

Report of changes made to the approved Estimates of Expenditure
during the first quarter of 2025-26
Public Finance Ordinance : Section 8(8)(b)

Summary

I. SUPPLEMENTARY PROVISIONS APPROVED

1. Operating Account subheads

(a) Recurrent	\$ -
(b) Non-Recurrent	\$ -

\$ -

2. Capital Account subheads

\$ -

Total \$ -

II. ADDITIONS TO COMMITMENTS

1. Increases in approved commitments \$ -

2. New commitments approved \$ -

Total \$ -

III. APPROVED COMMITMENTS REVOTED

Total \$ 613,000,000

IV. CREATION OF NEW HEADS OR SUBHEADS

1. Number of new Heads created -

2. Number of new Subheads created -

V. VARIATIONS IN THE ESTABLISHMENT OF POSTS

1. Net change in number of permanent posts -694

2. Net change in number of time-limited supernumerary posts^ -13

Total -707 *

^ The civil service establishment includes posts on the permanent establishment and those on the non-permanent establishment (i.e. time-limited posts). Time-limited directorate posts are referred to as “supernumerary directorate posts”, which are time-limited posts on the non-permanent establishment. It does not mean they are not counted towards the establishment.

* All variations are within the establishment ceiling.