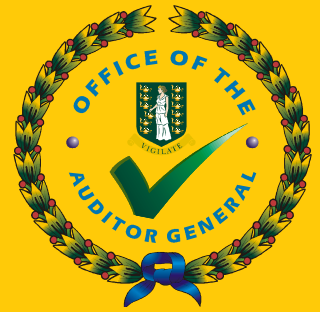


AUDIT REPORT

Financing the 2024 Public Service Salary Increases



Office of the Auditor General
Road Town, Tortola
Virgin Islands
27 May 2025

Special Report of the Auditor General

This report has been prepared under section 20 of the Audit Act 2003 which prescribes that:

- 20. (1)** The Auditor General may at any time prepare and submit a special report to the Governor if she is satisfied that there is a matter that should be brought to the attention of the Governor.
- (2)** The Governor shall, within three months of the receipt of the special report, cause the report to be laid before the Legislative Council.
- (3)** The Auditor General shall at the same time as submitting the special report to the Governor submit a copy of the special report to the Minister and the Financial Secretary.

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Introduction

1. The Government of the Virgin Islands is the territory's largest employer. It has a workforce that is made up of a broad range of professional, technical, administrative, and service personnel who manage the day-to-day operations of running the territory. Remuneration for public service employees is based on a system which classifies staff into grades, with each grade consisting of 10-20 steps that allow employees to benefit from increments. The salaries and scales are periodically reviewed to keep pace with inflation and ensure fairness and equity. Prior to 2024, the last such review was undertaken in 2002.

2. In December 2020, the Deputy Governor's Office sought approval from Cabinet for funding to undertake a comprehensive service-wide compensation review. The Public Service workforce had undergone numerous changes since the last review, including technological advancements, increased work complexity, and reforms in legislative, financial, and governance frameworks. There was also a rising trend of in-grade salary adjustments, secondments, and leave of absence requests for upward mobility or lateral appointments in higher-paying agencies.

3. Cabinet approved the request on 7 January 2021 and decided:

To conduct a service-wide compensation review to advise on the most relatively competitive compensation for the Public Service, to address remuneration disparity to further support the retention, engagement and motivation of skilled and competent officers, to effectively deliver public services.

4. It also gave approval for tenders to be invited from local companies with the relevant expertise to undertake the salary review exercise and that the review be completed within one year of the start date.

5. Consultants were engaged to carry out the review on 27 September 2022 and the final reports issued on 24 November 2023.

6. An audit was undertaken to review the budgeting for and implementation of the salary conversion exercise conducted in 2024 which sought to adopt the recommendations of the Compensation Review completed November 2023. This required a budget in excess of the PwC's computed amount of \$9.4 million.

Audit Mandate and Objective

7. This audit was undertaken in accordance with the Audit Act 2003 and amendments thereto, which requires the Auditor General to examine transactions, books and accounts, and other financial records of Government ministries and departments. The Auditor General is mandated to monitor compliance with the requirements of any Act governing the management and control of public money and public resources.

8. The objective of this audit is to ascertain the reasons for the discrepancy between the PwC estimate and the actual cost of implementing the recommended salary regime.

Audit Criteria and Scope

9. The Audit Criteria included standards, legislation and regulations as they relate to public salaries as indicated below.
 - i. Public Finance Management Act and Regulations – Evaluation of adherence to legal framework governing salary administration practices and payroll processes
 - ii. Cabinet Decisions – Examination of compliance with Cabinet decisions regarding salary increases, progression and increments
 - iii. Budget provisions and Supplementary appropriations thereto;
 - iv. Expenditure information from the Treasury database;
 - v. Report of the Consultants;
10. Interviews were conducted with key personnel in the Deputy Governor's Office and the Ministry of Finance either in person or via the submission of questionnaires. Files and records were also requested and reviewed.
11. The examination included Cabinet submissions and decisions since the approval of the tender, contractual agreement and reports produced by the Consultant. Analysis of payroll data was done to compare salaries before and after conversion to assess the proper implementation of the exercise.

Compensation Review

12. The objectives of the Compensation Review as stated in the PricewaterhouseCoopers (PwC or the Consultants) consultancy agreement was to address remuneration disparity to further support the retention, engagement and motivation of skilled and competent officers to effectively deliver public services and to support a move to a 'Total Rewards' Scheme that promotes high performance.
13. Specifically, PwC was engaged to advise and make recommendations to the Government on:
 - a. The most competitive levels of compensation for the Public Service;
 - b. A classification system that enables a focus on competencies not just position title and grade;
 - c. Appropriate Job Families for a modern Public Service;
 - d. How to strengthen the Job Classification/Re-Classification process and training of evaluators;
 - e. A total Rewards Scheme that enables base pay and variable pay such as allowances, performance bonuses and any other benefits to be considered and articulated as part of the overall compensation package; and,
 - f. How to ensure the Public Service's compensation keeps pace with inflation and market value.
14. The PwC team was guided by a Management Steering Group which was chaired by the Deputy Governor, with membership comprising of the Financial Secretary (Deputy Chair)

Permanent Secretaries, the Ag. Director of HR, the Director of Statistics and the Chairman of the Civil Service Association.

15. A working group headed by the Permanent Secretary of the Deputy Governor's office was also formed to provide more direct support to the Consultants to ensure that access to information and documents were provided where needed and on a timely basis. The relationship lead or key liaison person was the Ag. Director of Human Resources.

The PwC Report

16. The PwC report was submitted on 24 November 2023. The findings stated that “while the current median salary for all grades were at least 40% above the minimum wage, the median salaries for Grades 1-3 were below the living wage for the average individual household (ie \$23,719.80 annually).”

17. The report concluded that an increase in salary levels was necessary for the Government to attract and retain talent to execute the core functions of the civil service and progress transformational goals of the country. It also recommended that the salary structure be shifted upwards to raise all salaries in grades 1-6 to at least above the living wage.

18. The PwC report presented three pathways to bridge the salary gaps. *Living Wage* which would result in approximately \$25.9 million increase to the overall minimum, *Industry Standard* which would require an increase in specific positions and require approximately \$5.3 million and the *Current External Market Wage* which would affect salaries across the board and require an increase of \$9.4 million. These are summarised below.

Type	Definition	Impact	Cost
Living Wage Analysis	The living wage reflects the costs to live a basic but decent life in a specific region, inclusive of food, housing, education, healthcare, transportation, clothing and other essential needs for a family including unexpected events	Approx 17% increase to overall maximum budget. Employees receive on average \$589.73 per month.	\$25,936,472.00
Industry Analysis	Specific focus was placed on technical and specialist roles in specific industries making comparisons of GoVI public service salaries to the market and inflation rates.	Approx 45% <u>increase to median salaries</u> for specific positions within targeted industries	\$5,377,624.00
Current External Market	Benchmark market survey was conducted to compare salaries to the current market offering with an aim of closer job match for more accurate comparison.	Approx 6% increase to bring <u>all salaries</u> to at least the minimum of the proposed structure	\$9,445,701.00

19. The Consultants recommended the implementation of the third option (Current External Market) as the most sustainable and cost efficient. Their analysis of the current external market suggested that this would augment the structure such that the government's salaries exceed the living wage. The market-based structure also aligned with the goals and objectives of the contract as well as the recommended compensation philosophy, which stated that Government of the Virgin Islands (GoVI) should meet but not lead the market.

20. They estimated that implementation of this option would require a \$9.4 million increase over the 2023 salaries.

21. The PwC report was accepted by the Deputy Governor's Office and steps commenced to secure implementation of the new salary regime.

Approval and Implementation

22. Funding for implementation of PwC's recommended option was approved by Cabinet on 20 November 2023. Cabinet agreed that the estimated amount of \$9,445,701 was to be included in the 2024 budget for new salary structure to be effective from 1 January 2024.

23. In keeping with this decision, the \$9.4 million was added to the 2024 budget together with a markup for social contributions (Social Security, National Health Insurance) for a total of \$11.7 million. This was approved by the House of Assembly on 19 December 2023.

Implementation of Revised Salary Scale

24. The implementation of the revised salary scales commenced in March 2024, after the payment of salary progression and increments concluded. This was done by a mass update feature following the uploading of the new salary scales into the Treasury's accounting system for approximately 90% of employees. The remaining employees were done manually.

25. Most employees were transitioned to the bottom of the new scale as recommended by PwC. Some staff were paid on higher incremental steps to prevent them from transitioning to a lower pay. This meant placing them at the salary point that most closely matched their existing emoluments without going under.

26. During the course of the transition, it became apparent that the \$11.7 million provided in the budget to cover the increases would not be sufficient. Supplementary appropriations and reallocations would be required to cover the cost of the new salaries.

The PwC Estimate (\$9.4 Million)

27. The PwC Report estimated that implementation of the Current External Market Option would require additional funding of \$9,445,701.

28. This estimate was based on the projected salary difference after transitioning personnel from the old salary scale to the proposed new salary structure. It assumed a mature public service

with employees at, or nearing, the top of their salary scales and applied the policy of transferring staff within their current grade but at the entry level (step 1) of the new salary structure.

29. Therefore, a person employed in Grade 10 at Step 6 in the old salary scale would be transferred to Grade 10 at Step 1 in the new PwC salary structure. PwC's computation included all authorized positions at that time, encompassing both filled and vacant positions. A summary of the computations is shown below and the PwC schedule in Appendix 1.

Table 1
PwC Estimate Summary

Description	# Employees	PwC Estimate \$
PwC 2023 Staff Emoluments	3665	149,514,413
PwC 2024 Projection	3665	158,960,114
PwC Proposed Addition		9,445,701

30. There were anomalies in the presumptions and data underlying the computations which resulted in the estimate being understated. These are discussed below.

2023 Staff Placement Estimation

31. The PwC computations were premised on ensuring full budget coverage for all authorized employees. To achieve this, PwC calculated the 2023 staff costs by placing employees at the top of the scale within their respective grades under the old salary structure. This approach which included vacant positions, produced a salary estimate of \$149.5 million for 3,665 staff. Both the estimated salaries and staff numbers reflected higher values than the actuals.

32. The use of all authorized staff was the primary reason for the estimate discrepancy. Actual salaries for 2023 was \$91.8 million, for 2,497 employees. This figure excludes Members of the House of Assembly and Judges and does not account for allowances, social contributions, or increment arrears paid during the year.

33. For the 2024 projection, PwC calculated salaries by transitioning 3,665 staff to the bottom of the new salary structure, resulting in an estimate of \$158.9 million. However, the actual salaries paid by the Government in 2024 totaled \$120.83 million, covering 2,548 employees. The variance between PwC's projections and the actual figures stemmed from differences in staff numbers and, to a lesser extent, their placement within the salary grades.

2024 Staff Placement Estimation

34. In implementing the new salaries regime, approximately 93% of staff were placed at step one within their grade on the new scale per PwC recommendation. The remaining 7% were placed at a higher payrate on the scale. There were two main reasons for this.

- i. For grades 12-16 there was an overlap in the new and old scales which resulted in the new salaries for some individuals falling below their actual old salaries in the PwC

computations. These individuals were placed higher on the new scale to prevent them from transitioning with a lower salary.

- ii. In some instances, allowances which were planned for discontinuance were merged with salaries.

35. Applying PwC's projected \$9.4 million into the 2024 budget resulted in a shortfall of over \$20 million as shown in table 2.

Table 2
Summary of Undervaluation of Estimate

Description	PwC Estimate \$	Actual JDE	
2023 Staff Emoluments	149,514,413	91,846,764	
PwC Proposed Addition	9,445,701	9,445,701	
2024 Budget	158,960,114	101,292,465	
Less: 2024 Costs	158,960,114	120,823,541	*
Balance after Salaries Paid	-	(19,531,076)	
Increases to HOA Salaries	-	(809,652)	
Ending Balance/Deficit	-	(20,340,728)	
* Does not include HOA and Judges Salaries. Does not include allowances or Social Contributions.			

36. Using the actual expenditure for 2024 it shows how the budget was understated. However, there was another indication that the amount might not have been sufficient.

MOF Estimate

37. The submitted PwC report included notations that the amounts were estimates and that actual figures would be quantified by the Ministry of Finance. The DGO's office sought confirmation of the amounts from the Ministry of Finance's Budget Unit (The Budget Unit) in October 2023. On 26 October 2023 the Budget Unit forwarded to DGO a schedule that showed that implementation of the new regime would require an additional \$25.5 million for salaries. This together with the related statutory obligations (payroll taxes, SS and NHI) of \$2.2 million brought the overall total of \$27.7 million. This was a significant departure from PwC's \$9.4 million estimate.

38. The MOF schedule, which was broken down by ministries and departments, was presented as "initial numbers" as further adjustments may be needed to take into account contract officers and daily paid workers. The MOF was invited for a meeting to discuss the schedule.

39. The PwC's report was issued in November 2023 with the estimate of \$9.44 million unchanged. This was submitted to Cabinet on 8 and 20 November 2023. The submissions to Cabinet did not mention the verification exercise or the Ministry of Finance's estimate.

40. The Deputy Governor's Office advised that they did not make the disclosure because the MOF's amounts were not definitive. We received no indication that the DGO requested a more definitive estimate to support the PwC amounts.

41. The \$27.7 million estimate provided in the verification exercise was not mentioned in the "Financial Implications" section of the Cabinet Papers that was submitted by the Ministry of Finance. The Ministry instead advised that implementation of the new salary regime would increase the Government's wage bill by \$9.91 million. The difference between this and the PwC amount was the proposed increases for members of the House of Assembly which at the time was estimated to be \$465,657.

The Budget Provisions

42. The estimate of \$9.44 million approved by Cabinet was incorporated into the 2024 budget under 511610 Payroll Adjustments - Salary. The Ministry of Finance increased the amount to \$11.7 million to accommodate the related statutory obligations of Payroll Taxes, Social Security and National Health Insurance. These adjustments were intended to cover the implementation of the PwC recommended salaries increase.

43. In addition to the \$11.7 million allocated under Payroll Adjustments -Salary, other individual line items within the Personnel Emoluments subhead were also increased, some significantly. For example, the provision for HOA Members' salaries rose from \$394,000 in 2023 to \$1,143,652 in the 2024 Initial Budget. This increase, which more than doubled the prior year's allocation, provided full funding for the elected representatives' salary adjustments.

44. Similarly, the budgeted amounts for Personnel staff salaries increased from \$89.8 million in 2023 to \$106.9 million in 2024. Overall, the Personnel Emoluments subheads grew from \$126.5 million in 2023 to \$141.1 million in 2024, while the actual salaries paid in 2024 totaled \$120 million.

Table 3
Budgeted Personnel Emoluments

Description	2023 Revised Estimate	2024 Original Budget
House of Assembly Members	394,000	1,143,652
Executive Salaries	411,505	389,644
Judges Salaries	474,252	501,500
Permanent Secretaries/Head	3,912,369	4,376,596
Personnel (Staff) Salaries	89,855,409	106,891,080
Supernumerary and Temp Sal	1,635,211	2,066,692
Full Time Wage Earners	1,693,835	1,873,447
Part Time Wage Earners	808,757	1,048,342
Allowances	10,891,264	11,102,623
Payroll Adjustments - Salary	16,425,000	11,700,000
	126,501,602	141,093,576
The above amounts were taken from 2024 Authorised Budget		

45. In effect, the provisions in the 2024 budget, made available sufficient funds to cover the actual expenditure of \$120.8 million paid under the new salary scales. While the budget allocated and disclosed \$11.7 million under Payroll Adjustments, additional increases were made across related line items which served to cover the total required amount. This allowed for the salary increases to be implemented but did not provide clear disclosure of the full cost of the increase.

46. Despite being fully funded, the amounts in the budget had to be moved or reallocated into the correct heads and subheads in order to ensure adequate coverage for staff payments under the different ministries and departments. This was done via supplementary allocations, reallocations and other budget adjustments during the course of the year.

47. The information in the Treasury accounting system (JDE) showed the movement of funds between the salaries accounts. This is summarized in Table 4 below. A more detailed schedule shows how the funds were reallocated to the various departments' personnel emolument subhead at Appendix 2.

Table 4

Budget Adjustments to Personnel Emoluments Allocation

Detail	Total Adjustments	SAP # 1 of 2024	SAP #2 of 2024	Reall	Dept Warrant	Admin Adj
HOA and Judges Salaries	141,081	101,237	-	26,001	-	13,844
Staff Salaries - All	7,912,275	7,183,640	56,481	238,600	59,610	373,944
Allowances	2,147,157	1,166,308	145,104	625,134	-	210,612
Social Contributions & Taxes	1,559,997	1,224,142	39,344	277,677	-	18,834
Payroll Adjustment	(11,047,312)	(9,000,000)	(1,860,012)	(187,300)	-	-
	713,198	675,327	(1,619,083)	980,111	59,610	617,233

The above amounts do not include transfers related to Pension and Gratuity benefits.

House of Assembly Emoluments Increase

48. The January, 2021 Cabinet decision which approved the Public Service compensation review did not include remuneration for members of the House of Assembly. As a result, consideration of the HOA members' salaries was not included in the request for proposal, terms of reference or PwC contract.

49. In December 2022, after PwC commenced its review, the Deputy Governor's Office instructed the Consultants to include the emoluments of the Ministers, the Governor, and the Deputy Governor in their review.

50. The Deputy Governor is an employee of the public service, thus his emoluments were already included in the exercise. The Governor's was not, as his remuneration is not paid by the BVI Government and was subsequently not included in the resultant report. The salaries of

Ministers (and other members of the House of Assembly) were not initially a part of the exercise as their compensation and benefits are legislatively separate and distinct from public servants’.

51. The final PwC report included a separate salary structure for House of Assembly members, consisting of six levels (A to F) and three ranges as shown in Table 5.

Table 5
PwC Recommended Scheduled for HOA Members

Position	Indicative Leveling	Range Minimum	Range Midpoint	Range Maximum
Premier	A	\$135,571	\$155,907	\$176,243
Deputy Premier	B	\$116,935	\$134,475	\$152,015
Minister	C	\$98,298	\$113,043	\$127,788
Member - Leader of the Opposition	D	\$79,662	\$91,611	\$103,560
Speaker of the House	D	\$79,662	\$91,611	\$103,560
Junior Minister	D	\$79,662	\$91,611	\$103,560
Deputy Speaker	E	\$61,438	\$70,654	\$79,870
Member of the House of Assembly	F	\$54,793	\$63,012	\$71,230

52. The Consultants assessed that additional funds of \$465,000 would be needed to implement the recommended HOA salary structure at the minimum range (see Table 6). This represented a 68% increase over the members current salaries. No assessment was provided for Midpoint and Maximum range application.

53. The November 2023 Cabinet paper that sought approval to implement PwC’s revised salary structure for the public service also requested Cabinet’s decision on two additional matters:

- a. whether the House of Assembly compensation structure should be included in the 2024 budget for \$465,657, and
- b. whether the Deputy Governor’s Office should submit the results of the PwC Salary Compensation Structure for HOA members to the House of Assembly for consideration.

54. The minutes excerpts of the meeting do not include the decisions with respect to these questions.

55. The salary increases were approved by the HOA members in an informal meeting on 19 December 2023 where they considered PwC’s recommendation and decided to amend their remuneration to the maximum range of the PwC scale. This would result in a 119% overall salary increase, which more than doubled the existing emoluments from \$681,000 to \$1,490,652 and required an additional \$809,652 in the budget as shown in Table 6.

56. The Acting Clerk of the House of Assembly informed the DGO and Financial Secretary of this decision in a memorandum dated 21 December 2023 for the new salaries to be implemented

with effect from the 1 January 2024. Additional funding for the increase had been included in the 2024 budget passed two days earlier by the House on 19 December 2023.

Table 6

Schedule of Approved Increases for HOA Members

Position	Indicative Leveling	Base Salary (Prior)	Range Minimum	Range Maximum	% Increase @ Max
Premier	A	72,000	135,571	176,243	145%
Deputy Premier	B	65,000	116,935	152,015	134%
Minister Communications & Works	C	60,000	98,298	127,788	113%
Minister - Education Youth Affairs & Sports	C	60,000	98,298	127,788	113%
Minister- Health and Welfare	C	60,000	98,298	127,788	113%
Junior Minister - Culture and Tourism	D	45,000	79,662	103,560	130%
Junior Minister - Agriculture & Fisheries	D	45,000	79,662	103,560	130%
Speaker of the House	D	45,000	79,662	103,560	130%
Member - Leader of the Opposition	D	45,000	79,662	103,560	130%
Deputy Speaker	E	40,000	61,438	79,870	100%
Member of the House of Assembly	F	36,000	54,793	71,230	98%
Member of the House of Assembly	F	36,000	54,793	71,230	98%
Member of the House of Assembly	F	36,000	54,793	71,230	98%
Member of the House of Assembly	F	36,000	54,793	71,230	98%
		681,000	1,146,658	1,490,652	119%
Increase			465,658	809,652	
% increase			68%	119%	

57. Other important implications with respect to the recently increased pension benefits for HOA members in 2021 were not addressed in the Ag. Clerk's memorandum.

Conclusions

58. While the PwC computations were based on the information provided and included a request for verification by the Ministry of Finance, the absence of a reliable, independent estimate to support the figures contributed to discrepancies between projections and actual expenditures. There were indications that the cost of the implementation would be substantially higher than the Consultants' estimates, but this information was not presented when the decision was brought before Cabinet.

59. Despite this, increased emoluments were provided for within the initial 2024 authorised budget without full explicit disclosure of the actual cost. This ensured that the increases were

covered financially, but subsequently led to concerns about fiscal transparency and public accountability in the House and the broader public.

60. Further, the significant increase in HOA Members' salaries was implemented without any form of public disclosure. The potential impact of these new salaries on retirement benefits and pensions under amended legislation for HOA Members have not been discussed or addressed.

Recommendations

1. The Deputy Governor's Office and the Ministry of Finance should provide explanations as to why Cabinet and the House of Assembly were not informed of the potentially greater cost for implementation of the salary increases.
2. There should be adequate public disclosure of the increases made to HOA salaries and the implication for the recently increased retirement benefits.

Sonia M Webster
Auditor General
Office of the Auditor General
British Virgin Islands
27 May 2025

Appendix 1

Price Waterhouse Coopers Computation Summary

(a) Salary Grade	(b) No of Employees	(c) OLD Scale @Maximum Rate	(d) Est. Salaries on OLD Scale (c) x (b)	(e) NEW Scale @ Minimum Rate (PwC)	(f) Est. Salaries on Revised Scale (e) x (b)	(g) Difference (f) - (d)
21	1	129,505	129,505	\$132,296	\$132,296	2,791.00
20	5	116,324	581,620	126,373	631,865	50,245.00
19	14	107,071	1,498,994	115,550	1,617,700	118,706.00
18	12	100,744	1,208,928	104,727	1,256,724	47,796.00
17	50	92,150	4,607,500	97,515	4,875,750	268,250.00
16	22	83,436	1,835,592	75,824	1,668,128	(167,464.00)
15	48	81,146	3,895,008	68,340	3,280,320	(614,688.00)
14	119	75,282	8,958,558	63,787	7,590,653	(1,367,905.00)
13	107	67,509	7,223,463	60,560	6,479,920	(743,543.00)
12	150	60,803	9,120,450	58,435	8,765,250	(355,200.00)
11	137	55,040	7,540,480	55,146	7,555,002	14,522.00
10	196	50,086	9,816,856	51,856	10,163,776	346,920.00
9	251	45,785	11,492,035	48,567	12,190,317	698,282.00
8	186	42,091	7,828,926	47,088	8,758,368	929,442.00
7	167	38,906	6,497,302	43,668	7,292,556	795,254.00
6	381	36,184	13,786,104	40,247	15,334,107	1,548,003.00
5	779	33,827	26,351,233	38,360	29,882,440	3,531,207.00
4	403	29,088	11,722,464	34,797	14,023,191	2,300,727.00
3	95	27,471	2,609,745	31,233	2,967,135	357,390.00
2	401	23,915	9,589,915	27,670	11,095,670	1,505,755.00
1	141	22,835	3,219,735	24,106	3,398,946	179,211.00
	3,665	-	149,514,413	-	158,960,114	9,445,701

Appendix 2

2024 Budget Adjustments Between Heads and Sub-units

Ministry /Department	Total	SAP # 1 of 2024	SAP #2 of 2024	Reallocations	Depart Warrant	Admin Adjust
1011 House of Assembly	(276,319)	(313,276)	(1,296)	38,253		
1012 Cabinet Office	(42,591)	(48,777)	4,500			1,686
1013 Public Prosecution	(100,672)	(108,136)	(1,620)	9,038		45
1014 Complaints Management	25,459	26,755	(1,296)			
1015 Registrar of Interest	(20,383)	(28,695)	5,604	2,708		
1016 Human Rights Commission	(122,448)	(26,645)	(95,803)			
1017 Office of the Auditor General	(269,011)	(268,841)	(1,620)			1,450
1073 Integrity Commission	(59,797)	(35,943)	(23,854)			
1076 Service Commission	(163,142)	(164,047)				905
2108 Office of the Governor	183,339	184,635	(1,296)			
2109 Deputy Governor's Office	146,505	31,268	22,300	84,528		8,409
2110 Human Resources Department	139,572	72,679	(2,592)	3,900	65,585	
2112 Disaster Management	221,072	209,632	5,800	5,640		
2113 Supreme Court	235,100	195,540	24,880	2,300		12,380
2114 Civil Registry and Passport	89,161	56,519	19,704	12,938		
2115 Magistracy	279,940	281,560	(1,620)			
2116 Commercial Court	81,645	81,645				
2117 Attorney General's Office	(28,940)	(93,523)		38,978		25,605
2118 Police	3,570,298	3,712,098	(150,000)	8,200		
2220 Premier's Office	37,777	(4,523)	37,800	4,500		
2221 Ship Registration & Marine Safety	(773,313)	(793,169)		1,944		17,912
2222 Statistical Services	(53,357)	(75,078)	21,300			422
2223 Immigration Services	241,811	195,511	37,800	8,500		
2224 Information & Public Relations	133,015	120,415	4,200	8,400		
2225 Town and Country Planning	119,608	118,968	(1,296)	1,935		
2226 Trade & Investment Promotions	(35,215)	(47,241)		3,971		8,055
2228 International Affairs	55,011	2,861		52,150		
2329 Ministry of Finance	(22,661)	(99,204)	(1,620)	12,283		65,880
2330 Customs	342,332	(116,195)	188,400	80,727		189,400
2331 Inland Revenue	114,204	112,400	(1,296)	3,100		
2332 Internal Audit	95,692	79,372	(1,296)	17,616		
2333 Post Office	102,488	93,292		9,196		
2334 Treasury Department	169,558	109,808	18,300	3,000		38,450
2335 Information Technology	(77,954)	(131,745)	27,408	2,360	(2,427)	26,450
2371 Miscellaneous	(11,047,312)	(9,000,000)	(1,860,012)	(187,300)		
2436 Min Nat Resources & Labour	135,921	(44,832)	92,093	34,100		54,560

Ministry /Department	Total	SAP # 1 of 2024	SAP #2 of 2024	Reallo-cations	Depart Warrant	Admin Adjust
2437 Agriculture	273,778	177,612	(1,296)	60,600		36,862
2439 Conservation & Fisheries	117,600	117,600				
2440 Labour Department	(50,651)	(98,351)	47,900	(200)		
2470 Land and Seabed Management	52,003	43,527	6,916	1,560		
2543 Ministry of Education	36,906	157,099	(147,444)	27,251		
2544 Youth Affairs and Sports	(261,141)	(91,642)	(169,499)			
2545 Education Quality Assurance & Standards	3,660					3,660
2546 Pre Primary & Primary Education	1,927,496	1,748,193	165,000	14,303		
2547 Culture Department	(73,712)	(79,345)	(1,296)	3,581		3,348
2548 Secondary Education	2,339,540	2,158,799	112,000	68,741		
2550 Library Services	82,065	81,800		265		0
2551 Prison	951,806	890,985		54,904		5,917
2652 Ministry of Health & Social Dev	(562,927)	(716,876)		157,496	(3,548)	
2653 Aged Care Services	169,695	168,540		1,155		
2654 Waste Management	1,304,693	1,210,924	(648)	94,417		
2655 Social Protection	(58,775)	(85,488)	(1,296)	28,009		
2665 Public Health	525,006	526,301	(1,296)	1		
2667 Children & Family Support Svs.	123,217	102,933		5,001		15,283
2668 Disability Services	32,327	10,921		17,287		4,119
2669 Community Services	(26,988)	(53,648)		20,734		5,926
2756 Min Communications & Works	(185,704)	(230,918)	(4,212)	49,426		
2757 Facilities Management	13,971	(26,159)		10,000		30,129
2758 Civil Aviation	15,203	15,203				
2759 Fire & Rescue Services	344,914	311,024	(1,296)	3,473		31,713
2760 Water & Sewerage Dept	257,753	241,653		16,100		
2761 Motor Vehicles Licensing	197,104	198,400	(1,296)			
2762 Public Works Dept	275,177	232,939		13,770		28,467
2763 Telephone Services Mgt	(52,567)	(53,931)	(1,296)	2,460		200
4000 Policy Planning & Administration	(484,643)	(567,859)	16,404	66,811		
Grand Total	713,198	675,327	(1,619,083)	980,111	59,610	617,233

The balances in the schedule above are net amounts. A negative balance indicates that funds were transferred from a department. The positive balances show where funds were transferred into.

Appendix 3

Ministry of Finance Funding Projection (November 2023)

Additional Funds Required Ministry/Department	Additional Funding Required	Increase in Salaries	Increase in Tax, SS, NHI
1011 House of Assembly	126,478	115,242	11,236
1012 Cabinet Office	127,228	116,038	11,190
1013 Public Prosecution	98,247	89,601	8,646
1014 Complaints Management	33,166	30,485	2,681
1017 Office of the Auditor General	114,840	104,816	10,025
2108 Office of the Governor	162,394	147,967	14,427
2109 Deputy Governor's Office	425,549	388,125	37,424
2110 Dept Human Resources	260,167	237,054	23,113
2112 Disaster Management	180,796	164,734	16,062
2113 Supreme Court	368,134	335,430	32,704
2114 Civil Registration & Passport	254,670	232,138	22,533
2115 Magistracy	211,200	192,442	18,758
2116 Commercial Court	78,617	71,633	6,984
2117 Attorney General Chambers	174,075	158,877	15,198
2118 Police	4,510,076	4,233,682	276,394
2220 Premier's Office	122,349	111,653	10,696
2221 Ship Registration & Marine Safety	318,836	290,511	28,325
2222 Statistical Services	118,006	107,626	10,380
2223 Immigration Services	606,836	567,834	39,002
2224 Information & Public Relations	209,879	191,234	18,645
2225 Town and Country Planning	232,420	211,772	20,648
2226 Trade & Investment Promotion	86,260	78,597	7,663
2228 International Affairs	32,507	29,619	2,888
2329 Ministry of Finance	291,063	265,325	25,738
2330 Customs	1,026,026	962,862	63,164
2331 Inland Revenue	263,914	240,468	23,446
2332 Internal Audit	112,194	102,227	9,967
2333 Post Office	332,387	302,859	29,529
2334 Treasury Department	464,071	422,844	41,227
2335 Information Technology	439,492	400,449	39,044
2436 Min Nat Resources and Labour	260,491	237,349	23,142
2437 Agriculture	338,721	308,630	30,091
2439 Conservation and Fisheries	82,018	74,732	7,286
2440 Labour Department	212,601	193,714	18,887
2470 Land & Seabed Management	210,344	191,657	18,687
2543 Min Education	676,889	616,786	60,103
2544 Youth Affairs and Sports	93,975	85,626	8,349

Additional Funds Required	Additional Funding Required	Increase in Salaries	Increase in Tax, SS, NHI
Ministry/Department			
2545 Education Quality Assurance & Standards	3,928	3,579	349
2546 Pre-Primary and Primary Ed.	3,333,068	3,036,964	296,104
2547 Cultural Department	31,897	29,063	2,834
2548 Secondary Education	3,224,071	2,937,650	286,421
2550 Library Services	209,490	191,170	18,320
2551 Prison	1,082,886	1,016,710	66,176
2645 Waste Management	825,693	775,578	50,115
2652 Min Health & Social Pol. Plan & Ad	290,981	266,011	24,970
2653 Aged Care Services	643,725	586,538	57,187
2655 Social Protection	183,396	167,103	16,293
2665 Public Health	456,306	428,849	27,457
2667 Children & Family Support Serv	161,308	146,978	14,330
2668 Disability Services	116,741	106,370	10,371
2669 Community Services	82,562	75,227	7,335
2756 Min Comm & Works	194,403	177,235	17,168
2757 Facilities Management	558,360	510,243	48,117
2759 Fire & Rescue Services	509,392	479,221	30,170
2760 Water & Sewerage Dept	766,745	698,629	68,116
2761 Motor Vehicles Licensing	216,891	197,623	19,268
2762 Public Works Department	1,065,106	970,724	94,382
2763 Telephone Services Management	35,694	32,523	3,171
4000 Policy Planning and Administration	85,443	77,920	7,523
Grand Total	27,735,001	25,524,542	2,210,459