080
27005-101-20-382-	Security	0	420,000	420,000	420,000	0
23015-101-20-382-	Capex - Other Equipment	0	60,581	60,581	0	60,581
Sub Total:		6,804,271	9,391,333	9,391,333	9,262,524	128,809
Other Charges Sub Total:		6,804,271	9,391,333	9,391,333	9,262,524	128,809
EXPENDITURE TOTAL		7,499,329	10,598,752	10,598,752	11,387,826	(789,074)

SIG RECURRENT ESTIMATES 2026

HEAD:20 MINISTRY OF CULTURE AND TOURISM

383 Culture

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13233-101-20-383-	Tender Documents	4,450	1,067	1,067	2,900	(1,833)
13251-101-20-383-	Fees and Charges	64,400	88,009	88,009	250,000	(161,991)
	Sub Total:	68,850	89,076	89,076	252,900	(163,824)
	Income Sub Total:	68,850	89,076	89,076	252,900	(163,824)
	INCOME TOTAL:	68,850	89,076	89,076	252,900	(163,824)
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-20-383-	Salaries - Public Servants	268,001	539,906	539,906	796,764	(256,858)
21202-101-20-383-	Housing Allowance - Public Servants	8,348	114,569	114,569	146,502	(31,933)
21205-101-20-383-	Various Allowances - Public Servants	31,664	144,139	144,139	180,185	(36,046)
21301-101-20-383-	NPF-Employers contribution	23,101	56,187	56,187	77,032	(20,845)
21302-101-20-383-	Overtime	0	0	0	13,892	(13,892)
21402-101-20-383-	Gratuity Benefits	0	0	0	30,651	(30,651)
	Salaries Sub Total:	331,114	854,801	854,801	1,245,026	(390,225)
	Payroll Charges Sub Total:	331,114	854,801	854,801	1,245,026	(390,225)
	Other Charges					
22105-101-20-383-	Consultancy Fees	0	85,000	85,000	72,000	13,000
22110-101-20-383-	Publicity & promotions	0	390,000	390,000	351,000	39,000
22118-101-20-383-	Gifts and Presents	49,810	48,500	48,500	43,650	4,850
22205-101-20-383-	Office Stationery	79,983	87,640	87,640	78,876	8,764
22206-101-20-383-	Rations	0	130,000	130,000	117,000	13,000
22251-101-20-383-	Equipment Hire	0	84,000	84,000	75,600	8,400
22252-101-20-383-	Plant & Vehicles Hire	0	120,000	120,000	108,000	12,000

22308-101-20-383-	Maintain - Office Equipment	0	42,500	2,924	88,526	(85,602)
22401-101-20-383-	Conferences, Seminars and Workshop	0	75,438	75,438	67,894	7,544
22514-101-20-383-	Public Servants - Annual Leave Fares	55,000	85,400	85,400	85,400	0
22517-101-20-383-	Others - Local Other Costs	0	160,086	160,086	144,077	16,009
22520-101-20-383-	Others - Overseas Other Costs	3,411,007	88,386	88,386	153,279	(64,893)
22901-101-20-383-	Uniform & Protective Clothes	24,790	88,000	88,000	7,200	80,800
23011-101-20-383-	Capex - Office Equipment	0	0	0	58,000	(58,000)
23013-101-20-383-	Capex - Computer Software and Hardware	0	0	0	70,000	(70,000)
22255-101-20-383-	Venue Hire	0	75,000	75,000	0	75,000
22301-101-20-383-	Maintain - Non-Residential Buildings	44,643	48,950	88,526	0	88,526
22516-101-20-383-	Others - Local Accommodation	0	50,000	50,000	0	50,000
Sub Total:		3,665,233	1,658,900	1,658,900	1,520,503	138,397
Other Charges Sub Total:		3,665,233	1,658,900	1,658,900	1,520,503	138,397
EXPENDITURE TOTAL		3,996,347	2,513,701	2,513,701	2,765,529	(251,828)

SIG RECURRENT ESTIMATES 2026

HEAD:20 MINISTRY OF CULTURE AND TOURISM

384 National Arts Gallery

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
		ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13251-101-20-384-	Fees and Charges	153,000	479,247	479,247	150,000	329,247
	Sub Total:	153,000	479,247	479,247	150,000	329,247
	Income Sub Total:	153,000	479,247	479,247	150,000	329,247
	INCOME TOTAL:	153,000	479,247	479,247	150,000	329,247
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-20-384-	Salaries - Public Servants	100,636	223,843	223,843	281,166	(57,323)
21202-101-20-384-	Housing Allowance - Public Servants	6,210	38,046	38,046	24,999	13,047
21205-101-20-384-	Various Allowances - Public Servants	19,820	61,477	61,477	10,823	50,654
21301-101-20-384-	NPF-Employers contribution	8,750	31,173	31,173	24,196	6,977
21302-101-20-384-	Overtime	0	0	0	5,623	(5,623)
	Salaries Sub Total:	135,415	354,539	354,539	346,807	7,732
	Payroll Charges Sub Total:	135,415	354,539	354,539	346,807	7,732
	Other Charges					
22105-101-20-384-	Consultancy Fees	0	375,000	375,000	337,500	37,500
22110-101-20-384-	Publicity & promotions	67,000	130,000	130,000	80,100	49,900
22113-101-20-384-	Minor Office Expenses	0	0	0	9,000	(9,000)
22203-101-20-384-	General Stores & Spares	0	0	0	9,000	(9,000)
22205-101-20-384-	Office Stationery	15,927	22,500	22,500	20,250	2,250
22301-101-20-384-	Maintain - Non-Residential Buildings	249,994	310,197	310,197	310,197	0
22401-101-20-384-	Conferences, Seminars and Workshop	0	80,000	80,000	81,000	(1,000)
22517-101-20-384-	Others - Local Other Costs	0	30,000	30,000	72,000	(42,000)
22651-101-20-384-	Electricity	163,526	200,000	200,000	272,200	(72,200)

22656-101-20-384-	Water	35,834	40,000	40,000	20,000	20,000
23011-101-20-384-	Capex - Office Equipment	0	5,000	5,000	30,000	(25,000)
23013-101-20-384-	Capex - Computer Software and Hardware	0	0	0	50,000	(50,000)
22404-101-20-384-	Training - Other	0	30,000	30,000	0	30,000
22514-101-20-384-	Public Servants - Annual Leave Fares	20,100	41,200	41,200	0	41,200
22516-101-20-384-	Others - Local Accommodation	0	50,000	50,000	0	50,000
22520-101-20-384-	Others - Overseas Other Costs	0	50,000	50,000	0	50,000
Sub Total:		552,381	1,363,897	1,363,897	1,291,247	72,650
Other Charges Sub Total:		552,381	1,363,897	1,363,897	1,291,247	72,650
EXPENDITURE TOTAL		687,797	1,718,436	1,718,436	1,638,054	80,382

**HEAD: 21 MINISTRY OF COMMERCE, INDUSTRY, LABOUR
AND IMMIGRATION**

SIG RECURRENT ESTIMATES 2026

HEAD:21 MINISTRY OF COMMERCE, INDUSTRY, LABOUR & IMMIGRATION

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					
<u>MINISTRY SUMMARY</u>					
INCOME TOTAL	45,572,190	95,600,091	95,600,091	85,439,782	10,160,309
EXPENDITURE TOTAL	49,044,925	66,826,246	66,826,246	75,837,166	(9,010,920)
Payroll Charges	14,084,146	16,983,910	16,983,910	19,371,408	(2,387,498)
Salaries	14,084,146	16,983,910	16,983,910	19,371,408	(2,387,498)
Other Charges	34,960,780	49,842,336	49,842,336	56,465,758	(6,623,422)
NETT TOTAL	(3,472,735)	28,773,845	28,773,845	9,602,616	19,171,229

SIG RECURRENT ESTIMATES 2026

HEAD:21 MINISTRY OF COMMERCE, INDUSTRY, LABOUR & IMMIGRATION

001 Central Headquarters & Administration

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13233-101-21-001-	Tender Documents	1,100	21,335	21,335	15,000	6,335
	Sub Total:	1,100	21,335	21,335	15,000	6,335
	Income Sub Total:	1,100	21,335	21,335	15,000	6,335
	INCOME TOTAL:	1,100	21,335	21,335	15,000	6,335
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-21-001-	Salaries - Public Servants	1,211,639	1,556,202	1,556,202	1,586,617	(30,415)
21202-101-21-001-	Housing Allowance - Public Servants	179,225	382,784	382,784	433,541	(50,757)
21205-101-21-001-	Various Allowances - Public Servants	373,212	745,736	345,736	714,132	(368,396)
21209-101-21-001-	Sitting Allowances	0	0	0	7,200	(7,200)
21301-101-21-001-	NPF-Employer's contribution	144,686	177,064	177,064	175,221	1,843
21302-101-21-001-	Overtime	403,706	23,108	23,108	23,075	33
21303-101-21-001-	Staff Welfare	12,800	17,002	17,002	17,002	0
21304-101-21-001-	Workers Compensation	8,064	159,990	159,990	159,990	0
21402-101-21-001-	Gratuity Benefits	46,459	74,981	74,981	129,857	(54,876)
21403-101-21-001-	Long Service Benefits	162,066	226,570	226,570	582,252	(355,682)
	Salaries Sub Total:	2,541,859	3,363,437	2,963,437	3,828,887	(865,450)
	Payroll Charges Sub Total:	2,541,859	3,363,437	2,963,437	3,828,887	(865,450)
	Other Charges					
22101-101-21-001-	Advertising	0	0	0	50,000	(50,000)
22109-101-21-001-	Printing, stationary & photocopying	53,093	52,900	349,900	283,410	66,490
22112-101-21-001-	Subscriptions	1,025,449	681,441	372,441	433,297	(60,856)

22117-101-21-001-	Entertainment	485	3,017,000	17,000	15,300	1,700
22203-101-21-001-	General Stores & Spares	608,614	358,900	258,900	233,010	25,890
22205-101-21-001-	Office Stationery	75,419	223,100	242,100	196,290	45,810
22211-101-21-001-	Fuel	265,320	265,371	315,371	238,834	76,537
22301-101-21-001-	Maintain - Non-Residential Buildings	549,019	242,847	515,847	362,847	153,000
22302-101-21-001-	Maintain - Residential Buildings	45,286	194,524	114,524	114,524	0
22306-101-21-001-	Maintain - Motor Vehicles	118,269	100,500	125,300	100,500	24,800
22308-101-21-001-	Maintain - Office Equipment	13,520	61,112	61,112	61,112	0
22310-101-21-001-	Maintain - Computer Equipment	0	5,000	5,000	5,000	0
22311-101-21-001-	Maintain - Other Equipment	323,761	368,600	368,600	368,600	0
22401-101-21-001-	Conferences, Seminars and Workshop	16,427	28,027	28,027	25,224	2,803
22404-101-21-001-	Training - Other	16,096	28,218	18,218	16,396	1,822
22508-101-21-001-	Public Servants - Local Fares	15,060	35,561	35,561	32,005	3,556
22514-101-21-001-	Public Servants - Annual Leave Fares	181,600	191,368	191,368	191,368	0
22651-101-21-001-	Electricity	1,560,313	1,888,205	1,888,205	1,888,205	0
22654-101-21-001-	Internet, Radio and Satellite	5,125	10,000	10,000	10,000	0
22655-101-21-001-	Telephone and Faxes	959,896	1,578,394	1,450,594	1,553,523	(102,929)
22656-101-21-001-	Water	174,714	254,480	254,480	254,480	0
22903-101-21-001-	Meeting Expenses	0	0	0	250,000	(250,000)
23011-101-21-001-	Capex - Office Equipment	116,590	97,000	97,000	97,000	0
23013-101-21-001-	Capex - Computer Software and Hardware	136,688	101,850	114,850	114,850	0
27001-101-21-001-	House Rent	4,411,950	5,509,180	5,509,180	5,509,180	0
27004-101-21-001-	Office Rent	1,647,117	1,812,600	1,812,600	1,812,600	0
27005-101-21-001-	Security	367,500	441,626	441,626	441,626	0
Sub Total:		12,687,311	17,547,804	14,597,804	14,659,181	(61,377)
Other Charges Sub Total:		12,687,311	17,547,804	14,597,804	14,659,181	(61,377)
EXPENDITURE TOTAL		15,229,169	20,911,241	17,561,241	18,488,068	(926,827)

SIG RECURRENT ESTIMATES 2026

HEAD:21 MINISTRY OF COMMERCE, INDUSTRY, LABOUR & IMMIGRATION

183 Solomon Islands Special Economic Zone Authority (SISEZA)

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-21-183-	Salaries - Public Servants	0	0	0	484,310	(484,310)
21202-101-21-183-	Housing Allowance - Public Servants	0	0	0	48,431	(48,431)
21205-101-21-183-	Various Allowances - Public Servants	0	0	0	9,686	(9,686)
21301-101-21-183-	NPF-Employer's contribution	0	0	0	49,581	(49,581)
21302-101-21-183-	Overtime	0	0	0	9,686	(9,686)
	Salaries Sub Total:	0	0	0	601,694	(601,694)
	Payroll Charges Sub Total:	0	0	0	601,694	(601,694)
	Other Charges					
22109-101-21-183-	Printing, stationary & photocopying	0	0	0	50,000	(50,000)
22110-101-21-183-	Publicity & promotions	0	0	0	50,000	(50,000)
22112-101-21-183-	Subscriptions	0	0	0	61,000	(61,000)
22205-101-21-183-	Office Stationery	0	0	0	15,000	(15,000)
22211-101-21-183-	Fuel	0	0	0	8,000	(8,000)
22401-101-21-183-	Conferences, Seminars and Workshop	0	0	0	50,000	(50,000)
22509-101-21-183-	Public Servants - Local Accommodation	0	0	0	100,000	(100,000)
22514-101-21-183-	Public Servants - Annual Leave Fares	0	0	0	60,000	(60,000)
22903-101-21-183-	Meeting Expenses	0	0	0	40,000	(40,000)
23011-101-21-183-	Capex - Office Equipment	0	0	0	84,000	(84,000)
23013-101-21-183-	Capex - Computer Software and Hardware	0	0	0	50,000	(50,000)
	Sub Total:	0	0	0	568,000	(568,000)
	Other Charges Sub Total:	0	0	0	568,000	(568,000)
	EXPENDITURE TOTAL	0	0	0	1,169,694	(1,169,694)

SIG RECURRENT ESTIMATES 2026

HEAD:21 MINISTRY OF COMMERCE, INDUSTRY, LABOUR & IMMIGRATION

390 Internal Trade

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13251-101-21-390-	Fees and Charges	3,000,000	0	0	600,000	(600,000)
	Sub Total:	3,000,000	0	0	600,000	(600,000)
	Income Sub Total:	3,000,000	0	0	600,000	(600,000)
	INCOME TOTAL:	3,000,000	0	0	600,000	(600,000)
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-21-390-	Salaries - Public Servants	177,486	235,460	235,460	359,250	(123,790)
21202-101-21-390-	Housing Allowance - Public Servants	0	99,490	99,490	23,244	76,246
21205-101-21-390-	Various Allowances - Public Servants	6,895	174,504	54,504	7,185	47,319
21301-101-21-390-	NPF-Employer's contribution	13,829	28,873	28,873	29,765	(892)
21302-101-21-390-	Overtime	0	0	0	7,185	(7,185)
	Salaries Sub Total:	198,210	538,327	418,327	426,629	(8,302)
	Payroll Charges Sub Total:	198,210	538,327	418,327	426,629	(8,302)
	Other Charges					
22105-101-21-390-	Consultancy Fees	0	40,000	40,000	336,000	(296,000)
22109-101-21-390-	Printing, stationary & photocopying	17,300	26,031	218,731	73,428	145,303
22110-101-21-390-	Publicity & promotions	14,225	126,101	1,008,501	713,491	295,010
22117-101-21-390-	Entertainment	0	0	290,000	300,000	(10,000)
22203-101-21-390-	General Stores & Spares	45,580	56,260	351,060	1,045,143	(694,083)
22205-101-21-390-	Office Stationery	22,825	30,700	30,700	27,630	3,070
22211-101-21-390-	Fuel	14,134	14,393	44,393	12,954	31,439
22252-101-21-390-	Plant & Vehicles Hire	0	0	1,000	100,000	(99,000)

22255-101-21-390-	Venue Hire	80,000	40,000	226,000	196,000	30,000
22301-101-21-390-	Maintain - Non-Residential Buildings	0	0	0	600,000	(600,000)
22311-101-21-390-	Maintain - Other Equipment	0	9,250	250	9,250	(9,000)
22401-101-21-390-	Conferences, Seminars and Workshop	41,752	60,079	298,079	160,079	138,000
22404-101-21-390-	Training - Other	10,000	44,248	28,748	39,823	(11,075)
22508-101-21-390-	Public Servants - Local Fares	64,192	50,014	30,014	45,013	(14,999)
22509-101-21-390-	Public Servants - Local Accommodation	37,770	41,700	18,699	37,530	(18,831)
22510-101-21-390-	Public Servants - Local Other costs	0	0	0	100,000	(100,000)
22514-101-21-390-	Public Servants - Annual Leave Fares	34,900	48,361	48,361	48,361	0
22903-101-21-390-	Meeting Expenses	0	0	296,360	300,000	(3,640)
23002-101-21-390-	Capex - Non-Residential Buildings	0	0	674,641	419,000	255,641
23011-101-21-390-	Capex - Office Equipment	54,700	53,224	3,224	53,224	(50,000)
23013-101-21-390-	Capex - Computer Software and Hardware	15,400	78,149	78,149	78,149	0
25009-101-21-390-	Subventions and Grant	1,286,397	289,674	289,674	289,674	0
27005-101-21-390-	Security	0	0	31,600	0	31,600
Sub Total:		1,739,174	1,008,184	4,008,184	4,984,748	(976,564)
Other Charges Sub Total:		1,739,174	1,008,184	4,008,184	4,984,748	(976,564)
EXPENDITURE TOTAL		1,937,384	1,546,511	4,426,511	5,411,377	(984,866)

SIG RECURRENT ESTIMATES 2026

HEAD:21 MINISTRY OF COMMERCE, INDUSTRY, LABOUR & IMMIGRATION

391 Investment

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
11447-101-21-391-	Business Registration Fees	0	6,667,324	6,667,324	4,667,324	2,000,000
	Sub Total:	0	6,667,324	6,667,324	4,667,324	2,000,000
	Income Sub Total:	0	6,667,324	6,667,324	4,667,324	2,000,000
	INCOME TOTAL:	0	6,667,324	6,667,324	4,667,324	2,000,000
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-21-391-	Salaries - Public Servants	482,947	499,811	499,811	437,572	62,239
21202-101-21-391-	Housing Allowance - Public Servants	5,257	73,273	73,273	95,773	(22,500)
21205-101-21-391-	Various Allowances - Public Servants	33,000	143,496	23,496	180,501	(157,005)
21301-101-21-391-	NPF-Employer's contribution	39,090	49,921	49,921	45,215	4,706
21302-101-21-391-	Overtime	0	0	0	6,768	(6,768)
21402-101-21-391-	Gratuity Benefits	0	0	0	29,758	(29,758)
	Salaries Sub Total:	560,295	766,501	646,501	795,587	(149,086)
	Payroll Charges Sub Total:	560,295	766,501	646,501	795,587	(149,086)
	Other Charges					
22105-101-21-391-	Consultancy Fees	0	67,900	67,900	61,110	6,790
22109-101-21-391-	Printing, stationary & photocopying	0	15,000	65,300	13,500	51,800
22110-101-21-391-	Publicity & promotions	171,088	298,344	294,644	261,000	33,644
22112-101-21-391-	Subscriptions	156,475	183,525	40,525	165,173	(124,648)
22203-101-21-391-	General Stores & Spares	12,616	20,000	20,000	18,000	2,000
22205-101-21-391-	Office Stationery	28,307	30,000	30,000	27,000	3,000
22308-101-21-391-	Maintain - Office Equipment	0	15,000	7,600	15,000	(7,400)

22401-101-21-391-	Conferences, Seminars and Workshop	8,693	25,209	4,209	22,688	(18,479)
22404-101-21-391-	Training - Other	4,090	13,546	13,546	12,191	1,355
22508-101-21-391-	Public Servants - Local Fares	1,500	25,000	25,000	22,500	2,500
22509-101-21-391-	Public Servants - Local Accommodation	0	6,480	6,480	5,832	648
22511-101-21-391-	Public Servants - Overseas Fares	2,400	43,002	43,002	38,702	4,300
22514-101-21-391-	Public Servants - Annual Leave Fares	79,600	40,000	87,000	40,000	47,000
22654-101-21-391-	Internet, Radio and Satellite	0	30,000	30,000	30,000	0
23011-101-21-391-	Capex - Office Equipment	0	18,000	50,100	18,000	32,100
23013-101-21-391-	Capex - Computer Software and Hardware	0	18,000	63,700	18,000	45,700
Sub Total:		464,768	849,006	849,006	768,696	80,310
Other Charges Sub Total:		464,768	849,006	849,006	768,696	80,310
EXPENDITURE TOTAL		1,025,063	1,615,507	1,495,507	1,564,283	(68,776)

SIG RECURRENT ESTIMATES 2026

HEAD:21 MINISTRY OF COMMERCE, INDUSTRY, LABOUR & IMMIGRATION

392 Business And Cooperatives

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-21-392-	Salaries - Public Servants	314,209	626,891	626,891	1,028,563	(401,672)
21202-101-21-392-	Housing Allowance - Public Servants	4,710	228,685	228,685	266,444	(37,759)
21205-101-21-392-	Various Allowances - Public Servants	500	369,157	69,157	364,071	(294,914)
21301-101-21-392-	NPF-Employer's contribution	23,957	81,857	81,857	108,014	(26,157)
21302-101-21-392-	Overtime	0	11,942	1,401,942	16,604	1,385,338
21402-101-21-392-	Gratuity Benefits	0	0	0	59,516	(59,516)
	Salaries Sub Total:	343,376	1,318,532	2,408,532	1,843,212	565,320
	Payroll Charges Sub Total:	343,376	1,318,532	2,408,532	1,843,212	565,320
	Other Charges					
22105-101-21-392-	Consultancy Fees	61,450	316,580	316,580	284,922	31,658
22109-101-21-392-	Printing, stationary & photocopying	7,460	46,300	102,760	92,484	10,276
22203-101-21-392-	General Stores & Spares	6,600	41,908	11,448	10,303	1,145
22205-101-21-392-	Office Stationery	19,341	36,750	10,750	9,675	1,075
22211-101-21-392-	Fuel	0	2,900	2,900	2,610	290
22308-101-21-392-	Maintain - Office Equipment	0	3,000	3,000	3,000	0
22404-101-21-392-	Training - Other	156,054	247,565	247,565	222,809	24,757
22508-101-21-392-	Public Servants - Local Fares	11,500	71,180	71,180	64,062	7,118
22514-101-21-392-	Public Servants - Annual Leave Fares	25,300	54,663	54,663	54,663	0
23011-101-21-392-	Capex - Office Equipment	35,750	48,200	48,200	48,200	0
23013-101-21-392-	Capex - Computer Software and Hardware	56,982	48,200	48,200	48,200	0
25009-101-21-392-	Subventions and Grant	0	300,000	300,000	300,000	0

Sub Total:	380,437	1,217,246	1,217,246	1,140,928	76,318
Other Charges Sub Total:	380,437	1,217,246	1,217,246	1,140,928	76,318
EXPENDITURE TOTAL	723,813	2,535,778	3,625,778	2,984,140	641,638

SIG RECURRENT ESTIMATES 2026

HEAD:21 MINISTRY OF COMMERCE, INDUSTRY, LABOUR & IMMIGRATION

393 Immigration

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13211-101-21-393-	Passport fees	10,671,110	26,669,298	26,669,298	20,000,000	6,669,298
13214-101-21-393-	Visa fees	20,324,918	34,275,264	34,275,264	36,000,000	(1,724,736)
13215-101-21-393-	Appeal Fees	0	79,138	79,138	50,000	29,138
13216-101-21-393-	Ammendment and Variation Fees	0	15,839	15,839	10,000	5,839
13254-101-21-393-	Clearance Fees (vessels & aircraft)	977,569	1,600,158	1,600,158	2,000,000	(399,842)
	Sub Total:	31,973,597	62,639,697	62,639,697	58,060,000	4,579,697
	Income Sub Total:	31,973,597	62,639,697	62,639,697	58,060,000	4,579,697
	INCOME TOTAL:	31,973,597	62,639,697	62,639,697	58,060,000	4,579,697
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-21-393-	Salaries - Public Servants	2,796,938	3,079,675	3,079,675	3,490,290	(410,615)
21202-101-21-393-	Housing Allowance - Public Servants	197,070	353,225	353,225	261,595	91,630
21205-101-21-393-	Various Allowances - Public Servants	75,592	352,028	252,028	69,806	182,222
21208-101-21-393-	Special Duty Allowance - Public Servants	486,024	637,007	637,007	818,529	(181,522)
21301-101-21-393-	NPF-Employer's contribution	405,566	331,273	331,273	350,637	(19,364)
21302-101-21-393-	Overtime	1,865,541	1,020	1,020	69,806	(68,786)
	Salaries Sub Total:	5,826,731	4,754,228	4,654,228	5,060,663	(406,435)
	Payroll Charges Sub Total:	5,826,731	4,754,228	4,654,228	5,060,663	(406,435)
	Other Charges					
22108-101-21-393-	Legal Fees	0	28,750	28,750	25,875	2,875
22109-101-21-393-	Printing, stationary & photocopying	177,945	106,700	362,600	96,030	266,570
22112-101-21-393-	Subscriptions	0	50,000	50,000	45,000	5,000

22115-101-21-393-	Passports	12,964,448	14,715,925	14,315,925	14,715,925	(400,000)
22203-101-21-393-	General Stores & Spares	201,719	138,225	138,225	124,403	13,823
22205-101-21-393-	Office Stationery	85,323	105,779	115,779	95,201	20,578
22211-101-21-393-	Fuel	109,701	110,869	110,869	99,782	11,087
22212-101-21-393-	Disaster preparedness & relief	59,340	59,413	413	53,472	(53,059)
22308-101-21-393-	Maintain - Office Equipment	0	47,156	40,256	47,156	(6,900)
22313-101-21-393-	Maintain - Specialised Equipment	10,000	34,000	34,000	34,000	0
22401-101-21-393-	Conferences, Seminars and Workshop	128,468	72,932	222,932	65,639	157,293
22404-101-21-393-	Training - Other	56,383	55,913	55,913	50,322	5,591
22508-101-21-393-	Public Servants - Local Fares	40,221	66,985	66,985	60,287	6,699
22514-101-21-393-	Public Servants - Annual Leave Fares	607,823	200,000	200,000	200,000	0
22516-101-21-393-	Others - Local Accommodation	5,200	48,600	48,600	43,740	4,860
22517-101-21-393-	Others - Local Other Costs	9,110	26,100	26,100	23,490	2,610
22518-101-21-393-	Others - Overseas Fares	59,600	57,880	57,880	52,092	5,788
22606-101-21-393-	Port detention and penalties	0	30,000	30,000	27,000	3,000
22901-101-21-393-	Uniform & Protective Clothes	34,790	48,500	48,500	43,650	4,850
23008-101-21-393-	Capex - Canoes and Boats	28,505	118,825	118,825	118,825	0
23011-101-21-393-	Capex - Office Equipment	7,800	63,050	63,050	63,050	0
23013-101-21-393-	Capex - Computer Software and Hardware	63,350	69,991	69,991	69,991	0
Sub Total:		14,649,725	16,255,593	16,205,593	16,154,928	50,665
Other Charges Sub Total:		14,649,725	16,255,593	16,205,593	16,154,928	50,665
EXPENDITURE TOTAL		20,476,456	21,009,821	20,859,821	21,215,591	(355,770)

SIG RECURRENT ESTIMATES 2026

HEAD:21 MINISTRY OF COMMERCE, INDUSTRY, LABOUR & IMMIGRATION

394 Labour

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
11494-101-21-394-	Trade Testing and Certification Fees	5,505	26,669	26,669	26,669	0
13212-101-21-394-	Work Permit Fees	4,339,505	12,939,826	12,939,826	10,000,000	2,939,826
13213-101-21-394-	Work Permit Application Fees	3,395,025	5,196,139	5,196,139	4,000,000	1,196,139
13215-101-21-394-	Appeal Fees	0	79,138	79,138	50,000	29,138
13216-101-21-394-	Ammendment and Variation Fees	0	15,839	15,839	10,000	5,839
13251-101-21-394-	Fees and Charges	8,200	0	0	5,000	(5,000)
	Sub Total:	7,748,235	18,257,611	18,257,611	14,091,669	4,165,942
	Income Sub Total:	7,748,235	18,257,611	18,257,611	14,091,669	4,165,942
	INCOME TOTAL:	7,748,235	18,257,611	18,257,611	14,091,669	4,165,942
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-21-394-	Salaries - Public Servants	1,644,124	2,002,043	2,002,043	1,798,736	203,307
21202-101-21-394-	Housing Allowance - Public Servants	101,900	102,711	102,711	53,365	49,346
21205-101-21-394-	Various Allowances - Public Servants	320,602	307,950	257,950	35,975	221,975
21301-101-21-394-	NPF-Employer's contribution	145,763	184,118	184,118	144,304	39,814
21302-101-21-394-	Overtime	53,835	0	0	35,975	(35,975)
21402-101-21-394-	Gratuity Benefits	15,595	35,164	35,164	0	35,164
	Salaries Sub Total:	2,281,819	2,631,986	2,581,986	2,068,355	513,631
	Payroll Charges Sub Total:	2,281,819	2,631,986	2,581,986	2,068,355	513,631
	Other Charges					
22109-101-21-394-	Printing, stationary & photocopying	144,950	151,935	191,935	136,742	55,194
22203-101-21-394-	General Stores & Spares	71,734	208,507	168,507	187,656	(19,149)

22205-101-21-394-	Office Stationery	84,171	151,272	151,272	136,145	15,127
22211-101-21-394-	Fuel	30,000	40,000	40,000	36,000	4,000
22308-101-21-394-	Maintain - Office Equipment	0	30,839	30,839	30,839	0
22401-101-21-394-	Conferences, Seminars and Workshop	135,832	200,132	200,132	180,119	20,013
22404-101-21-394-	Training - Other	13,000	56,155	56,155	50,540	5,616
22406-101-21-394-	Training - Pre-Service	2,563,015	8,347,179	8,347,179	13,498,179	(5,151,000)
22508-101-21-394-	Public Servants - Local Fares	50,848	155,606	155,606	140,045	15,561
22511-101-21-394-	Public Servants - Overseas Fares	9,241	24,956	24,956	22,460	2,496
22514-101-21-394-	Public Servants - Annual Leave Fares	274,500	193,550	193,550	193,550	0
22901-101-21-394-	Uniform & Protective Clothes	0	49,912	49,912	44,921	4,991
22903-101-21-394-	Meeting Expenses	160,195	215,922	165,922	194,330	(28,408)
23011-101-21-394-	Capex - Office Equipment	28,530	111,651	111,651	111,651	0
23013-101-21-394-	Capex - Computer Software and Hardware	36,450	135,800	185,800	121,217	64,583
Sub Total:		3,602,465	10,073,416	10,073,416	15,084,393	(5,010,977)
Other Charges Sub Total:		3,602,465	10,073,416	10,073,416	15,084,393	(5,010,977)
EXPENDITURE TOTAL		5,884,285	12,705,402	12,655,402	17,152,748	(4,497,346)

SIG RECURRENT ESTIMATES 2026

HEAD:21 MINISTRY OF COMMERCE, INDUSTRY, LABOUR & IMMIGRATION

395 Trade Dispute Panel

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13251-101-21-395-	Fees and Charges	0	13,335	13,335	5,000	8,335
	Sub Total:	0	13,335	13,335	5,000	8,335
	Income Sub Total:	0	13,335	13,335	5,000	8,335
	INCOME TOTAL:	0	13,335	13,335	5,000	8,335
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-21-395-	Salaries - Public Servants	239,207	404,054	404,054	348,844	55,210
21202-101-21-395-	Housing Allowance - Public Servants	18,838	153,195	153,195	103,019	50,176
21205-101-21-395-	Various Allowances - Public Servants	105,041	296,216	246,216	189,577	56,639
21301-101-21-395-	NPF-Employer's contribution	22,592	67,038	67,038	39,069	27,969
21302-101-21-395-	Overtime	0	3,704	3,704	4,478	(774)
21402-101-21-395-	Gratuity Benefits	37,976	0	0	37,491	(37,491)
	Salaries Sub Total:	423,654	924,207	874,207	722,478	151,729
	Payroll Charges Sub Total:	423,654	924,207	874,207	722,478	151,729
	Other Charges					
22109-101-21-395-	Printing, stationary & photocopying	3,970	25,525	25,525	22,973	2,553
22110-101-21-395-	Publicity & promotions	1,954	11,901	11,901	10,711	1,190
22203-101-21-395-	General Stores & Spares	20,374	50,901	50,901	45,811	5,090
22205-101-21-395-	Office Stationery	10,450	12,750	12,750	11,475	1,275
22308-101-21-395-	Maintain - Office Equipment	1,390	8,500	8,500	8,500	0
22401-101-21-395-	Conferences, Seminars and Workshop	1,320	8,053	8,053	7,248	805
22508-101-21-395-	Public Servants - Local Fares	0	5,670	5,670	5,103	567

22514-101-21-395-	Public Servants - Annual Leave Fares	39,839	60,000	60,000	69,800	(9,800)
22515-101-21-395-	Others - Local Fares	0	1,170	1,170	1,053	117
22517-101-21-395-	Others - Local Other Costs	2,660	16,251	16,251	14,626	1,625
22903-101-21-395-	Meeting Expenses	13,800	39,300	39,300	35,370	3,930
23011-101-21-395-	Capex - Office Equipment	14,400	14,450	14,450	14,450	0
23013-101-21-395-	Capex - Computer Software and Hardware	28,800	28,815	28,815	28,815	0
Sub Total:		138,957	283,286	283,286	275,934	7,352
Other Charges Sub Total:		138,957	283,286	283,286	275,934	7,352
EXPENDITURE TOTAL		562,611	1,207,493	1,157,493	998,412	159,081

SIG RECURRENT ESTIMATES 2026

HEAD:21 MINISTRY OF COMMERCE, INDUSTRY, LABOUR & IMMIGRATION

396 Industry Development

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-21-396-	Salaries - Public Servants	756,922	813,498	813,498	1,582,327	(768,829)
21202-101-21-396-	Housing Allowance - Public Servants	1,251	70,695	70,695	183,911	(113,216)
21205-101-21-396-	Various Allowances - Public Servants	12,000	149,770	99,770	203,397	(103,627)
21301-101-21-396-	NPF-Employer's contribution	62,425	74,195	74,195	141,116	(66,921)
21302-101-21-396-	Overtime	60,611	0	0	29,663	(29,663)
21402-101-21-396-	Gratuity Benefits	0	0	0	29,758	(29,758)
	Salaries Sub Total:	893,209	1,108,158	1,058,158	2,170,172	(1,112,014)
	Payroll Charges Sub Total:	893,209	1,108,158	1,058,158	2,170,172	(1,112,014)
	Other Charges					
22110-101-21-396-	Publicity & promotions	20,580	26,900	26,900	24,210	2,690
22203-101-21-396-	General Stores & Spares	112,849	73,926	73,926	66,533	7,393
22205-101-21-396-	Office Stationery	12,800	75,903	75,903	68,313	7,590
22211-101-21-396-	Fuel	0	120	120	108	12
22305-101-21-396-	Maintain - Canoes and Boats	0	1,286	1,286	1,286	0
22401-101-21-396-	Conferences, Seminars and Workshop	17,419	17,419	17,419	15,677	1,742
22404-101-21-396-	Training - Other	28,823	57,715	57,715	51,944	5,772
22508-101-21-396-	Public Servants - Local Fares	10,702	41,400	41,400	37,260	4,140
22514-101-21-396-	Public Servants - Annual Leave Fares	162,384	79,997	79,997	79,997	0
23011-101-21-396-	Capex - Office Equipment	37,100	49,861	49,861	49,861	0
23013-101-21-396-	Capex - Computer Software and Hardware	228,436	299,379	299,379	290,379	9,000
25009-101-21-396-	Subventions and Grant	226,713	360,000	360,000	360,000	0

Sub Total:	857,806	1,083,906	1,083,906	1,045,568	38,338
Other Charges Sub Total:	857,806	1,083,906	1,083,906	1,045,568	38,338
EXPENDITURE TOTAL	1,751,015	2,192,064	2,142,064	3,215,740	(1,073,676)

SIG RECURRENT ESTIMATES 2026

HEAD:21 MINISTRY OF COMMERCE, INDUSTRY, LABOUR & IMMIGRATION

397 Price Control And Consumers Affairs

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-21-397-	Salaries - Public Servants	558,804	614,743	614,743	604,599	10,144
21202-101-21-397-	Housing Allowance - Public Servants	19,035	88,693	88,693	118,445	(29,752)
21205-101-21-397-	Various Allowances - Public Servants	5,671	145,795	45,795	183,842	(138,047)
21301-101-21-397-	NPF-Employer's contribution	43,930	59,856	59,856	59,943	(87)
21302-101-21-397-	Overtime	1,091	12,295	12,295	10,108	2,187
21402-101-21-397-	Gratuity Benefits	0	0	0	29,758	(29,758)
	Salaries Sub Total:	628,530	921,382	821,382	1,006,695	(185,313)
	Payroll Charges Sub Total:	628,530	921,382	821,382	1,006,695	(185,313)
	Other Charges					
22105-101-21-397-	Consultancy Fees	0	30,000	0	27,000	(27,000)
22109-101-21-397-	Printing, stationary & photocopying	0	35,000	35,000	31,500	3,500
22110-101-21-397-	Publicity & promotions	40,320	66,930	96,930	60,237	36,693
22203-101-21-397-	General Stores & Spares	54,482	58,200	23,200	52,380	(29,180)
22205-101-21-397-	Office Stationery	19,950	40,000	40,000	36,000	4,000
22211-101-21-397-	Fuel	0	6,000	6,000	5,400	600
22308-101-21-397-	Maintain - Office Equipment	0	8,050	8,050	8,050	0
22404-101-21-397-	Training - Other	2,887	4,000	4,000	3,600	400
22508-101-21-397-	Public Servants - Local Fares	27,730	87,300	87,300	78,570	8,730
22514-101-21-397-	Public Servants - Annual Leave Fares	111,500	75,000	75,000	75,000	0
22903-101-21-397-	Meeting Expenses	32,107	36,000	36,000	32,400	3,600
23011-101-21-397-	Capex - Office Equipment	14,800	18,000	0	18,000	(18,000)

23013-101-21-397-	Capex - Computer Software and Hardware	0	30,000	83,000	30,000	53,000
	Sub Total:	303,775	494,480	494,480	458,137	36,343
	Other Charges Sub Total:	303,775	494,480	494,480	458,137	36,343
	EXPENDITURE TOTAL	932,306	1,415,862	1,315,862	1,464,832	(148,970)

SIG RECURRENT ESTIMATES 2026

HEAD:21 MINISTRY OF COMMERCE, INDUSTRY, LABOUR & IMMIGRATION

398 Registrar Of Companies

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
11447-101-21-398-	Business Registration Fees	2,849,258	8,000,789	8,000,789	6,000,789	2,000,000
13219-101-21-398-	Collateral Secured Transactions	0	0	0	2,000,000	(2,000,000)
	Sub Total:	2,849,258	8,000,789	8,000,789	8,000,789	0
	Income Sub Total:	2,849,258	8,000,789	8,000,789	8,000,789	0
	INCOME TOTAL:	2,849,258	8,000,789	8,000,789	8,000,789	0
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-21-398-	Salaries - Public Servants	310,334	350,105	350,105	450,962	(100,857)
21202-101-21-398-	Housing Allowance - Public Servants	(1,300)	96,389	96,389	112,602	(16,213)
21205-101-21-398-	Various Allowances - Public Servants	51,631	161,627	61,627	191,619	(129,992)
21301-101-21-398-	NPF-Employer's contribution	25,798	49,031	49,031	47,753	1,278
21302-101-21-398-	Overtime	0	0	0	6,609	(6,609)
21402-101-21-398-	Gratuity Benefits	0	0	0	37,491	(37,491)
	Salaries Sub Total:	386,463	657,152	557,152	847,036	(289,884)
	Payroll Charges Sub Total:	386,463	657,152	557,152	847,036	(289,884)
	Other Charges					
22109-101-21-398-	Printing, stationary & photocopying	9,300	10,200	32,100	9,180	22,920
22110-101-21-398-	Publicity & promotions	23,080	26,470	26,470	23,823	2,647
22112-101-21-398-	Subscriptions	0	525,000	506,992	472,500	34,492
22203-101-21-398-	General Stores & Spares	8,160	16,902	16,902	15,212	1,690
22205-101-21-398-	Office Stationery	10,000	10,200	10,200	9,180	1,020
22308-101-21-398-	Maintain - Office Equipment	7,000	7,029	7,029	7,029	0

22401-101-21-398-	Conferences, Seminars and Workshop	10,120	10,120	0	50,620	(50,620)
22508-101-21-398-	Public Servants - Local Fares	1,000	21,930	30	237,137	(237,107)
22509-101-21-398-	Public Servants - Local Accommodation	0	0	0	117,000	(117,000)
22514-101-21-398-	Public Servants - Annual Leave Fares	46,700	36,111	36,111	36,111	0
23011-101-21-398-	Capex - Office Equipment	9,500	16,505	16,505	16,505	0
23013-101-21-398-	Capex - Computer Software and Hardware	11,500	28,948	57,076	28,948	28,128
	Sub Total:	136,360	709,415	709,415	1,023,245	(313,830)
	Other Charges Sub Total:	136,360	709,415	709,415	1,023,245	(313,830)
	EXPENDITURE TOTAL	522,823	1,366,567	1,266,567	1,870,281	(603,714)

SIG RECURRENT ESTIMATES 2026

HEAD:21 MINISTRY OF COMMERCE, INDUSTRY, LABOUR & IMMIGRATION					399 E-Commerce	
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Other Charges					
22109-101-21-399-	Printing, stationary & photocopying	0	10,000	10,000	9,000	1,000
22110-101-21-399-	Publicity & promotions	0	5,000	5,000	4,500	500
22112-101-21-399-	Subscriptions	0	10,000	1,000	9,000	(8,000)
22205-101-21-399-	Office Stationery	0	10,000	10,000	9,000	1,000
22401-101-21-399-	Conferences, Seminars and Workshop	0	45,000	45,000	40,500	4,500
22404-101-21-399-	Training - Other	0	10,000	10,000	9,000	1,000
22508-101-21-399-	Public Servants - Local Fares	0	15,000	15,000	13,500	1,500
22509-101-21-399-	Public Servants - Local Accommodation	0	15,000	3,000	13,500	(10,500)
22514-101-21-399-	Public Servants - Annual Leave Fares	0	15,000	15,000	15,000	0
22903-101-21-399-	Meeting Expenses	0	40,000	40,000	36,000	4,000
23011-101-21-399-	Capex - Office Equipment	0	95,000	95,000	93,000	2,000
23013-101-21-399-	Capex - Computer Software and Hardware	0	50,000	71,000	50,000	21,000
	Sub Total:	0	320,000	320,000	302,000	18,000
	Other Charges Sub Total:	0	320,000	320,000	302,000	18,000
	EXPENDITURE TOTAL	0	320,000	320,000	302,000	18,000

HEAD: 22 MINISTRY OF COMMUNICATION AND AVIATION

SIG RECURRENT ESTIMATES 2026

HEAD:22 MINISTRY OF COMMUNICATIONS AND AVIATION

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					
<u>MINISTRY SUMMARY</u>					
INCOME TOTAL	0	0	0	4,600	(4,600)
EXPENDITURE TOTAL	24,601,475	35,974,450	35,974,450	32,814,604	3,159,846
Payroll Charges	3,324,229	7,718,060	7,718,060	6,257,299	1,460,761
Salaries	3,324,229	7,718,060	7,718,060	6,257,299	1,460,761
Other Charges	21,277,246	28,256,390	28,256,390	26,557,305	1,699,085
NETT TOTAL	(24,601,475)	(35,974,450)	(35,974,450)	(32,810,004)	(3,164,446)

SIG RECURRENT ESTIMATES 2026

HEAD:22 MINISTRY OF COMMUNICATIONS AND AVIATION

001 Central Headquarters & Administration

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13233-101-22-001-	Tender Documents	0	0	0	4,600	(4,600)
	Sub Total:	0	0	0	4,600	(4,600)
	Income Sub Total:	0	0	0	4,600	(4,600)
	INCOME TOTAL:	0	0	0	4,600	(4,600)
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-22-001-	Salaries - Public Servants	647,622	973,735	973,735	889,184	84,551
21202-101-22-001-	Housing Allowance - Public Servants	114,388	277,665	277,665	222,636	55,029
21205-101-22-001-	Various Allowances - Public Servants	243,343	448,906	448,906	355,884	93,022
21208-101-22-001-	Special Duty Allowance - Public Servants	111,449	110,167	110,167	129,061	(18,894)
21301-101-22-001-	NPF-Employers contribution	74,320	118,504	118,504	103,701	14,803
21302-101-22-001-	Overtime	0	69,148	69,148	71,854	(2,706)
21402-101-22-001-	Gratuity Benefits	62,521	37,491	37,491	65,592	(28,101)
21403-101-22-001-	Long Service Benefits	0	70,612	70,612	71,537	(925)
	Salaries Sub Total:	1,253,643	2,106,228	2,106,228	1,909,449	196,779
	Payroll Charges Sub Total:	1,253,643	2,106,228	2,106,228	1,909,449	196,779
	Other Charges					
22101-101-22-001-	Advertising	4,000	25,500	25,500	45,000	(19,500)
22103-101-22-001-	Bank fees	0	10,000	10,000	9,000	1,000
22105-101-22-001-	Consultancy Fees	0	100,000	100,000	180,000	(80,000)
22109-101-22-001-	Printing, stationary & photocopying	128,671	109,125	109,125	98,213	10,913
22110-101-22-001-	Publicity & promotions	13,614	72,750	72,750	65,475	7,275

22111-101-22-001-	Recruitment Expenses	4,496	34,000	34,000	45,000	(11,000)
22112-101-22-001-	Subscriptions	232,627	500,000	1,750,000	540,000	1,210,000
22113-101-22-001-	Minor Office Expenses	9,950	51,615	51,615	76,145	(24,530)
22116-101-22-001-	Medical Assessment	0	42,500	42,500	38,250	4,250
22117-101-22-001-	Entertainment	56,165	45,095	45,095	90,000	(44,905)
22204-101-22-001-	ICT Supplies	100,750	100,000	100,000	90,000	10,000
22205-101-22-001-	Office Stationery	24,955	215,416	215,416	90,000	125,416
22211-101-22-001-	Fuel	200,000	400,000	400,000	360,000	40,000
22212-101-22-001-	Disaster preparedness & relief	0	72,750	72,750	65,475	7,275
22252-101-22-001-	Plant & Vehicles Hire	0	109,125	109,125	98,213	10,913
22301-101-22-001-	Maintain - Non Residential Buildings	238,849	218,250	218,250	150,000	68,250
22302-101-22-001-	Maintain - Residential Buildings	59,068	104,625	104,625	104,625	0
22306-101-22-001-	Maintain - Motor Vehicles	0	145,500	145,500	100,000	45,500
22311-101-22-001-	Maintain - Other Equipment	81,420	150,000	150,000	100,000	50,000
22313-101-22-001-	Maintain - Specialised Equipment	286,947	150,000	100,000	100,000	0
22319-101-22-001-	Maintain - Airfields and Airport Terminals	1,064,457	2,000,000	1,285,148	3,000,000	(1,714,852)
22401-101-22-001-	Conferences, Seminars and Workshop	104,590	200,000	414,852	270,000	144,852
22404-101-22-001-	Training - Other	42,953	200,000	200,000	266,589	(66,589)
22506-101-22-001-	MP's and MPA's - Overseas Other Costs	211,668	200,000	200,000	200,000	0
22510-101-22-001-	Public Servants - Local Other costs	14,660	123,675	123,675	90,000	33,675
22511-101-22-001-	Public Servants - Overseas Fares	0	0	649,066	630,000	19,066
22513-101-22-001-	Public Servants - Overseas Other Costs	106,914	200,000	200,000	450,000	(250,000)
22514-101-22-001-	Public Servants - Annual Leave Fares	147,600	500,000	500,000	100,000	400,000
22517-101-22-001-	Others - Local Other Costs	7,600	100,000	100,000	90,000	10,000
22651-101-22-001-	Electricity	8,480,249	4,000,000	4,000,000	4,000,000	0
22655-101-22-001-	Telephone and Faxes	1,566,075	2,000,000	2,000,000	2,000,000	0
22656-101-22-001-	Water	3,784,405	1,000,000	1,000,000	1,500,000	(500,000)
22901-101-22-001-	Uniform & Protective Clothes	85,174	100,000	100,000	90,000	10,000
23009-101-22-001-	Capex - Motor Vehicles	1,112,600	710,000	460,934	710,000	(249,066)
23011-101-22-001-	Capex - Office Equipment	44,445	159,608	159,608	100,000	59,608

23012-101-22-001-	Capex - Communications Equipment	1,610	163,400	163,400	100,000	63,400
23013-101-22-001-	Capex - Computer Software and Hardware	34,800	150,000	150,000	100,000	50,000
23014-101-22-001-	Capex - Specialised Equipment	26,500	200,000	200,000	77,266	122,734
23015-101-22-001-	Capex - Other Equipment	0	82,450	82,450	82,450	0
27001-101-22-001-	House Rent	1,231,544	2,000,000	2,000,000	2,500,000	(500,000)
27004-101-22-001-	Office Rent	1,194,500	1,560,000	1,560,000	1,560,000	0
27005-101-22-001-	Security	21,609	300,000	200,000	300,000	(100,000)
25009-101-22-001-	Subventions and Grant	0	5,000,000	4,000,000	0	4,000,000
Sub Total:		20,725,466	23,605,384	23,605,384	20,661,700	2,943,685
Other Charges Sub Total:		20,725,466	23,605,384	23,605,384	20,661,700	2,943,685
EXPENDITURE TOTAL		21,979,108	25,711,612	25,711,612	22,571,149	3,140,464

SIG RECURRENT ESTIMATES 2026

HEAD:22 MINISTRY OF COMMUNICATIONS AND AVIATION

410 Communication Policy Unit (Ex-Spectrum Mgmtt Services)

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-22-410-	Salaries - Public Servants	466,807	895,539	895,539	1,529,431	(633,892)
21202-101-22-410-	Housing Allowance - Public Servants	22,947	216,943	216,943	86,154	130,789
21205-101-22-410-	Various Allowances - Public Servants	48,138	360,928	360,928	23,165	337,763
21208-101-22-410-	Special Duty Allowance - Public Servants	92,957	146,019	146,019	344,122	(198,103)
21301-101-22-410-	NPF-Employers contribution	44,769	122,140	122,140	116,001	6,139
	Salaries Sub Total:	675,619	1,741,569	1,741,569	2,098,873	(357,304)
	Payroll Charges Sub Total:	675,619	1,741,569	1,741,569	2,098,873	(357,304)
	Other Charges					
22105-101-22-410-	Consultancy Fees	0	0	0	450,000	(450,000)
22109-101-22-410-	Printing, stationary & photocopying	0	0	0	180,000	(180,000)
22112-101-22-410-	Subscriptions	0	0	0	180,000	(180,000)
22113-101-22-410-	Minor Office Expenses	32,000	36,375	36,375	90,000	(53,625)
22204-101-22-410-	ICT Supplies	11,400	130,950	130,950	90,000	40,950
22205-101-22-410-	Office Stationery	0	100,000	100,000	90,000	10,000
22301-101-22-410-	Maintain - Non Residential Buildings	0	0	0	300,000	(300,000)
22313-101-22-410-	Maintain - Specialised Equipment	0	82,450	82,450	200,000	(117,550)
22401-101-22-410-	Conferences, Seminars and Workshop	59,017	100,000	100,000	450,000	(350,000)
22404-101-22-410-	Training - Other	3,111	58,200	58,200	180,000	(121,800)
22508-101-22-410-	Public Servants - Local Fares	66,000	142,590	142,590	180,000	(37,410)
22509-101-22-410-	Public Servants - Local Accommodation	16,800	142,590	142,590	180,000	(37,410)
22510-101-22-410-	Public Servants - Local Other costs	81,500	100,000	100,000	180,000	(80,000)

22511-101-22-410-	Public Servants - Overseas Fares	0	0	0	360,000	(360,000)
22512-101-22-410-	Public Servants - Overseas Accommodation	0	0	0	360,000	(360,000)
22513-101-22-410-	Public Servants - Overseas Other Costs	0	0	0	180,000	(180,000)
22515-101-22-410-	Others - Local Fares	32,400	45,000	45,000	180,000	(135,000)
22903-101-22-410-	Meeting Expenses	0	100,000	100,000	180,000	(80,000)
22904-101-22-410-	Board Meeting Expenses	64,800	82,450	82,450	180,000	(97,550)
23011-101-22-410-	Capex - Office Equipment	38,860	82,450	82,450	200,000	(117,550)
23012-101-22-410-	Capex - Communications Equipment	26,700	42,500	42,500	300,000	(257,500)
25009-101-22-410-	Subventions and Grant	0	2,000,000	2,000,000	0	2,000,000
Sub Total:		432,588	3,245,555	3,245,555	4,690,000	(1,444,445)
Other Charges Sub Total:		432,588	3,245,555	3,245,555	4,690,000	(1,444,445)
EXPENDITURE TOTAL		1,108,207	4,987,124	4,987,124	6,788,873	(1,801,749)

SIG RECURRENT ESTIMATES 2026

HEAD:22 MINISTRY OF COMMUNICATIONS AND AVIATION

411 Civil Aviation Policy Division

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-22-411-	Salaries - Public Servants	192,105	0	0	660,141	(660,141)
21202-101-22-411-	Housing Allowance - Public Servants	5,203	0	0	42,300	(42,300)
21205-101-22-411-	Various Allowances - Public Servants	345,262	0	0	13,260	(13,260)
21208-101-22-411-	Special Duty Allowance - Public Servants	37,394	0	0	143,709	(143,709)
21301-101-22-411-	NPF-Employers contribution	18,214	0	0	53,574	(53,574)
	Salaries Sub Total:	598,178	0	0	912,984	(912,984)
	Payroll Charges Sub Total:	598,178	0	0	912,984	(912,984)
	Other Charges					
22109-101-22-411-	Printing, stationary & photocopying	5,706	61,838	61,838	55,654	6,184
22113-101-22-411-	Minor Office Expenses	14,612	72,750	72,750	65,475	7,275
22204-101-22-411-	ICT Supplies	0	72,750	72,750	65,475	7,275
22205-101-22-411-	Office Stationery	39,000	70,000	70,000	63,000	7,000
22306-101-22-411-	Maintain - Motor Vehicles	0	109,125	109,125	109,125	0
22311-101-22-411-	Maintain - Other Equipment	0	40,000	40,000	40,000	0
22313-101-22-411-	Maintain - Specialised Equipment	0	40,000	40,000	40,000	0
22401-101-22-411-	Conferences, Seminars and Workshop	11,913	100,000	100,000	90,000	10,000
22404-101-22-411-	Training - Other	0	69,113	69,113	62,202	6,911
22508-101-22-411-	Public Servants - Local Fares	0	97,000	97,000	87,300	9,700
22509-101-22-411-	Public Servants - Local Accommodation	0	97,000	97,000	87,300	9,700
22510-101-22-411-	Public Servants - Local Other costs	0	97,000	97,000	87,300	9,700
22517-101-22-411-	Others - Local Other Costs	0	97,000	97,000	87,300	9,700

22901-101-22-411-	Uniform & Protective Clothes	0	72,750	72,750	65,475	7,275
23011-101-22-411-	Capex - Office Equipment	16,560	109,125	109,125	100,000	9,125
23013-101-22-411-	Capex - Computer Software and Hardware	31,400	200,000	200,000	100,000	100,000
	Sub Total:	119,192	1,405,451	1,405,451	1,205,606	199,845
	Other Charges Sub Total:	119,192	1,405,451	1,405,451	1,205,606	199,845
	EXPENDITURE TOTAL	717,370	1,405,451	1,405,451	2,118,590	(713,139)

SIG RECURRENT ESTIMATES 2026

HEAD:22 MINISTRY OF COMMUNICATIONS AND AVIATION

415 Civil Aviation

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-22-415-	Salaries - Public Servants	567,351	1,470,192	1,470,192	757,516	712,676
21202-101-22-415-	Housing Allowance - Public Servants	36,186	517,541	517,541	119,173	398,368
21205-101-22-415-	Various Allowances - Public Servants	14,424	866,081	866,081	198,641	667,440
21208-101-22-415-	Special Duty Allowance - Public Servants	123,165	302,398	302,398	137,660	164,738
21301-101-22-415-	NPF-Employers contribution	55,664	125,396	125,396	74,570	50,826
21302-101-22-415-	Overtime	0	23,642	23,642	10,942	12,700
21402-101-22-415-	Gratuity Benefits	0	565,013	565,013	37,491	527,522
	Salaries Sub Total:	796,789	3,870,263	3,870,263	1,335,993	2,534,270
	Payroll Charges Sub Total:	796,789	3,870,263	3,870,263	1,335,993	2,534,270
	EXPENDITURE TOTAL	796,789	3,870,263	3,870,263	1,335,993	2,534,270

HEAD: 23 MINISTRY OF FISHERIES AND MARINE RESOURCES

SIG RECURRENT ESTIMATES 2026

HEAD:23 MINISTRY OF FISHERIES AND MARINE RESOURCES

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					
<u>MINISTRY SUMMARY</u>					
INCOME TOTAL	254,872,116	301,940,000	301,940,000	366,794,498	(64,854,498)
EXPENDITURE TOTAL	21,855,377	27,817,392	28,897,392	37,037,694	(8,140,302)
Payroll Charges	10,302,945	13,255,052	14,255,052	14,853,304	(598,252)
Salaries	10,302,945	13,255,052	14,255,052	14,853,304	(598,252)
Other Charges	11,552,432	14,562,340	14,642,340	22,184,390	(7,542,050)
NETT TOTAL	233,016,739	274,122,608	273,042,608	329,756,804	(81,733,354)

SIG RECURRENT ESTIMATES 2026

HEAD:23 MINISTRY OF FISHERIES AND MARINE RESOURCES		001 Central Headquarters & Administration				
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-23-001-	Salaries - Public Servants	1,894,025	2,295,146	2,295,146	2,544,204	(249,058)
21202-101-23-001-	Housing Allowance - Public Servants	327,778	641,701	641,701	656,810	(15,109)
21205-101-23-001-	Various Allowances - Public Servants	407,166	1,166,092	1,166,092	1,131,584	34,508
21209-101-23-001-	Sitting Allowances	0	0	0	37,200	(37,200)
21301-101-23-001-	NPF-Employers contribution	180,163	261,486	261,486	273,745	(12,259)
21302-101-23-001-	Overtime	125,594	31,212	31,212	221,227	(190,015)
21402-101-23-001-	Gratuity Benefits	44,717	157,138	157,138	210,820	(53,682)
21403-101-23-001-	Long Service Benefits	0	86,254	86,254	162,387	(76,133)
	Salaries Sub Total:	2,979,443	4,639,029	4,639,029	5,237,977	(598,948)
	Payroll Charges Sub Total:	2,979,443	4,639,029	4,639,029	5,237,977	(598,948)
	Other Charges					
22101-101-23-001-	Advertising	0	12,250	12,250	11,025	1,225
22109-101-23-001-	Printing, stationary & photocopying	1,700	10,500	9,000	9,450	(450)
22110-101-23-001-	Publicity & promotions	0	12,750	12,750	11,475	1,275
22112-101-23-001-	Subscriptions	1,318,451	1,333,600	1,299,000	4,645,500	(3,346,500)
22113-101-23-001-	Minor Office Expenses	0	0	0	45,000	(45,000)
22117-101-23-001-	Entertainment	0	10,000	10,000	9,000	1,000
22203-101-23-001-	General Stores & Spares	6,318	30,434	30,434	27,391	3,043
22205-101-23-001-	Office Stationery	21,050	33,550	33,550	30,195	3,355
22211-101-23-001-	Fuel	97,725	148,821	148,821	133,939	14,882
22253-101-23-001-	Ship Hire	0	70,000	55,000	63,000	(8,000)
22301-101-23-001-	Maintain - Non-Residential Buildings	159,249	579,842	310,842	500,000	(189,158)

22306-101-23-001-	Maintain - Motor Vehicles	24,115	30,000	30,000	530,000	(500,000)
22308-101-23-001-	Maintain - Office Equipment	0	10,955	9,255	10,955	(1,700)
22401-101-23-001-	Conferences, Seminars and Workshop	0	10,600	9,100	9,540	(440)
22404-101-23-001-	Training - Other	10,780	15,000	15,000	13,500	1,500
22504-101-23-001-	MP's and MPA's - Overseas Fares	0	30,026	24,526	30,000	(5,474)
22508-101-23-001-	Public Servants - Local Fares	7,432	10,600	10,600	9,540	1,060
22509-101-23-001-	Public Servants - Local Accommodation	3,630	10,600	10,600	9,540	1,060
22510-101-23-001-	Public Servants - Local Other costs	3,020	10,300	10,300	27,270	(16,970)
22511-101-23-001-	Public Servants - Overseas Fares	0	119,310	115,510	107,379	8,131
22512-101-23-001-	Public Servants - Overseas Accommodation	34,279	85,822	85,822	77,240	8,582
22513-101-23-001-	Public Servants - Overseas Other Costs	84,485	244,440	233,340	201,996	31,344
22514-101-23-001-	Public Servants - Annual Leave Fares	368,000	235,000	235,000	391,300	(156,300)
22651-101-23-001-	Electricity	274,110	180,129	868,427	200,129	668,298
22653-101-23-001-	Postal Charges	0	2,500	2,500	2,500	0
22655-101-23-001-	Telephone and Faxes	441,894	450,000	450,000	470,000	(20,000)
22656-101-23-001-	Water	97,129	100,000	444,500	120,000	324,500
22901-101-23-001-	Uniform & Protective Clothes	0	15,000	0	35,548	(35,548)
23013-101-23-001-	Capex - Computer Software and Hardware	0	20,000	18,500	20,000	(1,500)
27001-101-23-001-	House Rent	4,410,266	4,558,498	4,994,198	4,558,498	435,700
27004-101-23-001-	Office Rent	180,000	181,584	181,584	181,584	0
22505-101-23-001-	MP's and MPA's - Overseas Accommodation	0	26,000	20,500	30,026	(9,526)
22506-101-23-001-	MP's and MPA's - Overseas Other Costs	0	34,498	28,998	26,000	2,998
Sub Total:		7,543,633	8,622,609	9,719,907	12,548,519	(2,828,613)
Other Charges Sub Total:		7,543,633	8,622,609	9,719,907	12,548,519	(2,828,613)
EXPENDITURE TOTAL		10,523,076	13,261,638	14,358,936	17,786,496	(3,427,561)

SIG RECURRENT ESTIMATES 2026

HEAD:23 MINISTRY OF FISHERIES AND MARINE RESOURCES

430 Fisheries Management Policy

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
11448-101-23-430-	Fisheries License Fees (Local)	67,008,894	60,000,000	60,000,000	80,560,885	(20,560,885)
11449-101-23-430-	Fisheries License Fees (O/Seas)	154,691,203	170,000,000	170,000,000	220,908,001	(50,908,001)
11450-101-23-430-	Fish Processing License Fees	760,163	2,500,000	2,500,000	3,535,932	(1,035,932)
11451-101-23-430-	Port Entry Fees	56,000	200,000	200,000	325,217	(125,217)
11453-101-23-430-	Export Permit Fees	159,350	230,000	230,000	291,582	(61,582)
11467-101-23-430-	PNA (FSM) Fishing License Fees	20,062,271	25,000,000	25,000,000	30,089,147	(5,089,147)
11468-101-23-430-	Transshipment Levies	0	1,500,000	1,500,000	2,306,832	(806,832)
11469-101-23-430-	FFA License Fees	6,923,668	38,000,000	38,000,000	18,000,000	20,000,000
11495-101-23-430-	Observer and Services Fees	5,182,467	4,500,000	4,500,000	10,751,102	(6,251,102)
13222-101-23-430-	Fish and Miscellaneous Sales	19,500	5,000	5,000	15,000	(10,000)
13233-101-23-430-	Tender Documents	8,600	5,000	5,000	10,800	(5,800)
	Sub Total:	254,872,116	301,940,000	301,940,000	366,794,498	(64,854,498)
	Income Sub Total:	254,872,116	301,940,000	301,940,000	366,794,498	(64,854,498)
	INCOME TOTAL:	254,872,116	301,940,000	301,940,000	366,794,498	(64,854,498)
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-23-430-	Salaries - Public Servants	729,543	771,708	771,708	755,998	15,710
21205-101-23-430-	Various Allowances - Public Servants	9,690	157,933	157,933	15,120	142,813
21209-101-23-430-	Sitting Allowances	0	0	0	3,200	(3,200)
21301-101-23-430-	NPF-Employers contribution	55,359	80,424	80,424	58,968	21,456
21302-101-23-430-	Overtime	0	14,029	14,029	15,120	(1,091)
21202-101-23-430-	Housing Allowance - Public Servants	2,985	68,773	68,773	0	68,773
	Salaries Sub Total:	797,577	1,092,867	1,092,867	848,406	244,461

	Payroll Charges Sub Total:	797,577	1,092,867	1,092,867	848,406	244,461
	Other Charges					
22109-101-23-430-	Printing, stationary & photocopying	0	2,500	0	2,250	(2,250)
22203-101-23-430-	General Stores & Spares	0	6,120	6,120	5,508	612
22205-101-23-430-	Office Stationery	0	5,000	5,000	4,500	500
22211-101-23-430-	Fuel	3,000	4,000	4,000	3,600	400
22401-101-23-430-	Conferences, Seminars and Workshop	0	20,000	10,000	18,000	(8,000)
22404-101-23-430-	Training - Other	0	30,000	15,000	27,000	(12,000)
22509-101-23-430-	Public Servants - Local Accommodation	0	5,000	5,000	4,500	500
22514-101-23-430-	Public Servants - Annual Leave Fares	113,500	20,000	20,000	70,000	(50,000)
	Sub Total:	116,500	92,620	65,120	135,358	(70,238)
	Other Charges Sub Total:	116,500	92,620	65,120	135,358	(70,238)
	EXPENDITURE TOTAL	914,077	1,185,487	1,157,987	983,764	174,223

SIG RECURRENT ESTIMATES 2026

HEAD:23 MINISTRY OF FISHERIES AND MARINE RESOURCES

431 Statistics and Information

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-23-431-	Salaries - Public Servants	341,252	421,030	421,030	421,576	(546)
21202-101-23-431-	Housing Allowance - Public Servants	955	0	0	6,389	(6,389)
21205-101-23-431-	Various Allowances - Public Servants	2,971	8,421	8,421	8,432	(11)
21209-101-23-431-	Sitting Allowances	0	0	0	21,689	(21,689)
21301-101-23-431-	NPF-Employers contribution	26,506	32,840	32,840	33,362	(522)
21302-101-23-431-	Overtime	5,034	8,421	8,421	8,432	(11)
	Salaries Sub Total:	376,717	470,712	470,712	499,880	(29,168)
	Payroll Charges Sub Total:	376,717	470,712	470,712	499,880	(29,168)
	Other Charges					
22109-101-23-431-	Printing, stationary & photocopying	800	5,000	5,000	4,500	500
22110-101-23-431-	Publicity & promotions	0	3,400	3,400	3,060	340
22203-101-23-431-	General Stores & Spares	2,000	12,774	9,074	11,497	(2,423)
22204-101-23-431-	ICT Supplies	1,900	12,000	9,000	10,800	(1,800)
22205-101-23-431-	Office Stationery	1,385	8,500	8,500	7,650	850
22211-101-23-431-	Fuel	1,000	1,800	1,800	1,620	180
22310-101-23-431-	Maintain - Computer Equipment	0	10,000	8,500	10,000	(1,500)
22401-101-23-431-	Conferences, Seminars and Workshop	0	2,123	123	1,911	(1,788)
22404-101-23-431-	Training - Other	0	4,250	4,250	3,825	425
22508-101-23-431-	Public Servants - Local Fares	548	3,500	3,500	3,150	350
22509-101-23-431-	Public Servants - Local Accommodation	0	3,500	3,500	3,150	350
22510-101-23-431-	Public Servants - Local Other costs	1,200	264	264	238	26
22514-101-23-431-	Public Servants - Annual Leave Fares	72,330	27,500	27,500	27,500	0
	Sub Total:	81,163	94,611	84,411	88,900	(4,489)

Other Charges Sub Total:	81,163	94,611	84,411	88,900	(4,489)
EXPENDITURE TOTAL	457,880	565,323	555,123	588,780	(33,657)

SIG RECURRENT ESTIMATES 2026

HEAD:23 MINISTRY OF FISHERIES AND MARINE RESOURCES

432 Aquaculture

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-23-432-	Salaries - Public Servants	579,060	793,479	793,479	760,339	33,140
21202-101-23-432-	Housing Allowance - Public Servants	28,267	66,784	66,784	45,517	21,267
21205-101-23-432-	Various Allowances - Public Servants	18,770	69,194	54,658	15,207	39,451
21209-101-23-432-	Sitting Allowances	0	0	0	7,400	(7,400)
21301-101-23-432-	NPF-Employers contribution	48,133	74,925	74,925	62,720	12,205
21302-101-23-432-	Overtime	27,483	15,401	15,401	15,207	194
21304-101-23-432-	Workers Compensation	0	0	31,107	0	31,107
	Salaries Sub Total:	701,713	1,019,783	1,036,354	906,390	129,964
	Payroll Charges Sub Total:	701,713	1,019,783	1,036,354	906,390	129,964
	Other Charges					
22109-101-23-432-	Printing, stationary & photocopying	3,300	5,500	5,500	18,000	(12,500)
22201-101-23-432-	Chemicals	0	87,000	28,400	65,250	(36,850)
22203-101-23-432-	General Stores & Spares	130,050	116,210	110,810	104,589	6,221
22204-101-23-432-	ICT Supplies	0	0	0	100,000	(100,000)
22205-101-23-432-	Office Stationery	5,900	15,000	15,000	27,000	(12,000)
22211-101-23-432-	Fuel	42,231	75,000	75,000	108,000	(33,000)
22404-101-23-432-	Training - Other	1,237	68,000	30,000	61,200	(31,200)
22509-101-23-432-	Public Servants - Local Accommodation	0	9,000	8,000	8,100	(100)
22510-101-23-432-	Public Servants - Local Other costs	3,138	23,368	21,668	21,031	637
22602-101-23-432-	Freight	0	0	0	200,000	(200,000)
23014-101-23-432-	Capex - Specialised Equipment	104,095	756,000	40,002	683,790	(643,788)
22508-101-23-432-	Public Servants - Local Fares	1,140	7,200	7,200	7,200	0
22514-101-23-432-	Public Servants - Annual Leave Fares	98,700	83,151	83,151	83,151	0

Sub Total:	389,791	1,245,429	424,731	1,487,311	(1,062,580)
Other Charges Sub Total:	389,791	1,245,429	424,731	1,487,311	(1,062,580)
EXPENDITURE TOTAL	1,091,504	2,265,212	1,461,085	2,393,701	(1,062,580)

SIG RECURRENT ESTIMATES 2026

HEAD:23 MINISTRY OF FISHERIES AND MARINE RESOURCES

433 Provincial Fisheries

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-23-433-	Salaries - Public Servants	1,884,046	1,984,921	1,984,921	2,091,033	(106,112)
21202-101-23-433-	Housing Allowance - Public Servants	99,124	152,570	152,570	94,534	58,036
21205-101-23-433-	Various Allowances - Public Servants	114,185	128,898	128,898	41,821	87,077
21209-101-23-433-	Sitting Allowances	0	0	0	4,200	(4,200)
21301-101-23-433-	NPF-Employers contribution	150,994	172,916	172,916	170,191	2,725
21302-101-23-433-	Overtime	4,501	38,762	38,762	41,821	(3,059)
	Salaries Sub Total:	2,252,851	2,478,067	2,478,067	2,443,600	34,467
	Payroll Charges Sub Total:	2,252,851	2,478,067	2,478,067	2,443,600	34,467
	Other Charges					
22203-101-23-433-	General Stores & Spares	9,087	11,579	11,579	10,421	1,158
22205-101-23-433-	Office Stationery	6,996	10,000	9,000	9,000	0
22207-101-23-433-	Tools	5,000	3,000	3,000	2,700	300
22211-101-23-433-	Fuel	19,452	15,000	15,000	18,500	(3,500)
22253-101-23-433-	Ship Hire	0	60,000	50,000	54,000	(4,000)
22305-101-23-433-	Maintain - Canoes and Boats	0	0	0	100,000	(100,000)
22306-101-23-433-	Maintain - Motor Vehicles	9,738	10,000	10,000	20,000	(10,000)
22308-101-23-433-	Maintain - Office Equipment	0	5,000	5,000	5,000	0
22401-101-23-433-	Conferences, Seminars and Workshop	0	33,200	28,500	20,880	7,620
22404-101-23-433-	Training - Other	5,538	10,000	10,000	9,000	1,000
22508-101-23-433-	Public Servants - Local Fares	6,222	22,000	22,000	19,800	2,200
22509-101-23-433-	Public Servants - Local Accommodation	8,000	32,600	29,100	29,340	(240)
22510-101-23-433-	Public Servants - Local Other costs	3,622	5,000	5,000	4,500	500
22514-101-23-433-	Public Servants - Annual Leave Fares	404,789	100,000	100,000	200,000	(100,000)

22601-101-23-433-	Customs & Port Handling	158,411	150,000	62,900	135,000	(72,100)
22602-101-23-433-	Freight	0	11,000	11,000	9,900	1,100
22901-101-23-433-	Uniform & Protective Clothes	0	15,400	14,800	25,400	(10,600)
	Sub Total:	636,855	493,779	386,879	673,441	(286,562)
	Other Charges Sub Total:	636,855	493,779	386,879	673,441	(286,562)
	EXPENDITURE TOTAL	2,889,706	2,971,846	2,864,946	3,117,041	(252,095)

SIG RECURRENT ESTIMATES 2026

HEAD:23 MINISTRY OF FISHERIES AND MARINE RESOURCES

434 Inshore Fisheries Management

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025 REVISED
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-23-434-	Salaries - Public Servants	900,343	975,201	975,201	1,017,610	(42,409)
21202-101-23-434-	Housing Allowance - Public Servants	20,155	49,404	49,404	8,340	41,064
21205-101-23-434-	Various Allowances - Public Servants	34,599	72,828	56,257	20,352	35,905
21209-101-23-434-	Sitting Allowances	0	0	0	14,600	(14,600)
21301-101-23-434-	NPF-Employers contribution	74,579	87,796	87,796	79,999	7,797
21302-101-23-434-	Overtime	61,100	19,036	19,036	20,352	(1,316)
	Salaries Sub Total:	1,090,776	1,204,265	1,187,694	1,161,253	26,441
	Payroll Charges Sub Total:	1,090,776	1,204,265	1,187,694	1,161,253	26,441
	Other Charges					
22109-101-23-434-	Printing, stationary & photocopying	0	0	0	80,645	(80,645)
22203-101-23-434-	General Stores & Spares	2,450	10,000	8,000	9,000	(1,000)
22204-101-23-434-	ICT Supplies	540	23,000	22,000	20,700	1,300
22205-101-23-434-	Office Stationery	0	5,000	5,000	4,500	500
22211-101-23-434-	Fuel	9,183	5,000	4,000	85,145	(81,145)
22401-101-23-434-	Conferences, Seminars and Workshop	2,000	10,041	7,541	210,650	(203,109)
22404-101-23-434-	Training - Other	1,847	8,240	7,240	7,416	(176)
22508-101-23-434-	Public Servants - Local Fares	0	0	0	32,258	(32,258)
22509-101-23-434-	Public Servants - Local Accommodation	0	0	0	40,323	(40,323)
22510-101-23-434-	Public Servants - Local Other costs	1,990	25,000	22,500	224,113	(201,613)
22514-101-23-434-	Public Servants - Annual Leave Fares	163,500	68,760	68,760	68,760	0
22810-101-23-434-	Monitoring & Evaluation	0	0	0	241,935	(241,935)
23014-101-23-434-	Capex - Specialised Equipment	0	0	0	120,968	(120,968)
	Sub Total:	181,510	155,041	145,041	1,146,413	(1,001,372)

Other Charges Sub Total:	181,510	155,041	145,041	1,146,413	(1,001,372)
EXPENDITURE TOTAL	1,272,286	1,359,306	1,332,735	2,307,666	(974,931)

SIG RECURRENT ESTIMATES 2026

HEAD:23 MINISTRY OF FISHERIES AND MARINE RESOURCES

435 Offshore Fisheries Management

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-23-435-	Salaries - Public Servants	1,764,208	1,916,777	1,916,777	2,110,873	(194,096)
21202-101-23-435-	Housing Allowance - Public Servants	13,672	56,977	56,977	36,841	20,136
21205-101-23-435-	Various Allowances - Public Servants	16,639	176,901	176,901	42,217	134,684
21209-101-23-435-	Sitting Allowances	0	0	0	14,600	(14,600)
21301-101-23-435-	NPF-Employers contribution	147,249	161,807	161,807	167,411	(5,604)
21302-101-23-435-	Overtime	162,101	37,867	1,037,867	1,383,856	(345,989)
	Salaries Sub Total:	2,103,868	2,350,329	3,350,329	3,755,798	(405,469)
	Payroll Charges Sub Total:	2,103,868	2,350,329	3,350,329	3,755,798	(405,469)
	Other Charges					
22105-101-23-435-	Consultancy Fees	2,041,208	3,294,097	3,294,097	4,464,687	(1,170,590)
22109-101-23-435-	Printing, stationary & photocopying	9,250	67,367	63,767	60,630	3,137
22203-101-23-435-	General Stores & Spares	1,800	14,450	14,450	13,005	1,445
22205-101-23-435-	Office Stationery	4,500	54,757	51,957	49,281	2,676
22211-101-23-435-	Fuel	35,701	71,722	71,722	64,550	7,172
22301-101-23-435-	Maintain - Non-Residential Buildings	1,658	10,100	0	10,100	(10,100)
22306-101-23-435-	Maintain - Motor Vehicles	51,763	66,331	66,331	66,331	0
22308-101-23-435-	Maintain - Office Equipment	0	0	0	100,000	(100,000)
22314-101-23-435-	Software Support and Maintenance	0	0	0	800,000	(800,000)
22404-101-23-435-	Training - Other	0	28,679	23,979	25,811	(1,832)
22514-101-23-435-	Public Servants - Annual Leave Fares	442,086	136,292	136,292	236,292	(100,000)
23011-101-23-435-	Capex - Office Equipment	0	30,764	29,264	30,764	(1,500)
23013-101-23-435-	Capex - Computer Software and Hardware	0	32,330	20,930	32,330	(11,400)
	Sub Total:	2,587,966	3,806,889	3,772,789	5,953,782	(2,180,993)

Other Charges Sub Total:	2,587,966	3,806,889	3,772,789	5,953,782	(2,180,993)
EXPENDITURE TOTAL	4,691,834	6,157,218	7,123,118	9,709,580	(2,586,462)

SIG RECURRENT ESTIMATES 2026

HEAD:23 MINISTRY OF FISHERIES AND MARINE RESOURCES

436 Market and Business Development

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Other Charges					
22401-101-23-436-	Conferences, Seminars and Workshop	0	0	0	100,000	(100,000)
22404-101-23-436-	Training - Other	0	10,062	7,062	9,056	(1,994)
22508-101-23-436-	Public Servants - Local Fares	2,390	14,600	11,100	13,140	(2,040)
22509-101-23-436-	Public Servants - Local Accommodation	0	8,400	7,000	5,670	1,330
22510-101-23-436-	Public Servants - Local Other costs	1,034	6,300	6,300	10,800	(4,500)
22514-101-23-436-	Public Servants - Annual Leave Fares	11,590	12,000	12,000	12,000	0
	Sub Total:	15,014	51,362	43,462	150,666	(107,204)
	Other Charges Sub Total:	15,014	51,362	43,462	150,666	(107,204)
	EXPENDITURE TOTAL	15,014	51,362	43,462	150,666	(107,204)

**HEAD: 23 MINISTRY OF FISHERIES AND MARINE RESOURCES
(BUDGET SUPPORT)**

SIG RECURRENT ESTIMATES 2026

HEAD:23 MINISTRY OF FISHERIES AND MARINE RESOURCES (BUDGET SUPPORT)

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					
<u>MINISTRY SUMMARY</u>					
INCOME TOTAL	3,868,717	4,730,124	15,289,775	6,130,737	9,159,038
EXPENDITURE TOTAL	7,933,313	6,113,411	12,829,490	6,130,737	6,698,753
Payroll Charges	1,528,440	1,014,750	1,335,984	440,634	895,350
Salaries	1,528,440	1,014,750	1,335,984	440,634	895,350
Other Charges	6,404,874	5,098,661	11,493,506	5,690,103	5,803,403
NETT TOTAL	(4,064,596)	(1,383,287)	2,460,285	0	2,460,285

SIG RECURRENT ESTIMATES 2026

HEAD:23 MINISTRY OF FISHERIES AND MARINE RESOURCES (BUDGET SUPPORT)

		001 Central Headquarters & Administration				
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
	Bina Region Arrangements for Governance (BRAG)	3,868,717	2,730,752	5,793,863	646,788	5,147,075
202-23-001-2009-12100	From foreign governments	3,868,717	2,730,752	5,793,863	646,788	5,147,075
	Mekem Strong Solomon Islands Fisheries (MSSIF)	0	0	7,496,541	1,340,949	6,155,592
202-23-001-2008-12100	From foreign governments	0	0	7,496,541	1,340,949	6,155,592
	INCOME TOTAL:	3,868,717	2,730,752	13,290,403	1,987,737	11,302,666
	EXPENDITURE					
	Bina Region Arrangements for Governance (BRAG)	764,220	507,375	667,992	240,466	427,526
202-23-001-2009-21102	Salaries - Public Servants	679,129	405,408	554,332	179,782	374,550
202-23-001-2009-21205	Various Allowances - Public Servants	31,500	70,800	70,800	47,200	23,600
202-23-001-2009-21301	NPF-Employer's contribution	53,591	31,167	42,860	13,484	29,376
	Mekem Strong Solomon Islands Fisheries (MSSIF)	764,220	507,375	667,992	200,168	467,824
202-23-001-2008-21102	Salaries - Public Servants	679,129	405,408	554,332	163,428	390,904
202-23-001-2008-21205	Various Allowances - Public Servants	31,500	70,800	70,800	23,600	47,200
202-23-001-2008-21301	NPF-Employer's contribution	53,591	31,167	42,860	13,140	29,720
	Bina Region Arrangements for Governance (BRAG)	2,127,881	1,808,917	3,513,708	406,322	3,107,386
202-23-001-2009-22101	Advertising	2,000	2,372	86,925	6,222	80,703
202-23-001-2009-22103	Bank fees	1,132	1,200	1,200	600	600
202-23-001-2009-22105	Consultancy Fees	1,097,542	1,205,000	2,370,679	50,000	2,320,679
202-23-001-2009-22109	Printing, stationary & photocopying	75,324	43,000	50,000	6,000	44,000
202-23-001-2009-22110	Publicity & promotions	66,782	12,000	40,600	5,000	35,600
202-23-001-2009-22203	General Stores & Spares	19,155	4,000	4,000	10,000	(6,000)
202-23-001-2009-22205	Office Stationery	25,516	24,000	41,000	5,000	36,000
202-23-001-2009-22211	Fuel	11,588	13,000	17,000	1,000	16,000
202-23-001-2009-22401	Conferences, Seminars and Workshop	21,987	13,545	54,180	30,000	24,180

202-23-001-2009-22404	Training - Other	0	10,000	15,000	15,000	0
202-23-001-2009-22517	Others - Local Other Costs	75,301	105,000	200,500	110,000	90,500
202-23-001-2009-22651	Electricity	213,724	50,000	104,634	20,000	84,634
202-23-001-2009-23013	Capex - Computer Software and Hardware	0	0	107,689	16,000	91,689
202-23-001-2009-27001	House Rent	517,830	325,800	420,300	131,500	288,800
	Mekem Strong Solomon Islands Fisheries (MSSIF)	1,493,608	1,350,572	5,346,087	1,140,780	4,205,307
202-23-001-2008-22101	Advertising	2,000	2,372	86,925	30,000	56,925
202-23-001-2008-22103	Bank fees	1,132	1,200	1,200	600	600
202-23-001-2008-22105	Consultancy Fees	1,097,542	1,205,000	2,370,679	100,000	2,270,679
202-23-001-2008-22109	Printing, stationary & photocopying	75,324	43,000	50,000	60,000	(10,000)
202-23-001-2008-22110	Publicity & promotions	66,782	12,000	40,600	100,000	(59,400)
202-23-001-2008-22205	Office Stationery	25,516	24,000	41,000	30,000	11,000
202-23-001-2008-22211	Fuel	11,588	13,000	17,000	10,000	7,000
202-23-001-2008-22301	Maintain - Non-Residential Buildings	0	0	276,967	27,090	249,877
202-23-001-2008-22306	Maintain - Motor Vehicles	0	0	21,755	10,000	11,755
202-23-001-2008-22401	Conferences, Seminars and Workshop	0	0	1,589,786	100,000	1,489,786
202-23-001-2008-22404	Training - Other	213,724	50,000	104,634	100,000	4,634
202-23-001-2008-22651	Electricity	0	0	84,000	90,000	(6,000)
202-23-001-2008-23013	Capex - Computer Software and Hardware	0	0	126,048	30,000	96,048
202-23-001-2008-27001	House Rent	0	0	255,492	126,000	129,492
202-23-001-2008-27004	Office Rent	0	0	280,000	300,000	(20,000)
202-23-001-2008-27005	Security	0	0	0	27,090	(27,090)
	EXPENDITURE TOTAL	5,149,928	4,174,239	10,195,779	1,987,736	8,208,043

SIG RECURRENT ESTIMATES 2026

HEAD:23 MINISTRY OF FISHERIES AND MARINE RESOURCES (BUDGET SUPPORT)

430 Fisheries Management Policy

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
	Mekem Strong Solomon Islands Fisheries (MSSIF)	0	54,000	54,000	114,000	(60,000)
202-23-430-2008-12100	From foreign governments	0	54,000	54,000	114,000	(60,000)
	INCOME TOTAL:	0	54,000	54,000	114,000	(60,000)
	EXPENDITURE					
	Mekem Strong Solomon Islands Fisheries (MSSIF)	81,867	54,000	131,000	114,000	17,000
202-23-430-2008-22109	Printing, stationary & photocopying	35,000	5,000	15,000	15,000	0
202-23-430-2008-22203	General Stores & Spares	0	2,000	4,000	2,000	2,000
202-23-430-2008-22205	Office Stationery	9,485	5,000	15,000	15,000	0
202-23-430-2008-22211	Fuel	10,000	2,000	7,000	2,000	5,000
202-23-430-2008-22401	Conferences, Seminars and Workshop	27,382	40,000	90,000	80,000	10,000
	EXPENDITURE TOTAL	81,867	54,000	131,000	114,000	17,000

SIG RECURRENT ESTIMATES 2026

HEAD:23 MINISTRY OF FISHERIES AND MARINE RESOURCES (BUDGET SUPPORT)						432 Aquaculture
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
	Mekem Strong Solomon Islands Fisheries (MSSIF)	0	1,597,372	1,597,372	2,220,000	(622,628)
202-23-432-2008-12100	From foreign governments	0	1,597,372	1,597,372	2,220,000	(622,628)
	INCOME TOTAL:	0	1,597,372	1,597,372	2,220,000	(622,628)
	EXPENDITURE					
	Mekem Strong Solomon Islands Fisheries (MSSIF)	1,955,620	1,593,172	1,472,711	2,220,000	(747,289)
202-23-432-2008-22105	Consultancy Fees	130,750	80,000	230,000	300,000	(70,000)
202-23-432-2008-22301	Maintain - Non-Residential Buildings	258,628	120,000	163,007	180,000	(16,993)
202-23-432-2008-22401	Conferences, Seminars and Workshop	44,532	10,000	490,000	80,000	410,000
202-23-432-2008-22404	Training - Other	260,002	10,000	201,000	100,000	101,000
202-23-432-2008-23002	Capex - Non-Residential Buildings	479,445	313,772	143,772	500,000	(356,228)
202-23-432-2008-23014	Capex - Specialised Equipment	780,893	1,000,000	155,533	1,000,000	(844,467)
202-23-432-2008-23015	Capex - Other Equipment	1,370	59,400	89,400	60,000	29,400
	EXPENDITURE TOTAL	1,955,620	1,593,172	1,472,711	2,220,000	(747,289)

SIG RECURRENT ESTIMATES 2026

HEAD:23 MINISTRY OF FISHERIES AND MARINE RESOURCES (BUDGET SUPPORT)

433 Provincial Fisheries

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
		ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
	Mekem Strong Solomon Islands Fisheries (MSSIF)	0	272,000	272,000	1,204,000	(932,000)
202-23-433-2008-12100	From foreign governments	0	272,000	272,000	1,204,000	(932,000)
	INCOME TOTAL:	0	272,000	272,000	1,204,000	(932,000)
	EXPENDITURE					
	Mekem Strong Solomon Islands Fisheries (MSSIF)	669,558	272,000	993,000	1,204,000	(211,000)
202-23-433-2008-22203	General Stores & Spares	2,000	2,000	3,000	26,000	(23,000)
202-23-433-2008-22205	Office Stationery	0	0	0	3,000	(3,000)
202-23-433-2008-22401	Conferences, Seminars and Workshop	667,558	270,000	889,200	1,000,000	(110,800)
202-23-433-2008-22404	Training - Other	0	0	0	150,000	(150,000)
202-23-433-2008-23013	Capex - Computer Software and Hardware	0	0	100,800	25,000	75,800
	EXPENDITURE TOTAL	669,558	272,000	993,000	1,204,000	(211,000)

SIG RECURRENT ESTIMATES 2026

HEAD:23 MINISTRY OF FISHERIES AND MARINE RESOURCES (BUDGET SUPPORT)					434 Inshore Fisheries Management	
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
	Mekem Strong Solomon Islands Fisheries (MSSIF)	0	54,000	54,000	164,000	(110,000)
202-23-434-2008-12100	From foreign governments	0	54,000	54,000	164,000	(110,000)
	INCOME TOTAL:	0	54,000	54,000	164,000	(110,000)
	EXPENDITURE					
	Mekem Strong Solomon Islands Fisheries (MSSIF)	0	0	0	164,000	(164,000)
202-23-434-2008-22105	Consultancy Fees	0	0	0	100,000	(100,000)
202-23-434-2008-22205	Office Stationery	0	0	0	14,000	(14,000)
202-23-434-2008-22404	Training - Other	0	0	0	50,000	(50,000)
	EXPENDITURE TOTAL	0	0	0	164,000	(164,000)

SIG RECURRENT ESTIMATES 2026

HEAD:23 MINISTRY OF FISHERIES AND MARINE RESOURCES (BUDGET SUPPORT)					435 Offshore Fisheries Management	
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
	Mekem Strong Solomon Islands Fisheries (MSSIF)	0	22,000	22,000	441,000	(419,000)
202-23-435-2008-12100	From foreign governments	0	22,000	22,000	441,000	(419,000)
	INCOME TOTAL:	0	22,000	22,000	441,000	(419,000)
	EXPENDITURE					
	Mekem Strong Solomon Islands Fisheries (MSSIF)	76,340	20,000	37,000	441,000	(404,000)
202-23-435-2008-22105	Consultancy Fees	0	10,000	9,000	200,000	(191,000)
202-23-435-2008-22205	Office Stationery	18,368	3,000	8,000	6,000	2,000
202-23-435-2008-22211	Fuel	20,000	2,000	9,000	5,000	4,000
202-23-435-2008-22401	Conferences, Seminars and Workshop	37,972	5,000	11,000	150,000	(139,000)
202-23-435-2008-22404	Training - Other	0	0	0	50,000	(50,000)
202-23-435-2008-23011	Capex - Office Equipment	0	0	0	30,000	(30,000)
	EXPENDITURE TOTAL	76,340	20,000	37,000	441,000	(404,000)

HEAD: 24 MINISTRY OF PUBLIC SERVICE

SIG RECURRENT ESTIMATES 2026

HEAD:24 MINISTRY OF PUBLIC SERVICE

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					
<u>MINISTRY SUMMARY</u>					
INCOME TOTAL	0	0	0	0	0
EXPENDITURE TOTAL	24,004,164	31,830,445	31,830,445	35,660,755	(3,830,310)
Payroll Charges	14,760,840	20,322,486	20,322,486	21,539,428	(1,216,942)
Salaries	14,760,840	20,322,486	20,322,486	21,539,428	(1,216,942)
Other Charges	9,243,325	11,507,959	11,507,959	14,121,327	(2,613,368)
NETT TOTAL	(24,004,164)	(31,830,445)	(31,830,445)	(35,660,755)	3,830,310

SIG RECURRENT ESTIMATES 2026

HEAD:24 MINISTRY OF PUBLIC SERVICE

001 Central Headquarters & Administration

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-24-001-	Salaries - Public Servants	1,292,722	1,108,870	1,108,870	1,727,907	(619,037)
21202-101-24-001-	Housing Allowance - Public Servants	59,742	136,045	136,045	309,769	(173,724)
21205-101-24-001-	Various Allowances - Public Servants	111,862	324,417	324,417	361,558	(37,141)
21209-101-24-001-	Sitting Allowances	0	0	0	2,400	(2,400)
21301-101-24-001-	NPF-Employers contribution	113,604	111,581	111,581	165,673	(54,092)
21302-101-24-001-	Overtime	108,773	19,367	19,367	65,861	(46,494)
21402-101-24-001-	Gratuity Benefits	0	0	0	57,293	(57,293)
	Salaries Sub Total:	1,686,704	1,700,280	1,700,280	2,690,461	(990,181)
	Payroll Charges Sub Total:	1,686,704	1,700,280	1,700,280	2,690,461	(990,181)
	Other Charges					
22109-101-24-001-	Printing, stationary & photocopying	73,776	49,693	69,693	63,540	6,153
22110-101-24-001-	Publicity & promotions	4,000	10,716	10,716	22,500	(11,784)
22111-101-24-001-	Recruitment Expenses	0	4,000	4,000	3,600	400
22113-101-24-001-	Minor Office Expenses	26,341	35,800	35,800	39,150	(3,350)
22117-101-24-001-	Entertainment	14,785	5,000	50,000	14,400	35,600
22118-101-24-001-	Gifts and Presents	0	13,477	13,477	13,500	(23)
22204-101-24-001-	ICT Supplies	44,600	30,000	55,000	13,500	41,500
22205-101-24-001-	Office Stationery	83,246	87,300	87,300	78,615	8,685
22211-101-24-001-	Fuel	45,836	45,000	45,000	27,000	18,000
22301-101-24-001-	Maintain - Non Residential Buildings	179,439	101,850	215,850	810,000	(594,150)
22302-101-24-001-	Maintain - Residential Buildings	91,521	172,175	242,175	1,550,000	(1,307,825)
22306-101-24-001-	Maintain - Motor Vehicles	29,470	40,000	55,000	30,000	25,000

22308-101-24-001-	Maintain - Office Equipment	5,095	38,930	62,930	35,000	27,930
22401-101-24-001-	Conferences, Seminars and Workshop	15,607	20,000	105,850	18,000	87,850
22404-101-24-001-	Training - Other	50,496	91,180	91,180	83,250	7,930
22504-101-24-001-	MP's and MPA's - Overseas Fares	241,572	120,000	192,000	192,000	0
22505-101-24-001-	MP's and MPA's - Overseas Accommodation	11,639	70,000	100,000	100,004	(4)
22506-101-24-001-	MP's and MPA's - Overseas Other Costs	111,098	60,000	100,000	99,996	4
22508-101-24-001-	Public Servants - Local Fares	3,826	54,902	54,902	51,480	3,422
22509-101-24-001-	Public Servants - Local Accommodation	0	18,360	18,360	64,800	(46,440)
22510-101-24-001-	Public Servants - Local Other costs	0	10,800	10,800	19,440	(8,640)
22511-101-24-001-	Public Servants - Overseas Fares	215,835	80,000	155,000	139,500	15,500
22512-101-24-001-	Public Servants - Overseas Accommodation	161,341	65,000	117,500	110,948	6,553
22513-101-24-001-	Public Servants - Overseas Other Costs	137,219	75,000	142,850	100,553	42,298
22514-101-24-001-	Public Servants - Annual Leave Fares	291,100	200,208	230,208	202,500	27,708
22651-101-24-001-	Electricity	1,965,270	1,761,338	1,461,338	1,452,116	9,222
22655-101-24-001-	Telephone and Faxes	506,709	550,000	540,000	488,072	51,928
22656-101-24-001-	Water	174,630	264,000	214,000	244,096	(30,096)
22903-101-24-001-	Meeting Expenses	8,035	18,076	18,076	16,650	1,426
23002-101-24-001-	Capex - Non Residential Buildings	0	0	0	100,000	(100,000)
23009-101-24-001-	Capex - Motor Vehicles	0	0	0	460,000	(460,000)
23011-101-24-001-	Capex - Office Equipment	67,893	98,940	222,940	365,839	(142,899)
23013-101-24-001-	Capex - Computer Software and Hardware	53,635	63,826	83,826	107,000	(23,174)
27001-101-24-001-	House Rent	1,899,020	2,068,550	1,822,350	1,815,539	6,811
27005-101-24-001-	Security	23,200	23,750	13,750	23,750	(10,000)
22255-101-24-001-	Venue Hire	3,200	20,000	20,000	0	20,000
22310-101-24-001-	Maintain - Computer Equipment	1,850	16,716	34,716	0	34,716
22311-101-24-001-	Maintain - Other Equipment	5,200	27,000	48,000	0	48,000
23003-101-24-001-	Capex - Residential Buildings	4,400	35,600	35,600	0	35,600
25009-101-24-001-	Subventions and Grant	174,131	1,610,000	470,965	0	470,965
Sub Total:		6,725,016	8,057,187	7,251,152	8,956,337	(1,705,185)
Other Charges Sub Total:		6,725,016	8,057,187	7,251,152	8,956,337	(1,705,185)
EXPENDITURE TOTAL		8,411,720	9,757,467	8,951,432	11,646,798	(2,695,366)

SIG RECURRENT ESTIMATES 2026

HEAD:24 MINISTRY OF PUBLIC SERVICE

450 Workforce Management and Planning

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-24-450-	Salaries - Public Servants	165,876	1,464,363	1,464,363	1,657,640	(193,277)
21202-101-24-450-	Housing Allowance - Public Servants	0	426,231	426,231	552,688	(126,457)
21205-101-24-450-	Various Allowances - Public Servants	2,500	797,488	797,488	1,047,301	(249,813)
21301-101-24-450-	NPF-Employers contribution	12,441	196,137	196,137	193,212	2,925
21302-101-24-450-	Overtime	0	17,827	17,827	15,657	2,170
21402-101-24-450-	Gratuity Benefits	0	39,810	39,810	204,715	(164,905)
21403-101-24-450-	Long Service Benefits	8,091,265	10,279,336	10,279,336	10,195,055	84,281
	Salaries Sub Total:	8,272,082	13,221,192	13,221,192	13,866,268	(645,076)
	Payroll Charges Sub Total:	8,272,082	13,221,192	13,221,192	13,866,268	(645,076)
	Other Charges					
22109-101-24-450-	Printing, stationary & photocopying	108,220	194,000	194,000	183,061	10,940
22113-101-24-450-	Minor Office Expenses	0	0	0	15,075	(15,075)
22205-101-24-450-	Office Stationery	8,420	31,500	31,500	49,050	(17,550)
22255-101-24-450-	Venue Hire	0	10,000	10,000	44,100	(34,100)
22308-101-24-450-	Maintain - Office Equipment	0	0	0	15,000	(15,000)
22401-101-24-450-	Conferences, Seminars and Workshop	980	6,000	6,000	10,000	(4,000)
22402-101-24-450-	Training - In Service	585,092	582,000	653,035	582,000	71,035
22404-101-24-450-	Training - Other	0	0	0	68,760	(68,760)
22508-101-24-450-	Public Servants - Local Fares	25,472	30,000	30,000	36,000	(6,000)
22509-101-24-450-	Public Servants - Local Accommodation	0	0	0	43,920	(43,920)
22510-101-24-450-	Public Servants - Local Other costs	39,573	10,000	10,000	10,575	(575)
22514-101-24-450-	Public Servants - Annual Leave Fares	0	100,343	100,343	162,700	(62,357)

22903-101-24-450-	Meeting Expenses	792	5,000	5,000	47,520	(42,520)
23011-101-24-450-	Capex - Office Equipment	28,955	35,000	65,000	35,000	30,000
23013-101-24-450-	Capex - Computer Software and Hardware	49,700	39,252	69,252	39,252	30,000
	Sub Total:	847,204	1,043,095	1,174,130	1,342,013	(167,883)
	Other Charges Sub Total:	847,204	1,043,095	1,174,130	1,342,013	(167,883)
	EXPENDITURE TOTAL	9,119,286	14,264,287	14,395,322	15,208,281	(812,959)

SIG RECURRENT ESTIMATES 2026

HEAD:24 MINISTRY OF PUBLIC SERVICE

451 Public Service Commission

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21101-101-24-451-	Salaries - Statutory	246,035	260,000	260,000	260,000	0
21102-101-24-451-	Salaries - Public Servants	235,728	313,770	313,770	245,748	68,022
21201-101-24-451-	Housing Allowance - Statutory	135,000	180,000	180,000	180,000	0
21202-101-24-451-	Housing Allowance - Public Servants	16,704	0	0	16,301	(16,301)
21204-101-24-451-	Various Allowances - Statutory	69,280	112,000	112,000	205,700	(93,700)
21205-101-24-451-	Various Allowances - Public Servants	33,686	8,416	8,416	7,515	901
21301-101-24-451-	NPF-Employers contribution	43,646	87,935	87,935	43,686	44,249
21302-101-24-451-	Overtime	23,282	6,275	6,275	4,915	1,360
21402-101-24-451-	Gratuity Benefits	0	91,000	91,000	91,000	0
	Salaries Sub Total:	803,361	1,059,396	1,059,396	1,054,865	4,531
	Payroll Charges Sub Total:	803,361	1,059,396	1,059,396	1,054,865	4,531
	Other Charges					
22109-101-24-451-	Printing, stationary & photocopying	7,400	25,000	25,000	25,000	0
22113-101-24-451-	Minor Office Expenses	0	0	5,000	10,800	(5,800)
22117-101-24-451-	Entertainment	1,600	10,000	10,000	9,000	1,000
22118-101-24-451-	Gifts and Presents	0	0	0	27,000	(27,000)
22205-101-24-451-	Office Stationery	6,480	15,000	15,000	15,000	0
22211-101-24-451-	Fuel	0	0	15,000	28,800	(13,800)
22255-101-24-451-	Venue Hire	0	20,000	0	13,500	(13,500)
22306-101-24-451-	Maintain - Motor Vehicles	0	0	0	30,000	(30,000)
22401-101-24-451-	Conferences, Seminars and Workshop	1,585	10,000	10,000	74,000	(64,000)
22404-101-24-451-	Training - Other	0	0	0	13,500	(13,500)

22514-101-24-451-	Public Servants - Annual Leave Fares	85,400	40,000	40,000	99,900	(59,900)
22903-101-24-451-	Meeting Expenses	660,917	654,750	1,224,750	831,785	392,965
23011-101-24-451-	Capex - Office Equipment	0	0	0	28,700	(28,700)
23013-101-24-451-	Capex - Computer Software and Hardware	0	0	0	50,000	(50,000)
22111-101-24-451-	Recruitment Expenses	0	0	10,000	0	10,000
	Sub Total:	763,382	774,750	1,354,750	1,256,985	97,765
	Other Charges Sub Total:	763,382	774,750	1,354,750	1,256,985	97,765
	EXPENDITURE TOTAL	1,566,742	1,834,146	2,414,146	2,311,850	102,296

SIG RECURRENT ESTIMATES 2026

HEAD:24 MINISTRY OF PUBLIC SERVICE

452 Institute of Public Administration and Management

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-24-452-	Salaries - Public Servants	735,884	966,198	966,198	816,992	149,206
21202-101-24-452-	Housing Allowance - Public Servants	31,224	188,590	188,590	159,055	29,535
21205-101-24-452-	Various Allowances - Public Servants	63,934	417,237	417,237	201,540	215,697
21209-101-24-452-	Sitting Allowances	0	0	0	2,000	(2,000)
21301-101-24-452-	NPF-Employers contribution	62,984	137,621	137,621	79,971	57,650
21302-101-24-452-	Overtime	34,871	15,108	15,108	70,491	(55,383)
21402-101-24-452-	Gratuity Benefits	0	0	0	39,810	(39,810)
	Salaries Sub Total:	928,898	1,724,754	1,724,754	1,369,859	354,895
	Payroll Charges Sub Total:	928,898	1,724,754	1,724,754	1,369,859	354,895
	Other Charges					
22109-101-24-452-	Printing, stationary & photocopying	144,700	49,368	49,368	126,269	(76,901)
22110-101-24-452-	Publicity & promotions	0	11,848	11,848	10,663	1,185
22113-101-24-452-	Minor Office Expenses	0	0	0	36,000	(36,000)
22117-101-24-452-	Entertainment	0	11,101	11,101	9,000	2,101
22205-101-24-452-	Office Stationery	34,300	73,332	103,332	108,000	(4,668)
22211-101-24-452-	Fuel	15,000	20,800	20,800	43,200	(22,400)
22255-101-24-452-	Venue Hire	10,000	74,448	44,448	50,000	(5,552)
22306-101-24-452-	Maintain - Motor Vehicles	15,000	20,000	20,000	20,000	0
22308-101-24-452-	Maintain - Office Equipment	0	45,500	45,500	45,500	0
22401-101-24-452-	Conferences, Seminars and Workshop	9,800	58,200	58,200	52,380	5,820
22404-101-24-452-	Training - Other	150,703	533,500	533,500	524,925	8,575
22514-101-24-452-	Public Servants - Annual Leave Fares	130,600	142,464	142,464	219,000	(76,536)

22901-101-24-452-	Uniform & Protective Clothes	0	0	0	72,000	(72,000)
27004-101-24-452-	Office Rent	0	0	0	726,000	(726,000)
23011-101-24-452-	Capex - Office Equipment	7,508	105,536	105,536	0	105,536
23013-101-24-452-	Capex - Computer Software and Hardware	71,919	237,013	237,013	0	237,013
	Sub Total:	589,530	1,383,110	1,383,110	2,042,937	(659,827)
	Other Charges Sub Total:	589,530	1,383,110	1,383,110	2,042,937	(659,827)
	EXPENDITURE TOTAL	1,518,427	3,107,864	3,107,864	3,412,796	(304,932)

SIG RECURRENT ESTIMATES 2026

HEAD:24 MINISTRY OF PUBLIC SERVICE

455 Governance & Performance Management

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-24-455-	Salaries - Public Servants	1,770,271	1,032,766	1,032,766	876,963	155,803
21202-101-24-455-	Housing Allowance - Public Servants	212,833	472,083	472,083	472,764	(681)
21205-101-24-455-	Various Allowances - Public Servants	635,897	894,254	894,254	875,964	18,290
21209-101-24-455-	Sitting Allowances	0	0	0	5,000	(5,000)
21301-101-24-455-	NPF-Employers contribution	183,808	170,076	170,076	123,463	46,613
21302-101-24-455-	Overtime	219,415	10,194	10,194	27,400	(17,206)
21402-101-24-455-	Gratuity Benefits	47,571	37,491	37,491	176,421	(138,930)
	Salaries Sub Total:	3,069,795	2,616,864	2,616,864	2,557,975	58,889
	Payroll Charges Sub Total:	3,069,795	2,616,864	2,616,864	2,557,975	58,889
	Other Charges					
22109-101-24-455-	Printing, stationary & photocopying	31,790	58,976	58,976	45,015	13,961
22205-101-24-455-	Office Stationery	25,211	30,600	30,600	18,540	12,060
22255-101-24-455-	Venue Hire	0	10,000	50,000	36,000	14,000
22401-101-24-455-	Conferences, Seminars and Workshop	6,600	15,070	50,070	230,000	(179,930)
22514-101-24-455-	Public Servants - Annual Leave Fares	253,800	80,000	80,000	110,000	(30,000)
22903-101-24-455-	Meeting Expenses	792	5,000	5,000	19,500	(14,500)
23011-101-24-455-	Capex - Office Equipment	0	0	0	20,000	(20,000)
23013-101-24-455-	Capex - Computer Software and Hardware	0	11,471	31,471	44,000	(12,529)
22110-101-24-455-	Publicity & promotions	0	6,300	6,300	0	6,300
22508-101-24-455-	Public Servants - Local Fares	0	32,400	32,400	0	32,400
	Sub Total:	318,193	249,817	344,817	523,055	(178,238)
	Other Charges Sub Total:	318,193	249,817	344,817	523,055	(178,238)
	EXPENDITURE TOTAL	3,387,989	2,866,681	2,961,681	3,081,030	(119,349)

HEAD: 25 MINISTRY OF JUSTICE AND LEGAL AFFAIRS

SIG RECURRENT ESTIMATES 2026

HEAD:25 MINISTRY OF JUSTICE AND LEGAL AFFAIRS

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					
<u>MINISTRY SUMMARY</u>					
INCOME TOTAL	486,785	3,413,670	3,413,670	4,800,000	(1,386,330)
EXPENDITURE TOTAL	45,788,669	62,786,966	63,615,326	66,191,237	(2,575,911)
Payroll Charges	21,162,309	29,289,948	29,289,948	28,916,277	373,671
Salaries	21,162,309	29,289,948	29,289,948	28,916,277	373,671
Other Charges	24,626,360	33,497,018	34,325,378	37,274,960	(2,949,582)
NETT TOTAL	(45,301,884)	(66,200,636)	(60,201,656)	(61,391,237)	1,189,581

SIG RECURRENT ESTIMATES 2026

HEAD:25 MINISTRY OF JUSTICE AND LEGAL AFFAIRS

001 Central Headquarters & Administration

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-25-001-	Salaries - Public Servants	1,380,054	2,143,989	2,143,989	1,653,405	490,584
21202-101-25-001-	Housing Allowance - Public Servants	113,505	401,534	401,534	374,349	27,185
21205-101-25-001-	Various Allowances - Public Servants	358,467	1,088,109	1,088,109	829,912	258,197
21209-101-25-001-	Sitting Allowances	0	0	0	2,000	(2,000)
21301-101-25-001-	NPF-Employers contribution	140,622	244,317	244,317	186,826	57,491
21302-101-25-001-	Overtime	119,992	35,107	35,107	20,352	14,755
21402-101-25-001-	Gratuity Benefits	35,338	36,399	36,399	99,999	(63,600)
21403-101-25-001-	Long Service Benefits	0	0	0	107,037	(107,037)
	Salaries Sub Total:	2,147,978	3,949,455	3,949,455	3,273,880	675,575
	Payroll Charges Sub Total:	2,147,978	3,949,455	3,949,455	3,273,880	675,575
	Other Charges					
22105-101-25-001-	Consultancy Fees	120,000	5,150	5,150	4,635	515
22109-101-25-001-	Printing, stationary & photocopying	57,165	116,014	116,014	104,413	11,601
22110-101-25-001-	Publicity & promotions	14,252	17,236	17,236	64,338	(47,102)
22111-101-25-001-	Recruitment Expenses	72,875	83,639	83,639	75,275	8,364
22112-101-25-001-	Subscriptions	16,665	41,321	41,321	37,189	4,132
22113-101-25-001-	Minor Office Expenses	0	30,900	30,900	27,810	3,090
22117-101-25-001-	Entertainment	47,165	57,828	57,828	52,045	5,783
22118-101-25-001-	Gifts and Presents	0	40,041	40,041	36,037	4,004
22204-101-25-001-	ICT Supplies	76,898	175,965	175,965	158,369	17,597
22205-101-25-001-	Office Stationery	90,121	176,995	176,995	159,296	17,700
22211-101-25-001-	Fuel	92,000	92,219	92,219	103,680	(11,461)

22301-101-25-001-	Maintain - Non-Residential Buildings	579,766	593,847	261,368	466,866	(205,498)
22306-101-25-001-	Maintain - Motor Vehicles	12,000	99,492	99,492	99,492	0
22308-101-25-001-	Maintain - Office Equipment	0	13,745	13,745	13,745	0
22401-101-25-001-	Conferences, Seminars and Workshop	252,090	454,251	454,251	270,001	184,250
22404-101-25-001-	Training - Other	24,297	114,527	114,527	103,074	11,453
22506-101-25-001-	MP's and MPA's - Overseas Other Costs	0	0	228,461	204,000	24,461
22508-101-25-001-	Public Servants - Local Fares	51,967	208,737	208,737	187,863	20,874
22509-101-25-001-	Public Servants - Local Accommodation	15,100	115,213	115,213	103,692	11,521
22510-101-25-001-	Public Servants - Local Other costs	0	167,188	151,308	150,469	839
22513-101-25-001-	Public Servants - Overseas Other Costs	261,853	300,000	419,898	270,000	149,898
22514-101-25-001-	Public Servants - Annual Leave Fares	301,500	206,000	206,000	206,000	0
22651-101-25-001-	Electricity	2,224,368	2,380,681	2,380,681	2,880,681	(500,000)
22655-101-25-001-	Telephone and Faxes	574,190	655,074	655,074	655,074	0
22656-101-25-001-	Water	65,562	120,510	120,510	220,510	(100,000)
22901-101-25-001-	Uniform & Protective Clothes	98,690	182,400	182,400	164,160	18,240
23011-101-25-001-	Capex - Office Equipment	448,734	124,546	544,546	224,546	320,000
23013-101-25-001-	Capex - Computer Software and Hardware	71,600	410,071	410,071	310,070	100,001
27001-101-25-001-	House Rent	5,845,950	5,888,500	6,716,860	8,150,517	(1,433,657)
27004-101-25-001-	Office Rent	3,224,932	3,103,225	4,362,530	5,103,225	(740,695)
23009-101-25-001-	Capex - Motor Vehicles	0	0	1,026,200	0	1,026,200
Sub Total:		14,639,740	15,975,315	19,509,180	20,607,071	(1,097,891)
Other Charges Sub Total:		14,639,740	15,975,315	19,509,180	20,607,071	(1,097,891)
EXPENDITURE TOTAL		16,787,719	19,924,770	23,458,635	23,880,951	(422,316)

SIG RECURRENT ESTIMATES 2026

HEAD:25 MINISTRY OF JUSTICE AND LEGAL AFFAIRS

470 Public Solicitor

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21101-101-25-470-	Salaries - Statutory	226,235	234,000	234,000	234,000	0
21102-101-25-470-	Salaries - Public Servants	3,241,509	4,506,275	4,506,275	4,072,262	434,013
21201-101-25-470-	Housing Allowance - Statutory	165,000	180,000	180,000	180,000	0
21202-101-25-470-	Housing Allowance - Public Servants	89,682	160,528	160,528	201,380	(40,852)
21204-101-25-470-	Various Allowances - Statutory	128,530	191,000	191,000	371,700	(180,700)
21205-101-25-470-	Various Allowances - Public Servants	2,548,927	3,565,950	3,565,950	3,202,729	363,221
21209-101-25-470-	Sitting Allowances	0	0	0	6,000	(6,000)
21301-101-25-470-	NPF-Employer's contribution	454,740	0	0	584,163	(584,163)
21302-101-25-470-	Overtime	43,999	90,126	90,126	92,645	(2,519)
21402-101-25-470-	Gratuity Benefits	16,606	81,900	81,900	81,900	0
	Salaries Sub Total:	6,915,229	9,009,779	9,009,779	9,026,779	(17,000)
	Payroll Charges Sub Total:	6,915,229	9,009,779	9,009,779	9,026,779	(17,000)
	Other Charges					
22108-101-25-470-	Legal Fees	0	6,017	6,017	4,500	1,517
22110-101-25-470-	Publicity & promotions	0	4,491	4,491	3,600	891
22113-101-25-470-	Minor Office Expenses	27,335	92,280	92,280	72,000	20,280
22117-101-25-470-	Entertainment	250	11,596	11,596	9,000	2,596
22118-101-25-470-	Gifts and presents	1,350	8,334	8,334	8,742	(408)
22204-101-25-470-	ICT Supplies	170,450	185,493	255,493	234,000	21,493
22205-101-25-470-	Office Stationery	56,730	102,700	102,700	90,000	12,700
22208-101-25-470-	Reference & Education Materials	0	5,150	5,150	9,000	(3,850)
22211-101-25-470-	Fuel	126,790	184,781	184,781	135,000	49,781

22301-101-25-470-	Maintain - Non-Residential Buildings	0	641,766	0	400,000	(400,000)
22306-101-25-470-	Maintain - Motor Vehicles	7,377	97,700	97,700	95,000	2,700
22308-101-25-470-	Maintain - Office Equipment	0	71,110	71,110	80,000	(8,890)
22401-101-25-470-	Conferences, Seminars and Workshop	37,676	200,300	121,416	81,000	40,416
22404-101-25-470-	Training - Other	29,986	109,739	49,739	45,000	4,739
22508-101-25-470-	Public Servants - Local Fares	227,337	231,538	231,538	225,000	6,538
22509-101-25-470-	Public Servants - Local Accommodation	162,630	278,100	278,100	180,000	98,100
22510-101-25-470-	Public Servants - Local Other costs	55,950	206,000	206,000	162,000	44,000
22514-101-25-470-	Public Servants - Annual Leave Fares	549,200	256,000	256,000	276,000	(20,000)
22515-101-25-470-	Others - Local Fares	8,030	13,287	13,287	7,200	6,087
22516-101-25-470-	Others - Local Accommodation	0	36,050	26,050	7,200	18,850
22517-101-25-470-	Others - Local Other Costs	16,400	33,990	33,990	7,200	26,790
22901-101-25-470-	Uniform & Protective Clothes	0	46,350	46,350	18,000	28,350
23011-101-25-470-	Capex - Office Equipment	0	288	30,288	90,000	(59,712)
23013-101-25-470-	Capex - Computer Software and Hardware	0	10,653	80,653	300,000	(219,347)
23015-101-25-470-	Capex - Other Equipment	0	0	0	150,000	(150,000)
Sub Total:		1,477,492	2,833,713	2,213,063	2,689,442	(476,379)
Other Charges Sub Total:		1,477,492	2,833,713	2,213,063	2,689,442	(476,379)
EXPENDITURE TOTAL		8,392,721	11,843,492	11,222,842	11,716,221	(493,379)

SIG RECURRENT ESTIMATES 2026

HEAD:25 MINISTRY OF JUSTICE AND LEGAL AFFAIRS

471 Attorney General

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21101-101-25-471-	Salaries - Statutory	299,000	234,000	234,000	299,000	(65,000)
21102-101-25-471-	Salaries - Public Servants	1,961,436	3,033,080	3,033,080	2,558,677	474,403
21201-101-25-471-	Housing Allowance - Statutory	195,000	180,000	180,000	180,000	0
21202-101-25-471-	Housing Allowance - Public Servants	33,050	143,587	143,587	193,635	(50,048)
21204-101-25-471-	Various Allowances - Statutory	238,127	327,000	327,000	371,700	(44,700)
21205-101-25-471-	Various Allowances - Public Servants	1,473,633	2,281,316	2,281,316	1,909,194	372,122
21209-101-25-471-	Sitting Allowances	0	0	0	45,200	(45,200)
21301-101-25-471-	NPF-Employers contribution	295,421	446,635	446,635	375,783	70,852
21302-101-25-471-	Overtime	641	59,155	59,155	62,802	(3,647)
21402-101-25-471-	Gratuity Benefits	0	103,848	103,848	157,083	(53,235)
	Salaries Sub Total:	4,496,307	6,808,621	6,808,621	6,153,074	655,547
	Payroll Charges Sub Total:	4,496,307	6,808,621	6,808,621	6,153,074	655,547
	Other Charges					
22105-101-25-471-	Consultancy Fees	0	2,649	2,649	2,384	265
22108-101-25-471-	Legal Fees	0	10,506	10,506	9,455	1,051
22109-101-25-471-	Printing, stationary & photocopying	0	850	850	765	85
22113-101-25-471-	Minor Office Expenses	0	25,450	25,450	22,905	2,545
22117-101-25-471-	Entertainment	0	29,270	29,270	26,343	2,927
22118-101-25-471-	Gifts and Presents	0	9,270	9,270	8,343	927
22204-101-25-471-	ICT Supplies	112,600	163,900	163,900	147,510	16,390
22205-101-25-471-	Office Stationery	86,566	102,126	102,126	91,913	10,213
22211-101-25-471-	Fuel	45,000	85,750	85,750	77,175	8,575

22301-101-25-471-	Maintain - Non-Residential Buildings	58,500	71,894	71,894	71,894	0
22306-101-25-471-	Maintain - Motor Vehicles	0	27,810	52,810	27,810	25,000
22401-101-25-471-	Conferences, Seminars and Workshop	0	221,612	221,612	199,451	22,161
22404-101-25-471-	Training - Other	0	16,480	16,480	116,480	(100,000)
22508-101-25-471-	Public Servants - Local Fares	19,574	49,440	49,440	44,496	4,944
22509-101-25-471-	Public Servants - Local Accommodation	20,000	24,720	24,720	22,248	2,472
22510-101-25-471-	Public Servants - Local Other costs	0	18,540	18,540	16,686	1,854
22513-101-25-471-	Public Servants - Overseas Other Costs	310,000	300,000	190,000	108,000	82,000
22514-101-25-471-	Public Servants - Annual Leave Fares	339,000	189,050	189,050	189,050	0
22515-101-25-471-	Others - Local Fares	0	16,047	16,047	14,442	1,605
22517-101-25-471-	Others - Local Other Costs	28,362	37,080	37,080	33,372	3,708
22901-101-25-471-	Uniform & Protective Clothes	0	0	0	162,000	(162,000)
23011-101-25-471-	Capex - Office Equipment	97,500	63,286	148,286	63,286	85,000
23013-101-25-471-	Capex - Computer Software and Hardware	252,745	302,957	302,957	302,957	0
25009-101-25-471-	Subventions and Grant	1,250,685	1,250,685	1,250,685	1,250,685	0
27004-101-25-471-	Office Rent	2,102,490	2,106,515	2,106,515	2,106,515	0
Sub Total:		4,723,022	5,125,887	5,125,887	5,116,166	9,721
Other Charges Sub Total:		4,723,022	5,125,887	5,125,887	5,116,166	9,721
EXPENDITURE TOTAL		9,219,328	11,934,508	11,934,508	11,269,240	665,268

SIG RECURRENT ESTIMATES 2026

HEAD:25 MINISTRY OF JUSTICE AND LEGAL AFFAIRS

472 Director of Public Prosecutions

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21101-101-25-472-	Salaries - Statutory	226,235	234,000	234,000	241,020	(7,020)
21102-101-25-472-	Salaries - Public Servants	2,236,979	2,976,251	2,976,251	2,672,444	303,807
21201-101-25-472-	Housing Allowance - Statutory	165,000	180,000	180,000	180,000	0
21202-101-25-472-	Housing Allowance - Public Servants	52,107	100,699	100,699	116,354	(15,655)
21204-101-25-472-	Various Allowances - Statutory	205,463	452,618	452,618	371,700	80,918
21205-101-25-472-	Various Allowances - Public Servants	1,653,521	1,648,354	1,648,354	1,908,740	(260,386)
21301-101-25-472-	NPF-Employers contribution	318,271	396,034	396,034	380,854	15,180
21302-101-25-472-	Overtime	62,815	59,525	59,525	61,680	(2,155)
21402-101-25-472-	Gratuity Benefits	35,902	0	0	84,357	(84,357)
	Salaries Sub Total:	4,956,292	6,047,481	6,047,481	6,017,149	30,332
	Payroll Charges Sub Total:	4,956,292	6,047,481	6,047,481	6,017,149	30,332
	Other Charges					
22105-101-25-472-	Consultancy Fees	1,434,000	3,581,462	1,580,607	1,668,600	(87,993)
22109-101-25-472-	Printing, stationary & photocopying	8,000	48,883	48,883	43,995	4,888
22112-101-25-472-	Subscriptions	4,735	21,480	21,480	19,332	2,148
22113-101-25-472-	Minor Office Expenses	35,847	74,886	74,886	67,397	7,489
22117-101-25-472-	Entertainment	0	12,120	12,120	10,908	1,212
22204-101-25-472-	ICT Supplies	62,450	206,906	206,906	186,215	20,691
22205-101-25-472-	Office Stationery	40,000	152,698	152,698	137,428	15,270
22211-101-25-472-	Fuel	44,196	54,196	54,196	144,000	(89,804)
22301-101-25-472-	Maintain - Non-Residential Buildings	0	0	0	600,000	(600,000)
22302-101-25-472-	Maintain - Residential Buildings	0	0	0	250,000	(250,000)

22306-101-25-472-	Maintain - Motor Vehicles	36,446	49,708	49,708	89,708	(40,000)
22401-101-25-472-	Conferences, Seminars and Workshop	65,148	304,500	220,500	274,050	(53,550)
22404-101-25-472-	Training - Other	0	20,600	20,600	18,540	2,060
22508-101-25-472-	Public Servants - Local Fares	95,494	216,059	216,059	194,453	21,606
22509-101-25-472-	Public Servants - Local Accommodation	83,285	366,474	366,474	329,827	36,647
22510-101-25-472-	Public Servants - Local Other costs	7,000	114,948	114,948	103,453	11,495
22513-101-25-472-	Public Servants - Overseas Other Costs	0	0	0	444,472	(444,472)
22514-101-25-472-	Public Servants - Annual Leave Fares	401,300	179,650	179,650	247,450	(67,800)
22515-101-25-472-	Others - Local Fares	246,164	411,221	411,221	388,099	23,122
22516-101-25-472-	Others - Local Accommodation	170,250	553,316	553,316	497,984	55,332
22517-101-25-472-	Others - Local Other Costs	78,566	778,217	778,217	700,395	77,822
23011-101-25-472-	Capex - Office Equipment	19,000	136,121	136,121	136,121	0
23013-101-25-472-	Capex - Computer Software and Hardware	117,253	250,898	250,898	250,898	0
23015-101-25-472-	Capex - Other Equipment	0	0	0	150,000	(150,000)
Sub Total:		2,949,134	7,534,343	5,449,488	6,953,326	(1,503,838)
Other Charges Sub Total:		2,949,134	7,534,343	5,449,488	6,953,326	(1,503,838)
EXPENDITURE TOTAL		7,905,426	13,581,824	11,496,969	12,970,475	(1,473,506)

SIG RECURRENT ESTIMATES 2026

HEAD:25 MINISTRY OF JUSTICE AND LEGAL AFFAIRS

473 Law Reform Commission

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21101-101-25-473-	Salaries - Statutory	169,153	0	0	174,345	(174,345)
21102-101-25-473-	Salaries - Public Servants	754,107	1,245,298	1,245,298	1,183,762	61,536
21201-101-25-473-	Housing Allowance - Statutory	120,000	0	0	120,000	(120,000)
21202-101-25-473-	Housing Allowance - Public Servants	13,140	0	0	59,363	(59,363)
21204-101-25-473-	Various Allowances - Statutory	27,975	144,519	144,519	64,300	80,219
21205-101-25-473-	Various Allowances - Public Servants	550,820	891,533	891,533	814,110	77,423
21301-101-25-473-	NPF-Employers contribution	111,006	21,521	21,521	165,930	(144,409)
21302-101-25-473-	Overtime	372	0	0	5,196	(5,196)
	Salaries Sub Total:	1,746,573	2,302,871	2,302,871	2,587,006	(284,135)
	Payroll Charges Sub Total:	1,746,573	2,302,871	2,302,871	2,587,006	(284,135)
	Other Charges					
22110-101-25-473-	Publicity & promotions	54,728	55,161	55,161	54,000	1,161
22113-101-25-473-	Minor Office Expenses	12,826	30,900	30,900	27,810	3,090
22117-101-25-473-	Entertainment	0	5,150	5,150	9,135	(3,985)
22204-101-25-473-	ICT Supplies	23,200	24,060	24,060	21,654	2,406
22205-101-25-473-	Office Stationery	11,547	14,770	14,770	13,293	1,477
22211-101-25-473-	Fuel	17,400	19,270	19,270	12,843	6,427
22306-101-25-473-	Maintain - Motor Vehicles	1,750	5,300	5,300	20,000	(14,700)
22308-101-25-473-	Maintain - Office Equipment	0	5,150	5,150	10,150	(5,000)
22401-101-25-473-	Conferences, Seminars and Workshop	194,876	668,977	668,977	431,063	237,914
22404-101-25-473-	Training - Other	0	3,445	3,445	3,101	345
22508-101-25-473-	Public Servants - Local Fares	9,672	10,300	10,300	9,270	1,030

22509-101-25-473-	Public Servants - Local Accommodation	0	5,150	5,150	135	5,015
22510-101-25-473-	Public Servants - Local Other costs	0	515	515	464	52
22514-101-25-473-	Public Servants - Annual Leave Fares	134,600	132,421	132,421	170,500	(38,079)
22903-101-25-473-	Meeting Expenses	7,410	188,188	188,188	72,000	116,188
23011-101-25-473-	Capex - Office Equipment	0	65,000	65,000	91,494	(26,494)
23013-101-25-473-	Capex - Computer Software and Hardware	37,300	37,595	37,595	251,689	(214,094)
Sub Total:		505,309	1,271,352	1,271,352	1,198,600	72,752
Other Charges Sub Total:		505,309	1,271,352	1,271,352	1,198,600	72,752
EXPENDITURE TOTAL		2,251,882	3,574,223	3,574,223	3,785,606	(211,383)

SIG RECURRENT ESTIMATES 2026

HEAD:25 MINISTRY OF JUSTICE AND LEGAL AFFAIRS

474 Registrar General's Office

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13235-101-25-474-	Land Registration Fees	243,040	2,720,268	2,720,268	4,000,000	(1,279,732)
13236-101-25-474-	Intellectual Property (Trade Mark) Regist Fees	243,745	693,402	693,402	800,000	(106,598)
	Sub Total:	486,785	3,413,670	3,413,670	4,800,000	(1,386,330)
	Income Sub Total:	486,785	3,413,670	3,413,670	4,800,000	(1,386,330)
	INCOME TOTAL:	486,785	(,413,670)	3,413,670	4,800,000	(1,386,330)
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-25-474-	Salaries - Public Servants	625,925	850,791	850,791	1,260,310	(409,519)
21202-101-25-474-	Housing Allowance - Public Servants	11,579	33,386	33,386	94,940	(61,554)
21205-101-25-474-	Various Allowances - Public Servants	197,206	188,799	188,799	358,113	(169,314)
21301-101-25-474-	NPF-Employers contribution	62,125	81,749	81,749	128,476	(46,727)
21302-101-25-474-	Overtime	3,094	17,016	17,016	16,550	466
	Salaries Sub Total:	899,929	1,171,741	1,171,741	1,858,389	(686,648)
	Payroll Charges Sub Total:	899,929	1,171,741	1,171,741	1,858,389	(686,648)
	Other Charges					
22105-101-25-474-	Consultancy Fees	0	10,300	300	9,270	(8,970)
22108-101-25-474-	Legal Fees	7,291	7,735	735	6,962	(6,227)
22109-101-25-474-	Printing, stationary & photocopying	13,750	15,656	39,656	14,090	25,566
22112-101-25-474-	Subscriptions	6,271	15,360	15,360	13,824	1,536
22113-101-25-474-	Minor Office Expenses	0	8,193	8,193	7,374	819

22117-101-25-474-	Entertainment	0	7,627	627	6,864	(6,237)
22118-101-25-474-	Gifts and Presents	0	6,576	6,576	5,918	658
22204-101-25-474-	ICT Supplies	19,000	31,415	31,415	28,274	3,142
22205-101-25-474-	Office Stationery	32,945	34,866	34,866	31,379	3,487
22211-101-25-474-	Fuel	0	14,532	14,532	13,079	1,453
22306-101-25-474-	Maintain - Motor Vehicles	15,866	21,275	21,275	21,275	0
22308-101-25-474-	Maintain - Office Equipment	0	23,051	23,051	23,051	0
22401-101-25-474-	Conferences, Seminars and Workshop	800	242,362	242,362	180,326	62,036
22404-101-25-474-	Training - Other	0	7,814	7,814	7,033	781
22514-101-25-474-	Public Servants - Annual Leave Fares	120,300	92,700	92,700	92,700	0
22807-101-25-474-	Legislation Review	0	151,101	151,101	90,091	61,010
23011-101-25-474-	Capex - Office Equipment	64,600	9,270	9,270	51,270	(42,000)
23013-101-25-474-	Capex - Computer Software and Hardware	50,840	56,575	56,575	107,575	(51,000)
Sub Total:		331,664	756,408	756,408	710,354	46,054
Other Charges Sub Total:		331,664	756,408	756,408	710,354	46,054
EXPENDITURE TOTAL		1,231,593	1,928,149	1,928,149	2,568,743	(640,594)

HEAD: 26 MINISTRY OF HOME AFFAIRS

SIG RECURRENT ESTIMATES 2026

HEAD:26 MINISTRY OF HOME AFFAIRS

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					
<u>MINISTRY SUMMARY</u>					
INCOME TOTAL	4,899,776	7,507,392	7,507,392	6,720,538	786,854
EXPENDITURE TOTAL	38,064,849	79,219,800	79,219,800	81,511,438	(2,291,638)
Payroll Charges	2,409,124	4,236,836	4,236,836	3,913,860	322,976
Salaries	2,409,124	4,236,836	4,236,836	3,913,860	322,976
Other Charges	35,655,726	74,982,964	74,982,964	77,597,578	(2,614,614)
NETT TOTAL	(33,165,073)	(86,727,192)	(71,712,408)	(74,790,900)	3,078,492

SIG RECURRENT ESTIMATES 2026

HEAD:26 MINISTRY OF HOME AFFAIRS

001 Central Headquarters & Administration

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-26-001-	Salaries - Public Servants	663,155	828,503	828,503	888,479	(59,976)
21202-101-26-001-	Housing Allowance - Public Servants	199,689	379,893	379,893	281,773	98,120
21205-101-26-001-	Various Allowances - Public Servants	402,806	826,041	826,041	540,470	285,571
21209-101-26-001-	Sitting Allowances	0	0	0	16,400	(16,400)
21301-101-26-001-	NPF-Employers contribution	78,005	136,329	136,329	102,530	33,799
21302-101-26-001-	Overtime	9,422	7,824	7,824	10,845	(3,021)
21402-101-26-001-	Gratuity Benefits	70,677	72,797	72,797	103,869	(31,072)
21403-101-26-001-	Long Service Benefits	0	79,327	79,327	77,866	1,461
	Salaries Sub Total:	1,423,754	2,330,714	2,330,714	2,022,232	308,482
	Payroll Charges Sub Total:	1,423,754	2,330,714	2,330,714	2,022,232	308,482
	Other Charges					
22105-101-26-001-	Consultancy Fees	0	0	0	270,000	(270,000)
22109-101-26-001-	Printing, stationary & photocopying	43,835	97,000	97,000	135,000	(38,000)
22110-101-26-001-	Publicity & promotions	9,600	62,883	62,883	56,595	6,288
22203-101-26-001-	General Stores & Spares	14,281	30,000	30,000	22,500	7,500
22204-101-26-001-	ICT Supplies	6,450	97,776	97,776	87,998	9,778
22205-101-26-001-	Office Stationery	20,685	83,905	83,905	75,515	8,391
22211-101-26-001-	Fuel	70,000	70,000	70,000	63,000	7,000
22306-101-26-001-	Maintain - Motor Vehicles	33,897	58,200	126,525	100,000	26,525
22308-101-26-001-	Maintain - Office Equipment	0	58,200	0	36,400	(36,400)
22401-101-26-001-	Conferences, Seminars and Workshop	98,143	425,345	101,892	72,000	29,892
22404-101-26-001-	Training - Other	0	72,750	72,750	65,475	7,275

22510-101-26-001-	Public Servants - Local Other costs	0	0	0	45,000	(45,000)
22511-101-26-001-	Public Servants - Overseas Fares	0	0	820,000	162,000	658,000
22512-101-26-001-	Public Servants - Overseas Accommodation	0	0	320,000	112,500	207,500
22513-101-26-001-	Public Servants - Overseas Other Costs	0	0	320,000	83,021	236,980
22514-101-26-001-	Public Servants - Annual Leave Fares	121,300	297,620	297,620	297,620	0
22651-101-26-001-	Electricity	540,000	540,000	540,000	500,000	40,000
22655-101-26-001-	Telephone and Faxes	82,055	120,000	120,000	145,000	(25,000)
22656-101-26-001-	Water	22,873	50,000	50,000	25,000	25,000
22901-101-26-001-	Uniform & Protective Clothes	0	45,000	11,319	40,500	(29,181)
22903-101-26-001-	Meeting Expenses	3,600	15,600	15,600	21,420	(5,820)
23001-101-26-001-	Capex - Land	0	0	0	300,000	(300,000)
23010-101-26-001-	Capex - Plant and Machinery	0	0	0	1,000,000	(1,000,000)
23011-101-26-001-	Capex - Office Equipment	0	126,100	126,100	126,100	0
27001-101-26-001-	House Rent	923,740	1,000,000	1,000,000	1,000,000	0
27004-101-26-001-	Office Rent	2,541,210	3,000,000	3,000,000	3,000,000	0
22117-101-26-001-	Entertainment	22,786	58,200	58,200	0	58,200
25027-101-26-001-	Sports Grant	0	400,000	0	0	0
Sub Total:		4,554,454	6,708,579	7,421,570	7,842,643	(421,073)
Other Charges Sub Total:		4,554,454	6,708,579	7,421,570	7,842,643	(421,073)
EXPENDITURE TOTAL		5,978,208	9,039,293	9,752,284	9,864,875	(112,591)

SIG RECURRENT ESTIMATES 2026

HEAD:26 MINISTRY OF HOME AFFAIRS		010 Electoral Office				
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13225-101-26-010-	Electors List Fees	68,855	8,025	8,025	0	8,025
	Sub Total:	68,855	8,025	8,025	0	8,025
	Income Sub Total:	68,855	8,025	8,025	0	8,025
	INCOME TOTAL:	68,855	8,025	8,025	0	8,025

SIG RECURRENT ESTIMATES 2026

HEAD:26 MINISTRY OF HOME AFFAIRS

088 Honiara City Council

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-26-088-	Salaries - Public Servants	141,961	220,859	220,859	219,270	1,589
21205-101-26-088-	Various Allowances - Public Servants	7,160	93,566	93,566	4,385	89,181
21301-101-26-088-	NPF-Employers contribution	11,687	27,763	27,763	17,103	10,660
21302-101-26-088-	Overtime	0	0	0	4,385	(4,385)
21202-101-26-088-	Housing Allowance - Public Servants	6,648	53,343	53,343	0	53,343
	Salaries Sub Total:	167,456	395,531	395,531	245,143	150,388
	Payroll Charges Sub Total:	167,456	395,531	395,531	245,143	150,388
	Other Charges					
25019-101-26-088-	Grant to HTC	721,921	771,937	771,937	771,937	0
	Sub Total:	721,921	771,937	771,937	771,937	0
	Other Charges Sub Total:	721,921	771,937	771,937	771,937	0
	EXPENDITURE TOTAL	889,377	1,167,468	1,167,468	1,017,080	150,388

SIG RECURRENT ESTIMATES 2026

HEAD:26 MINISTRY OF HOME AFFAIRS

490 Special Duties

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	490 Special Duties
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
11444-101-26-490-	Lottery Receipts	4,339,711	6,795,725	6,795,725	6,000,000	795,725
13227-101-26-490-	Citizen Fees	321,960	383,104	383,104	400,000	(16,896)
	Sub Total:	4,661,671	7,178,829	7,178,829	6,400,000	778,829
	Income Sub Total:	4,661,671	7,178,829	7,178,829	6,400,000	778,829
	INCOME TOTAL:	4,661,671	7,178,829	7,178,829	6,400,000	778,829
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-26-490-	Salaries - Public Servants	243,216	291,729	291,729	311,307	(19,578)
21202-101-26-490-	Housing Allowance - Public Servants	6,308	94,133	94,133	106,467	(12,334)
21205-101-26-490-	Various Allowances - Public Servants	42,450	166,735	166,735	165,126	1,609
21209-101-26-490-	Sitting Allowances	0	0	0	6,000	(6,000)
21301-101-26-490-	NPF-Employers contribution	22,269	33,314	33,314	35,906	(2,592)
21302-101-26-490-	Overtime	4,539	0	0	4,353	(4,353)
21402-101-26-490-	Gratuity Benefits	0	0	0	28,102	(28,102)
	Salaries Sub Total:	318,783	585,911	585,911	657,261	(71,350)
	Payroll Charges Sub Total:	318,783	585,911	585,911	657,261	(71,350)
	Other Charges					
22105-101-26-490-	Consultancy Fees	0	0	0	1,300,000	(1,300,000)
22109-101-26-490-	Printing, stationary & photocopying	176,070	100,796	100,796	90,567	10,229
22110-101-26-490-	Publicity & promotions	0	52,380	52,380	45,900	6,480
22117-101-26-490-	Entertainment	1,382,572	2,425,673	2,289,153	2,160,000	129,153
22205-101-26-490-	Office Stationery	40,660	84,500	84,500	41,850	42,650
22509-101-26-490-	Public Servants - Local Accommodation	0	0	0	250,000	(250,000)

22510-101-26-490-	Public Servants - Local Other costs	0	0	0	100,000	(100,000)
22512-101-26-490-	Public Servants - Overseas Accommodation	0	0	0	150,000	(150,000)
22513-101-26-490-	Public Servants - Overseas Other Costs	0	0	0	1,000,000	(1,000,000)
22807-101-26-490-	Legislation Review	0	840,110	840,110	792,000	48,110
22903-101-26-490-	Meeting Expenses	0	81,344	81,344	272,900	(191,556)
22904-101-26-490-	Board Meeting Expenses	19,700	105,696	105,696	95,126	10,570
Sub Total:		1,619,002	3,690,499	3,553,979	6,298,343	(2,744,364)
Other Charges Sub Total:		1,619,002	3,690,499	3,553,979	6,298,343	(2,744,364)
EXPENDITURE TOTAL		1,937,784	4,276,410	4,139,890	6,955,604	(2,815,714)

SIG RECURRENT ESTIMATES 2026

HEAD:26 MINISTRY OF HOME AFFAIRS

491 Sports Development

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-26-491-	Salaries - Public Servants	135,393	193,097	193,097	211,244	(18,147)
21202-101-26-491-	Housing Allowance - Public Servants	0	49,649	49,649	7,649	42,000
21205-101-26-491-	Various Allowances - Public Servants	11,210	93,011	93,011	4,225	88,786
21301-101-26-491-	NPF-Employers contribution	11,284	25,634	25,634	17,051	8,583
21302-101-26-491-	Overtime	3,855	0	0	4,225	(4,225)
	Salaries Sub Total:	161,743	361,391	361,391	244,394	116,997
	Payroll Charges Sub Total:	161,743	361,391	361,391	244,394	116,997
	Other Charges					
22105-101-26-491-	Consultancy Fees	0	5,000	5,000	4,500	500
22110-101-26-491-	Publicity & promotions	0	12,471	0	11,224	(11,224)
22112-101-26-491-	Subscriptions	43,529	50,000	50,000	45,000	5,000
22205-101-26-491-	Office Stationery	15,466	15,500	15,500	13,950	1,550
22508-101-26-491-	Public Servants - Local Fares	0	21,842	21,842	19,658	2,184
22509-101-26-491-	Public Servants - Local Accommodation	0	17,000	17,000	15,300	1,700
22510-101-26-491-	Public Servants - Local Other costs	0	24,434	24,434	21,991	2,443
25009-101-26-491-	Subventions and Grant	26,346,133	61,014,000	61,014,000	60,014,000	1,000,000
25027-101-26-491-	Sports Grant	1,980,559	2,000,000	1,481,000	2,000,000	(519,000)
	Sub Total:	28,385,688	63,160,247	62,628,776	62,145,622	483,154
	Other Charges Sub Total:	28,385,688	63,160,247	62,628,776	62,145,622	483,154
	EXPENDITURE TOTAL	28,547,431	63,521,638	62,990,167	62,390,016	600,151

SIG RECURRENT ESTIMATES 2026

HEAD:26 MINISTRY OF HOME AFFAIRS

492 Civil Registration

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13224-101-26-492-	Naturalisations, Births, Marriages Fees	169,250	320,538	320,538	320,538	0
	Sub Total:	169,250	320,538	320,538	320,538	0
	Income Sub Total:	169,250	320,538	320,538	320,538	0
	INCOME TOTAL:	169,250	320,538	320,538	320,538	0
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-26-492-	Salaries - Public Servants	303,149	309,849	309,849	330,086	(20,237)
21202-101-26-492-	Housing Allowance - Public Servants	(523)	42,000	42,000	90,000	(48,000)
21205-101-26-492-	Various Allowances - Public Servants	8,330	95,452	95,452	176,352	(80,900)
21301-101-26-492-	NPF-Employers contribution	23,226	33,752	33,752	36,398	(2,646)
21302-101-26-492-	Overtime	3,205	82,236	82,236	82,236	0
21402-101-26-492-	Gratuity Benefits	0	0	0	29,758	(29,758)
	Salaries Sub Total:	337,388	563,289	563,289	744,830	(181,541)
	Payroll Charges Sub Total:	337,388	563,289	563,289	744,830	(181,541)
	Other Charges					
22109-101-26-492-	Printing, stationary & photocopying	245,200	220,000	220,000	189,000	31,000
22110-101-26-492-	Publicity & promotions	0	23,800	23,800	12,420	11,380
22204-101-26-492-	ICT Supplies	120,000	240,000	240,000	189,000	51,000
22205-101-26-492-	Office Stationery	9,461	35,890	35,890	18,000	17,890
22313-101-26-492-	Maintain - Specialised Equipment	0	45,000	0	45,000	(45,000)
22401-101-26-492-	Conferences, Seminars and Workshop	0	52,552	52,552	27,000	25,552
22807-101-26-492-	Legislation Review	0	0	0	38,612	(38,612)
23011-101-26-492-	Capex - Office Equipment	0	34,460	34,460	20,000	14,460

Sub Total:	374,661	651,702	606,702	539,032	67,670
Other Charges Sub Total:	374,661	651,702	606,702	539,032	67,670
EXPENDITURE TOTAL	712,049	1,214,991	1,169,991	1,283,862	(113,871)

**HEAD: 26 MINISTRY OF HOME AFFAIRS
(BUDGET SUPPORT)**

SIG RECURRENT ESTIMATES 2026

HEAD:26 MINISTRY OF HOME AFFAIRS (BUDGET SUPPORT)

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					
<u>MINISTRY SUMMARY</u>					
INCOME TOTAL	0	(374,900)	374,900	500,000	(125,100)
EXPENDITURE TOTAL	62,624	374,900	374,900	500,000	(125,100)
Payroll Charges	0	0	0	0	0
Salaries	0	0	0	0	0
Other Charges	62,624	374,900	374,900	500,000	(125,100)
NETT TOTAL	0	0	0	0	0

SIG RECURRENT ESTIMATES 2026

HEAD:26 MINISTRY OF HOME AFFAIRS (BUDGET SUPPORT)

492 Civil Registration

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
	From International Organisation - UNICEF	0	(374,900)	374,900	500,000	(500,000)
208-26-492-2022-12200	From international organisations	0	(374,900)	374,900	500,000	(500,000)
	INCOME TOTAL:	0	(374,900)	374,900	500,000	(500,000)
	EXPENDITURE					
	Other Charges					
	From International Organisation - UNICEF	62,624	374,900	374,900	500,000	(500,000)
208-26-492-2022-22109	Printing, stationary & photocopying	2,974	35,794	35,794	49,200	(49,200)
208-26-492-2022-22110	Publicity & promotions	0	18,337	18,337	10,000	(10,000)
208-26-492-2022-22313	Maintain - Specialised Equipment	21,450	128,857	128,857	19,064	(19,064)
208-26-492-2022-22404	Training - Other	26,200	58,988	58,988	149,300	(149,300)
208-26-492-2022-22515	Others - Local Fares	0	14,318	14,318	59,300	(59,300)
208-26-492-2022-22516	Others - Local Accommodation	12,000	14,318	14,318	49,018	(49,018)
208-26-492-2022-22517	Others - Local Other Costs	0	104,288	104,288	14,118	(14,118)
208-26-492-2022-22807	Legislation Review	0	0	0	150,000	(150,000)
	EXPENDITURE TOTAL	62,624	374,900	374,900	500,000	(500,000)

**HEAD:27 MINISTRY OF TRADITIONAL GOVERNANCE,
PEACE AND ECCLESIASTICAL AFFAIRS**

SIG RECURRENT ESTIMATES 2026

HEAD:27 MINISTRY OF TRADITIONAL GOVERNANCE, PEACE AND ECCLESIASTICAL AFFAIRS

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2026
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2025 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					
<u>MINISTRY SUMMARY</u>					
INCOME TOTAL	0	0	0	0	0
EXPENDITURE TOTAL	25,418,492	30,837,395	30,837,395	38,608,958	(7,771,563)
Payroll Charges	4,021,942	6,386,920	6,386,920	5,386,233	1,000,687
Salaries	4,021,942	6,386,920	6,386,920	5,386,233	1,000,687
Other Charges	21,396,550	24,450,475	24,450,475	33,222,725	(8,772,250)
NET TOTAL	(25,418,492)	(30,837,395)	(30,837,395)	(38,608,958)	7,771,563

SIG RECURRENT ESTIMATES 2026

HEAD:27 MINISTRY OF TRADITIONAL GOVERNANCE, PEACE AND ECCLESIASTICAL AFFAIRS

001 Central Headquarters & Administration

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-27-001-	Salaries - Public Servants	867,972	979,797	979,797	941,578	38,219
21202-101-27-001-	Housing Allowance - Public Servants	206,403	320,214	320,214	287,379	32,835
21205-101-27-001-	Various Allowances - Public Servants	385,358	633,793	633,793	557,932	75,861
21301-101-27-001-	NPF-Employers contribution	75,532	115,082	115,082	107,884	7,198
21302-101-27-001-	Overtime	5,784	54,554	54,554	55,481	(927)
21303-101-27-001-	Staff Welfare	0	30,600	30,600	30,600	0
21402-101-27-001-	Gratuity Benefits	70,676	74,981	74,981	101,549	(26,568)
21403-101-27-001-	Long Service Benefits	104,475	196,731	196,731	125,214	71,517
	Salaries Sub Total:	1,716,200	2,405,752	2,405,752	2,207,617	198,135
	Payroll Charges Sub Total:	1,716,200	2,405,752	2,405,752	2,207,617	198,135
	Other Charges					
22109-101-27-001-	Printing, stationary & photocopying	67,154	92,150	92,150	82,935	9,215
22110-101-27-001-	Publicity & promotions	48,168	92,150	92,150	82,935	9,215
22111-101-27-001-	Recruitment Expenses	0	90,116	90,116	36,104	54,012
22112-101-27-001-	Subscriptions	0	0	0	111,600	(111,600)
22113-101-27-001-	Minor Office Expenses	0	77,600	77,600	69,840	7,760
22117-101-27-001-	Entertainment	0	10,300	10,300	5,400	4,900
22118-101-27-001-	Gifts and Presents	0	15,149	15,149	13,634	1,515
22203-101-27-001-	General Stores & Spares	0	10,100	10,100	9,090	1,010
22205-101-27-001-	Office Stationery	26,585	36,820	36,820	33,138	3,682
22211-101-27-001-	Fuel	10,010	18,968	18,968	26,071	(7,103)
22302-101-27-001-	Maintain - Residential Buildings	0	39,895	39,895	89,895	(50,000)

22306-101-27-001-	Maintain - Motor Vehicles	0	31,052	31,052	46,052	(15,000)
22308-101-27-001-	Maintain - Office Equipment	18,750	31,500	31,500	31,500	0
22401-101-27-001-	Conferences, Seminars and Workshop	10,593	77,819	77,819	43,037	34,782
22404-101-27-001-	Training - Other	29,535	80,108	80,108	72,097	8,011
22508-101-27-001-	Public Servants - Local Fares	5,600	8,532	8,532	7,679	853
22514-101-27-001-	Public Servants - Annual Leave Fares	190,780	127,260	127,260	127,260	0
22515-101-27-001-	Others - Local Fares	1,500	21,580	21,580	19,422	2,158
22516-101-27-001-	Others - Local Accommodation	1,724	30,500	30,500	27,450	3,050
22517-101-27-001-	Others - Local Other Costs	5,050	8,520	8,520	7,668	852
22651-101-27-001-	Electricity	312,220	320,000	320,000	320,000	0
22655-101-27-001-	Telephone and Faxes	568,163	313,307	313,307	313,307	0
22656-101-27-001-	Water	38,127	50,000	50,000	50,000	0
23011-101-27-001-	Capex - Office Equipment	38,250	54,238	54,238	54,238	0
23013-101-27-001-	Capex - Computer Software and Hardware	29,100	33,363	33,363	33,363	0
23014-101-27-001-	Capex - Specialised Equipment	7,900	15,990	15,990	15,990	0
27001-101-27-001-	House Rent	1,297,390	1,900,000	1,900,000	1,900,000	0
27004-101-27-001-	Office Rent	2,400,000	2,400,000	2,400,000	2,400,000	0
Sub Total:		5,106,600	5,987,017	5,987,017	6,029,706	(42,689)
Other Charges Sub Total:		5,106,600	5,987,017	5,987,017	6,029,706	(42,689)
EXPENDITURE TOTAL		6,822,800	8,392,769	8,392,769	8,237,323	155,446

SIG RECURRENT ESTIMATES 2026

HEAD:27 MINISTRY OF TRADITIONAL GOVERNANCE, PEACE AND ECCLESIASTICAL AFFAIRS

500 Peace And Ecclesiastical Affairs

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-27-500-	Salaries - Public Servants	13,835	187,753	187,753	187,753	0
21202-101-27-500-	Housing Allowance - Public Servants	0	58,816	58,816	98,856	(40,040)
21205-101-27-500-	Various Allowances - Public Servants	(100)	99,005	99,005	175,505	(76,500)
21301-101-27-500-	NPF-Employers contribution	1,038	25,811	25,811	103,855	(78,044)
21302-101-27-500-	Overtime	0	0	0	11,135	(11,135)
21402-101-27-500-	Gratuity Benefits	0	0	0	29,758	(29,758)
	Salaries Sub Total:	14,773	371,385	371,385	606,862	(235,477)
	Payroll Charges Sub Total:	14,773	371,385	371,385	606,862	(235,477)
	Other Charges					
22109-101-27-500-	Printing, stationary & photocopying	1,900	12,000	12,000	10,800	1,200
22118-101-27-500-	Gifts and Presents	0	18,848	18,848	16,963	1,885
22205-101-27-500-	Office Stationery	12,300	49,800	49,800	44,820	4,980
22211-101-27-500-	Fuel	0	58,334	58,334	43,501	14,833
22251-101-27-500-	Equipment Hire	0	25,340	25,340	22,806	2,534
22252-101-27-500-	Plant & Vehicles Hire	13,604	97,866	97,866	65,580	32,286
22254-101-27-500-	OBM & Canoe Hire	0	62,641	62,641	56,377	6,264
22255-101-27-500-	Venue Hire	33,000	56,816	56,816	51,134	5,682
22401-101-27-500-	Conferences, Seminars and Workshop	67,300	194,999	194,999	135,899	59,100
22405-101-27-500-	Training - Overseas	166,367	162,005	162,005	145,805	16,201
22508-101-27-500-	Public Servants - Local Fares	20,000	24,000	24,000	21,600	2,400
22514-101-27-500-	Public Servants - Annual Leave Fares	24,517	33,100	33,100	33,100	0

22515-101-27-500-	Others - Local Fares	30,000	30,305	30,305	27,275	3,031
22516-101-27-500-	Others - Local Accommodation	1,257	48,606	48,606	43,745	4,861
22517-101-27-500-	Others - Local Other Costs	1,900	11,648	11,648	10,483	1,165
25004-101-27-500-	Church Grant	14,821,889	16,000,000	16,000,000	25,000,000	(9,000,000)
25028-101-27-500-	Reconciliation Programme Grant	150,046	358,631	358,631	358,631	0
	Sub Total:	15,344,080	17,244,939	17,244,939	26,088,519	(8,843,580)
	Other Charges Sub Total:	15,344,080	17,244,939	17,244,939	26,088,519	(8,843,580)
	EXPENDITURE TOTAL	15,358,853	17,616,324	17,616,324	26,695,381	(9,079,057)

SIG RECURRENT ESTIMATES 2026

HEAD:27 MINISTRY OF TRADITIONAL GOVERNANCE, PEACE AND ECCLESIASTICAL AFFAIRS

501 Traditional Governance

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-27-501-	Salaries - Public Servants	1,643,141	1,594,987	1,594,987	1,468,776	126,211
21202-101-27-501-	Housing Allowance - Public Servants	20,028	263,142	263,142	71,242	191,900
21205-101-27-501-	Various Allowances - Public Servants	35,195	575,320	575,320	29,376	545,944
21301-101-27-501-	NPF-Employers contribution	127,491	175,227	175,227	119,908	55,319
21302-101-27-501-	Overtime	8,185	26,197	26,197	27,268	(1,071)
	Salaries Sub Total:	1,834,041	2,634,873	2,634,873	1,716,570	918,303
	Payroll Charges Sub Total:	1,834,041	2,634,873	2,634,873	1,716,570	918,303
	Other Charges					
22105-101-27-501-	Consultancy Fees	0	514	514	463	51
22109-101-27-501-	Printing, stationary & photocopying	12,000	12,531	12,531	11,278	1,253
22118-101-27-501-	Gifts and Presents	0	120	120	108	12
22203-101-27-501-	General Stores & Spares	0	1,000	1,000	900	100
22205-101-27-501-	Office Stationery	20,251	20,280	20,280	18,252	2,028
22206-101-27-501-	Rations	0	1,000	1,000	900	100
22211-101-27-501-	Fuel	22,000	68,748	68,748	43,873	24,875
22251-101-27-501-	Equipment Hire	0	7,114	7,114	6,403	711
22252-101-27-501-	Plant & Vehicles Hire	0	21,224	21,224	19,102	2,122
22254-101-27-501-	OBM & Canoe Hire	18,000	42,174	42,174	28,957	13,217
22255-101-27-501-	Venue Hire	10,000	42,943	42,943	29,649	13,294
22306-101-27-501-	Maintain - Motor Vehicles	0	13,200	13,200	13,200	0
22401-101-27-501-	Conferences, Seminars and Workshop	32,314	66,825	66,825	51,143	15,683
22403-101-27-501-	Training - Materials	0	510	510	459	51

22405-101-27-501-	Training - Overseas	4,774	69,549	69,549	62,594	6,955
22508-101-27-501-	Public Servants - Local Fares	24,932	24,947	24,947	22,452	2,495
22514-101-27-501-	Public Servants - Annual Leave Fares	283,439	33,137	33,137	33,137	0
22515-101-27-501-	Others - Local Fares	3,030	5,000	5,000	4,500	500
22516-101-27-501-	Others - Local Accommodation	0	40,200	40,200	36,180	4,020
22517-101-27-501-	Others - Local Other Costs	3,500	9,000	9,000	8,100	900
22603-101-27-501-	Transport - Other	0	600	600	540	60
23011-101-27-501-	Capex - Office Equipment	80,700	79,152	79,152	60,000	19,152
23013-101-27-501-	Capex - Computer Software and Hardware	41,950	42,330	42,330	42,330	0
23014-101-27-501-	Capex - Specialised Equipment	17,400	18,150	18,150	18,150	0
25024-101-27-501-	Grants to Chiefs	218,940	300,000	300,000	300,000	0
25028-101-27-501-	Reconciliation Programme Grant	15,000	42,700	42,700	42,700	0
Sub Total:		808,230	962,948	962,948	855,368	107,580
Other Charges Sub Total:		808,230	962,948	962,948	855,368	107,580
EXPENDITURE TOTAL		2,642,271	3,597,821	3,597,821	2,571,938	1,025,883

SIG RECURRENT ESTIMATES 2026

HEAD:27 MINISTRY OF TRADITIONAL GOVERNANCE, PEACE AND ECCLESIASTICAL AFFAIRS

502 Policy And Planning

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-27-502-	Salaries - Public Servants	387,337	418,763	418,763	474,668	(55,905)
21202-101-27-502-	Housing Allowance - Public Servants	11,367	161,085	161,085	111,297	49,788
21205-101-27-502-	Various Allowances - Public Servants	26,611	332,059	332,059	181,243	150,816
21301-101-27-502-	NPF-Employers contribution	31,614	63,003	63,003	49,265	13,738
21302-101-27-502-	Overtime	0	0	0	7,406	(7,406)
21402-101-27-502-	Gratuity Benefits	0	0	0	31,305	(31,305)
	Salaries Sub Total:	456,929	974,910	974,910	855,184	119,726
	Payroll Charges Sub Total:	456,929	974,910	974,910	855,184	119,726
	Other Charges					
22109-101-27-502-	Printing, stationary & photocopying	19,490	23,700	23,700	21,330	2,370
22110-101-27-502-	Publicity & promotions	25,000	25,500	25,500	27,450	(1,950)
22205-101-27-502-	Office Stationery	4,179	4,850	4,850	4,365	485
22211-101-27-502-	Fuel	0	14,433	14,433	12,990	1,443
22401-101-27-502-	Conferences, Seminars and Workshop	28,371	68,988	68,988	62,089	6,899
22508-101-27-502-	Public Servants - Local Fares	0	13,829	13,829	12,446	1,383
22514-101-27-502-	Public Servants - Annual Leave Fares	48,200	45,007	45,007	45,007	0
22515-101-27-502-	Others - Local Fares	2,600	16,200	16,200	14,580	1,620
22516-101-27-502-	Others - Local Accommodation	0	16,200	16,200	14,580	1,620
22517-101-27-502-	Others - Local Other Costs	4,800	4,860	4,860	4,374	486
22810-101-27-502-	Monitoring & Evaluation	0	10,826	10,826	18,743	(7,917)
23011-101-27-502-	Capex - Office Equipment	5,000	5,866	5,866	5,866	0

23013-101-27-502-	Capex - Computer Software and Hardware	0	5,312	5,312	5,312	0
	Sub Total:	137,640	255,571	255,571	249,132	6,439
	Other Charges Sub Total:	137,640	255,571	255,571	249,132	6,439
	EXPENDITURE TOTAL	594,569	1,230,481	1,230,481	1,104,316	126,165

**HEAD 28 MINISTRY OF MINES, ENERGY
AND RURAL ELECTRIFICATION**

SIG RECURRENT ESTIMATES 2026

HEAD:28 MINISTRY OF MINES, ENERGY AND RURAL ELECTRIFICATION

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					
<u>MINISTRY SUMMARY</u>					
INCOME TOTAL	5,772,482	7,182,865	7,182,865	9,609,295	(2,426,430)
EXPENDITURE TOTAL	11,336,926	17,500,350	17,500,350	20,602,365	(3,102,015)
Payroll Charges	5,153,121	8,255,137	8,255,137	10,148,406	(1,893,269)
Salaries	5,153,121	8,255,137	8,255,137	10,148,406	(1,893,269)
Other Charges	6,183,805	9,245,213	9,245,213	10,453,959	(1,208,746)
NET TOTAL	(5,564,444)	(24,683,215)	(10,317,485)	(10,993,070)	(10,523,729)

SIG RECURRENT ESTIMATES 2026

HEAD:28 MINISTRY OF MINES, ENERGY AND RURAL ELECTRIFICATION

001 Central Headquarters & Administration

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-28-001-	Salaries - Public Servants	741,716	1,100,637	1,100,637	1,160,985	(60,348)
21105-101-28-001-	Consultants	160,938	722,364	722,364	722,364	0
21202-101-28-001-	Housing Allowance - Public Servants	98,166	351,795	351,795	432,261	(80,466)
21205-101-28-001-	Various Allowances - Public Servants	205,868	675,819	675,819	795,870	(120,051)
21301-101-28-001-	NPF-Employers contribution	72,346	125,917	125,917	140,761	(14,844)
21302-101-28-001-	Overtime	57,250	26,598	26,598	29,136	(2,538)
21402-101-28-001-	Gratuity Benefits	35,338	74,435	74,435	139,130	(64,695)
21403-101-28-001-	Long Service Benefits	105,206	140,465	140,465	0	140,465
	Salaries Sub Total:	1,476,827	3,218,030	3,218,030	3,420,507	(202,477)
	Payroll Charges Sub Total:	1,476,827	3,218,030	3,218,030	3,420,507	(202,477)
	Other Charges					
22101-101-28-001-	Advertising	0	0	0	33,300	(33,300)
22109-101-28-001-	Printing, stationary & photocopying	28,800	41,231	41,231	74,528	(33,297)
22120-101-28-001-	Miscellaneous Expenses	0	0	0	18,000	(18,000)
22211-101-28-001-	Fuel	10,000	18,000	18,000	16,200	1,800
22301-101-28-001-	Maintain - Non-Residential Buildings	440,405	181,514	181,514	150,000	31,514
22306-101-28-001-	Maintain - Motor Vehicles	20,000	20,000	20,000	30,000	(10,000)
22404-101-28-001-	Training - Other	0	56,000	56,000	13,500	42,500
22512-101-28-001-	Public Servants - Overseas Accommodation	35,231	70,000	70,000	99,000	(29,000)
22513-101-28-001-	Public Servants - Overseas Other Costs	52,186	70,000	70,000	58,500	11,500
22514-101-28-001-	Public Servants - Annual Leave Fares	149,200	450,000	450,000	450,000	0
22651-101-28-001-	Electricity	890,796	987,753	987,753	987,753	0

22655-101-28-001-	Telephone and Faxes	600,704	756,563	756,563	756,563	0
22656-101-28-001-	Water	138,377	301,585	301,585	301,585	0
22901-101-28-001-	Uniform & Protective Clothes	8,404	35,500	35,500	27,000	8,500
23011-101-28-001-	Capex - Office Equipment	11,000	62,420	62,420	78,420	(16,000)
23013-101-28-001-	Capex - Computer Software and Hardware	62,800	114,422	114,422	114,422	0
27001-101-28-001-	House Rent	2,464,555	2,820,000	2,820,000	2,820,000	0
27004-101-28-001-	Office Rent	0	0	0	1,500,000	(1,500,000)
22205-101-28-001-	Office Stationery	13,403	42,500	42,500	0	42,500
22506-101-28-001-	MP's and MPA's - Overseas Other Costs	23,024	45,000	45,000	0	45,000
Sub Total:		4,948,884	6,072,488	6,072,488	7,528,771	(1,456,283)
Other Charges Sub Total:		4,948,884	6,072,488	6,072,488	7,528,771	(1,456,283)
EXPENDITURE TOTAL		6,425,711	9,290,518	9,290,518	10,949,278	(1,456,283)

SIG RECURRENT ESTIMATES 2026

HEAD 28 MINISTRY OF MINES, ENERGY AND RURAL ELECTRIFICATION					510 Geology	
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-28-510-	Salaries - Public Servants	806,200	1,010,301	1,010,301	1,180,033	(169,732)
21202-101-28-510-	Housing Allowance - Public Servants	12,081	117,829	117,829	142,001	(24,172)
21205-101-28-510-	Various Allowances - Public Servants	66,875	162,156	162,156	206,201	(44,045)
21208-101-28-510-	Special Duty Allowance - Public Servants	0	0	0	14,400	(14,400)
21209-101-28-510-	Sitting Allowances	0	0	0	15,600	(15,600)
21301-101-28-510-	NPF-Employers contribution	64,454	91,226	91,226	106,825	(15,599)
21302-101-28-510-	Overtime	1,085	18,331	18,331	21,101	(2,770)
21402-101-28-510-	Gratuity Benefits	25,388	0	0	37,491	(37,491)
	Salaries Sub Total:	976,082	1,399,843	1,399,843	1,723,652	(323,809)
	Payroll Charges Sub Total:	976,082	1,399,843	1,399,843	1,723,652	(323,809)
	Other Charges					
22105-101-28-510-	Consultancy Fees	0	0	0	90,000	(90,000)
22109-101-28-510-	Printing, stationary & photocopying	0	0	0	65,176	(65,176)
22110-101-28-510-	Publicity & promotions	0	90,000	70,000	4,500	65,500
22112-101-28-510-	Subscriptions	0	20,000	0	18,000	(18,000)
22201-101-28-510-	Chemicals	0	84,000	0	18,000	(18,000)
22203-101-28-510-	General Stores & Spares	13,178	42,500	42,500	36,000	6,500
22205-101-28-510-	Office Stationery	6,000	76,500	76,500	54,000	22,500
22208-101-28-510-	Reference & Education Materials	0	0	0	9,000	(9,000)
22211-101-28-510-	Fuel	10,000	10,000	10,000	81,000	(71,000)

22301-101-28-510-	Maintain - Non Residential Buildings	220,148	87,355	379,255	40,000	339,255
22306-101-28-510-	Maintain - Motor Vehicles	0	20,000	20,000	20,000	0
22313-101-28-510-	Maintain - Specialised Equipment	0	0	0	10,000	(10,000)
22314-101-28-510-	Software Support and Maintenance	0	0	0	60,000	(60,000)
22401-101-28-510-	Conferences, Seminars and Workshop	0	0	0	18,000	(18,000)
22508-101-28-510-	Public Servants - Local Fares	0	109,250	109,250	81,000	28,250
22509-101-28-510-	Public Servants - Local Accommodation	0	0	0	45,000	(45,000)
22510-101-28-510-	Public Servants - Local Other costs	0	0	0	18,000	(18,000)
23013-101-28-510-	Capex - Computer Software and Hardware	52,800	85,000	84,380	85,480	(1,100)
27006-101-28-510-	Land Rent	0	0	0	50,000	(50,000)
22308-101-28-510-	Maintain - Office Equipment	0	30,000	0	0	0
22402-101-28-510-	Training - In Service	0	24,000	24,000	0	24,000
22515-101-28-510-	Others - Local Fares	0	20,700	0	0	0
22516-101-28-510-	Others - Local Accommodation	0	48,074	7,584	0	7,584
23011-101-28-510-	Capex - Office Equipment	0	34,000	0	0	0
23014-101-28-510-	Capex - Specialised Equipment	0	90,519	48,429	0	48,429
Sub Total:		302,126	871,898	871,898	803,156	68,742
Other Charges Sub Total:		302,126	871,898	871,898	803,156	68,742
EXPENDITURE TOTAL		1,278,208	2,271,741	2,271,741	2,526,808	(255,067)

SIG RECURRENT ESTIMATES 2026

HEAD 28 MINISTRY OF MINES, ENERGY AND RURAL ELECTRIFICATION

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	511 Energy DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-28-511-	Salaries - Public Servants	626,153	1,031,508	1,031,508	1,031,428	80
21202-101-28-511-	Housing Allowance - Public Servants	7,442	115,107	115,107	123,392	(8,285)
21205-101-28-511-	Various Allowances - Public Servants	56,706	164,766	164,766	205,829	(41,063)
21301-101-28-511-	NPF-Employers contribution	49,612	92,605	92,605	94,033	(1,428)
21302-101-28-511-	Overtime	0	18,756	18,756	18,129	627
21402-101-28-511-	Gratuity Benefits	0	0	0	37,491	(37,491)
	Salaries Sub Total:	739,912	1,422,742	1,422,742	1,510,302	(87,560)
	Payroll Charges Sub Total:	739,912	1,422,742	1,422,742	1,510,302	(87,560)
	Other Charges					
22110-101-28-511-	Publicity & promotions	32,000	50,000	50,000	45,000	5,000
22112-101-28-511-	Subscriptions	0	15,000	1,375	13,932	(12,557)
22205-101-28-511-	Office Stationery	43,780	50,000	44,434	63,000	(18,566)
22211-101-28-511-	Fuel	10,000	10,000	10,000	13,500	(3,500)
22301-101-28-511-	Maintain - Non Residential Buildings	86,640	121,000	116,614	40,000	76,614
22306-101-28-511-	Maintain - Motor Vehicles	21,877	40,000	39,511	40,000	(489)
22402-101-28-511-	Training - In Service	0	70,000	70,000	31,500	38,500
22508-101-28-511-	Public Servants - Local Fares	69,216	140,000	134,116	120,600	13,516

22510-101-28-511-	Public Servants - Local Other costs	0	0	0	86,400	(86,400)
22901-101-28-511-	Uniform & Protective Clothes	0	0	0	49,500	(49,500)
22904-101-28-511-	Board Meeting Expenses	0	0	0	67,500	(67,500)
23013-101-28-511-	Capex - Computer Software and Hardware	0	0	0	90,000	(90,000)
22308-101-28-511-	Maintain - Office Equipment	55,000	30,000	91,500	0	91,500
22515-101-28-511-	Others - Local Fares	95,186	180,480	162,930	0	162,930
23014-101-28-511-	Capex - Specialised Equipment	9,500	14,000	0	0	0
	Sub Total:	423,199	720,480	720,480	660,932	59,548
	Other Charges Sub Total:	423,199	720,480	720,480	660,932	59,548
	EXPENDITURE TOTAL	1,163,111	2,143,222	2,143,222	2,171,234	(28,012)

SIG RECURRENT ESTIMATES 2026

HEAD 28 MINISTRY OF MINES, ENERGY AND RURAL ELECTRIFICATION			512 Water Resources Management			
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
11470-101-28-512-	Water Resource Development Fees	20,300	179,644	179,644	200,000	(20,356)
	Sub Total:	20,300	179,644	179,644	200,000	(20,356)
	Income Sub Total:	20,300	179,644	179,644	200,000	(20,356)
	INCOME TOTAL:	20,300	179,644	179,644	200,000	(20,356)
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-28-512-	Salaries - Public Servants	434,571	617,895	617,895	661,674	(43,779)
21202-101-28-512-	Housing Allowance - Public Servants	5,251	93,740	93,740	117,723	(23,983)
21205-101-28-512-	Various Allowances - Public Servants	30,240	154,308	154,308	195,833	(41,525)
21301-101-28-512-	NPF-Employers contribution	34,980	58,811	58,811	64,572	(5,761)
21302-101-28-512-	Overtime	11,035	0	0	10,734	(10,734)
21402-101-28-512-	Gratuity Benefits	0	0	0	37,491	(37,491)
	Salaries Sub Total:	516,077	924,754	924,754	1,088,027	(163,273)
	Payroll Charges Sub Total:	516,077	924,754	924,754	1,088,027	(163,273)
	Other Charges					
22110-101-28-512-	Publicity & promotions	0	2,500	2,500	18,000	(15,500)
22203-101-28-512-	General Stores & Spares	22,152	35,000	35,000	18,000	17,000
22205-101-28-512-	Office Stationery	0	72,000	72,000	20,446	51,554

22211-101-28-512-	Fuel	19,779	20,000	20,000	18,000	2,000
22301-101-28-512-	Maintain - Non Residential Buildings	53,567	45,000	45,000	90,000	(45,000)
22306-101-28-512-	Maintain - Motor Vehicles	19,130	40,000	40,000	20,000	20,000
22401-101-28-512-	Conferences, Seminars and Workshop	3,650	56,250	56,250	50,400	5,850
22508-101-28-512-	Public Servants - Local Fares	53,795	167,968	167,968	162,000	5,968
22901-101-28-512-	Uniform & Protective Clothes	0	0	0	45,000	(45,000)
23013-101-28-512-	Capex - Computer Software and Hardware	0	0	0	40,000	(40,000)
23014-101-28-512-	Capex - Specialised Equipment	0	80,000	80,000	0	80,000
Sub Total:		172,073	518,718	518,718	481,846	36,872
Other Charges Sub Total:		172,073	518,718	518,718	481,846	36,872
EXPENDITURE TOTAL		688,150	1,443,472	1,443,472	1,569,873	(126,401)

SIG RECURRENT ESTIMATES 2026

HEAD 28 MINISTRY OF MINES, ENERGY AND RURAL ELECTRIFICATION

513 Mines

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	513 Mines
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
11458-101-28-513-	Mining Tenement Fees	5,274,851	6,248,595	6,248,595	7,278,595	(1,030,000)
11462-101-28-513-	Gold Dealers Licence Fees	60,500	254,692	254,692	1,500,000	(1,245,308)
13233-101-28-513-	Tender Documents	3,050	0	0	700	(700)
	Sub Total:	5,338,401	6,503,287	6,503,287	8,779,295	(2,276,008)
	Income Sub Total:	5,338,401	6,503,287	6,503,287	8,779,295	(2,276,008)
	INCOME TOTAL:	5,338,401	6,503,287	6,503,287	8,779,295	(2,276,008)
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-28-513-	Salaries - Public Servants	733,912	917,886	917,886	1,210,138	(292,252)
21202-101-28-513-	Housing Allowance - Public Servants	89,622	111,545	111,545	175,516	(63,971)
21205-101-28-513-	Various Allowances - Public Servants	192,201	160,308	160,308	206,803	(46,495)
21301-101-28-513-	NPF-Employers contribution	67,268	83,546	83,546	111,687	(28,141)
21302-101-28-513-	Overtime	559	16,483	16,483	21,703	(5,220)
21402-101-28-513-	Gratuity Benefits	0	0	0	37,491	(37,491)
	Salaries Sub Total:	1,083,561	1,289,768	1,289,768	1,763,338	(473,570)
	Payroll Charges Sub Total:	1,083,561	1,289,768	1,289,768	1,763,338	(473,570)
	Other Charges					
22101-101-28-513-	Advertising	0	19,500	19,500	18,000	1,500

22104-101-28-513-	Board Expenses	0	0	0	72,000	(72,000)
22105-101-28-513-	Consultancy Fees	0	0	0	156,788	(156,788)
22205-101-28-513-	Office Stationery	6,979	42,500	42,500	40,500	2,000
22211-101-28-513-	Fuel	25,010	49,500	49,500	36,000	13,500
22254-101-28-513-	OBM & Canoe Hire	0	0	0	21,788	(21,788)
22301-101-28-513-	Maintain - Non Residential Buildings	10,000	71,000	71,000	71,000	0
22306-101-28-513-	Maintain - Motor Vehicles	19,183	42,500	42,500	42,500	0
22401-101-28-513-	Conferences, Seminars and Workshop	0	101,765	101,765	54,000	47,765
22404-101-28-513-	Training - Other	0	70,714	70,714	63,000	7,714
22515-101-28-513-	Others - Local Fares	37,389	85,000	85,000	27,000	58,000
22810-101-28-513-	Monitoring & Evaluation	0	0	0	155,104	(155,104)
23011-101-28-513-	Capex - Office Equipment	0	0	0	9,209	(9,209)
23013-101-28-513-	Capex - Computer Software and Hardware	0	0	0	94,209	(94,209)
22110-101-28-513-	Publicity & promotions	60,340	15,000	15,000	0	15,000
22203-101-28-513-	General Stores & Spares	9,770	59,500	59,500	0	59,500
22308-101-28-513-	Maintain - Office Equipment	0	62,350	62,350	0	62,350
22508-101-28-513-	Public Servants - Local Fares	11,334	135,000	135,000	0	135,000
22654-101-28-513-	Internet, Radio and Satellite	0	1,000	1,000	0	1,000
22904-101-28-513-	Board Meeting Expenses	109,600	117,845	117,845	0	117,845
23014-101-28-513-	Capex - Specialised Equipment	0	59,500	59,500	0	59,500
Sub Total:		289,605	932,674	932,674	861,098	71,576
Other Charges Sub Total:		289,605	932,674	932,674	861,098	71,576
EXPENDITURE TOTAL		1,373,166	2,222,442	2,222,442	2,624,436	(401,994)

SIG RECURRENT ESTIMATES 2026

HEAD 28 MINISTRY OF MINES, ENERGY AND RURAL ELECTRIFICATION

514 Petroleum

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
11460-101-28-514-	Petroleum Storage Fees	413,781	499,934	499,934	630,000	(130,066)
	Sub Total:	413,781	499,934	499,934	630,000	(130,066)
	Income Sub Total:	413,781	499,934	499,934	630,000	(130,066)
	INCOME TOTAL:	413,781	499,934	499,934	630,000	(130,066)
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-28-514-	Salaries - Public Servants	329,395	0	0	275,231	(275,231)
21202-101-28-514-	Housing Allowance - Public Servants	0	0	0	105,253	(105,253)
21205-101-28-514-	Various Allowances - Public Servants	6,450	0	0	188,105	(188,105)
21301-101-28-514-	NPF-Employers contribution	24,817	0	0	33,495	(33,495)
21302-101-28-514-	Overtime	0	0	0	3,005	(3,005)
21402-101-28-514-	Gratuity Benefits	0	0	0	37,491	(37,491)
	Salaries Sub Total:	360,661	0	0	642,580	(642,580)
	Payroll Charges Sub Total:	360,661	0	0	642,580	(642,580)
	Other Charges					
22205-101-28-514-	Office Stationery	8,500	30,000	30,000	31,500	(1,500)
22402-101-28-514-	Training - In Service	0	6,000	6,000	5,400	600
22508-101-28-514-	Public Servants - Local Fares	0	20,000	20,000	19,800	200
22509-101-28-514-	Public Servants - Local Accommodation	0	23,000	23,000	22,500	500

22904-101-28-514-	Board Meeting Expenses	39,418	20,000	20,000	18,000	2,000
23013-101-28-514-	Capex - Computer Software and Hardware	0	29,955	29,955	20,955	9,000
	Sub Total:	47,918	128,955	128,955	118,155	10,800
	Other Charges Sub Total:	47,918	128,955	128,955	118,155	10,800
	EXPENDITURE TOTAL	408,579	128,955	128,955	760,735	(631,780)

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	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					
<u>MINISTRY SUMMARY</u>					
INCOME TOTAL	0	1,778,193	2,081,539	2,081,539	(4,163,078)
EXPENDITURE TOTAL	37,286,834	54,307,310	54,307,310	55,310,083	(1,002,773)
Payroll Charges	20,598,921	24,147,004	24,147,004	28,378,359	(4,231,355)
Salaries	20,598,921	24,147,004	24,147,004	28,378,359	(4,231,355)
Other Charges	16,687,913	30,160,306	30,160,306	26,931,724	3,228,582
NETT TOTAL	(37,286,834)	(52,529,117)	(56,388,849)	(53,228,544)	(3,160,305)

SIG RECURRENT ESTIMATES 2026

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001 Central Headquarters & Administration

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-29-001-	Salaries - Public Servants	2,237,312	3,402,788	3,402,788	3,745,112	(342,324)
21202-101-29-001-	Housing Allowance - Public Servants	131,009	402,279	402,279	328,109	74,170
21205-101-29-001-	Various Allowances - Public Servants	77,788	472,164	472,164	429,440	42,724
21209-101-29-001-	Sitting Allowances	0	0	0	3,000	(3,000)
21301-101-29-001-	NPF-Employers contribution	195,626	312,210	312,210	326,389	(14,179)
21302-101-29-001-	Overtime	201,912	154,584	154,584	159,171	(4,587)
21402-101-29-001-	Gratuity Benefits	0	0	0	53,136	(53,136)
21403-101-29-001-	Long Service Benefits	817,823	338,549	338,549	418,608	(80,059)
	Salaries Sub Total:	3,661,469	5,082,574	5,082,574	5,462,965	(380,391)
	Payroll Charges Sub Total:	3,661,469	5,082,574	5,082,574	5,462,965	(380,391)
	Other Charges					
22103-101-29-001-	Bank fees	0	600	600	540	60
22109-101-29-001-	Printing, stationary & photocopying	19,700	20,870	20,870	18,783	2,087
22111-101-29-001-	Recruitment Expenses	4,539	20,574	20,574	18,517	2,057
22112-101-29-001-	Subscriptions	27,810	27,810	27,810	25,029	2,781
22113-101-29-001-	Minor Office Expenses	10,000	25,412	25,412	22,871	2,541
22117-101-29-001-	Entertainment	13,297	13,297	43,297	11,967	31,330
22118-101-29-001-	Gifts and Presents	0	101	101	91	10
22204-101-29-001-	ICT Supplies	15,000	37,094	37,094	33,385	3,709
22205-101-29-001-	Office Stationery	53,400	59,847	59,847	53,862	5,985
22211-101-29-001-	Fuel	29,048	56,485	56,485	50,837	5,649
22301-101-29-001-	Maintain - Non Residential Buildings	233,367	208,945	278,945	708,945	(430,000)

22302-101-29-001-	Maintain - Residential Buildings	449,255	151,518	151,518	151,518	0
22306-101-29-001-	Maintain - Motor Vehicles	42,578	44,578	89,578	44,578	45,000
22401-101-29-001-	Conferences, Seminars and Workshop	9,269	18,498	18,498	34,648	(16,150)
22404-101-29-001-	Training - Other	79,947	29,848	79,848	26,863	52,985
22508-101-29-001-	Public Servants - Local Fares	0	50,000	50,000	27,000	23,000
22509-101-29-001-	Public Servants - Local Accommodation	13,000	41,910	41,910	28,719	13,191
22510-101-29-001-	Public Servants - Local Other costs	3,024	24,362	24,362	21,926	2,436
22514-101-29-001-	Public Servants - Annual Leave Fares	608,636	542,615	542,615	542,615	0
22651-101-29-001-	Electricity	1,254,049	1,653,768	1,653,768	1,653,768	0
22655-101-29-001-	Telephone and Faxes	743,645	840,000	840,000	840,000	0
22656-101-29-001-	Water	249,530	360,000	360,000	420,000	(60,000)
22901-101-29-001-	Uniform & Protective Clothes	19,695	60,335	60,335	54,302	6,034
23004-101-29-001-	Capex - Residential Buildings - Furniture	0	21,012	21,012	21,012	0
23011-101-29-001-	Capex - Office Equipment	117,475	150,561	165,761	100,561	65,200
23013-101-29-001-	Capex - Computer Software and Hardware	64,300	71,488	118,288	71,488	46,800
27001-101-29-001-	House Rent	4,469,970	5,217,541	5,217,541	5,217,541	0
27004-101-29-001-	Office Rent	420,000	519,120	519,120	519,120	0
Sub Total:		8,950,533	10,268,189	10,525,189	10,720,485	(195,296)
Other Charges Sub Total:		8,950,533	10,268,189	10,525,189	10,720,485	(195,296)
EXPENDITURE TOTAL		12,612,003	15,350,763	15,607,763	16,183,450	(575,687)

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HEAD 29 NATIONAL JUDICIARY

530 High Court Registry

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13235-101-29-530-	Land Registration Fees	943	2,747	2,747	2,747	0
13236-101-29-530-	Intellectual Property (Trade Mark) Regist Fees	226,708	184,775	184,775	184,775	0
13237-101-29-530-	Court Fees	1,007,359	1,489,279	1,489,279	1,489,279	0
13257-101-29-530-	Probate & Admin Fees	4,255	14,735	14,735	14,735	0
13310-101-29-530-	Court Fines and Forfeitures	38,750	122,465	122,465	122,465	0
	Sub Total:	1,278,015	1,814,001	1,814,001	1,814,001	0
	Income Sub Total:	1,278,015	1,814,001	1,814,001	1,814,001	0
	INCOME TOTAL:	1,278,015	1,814,001	1,814,001	1,814,001	0
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-29-530-	Salaries - Public Servants	1,957,948	2,460,194	2,385,194	2,590,812	(205,618)
21202-101-29-530-	Housing Allowance - Public Servants	19,772	325,036	325,036	480,905	(155,869)
21205-101-29-530-	Various Allowances - Public Servants	543,503	570,067	645,067	771,366	(126,299)
21301-101-29-530-	NPF-Employers contribution	184,153	253,405	253,405	254,489	(1,084)
21302-101-29-530-	Overtime	21,081	153,895	153,895	159,940	(6,045)
21402-101-29-530-	Gratuity Benefits	0	46,529	46,529	134,486	(87,957)
	Salaries Sub Total:	2,726,457	3,809,126	3,809,126	4,391,998	(582,872)
	Payroll Charges Sub Total:	2,726,457	3,809,126	3,809,126	4,391,998	(582,872)
	Other Charges					
22109-101-29-530-	Printing, stationary & photocopying	0	525	525	473	53
22113-101-29-530-	Minor Office Expenses	0	5,000	5,000	13,500	(8,500)
22204-101-29-530-	ICT Supplies	11,788	26,442	26,442	23,798	2,644
22205-101-29-530-	Office Stationery	30,000	40,802	40,802	36,722	4,080

22211-101-29-530-	Fuel	0	5,000	5,000	4,500	500
22306-101-29-530-	Maintain - Motor Vehicles	5,561	26,082	26,082	26,082	0
22401-101-29-530-	Conferences, Seminars and Workshop	4,500	14,516	14,516	19,814	(5,298)
22514-101-29-530-	Public Servants - Annual Leave Fares	409,300	375,940	375,940	375,940	0
22515-101-29-530-	Others - Local Fares	0	10,556	10,556	9,500	1,056
22516-101-29-530-	Others - Local Accommodation	0	10,640	10,640	9,576	1,064
22517-101-29-530-	Others - Local Other Costs	0	0	0	9,000	(9,000)
22901-101-29-530-	Uniform & Protective Clothes	0	61,329	61,329	55,196	6,133
23011-101-29-530-	Capex - Office Equipment	14,914	27,023	27,023	55,000	(27,977)
23013-101-29-530-	Capex - Computer Software and Hardware	161,850	125,283	125,283	69,806	55,477
	Sub Total:	637,913	729,138	729,138	708,907	20,231
	Other Charges Sub Total:	637,913	729,138	729,138	708,907	20,231
	EXPENDITURE TOTAL	3,364,370	4,538,264	4,538,264	5,100,905	(562,641)

SIG RECURRENT ESTIMATES 2026

HEAD 29 NATIONAL JUDICIARY

531 Court Of Appeal

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Other Charges					
22113-101-29-531-	Minor Office Expenses	0	0	0	9,000	(9,000)
22117-101-29-531-	Entertainment	8,405	10,405	10,405	18,365	(7,960)
22118-101-29-531-	Gifts and Presents	0	313	313	282	31
22205-101-29-531-	Office Stationery	0	6,202	6,202	10,082	(3,880)
22211-101-29-531-	Fuel	0	0	0	9,000	(9,000)
22516-101-29-531-	Others - Local Accommodation	229,380	541,500	541,500	460,350	81,150
22517-101-29-531-	Others - Local Other Costs	210,899	250,000	250,000	225,000	25,000
22518-101-29-531-	Others - Overseas Fares	145,206	330,000	330,000	297,000	33,000
22519-101-29-531-	Others - Overseas Accommodation	0	3,500	3,500	12,150	(8,650)
22520-101-29-531-	Others - Overseas Other Costs	0	39,036	39,036	35,132	3,904
22905-101-29-531-	Court of Appeal Expenses	1,661,291	2,484,375	2,484,375	2,222,438	261,938
23011-101-29-531-	Capex - Office Equipment	0	9,500	9,500	9,500	0
23013-101-29-531-	Capex - Computer Software and Hardware	8,300	13,500	13,500	13,500	0
	Sub Total:	2,263,481	3,688,331	3,688,331	3,321,798	366,533
	Other Charges Sub Total:	2,263,481	3,688,331	3,688,331	3,321,798	366,533
	EXPENDITURE TOTAL	2,263,481	3,688,331	3,688,331	3,321,798	366,533

SIG RECURRENT ESTIMATES 2026

HEAD 29 NATIONAL JUDICIARY		532 High Court Judges				
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21101-101-29-532-	Salaries - Statutory	2,131,392	2,561,000	2,561,000	2,561,000	0
21201-101-29-532-	Housing Allowance - Statutory	1,066,645	1,512,000	1,512,000	1,956,000	(444,000)
21204-101-29-532-	Various Allowances - Statutory	2,089,622	2,198,008	2,198,008	3,269,400	(1,071,392)
21301-101-29-532-	NPF-Employers contribution	217,968	247,424	247,424	229,481	17,943
21402-101-29-532-	Gratuity Benefits	158,236	256,100	256,100	256,100	0
21403-101-29-532-	Long Service Benefits	0	0	0	394,590	(394,590)
	Salaries Sub Total:	5,663,862	6,774,532	6,774,532	8,666,571	(1,892,039)
	Payroll Charges Sub Total:	5,663,862	6,774,532	6,774,532	8,666,571	(1,892,039)
	Other Charges					
22112-101-29-532-	Subscriptions	1,590	10,000	10,000	9,000	1,000
22116-101-29-532-	Medical Assessment	0	400,000	400,000	360,000	40,000
22117-101-29-532-	Entertainment	35,147	42,024	42,024	37,822	4,202
22204-101-29-532-	ICT Supplies	32,200	36,561	36,561	32,905	3,656
22205-101-29-532-	Office Stationery	0	44,942	44,942	40,448	4,494
22306-101-29-532-	Maintain - Motor Vehicles	0	35,720	35,720	35,720	0
22401-101-29-532-	Conferences, Seminars and Workshop	866,159	1,684,617	1,592,817	1,309,155	283,662
22514-101-29-532-	Public Servants - Annual Leave Fares	145,874	174,160	174,160	174,160	0
22515-101-29-532-	Others - Local Fares	124,916	220,000	220,000	198,000	22,000
22516-101-29-532-	Others - Local Accommodation	166,988	380,012	380,012	432,011	(51,999)
22517-101-29-532-	Others - Local Other Costs	0	187,796	187,796	259,016	(71,220)

22518-101-29-532-	Others - Overseas Fares	584,516	1,406,000	1,406,000	1,265,400	140,600
22519-101-29-532-	Others - Overseas Accommodation	0	0	0	73,355	(73,355)
22520-101-29-532-	Others - Overseas Other Costs	458,698	17,330	57,330	15,597	41,733
22901-101-29-532-	Uniform & Protective Clothes	0	0	0	104,324	(104,324)
23011-101-29-532-	Capex - Office Equipment	6,500	15,759	15,759	15,759	0
23013-101-29-532-	Capex - Computer Software and Hardware	16,800	18,911	18,911	18,911	0
22512-101-29-532-	Public Servants - Overseas Accommodation	13,484	51,505	51,505	0	51,505
23009-101-29-532-	Capex - Motor Vehicles	0	1,420,200	1,420,200	0	1,420,200
Sub Total:		2,452,872	6,145,537	6,093,737	4,381,582	1,712,155
Other Charges Sub Total:		2,452,872	6,145,537	6,093,737	4,381,582	1,712,155
EXPENDITURE TOTAL		8,116,734	12,920,069	12,868,269	13,048,153	(179,884)

SIG RECURRENT ESTIMATES 2026

HEAD 29 NATIONAL JUDICIARY

533 Magistrates - Central

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13233-101-29-533-	Tender Documents	4,200	0	0	750	(750)
13237-101-29-533-	Court Fees	495,978	267,538	267,538	506,715	(239,177)
	Sub Total:	500,178	267,538	267,538	507,465	(239,927)
	Income Sub Total:	500,178	267,538	267,538	507,465	(239,927)
	INCOME TOTAL:	500,178	267,538	267,538	507,465	(239,927)
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21101-101-29-533-	Salaries - Statutory	594,554	1,253,460	1,253,460	1,555,168	(301,708)
21102-101-29-533-	Salaries - Public Servants	1,632,873	1,178,986	1,178,986	996,238	182,748
21201-101-29-533-	Housing Allowance - Statutory	408,000	900,000	900,000	1,068,000	(168,000)
21202-101-29-533-	Housing Allowance - Public Servants	408,778	119,286	119,286	113,983	5,303
21204-101-29-533-	Various Allowances - Statutory	516,484	893,796	893,796	1,139,236	(245,440)
21205-101-29-533-	Various Allowances - Public Servants	454,977	118,830	118,830	204,675	(85,845)
21301-101-29-533-	NPF-Employers contribution	236,586	220,494	220,494	221,041	(547)
21302-101-29-533-	Overtime	531,690	22,588	22,588	17,941	4,647
21402-101-29-533-	Gratuity Benefits	15,680	313,365	313,365	29,758	283,607
21403-101-29-533-	Long Service Benefits	0	0	0	332,891	(332,891)
	Salaries Sub Total:	4,799,624	5,020,805	5,020,805	5,678,931	(658,126)
	Payroll Charges Sub Total:	4,799,624	5,020,805	5,020,805	5,678,931	(658,126)
	Other Charges					
22103-101-29-533-	Bank fees	196	500	500	450	50
22204-101-29-533-	ICT Supplies	57,006	87,006	87,006	81,000	6,006
22205-101-29-533-	Office Stationery	16,160	41,278	41,278	39,600	1,678

22211-101-29-533-	Fuel	2,225	14,865	14,865	16,200	(1,335)
22306-101-29-533-	Maintain - Motor Vehicles	5,560	5,568	5,568	15,003	(9,435)
22401-101-29-533-	Conferences, Seminars and Workshop	0	0	0	270,000	(270,000)
22404-101-29-533-	Training - Other	0	0	0	18,000	(18,000)
22508-101-29-533-	Public Servants - Local Fares	363,855	968,426	773,226	571,626	201,600
22509-101-29-533-	Public Servants - Local Accommodation	132,234	731,538	731,538	658,384	73,154
22510-101-29-533-	Public Servants - Local Other costs	17,366	929,389	929,389	611,450	317,939
22514-101-29-533-	Public Servants - Annual Leave Fares	450,212	363,600	363,600	363,600	0
22515-101-29-533-	Others - Local Fares	9,272	100,896	100,896	90,806	10,090
22516-101-29-533-	Others - Local Accommodation	73,440	110,290	110,290	99,261	11,029
22517-101-29-533-	Others - Local Other Costs	66,828	315,993	315,993	284,394	31,599
22901-101-29-533-	Uniform & Protective Clothes	0	0	0	13,500	(13,500)
23013-101-29-533-	Capex - Computer Software and Hardware	235,419	100,000	60,000	80,000	(20,000)
23009-101-29-533-	Capex - Motor Vehicles	0	350,000	350,000	0	350,000
Sub Total:		1,429,773	4,119,349	3,884,149	3,213,274	670,875
Other Charges Sub Total:		1,429,773	4,119,349	3,884,149	3,213,274	670,875
EXPENDITURE TOTAL		6,229,397	9,140,154	8,904,954	8,892,205	12,749

SIG RECURRENT ESTIMATES 2026

HEAD 29 NATIONAL JUDICIARY		534 Magistrates - Malaita				
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21101-101-29-534-	Salaries - Statutory	335,304	316,238	316,238	325,725	(9,487)
21102-101-29-534-	Salaries - Public Servants	526,876	524,044	524,044	524,045	(1)
21201-101-29-534-	Housing Allowance - Statutory	240,000	228,000	228,000	228,000	0
21202-101-29-534-	Housing Allowance - Public Servants	17,821	32,768	32,768	17,682	15,086
21204-101-29-534-	Various Allowances - Statutory	195,623	237,191	237,191	224,200	12,991
21205-101-29-534-	Various Allowances - Public Servants	303	12,666	12,666	15,681	(3,015)
21301-101-29-534-	NPF-Employers contribution	75,855	71,715	71,715	65,061	6,654
21302-101-29-534-	Overtime	66,381	10,481	10,481	10,481	0
21403-101-29-534-	Long Service Benefits	0	0	0	416,577	(416,577)
21402-101-29-534-	Gratuity Benefits	0	79,060	79,060	0	79,060
	Salaries Sub Total:	1,458,161	1,512,163	1,512,163	1,827,452	(315,289)
	Payroll Charges Sub Total:	1,458,161	1,512,163	1,512,163	1,827,452	(315,289)
	Other Charges					
22103-101-29-534-	Bank fees	0	300	300	270	30
22113-101-29-534-	Minor Office Expenses	4,896	17,880	17,880	16,092	1,788
22204-101-29-534-	ICT Supplies	8,100	37,392	37,392	33,653	3,739
22205-101-29-534-	Office Stationery	0	23,339	23,339	21,005	2,334
22211-101-29-534-	Fuel	0	37,673	37,673	33,906	3,767
22306-101-29-534-	Maintain - Motor Vehicles	0	3,296	3,296	3,296	0
22508-101-29-534-	Public Servants - Local Fares	0	47,893	47,893	43,104	4,789

22509-101-29-534-	Public Servants - Local Accommodation	29,970	57,886	57,886	52,097	5,789
22510-101-29-534-	Public Servants - Local Other costs	0	45,423	45,423	40,881	4,542
22514-101-29-534-	Public Servants - Annual Leave Fares	192,400	171,050	171,050	171,050	0
23013-101-29-534-	Capex - Computer Software and Hardware	60,000	50,000	50,000	50,000	0
	Sub Total:	295,366	492,132	492,132	465,353	26,779
	Other Charges Sub Total:	295,366	492,132	492,132	465,353	26,779
	EXPENDITURE TOTAL	1,753,527	2,004,295	2,004,295	2,292,805	(288,510)

SIG RECURRENT ESTIMATES 2026

HEAD 29 NATIONAL JUDICIARY		535 Magistrates - Western				
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21101-101-29-535-	Salaries - Statutory	101,490	128,206	128,206	132,052	(3,846)
21102-101-29-535-	Salaries - Public Servants	937,817	426,592	426,592	362,906	63,686
21201-101-29-535-	Housing Allowance - Statutory	84,000	84,000	84,000	84,000	0
21202-101-29-535-	Housing Allowance - Public Servants	16,527	6,768	6,768	10,989	(4,221)
21204-101-29-535-	Various Allowances - Statutory	49,949	87,191	87,191	86,200	991
21205-101-29-535-	Various Allowances - Public Servants	16,209	10,717	10,717	17,658	(6,941)
21301-101-29-535-	NPF-Employers contribution	84,818	45,361	45,361	32,837	12,524
21302-101-29-535-	Overtime	49,774	8,532	8,532	7,258	1,274
21402-101-29-535-	Gratuity Benefits	0	32,052	32,052	0	32,052
	Salaries Sub Total:	1,340,584	829,419	829,419	733,900	95,519
	Payroll Charges Sub Total:	1,340,584	829,419	829,419	733,900	95,519
	Other Charges					
22103-101-29-535-	Bank fees	0	200	200	180	20
22113-101-29-535-	Minor Office Expenses	0	8,216	8,216	16,394	(8,178)
22204-101-29-535-	ICT Supplies	0	16,518	16,518	14,866	1,652
22205-101-29-535-	Office Stationery	0	13,983	13,983	12,585	1,398
22211-101-29-535-	Fuel	0	11,843	11,843	10,659	1,184
22305-101-29-535-	Maintain - Canoes and Boats	0	12,381	12,381	22,381	(10,000)
22508-101-29-535-	Public Servants - Local Fares	0	34,000	34,000	75,600	(41,600)
22509-101-29-535-	Public Servants - Local Accommodation	48,622	250,000	250,000	216,000	34,000

22510-101-29-535-	Public Servants - Local Other costs	0	76,592	76,592	68,933	7,659
22514-101-29-535-	Public Servants - Annual Leave Fares	297,900	251,882	251,882	251,882	0
23013-101-29-535-	Capex - Computer Software and Hardware	72,630	80,000	80,000	70,000	10,000
22515-101-29-535-	Others - Local Fares	0	50,000	50,000	0	50,000
Sub Total:		419,152	805,615	805,615	759,480	46,135
Other Charges Sub Total:		419,152	805,615	805,615	759,480	46,135
EXPENDITURE TOTAL		1,759,736	1,635,034	1,635,034	1,493,380	141,654

SIG RECURRENT ESTIMATES 2026

HEAD 29 NATIONAL JUDICIARY		536 Magistrates - Eastern				
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21101-101-29-536-	Salaries - Statutory	316,610	305,786	305,786	320,342	(14,556)
21102-101-29-536-	Salaries - Public Servants	204,389	264,378	264,378	301,116	(36,738)
21201-101-29-536-	Housing Allowance - Statutory	165,000	144,000	144,000	228,000	(84,000)
21202-101-29-536-	Housing Allowance - Public Servants	17,519	34,081	34,081	32,979	1,102
21204-101-29-536-	Various Allowances - Statutory	192,855	231,200	231,200	312,863	(81,663)
21205-101-29-536-	Various Allowances - Public Servants	1,036	5,288	5,288	13,822	(8,534)
21301-101-29-536-	NPF-Employers contribution	45,458	50,611	50,611	48,914	1,697
21302-101-29-536-	Overtime	5,898	5,288	5,288	6,022	(734)
21403-101-29-536-	Long Service Benefits	0	0	0	352,484	(352,484)
21402-101-29-536-	Gratuity Benefits	0	77,753	77,753	0	77,753
	Salaries Sub Total:	948,764	1,118,385	1,118,385	1,616,542	(498,157)
	Payroll Charges Sub Total:	948,764	1,118,385	1,118,385	1,616,542	(498,157)
	Other Charges					
22103-101-29-536-	Bank fees	0	200	200	180	20
22113-101-29-536-	Minor Office Expenses	0	10,150	10,150	18,135	(7,985)
22204-101-29-536-	ICT Supplies	1,150	26,710	26,710	28,539	(1,829)
22205-101-29-536-	Office Stationery	0	21,012	21,012	23,411	(2,399)
22211-101-29-536-	Fuel	0	39,888	39,888	44,899	(5,011)
22305-101-29-536-	Maintain - Canoes and Boats	0	7,002	7,002	17,002	(10,000)
22508-101-29-536-	Public Servants - Local Fares	0	81,388	81,388	91,249	(9,861)

22509-101-29-536-	Public Servants - Local Accommodation	0	94,375	94,375	93,938	438
22510-101-29-536-	Public Servants - Local Other costs	0	95,191	95,191	94,672	519
22514-101-29-536-	Public Servants - Annual Leave Fares	130,302	162,830	162,830	162,830	0
23011-101-29-536-	Capex - Office Equipment	0	19,785	19,785	29,785	(10,000)
23013-101-29-536-	Capex - Computer Software and Hardware	83,500	60,000	60,000	60,000	0
23015-101-29-536-	Capex - Other Equipment	23,871	100,000	130,000	60,000	70,000
22515-101-29-536-	Others - Local Fares	0	50,000	50,000	0	50,000
Sub Total:		238,823	768,531	798,531	724,640	73,891
Other Charges Sub Total:		238,823	768,531	798,531	724,640	73,891
EXPENDITURE TOTAL		1,187,587	1,886,916	1,916,916	2,341,182	(424,266)

SIG RECURRENT ESTIMATES 2026

HEAD 29 NATIONAL JUDICIARY		538 Local Court				
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Other Charges					
22103-101-29-538-	Bank fees	0	500	500	450	50
22109-101-29-538-	Printing, stationary & photocopying	0	0	0	180,000	(180,000)
22113-101-29-538-	Minor Office Expenses	0	0	0	18,000	(18,000)
22204-101-29-538-	ICT Supplies	0	27,000	27,000	45,000	(18,000)
22205-101-29-538-	Office Stationery	0	32,750	32,750	45,000	(12,250)
22211-101-29-538-	Fuel	0	30,000	30,000	27,000	3,000
22508-101-29-538-	Public Servants - Local Fares	0	638,369	638,369	574,532	63,837
22509-101-29-538-	Public Servants - Local Accommodation	0	1,182,599	1,182,599	785,114	397,485
22510-101-29-538-	Public Servants - Local Other costs	0	1,011,566	1,011,566	622,409	389,157
22514-101-29-538-	Public Servants - Annual Leave Fares	0	121,200	121,200	121,200	0
22901-101-29-538-	Uniform & Protective Clothes	0	0	0	18,000	(18,000)
23011-101-29-538-	Capex - Office Equipment	0	0	0	100,000	(100,000)
23013-101-29-538-	Capex - Computer Software and Hardware	0	99,500	99,500	99,500	0
	Sub Total:	0	3,143,484	3,143,484	2,636,206	507,278
	Other Charges Sub Total:	0	3,143,484	3,143,484	2,636,206	507,278
	EXPENDITURE TOTAL	0	3,143,484	3,143,484	2,636,206	507,278

**HEAD: 30 MINISTRY OF WOMEN, YOUTH, CHILDREN
AND FAMILY AFFAIRS**

SIG RECURRENT ESTIMATES 2026

HEAD:30 MINISTRY OF WOMEN, YOUTH, AND CHILDREN'S AFFAIRS

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2026
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2025 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					
<u>MINISTRY SUMMARY</u>					
INCOME TOTAL	0	0	0	0	0
EXPENDITURE TOTAL	10,064,238	14,656,886	14,656,886	14,709,492	(52,606)
Payroll Charges	2,571,862	4,775,057	4,775,057	5,046,272	(271,215)
Salaries	2,571,862	4,775,057	4,775,057	5,046,272	(271,215)
Other Charges	7,492,376	9,881,829	9,881,829	9,663,220	218,609
NET TOTAL	(10,064,238)	(14,656,886)	(14,656,886)	(14,709,492)	52,606

SIG RECURRENT ESTIMATES 2026

HEAD 30 MINISTRY OF WOMEN, YOUTH, CHILDREN AND FAMILY AFFAIRS		001 Central Headquarters & Administration				
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-30-001-	Salaries - Public Servants	576,863	709,460	709,460	629,937	79,523
21202-101-30-001-	Housing Allowance - Public Servants	101,762	232,754	232,754	267,585	(34,831)
21205-101-30-001-	Various Allowances - Public Servants	204,629	441,261	441,261	519,599	(78,338)
21301-101-30-001-	NPF-Employers contribution	57,279	87,450	87,450	80,826	6,624
21302-101-30-001-	Overtime	0	0	0	6,557	(6,557)
21303-101-30-001-	Staff Welfare	0	47,000	47,000	47,000	0
21402-101-30-001-	Gratuity Benefits	35,339	37,491	37,491	90,626	(53,135)
	Salaries Sub Total:	975,872	1,555,416	1,555,416	1,642,130	(86,714)
	Payroll Charges Sub Total:	975,872	1,555,416	1,555,416	1,642,130	(86,714)
	Other Charges					
22105-101-30-001-	Consultancy Fees	0	0	0	139,500	(139,500)
22109-101-30-001-	Printing, stationary & photocopying	66,514	71,420	71,420	64,278	7,142
22110-101-30-001-	Publicity & promotions	0	8,160	8,160	9,144	(984)
22111-101-30-001-	Recruitment Expenses	0	27,004	27,004	24,304	2,700
22113-101-30-001-	Minor Office Expenses	8,981	14,990	14,990	13,491	1,499
22117-101-30-001-	Entertainment	0	5,835	5,835	5,252	584
22205-101-30-001-	Office Stationery	0	16,500	16,500	14,850	1,650
22211-101-30-001-	Fuel	27,000	27,000	27,000	24,300	2,700
22306-101-30-001-	Maintain - Motor Vehicles	0	44,307	44,307	44,307	0
22308-101-30-001-	Maintain - Office Equipment	28,468	37,468	37,468	37,468	0
22401-101-30-001-	Conferences, Seminars and Workshop	0	7,774	7,774	6,997	777

22402-101-30-001-	Training - In Service	0	16,370	16,370	14,733	1,637
22403-101-30-001-	Training - Materials	0	4,590	4,590	4,131	459
22508-101-30-001-	Public Servants - Local Fares	3,000	11,207	11,207	10,086	1,121
22509-101-30-001-	Public Servants - Local Accommodation	0	5,000	5,000	4,500	500
22514-101-30-001-	Public Servants - Annual Leave Fares	123,300	66,253	66,253	66,253	0
22651-101-30-001-	Electricity	276,369	469,163	469,163	469,163	0
22655-101-30-001-	Telephone and Faxes	216,166	150,238	230,238	150,238	80,000
22656-101-30-001-	Water	0	7,071	7,071	7,071	0
22901-101-30-001-	Uniform & Protective Clothes	0	0	0	90,000	(90,000)
23011-101-30-001-	Capex - Office Equipment	60,700	61,824	61,824	101,824	(40,000)
23013-101-30-001-	Capex - Computer Software and Hardware	24,548	108,594	108,594	52,864	55,730
27001-101-30-001-	House Rent	1,156,230	1,510,744	1,430,744	1,510,744	(80,000)
27004-101-30-001-	Office Rent	1,341,000	1,341,000	1,341,000	1,341,000	0
22212-101-30-001-	Disaster preparedness & relief	98,990	115,136	115,136	0	115,136
25009-101-30-001-	Subventions and Grant	0	55,000	55,000	0	55,000
Sub Total:		3,431,265	4,182,648	4,182,648	4,206,497	(23,849)
Other Charges Sub Total:		3,431,265	4,182,648	4,182,648	4,206,497	(23,849)
EXPENDITURE TOTAL		4,407,138	5,738,064	5,738,064	5,848,627	(110,563)

SIG RECURRENT ESTIMATES 2026

HEAD:30 MINISTRY OF WOMEN, YOUTH, CHILDREN AND FAMILY AFFAIRS

550 Youth Development

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
		ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-30-550-	Salaries - Public Servants	289,701	417,380	417,380	428,681	(11,301)
21202-101-30-550-	Housing Allowance - Public Servants	6,966	77,818	77,818	103,194	(25,376)
21205-101-30-550-	Various Allowances - Public Servants	7,190	133,321	133,321	169,474	(36,153)
21301-101-30-550-	NPF-Employer's contribution	22,774	43,566	43,566	44,824	(1,258)
21302-101-30-550-	Overtime	0	0	0	6,802	(6,802)
21402-101-30-550-	Gratuity Benefits	0	0	0	26,568	(26,568)
	Salaries Sub Total:	326,630	672,085	672,085	779,543	(107,458)
	Payroll Charges Sub Total:	326,630	672,085	672,085	779,543	(107,458)
	Other Charges					
22109-101-30-550-	Printing, stationary & photocopying	18,710	18,710	18,710	16,839	1,871
22110-101-30-550-	Publicity & promotions	0	7,355	7,355	6,620	736
22205-101-30-550-	Office Stationery	10,710	10,710	10,710	9,639	1,071
22250-101-30-550-	Equipment Hire	0	0	0	5,921	(5,921)
22254-101-30-550-	OBM & Canoe Hire	0	8,874	8,874	7,987	887
22255-101-30-550-	Venue Hire	0	15,351	15,351	13,816	1,535
22401-101-30-550-	Conferences, Seminars and Workshop	17,089	32,358	82,358	29,122	53,236
22403-101-30-550-	Training - Materials	28,210	28,210	28,210	25,389	2,821
22407-101-30-550-	Training - Provincial	0	18,936	18,936	17,042	1,894
22508-101-30-550-	Public Servants - Local Fares	10,972	28,156	28,156	25,340	2,816
22509-101-30-550-	Public Servants - Local Accommodation	0	22,818	22,818	20,536	2,282

22514-101-30-550-	Public Servants - Annual Leave Fares	66,800	80,000	80,000	80,000	0
22515-101-30-550-	Others - Local Fares	0	3,340	3,340	3,006	334
22517-101-30-550-	Others - Local Other Costs	0	15,066	165,066	13,559	151,507
23011-101-30-550-	Capex - Office Equipment	16,301	16,301	16,301	16,301	0
23013-101-30-550-	Capex - Computer Software and Hardware	25,179	63,709	63,709	63,709	0
25009-101-30-550-	Subventions and Grant	766,500	1,016,500	1,016,500	1,016,500	0
25010-101-30-550-	National Youth Grant	587,335	638,892	738,892	638,892	100,000
22251-101-30-550-	Equipment Hire	0	6,579	6,579	0	6,579
Sub Total:		1,547,806	2,031,865	2,331,865	2,010,219	327,567
Other Charges Sub Total:		1,547,806	2,031,865	2,331,865	2,010,219	327,567
EXPENDITURE TOTAL		1,874,436	2,703,950	3,003,950	2,789,762	214,188

SIG RECURRENT ESTIMATES 2026

HEAD 30 MINISTRY OF WOMEN, YOUTH, CHILDREN AND FAMILY AFFAIRS				551 Women's Development		
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-30-551-	Salaries - Public Servants	356,397	603,076	603,076	599,243	3,833
21202-101-30-551-	Housing Allowance - Public Servants	15,223	96,700	96,700	18,815	77,885
21205-101-30-551-	Various Allowances - Public Servants	9,250	137,035	137,035	11,985	125,050
21301-101-30-551-	NPF-Employers contribution	28,535	59,466	59,466	48,152	11,314
21302-101-30-551-	Overtime	0	0	0	11,985	(11,985)
	Salaries Sub Total:	409,404	896,277	896,277	690,180	206,097
	Payroll Charges Sub Total:	409,404	896,277	896,277	690,180	206,097
	Other Charges					
22105-101-30-551-	Consultancy Fees	0	74,652	144,652	67,187	77,465
22109-101-30-551-	Printing, stationary & photocopying	19,000	19,380	19,380	17,442	1,938
22110-101-30-551-	Publicity & promotions	1,257	15,300	15,300	13,770	1,530
22205-101-30-551-	Office Stationery	7,650	7,650	7,650	6,885	765
22255-101-30-551-	Venue Hire	0	7,038	7,038	6,334	704
22401-101-30-551-	Conferences, Seminars and Workshop	2,500	13,570	13,570	282,213	(268,643)
22403-101-30-551-	Training - Materials	10,200	10,200	10,200	9,180	1,020
22407-101-30-551-	Training - Provincial	0	5,100	5,100	4,590	510
22506-101-30-551-	MP's and MPA's - Overseas Other Costs	155,615	97,318	97,318	97,313	5
22508-101-30-551-	Public Servants - Local Fares	10,800	10,800	10,800	9,720	1,080
22509-101-30-551-	Public Servants - Local Accommodation	0	8,694	8,694	7,825	869
22513-101-30-551-	Public Servants - Overseas Other Costs	251,124	21,429	21,429	19,286	2,143

22514-101-30-551-	Public Servants - Annual Leave Fares	45,700	32,290	32,290	32,290	0
23011-101-30-551-	Capex - Office Equipment	0	12,031	12,031	12,031	0
23013-101-30-551-	Capex - Computer Software and Hardware	12,031	25,056	25,056	25,056	0
25013-101-30-551-	National Women's Grant	319,484	900,833	900,833	600,834	299,999
25018-101-30-551-	Women's Development Assistance Grant	203,923	424,645	424,645	424,649	(4)
	Sub Total:	1,039,283	1,685,986	1,755,986	1,636,605	119,381
	Other Charges Sub Total:	1,039,283	1,685,986	1,755,986	1,636,605	119,381
	EXPENDITURE TOTAL	1,448,687	2,582,263	2,652,263	2,326,785	325,478

SIG RECURRENT ESTIMATES 2026

HEAD 30 MINISTRY OF WOMEN, YOUTH, CHILDREN AND FAMILY AFFAIRS				552 Children's Development		
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-30-552-	Salaries - Public Servants	321,302	430,133	430,133	442,647	(12,514)
21202-101-30-552-	Housing Allowance - Public Servants	2,885	77,818	77,818	91,649	(13,831)
21205-101-30-552-	Various Allowances - Public Servants	18,405	135,064	135,064	169,753	(34,689)
21301-101-30-552-	NPF-Employers contribution	25,694	44,672	44,672	45,047	(375)
21302-101-30-552-	Overtime	0	1,328	1,328	7,082	(5,754)
21402-101-30-552-	Gratuity Benefits	0	0	0	26,568	(26,568)
	Salaries Sub Total:	368,286	689,015	689,015	782,746	(93,731)
	Payroll Charges Sub Total:	368,286	689,015	689,015	782,746	(93,731)
	Other Charges					
22109-101-30-552-	Printing, stationary & photocopying	1,759	5,000	5,000	4,500	500
22110-101-30-552-	Publicity & promotions	0	11,956	11,956	10,760	1,196
22205-101-30-552-	Office Stationery	0	1,000	1,000	900	100
22254-101-30-552-	OBM & Canoe Hire	0	2,550	2,550	2,295	255
22255-101-30-552-	Venue Hire	0	7,395	7,395	15,656	(8,261)
22401-101-30-552-	Conferences, Seminars and Workshop	0	9,141	9,141	98,227	(89,086)
22403-101-30-552-	Training - Materials	0	11,071	11,071	9,964	1,107
22404-101-30-552-	Training - Other	0	5,284	5,284	4,756	528
22407-101-30-552-	Training - Provincial	0	25,500	25,500	22,950	2,550
22508-101-30-552-	Public Servants - Local Fares	3,000	9,060	9,060	53,154	(44,094)
22509-101-30-552-	Public Servants - Local Accommodation	0	3,888	3,888	3,499	389

22514-101-30-552-	Public Servants - Annual Leave Fares	56,000	42,000	42,000	42,000	0
22515-101-30-552-	Others - Local Fares	0	7,776	7,776	51,998	(44,222)
22516-101-30-552-	Others - Local Accommodation	0	4,860	4,860	30,912	(26,052)
23011-101-30-552-	Capex - Office Equipment	16,301	60,000	60,000	60,000	0
25014-101-30-552-	National Children's Grant	606,941	539,487	539,487	300,000	239,487
	Sub Total:	684,001	745,968	745,968	711,571	34,397
	Other Charges Sub Total:	684,001	745,968	745,968	711,571	34,397
	EXPENDITURE TOTAL	1,052,287	1,434,983	1,434,983	1,494,317	(59,334)

SIG RECURRENT ESTIMATES 2026

HEAD 30 MINISTRY OF WOMEN, YOUTH, CHILDREN AND FAMILY AFFAIRS

553 Research, Planning And Policy

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
		ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-30-553-	Salaries - Public Servants	329,645	282,190	282,190	307,220	(25,030)
21202-101-30-553-	Housing Allowance - Public Servants	(1,813)	69,711	69,711	87,824	(18,113)
21205-101-30-553-	Various Allowances - Public Servants	36,471	130,617	130,617	167,044	(36,427)
21301-101-30-553-	NPF-Employers contribution	26,047	32,413	32,413	34,197	(1,784)
21302-101-30-553-	Overtime	0	47,982	47,982	48,492	(510)
21402-101-30-553-	Gratuity Benefits	0	0	0	26,568	(26,568)
	Salaries Sub Total:	390,350	562,913	562,913	671,345	(108,432)
	Payroll Charges Sub Total:	390,350	562,913	562,913	671,345	(108,432)
	Other Charges					
22109-101-30-553-	Printing, stationary & photocopying	6,120	6,120	6,120	5,508	612
22110-101-30-553-	Publicity & promotions	8,160	8,160	8,160	7,344	816
22205-101-30-553-	Office Stationery	1,670	6,120	6,120	5,508	612
22212-101-30-553-	Disaster preparedness & relief	0	0	0	81,000	(81,000)
22401-101-30-553-	Conferences, Seminars and Workshop	0	0	0	67,622	(67,622)
22403-101-30-553-	Training - Materials	0	4,590	4,590	4,131	459
22508-101-30-553-	Public Servants - Local Fares	2,000	8,298	8,298	7,468	830
22509-101-30-553-	Public Servants - Local Accommodation	0	6,940	6,940	6,246	694
22514-101-30-553-	Public Servants - Annual Leave Fares	35,900	20,544	20,544	20,544	0
23011-101-30-553-	Capex - Office Equipment	6,630	6,630	6,630	6,630	0
23013-101-30-553-	Capex - Computer Software and Hardware	0	30,000	30,000	30,000	0
	Sub Total:	60,480	97,402	97,402	242,002	(144,600)
	Other Charges Sub Total:	60,480	97,402	97,402	242,002	(144,600)
	EXPENDITURE TOTAL	450,830	660,315	660,315	913,347	(253,032)

SIG RECURRENT ESTIMATES 2026

HEAD 30 MINISTRY OF WOMEN, YOUTH, CHILDREN AND FAMILY AFFAIRS						554 Family Affairs
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-30-554-	Salaries - Public Servants	85,922	174,593	174,593	170,759	3,834
21202-101-30-554-	Housing Allowance - Public Servants	8,329	72,094	72,094	93,094	(21,000)
21205-101-30-554-	Various Allowances - Public Servants	0	128,465	128,465	164,315	(35,850)
21301-101-30-554-	NPF-Employers contribution	7,069	24,199	24,199	23,948	251
21302-101-30-554-	Overtime	0	0	0	1,644	(1,644)
21402-101-30-554-	Gratuity Benefits	0	0	0	26,568	(26,568)
	Salaries Sub Total:	101,320	399,351	399,351	480,328	(80,977)
	Payroll Charges Sub Total:	101,320	399,351	399,351	480,328	(80,977)
	Other Charges					
22105-101-30-554-	Consultancy Fees	0	0	0	135,000	(135,000)
22109-101-30-554-	Printing, stationary & photocopying	1,005	6,120	6,120	5,508	612
22110-101-30-554-	Publicity & promotions	0	8,160	8,160	7,344	816
22205-101-30-554-	Office Stationery	1,005	6,120	6,120	5,508	612
22401-101-30-554-	Conferences, Seminars and Workshop	0	30,000	30,000	72,000	(42,000)
22403-101-30-554-	Training - Materials	0	4,590	4,590	4,131	459
22508-101-30-554-	Public Servants - Local Fares	1,000	5,400	5,400	27,360	(21,960)
22509-101-30-554-	Public Servants - Local Accommodation	0	5,940	5,940	27,846	(21,906)
22514-101-30-554-	Public Servants - Annual Leave Fares	12,300	15,000	15,000	15,000	0
23011-101-30-554-	Capex - Office Equipment	30,790	36,630	36,630	36,630	0
23013-101-30-554-	Capex - Computer Software and Hardware	3,284	20,000	20,000	20,000	0
25036-101-30-554-	National Family Grant	680,157	1,000,000	630,000	500,000	130,000

Sub Total:	729,542	1,137,960	767,960	856,327	(88,367)
Other Charges Sub Total:	729,542	1,137,960	767,960	856,327	(88,367)
EXPENDITURE TOTAL	830,861	1,537,311	1,167,311	1,336,655	(169,344)

HEAD: 31 MINISTRY OF RURAL DEVELOPMENT

SIG RECURRENT ESTIMATES 2026

HEAD:31 MINISTRY OF RURAL DEVELOPMENT

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2026
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2025 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					
<u>MINISTRY SUMMARY</u>					
INCOME TOTAL	16,200	37,337	37,337	37,500	(163)
EXPENDITURE TOTAL	91,274,916	102,671,713	102,671,713	109,713,770	(7,042,057)
Payroll Charges	7,169,979	16,916,256	16,916,256	18,821,477	(1,905,221)
Salaries	7,169,979	16,916,256	16,916,256	18,821,477	(1,905,221)
Other Charges	84,104,936	85,755,457	85,755,457	90,892,293	(5,136,836)
NET TOTAL	(91,258,716)	(102,709,050)	(102,634,376)	(109,676,270)	7,041,894

SIG RECURRENT ESTIMATES 2026

HEAD 31 MINISTRY OF RURAL DEVELOPMENT

001 Central Headquarters & Administration

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-31-001-	Salaries - Public Servants	993,057	1,163,017	1,163,017	1,325,723	(162,706)
21202-101-31-001-	Housing Allowance - Public Servants	108,909	330,441	330,441	387,107	(56,666)
21205-101-31-001-	Various Allowances - Public Servants	222,594	625,408	625,408	686,414	(61,006)
21209-101-31-001-	Sitting Allowances	0	0	0	24,600	(24,600)
21301-101-31-001-	NPF-Employers contribution	88,997	130,201	130,201	147,707	(17,506)
21302-101-31-001-	Overtime	9,352	15,451	15,451	38,407	(22,956)
21402-101-31-001-	Gratuity Benefits	0	74,981	74,981	117,387	(42,406)
	Salaries Sub Total:	1,422,909	2,339,499	2,339,499	2,727,345	(387,846)
	Payroll Charges Sub Total:	1,422,909	2,339,499	2,339,499	2,727,345	(387,846)
	Other Charges					
22109-101-31-001-	Printing, stationary & photocopying	24,500	144,810	228,810	310,329	(81,519)
22110-101-31-001-	Publicity & promotions	174,622	194,000	444,000	309,600	134,400
22113-101-31-001-	Minor Office Expenses	0	0	26,000	45,000	(19,000)
22205-101-31-001-	Office Stationery	28,898	97,291	97,291	87,562	9,729
22211-101-31-001-	Fuel	60,000	60,000	100,000	108,000	(8,000)
22301-101-31-001-	Maintain - Non Residential Buildings	1,350	8,500	8,500	200,000	(191,500)
22306-101-31-001-	Maintain - Motor Vehicles	10,704	32,500	82,500	100,000	(17,500)
22308-101-31-001-	Maintain - Office Equipment	23,895	31,000	31,000	31,000	0
22401-101-31-001-	Conferences, Seminars and Workshop	0	21,233	21,233	135,000	(113,767)
22404-101-31-001-	Training - Other	7,390	32,500	32,500	90,000	(57,500)
22508-101-31-001-	Public Servants - Local Fares	0	279,360	1,064,360	750,924	313,436
22514-101-31-001-	Public Servants - Annual Leave Fares	204,800	250,000	250,000	250,000	0

22651-101-31-001-	Electricity	295,056	313,009	313,009	413,000	(99,991)
22655-101-31-001-	Telephone and Faxes	67,490	200,000	200,000	250,000	(50,000)
22656-101-31-001-	Water	0	0	60,000	60,000	0
23011-101-31-001-	Capex - Office Equipment	0	78,263	366,763	716,763	(350,000)
23013-101-31-001-	Capex - Computer Software and Hardware	46,050	197,108	308,394	308,763	(369)
27001-101-31-001-	House Rent	1,253,010	1,511,200	1,511,200	4,982,200	(3,471,000)
27004-101-31-001-	Office Rent	1,800,000	1,854,872	1,854,872	1,874,872	(20,000)
27006-101-31-001-	Land Rent	0	0	260,000	268,000	(8,000)
22901-101-31-001-	Uniform & Protective Clothes	0	0	400,000	0	400,000
Sub Total:		3,997,766	5,305,646	7,660,432	11,291,013	(3,630,581)
Other Charges Sub Total:		3,997,766	5,305,646	7,660,432	11,291,013	(3,630,581)
EXPENDITURE TOTAL		5,420,675	7,645,145	9,999,931	14,018,358	(4,018,427)

SIG RECURRENT ESTIMATES 2026

HEAD 31 MINISTRY OF RURAL DEVELOPMENT		089 Rural Development				
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-31-089-	Salaries - Public Servants	400,943	1,480,413	1,480,413	1,731,903	(251,490)
21202-101-31-089-	Housing Allowance - Public Servants	13,913	112,746	112,746	142,050	(29,304)
21205-101-31-089-	Various Allowances - Public Servants	43,013	159,648	159,648	195,538	(35,890)
21209-101-31-089-	Sitting Allowances	0	0	0	98,400	(98,400)
21301-101-31-089-	NPF-Employers contribution	33,890	127,162	127,162	149,389	(22,227)
21302-101-31-089-	Overtime	0	28,203	28,203	32,867	(4,664)
21402-101-31-089-	Gratuity Benefits	0	0	0	26,568	(26,568)
	Salaries Sub Total:	491,759	1,908,172	1,908,172	2,376,715	(468,543)
	Payroll Charges Sub Total:	491,759	1,908,172	1,908,172	2,376,715	(468,543)
	Other Charges					
22105-101-31-089-	Consultancy Fees	0	0	0	120,000	(120,000)
22109-101-31-089-	Printing, stationary & photocopying	30,415	38,990	38,990	135,000	(96,010)
22205-101-31-089-	Office Stationery	3,000	27,500	27,500	45,000	(17,500)
22308-101-31-089-	Maintain - Office Equipment	0	8,500	8,500	8,500	0
22401-101-31-089-	Conferences, Seminars and Workshop	6,956	194,000	734,000	660,600	73,400
22514-101-31-089-	Public Servants - Annual Leave Fares	66,800	90,000	90,000	90,000	0
22517-101-31-089-	Others - Local Other Costs	0	0	0	450,000	(450,000)
23002-101-31-089-	Capex - Non Residential Buildings	0	0	0	1,430,000	(1,430,000)
23011-101-31-089-	Capex - Office Equipment	0	31,328	31,328	132,328	(101,000)
23013-101-31-089-	Capex - Computer Software and Hardware	0	17,000	17,000	85,000	(68,000)

Sub Total:	107,171	407,318	947,318	3,156,428	(2,209,110)
Other Charges Sub Total:	107,171	407,318	947,318	3,156,428	(2,209,110)
EXPENDITURE TOTAL	598,930	2,315,490	2,855,490	5,533,143	(2,677,653)

SIG RECURRENT ESTIMATES 2026

HEAD 31 MINISTRY OF RURAL DEVELOPMENT		560 Constituency Development Office				
		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
13233-101-31-560-	Tender Documents	16,200	37,337	37,337	37,500	(163)
	Sub Total:	16,200	37,337	37,337	37,500	(163)
	Income Sub Total:	16,200	37,337	37,337	37,500	(163)
	INCOME TOTAL:	16,200	37,337	37,337	37,500	(163)
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-31-560-	Salaries - Public Servants	4,361,301	8,263,877	8,263,877	9,000,403	(736,526)
21202-101-31-560-	Housing Allowance - Public Servants	449,005	1,060,347	1,060,347	1,035,165	25,182
21205-101-31-560-	Various Allowances - Public Servants	69,252	165,278	165,278	180,008	(14,730)
21209-101-31-560-	Sitting Allowances	0	0	0	16,200	(16,200)
21301-101-31-560-	NPF-Employers contribution	356,637	699,920	699,920	766,168	(66,248)
21302-101-31-560-	Overtime	19,115	0	0	19,352	(19,352)
21402-101-31-560-	Gratuity Benefits	0	2,479,163	2,479,163	2,700,121	(220,958)
	Salaries Sub Total:	5,255,311	12,668,585	12,668,585	13,717,417	(1,048,832)
	Payroll Charges Sub Total:	5,255,311	12,668,585	12,668,585	13,717,417	(1,048,832)
	Other Charges					
22109-101-31-560-	Printing, stationary & photocopying	0	17,000	17,000	30,600	(13,600)
22205-101-31-560-	Office Stationery	0	17,000	17,000	30,600	(13,600)
22401-101-31-560-	Conferences, Seminars and Workshop	0	8,493	8,493	90,000	(81,507)
23002-101-31-560-	Capex - Non Residential Buildings	0	0	2,105,214	1,293,652	811,562
25009-101-31-560-	Subventions and Grant	80,000,000	80,000,000	75,000,000	75,000,000	0

Sub Total:	80,000,000	80,042,493	77,147,707	76,444,852	702,855
Other Charges Sub Total:	80,000,000	80,042,493	77,147,707	76,444,852	702,855
EXPENDITURE TOTAL	85,255,311	92,711,078	89,816,292	90,162,269	(345,977)

**HEAD: 32 MINISTRY OF ENVIRONMENT, CLIMATE CHANGE,
DISASTER MGTM AND METEOROLOGY**

SIG RECURRENT ESTIMATES 2026

HEAD:32 MINISTRY OF ENVIRONMENT, CLIMATE CHANGE, DISASTER MANAGEMENT AND METEOROLOGY

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					
<u>MINISTRY SUMMARY</u>					
INCOME TOTAL	642,698	949,427	949,427	560,000	389,427
EXPENDITURE TOTAL	27,989,898	36,263,281	36,263,281	36,750,491	(487,210)
Payroll Charges	10,229,305	12,040,576	12,040,576	13,595,818	(1,555,242)
Salaries	10,229,305	12,040,576	12,040,576	13,595,818	(1,555,242)
Other Charges	17,760,594	24,222,705	24,222,705	23,154,673	1,068,032
NETT TOTAL	(27,347,201)	(35,313,854)	(35,313,854)	(36,190,491)	876,637

SIG RECURRENT ESTIMATES 2026

HEAD:32 MINISTRY OF ENVIRONMENT, CLIMATE CHANGE, DISASTER MANAGEMENT
AND METEOROLOGY

001 Central Headquarters & Administration

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-32-001-	Salaries - Public Servants	944,432	1,357,066	1,357,066	1,489,611	(132,545)
21202-101-32-001-	Housing Allowance - Public Servants	200,473	381,181	381,181	419,717	(38,536)
21205-101-32-001-	Various Allowances - Public Servants	461,574	735,648	735,648	704,606	31,042
21208-101-32-001-	Special Duty Allowance - Public Servants	5,033	0	0	10,945	(10,945)
21209-101-32-001-	Sitting Allowances	0	0	0	11,200	(11,200)
21301-101-32-001-	NPF-Employer's contribution	112,234	163,458	163,458	163,514	(56)
21302-101-32-001-	Overtime	159,999	203,068	173,068	208,750	(35,682)
21402-101-32-001-	Gratuity Benefits	70,677	74,981	74,981	128,117	(53,136)
21403-101-32-001-	Long Service Benefits	538,112	282,765	282,765	617,916	(335,151)
	Salaries Sub Total:	2,492,535	3,198,167	3,168,167	3,754,376	(586,209)
	Payroll Charges Sub Total:	2,492,535	3,198,167	3,168,167	3,754,376	(586,209)
	Other Charges					
22101-101-32-001-	Advertising	4,150	37,200	37,200	45,000	(7,800)
22109-101-32-001-	Printing, stationary & photocopying	7,750	67,900	67,900	63,000	4,900
22110-101-32-001-	Publicity & promotions	15,725	67,900	39,046	63,000	(23,954)
22111-101-32-001-	Recruitment Expenses	0	0	0	45,000	(45,000)
22117-101-32-001-	Entertainment	0	0	0	54,000	(54,000)
22203-101-32-001-	General Stores & Spares	49,819	90,210	100,175	22,500	77,675
22205-101-32-001-	Office Stationery	53,862	76,411	63,398	27,000	36,398
22211-101-32-001-	Fuel	250,000	250,000	250,000	225,000	25,000

22254-101-32-001-	OBM & Canoe Hire	0	0	0	40,500	(40,500)
22301-101-32-001-	Maintain - Non-Residential Buildings	0	0	0	50,000	(50,000)
22306-101-32-001-	Maintain - Motor Vehicles	15,850	40,000	40,000	35,000	5,000
22401-101-32-001-	Conferences, Seminars and Workshop	20,525	77,600	77,600	117,000	(39,400)
22404-101-32-001-	Training - Other	0	35,000	35,000	9,000	26,000
22405-101-32-001-	Training - Overseas	0	0	0	65,188	(65,188)
22504-101-32-001-	MP's and MPA's - Overseas Fares	296,842	97,000	217,000	140,000	77,000
22510-101-32-001-	Public Servants - Local Other costs	0	0	0	66,600	(66,600)
22511-101-32-001-	Public Servants - Overseas Fares	338,830	291,000	516,884	270,000	246,884
22514-101-32-001-	Public Servants - Annual Leave Fares	249,024	283,101	283,101	283,101	0
22651-101-32-001-	Electricity	1,367,428	1,125,716	1,690,879	1,125,716	565,163
22655-101-32-001-	Telephone and Faxes	1,483,230	1,900,000	1,800,000	1,200,000	600,000
22656-101-32-001-	Water	202,591	265,000	265,000	265,000	0
22810-101-32-001-	Monitoring & Evaluation	9,102	82,450	65,960	54,000	11,960
22901-101-32-001-	Uniform & Protective Clothes	0	0	0	58,500	(58,500)
23011-101-32-001-	Capex - Office Equipment	39,150	74,690	74,690	51,000	23,690
23013-101-32-001-	Capex - Computer Software and Hardware	49,394	124,160	124,160	98,000	26,160
27001-101-32-001-	House Rent	4,338,460	4,515,805	4,515,805	4,515,805	0
27004-101-32-001-	Office Rent	3,519,000	3,710,280	3,907,280	4,080,000	(172,720)
27005-101-32-001-	Security	0	408,375	264,667	408,375	(143,708)
22206-101-32-001-	Rations	0	0	50,000	0	50,000
Sub Total:		12,310,732	13,619,798	14,485,745	13,477,285	1,008,460
Other Charges Sub Total:		12,310,732	13,619,798	14,485,745	13,477,285	1,008,460
EXPENDITURE TOTAL		14,803,267	16,817,965	17,653,912	17,231,661	422,251

SIG RECURRENT ESTIMATES 2026

HEAD:32 MINISTRY OF ENVIRONMENT, CLIMATE CHANGE, DISASTER MANAGEMENT
AND METEOROLOGY

570 Environment & Conservation

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	INCOME					
11453-101-32-570-	Export Permit Fees	59,150	16,002	16,002	10,000	6,002
13251-101-32-570-	Fees and Charges	583,548	933,425	933,425	550,000	383,425
	Sub Total:	642,698	949,427	949,427	560,000	389,427
	Income Sub Total:	642,698	949,427	949,427	560,000	389,427
	INCOME TOTAL:	642,698	949,427	949,427	560,000	389,427
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-32-570-	Salaries - Public Servants	942,612	1,192,267	1,192,267	1,486,980	(294,713)
21202-101-32-570-	Housing Allowance - Public Servants	11,146	87,295	87,295	149,640	(62,345)
21205-101-32-570-	Various Allowances - Public Servants	16,018	178,470	178,470	212,340	(33,870)
21209-101-32-570-	Sitting Allowances	0	0	0	16,000	(16,000)
21301-101-32-570-	NPF-Employer's contribution	72,404	115,143	115,143	131,340	(16,197)
21302-101-32-570-	Overtime	2,512	22,127	22,127	27,240	(5,113)
21402-101-32-570-	Gratuity Benefits	0	0	0	37,491	(37,491)
	Salaries Sub Total:	1,044,692	1,595,302	1,595,302	2,061,031	(465,729)
	Payroll Charges Sub Total:	1,044,692	1,595,302	1,595,302	2,061,031	(465,729)
	Other Charges					
22104-101-32-570-	Board Expenses	0	0	0	63,000	(63,000)
22105-101-32-570-	Consultancy Fees	0	0	0	135,000	(135,000)
22109-101-32-570-	Printing, stationary & photocopying	13,200	78,376	62,701	72,000	(9,299)

22110-101-32-570-	Publicity & promotions	17,425	105,949	75,949	90,000	(14,051)
22112-101-32-570-	Subscriptions	1,216,778	1,324,676	1,324,676	1,192,208	132,468
22203-101-32-570-	General Stores & Spares	6,500	40,000	40,000	36,000	4,000
22205-101-32-570-	Office Stationery	32,538	32,751	32,751	45,000	(12,249)
22211-101-32-570-	Fuel	6,666	32,510	32,510	27,000	5,510
22306-101-32-570-	Maintain - Motor Vehicles	10,250	40,000	40,000	30,000	10,000
22313-101-32-570-	Maintain - Specialised Equipment	0	31,888	25,510	31,888	(6,378)
22401-101-32-570-	Conferences, Seminars and Workshop	39,800	214,946	92,562	135,000	(42,438)
22404-101-32-570-	Training - Other	0	32,026	25,621	28,800	(3,179)
22508-101-32-570-	Public Servants - Local Fares	59,778	145,500	72,400	91,582	(19,182)
22509-101-32-570-	Public Servants - Local Accommodation	5,100	48,500	48,500	43,650	4,850
22514-101-32-570-	Public Servants - Annual Leave Fares	165,000	203,000	203,000	180,000	23,000
22517-101-32-570-	Others - Local Other Costs	0	0	0	54,000	(54,000)
22810-101-32-570-	Monitoring & Evaluation	117,988	194,000	94,853	162,000	(67,147)
22901-101-32-570-	Uniform & Protective Clothes	0	0	0	45,000	(45,000)
23011-101-32-570-	Capex - Office Equipment	51,681	65,395	65,395	56,000	9,395
23013-101-32-570-	Capex - Computer Software and Hardware	0	58,200	58,200	49,000	9,200
25009-101-32-570-	Subventions and Grant	0	200,000	200,000	120,000	80,000
22904-101-32-570-	Board Meeting Expenses	0	97,000	57,600	0	57,600
Sub Total:		1,742,704	2,944,717	2,552,228	2,687,129	(134,901)
Other Charges Sub Total:		1,742,704	2,944,717	2,552,228	2,687,129	(134,901)
EXPENDITURE TOTAL		2,787,396	4,540,019	4,147,530	4,748,160	(600,630)

SIG RECURRENT ESTIMATES 2026

HEAD:32 MINISTRY OF ENVIRONMENT, CLIMATE CHANGE, DISASTER MANAGEMENT
AND METEOROLOGY

571 National Disaster Council

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-32-571-	Salaries - Public Servants	1,124,130	1,115,236	1,115,236	1,268,213	(152,977)
21202-101-32-571-	Housing Allowance - Public Servants	11,820	80,462	80,462	142,114	(61,652)
21205-101-32-571-	Various Allowances - Public Servants	97,536	164,255	164,255	210,564	(46,309)
21301-101-32-571-	NPF-Employer's contribution	93,958	98,768	98,768	113,907	(15,139)
21302-101-32-571-	Overtime	77,884	160,746	120,746	22,865	97,881
21402-101-32-571-	Gratuity Benefits	28,562	0	0	37,491	(37,491)
	Salaries Sub Total:	1,433,890	1,619,467	1,579,467	1,795,154	(215,687)
	Payroll Charges Sub Total:	1,433,890	1,619,467	1,579,467	1,795,154	(215,687)
	Other Charges					
22101-101-32-571-	Advertising	0	10,000	10,000	9,000	1,000
22105-101-32-571-	Consultancy Fees	5,250	100,000	10,000	81,000	(71,000)
22109-101-32-571-	Printing, stationary & photocopying	0	50,000	50,000	12,600	37,400
22110-101-32-571-	Publicity & promotions	15,725	150,000	120,726	267,480	(146,754)
22120-101-32-571-	Miscellaneous Expenses	0	0	0	13,320	(13,320)
22203-101-32-571-	General Stores & Spares	0	0	40,000	81,039	(41,039)
22205-101-32-571-	Office Stationery	14,038	120,000	90,000	81,000	9,000
22211-101-32-571-	Fuel	0	120,000	120,000	81,000	39,000

22212-101-32-571-	Disaster preparedness & relief	868,846	1,200,000	1,200,000	1,080,000	120,000
22255-101-32-571-	Venue Hire	0	0	0	108,000	(108,000)
22301-101-32-571-	Maintain - Non-Residential Buildings	2,660	112,701	214,750	250,000	(35,250)
22302-101-32-571-	Maintain - Residential Buildings	0	400,000	400,000	240,000	160,000
22305-101-32-571-	Maintain - Canoes and Boats	0	50,000	40,000	40,000	0
22306-101-32-571-	Maintain - Motor Vehicles	70,632	166,600	166,600	130,000	36,600
22308-101-32-571-	Maintain - Office Equipment	12,511	100,000	82,200	60,000	22,200
22309-101-32-571-	Maintain - Communications Equipment	6,196	150,000	150,000	150,000	0
22401-101-32-571-	Conferences, Seminars and Workshop	20,202	500,000	364,115	325,800	38,315
22404-101-32-571-	Training - Other	0	0	16,000	18,000	(2,000)
22508-101-32-571-	Public Servants - Local Fares	12,364	80,000	80,000	83,520	(3,520)
22509-101-32-571-	Public Servants - Local Accommodation	0	45,000	45,000	43,200	1,800
22514-101-32-571-	Public Servants - Annual Leave Fares	241,300	184,243	184,243	194,000	(9,757)
22602-101-32-571-	Freight	0	50,000	10,000	18,900	(8,900)
23013-101-32-571-	Capex - Computer Software and Hardware	4,406	100,000	60,868	62,000	(1,132)
23014-101-32-571-	Capex - Specialised Equipment	0	100,000	100,000	95,000	5,000
25009-101-32-571-	Subventions and Grant	0	200,000	80,000	85,000	(5,000)
27004-101-32-571-	Office Rent	660,000	600,000	675,968	540,000	135,968
22310-101-32-571-	Maintain - Computer Equipment	0	45,000	36,000	0	36,000
Sub Total:		1,934,130	4,633,544	4,346,470	4,149,859	196,611
Other Charges Sub Total:		1,934,130	4,633,544	4,346,470	4,149,859	196,611
EXPENDITURE TOTAL		3,368,020	6,253,011	5,925,937	5,945,013	(19,076)

SIG RECURRENT ESTIMATES 2026

HEAD:32 MINISTRY OF ENVIRONMENT, CLIMATE CHANGE, DISASTER MANAGEMENT
AND METEOROLOGY

572 Meteorological Services

ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	2024 ACTUALS	2025 ORIGINAL BUDGET	2025 REVISED BUDGET	2026 BUDGET ESTIMATES	DIFFERENCE 2025 REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-32-572-	Salaries - Public Servants	2,669,962	2,876,720	2,876,720	3,217,166	(340,446)
21202-101-32-572-	Housing Allowance - Public Servants	75,410	112,957	112,957	150,343	(37,386)
21205-101-32-572-	Various Allowances - Public Servants	151,209	191,034	191,034	73,443	117,591
21208-101-32-572-	Special Duty Allowance - Public Servants	820,266	776,658	776,658	698,280	78,378
21301-101-32-572-	NPF-Employer's contribution	278,734	295,437	295,437	315,268	(19,831)
21302-101-32-572-	Overtime	73,832	3,506	73,506	64,343	9,163
21402-101-32-572-	Gratuity Benefits	91,804	37,491	37,491	0	37,491
	Salaries Sub Total:	4,161,217	4,293,803	4,363,803	4,518,843	(155,040)
	Payroll Charges Sub Total:	4,161,217	4,293,803	4,363,803	4,518,843	(155,040)
	Other Charges					
22109-101-32-572-	Printing, stationary & photocopying	68,400	50,000	83,380	37,116	46,264
22110-101-32-572-	Publicity & promotions	21,125	50,000	40,726	31,500	9,226
22112-101-32-572-	Subscriptions	112,653	150,000	150,000	270,000	(120,000)
22203-101-32-572-	General Stores & Spares	50,838	50,000	50,000	45,000	5,000
22205-101-32-572-	Office Stationery	65,400	80,670	80,670	63,000	17,670
22211-101-32-572-	Fuel	0	119,939	119,939	107,945	11,994
22252-101-32-572-	Plant & Vehicles Hire	0	0	19,500	17,100	2,400

22301-101-32-572-	Maintain - Non-Residential Buildings	0	0	9,820	9,850	(30)
22306-101-32-572-	Maintain - Motor Vehicles	12,100	96,913	66,491	66,491	(0)
22308-101-32-572-	Maintain - Office Equipment	0	10,000	10,000	10,000	0
22313-101-32-572-	Maintain - Specialised Equipment	46,855	120,326	108,293	150,000	(41,707)
22401-101-32-572-	Conferences, Seminars and Workshop	19,365	307,151	190,004	135,000	55,004
22404-101-32-572-	Training - Other	0	10,000	8,000	7,200	800
22508-101-32-572-	Public Servants - Local Fares	12,101	50,100	50,100	45,090	5,010
22509-101-32-572-	Public Servants - Local Accommodation	0	40,000	40,000	34,200	5,800
22514-101-32-572-	Public Servants - Annual Leave Fares	597,700	333,000	333,000	333,000	0
22602-101-32-572-	Freight	35,000	30,000	24,000	27,000	(3,000)
22654-101-32-572-	Internet, Radio and Satellite	10,233	150,000	150,000	150,000	0
22901-101-32-572-	Uniform & Protective Clothes	0	0	0	36,520	(36,520)
23011-101-32-572-	Capex - Office Equipment	28,340	120,000	120,000	100,000	20,000
23013-101-32-572-	Capex - Computer Software and Hardware	95,000	92,150	63,900	63,900	0
23014-101-32-572-	Capex - Specialised Equipment	7,884	20,000	16,000	16,000	0
25009-101-32-572-	Subventions and Grant	172,800	74,815	54,815	74,815	(20,000)
Sub Total:		1,355,793	1,955,064	1,788,638	1,830,727	(42,089)
Other Charges Sub Total:		1,355,793	1,955,064	1,788,638	1,830,727	(42,089)
EXPENDITURE TOTAL		5,517,010	6,248,867	6,152,441	6,349,570	(197,129)

SIG RECURRENT ESTIMATES 2026

**HEAD:32 MINISTRY OF ENVIRONMENT, CLIMATE CHANGE, DISASTER MANAGEMENT
AND METEOROLOGY**

573 Climate Change

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-32-573-	Salaries - Public Servants	963,812	993,396	993,396	993,396	0
21202-101-32-573-	Housing Allowance - Public Servants	28,571	72,000	72,000	124,719	(52,719)
21205-101-32-573-	Various Allowances - Public Servants	21,083	161,818	161,818	202,468	(40,650)
21301-101-32-573-	NPF-Employer's contribution	76,359	88,630	88,630	90,971	(2,341)
21302-101-32-573-	Overtime	7,146	17,993	17,993	17,369	624
21402-101-32-573-	Gratuity Benefits	0	0	0	37,491	(37,491)
	Salaries Sub Total:	1,096,971	1,333,837	1,333,837	1,466,414	(132,577)
	Payroll Charges Sub Total:	1,096,971	1,333,837	1,333,837	1,466,414	(132,577)
	Other Charges					
22105-101-32-573-	Consultancy Fees	52,950	40,000	8,028	45,000	(36,972)
22109-101-32-573-	Printing, stationary & photocopying	0	0	0	81,000	(81,000)
22112-101-32-573-	Subscriptions	0	0	0	3,600	(3,600)
22203-101-32-573-	General Stores & Spares	0	0	0	48,674	(48,674)
22205-101-32-573-	Office Stationery	21,995	22,000	22,000	27,000	(5,000)
22211-101-32-573-	Fuel	0	43,000	43,000	36,000	7,000
22306-101-32-573-	Maintain - Motor Vehicles	0	83,350	83,350	85,000	(1,650)
22401-101-32-573-	Conferences, Seminars and Workshop	14,814	97,000	97,000	87,300	9,700

22508-101-32-573-	Public Servants - Local Fares	0	48,500	38,800	45,450	(6,650)
22509-101-32-573-	Public Servants - Local Accommodation	0	48,500	39,385	43,650	(4,265)
22513-101-32-573-	Public Servants - Overseas Other Costs	0	0	0	54,000	(54,000)
22514-101-32-573-	Public Servants - Annual Leave Fares	124,800	146,000	146,000	165,000	(19,000)
22901-101-32-573-	Uniform & Protective Clothes	3,280	67,600	67,600	18,000	49,600
23008-101-32-573-	Capex - Canoes and Boats	0	0	0	90,000	(90,000)
23011-101-32-573-	Capex - Office Equipment	0	35,000	28,000	70,000	(42,000)
23013-101-32-573-	Capex - Computer Software and Hardware	66,000	72,750	58,200	70,000	(11,800)
23014-101-32-573-	Capex - Specialised Equipment	0	145,500	71,493	40,000	31,493
22110-101-32-573-	Publicity & promotions	30,626	56,260	56,260	0	56,260
22114-101-32-573-	Software Licenses, Registrations & Subscriptions	81,262	92,450	92,450	0	92,450
22305-101-32-573-	Maintain - Canoes and Boats	0	27,600	22,080	0	22,080
22404-101-32-573-	Training - Other	5,527	14,072	11,258	0	11,258
22602-101-32-573-	Freight	15,980	30,000	30,000	0	30,000
27004-101-32-573-	Office Rent	0	0	134,721	0	134,721
Sub Total:		417,234	1,069,582	1,049,625	1,009,674	39,951
Other Charges Sub Total:		417,234	1,069,582	1,049,625	1,009,674	39,951
EXPENDITURE TOTAL		1,514,205	2,403,419	2,383,462	2,476,088	(92,626)

**HEAD:33 SOLOMON ISLANDS INDEPENDENT
COMMISSION AGAINST CORRUPTION**

SIG RECURRENT ESTIMATES 2026

HEAD:33 SOLOMON ISLANDS INDEPENDENT COMMISSION AGAINST CORRUPTION

	2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
	ACTUALS	BUDGETS	BUDGETS	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
DETAILS OF REVENUE AND EXPENDITURE					
<u>MINISTRY SUMMARY</u>					
INCOME TOTAL	0	0	0	0	0
EXPENDITURE TOTAL	0	0	0	6,576,533	(6,576,533)
Payroll Charges	0	0	0	4,130,103	(4,130,103)
Salaries	0	0	0	4,130,103	(4,130,103)
Other Charges	0	0	0	2,446,430	(2,446,430)
NETT TOTAL	0	0	0	(6,576,533)	(17,283,169)

SIG RECURRENT ESTIMATES 2026

HEAD:33 SOLOMON ISLANDS INDEPENDENT COMMISSION AGAINST CORRUPTION

308 Solomon Islands Independent Commission Against Corruption

		2024	2025 ORIGINAL	2025 REVISED	2026 BUDGET	DIFFERENCE 2025
ACCOUNTING CODE	DETAILS OF REVENUE AND EXPENDITURE	ACTUALS	BUDGET	BUDGET	ESTIMATES	REVISED ESTIMATES AND 2026 ESTIMATES
	EXPENDITURE					
	Payroll Charges					
	Salaries					
21102-101-33-308-	Salaries - Public Servants	0	0	0	2,716,440	(2,716,440)
21202-101-33-308-	Housing Allowance - Public Servants	0	0	0	357,751	(357,751)
21205-101-33-308-	Various Allowances - Public Servants	0	0	0	677,561	(677,561)
21301-101-33-308-	NPF-Employer's contribution	0	0	0	247,311	(247,311)
21302-101-33-308-	Overtime	0	0	0	48,849	(48,849)
21402-101-33-308-	Gratuity Benefits	0	0	0	82,191	(82,191)
	Salaries Sub Total:	0	0	0	4,130,103	(4,130,103)
	Payroll Charges Sub Total:	0	0	0	4,130,103	(4,130,103)
	Other Charges					
22105-101-33-308-	Consultancy Fees	0	0	0	175,050	(175,050)
22109-101-33-308-	Printing, stationary & photocopying	0	0	0	66,600	(66,600)
22110-101-33-308-	Publicity & promotions	0	0	0	54,000	(54,000)
22117-101-33-308-	Entertainment	0	0	0	48,888	(48,888)
22204-101-33-308-	ICT Supplies	0	0	0	63,630	(63,630)
22205-101-33-308-	Office Stationery	0	0	0	31,950	(31,950)
22211-101-33-308-	Fuel	0	0	0	27,000	(27,000)
22252-101-33-308-	Plant & Vehicles Hire	0	0	0	450	(450)
22306-101-33-308-	Maintain - Motor Vehicles	0	0	0	30,000	(30,000)
22401-101-33-308-	Conferences, Seminars and Workshop	0	0	0	78,990	(78,990)
22510-101-33-308-	Public Servants - Local Other costs	0	0	0	9,000	(9,000)
22513-101-33-308-	Public Servants - Overseas Other Costs	0	0	0	117,000	(117,000)

22515-101-33-308-	Others - Local Fares	0	0	0	45,000	(45,000)
22516-101-33-308-	Others - Local Accommodation	0	0	0	42,300	(42,300)
22651-101-33-308-	Electricity	0	0	0	128,513	(128,513)
22655-101-33-308-	Telephone and Faxes	0	0	0	30,000	(30,000)
22903-101-33-308-	Meeting Expenses	0	0	0	115,662	(115,662)
23011-101-33-308-	Capex - Office Equipment	0	0	0	63,960	(63,960)
23013-101-33-308-	Capex - Computer Software and Hardware	0	0	0	92,000	(92,000)
27004-101-33-308-	Office Rent	0	0	0	1,226,437	(1,226,437)
	Sub Total:	0	0	0	2,446,430	(2,446,430)
	Other Charges Sub Total:	0	0	0	2,446,430	(2,446,430)
	EXPENDITURE TOTAL	0	0	0	6,576,533	(6,576,533)

