

THIRD SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 5303 GIBRALTAR Thursday 30th April 2026

B. 19/26

APPROPRIATION BILL 2026

ARRANGEMENT OF CLAUSES

Clause

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Capital Expenditure of Public Undertakings 2026/2027

THIRD SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 5303 GIBRALTAR Thursday 30th April 2026

B. 19/26

BILL

FOR

AN ACT to appropriate sums of money to the service of the year ending on the 31st day of March 2027.

ENACTED by the Legislature of Gibraltar.

Title and commencement.

1. This Act may be cited as the Appropriation Act 2026 and comes into operation on the day of publication.

Consolidated Fund Appropriation of Expenditure 2026/2027.

2.(1) The Accountant General may, under the authority of a general warrant issued in accordance with the provisions of the Public Finance (Control and Audit) Act, pay out of the Consolidated Fund of Gibraltar for the year ending 31st March 2027, a sum not exceeding £689,207,000.

(2) The said sum shall be appropriated only to such purposes and shall not exceed such amounts as are set out in Part 1 of the Schedule to this Act.

Consolidated Fund Appropriation of Contributions 2026/2027.

3.(1) The Accountant General may, under the authority of a general warrant issued in accordance with the provisions of the Public Finance (Control and Audit) Act, pay out of the Consolidated Fund of Gibraltar for the year ending 31st March 2027, a sum not exceeding £15,002,000.

(2) The said sum shall be appropriated only to such purposes and shall not exceed such amounts as are set out in Part 2 of the Schedule to this Act.

Consolidated Fund Appropriation of Exceptional Expenditure 2026/2027.

4.(1) The Accountant General may, under the authority of a general warrant issued in accordance with the provisions of the Public Finance (Control and Audit) Act, pay out of the

Consolidated Fund of Gibraltar for the year ending 31st March 2027, a sum not exceeding £1,501,000.

(2) The said sum shall be appropriated only to such purposes and shall not exceed such amounts as are set out in Part 3 of the Schedule to this Act.

Application of sums voted for Supplementary Provision.

5. Notwithstanding anything contained in the Public Finance (Control and Audit) Act, the Minister responsible for finance may direct by means of a warrant that the whole or any part of the sums appropriated under Head 55 Supplementary Provision shall be applied to any of the other Heads specified in Parts 1, 2 and 3 of the Schedule.

Improvement and Development Fund Appropriation of Expenditure 2026/2027.

6.(1) The Accountant General may, under the authority of a general warrant issued in accordance with the provisions of the Public Finance (Control and Audit) Act, pay out of the Improvement and Development Fund of Gibraltar for the year ending 31st March 2027, a sum not exceeding £55,171,000.

(2) The said sum shall be appropriated only to such purposes and shall not exceed such amounts as are set out in Part 4 of the Schedule to this Act.

Recurrent Expenditure of Public Undertakings 2026/2027.

7.(1) The Accountant General may, under the authority of a general warrant issued in accordance with the provisions of the Public Finance (Control and Audit) Act, pay out of the Consolidated Fund of Gibraltar for the year ending 31st March 2027, a sum not exceeding £359,846,000.

(2) The said sum shall be appropriated only to such purposes and shall not exceed such amounts as are set out in Part 5 of the Schedule to this Act.

Capital Expenditure of Public Undertakings 2026/2027.

8.(1) The Accountant General may, under the authority of a general warrant issued in accordance with the provisions of the Public Finance (Control and Audit) Act, pay out of the Improvement and Development Fund of Gibraltar for the year ending 31st March 2027, a sum not exceeding £13,070,000.

(2) The said sum shall be appropriated only to such purposes and shall not exceed such amounts as are set out in Part 6 of the Schedule to this Act.

SCHEDULE

PART 1

CONSOLIDATED FUND EXPENDITURE 2026/2027

Head	Amount
	£
1 Treasury	34,535,000
2 No.6 Convent Place	6,599,000
3 Office of the Chief Technical Officer	491,000
4 Customs	11,702,000
5 Parliament	1,920,000
6 Personnel and Development	8,833,000
7 Department of Immigration and Home Affairs	1,629,000
8 Borders and Coastguard Agency	9,041,000
9 Financial Secretary's Office	691,000
10 Government Law Offices	6,070,000
11 Social Security	30,405,000
12 Digital Services	1,173,000
13 Information Technology and Logistics Department	9,624,000
14 Broadcasting	6,000,000
15 Gibraltar Regulatory Authority	2,400,000
16 Office of the Deputy Chief Minister	2,512,000
17 Civil Aviation	5,299,000
18 Equality	2,325,000
19 Employment	2,040,000
20 Culture	3,760,000
21 Tourism	2,213,000
22 Youth	710,000
23 Drug & Alcohol Awareness & Rehabilitation Services	972,000
24 Economic Development	14,502,000
25 Statistics Office	293,000
26 Health and Care	236,396,000
27 Utilities	71,093,000
28 Port	7,182,000
29 Maritime Services	1,348,000
30 Business	1,311,000
31 Town Planning and Building Control	1,187,000
32 Procurement Office	414,000
33 Justice	3,544,000
34 Gibraltar Law Courts	2,348,000
35 Policing	20,046,000
36 Prison	5,068,000
37 Income Tax	2,994,000
38 Financial Services	2,871,000
39 Gambling Division	984,000

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40	Postal Services	4,228,000
41	Environment	18,909,000
42	Collection and Disposal of Refuse	10,814,000
43	Upper Rock Tourist Sites and Beaches	13,606,000
44	Education	73,126,000
45	Heritage	2,188,000
46	Driver and Vehicle Licensing	1,596,000
47	Technical Services	3,046,000
48	Housing	9,583,000
49	University of Gibraltar	1,000,000
50	Fire and Rescue Service	6,678,000
51	Airport Fire and Rescue Service	3,200,000
52	Civil Contingency	189,000
53	Sport and Leisure	8,182,000
54	Gibraltar Audit Office	1,337,000
55	Supplementary Provision	9,000,000
		689,207,000

PART 2

CONSOLIDATED FUND CONTRIBUTIONS 2026/2027

Head	Amount	
	£	
56	Contributions to Government-Owned Companies	15,000,000
57	Transfer from Government Surplus	1,000
58	Contribution to Improvement and Development Fund	1,000
		15,002,000

PART 3

CONSOLIDATED FUND EXCEPTIONAL EXPENDITURE 2026/2027

Head	Amount	
	£	
59	Exceptional Expenditure	1,501,000
		1,501,000

PART 4

IMPROVEMENT AND DEVELOPMENT FUND EXPENDITURE 2026/2027

Head	Amount £
101 Works and Equipment	24,090,000
102 Projects	31,081,000
	<u>55,171,000</u>

PART 5

RECURRENT EXPENDITURE OF PUBLIC UNDERTAKINGS 2026/2027

Public Undertaking	Amount £
Gibraltar Development Corporation	26,682,000
Borders and Coastguard Agency	9,041,000
Gibraltar Health Authority	176,138,000
Gibraltar Health Authority – Elderly Residential Services Section	27,235,000
Care Agency	36,163,000
Gibraltar Electricity Authority	64,571,000
Gibraltar Port Authority	7,182,000
Housing Works Agency	5,637,000
Gibraltar Sports and Leisure Authority	7,197,000
	<u>359,846,000</u>

PART 6

CAPITAL EXPENDITURE OF PUBLIC UNDERTAKINGS 2026/2027

Public Undertaking	Amount £
Borders and Coastguard Agency	20,000
Gibraltar Health Authority	3,000,000
Gibraltar Health Authority – Elderly Residential Services Section	250,000
Care Agency	325,000
Gibraltar Electricity Authority	4,000,000
Gibraltar Port Authority	225,000
Housing Works Agency	5,000,000
Gibraltar Sports and Leisure Authority	250,000
	<u>13,070,000</u>

EXPLANATORY MEMORANDUM

The purpose of this Bill is to appropriate sums of money necessary to meet Government expenditure for the year ending 31st day of March 2027.

Consolidated Fund Expenditure

The sum of £705,710,000 is required to fund expenditure from the Consolidated Fund as shown in Parts 1, 2 and 3 of the Schedule.

Improvement and Development Fund Expenditure

The sum of £55,171,000 is required to fund expenditure from the Improvement and Development Fund as shown in Part 4 of the Schedule.

Recurrent Expenditure of Public Undertakings

The sum of £359,846,000 is required to fund recurrent expenditure of the Public Undertakings as shown in Part 5 of the Schedule. This expenditure is largely funded out of monies paid to the Public Undertakings from funds voted from the Consolidated Fund, as shown in Part 1 of the Schedule.

Capital Expenditure of Public Undertakings

The sum of £13,070,000 is required to fund capital expenditure of the Public Undertakings as shown in Part 6 of the Schedule. This expenditure is funded out of monies paid to the Public Undertakings from funds voted from the Improvement and Development Fund, as shown in Part 4 of the Schedule.

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