

THIRD SUPPLEMENT TO THE GIBRALTAR GAZETTE

No. 5349 GIBRALTAR Thursday 8th October 2026

B. 28/26

BILL

FOR

AN ACT to appropriate sums of money to the service of the year ended 31st day of March 2026.

ENACTED by the Legislature of Gibraltar.

Title and commencement.

1. This Act may be cited as the Supplementary Appropriation (2025/2026) Act 2026 and comes into operation on the day of publication.

Consolidated Fund Supplementary Appropriation of Recurrent Expenditure 2025/2026.

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 ended 31st March 2026, a further sum not exceeding £77,500,000.

(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 Supplementary Appropriation of Contributions 2025/2026.

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 ended 31st March 2026, a further sum not exceeding £103,655,960.

(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.

Improvement and Development Fund Supplementary Appropriation of Expenditure 2025/2026.

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 Improvement and Development Fund of Gibraltar for the year ended 31st March 2026, a further sum not exceeding £11,950,990.

(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.

Supplementary Appropriation of Recurrent Expenditure of Public Undertakings 2025/2026.

5.(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 ended 31st March 2026, a further sum not exceeding £39,185,000.

(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.

Supplementary Appropriation of Capital Expenditure of Public Undertakings 2025/2026.

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 ended 31st March 2026, a further sum not exceeding £2,881,000.

(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.

SCHEDULE

PART 1

**SUPPLEMENTARY APPROPRIATION OF
CONSOLIDATED FUND EXPENDITURE 2025/2026**

Head	Amount
	£
55 Supplementary Provision	77,500,000

PART 2

**SUPPLEMENTARY APPROPRIATION OF
CONSOLIDATED FUND CONTRIBUTIONS 2025/2026**

Head	Amount
	£
56 Contribution to Government-Owned Companies	14,999,000
57 Transfer from Government	29,999,000
58 Contribution to the Improvement and Development Fund	56,499,000
59 Exceptional Expenditure	2,158,960
	<u>103,655,960</u>

PART 3

**SUPPLEMENTARY APPROPRIATION OF
IMPROVEMENT AND DEVELOPMENT FUND EXPENDITURE
2025/2026**

Head	Amount
	£
101 Works and Equipment	2,054,620
102 Projects	9,896,370
	<u>11,950,990</u>

PART 4

**SUPPLEMENTARY APPROPRIATION OF RECURRENT EXPENDITURE OF
PUBLIC UNDERTAKINGS 2025/2026**

Public Undertaking	Amount
	£
Gibraltar Development Corporation	1,229,000
Borders and Coastguard Agency	293,000
Gibraltar Sports and Leisure Authority	2,408,000
Gibraltar Health Authority	20,309,000
Care Agency	11,805,000
Gibraltar Electricity Authority	2,545,000
Gibraltar Port Authority	596,000
	<u>39,185,000</u>

PART 5

**SUPPLEMENTARY APPROPRIATION OF
CAPITAL EXPENDITURE OF PUBLIC UNDERTAKINGS 2025/2026**

Public Undertaking	Amount
	£
Housing Works Agency	2,291,000
Gibraltar Sports and Leisure Authority	589,000
Gibraltar Health Authority - Elderly Residential Services Section	1,000
	<u>2,881,000</u>

EXPLANATORY MEMORANDUM

The purpose of this Bill is to appropriate further sums of money necessary to meet Government expenditure for the year ended 31st day of March 2026.

Consolidated Fund Expenditure

The sum of £181,155,960 is required to fund recurrent expenditure as follows:

- An appropriation of £77,500,000 is required to meet additional departmental Consolidated Fund expenditure.
- A further £14,999,000 is required in connection with the contribution to Government-Owned Companies.
- A further £29,999,000 is required in connection with the transfer from the Government to the Social Assistance Fund.
- A further £56,499,000 is required by the Improvement and Development Fund to fund capital expenditure.
- A further £2,158,960 is required to meet additional exceptional expenditure incurred up to 31 March 2026 as follows:

Ex-Commissioner Special Inquiry	£1,468,240
Treaty Related Costs	£690,720
	<u>£2,158,960</u>

Improvement and Development Fund Expenditure

The sum of £11,950,990 is required to fund additional capital expenditure incurred under the following:

Head 101 Works and Equipment

Contribution to Housing Works Agency	£2,054,620
--------------------------------------	------------

Head 102 Projects

Relocation of AquaGib Facilities	£6,066,000
Infrastructure for Implementation of UK/EU Treaty or for NNO	£2,976,740
Digital Transformation	£853,630
	<u>£9,896,370</u>

Recurrent expenditure of Public Undertakings

The sum of £39,185,000 is required to fund additional recurrent expenditure of the Public Undertakings. This expenditure is funded out of monies paid to the Public Undertakings from funds voted from the Consolidated Fund through the Appropriation Act 2025 and or Section 4 of this Act.

Capital expenditure of Public Undertakings

The sum of £2,881,000 is required to fund additional capital expenditure of the Public Undertakings. This expenditure is funded out of monies paid to the Public Undertakings from funds voted from the Improvement and Development Fund through the Appropriation Act 2025 and or Section 5 of this Act.