

2025
ANNUAL PERFORMANCE REPORT

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**OVERVIEW OF REVENUE AND
EXPENDITURE FOR THE
YEAR ENDED
31ST DECEMBER 2025**

Overview of the fiscal performance for the year ended 31st December 2025

1. Executive Summary

This cabinet memorandum is to present an overview of the fiscal performance for the year ended 31st December 2025. Economic performance in 2025 was notably strong with real GDP growth estimated at 5.1%. This was largely driven by recovery across various sectors particularly tourism related sectors with visitors arrivals growth at 13.1%. Budgetary performance by the end of 2025 was overall better than the forecast, with a primary surplus of 2.6 per cent of GDP recorded against a target of 1.8 per cent.

2 Debt 2025 Outcome

Table 1 below shows the total debt stock as at the end of December 2025¹ compared to the end of September 2025. As illustrated, the December 2025 debt stock is valued at SCR 18.3 billion which represents a significant increase of SCR 313 million, equivalent to 1.7% over the afore-mentioned period. The increase can be observed across both the domestic and external debt components. In terms of percentage change the domestic Government guarantees recorded the highest percentage, equivalent to 10.2% owing largely to a SCR 100 million loan-guarantee secured in favor of DBS, which was partly offset by other guaranteed loan repayments.

In volume terms, the Government debt stock within the external debt stock recorded a SCR 258 million increase, which can be attributed to the USD 25.2 million loan disbursements from AfDB-Economic Resilience and Green Recovery Support Programme (ERGRSP Phase 2) and Exim Bank India Line of Credit (USD 4.05 million). The external debt constitutes 54% of the overall debt profile, remaining as the dominant component, while domestic debt accounts for the balance of 46%.

Table 1: Total Debt by residency of creditors

Description	Q3 2025 (SCR' M)	Q4 2025 (SCR' M)	% Diff	Q4 2025 (% of GDP)
Domestic	8,366	8,421	0.6	24.7
o.w. Government	7,734	7,724	-0.1	22.6
o.w. Guarantees	632	697	10.2	2.0
External	9,608	9,867	2.7	28.9
o.w. Government	9,408	9,666	2.7	28.3
o.w. Guarantees	200	201	0.6	0.6
Total Debt	17,975	18,288	1.7	53.6

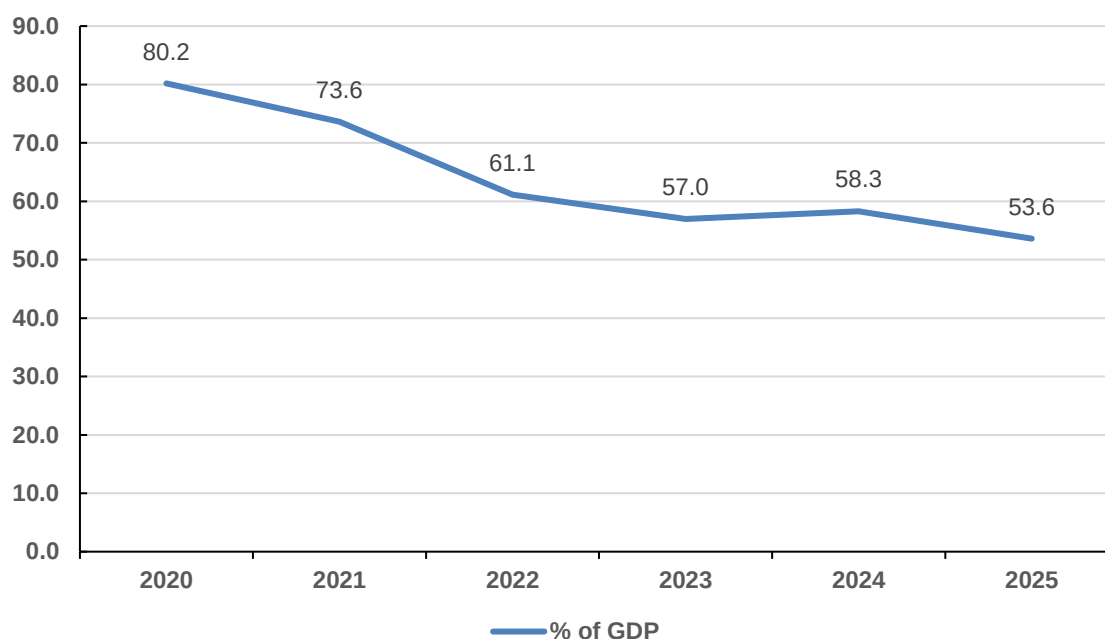
Source: MoFEPTI, Debt Management Division

As shown in Figure 1, post-COVID debt levels fluctuated before reaching 53.6% of GDP in December 2025. Following a minor increase in 2024, the GDP share returned to its 2020-2023 downward trajectory in 2025. In accordance with the Government's medium-term debt strategy,

¹ The figures are provisional and are subject to changes following audit confirmation and revised GDP figures

this trend reflects progress towards reducing debt to GDP to 50%.

Figure 1: Total Debt Stock Percentage of GDP 2020-2025



Source: MoFEPTI, Debt Management Division

Table 2 illustrates the distribution between the Government and Government-Guaranteed debt over the period of the fourth quarter whereby the former accounts for 95.1% of the total. In contrast, Government-Guaranteed debt represents only 4.9%. In comparison to the third quarter, the Government debt stock increased by SCR 248 million while the Government-Guaranteed debt increased by SCR 66 million.

3. Table 2: Comparison of Total Debt by Guarantee Status

Description	Q3 2025 (SCR' M)	Q4 2025 (SCR' M)	% Diff	Diff (SCR' M)
Government	17,142	17,390	1.4	248
Guarantees	832	898	7.9	66
Total Debt	17,975	18,288	1.7	313

3. Summary of Fiscal Performance as at 31st December 2025 (Annex 1)

Table 3 below provides an extract of the main lines under the Summary of the Fiscal Report as per annex 1.

Table 3: Extract of the Summary of the Fiscal Table for the Year ended 31st December 2025

Summary of Fiscal	2025 (SR'000)		
	Budget (EOY)	Actual	% Diff
Total revenue and grants	11,319,579	11,198,837	-1%
Total revenue	11,061,151	11,052,435	0%
Tax	9,806,200	9,855,208	0%
Nontax	1,254,951	1,197,226	-5%
Grants (linked with the BoP)	258,428	146,403	-43%
Expenditure and net lending	11,608,342	11,195,282	4%
Wages and salaries	3,580,802	3,509,295	2%
Goods and services	4,144,434	4,019,236	3%
Capital expenditure	1,150,571	1,036,546	10%
Social program of Government	264,604	243,717	8%
Transfers to Public Enterprises	61,305	60,941	1%
Benefits and approved programmes of ASP	1,301,402	1,281,827	2%
Others	15,990	15,591	2%
Interest due	891,689	896,091	0%
Development Grant	177,545	161,999	9%
Net lending	(10,000)	(60,060)	-501%
Contingency	30,000	30,099	0%
Primary balance, Accrual basis (GFS)			
Including grants	602,926	899,647	
In percent of GDP	1.8%	2.6%	
Excluding grants	344,498	753,244	
In percent of GDP	1.0%	2.2%	
Overall balance, Accrual basis (GFS)	(288,763)	3,555	
In percent of GDP	-0.8%	0.0%	

Source: MoFEPTI, Financial Planning & Control Division

Total revenue (including grants) recorded as at the end of December 2025 was SCR 11.2bn against an end of year budget of SCR 11.3bn. This represents an under-performance of SCR 120.7m or 1%. The largest contribution to the underperformance is seen to be from 'Grants' followed by 'Non-Tax Revenue'. Whilst tax revenue performance recorded positive variances as compared to the year end budget figures, the Non Tax revenue and grant performance recorded figures below the year end budget by 43% and 5% respectively. The underperformance with regards to non-tax revenue was largely from 'fees and charges'.

Actual expenditure and net lending totaled up to SCR 11.2bn compared to the end of year end of year budget of SCR 11.6bn resulting in an under-spending of SCR 413.1m or 4%. The 2024 expenditure was slightly lower than the 2025 performance at SCR 10.72bn.

Despite the lower revenue figures, the proportionately lower expenditure figures resulted in a primary surplus of SCR 899.6m or 2.6% of the GDP. This compares positively to the forecasted primary deficit of 1.8%.

4. Revenue performance for the year ended 31st December 2025

4.1 Tax Revenue

For the year 2025, total tax receipts amounted to SR 9.86bn, equivalent to about 28.9 per cent of GDP. This represents a robust growth of about 9.2 per cent or SR 833m compared to 2024. Relative to the end-of-year Budget, this reflects a slight over-performance of SR 49m or 0.5 per cent.

Strong performance was recorded across several tax lines with the most notable performance recorded in Personal Income Tax, which exceeded the Budget by about SR 41.8m. This was primarily driven by stronger-than-anticipated collections from both the 'Private Sector' and 'Central Government' by about SR42.5m in aggregate. Business tax exceeded the Budget by about SR 25.3m, mainly attributed to strong performance in 'Withholding tax' by about SR 20.6m. Similarly, VAT over-performed by SR 20.6m, stemming mainly from higher receipts from tourism services and imported goods, which overshot the end-of-year forecast by about SR 14.3m and SR 13.9m respectively.

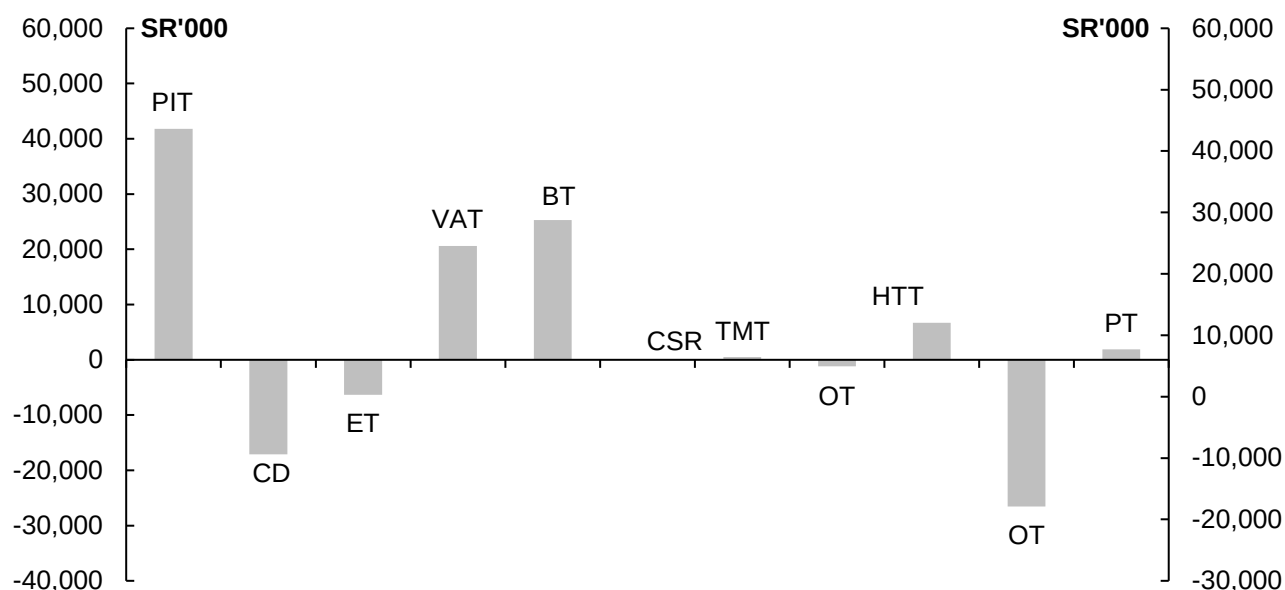
These positive outturns were largely offset by under-performances in other tax lines with the largest shortfall recorded under 'Other Tax', which fell below the Budget by about SR 26.6m. This was mainly due to lower-than-expected collections from 'Telecommunications licenses' and 'Stamp duty' which under-performed by SR 35.8m in aggregate.

Table 4: 2025 Quarter 4 and EOY Budget projections and actual outcomes (SR'000)

TAX REVENUE	Q4 2025			2025 EOY		
	Budget	Actual	% Diff	Budget	Actual	% Diff
Personal Income Tax	386,231	394,878	2%	1,477,174	1,518,982	3%
Social Security Tax	-	3,322	100%	-	3,342	100%
Custom Duties	99,880	99,783	0%	361,707	344,597	-5%
Excise Tax	417,099	422,815	1%	1,510,713	1,504,354	0%
Goods and Services Tax	-	69	100%	-	161	100%
VAT	897,994	890,870	-1%	3,379,307	3,399,892	1%
Business Tax	366,134	357,671	-2%	2,206,346	2,231,624	1%
Corporate Social Responsibility Tax	754	1,013	34%	2,452	2,453	0%
Tourism Marketing Tax	34,185	29,486	-14%	111,184	111,698	0%
Environmental Sustainability Levy	59,054	58,432	-1%	187,406	186,200	-1%
Accommodation Turnover Tax	41,919	48,843	17%	146,920	153,601	5%
Other Tax	109,050	100,455	-8%	380,911	354,341	-7%
Immovable Property Tax	32,121	32,371	1%	42,080	43,964	4%
TOTAL: TAX REVENUE	2,444,422	2,427,022	-0.7%	9,806,200	9,855,208	0.5%

Source: Ministry of Finance and Macroeconomic Forecasting & Analysis Division estimate

Figure 2: 2025 Tax Revenue Deviation against Budget



Source: Ministry of Finance and Macroeconomic Forecasting & Analysis Division estimates

4.1.1 Personal Income tax

In 2025, Personal Income Tax (PIT) collections totaled SR 1.5bn, representing a growth of 14 per cent or SR 188m over 2024. When compared to the EOY Budget, PIT collections turned out higher by about SR 42m or 3 per cent. This growth was largely driven by improved labour market participation², supported by the strong performance of the tourism sector during 2025. In particular, the robust performance of the tourism industry contributed significantly to the over-performance observed within the ‘Private Sectors’ subline, as reflected in the growth in collections from the ‘Accommodation and food services’ sector.

Conversely, collections under the ‘Other Public Sectors’ subline under-performed in the period leading up to Q4 2025. Further internal analysis by MFAD indicates that substantial adjustments to collections recorded in November 2025 contributed to the apparent over-performance observed in Q4.

Despite the strong outturn in Q4, collections under the ‘Other Public Sectors’ subline declined relative to 2024 levels (15 per cent lower). MFAD’s preliminary assessment suggests that labour movements within the sector explain only a limited share of this decline. A more plausible contributing factor could be a shift in the workforce composition, characterized by a decrease in the share of ‘high wage’ jobs relative to 2024.

In addition, the division is awaiting the outcome of the ongoing reconciliation exercise within and/or between the Treasury and the SRC to assess the extent to which any misallocation(s) of funds across sub-lines or other tax categories may have influenced the observed performance(s).

² In Q3 2025, the overall labour force participation rate was 65.3%, compared to 63.3% in Q2 2025, representing an increase of 2 percentage points (Labour Force Survey (Q3 2025), NBS)

Table 5. 2025 Quarter 4 and EOY Income tax projections and actual outcomes (SR'000)

INCOME TAX	Q4 2025			2025 EOY		
	Budget	Actual	% Diff	Budget	Actual	% Diff
Central Government	82,097	86,803	6%	320,552	328,934	3%
Other Public Sectors	34,468	62,062	80%	144,670	143,970	0%
Private Sectors	269,666	246,013	-9%	1,011,952	1,046,078	3%
TOTAL: INCOME TAX	386,231	394,878	2%	1,477,174	1,518,982	3%

Source: Ministry of Finance and Macroeconomic Forecasting & Analysis Division estimates

4.1.2 Custom Duties

By the end of the year 2025, total Custom Duties receipts stood at about SR 344.6m, representing an under-performance of about SR 17.1m or 4.7 per cent vis-à-vis the EOY Revised Budget. This shortfall was primarily driven by weaker collections across key sub-categories, including 'Alcohol', the 'Livestock Trust Fund', and the 'SLA Levy' on vehicles. The largest deviation, however, was recorded under the 'Other' category, which fell below Budget by about SR 9.5m or 5.2 per cent.

Over the same period, merchandise trade grew by about SR 1.33bn or 6.3 per cent. This divergence between import growth and the decline in Customs Duties both relative to Budget and on a year-on-year basis suggest a shift in the composition of imported goods in 2025 towards goods subject to lower duty rates as well as zero rated and exempted goods. MFAD is currently undertaking a detailed analysis to establish drivers of this under-performance and observed decline in revenues.

Table 6: 2025 Quarter 4 and EOY Custom Duties projections and actual outcomes (SR'000)

Custom Duties	Q4 2025			2025 EOY		
	Budget	Actual	% Diff	Budget	Actual	% Diff
Direct imports	99,880	99,783	0%	361,707	344,597	-5%
Alcohol	23,352	22,092	-5%	79,806	78,263	-2%
Textiles and textile articles	1,963	2,398	22%	6,049	7,215	19%
Tobacco	555	689	24%	2,067	2,027	-2%
Prepared Food	2,858	2,680	-6%	10,596	10,596	0%
Others	51,043	51,969	2%	182,867	173,408	-5%
SRC Levy (Additional Levies)	2,437	1,894	-22%	8,881	7,829	-12%
SLA Levy (Vehicles)	8,991	7,800	-13%	39,110	34,854	-11%
Documentary Charges	1,182	1,558	32%	5,195	4,993	-4%
Livestock Trust Fund	7,499	8,704	16%	27,137	25,412	-6%
Custom Duties Exemptions	0	0	N/A	0	0	N/A
TOTAL: CUSTOM DUTIES	99,880	99,783	0%	361,707	344,597	-5%

Source: Ministry of Finance and Macroeconomic Forecasting & Analysis Division estimates

4.1.3 Excise Tax

In 2025, Excise tax receipts totaled SR 1.50bn, representing a 1.2 per cent decline over 2024. This total was largely in line with expectations, falling short of the end-of-year Budget by just SR 6.4m, or 0.4 per cent. The trend was equally apparent in the fourth quarter, when receipts fell short of the Budget by a modest SR 7.3m, or 1.7 per cent. While total receipts in the quarter aligned with expectations, some sub-lines recorded notable deviations.

Receipts from excise on ‘Petroleum’ and ‘Motor Vehicles’ fell short of the Budget by SR 7.8m (4.0 per cent) and SR 8.2m (14.4 per cent), respectively, reflecting a slowdown in petroleum and motor vehicle imports towards the end of the year. Conversely, excise on ‘Locally Manufactured Goods (LMG) – Alcohol’ and ‘LMG – Tobacco’ over-performed by SR 2.6m (5.0 per cent) and SR 2.5m (7.1 per cent), respectively. Driven by lower domestic sales of alcoholic beverages and cigarettes alongside heightened sales to duty-free outlets, these two sub-lines under-performed for the majority of the year and were revised downwards accordingly. Similarly, excise on ‘Imported Alcohol’ under-performed consistently throughout the year, driven by a compositional shift in imports towards lower-taxed beverages, and was revised downwards. However, these trends did not persist into the final quarter, giving rise to the observed over-performances.

Table 7: 2025 Quarter 4 and EOY Excise Tax projections and actual outcomes (SR’000)

EXCISE TAX	Q4 2025			2025 EOY		
	Budget	Actual	% Diff	Budget	Actual	% Diff
Excise Imports	314,607	303,115	-3.7%	1,110,584	1,100,949	-0.9%
Alcohol	63,343	67,903	7.2%	214,151	211,209	-1.4%
Petroleum	193,268	185,515	-4.0%	712,581	705,862	-0.9%
Motor Vehicles	57,048	48,812	-14.4%	179,789	179,816	0.0%
Tobacco	948	885	-6.6%	4,062	4,062	0.0%
Excise LMG	86,703	91,773	5.8%	344,038	346,980	0.9%
LMG- Alcohol	51,211	53,775	5.0%	197,116	200,039	1.5%
LMG-Tobacco	35,492	37,998	7.1%	146,923	146,941	0.0%
Sugar Tax	15,789	14,942	-5.4%	56,091	56,425	0.6%
Imported	8,102	7,612	-6.0%	27,061	27,394	1.2%
LMG	7,687	7,329	-4.7%	29,030	29,030	0.0%
TOTAL: EXCISE TAX	417,099	409,830	-1.7%	1,510,713	1,504,354	-0.4%

Source: Ministry of Finance and Macroeconomic Forecasting & Analysis Division estimates

4.1.4 Value Added Tax

2025 VAT collection was 8.6 per cent higher compared to 2024, reaching SR 3.4bn. This total was largely in line with expectations, with a slight over-performance of SR 20.6m or 0.6 per cent against the EOY Budget.

This performance was primarily driven by VAT on ‘Imported Goods’, which exceeded estimates by SR 13.9m or 1 per cent, representing a growth of 12.5 per cent over 2024 collection. This strong performance is consistent with the 6.6 per cent increase in imports recorded in 2025, reflecting robust tourism arrivals and earnings, alongside generally strong economic activity.

Within the domestic VAT category, the most notable over-performance came from the ‘Tourism’ sub-

line, which surpassed expectations by SR 14.3m or 1.8 per cent. This likewise reflects strong tourism performance during the year, as well as lower tourism-related refunds, primarily due to delays in the processing of claims for one hotel development. In addition, tourism receipts were progressively re-classified to the correct category in 2025 after previously being recorded under ‘Others’ due to an IT system issue that started in 2023.

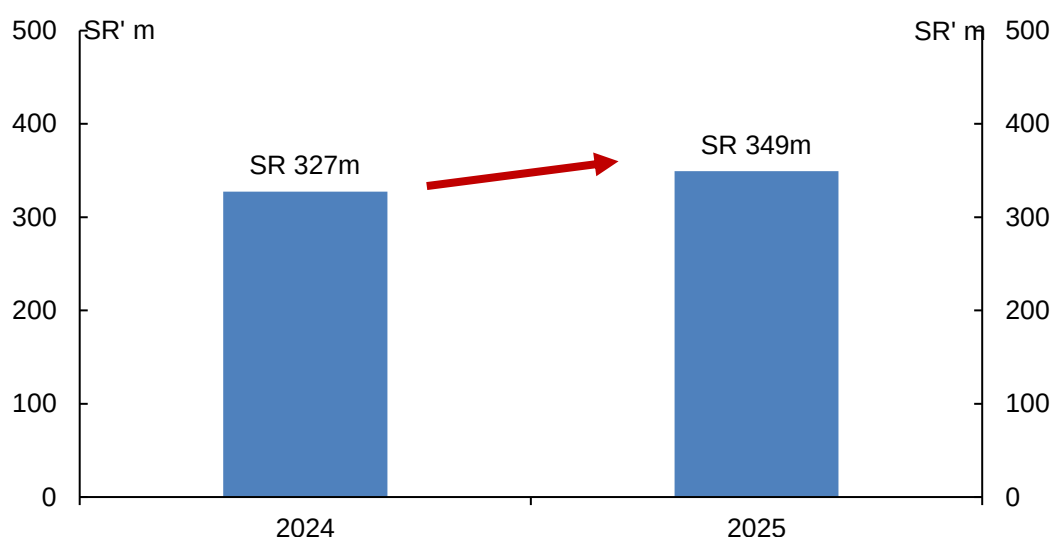
These over-performances were moderated by shortfalls in ‘Financial and Insurance activities’ and ‘ICT and Telecommunication’, which fell short of the EOY Budget by 6.7 per cent and 5.6 per cent, respectively. These deviations are due to reconciliation issues between SRC and Treasury which should be sorted when final Treasury actuals are published. Compared to the previous year, collections from both sub-lines recorded solid growth.

Table 8: 2025 Quarter 4 and EOY Value added Tax projections and actual outcomes (SR’000)

VALUE ADDED TAX	Q4 2025			2025 EOY		
	Budget	Actual	% Diff	Budget	Actual	% Diff
VAT- Domestic	503,029	498,109	-1%	1,989,015	1,995,738	0%
LMG- Alcohol	16,794	13,437	-20%	65,689	65,689	0%
LMG- Tobacco	6,975	7,265	4%	29,039	29,039	0%
Construction	78,076	64,355	-18%	227,787	230,929	1%
Services - Tourism	179,917	221,979	23%	817,954	832,278	2%
Services - Financial and Insurance activities	31,156	23,619	-24%	107,565	100,399	-7%
Services - ICT and Telecommunication	44,251	32,979	-25%	161,738	152,207	-6%
Real Estate	15,632	10,267	-34%	53,051	53,249	0%
Wholesale Retail - Others	53,240	62,528	17%	246,822	248,721	1%
Others	76,988	61,681	-20%	279,370	283,227	1%
VAT- Imported Goods	395,326	392,761	-1%	1,391,734	1,405,597	1%
VAT EXEMPTION	-361	0	-100%	-1,442	-1,442	0%
TOTAL: VALUE ADDED TAX	897,994	890,870	-1%	3,379,307	3,399,892	1%

Source: Ministry of Finance and Macroeconomic Forecasting & Analysis Division estimates

Figure 3: VAT Tourism refunds 2025 vs. 2024 comparison (SR’000s)



Source: Ministry of Finance and Macroeconomic Forecasting & Analysis Division estimates

4.1.5 Business Tax

For the year 2025, Business Tax totalled SR 2.2bn, accounting for about 22.6 percent of total tax revenue and is estimated at 6.5 per cent of GDP. This indicates a growth of 18.5 per cent or SR 349m over 2024 collections. In comparison to the end-of-year Budget, 2025 Business tax collections were relatively close to the budgeted target, with a net over-performance of SR 25.3m or about 1 per cent.

The majority of this over-performance is attributed to the ‘withholding tax’ line, which overshoot the end-of-year forecast by about SR 20.6m. ‘Withholding tax’ collection records were volatile throughout the year as a consequence of the persistent misclassification issues and corrections amongst the business tax lines. All other sublines were largely on target with deviations of less than SR 8m, respectively.

Table 9: 2025 Quarter 4 and EOY Business Tax projections and actual outcomes (SR’000)

BUSINESS TAX	Q4 2025			2025 EOY		
	Budget	Actual	% Diff	Budget	Actual	% Diff
Companies	288,086	285,751	-1%	1,860,083	1,852,516	0%
Sole Traders	22,600	14,367	-36%	87,576	94,332	8%
Partnerships	4,707	7,384	57%	31,805	35,216	11%
Trusts	1	0	-100%	15	15	-4%
Withholding Tax	34,189	32,558	-5%	130,099	150,731	16%
Others	11,951	4,327	-64%	52,588	52,007	-1%
Residential Dwelling	4,600	13,283	189%	44,181	46,807	6%
TOTAL: BUSINESS TAX	366,134	357,671	-2%	2,206,346	2,231,624	1%

Source: Ministry of Finance and Macroeconomic Forecasting & Analysis Division estimates

4.1.5 Corporate Social Responsibility Tax

By the end of the year 2025 total Corporate Social Responsibility Tax (CSR) receipts stood at about SR 2.5m which closely matched the EOY Revised Budget estimate, representing a year-on-year growth against annual 2024 receipts of SR 0.1m or 3.1 per cent.

CSR was abolished in April 2021 and any further collections on this line are exclusively arrears payments, currently forecasted to phase out by 2032.

Table 10: 2025 Quarter 4 and EOY CSR projections and actual outcomes (SR’000)

CORPORATE SOCIAL RESPONSIBILITY TAX	Q4 2025			2025 EOY		
	Budget	Actual	% Diff	Budget	Actual	% Diff
Corporate Social Responsibility Tax (CSR)	754	1,013	34%	2,452	2,453	0%
TOTAL: CORPORATE SOCIAL RESPONSIBILITY TAX	754	1,013	34%	2,452	2,453	0%

Source: Ministry of Finance and Macroeconomic Forecasting & Analysis Division estimates

4.1.6 Tourism Marketing Tax

For the year 2025, Tourism Marketing Tax (TMT) total collections amounted to SR 111.7m, representing a slight over-performance of about SR 0.5m or 0.5 per cent. This outturn is consistent with the strong tourism performance, with arrivals surpassing 2024 levels by 13 per cent. This supports higher turnover in tourism-related businesses that TMT is levied on. Compared to 2024, TMT receipts increased by about SR 15m or 15 per cent.

Table 11: 2025 Quarter 4 and EOY TMT projections and actual outcomes (SR'000)

TOURISM MARKETING TAX	Q4 2025			2025 EOY		
	Budget	Actual	%Diff	Budget	Actual	%Diff
Tourism Marketing Tax (TMT)	34,185	29,486	-14%	111,184	111,698	0%
TOTAL: TOURISM MARKETING TAX	34,185	29,486	-14%	111,184	111,698	0%

Source: Ministry of Finance and Macroeconomic Forecasting & Analysis Division estimates

4.1.7 Environmental Sustainability Tax

For the year 2025, Environmental Sustainability Levy (ESL) total receipts amounted to SR 186m. This represents a slight under-performance of SR 1.2m or 0.6 per cent. This is mainly attributed to weaker collections in the second quarter of 2025, particularly in June, in line with lower tourism arrivals during that month compared to the rest of the year. Compared to 2024, ESL collections is about SR 18m or 11 per cent higher, reflecting a strong tourism performance in 2025 vis-à-vis 2024.

Table 12: 2025 Quarter 4 and EOY ESL projections and actual outcomes (SR'000)

ENVIRONMENTAL SUSTAINABILITY TAX	Q4 2025			2025 EOY		
	Budget	Actual	%Diff	Budget	Actual	%Diff
Environmental Sustainability Tax (ESL)	59,054	58,432	-1%	187,406	186,200	-0.6%
TOTAL: ENVIRONMENTAL SUSTAINABILITY TAX	59,054	58,432	-1%	187,406	186,200	-1%

Source: Ministry of Finance and Macroeconomic Forecasting & Analysis Division estimates

4.1.8 Accommodation Turnover Tax

In 2025, Accommodation Turnover tax receipts totaled SR 153.6m, representing a 25.5 per cent increase over 2024 receipts and a 4.5 per cent over-performance against the end-of-year Budget. This over-performance was driven by a broadened tax base, facilitated by heightened economic activity in the tourism sector. The trend was equally apparent in the fourth quarter, when receipts surpassed expectations by SR 6.9m, or 16.5 per cent.

Table 13: 2025 Quarter 4 and EOY ATT projections and actual outcomes (SR'000)

ACCOMMODATION TURNOVER TAX	Q4 2025			2025 EOY		
	Budget	Actual	%Diff	Budget	Actual	%Diff
Accommodation Turnover Tax (ATT)	41,919	48,843	16.5%	146,920	153,601	4.5%
TOTAL: ACCOMMODATION TURNOVER TAX (ATT)	41,919	48,843	16.5%	146,920	153,601	4.5%

Source: Ministry of Finance and Macroeconomic Forecasting & Analysis Division estimates

4.1.9 Other Tax

For the year 2025, Other Tax (OT) recorded a total of SR 354m in collections which is represents an under-performance of SR 26.6m or 7 per cent. This is mainly attributed to lower collections recorded under 'Stamp duty' by SR 24m or 21 per cent. This subline remains inherently volatile, as it is heavily influenced by large irregular transfers of assets. 'Telecommunications licenses' line also under-performed by SR 11m or 20 per cent. The main deficits were slightly offset by higher collections in 'Environment trust fund' and 'Radio broadcasting licenses' which exceeded the Budget by SR 1.9m and SR 6m respectively. In comparison to 2024, other tax collections are about SR 22m or 7 per cent higher.

Table 14: 2025 Quarter 4 and EOY Other Tax projections and actual outcomes (SR'000)

OTHER TAX	Q4 2025			2025 EOY		
	Budget	Actual	% Diff	Budget	Actual	% Diff
OT - Ministry of Finance						
Trade/Ind Licences	2,093	2,188	5%	8,084	7,624	-6%
Licences and Other Licence Registration	1,398	1,263	-10%	5,226	4,534	-13%
Road Tax and Other Licences	37,205	44,683	20%	145,082	147,950	2%
Telecommunications Licences	16,154	268	-98%	56,561	45,223	-20%
Hotel Licences	104	145	39%	340	319	-6%
Liquor and Toddy Licences	123	73	-41%	374	330	-12%
Radio Broadcasting Licences	129	8,115	6207%	9,846	15,889	61%
Subtotal	57,206	56,735	-1%	225,514	221,868	-2%
Environment Trust Fund	6,731	8,991	34%	27,023	28,898	7%
OT - Department of Legal Affairs						
Stamp Duty	42,636	32,367	-24%	119,000	94,539	-21%
OT - Department of Transport						
Vehicle Testing	2,477	2,363	-5%	9,374	9,036	-4%
TOTAL: OTHER TAX	109,050	100,455	-8%	380,911	354,341	-7%

Source: Ministry of Finance and Macroeconomic Forecasting & Analysis Division estimates

4.1.10 Immovable Property Tax

By the end of the year 2025 total Immovable Property Tax receipts stood at about SR 44m, representing an over-performance of SR 1.9m or 4.5 per cent vis-à-vis the EOY Revised Budget. Despite this over-performance, collections declined on a year-on-year basis by about SR 5.9m or 11.9 per cent.

While the underlying drivers of this contraction are still being assessed, it is likely that the decline is partly attributable to ongoing uncertainties surrounding the Double Taxation Agreement (DTA) between Seychelles and South Africa, particularly in relation to the treatment of South African nationals. Further analysis will be undertaken by MFAD additional data becomes available.

Table 15: 2025 Quarter 4 and EOY Property tax projections and actual outcomes (SR'000)

IMMOVABLE PROPERTY TAX	Q4 2025			2025 EOY		
	Budget	Actual	% Diff	Budget	Actual	% Diff
Immovable Property Tax (IPT)	32,121	32,371	1%	42,080	43,964	4%
TOTAL: IMMOVABLE PROPERTY TAX	32,121	32,371	1%	42,080	43,964	4%

Source: Ministry of Finance and Macroeconomic Forecasting & Analysis Division estimates

4.2 Non -Tax revenue

Non-tax revenues are receipts other than taxation that are generated through the provision of goods and services by the Government. For the year 2025 this revenue category recorded an under-performance of SCR 57.7 m (5%) with a total of SCR 1.2bn actual receipts compared with end of year estimate of SCR 1.25bn. The total collection is however lower than what was collected for the year end 2024 which stood at SR 1.61bn.

4.2.1 Fees & Charges

For the year 2025, total actual collection under fees and charges amounted to SCR 436.57m against the end of year estimate of SCR 512.99m. This represents an under performance of 15% compared to the 2025 end of year estimates and 11% compared to the 2024 actual. Main contributors to the underperformance include budget lines from the Ministry of Transport including 'Disembarkation fee' with an under performance of SR 49m. this is largely attributed to seasonal travel fluctuations or changes in airline schedules which directly impacts the volume of passengers subject to the fee as well as Travel Advisory fees showed an underperformance of 5.4m due to lower advisory requests as compared to what had been projected. Other under performance includes collections from road maintenance receipts with an under performance of SR 12m largely due to increased number of requests for asphaltting works.

The highest over-performance is seen from the Department of Immigration from the budget line 'Immigration fees' with a total overperformance of SR 8.9m or 05% followed by 'Maritime Licensing Fees' at a total of SR 1.1m.

4.2.2 Dividends

Dividends received from Public Enterprises for the year 2024 totaled up to SCR 601.5m representing an under-performance of up to SCR 19m compared to the year end budgeted amount of SCR 582.4m. Highest contributors to total dividend collection were from the Seychelles Petroleum Company with a total of 250m followed by Nouvobanq which paid a total of SCR 150m as dividend. Collectively, these account for up to 67% of total dividend collected for the year 2025.

Total dividend collected for the year 2025 is lower than that collected for the year 2024 which stood at SR 704.2m

Table 16: Dividend Income 2025 (SR'000)

DIVIDEND INCOME	2025 YTD		
	Budget SCR '000	Actual SCR '000	Diff
Seychelles International Mercantile Banking Corporation Limited	150,000	150,000	0%
Seychelles Petroleum Company	250,000	250,000	0%
Land Marine Ltd	6,300	9,800	56%
Indian Ocean Tuna Limited	23,302	28,201	21%
Seychelles Civil Aviation Authority	50,000	50,000	0%
Financial Servcies Authority	50,000	52,048	4%
Seychelles Fishing Authority	35,000	35,000	0%
Ile Du Port Handling Services	17,844	20,974	18%
TOTAL: DIVIDEND INCOME	582,445	601,479	3%

Source: MoFEPTI, Financial Planning & Control Division

4.2.3 Other non- tax

For 2025, other non-tax revenue was higher than the year end budget by SCR 12.38m or 28%. An actual amount of SCR 55.9m was recorded against an end of year budget of SCR 46.56m. The over-performance is interest received from the Public Utilities Corporation which partly related to receipts from 2024 which were recorded in the year 2025.

4.2.4 Proceeds from Sale of Assets

As at the end of December 2025, proceeds from sales of Government assets were SCR 12.7m or 11% less than the year end budget of SCR 116m. The lower performance is largely delays in finalizing some long term lease projects as well as some asset sales that did not materialize.

4.3 Grants

Total grant receipts for the year 2025 totaled to SCR 146.4m representing an under-performance of SR 112m or 43% compared to the end of year estimates of SCR 258.4m. The underperformance is largely explained by a number of capital projects that did not record expenditure as had been forecasted for

year-end including ‘Vilaz Orkid’ housing projects, Anse Royale indoor court and ‘Marine Police Facilities’.

5. Expenditure performance for the year ended 31st December 2025 (Details as per annex2)

Total actual expenditure and net lending recorded for the year 2025 was SCR 11.2bn compared to the end of year budget of SCR 11.6bn resulting in an under-spending of SCR 413m or 4%. Compared to the total spending of SCR 10.72bn in 2024, the total 2025 expenditure is slightly higher by 4.4% (473.2m).

As compared to previous years, spending was much closer to the budget across the different categories. In 2024, total spending differed from the budget by 8%, with the biggest variances in capital expenditure (38%) and social programmes (19%). In contrast, in 2025 the overall difference was much lower at 4% with the largest variances being 10% for capital expenditure and 9% for net lending.

Given that the budget process for the completion of the budget documents for the year 2026 was only completed early 2026, the end of year 2025 figures now being used for comparison is based on updated budget figures having taken into account more updated information on projected performance compared to previous years where the projections are finalized in October.

A total of SCR 22.68m worth of unspent funds from the year 2025 was requested by MDAs to be transferred into suspense accounts as at year end for spending into 2026. Out of these, a total of SCR 12.8m has been approved to be transferred. The total sum of SCR 12.8m relates to recurrent expenditures. It is worth noting that the transfers into suspense accounts are accounted for as expenditure for the year end 2025 although not explicitly representing funds being actually spent out by MDAs. The list of suspense account is shown in Annex 4.

5.1 Wages & Salaries

Total expenditure under wages and salaries for the year ended 2025 was SCR 3.50bn representing 10.28% of GDP. This represents an outturn of 2 % or SCR 77m slightly below the end of year budget of SCR 3.58bn. In comparison to the 2024 actual, wages and salaries has outperformed by 8%.

Similarly, to previous year 2024, persistent recruitment delays remained a primary constraint across Ministries, Departments and Agencies (MDAs) in 2025, contributing significantly to underspending in the wages and salaries category. These delays can be attributed to structural inefficiencies in the recruitment process as well as the skills gap within the domestic labour market. By the end of year 2025, Ministries and Department underspent by SR 46m (2%) whereas Agencies by SR 18m (1%).

Relative to the initially approved 2025 budget, the total saving amounted to SR 191m. It is important to note that, during the mid-year budget review, the wages and salaries allocation was revised downward to reflect anticipated delays in recruitment across MDAs. Furthermore, following the reinstatement of the long service allowance effective 1 December 2025, MDAs reallocated a portion of these savings to finance one month of related allowance payments.

Table 17: Comparison of actual expenditure against EOY Budget in 2024 to 2025 (SR'000)

WAGES AND SALARIES	2024 YTD			2025 YTD		
	EOY Budget	Actual	% Diff	EOY Budget	Actual	% Diff
Ministries & Departments	1,826,191	1,745,032	4%	1,883,301	1,837,620	2%
Agencies	1,247,053	1,186,930	5%	1,286,048	1,268,394	1%
TOTAL: WAGES AND SALARIES	3,073,244	2,931,961	5%	3,169,349	3,106,014	2%

Source: MoFEPTI, Financial Planning & Control Division

For the 2025 budget, a total of 150 new posts were approved in the budget out of which only 84 had been recruited as at end of December 2025. Overall, within government, a total of 849 posts remains vacant as at end of 2025.

5.1.1 Other Wages and Salaries

The total expenditure for 'Other Wages and Salaries' stood at SCR 403m compared to an end of year budget of SCR 411m representing an under spending of 2%. The primary source of underspending for this category of expenditure is mainly seen from payment of compensation for continuous service where actual 'dues' to be paid out from this expenditure line were lower than forecasted.

5.2 Goods & Services

Total spending in terms of Goods and Services amounted to SCR 4.04bn, equivalent to 11.8% of GDP, compared to a revised end of year budget of SCR 4.14bn, thus resulting in an underspending of SCR 102.3m (2%). In comparison to the 2024 outturn of SCR 3.76bn, actual expenditure in 2025 represents a slight increase of 7%.

The under-execution against end of year budget can be primarily attributed to delay in the implementation of planned activities and projects as well inefficiencies in procurement process, which delayed the timely commitment and utilization of the allocated funds.

Goods and Services remains a category where there are significant savings as compared to the original budget approved. MDAs with the highest savings under Goods and Services for the year 2025 are as follows;

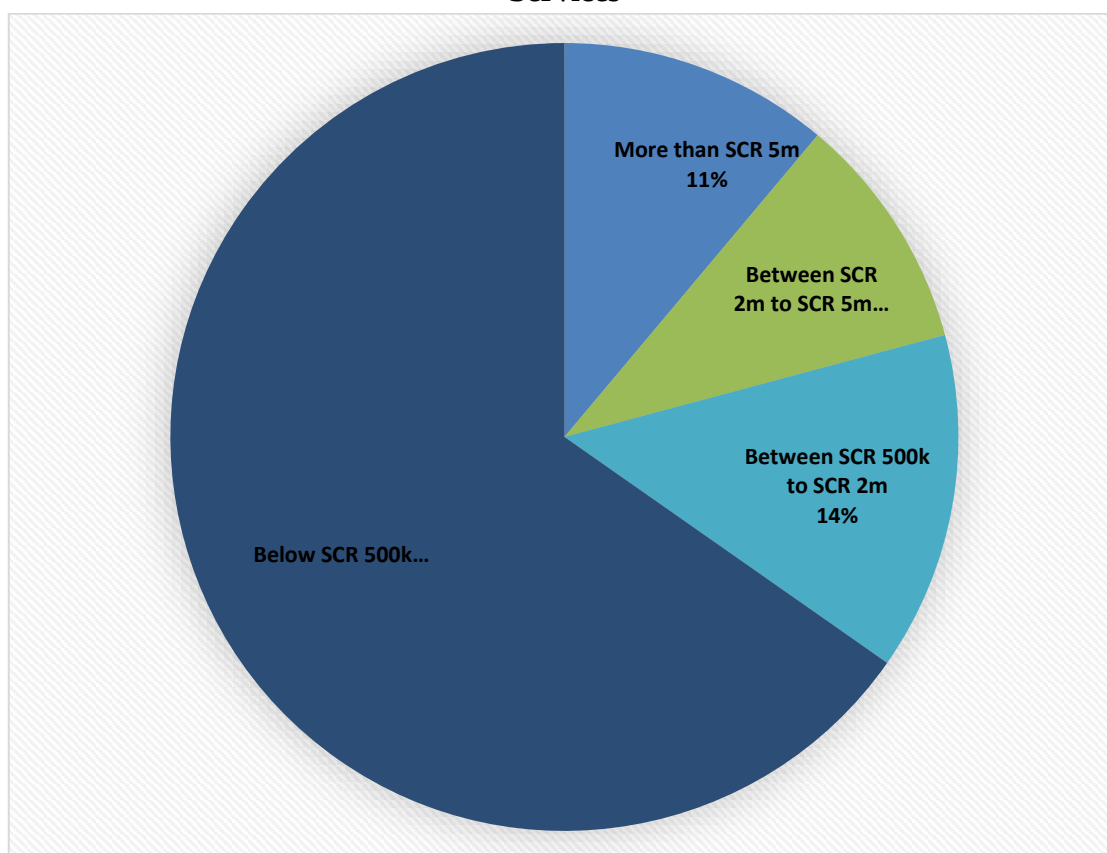
Table 18: MDA's with significant savings under goods & services for the year 2025 (SR'000)

MDA's	2025 (SR'000)
Ministry of Finance, National Planning and Trade	30,060
Department of Defence	25,635
Ministry of Education	11,265
Ministry of Agriculture, Climate Change and Environment	10,792

Source: MoFEPTI, Financial Planning & Control Division

The Chart below shows the spread of the value of savings across MDAs under Goods and Services against the original budget.

Figure 05: Percentage of MDA's with saving under Goods & Services



Source: MoFEPTI, Financial Planning & Control Division

Below lists some of the justifications for savings from some MDAs from the ‘goods and services’ budget:

i. Ministry of Education:

The Ministry continues to face operational constraints, including procurement bottlenecks, limited institutional capacity, and insufficient technical support for the delivery of school programmes. These factors have contributed to implementation delays in several school programmes initiatives and operational activities funded under the 2025 budget:

- Care School Projects
- Integrating the Autism Support Centre into the Ministry of Education
- Maintenance works at both primary and secondary schools

Despite these challenges, the Ministry remains committed to improving budget execution efficiency and ensuring that allocated resources are effectively utilised to achieve its policy objectives.

ii. Department of Finance

The Department has experienced implementation delays relative to the established timeline for the development of the Integrated Financial Management Information System (IFMIS). The timeframe for completion of the system customisations and testing as per the original contract terms has extended since the planned deliverables were not achieved during the year 2025. Consequently, associated payments to the system supplier have been deferred in line with contractual provisions.

iii. Department of Defence

A variance of 16% was recorded under Maintenance and Repairs. This deviation is primarily attributed to unforeseen delays in the production and delivery by Original Equipment Manufacturers (OEMs) of specialised spare parts required for key maritime and aviation assets

5.3 Capital Expenditure

The total Central Government Investment Program’s end of year budget in 2025 totaled to SCR 1.15bn whilst the actual expenditure for the year was SCR 1.04bn. This represents an underspending of SCR 114m (10%). Spending across the different sources of financing are as follows:

- Local Financing – SR 933.3m against end of year budget of SR 946.9m (98.6%)
- Foreign Loan Financing – SR 1.2m against end of year budget of SR 4.5m (25.9%)
- Foreign Grant Financing – SR 102.1m against end of year budget of SR 199.2m (51.3%)

Annex 1-Public Sector Investment Program Progress Report for 2025, provides a more detailed performance assessment.

5.4 Social programs of Government

A total spending of SCR 230.4m was recorded under the “social programs of Government” for the year 2024. The figure is slightly lower than the actual expenditure for the previous year 2023 standing at SCR 243.2m. As compared to the end of year budget for 2023, the expenditure is lower by SCR 12.8m (5%).

5.5 Benefits and approved programs of Agency for Social Protection (ASP)

Benefits and approved programs of ASP recorded an actual spending of SCR 1.28bn representing 3.76% of GDP for the year 2025. The figure is lower than the forecasted end of year budget of SCR 1.3bn with an underspending of SCR 19.6m (2%).

Compared to the year 2024 expenditure of SR1.2bn under this category, the 2025 figure shows a slight increase of 4.8%. Largest contributors towards the savings for the year is seen to be from retirement benefits having a savings of SR 21.6m (2%) whilst other lines that recorded savings averaged SR 639k with a maximum of SR 2.6m. Despite the overall savings across the lines, an overperformance of SR 11.7m (50%) was recorded from expenditure related to ‘Social Safety Net’.

5.6 Transfers to Public Enterprises

Total subventions transferred to Public Enterprises for the year 2025 amounted to SCR 60.94m. The following entities were assisted from this vote in 2025.

- Seychelles Postal Services Company – SCR 4m
- Seychelles Public Transport Corporation – SCR 41.9m
- National Information Services Agency – SR 1m
- The Guy Morel Institute –SCR 3.6m
- PETRO Seychelles – SCR 4m
- SeyCAAT – SCR 1.4m
- Paradis Des Enfants – SCR 5m

Total disbursements remained at par to the end of year forecasted budget.

5.7 Development Grants

A total expenditure of SCR 162m was recorded in 2025 against the end of year budget estimates of SCR 177.5m. This represents a saving of SCR 15.5m or 9% against the year end budget. The amounts transferred were as follows; PUC (SCR 65.12m), SPTC (SCR 17.2m), L’union Estate (SR 5m) and PMC (SCR 74.7m).

5.8 Interest Payments

Total interest payments for the year 2025 stands at SCR 896.1m out of which SCR 471.1m was on external debt and SCR 425m on domestic debt. This represents an overspending of SCR 4.4m or 0.5% which is attributed to fluctuations observed on the global market.

5.9 Net Lending

Total expenditure forecasted from the end of year budget figures stood at SR 128m worth of expenditure against total repayments of SR 138m resulting in a forecasted net repayment of SR 10m. Total expenditure recorded at year end stands at SR 117.3m against total repayments of SR 177.4m resulting in net repayment of SR 60.1m. repayments received were from projects being implemented by the Public Utilities Corporation and the Development Bank of Seychelles.

5.10 Contingency

The actual spending under the contingency budget stands at SCR 30m which stands at par with the end of year budget figures of SR 30m.



MEMORANDUM

(Presented by the Ministry of Finance, Economic Planning, Trade and Investment)

**Progress Report of Capital Projects being implemented by Ministries, Departments and Budget
Dependent Agencies as at end of December 2025**

Ministry of Finance, Economic Planning, Trade and Investment
FINANCIAL PLANNING AND CONTROL DIVISION

1. Introduction

The **total approved Public Sector Investment Program (PSIP)** for fiscal year **2025 is SCR 1.859 billion**, an increase of SCR 429 million from the SCR 1.429 billion budget for fiscal year 2024. As a percentage of Nominal GDP, the PSIP budget for 2025 represents 5.63%.

Following the **mid-year review** during the year **2025**, the allocation was revised to **SCR 1.151 billion** to reflect end of year figures, and this represents a downward revision of SCR 707.963 million as at end of year.

The table shows the allocation of the 2025 original and revised budget and corresponding expenditure percentages for the 4th Quarter of 2025 for each source of financing:

Table 1

Budget Component	Original Budget (SCR)	Revised Budget (SCR) End of Year	Actual Spending (SCR)	Execution Rates Against Revised EOY Budget 2025
Local Financing	1.27 billion	946.9 million	933.262 million	98.560%
Foreign Loan Financing	219.40 million	4.487 million	1.164 million	25.935%
Foreign Grant Financing	368.26 million	199.184 million	102.120 million	51.269%
Total	1.86 billion	1.151 billion	1.037 billion	90.090%

1.1 Scope of the Report

The report covers all major projects being implemented across government by MDAs that have been allocated capital expenditure budget through the Public Sector Investment Programme.

1.2 Overview of the Foreign loan and Foreign Grant status

As of December 2025, 1.164 million was recorded under the Seychelles Solid Waste Management loan Project. This represents an execution of 25.935% of the revised **foreign loan** allocation.

For the revised **foreign grant** of SCR 199.184 million, a total of SCR 102.12 million, or 51.269%, had been spent. The MDAs with the highest recorded expenditures are as follows:

- Ministry of Transport where a total of SCR 90.59 million was spent which relates to the West Coast Project Phases 1, 2, 3 and 4
- Department of Housing where a total of SCR 9.785 million was spent under the following projects:
 - Construction of Access road Petit Paris at SCR 1.566 million
 - 12 units Ex-Ferrari housing project at SCR 8.219 million

1.3 Overall status of project implementation under local financing

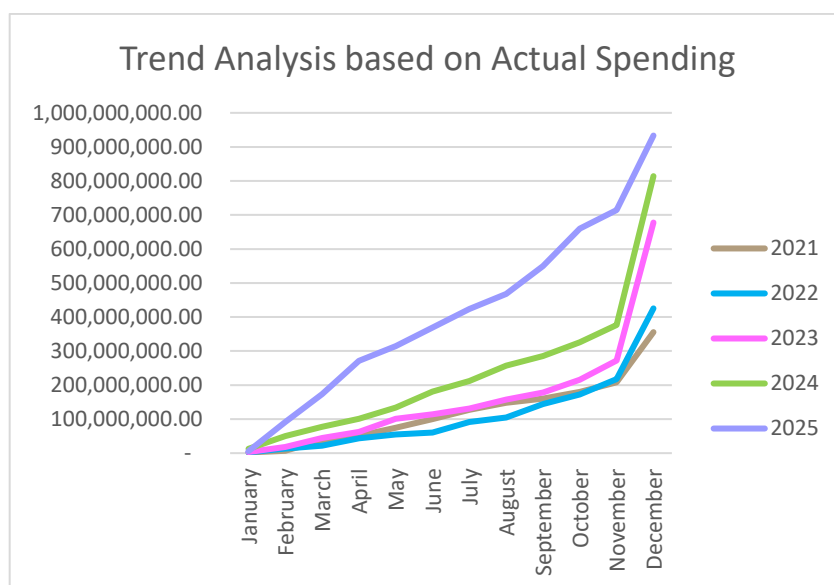
The **approved PSIP budget under local financing** for the year 2025 stood at **SR 1.271 billion** and the **revised PSIP budget under local financing** stood at **SR 946.9 million**. This is SCR 323.976 million less than the original local financing budget.

The total local expenditure for the PSIP budget at the end of the fourth quarter for 2025 is as follows:

Out of the revised local PSIP budget of **SCR 1.073 billion** in 2024, up to **SCR 813.943** or 75.86% had been spent as of **December 2024**. In 2025, out of a total revised local budget of **SCR 946.9 million**, up to **SCR 933.262** or **98.56%** has been spent as of **December 2025**.

The graph below show the analysis on **actual spending** for 4th quarter 2025 compared with same period in 2021, 2022, 2023 and 2024.

Graph 1

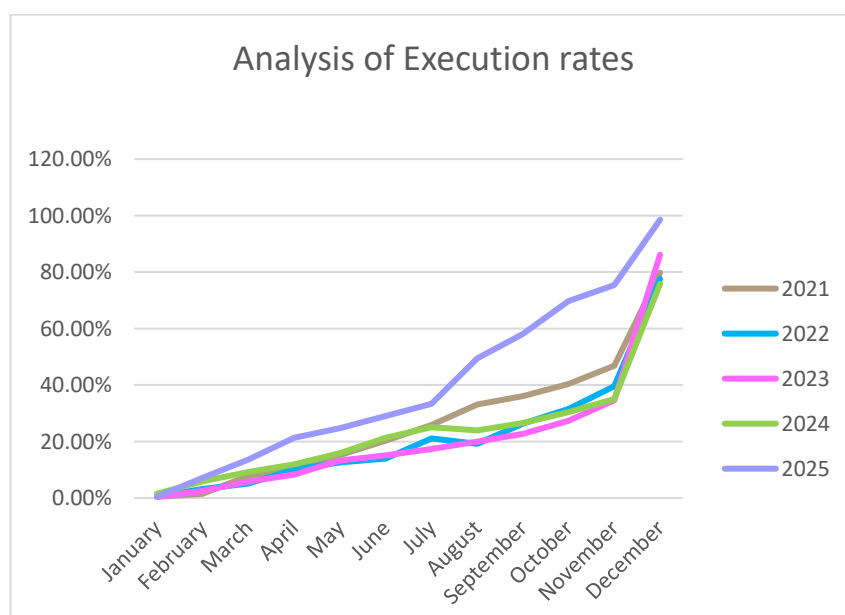


Year	December-Local Capital Expenditure-Actual Spending
2021	355,597,556.10
2022	425,383,117.45
2023	677,602,598.89
2024	813,942,923.16
2025	933,261,937.18

As of December 2025, **Capital Expenditure spending for the local component** stands at **SCR 933.26 million (98.56%)**, higher than the **SCR 813.943 million (75.86%)** spent during the same period in 2024.

The graph below show the analysis on **execution rates** for 4th quarter 2025 compared with same period in 2021, 2022, 2023 and 2024.

Graph 2



Year	December-Local Capital Expenditure-Execution rates
2021	79.79%
2022	77.57%
2023	86.16%
2024	75.86%
2025	98.56%

1.4 New Suspense accounts under local financing

It is worth noting that out of the **2025** total local capital expenditure of SR 933,261,937.18, **no new suspense accounts have been approved** to be transferred in 2026.

Out of the **2024** total local capital expenditure of SR 813,942,923.00, **SR 280,400,379.20** related to amount transferred in 2025 suspense account for the **Land Reclamation Project**.

Similar to other years, as at year-end, unspent funds for certain projects are transferred to suspense accounts used for selected ongoing projects in the following year. This is particularly the case for projects that are ongoing as at year-end, however for one reason or another, the funds for projects were not completely utilised and the same project was not budgeted for in the following year.

The request for new suspense accounts received in 2025, were reviewed carefully and no new suspense accounts were approved for 2026.

The following table shows the **true execution rate for the year 2024 and 2025** against the original and revised end of year budgets **taking into account amounts paid into suspense**.

Table 2

	Original Local Budget 2024	Revised Local Budget 2024 End of Year		Original Local Budget 2025	Revised Local Budget 2025 End of Year
Budget	846,621,446.22	1,072,925,489.69	Budget	1,270,876,018.95	946,900,094.68
Total Expenditure including suspense amount	813,942,923.00	813,942,923.00	Total Expenditure	933,261,937.18	933,261,937.18
Execution Rates %	96.14%	75.86%	Execution Rates %	73.44%	98.56%
Total expenditure excluding suspense amount	533,542,543.80	533,542,543.80	Total expenditure	933,261,937.18	933,261,937.18
Actual Execution rates excluding suspense amount %	63.02%	49.73%	Actual Execution rates %	73.44%	98.56%

Focussing on the main capital-intensive MDAs, there has been varying differences in performance as at fourth quarter 2025 as compared to the same period of the previous year in 2024.

The Ministry of Education, Department of Lands, Dept of Housing, Seychelles Infrastructure Agency, Seychelles Land Transport Agency and Ministry of Local Government have recorded **higher percentage** expenditures against the allocated revised budgets while the Industrial Estate Authority and Health Care Agency have **recorded lower** execution rates in 2025 as compared to the 2024 performance.

The table below shows the percentage expenditure for the capital intensive MDAs comparatively for December 2025 versus that of December 2024:

Table 3

MDA	Ministry of Education	Dept. of Lands	Industrial Estate Authority	Dept. of Housing	Seychelles Infrastructure Agency	SLTA	Ministry of Local Government	Health Care Agency
Revised Budget 2025	68.65 million	38.35 million	23.82 million	182.16 million	33.23 million	67.07 million	60.43 million	57.03 million
Expenditure	67.98 million	39.70 million	22.17 million	173.31 million	33.24 million	67.23 million	60.43 million	56.55 million
% spent end of December 2025	99.03%	103.53%	93.09%	95.14%	100.04%	100.23%	100.00%	99.15%
Revised Budget 2024	59.283 million	346.409 million	25.225 million	144.911 million	79.013 million	55.300 million	54.965 million	50.435 million
Expenditure	24.39 million	323.77 million	25.07 million	111.78 million	36.40 million	41.01 million	40.14 million	51.51 million
% spent end of December 2024	41.15%	93.46%	99.40%	77.14%	46.06%	74.16%	73.02%	102.14%

2. Department of Housing

As per the PPBB statement of the Department of Housing, its mandate is to facilitate affordable housing opportunities to ensure all families become homeowners. The total revised local PSIP allocation for the Department of Housing for the year 2025 totals up to SCR 182.163 million.

The Department of Housing spent a total of SCR 173.314 million or 95.14% of its revised local budget allocation as at end of December 2025.

Project status as at end of December 2025

Main budget lines from which spending were recorded includes the:

1. 16 Housing Units Anse Poules Bleus Phase II at SCR 7.308 million
2. 24 Housing Units Ex-PSSW Ph II Cascade at SCR 12.25 million
3. SCR 8.013 million for 24 Housing Units Corgate Phase V and;
4. 24 Housing Units Ex-Zelia Anse Boileau at SCR 11.226 million

The below list the main projects being undertaken by the Department for the fourth quarter of 2025 with their corresponding status as at December 2025.

Project Name/ Description	Date Tendered/ Method	Date Awarded / Started	Contractor	Contract Sum	Expenditure	Expected Date of Completion	Amount Left to Pay on contract	Status
Construction of 72 housing units Cap Bonm Jean, Anse Royale								Design development stage. China funded project. Project expected to start in Q1 2026.
Construction of 69 housing units Beoliere, Port Glaud								Design development stage. China funded project. Project expected to start in Q1 2026.
Relocation projects (PUC relocation Praslin)								Agreement in place. Designs ongoing. Budget to be used to start 13 houses and for infrastructure on the land

Project Name/ Description	Date Tendered/ Method	Date Awarded / Started	Contractor	Contract Sum	Expenditure	Expected Date of Completion	Amount Left to Pay on contract	Status
Nageon Estate Redevelopment Phase II		1-May-25	Thunder Construction	3,928,920.00	785,784.00	TBC	3,143,136.00	Implementation stage. Slow Progress. To charge liquidated damages on the project.
32 units social housing- Lo Laplenn Anse Aux Pins								Awarding stage.
<i>Social Housing Project: 7 projects</i>								
Construction of 48 affordable housing units at Perseverance								Awarding stage.
16 affordable units Marie Jeanne Estate Baie Ste Anne Praslin								Ready to tender. Pending funding (Ex- Saudi).
Proposed 8 units of affordable housing project Pascal Village Phase 2								Awarding stage.
40 Housing Units (Ex- Sacos) Glacis								Ready to tender. Pending funding (Ex- Saudi).
8 Units Mont Plaisir A.Royale								Ready to tender. Pending funding (Ex- Saudi).
16 units Ex Farm extension Au Cap								Awarding stage.
Housing Repair Scheme					1,667,372.51			Projects transferred to local government. Full budget amount for 2025 committed.

Project Name/ Description	Date Tendered/ Method	Date Awarded / Started	Contractor	Contract Sum	Expenditure	Expected Date of Completion	Amount Left to Pay on contract	Status
24 Housing Units Ex- Zelia Anse Boileau			Furui Construction	37,840,975.00	25,966,213.60	31-Dec-25	14,712,684.90	Implementation stage.
24 Housing Units H10051 La Gogue		23-Oct-23	Turnkey Solution	24,948,700.00	10,485,246.52	27-Feb-26	14,463,453.48	Implementation stage.
6 Housing Units Mt. Plaisir GAP (16 units at Amitie Praslin)		10-Apr-24	Allied Builders	24,462,378.44	10,318,107.58	7-Jul-26	14,144,270.86	Implementation stage
16 Housing Units Anse Francois P. Larue			ONIVO Construction Pty Ltd	22,923,360.26	17,423,692.80	31-Dec-25	5,499,667.46	Implementation stage
16 Housing Units Waterloo St. Louis		4-Oct-23	China Shenyang Corporation (Sey)	16,827,234.00	9,010,521.92	30-Jun-25	7,816,712.08	Completed. There is potential variation.
12 Housing Units Ex- Kashugy Bel Ombre		14-Mar-23	Furui Construction	16,310,930.74	16,310,930.74	12-Apr-24	-	Completed. Project has been handed over to Housing Department/PMC.
16 Housing Units Anse Poules Bleus Phase II- Ex hunt extension			China Shenyang Corporation (Sey)	19,154,442.52	17,214,629.37	30-Dec-24	1,939,813.15	Completed.
24 Housing Units roundabout Perseverance		3-May-23	Reliance Engineering Services	18,128,585.25	18,128,585.25	25-Jul-24	-	Completed.
24 Housing Units Ex- PSSW Ph II Cascade			Reliance Engineering Services	23,749,275.00	23,375,274.00	26-May-25	374,001.00	Completed.
32 Housing Units Ex- Desaubin Ph II Takamaka								Awarding stage.

Project Name/ Description	Date Tendered/ Method	Date Awarded / Started	Contractor	Contract Sum	Expenditure	Expected Date of Completion	Amount Left to Pay on contract	Status
16 Units Dan Kan, Les Mamelles Phase II								Awarding stage.
12 Housing Units La Digue Phase I								Implementation stage.
8 Units Lower Les Mamelles								-
Special Housing Projects:								
The Bellard Family		17-Feb-25		3,938,583.37	188,360.50	31-Jan-2026	3,750,222.87	Implementation stage.
3 Units of 3 Bedroom at Anse La Mouche (Saminadin)		17-Feb-25		3,938,583.37	1,052,198.90	31-Mar-26	831,406.10	Implementation stage.
Jeanne Pothin - Re- construction of House at Anse La Mouche		7-Jan-25		1,367,875.80	1,052,198.90	28-Feb-26	315,676.90	Implementation stage.
Welda Cesar - 2- bedroom house and retaining wall		17-Feb-25		1,375,893.80	275,178.76	31-Jan-26	1,100,715.04	Implementation stage.
Affordable Housing Units Ile Aurore Phase 1 (80 units)								Project is deferred.
40 Housing Units Vilaz Orkid Phase II			Ascent Projects	7,390,954.8 USD		20-Jul-27		Agreement signed and consultant ADFD appointed on behalf of donor country. Documents is being sent to ADFD for advance payment to be released.

Project Name/ Description	Date Tendered/ Method	Date Awarded / Started	Contractor	Contract Sum	Expenditure	Expected Date of Completion	Amount Left to Pay on contract	Status
40 Housing Units Vilaz Orkid Phase III			Ascent Projects	7,390,954.8 USD		20-Jul-27		Agreement signed and consultant ADFD appointed on behalf of donor country. Documents is being sent to ADFD for advance payment to be released.
32 Housing Units Corgate Phase V		24-Feb-25	Dean Builders	28,177,390.50	9,837,296.95	20-Apr-26	18,340,093.55	Implementation stage.
16 Housing Units Union Vale Phase II			Wellpoint Development					Awarding stage.
3 Units Emergency housing Praslin								Pending client's decision.
16 Housing Units Hangard Street, Mont Buxton		10-Feb-25	Dean Builders	13,685,208.30		2,737,041.66	10,948,166.64	Implementation stage.
4 Units Emergency Housing La Digue								Pending client's decision.
Mid-Range Condos 16 Units Bel Air		2-Dec-24	Dubai Civil Engineering & construction	10,754,024.00	12,512,931.84	9,679,031.40	2,833,900.44	The infrastructure component is ongoing. The Construction of the 16 units block is to be tendered.

3. Department of Lands

As per the PPBB statement of the Department of Lands, its mandate is to facilitate social, economic and environmental development through sustainable and efficient use of land resources. The total revised local PSIP allocation for the Department of Lands for the year 2025 totals up to SCR 38.348 million.

The Department of Lands spent a total of SCR 39.7 million or 103.53% of its local budget allocation as at end of December 2025.

The main budget line from which spending was recorded includes the Land acquisition vote at SCR 25.51 million, Other land bank (minor works on going) at SCR 5.210 million, Ex Deltel Dan Bambou, Anse Royale at SR 2.211 million and New La Retraite land bank at SCR 3.890 million.

Project status as at end of December 2025

The below list the main projects being undertaken by the Department for the year 2025 with their corresponding status as at December 2025.

Project Name/ Description	Date Tendered/ Method	Date Awarded / Started	Contractor	Contract Sum	Expenditure	Expected Date of Completion	Amount Left to Pay on contract	Status
Ex Deltel Dan Bambou, Anse Royale	25 th May 2023	4 th Jan 2024	Turnkey Solutions	22,942,030.00	11,119,028.86	31-Oct-25	11,823,001.14	Implementation stage.
Cayole land bank Phase 1	12 June 23	20 th May 23	HPC Construction	1,585,000.00 (revised to 2, 384, 060.40)	1,640,684.35	-	-	Project complete. Final account ongoing.
Cap St Marie land bank	16 th Jan 25	17 th March 25	Onivo Construction	2,769,730.00	664,618.01	7-Feb-26	2,105,111.99	Implementation stage. Clearing site. Expected to be completed in 2025.
New La Retraite land bank: Part 1		4-Jun-25	Dubai Civil Engineering	7,754,470.00	3,426,329.84	15-Mar-26	4,328,140.16	Implementation stage.
New La Retraite land bank: Part 2	21 st March 25	26-Jun-25	Dubai Civil Engineering	4,159,461.45	1,539,014.47	30-Jan-26	2,074,908.53	Implementation stage.

Project Name/ Description	Date Tendered/ Method	Date Awarded / Started	Contractor	Contract Sum	Expenditure	Expected Date of Completion	Amount Left to Pay on contract	Status
Fond Azore land bank Extension	10 th Jan 25			2,150,000.00				Procurement stage.
New Barbarons land bank				3,900,000.00				Procurement stage.
Port Glaud/Port Launay land bank				12,760,000.00 (in-house estimate)				Design Stage.
Cayole Phase II land bank				2,495,000.00 (in-house estimate)				Design Stage.
GAP PR5694 land bank				4,000,000.00 (in-house estimate)				Design Stage.
Anse Kerlan PR4995 land bank				4,490,000.00 (in-house estimate)				Design Stage.
Pti Lavil PR6674 & PR3968 land bank				2,755,000.00 (in-house estimate)				Pending.

Project Name/ Description	Date Tendered/ Method	Date Awarded / Started	Contractor	Contract Sum	Expenditure	Expected Date of Completion	Amount Left to Pay on contract	Status
Land Reclamation								-

4. Ministry of Education

The Mandate of the Ministry of Education as per its PPBB statement is to play a key role in shaping a quality education system that meets the needs of all learners, supports their participation in society, promotes and enhances lifelong learning and contributes to the development of the knowledge society in Seychelles.

The revised PSIP allocation for Education for the year 2025 totals up to SCR 68.653 million for construction, upgrading and renovation of schools representing different projects to be undertaken in different public schools across the country. The total revised PSIP allocation for the Ministry of Education for the year is as follows:

- Local budget: SCR 68.653 million
- Foreign Loan: nil
- Foreign Grant: nil

The Ministry recorded a total of SCR 67.986 million or 99.03% of its revised budget as capital expenditure against the local PSIP budget as at end of December 2025.

Some of the main projects being implemented by the Ministry are listed below.

Project Name / Description	Date Awarded	Contractor	Contract Sum (Inclusive Of Vat)	Amount Paid (Inclusive Of Vat)	Outstanding Balance On Contract (Inclusive Of Vat)	Expected Date Of Completion	Project Remarks
Head quarter upgrading works							Project on hold pending decision on MOE HQ.
Anse Boileau Crèche - demolition work							Demolition work has been postponed to next year along with reconstruction work. Funds will be used for minor renovation at the school.
Anse Aux Pins Creche			1,419,763.00	-	1,419,763.00		Project is being retendered due to a failed tender the first time.
Anse Royale Creche		A&H Builders	24,771,479.30	23,523,905.34	1,238,573.96		Completed. Balance to be paid in 2026 as retention.
Grand Anse Praslin Creche		Ascent Projects	2,409,466.20	1,204,733.10	1,204,733.10		Project has been awarded and advance has been paid to the contractor.

Project Name / Description	Date Awarded	Contractor	Contract Sum (Inclusive Of Vat)	Amount Paid (Inclusive Of Vat)	Outstanding Balance On Contract (Inclusive Of Vat)	Expected Date Of Completion	Project Remarks
La Rosiere Primary School - Construction of new block	14-Nov-24	Dubai Civil Engineering & Construction	21,979,057.35	13,971,711.84	8,007,345.51	30-Apr-26	Project is ongoing at 53% progress. 20% additional advance being processed.
La Rosiere Primary School - Renovation of old block	16-May-25	O-NIVO Construction	12,286,850.70	3,389,355.21	8,897,495.49	30-Jun-26	Work has progressed satisfactorily; Progress is being hindered by delay of the ground improvement works (UCPS). Contractor has requested for extension of time due to the delays in piling works by UCPS.
La Rosiere Primary School Geotechnical Work		UCPS	3,446,330.00	631,697.00	2,814,633.00	15-Feb-26	Works Delayed Due to Breakdown of Equipment
Beau Vallon Primary New Construction: Construction of additional toilet facilities & repair to structural defects		AMAR Construction	790,970.00	719,525.25	71,444.75	11-Apr-25	Practical completion, retention to be paid.

Project Name / Description	Date Awarded	Contractor	Contract Sum (Inclusive Of Vat)	Amount Paid (Inclusive Of Vat)	Outstanding Balance On Contract (Inclusive Of Vat)	Expected Date Of Completion	Project Remarks
Bel Eau Primary - Renovation works	29-Jul-25	Dijan Construction	1,830,947.20	343,189.44	1,487,757.76	20-Feb-26	Works ongoing.
Bel Ombre Primary - Renovation works	19-Feb-25	Fair Builders	979,875.00	853,247.25	126,627.75	2-May-25	Practical completion, retention to be paid.
Glacis Primary - Renovation works		RHS Construction	1,900,000.00	1,805,000.00	95,000.00	24- Jun-25	Practical completion, retention to be paid.
Ile Perseverance Primary North Major Maintenance	10-Sep-24	Rafa Builders	3,320,937.80	3,320,937.80	0.00	30-Dec-24	Completed
La Rosiere at Belonie Secondary School - Renovation works	9-Dec-24	Sanat Construction	1,065,337.20	458,047.22	607,289.98	4-Mar-25	Completed.
La Retraite - Refurbishment works and rectification to structural defects							Procurement stage.

Project Name / Description	Date Awarded	Contractor	Contract Sum (Inclusive Of Vat)	Amount Paid (Inclusive Of Vat)	Outstanding Balance On Contract (Inclusive Of Vat)	Expected Date Of Completion	Project Remarks
Glacis Primary- Playing field							Design development stage. Budget requirement of SCR 1.5M for 2025.
Renovation works at Anse Boileau Primary			1,420,497.25	1,121,041.29	245,983.69		Project completed. Payment to be processed in July 2025.
Construction of SENCO Room - Beau Vallon Primary							SCR 200K to be spent in 2025 and SCR 175K in 2026.
Sanitation works Anse Boileau Secondary- New Construction Mini STP							In tender analysis stage.
Anse Boileau - Renovation works	27-Jul-25	AMICO Investment	2,195,570.07	658,671.02	1,536,899.05	13-Dec-25	Implementation stage.
Plaisance Secondary School - Renovation works	4-Sep-24	Wellpoint development	2,437,485.00	2,315,610.75	121,874.25	7-Nov-24	Completed.
Plaisance Secondary – Renovation of laboratory							Implementation phase

Project Name / Description	Date Awarded	Contractor	Contract Sum (Inclusive Of Vat)	Amount Paid (Inclusive Of Vat)	Outstanding Balance On Contract (Inclusive Of Vat)	Expected Date Of Completion	Project Remarks
Renovation - Mont Fleuri Secondary	19-Nov-25	Dijan Construction	1,533,761.30	-	1,533,761.30	10-Feb-26	Implementation stage.
Anse Royale Secondary - Major renovation works							Client is currently reviewing the scope.
La Digue Temporary School		Ascent Project	17,732,909.44	10,239,711.14	7,493,198.30	12-Feb-26	Project is ongoing approx. 90% progress, payment application being processed.
New La Digue school - new re-construction							Procurement stage.
Grand Anse Praslin - Renovation works	22-Oct-25	Ascent Projects	2,409,466.20	1,204,733.10	1,204,733.10	12-Jul-26	Implementation stage.
Praslin Secondary School - Renovation works to classroom Block	23-Oct-25	Allied Builders	9,564,206.27	4,782,103.14	4,782,103.13	14-Sep-26	Implementation stage.

Project Name / Description	Date Awarded	Contractor	Contract Sum (Inclusive Of Vat)	Amount Paid (Inclusive Of Vat)	Outstanding Balance On Contract (Inclusive Of Vat)	Expected Date Of Completion	Project Remarks
SALS Construction of boundary wall							Procurement stage. Project has switched from a wall to a fence. Budget requirement of SCR 1.8M for 2025.
Perseverance – Renovation works							
Pointe Larue – Renovation works including electrical		Multifix Maintenance	2,986,670.00	-	2,986,670.00	30-Jun-26	Works ongoing.
Youth Hostel- Renovation works		Prime Builders	448,537.00	403,683.30	44,853.70	28-May-24	Work completed, retention pending. Request for additional work of SR86,562.00.
Renovation works at SIT	31-Jan-24	Metaluco	3,009,469.12	2,818,701.30	148,352.70	31-Mar-24	Works completed. Snagging to be conducted. Additional works of (SR42,415.12) to be confirmed.
SITE renovation works to auditorium and cafeteria							Tender analysis stage.

Project Name / Description	Date Awarded	Contractor	Contract Sum (Inclusive Of Vat)	Amount Paid (Inclusive Of Vat)	Outstanding Balance On Contract (Inclusive Of Vat)	Expected Date Of Completion	Project Remarks
SIDOL Reconstruction of boundary wall							Procurement stage.
Renovation work of university of Seychelles Main Campus Phz 1	21-Feb-26	Rafa Builders	857,650.00	-	857,650.00	03-Mar-26	Work progressing well.
Renovation works to Labs 3 and 4 of Beau Vallon Secondary School		Fortress Enterprise	48,300.00	-	(2,260.00)	18-Jan-26	Work completed 100%. Payment processed. No Defect Liability Period
Reconstruction of retaining wall at Basketball court - Mont Fleuri	31-May-24	A Plus Construction	1,055,750.00	767,387.02	288,362.98	10-Apr-26	Retention due on 10th April 2026. Amount due is SCR 41,057.25.

5. Ministry of Local Government

The mandate of the Ministry as per its PPBB statement is to oversee the affairs of the districts and to empower the local communities. Its role is to ensure good governance through citizen's engagement, inclusiveness and empowerment towards development with transparency and accountability as well as maintaining linkages between the central and local government.

The total revised local PSIP allocation for the Ministry of Local Government for the year 2025 stands at SCR 60.438 million. SCR 26 million of this budget has been allocated to district small projects to which all districts are allocated an equal amount of funds to be used to cater for projects within the communities. Projects from this capital vote are approved by the 'Vetting Committee' set up within the Department.

The Ministry of Local Government has spent a total of SCR 60.437 million or 100.00% of its revised local budget allocation, as at end of December 2025.

5.1 District Small projects

The table below shows the status of the Districts Small Projects as at the end of *September 2025 as the SIA and the Local Government made no submission for respective statuses as at December 2025.*

These are projects from 2024 carried over to 2025.

Small Projects carried over from 2024, as at Q3 2025.

Status	Number	value
Completed	35	SCR 8,909,202.11
In progress	9	SCR 2,624,774.89

Small Projects for 2025, as at Q3 2025.

Status	Number	value
Completed	54	SCR 5,623,559.86
In Progress	32	SCR 4,446,677.36
Tendering Stage	15	SCR 3,693,148.00
Requesting Planning Approval	1	SCR 229,300.00

Major Maintenance of DA's Office & Community Centre, as at Q3 2025.

Status	Number	value
Tendering	0	SCR 0.00
Completed	0	SCR 0.00
In Progress	1	SCR 1,631,362.00

5.2 Major Renovation

The Ministry is also undertaking a program for major maintenance of DA offices in different districts. The below table shows the status of the program as at end of December 2025.

Project	Procurement Procedure	Contractor	Contract Amount	Start Date	Completion Date	Extension	Status
Cascade Community Centre	Open tender	Reliance Engineering Services Ltd.	11,938,518.71	2-Apr-24	10-Aug-25		Completed-Occupancy stage
Construction of Les Mamelles Day Care Centre		Dubai Civil Engineering & Construction	Original Contract Amount 7,244,085.50 Revised Contract Amount 8,296,289.50	23-Oct-24	17-Nov-25	19-Jan-26	Implementation stage. Progress at 70%.

Project	Procurement Procedure	Contractor	Contract Amount	Start Date	Completion Date	Extension	Status
Ile Perseverance 1 DA's Office	Open tender	Qingjian Inter Sey Group	12,889,428.80	21-April-25	23-Feb-25	23-feb-2026- most probably to be extended to June 2026	Implementation stage. Progress at 25%
Construction motor able access road Bodamier - Anse Aux Pins							Procurement Stage. To retender- unsatisfactory bids
Renovation Baie St Anne Community Centre and DA's Office		Wellpoint Development Pty Ltd	Original Contract Amount 2,896,907.50 Revised Contract Amount 3,066,565.00	30-May-23	30-Aug-24		Completed. Paid with VAT.
Construction of new DA's Office Belombre		Turnkey Solutions Sey Ltd	5,510,309.35	28-Mar-24	24-Apr-25		Completed. Retention of SR 152,941.32 due in April 2026.
Upgrading of Mont Buxton Community Centre		J&S Construction	204,120.00				Completed- minor maintenance only

Project	Procurement Procedure	Contractor	Contract Amount	Start Date	Completion Date	Extension	Status
Re-roofing works Anse Royale Community Centre							Design Development. Scope is completed. Pending client's decision.
Improvement on Child Day Care Infrastructure - Construction of Mont Fleuri Day Care		Felix Development	Original contract Amount 3,481,359.50 Revised Contract Amount 3,975,504.50	16-Jul-24	17-Mar-25	19-Feb-26	Implementation stage. Progress at 90%.
Renovation of Grand Anse Praslin Community Centre and DA's Office		Wellpoint Development Pty Ltd	1,874,246.90	10-Oct-23	13-May-24		Completed.
Major Renovation of Beau Vallon Community Centre		W & M Builders Pty Ltd	927,003.00	5-Sep-24	28-Feb-25		Completed. Retention of SCR 46,350.18 due in 2026- New boundary wall only
Various Community Roads							Various community road projects ongoing.

6. Health Care Agency

The mandate of the Health Care Agency as per its PPBB statement is to provide preventative, primary, secondary and tertiary care through the Seychelles Hospital and the Community Health Services. Its objective is to promote, protect and restore the health of the public by taking appropriate measures to prevent disability and death resulting from illness or other causes.

The total revised PSIP allocation for the Health Care Agency for the year 2025 sums up to SCR 57.036 million broken down as follows:

- Local budget: SCR 57.036 million
- Foreign Loan: nil
- Foreign Grant: nil

The Health Care Agency has spent a total of SCR 56.55 million or 99.15% of its revised local budget allocation as at end of December 2025.

Project status as at end of December 2025

Some of the main projects being implemented by the Agency is listed below with current status:

Project Name / Description	Contractor	Contract Sum	Expenditure	Expected Date Of Completion	Amount Left To Pay On Contract	Status
Maintenance works-Seychelles Hospital	GICC	15,000,000.00	7,980,120.00		7,019,880.00	Contract has ended in Oct 2025. Discussions ongoing for new contract with GICC.
Other Health Infrastructure Projects			1,716,166.98			To cater for various projects not budgeted.
Purchase and installation of hospital lift (Anse Royale)	Machinery & Equipment Ltd (M&E)					Procurement stage.

Project Name / Description	Contractor	Contract Sum	Expenditure	Expected Date Of Completion	Amount Left To Pay On Contract	Status
Renovation of ex NIHSS	Thunder Construction	14,759,644.53	5,955,529.43	20-Feb-26	8,804,115.10	Work ongoing. Extension of time has been requested due to delays by client. Work expected to be completed in February 2026.
New Hospital infrastructure						Project deferred to 2026.
New Central Medical Store- Providence						Design development stage. Implementation in 2026.
Renovation of old house above oxygen plant - Training Centre						Award stage.
Renovation of NICU	GICC	Original Contract Value 582,965.48 Revised Contact Value 687,183.84	0.00	05-Aug-25	687,183.84	Implementation being done under budget line for Maintenance Works Seychelles Hospital.
Construction of Ile Soleil Health Centre	Dubai Civil Engineering	30,207,259.97	9,984,366.20	21-Jul-26	20,222,893.77	Implementation stage, progress at 30%.
Baie Lazare HC	Qingjian Inter Sey Group	Original Contract Sum 8,635,701.90 Revised Contract Sum 9,178,557.85	8,719,629.96	10-May-25	458,927.89	Project completed.

Project Name / Description	Contractor	Contract Sum	Expenditure	Expected Date Of Completion	Amount Left To Pay On Contract	Status
Renovation of Anse Boileau Health Centre						Under review for proposal of new facility.
Re-roofing of Grand Anse Health Centre Praslin	Randolf Maintenance	499,520.00	499,520.00	5-Dec-24	0.000	Completed. Contract extended to include ceiling replacement. Project closed 05.12.24
Re-roofing of Mont Fleuri Health Centre						Award stage.
Renovation to Beoliere's Health Centre						Awaiting final decision from client. Scope ready. Estimated at SCR 3M
Renovation to Les Mamelles HC						Project Completed.
Baie St. Anne Hospital		Original Contract Sum 6,727,614.50 Revised Contract Sum 7,927,614.50				Project ongoing.

7. Seychelles Land Transport Agency

The mandate of the Seychelles Land Transport Agency (SLTA) is to provide and promote an efficient and adequate land transport system, which includes land transport services and infrastructure.

The revised PSIP allocation for the Seychelles Land Transport Agency (SLTA) for the year 2025 totals up to SCR 67.074 million of which SR 67.074 million is the Agency's allocation for local budget. The majority of the local budget is for Road Infrastructure Projects and Maintenance representing different road projects that is to be undertaken across the country.

As at end of December 2025, the Seychelles Land Transport Agency (SLTA) has spent only at SCR 67.23 million of its local PSIP budget or 100.23% was spent as at end of December 2025.

Below list the main projects being implemented by the agency and the corresponding status:

Project Name / Description	Date tendered / method	Date Awarded / started	Contractor	Contract Sum	Expenditure	Expected date of completion	Amount left to pay on contract	Status
3 rd Lane Pointe-Larue- Phase 2	5 Oct 2023 Open tender	18 Feb 2025	TCH Pty Ltd	SCR 14,569,323.90	SCR 6,812,675.44	24.12.2025	SCR 7,756,648.46	Implementation phase. 35% completed.
Grand Riviere Project- Phase 2	May 2024	16 July 2024	O-Nivo Construction	SCR 5,966,777.40	SCR 2,155,375.88	01.01.2025	SCR 3,811,401.52	100% completed. Undertaking additional request (construction of branching private accesses)
Coastal Protection Infrastructure Projects								
Proposed seawall, bullnose parapet wall, backfilling and footpath at Mare Anglaise (Mike Store- La Batie Road Junction)	1 July 2025 Open bidding	15 Sep 2025	SUN Excavations	SCR 5,649,375	SCR 1,412,343.75	30.04.2026	SCR 4,237,031.25	Implementation phase. 40% completed.

Project Name / Description	Date tendered / method	Date Awarded / started	Contractor	Contract Sum	Expenditure	Expected date of completion	Amount left to pay on contract	Status
Proposed seawall, bullnose parapet wall and backfilling at Mare Anglaise (Pti Payot)	1 July 2025 Open bidding	15 Sep 2025	Fabsco Construction	SCR 4,700,918.25	SCR 1,175,229.56	30.04.2026	SCR 3,525,688.69	Implementation phase. 10% completed.
Proposed seawall, bullnose parapet wall and backfilling at North East Point (Rehab)	1 July 2025 Open bidding	15 Sep 2025	Earth Development	SCR 10,747,953.35	SCR 2,686,988.34	30.08.2026	SCR 8,060,965.01	Implementation phase. 10% completed. (Encountering issues with tidal movement)
Proposed seawall, bullnose parapet wall and beach access at North East Point (Kreol Fleurance)	-	-	-	-	-	-	-	Pending further instruction to proceed with tender.
Proposed seawall, bullnose parapet wall, culvert, channel and road reprofiling at Anse La Blague	12 July 2025 Open bidding	18 Dec 2025	All Weather Builders	SCR 24,297,585.25	SCR 6,074,396.31	-	SCR 18,223,188.94	Implementation stage. Encountering delays with beachside conditions, pending improvement with lower sand accretion after the seasonal wind shift to proceed.
Proposed seawall, bullnose parapet wall, backfilling and rock armouring at Au Cap (near DA's office)	-	-	-	-	-	-	-	Tender process on hold, subject to availability of funds

Project Name / Description	Date tendered / method	Date Awarded / started	Contractor	Contract Sum	Expenditure	Expected date of completion	Amount left to pay on contract	Status
Construction of a Pedestrian Bridge Connecting the Inter-Island Quay New Car Park to the footpath close Musical Stadium, English River	-	-	-	-	-	-	-	Proposal approved by Planning Authority. Awaiting further instruction to proceed with tender.
New Road Copolia-Plaisance- Phase 2	-	-	-	-	-	-	-	Design and costing completed. Negotiating to acquire wayleave and submit to planning authority
Road widening of St Louis- Beau Vallon- Phase 2	-	-	-	-	-	-	-	Project completed
Widening of Curio Road- Phase 1	Open tender	15 Apr 2024	D & C Construction	SCR2,130,385.88	-	March 2025	-	Termination of Contract. Re-tendering to Phase 2
Road improvement Pascal Village- Beau Vallon	April 2025		-	-	-	-	-	Design completed. Awaiting wayleave from the district authority prior from submitting to planning authority.
Road construction at Cemetery Port Glaud- Phase 2	10 Jan 2024 Open tender	27 Aug 2024	Ephreme Constance	SCR 1,911,523.20	-	June 2025	-	Project completed
Road construction at Cemetery Port Glaud- Phase 3	-	-	-	-	-	-	-	Tender Phase
Road Improvement Mont Plaisir	-	-	-	-	-	-	-	Wayleave issue. Awaiting DA to sort out.

Project Name / Description	Date tendered / method	Date Awarded / started	Contractor	Contract Sum	Expenditure	Expected date of completion	Amount left to pay on contract	Status
Road improvement Ma Joie Link- Phase 2			-	-	-	-	-	Design and costing complete. Reviewing design and bill of quantity.
Construction of Drain at Harrison Estate- Cascade/ Petit Paris	19 Mar 2025 Open tender	13 June 2025	Seychelles Construction Ltd	SCR1,210,433.25	-	31 Oct 2025	SCR 38,351.44	Project completed
Construction of Road side Drain at Ma Joie	Open tender	19 Oct 2024	Azemias Construction	SCR790,274.00	-	19 Sep 2025	-	Project completed
Footpath at Les Mamelles Bridge to Sodepak- Phase 3	12 Mar 2025 Open tender	11 June 2025	GC Construction	SCR1,098,173.53	-	-	SCR 386,018.97	Implementation phase. 98% Completed. Waiting for wayleave with DA for new location of footpath.
Construction of Road at Belonie- Phase 1	28 Oct 2024 Open tender	5 Dec 2024	TCH Construction	SCR2,673,511.38	-	6 Feb 2026	SCR 1,367,307.10	Implementation phase. 30% completed.
Pavement La Retraite- Phase 1	9 Oct 2024 Open tender	5 Dec 2024	Dubai Construction	SCR4,200,521.25	-	-	SCR 1,367,307.10	Implementation phase. 85% completed.
Road Improvement from La Reserve to Anse Possession- Baie Ste Anne Praslin	-	-	-	-	-	-	-	Design stage & costing stage. Acquisition of wayleave
Footpath at Bel Ombre- Phase 4	8 Oct 2024 Open tender	3 Dec 2024	GC Construction	SCR 1,262,977.50	-	09 April 2025	SCR 964,822.53	Project completed.
Footpath Grand Anse- Phase 4	10 Oct 2024 Open tender	3 Jan 2025	All Weather Builders	SCR1,911,882.05	-	09 April 2025	SCR 174,748.15	Project completed.

Project Name / Description	Date tendered / method	Date Awarded / started	Contractor	Contract Sum	Expenditure	Expected date of completion	Amount left to pay on contract	Status
Road Enlargement Val D'en Dor- Phase 2	24 Dec 2025 Open tender	-	-	-	-	-	-	Tender Phase
Access Road La Gogue Dam Site	27 May 2025 Open tender	18 Dec 2025	GC Construction	SCR 2,848,674.71	-	17 April 2026	SCR 2,136,506.03	Implementation phase
Construction of Pavement and Drain at Anse Boileau Clinic	17 July 2025 Open tender	-	Seyshells Construction Ltd	SCR 1,077,331.50	-	-	SCR 807,998.68	Tender phase
Golden Mile Beau Vallon- Phase 1	5 Mar 2025	3 May 2025	Neil Construction	SCR 815,138.00	-	-	-	Project completed
Golden Mile Beau Vallon- Phase 2	-	-	-	-	-	-	-	Requesting approval to tender.
Road Improvement at St Louis- Kato Road	8 Oct 2024 Open tender	3 Dec 2024	GC Construction	SCR 4,847,526.04	-	7 Oct 2025	SCR 2,365,907.65	Implementation phase. 85% completed.
Road Widening Foret Noire- Sans Soucis Link	3 June 2025	22 Dec 2025	GC Construction	SCR 1,299,655	-	20 April 2026	SCR 974,741.47	Implementation phase. 5% completed
Road Widening Hangard/Roche Bois- Mont Buxton	-	-	-	-	-	-	-	Awaiting wayleave with DA.
Re-Construction of bridge at Val Den Dor	17 July 2025	17 Sep 2025	Sun Excavation	SCR 2,050,992.63	-	20 April 2026	-	Implementation phase. 30% completed.
Upgrading of Kan Per Road- Baie Ste Anne Praslin	27 Aug 2025 Open tender	12 Jan 2026	R Build & Design Services	SCR 1,891,370	SCR 472,842.50	-	SCR 1,418,527.50	Project awarded. Awaiting removal of ban on earth cutting from planning to proceed.

Project Name / Description	Date tendered / method	Date Awarded / started	Contractor	Contract Sum	Expenditure	Expected date of completion	Amount left to pay on contract	Status
Footpath St. Matthew- Grand Anse Praslin	27 Aug 2025 Open tender	-	-	-	-	-	-	Approval is in order. Awaiting end of standstill period to award contract.
Construction of Footpath and Drain Baie Ste Anne Praslin Cote D'or- Phase 1	20 Mar 2025 Open tender	8 Sep 2025	All Weather Builders	SCR 876,961	-	30 Dec 2025	-	Project ongoing
Proposed Traffic Management Project- Providence/Zone 18	27 May 2025 Open tender	18 Aug 2025	SeyShells Construction	SCR 2,670,019.85	SCR 667,504.96	Mid-March	SCR 2,002,514.89	Implementation stage. 90% completed
Construction of Footpath and Installation of Street Lights at Ile du Port	1 April 2025 Open tender	3 Oct 2025	Dubai Civil Engineering and Construction	SCR1,999,105.00	SCR 499,776.25	Mid- March	SCR 795,341.92	Implementation stage. 90% completed
Proposed road enlargement at Union Vale (SBC House)	-	-	Fabs Co Construction	SCR 1,484,789.90	SCR 1,044,354.68	21 Mar 2025	-	100% completed.
Construction of New Lane, Footpath and Road Access at Mont Fleuri	-	-	Fabs Co Construction	SCR 1,014,272.33	SCR 786,654.63	15 Sep 2025	SCR 227,617.70	100% completed

Project Name / Description	Date tendered / method	Date Awarded / started	Contractor	Contract Sum	Expenditure	Expected date of completion	Amount left to pay on contract	Status
Ile du Port to IOT Road Improvement- Phase 1	-	-	-	-	-	-	-	Awarding contract
Construction of Roudabout and New lanes at Ile du Port- Phase 2	24 Oct 2023 Open tender	-	Dubai Civil Engineering and Construction	SCR 15,079,712.53	SCR 14,163,727.46	Mid-November	SCR 915,985.07	99% completed
Road Improvement and Widening on La Digue								
Re-surfacing of Dan Mang Road	4 April 2025 Selective tender	18 Sep 2025	UCPS	SCR 999,676	SCR 499,838.30	17 Jan 2026	SCR 499,838.30	Project awarded. Awaiting contractor to sign contract and commence
Re-surfacing of road from La Passe to Veuve Reserve road Junction	4 April 2025 Selective tender	18 Sep 2025	UCPS	SCR 3,433,523.17	SCR 3,433,523.17	11 April 2026	SCR 1,716,761.59	Project awarded.
Proposed safety barriers at Anse Severe	18 Mar 2025 Selective tender	6 May 2025	Basic Construction	SCR 129,425	-	14 Nov 2025	SCR 129,425	100% completed
Construction of Safety Barriers at Anse Severe before L'ocean	25 Oct 2024 Selective tender	14 Nov 2024	Barry Payet	SCR 202,204.50	SCR 202,204.50	11 Mar 2025	-	100% completed
Construction of Safety Barriers at Anse Gros Roche	25 Oct 2024 Selective tender	14 Nov 2024	Barry Payet	SCR 238,855	SCR 238,855	11 Mar 2025	-	100% completed
Construction of Cladding Wall at Anse Gros Roche	20 Mar 2024 Selective tender	3 June 2024	Basic Construction	SCR 328,150	SCR 328,150	25 Mar 2025	-	100% completed

Project Name / Description	Date tendered / method	Date Awarded / started	Contractor	Contract Sum	Expenditure	Expected date of completion	Amount left to pay on contract	Status
Re-surfacing of Vanilla Upper Road	4 Nov 2024 Selective tender	14 Nov 2024	Advanced Maintenance Services	SCR 176,400	SCR 176,400	27 Nov 2024	-	100% completed
Re-surfacing of Belle Vue Road (Milla)	4 Nov 2024 Selective tender	14 Nov 2024	Advanced Maintenance Services	SCR 214,450	SCR 214,450	14 Oct 2025	-	100% completed
Re-surfacing of damaged road at Anse Severe (L'orangerie)	4 Nov 2024	13 Jan 2024	Basic Construction	SCR 235,897.50	SCR 235,897.50	17 Nov 2025	-	100% completed
Acquisition and Maintenance of Crash Barriers								
Proposed railing along Anse Severe Road	18 Mar 2025 Selective tender	14 April 2025	R Build & Design Services	SCR 136,150	SCR 136,150	07 May 2025	-	100% completed
Installation of crash barriers at Belle Vue (Milla)	11 Feb 2025 Selective tender	17 Mar 2025	R Build & Design Services	SCR 190,768	SCR 190,768	04 Mar 2025	-	100% completed
Installation of crash barriers along road at Grand Anse	14 Mar 2025 Selective tender	10 April 2025	Filip Contractor	SCR 81,805	SCR 81,805	09 May 2025	-	100% completed
Installation of crash barriers at Mont Plaisir Grand Anse Praslin- Phase 2	14 Mar 2025 Selective tender	22 April 2025	JnJ Contractor	SCR 123,200	-	21 May 2025	SCR 123,200	100% completed

Project Name / Description	Date tendered / method	Date Awarded / started	Contractor	Contract Sum	Expenditure	Expected date of completion	Amount left to pay on contract	Status
Proposed Installation of crash barriers at Vallee De Mai- Grand Anse Praslin	14 Mar 2025 Selective tender	22 April 2025	AYA Builders	SCR 141,118	-	28 Mar 2025	SCR 141,118	100% completed
Installation of crash barriers at Kanper- Baie Ste Anne Praslin	14 Mar 2025 Selective tender	10 Apr 2025	Filip Contractor	SCR 131,440	-	09 May 2025	SCR 131,440	100% completed
Proposed installation of crash barriers at Zimbabwe lower- Baie Ste Anne Praslin	7 Feb 2025 Selective tender	10 Mar 2025	Filip Contractor	SCR 17,760	-	28 Mar 2025	SCR 17,760	100% completed
Proposed installation of crash barriers at Anse Possession- Baie Ste Anne Praslin	7 Feb 2025 Selective tender	10 Mar 2025	Filip Contractor	SCR 29,400	-	21 Mar 2025	SCR 29,400	100% completed
Proposed installation of crash barriers at Salazie- Baie Ste Anne Praslin	7 Feb 2025 Selective tender	10 Mar 2025	T & L Services	SCR 161,154	SCR 161,154	14 Nov 2025	-	100% completed
Proposed installation of crash barriers at Zimbabwe upper- Baie Ste Anne Praslin	7 Feb 2025 Selective tender	10 Mar 2025	T & L Services	SCR 183,800	-	14 Nov 2025	SCR 183,800	Project ongoing

Project Name / Description	Date tendered / method	Date Awarded / started	Contractor	Contract Sum	Expenditure	Expected date of completion	Amount left to pay on contract	Status
Installation of crash barriers at Vallee De Mai (La Oter)	6 June 2025 Selective tender	7 July 2025	Sunny Maintenance	SCR 80,000	SCR 80,000	14 Nov 2025	-	100% completed
Installation of crash barriers at Vallee De Mai (Waterfall)	6 June 2025 Selective tender	7 July 2025	Sunny Maintenance	SCR 52,520	SCR 52,520	-	-	100% completed
Installation of crash barriers at Nouvelle Decouverte	6 June 2025 Selective tender	7 July 2025	Sunny Maintenance	SCR 61,940	SCR 61,940	14 Nov 2025	-	100% completed
Re-construction and maintenance of bridge								
Maintenance of existing bridge and construction of footpath at Anse Severe	20 Mar 2025 Open tender	16 June 2025	Barry Payet Construction	SCR 462,780	-	14 Nov 2025	SCR 462,780	Project awarded
Repairing of damaged road at Lower Morin	26 Feb 2025 Selective tender	17 Mar 2025	LABCO Pty Ltd	SCR 128,000	SCR 121,600	11 Apr 2025	SCR 6,400	100% completed
Reconstruction of damaged culvert across road at Amitie (Sonny Banane)	14 Mar 2025 Selective tender	10 Apr 2025	AYA Builders	SCR 86,820	SCR 82,416.63	09 May 2025	SCR 4,340.88	100% completed
Reconstruction of damaged culvert at Zimbabwe – Baie St Anne Praslin	30 July 2025 Selective tender	7 Oct 2025	JNJ Contractor	SCR 70,130	SCR 66,623.50	6 Nov 2025	SCR 3,506.50	100% completed

Project Name / Description	Date tendered / method	Date Awarded / started	Contractor	Contract Sum	Expenditure	Expected date of completion	Amount left to pay on contract	Status
Reconstruction of damaged bridge at Veuve Reserve road – La Digue	-	-	-	-	-	-	-	Proposal sent to planning prior to tender
Drainage Maintenance								
Proposed drainage at La Passe near Lorangerie	18 Mar 2025 Selective tender	14 April 2025	Advanced Maintenance Services	SCR 196,845	-	14 Nov 2025	SCR 196,845	Contract awarded
Repairing of damaged road and drain at Grand Anse Praslin (Stone Apartment)	14 Mar 2025 Selective tender	10 April 2025	AYA Builders	SCR 49,140	SCR 46,683	9 May 2025	SCR 2,457	100% completed
Proposed road side drain at Anse Boudin - Baie St Anne Praslin	7 Feb 2025 Selective tender	17 Mar 2025	AYA Builders	SCR 72,250	SCR 72,250	4 April 2025	-	100% completed
Proposed drain at Anse Reunion near La Digue lodge	28 Aug 2025 Direct bidding	1 Oct 2025	Ascent Projects	SCR 2,305,483.33	-	30 Nov 2025	SCR 2,305,483.33	Implementation phase. 30% completed.
Replacement of slabs over drain at Cote Dor – Baie St Anne Praslin	-	-	-	-	-	-	-	Approval obtained. Awaiting end of standstill period to award contract.
Proposed road side drain at Anse La Blague	-	-	-	-	-	-	-	Design stage

Project Name / Description	Date tendered / method	Date Awarded / started	Contractor	Contract Sum	Expenditure	Expected date of completion	Amount left to pay on contract	Status
Road improvement and widening Grand Anse Praslin- Repairing of damaged road at La Pointe (Peaux Villa) - Grand Anse Praslin	-	-	DT Construction	SCR 78,924	SCR 78,924	4 April 2025	-	100% completed
Construction of bus shelter and stands								
Repairing of damaged and defective slabs in bus laybye at Amitie opposite tropical beach house	20 Feb 2025	24 Mar 2025	DT Construction	SCR 73,850	SCR 73,850	18/04/2025	-	100% completed
Construction of bus laybye at Grand Anse Praslin central	30 May 2025	9 Sep 2025	All Weather Builders	SCR 61,940	SCR 58,843	2 Dec 2025	SCR 3,097	100% completed
Proposed bus shelter at Amitie – Grand Anse Praslin	-	-	-	-	-	-	-	Design stage
Proposed bus shelter at Anse Kerlan	-	-	-	-	-	-	-	Design stage
Proposed bus shelter at Cote Dor junction	-	-	-	-	-	-	-	To be submitted to planning for approval

Project Name / Description	Date tendered / method	Date Awarded / started	Contractor	Contract Sum	Expenditure	Expected date of completion	Amount left to pay on contract	Status
Proposed bus waiting platform and shelter at La Pointe	-	-	-	-	-	-	-	Design stage
Maintenance of existing bus laybye at Marie Jeanne Estate - Baie St Anne Praslin	7 Feb 2025	10 Mar 2025	Filip Contractor	SCR 43,150	SCR 43,150	28/03/2025	-	100% completed
Road improvement and widening Grand Anse Praslin								
Repairing of damaged road at La Pointe	9 May 2025 Selective tender	14 May 2025	AYA Builders	SCR 24,901	SCR 24,901	20 May 2025	-	100% completed
Repairing of damaged road at La Pointe (Peaux Villa) – Grand Anse Praslin	27 Mar 2025	31 Mar 2025	DT Construction	SCR 78,924	SCR 78,924	4 April 2025	-	100% completed
Road Pasquere Praslin	27 Aug 2025	-	-	-	-	-	-	Awaiting approval to award
Road Improvement and Widening Baie St Anne Praslin								
Road improvement and widening Baie St Anne Praslin- Repairing of damaged road edge wall at Pointe Cabri - Baie St Anne Praslin	27 Mar 2025	31 Mar 2025	JNC Contractor	SCR 22,000	SCR 22,000	4 April 2025	-	100% completed

Project Name / Description	Date tendered / method	Date Awarded / started	Contractor	Contract Sum	Expenditure	Expected date of completion	Amount left to pay on contract	Status
Road widening and improvement at Zimbabwe – Baie St Anne Praslin	18 Aug 2025 Selective bidding	-	-	-	-	-	-	Awaiting approval to award contract
<i>Surfacing of earth road on La Digue</i>								
Surfacing of Pension Michel road – La Digue	27 Aug 2025 Open tender	2 Dec 2025	Earth Development	SCR 2,236,077	SCR 642,872.14	8 Aug 2026	SCR 1,593,204.86	Project awarded. Advanced payment made.
Surfacing of Danny Jeanne access road La Digue	-	-	-	-	-	-	-	Pending survey works
Surfacing of Coco Ibrid road La Digue	-	-	-	-	-	-	-	Pending survey works
Road Pasquere Praslin	27 Aug 2025 Open tender	-	-	-	-	-	-	Awaiting approval to award

7. Industrial Estate Authority

The mandate of the Industrial Estates Authority (IEA) is to facilitate the development of a diversified industrial estate through the creation of an enabling environment guided by government policies and strategies in relation to industrial estates and micro enterprise premises

The revised local PSIP allocation for the Authority for the year 2025 totals up to SCR 23.819 million. The majority of the local budget is for Infrastructure development Eve Island- Phase 2.

As at end of December 2025, the IEA has spent SCR 22.17 million of its revised local PSIP budget or 93.09% was spent as at end of December 2025.

Project status as at end of December 2025

Below list the main projects being implemented by the agency and the corresponding status:

Project Name / Description	Date tendered / method	Date Awarded / started	Contractor	Contract Sum	Expenditure 2025	Expected date of completion	Amount left to pay on contract	Status
Infrastructure development Eve Island- Phase 1	Open tender method (April 2025)	Expected contract awarded date (May 2025)	All - Weather Builders	SCR 34,851,790.31	30,914,900.08		3,298,247.13	Project is complete and retention has also been released to the contractor.
Perseverance Bulk Infrastructure	Yet to tender							Design stage.
Bulk road infrastructure connecting Zone 20 with the UCPS Morin Reclamation (Variation to main project)		October 2024	Turnkey Solutions	SCR 3,604,200.00	792,222.50	June 2025	2,811,977.50	Implementation stage.
Marine and Auto Industrial Park		30-Jul-25	Allied Builders	SCR 23,067,988.00	4,613,597.60	4-Sep-26	18,454,390.40	Implementation stage.
Renovation of pavement & drains & (Uprooting of tree stems)								Project was not undertaken last year in view of IEA's request to review the scope. New scope is being worked on.

Project Name / Description	Date tendered / method	Date Awarded / started	Contractor	Contract Sum	Expenditure 2025	Expected date of completion	Amount left to pay on contract	Status
Renovation of Micro-Enterprise Centre, Grand Anse Praslin (Ex STC)	April 2025 Open tender	4-Aug-25	Allied Builders	SCR 15,179,795.70	13,513,250.96	3-Aug-26	1,666,544.74	Implementation stage.
Upgrading of culvert and storm drain (Star to Aqua Glass)	Yet to tender (Selective Tender)	Yet to be awarded				July 2025		Approved budget SCR. 1,026,000.00 Implementation stage. Merged with Taylor Smith Drain below.
Daroa Road Bulk Infrastructure (Sunshine House)	Yet to tender (Selective Tender)	Yet to be awarded						Design development stage
Renovation of pavement (Uprooting) and drain at Providence.	Yet to tender (Selective Tender)							Design development stage
Upgrading, Reparation & Construction of drains (Taylor Smith)	21-May-25 Awarded, 03-Jun-25 Commencement date		Unique Engineering	1,316,511.00	584,388.50	31-Jan-26	732,122.50	Implementation stage.
Micro Enterprise Complex-Anse Aux Pins	Yet to tender							Concept approved by client. Design development ongoing for Planning Authority submission. To meet with client for requirements.

9. Seychelles Infrastructure Agency

As per the PPBB statement of the Seychelles Infrastructure Agency, its mandate is to provide public infrastructure for the government and people of Seychelles through efficient procurement and management of projects; and to facilitate affordable housing opportunities to ensure all families become homeowners.

The total revised local PSIP allocation for the Seychelles Infrastructure Agency for the year 2025 totals up to SCR 33.230 million. The Seychelles Infrastructure Agency has spent a total of SCR 33.24 million or 100.04% of its revised local budget allocation as at end of December 2025.

Main budget lines from which spending was recorded includes the Disaster Emergency works at SCR 13.67 million and Renovation works Belombre at SCR 8.51 million. Most of the major projects being undertaken by the agency are ongoing projects.

10. Summary and conclusion

a. Budget Accounts

- The **overall Capital Expenditure** covering local, loan and grant as of the end of **December 2025 amounted to SCR 1.037 billion**. This is **higher** compared to the same period in the previous year, **December 2024**, where the overall Capital Expenditure was **SCR858.7 million**.
- The **overall execution rate** as at end of **December 2025**, is higher **(90.090%)** when compared with the **overall execution rate** of the same period of the previous year in **2024 (61.892%)**
- The Capital Expenditure for the **local financing** as of the end of **December 2025 amounted to SCR 933.261 million**. This is **higher** compared to the same period in the previous year, **December 2024**, where the expenditure was **SCR 813.942 million**.
- The **execution rate of local financing** as at end of **December 2025** is **higher (98.56%)** when compared with the **execution rate of local financing** of the same period of the previous year in **2024 (75.86%)**.
- The Capital Expenditure spending levels of the **local financing excluding suspense amounts** in terms of percentage of the revised end of year local budget as at end of **December 2025 is higher (98.56%)** when compared with the spending of the same period of the previous year in **2024 (49.73%)**.
- The **actual spending of local financing excluding suspense** amount is **higher in 2025 (SR 933.26M) compared to 2024 (SR533.54M)**.

Looking at individual capital-intensive MDAs, the Ministry of Education, Department of Lands, Dept of Housing, Seychelles Infrastructure Agency, Seychelles Land Transport Agency and Ministry of Local Government have recorded **higher percentage** expenditures against the allocated revised budgets while the Industrial Estate Authority and Health Care Agency have **recorded lower** execution rates in 2025 as compared to the 2024 performance.

This quarter's spending reflects a general increase across most MDAs compared to the same period last year, highlighting a **growing utilization of the revised capital budget**.

b. Suspense Accounts

- There were **70** projects having existing suspense accounts of **SR 225,343,932.12** in **2024**. The expenditure under suspense accounts from 1st January to 31st December 2024 stood at **SR 28,042,246.91** with an execution rate of **12.44%**. Out of 70 existing accounts, 11 accounts equivalent to SR 483,765.76 were closed leaving a balance of SR 196,817,919.45.
- In 2024, SR 280,400,379.20 related to amount transferred in 2025 suspense account for the Land Reclamation Project, was approved.
- **60 projects** were rolled over in **2025** with an opening balance of **SR 477,218,298.65**. The expenditure under these suspense accounts from 1st January to 31st December 2025 stands at **SR 39,761,770.99**. This represents an execution rate of **8.33%**.

- 2 additional suspense accounts were created during 2025-1 for MLH for the Self Finance Land Bank Scheme and the other for the SBS relating to a receipt that was received for the damage on the SBS building leaving a total of **62 active accounts** at the end of **2025** with a balance of **SR 440,187,693.02**.
- Out of the 62 active accounts in 2025, **29 accounts** with a **balance of SR 12,515,331.91** have been **earmarked for closure** by the Financial Planning and Control Division.
- **33** existing suspense accounts with a closing balance of **SR 427,672,361.11** at **31st December 2025**, have been earmarked for **roll over in 2026**.
- From **end of 2021 to end of 2024**, a **total of SR 573,919,900.07** has been approved as transfers in suspense accounts as per the below breakdown.

Table 4

Year	SR
2021	59,629,298.21
2022	107,718,575.06
2023	126,171,647.60
2024	280,400,379.20
TOTAL	<u>573,919,900.07</u>

- The total sum of **new suspense accounts requested** at year end 2025 is **SR 7,991,444.49**, of which **no new accounts were approved** from:

Table 5

MDA	PROJECT NAME	AMOUNT	PURPOSE
Industrial Estate Authority	UPGRADING OF LEVE DEBOURYE BUILDING	1,265,000.00	Renovation work on MEC building at Providence as per attached BOQ
National Council For Children	CONSTRUCTION OF BOUNDARY WALL AT PRESIDENT'S VILLAGE	1,484,000.74	Construction of wall around President's Village
Department of Defence	SEWAGE PROJECT	3,000,000.00	Works were not executed in 2025 due to delays in processes, no budget allocated for 2026. Review has been done in early 2026 in collaboration with SDF, PUC and SIA to change location of the initial project to take into consideration the developments that will be undertaken by the UAE government, so that all buildings can be connected on the same sewage system and will then divert to the PUC system close to Perseverance Hospital instead of at SCG.
Department of Defence	RENOVATION OF HELICOPTER HANGARD	897,443.75	The contract was awarded and signed in late December 2025 for a total sum of SR 1,221,443.75, only SR324,000.00 has been allocated in budget 2026 which will be insufficient for the project completion. SIA has already effected a virement of SR 110,644.38 from the jetty project funds to cater for the advance payment of materials imported. Materials are expected to reach Seychelles end of March 2026.
Department of Defence	WATER TANK STORAGE	1,345,000.00	Temporary fix effected in 2025. Direct bidding effected with Souris Glass, quotation SR 563,500.00. Note that there are additional work to be done for the base/foundation for the tank to lay on it which is not included in the quotation.

- The total sum of **new suspense accounts** requested by MDAs at year end **2024** was **SR 350,135,056.31**. This represented a total number of **23 capital projects**.

Annex 1: Comparative Analysis of December 2025 and December 2024

MINISTRIES / DEPARTMENTS / AGENCIES	REVISED 2024	REVISED 2025	Total Cumulative Expenditure up to the end of December 2024	Total Cumulative Expenditure up to the end of December 2025	Execution rates for Dec 2025 as percentage of Revised 2025	Execution rates for Dec 2024 as percentage of Revised 2024
	LOCAL (SCR '000)	LOCAL (SCR '000)	LOCAL (SCR '000)	LOCAL (SCR '000)	LOCAL (SCR '000)	LOCAL (SCR '000)
TOTAL CENTRAL GOVERNMENT	1,072,925,489.69	946,900,094.68	813,942,923.16	933,261,937.18	98.56%	75.86%
President's Office Portfolio						
Office of the President	4,385,109.88	5,108,589.96	258,047.35	5,108,552.94	100.00%	
Public Service Bureau	3,000,000.00	3,633,712.89		3,633,604.10	100.00%	
Department of Defense	18,829,303.12	25,830,609.92	17,656,001.81	25,830,609.90	100.00%	93.77%
National Institute of Culture, Heritage and Arts	32,859,305.81	22,015,111.01	31,863,975.83	21,281,582.86	96.67%	96.97%
Office of the Mayor	200,000.00	-	160,706.75	-		
The Attorney General's Chamber				-		
Total	59,273,718.81	56,588,023.78	49,938,731.74	55,854,349.80		
Fisheries and Blue Economy Portfolio						
Department of Blue Economy	-		367,618.30			
Total	-		367,618.30	-		
Ministry of Foreign Affairs and Tourism						
Department of Foreign Affairs	5,518,000.00	1,123,180.97	5,671,775.87	1,123,180.97	100.00%	102.79%
Seychelles Tourism Board		-				
Department of Tourism	2,000,000.00	8,066,163.83	239,392.46	8,066,163.83	100.00%	11.97%
Seychelles Tourism Academy				-		
Total	7,518,000.00	9,189,344.80	5,911,168.33	9,189,344.80		
Ministry of Internal Affairs Portfolio						
Internal Affairs		-		-		
Department of Police	7,266,440.00	7,868,907.03	3,131,498.42	7,868,907.03	100.00%	43.10%
Seychelles Fire and Rescue Agency	1,100,000.00	-		-		
Dept of Risk & Disaster Management	12,700,000.00	3,006,433.16		3,006,433.16	100.00%	
Prison Services	14,713,937.00	18,795,438.70	21,347,554.21	18,795,438.70	100.00%	145.08%
				-		
Total	35,780,377.00	29,670,778.89	24,479,052.63	29,670,778.89		

MINISTRIES / DEPARTMENTS / AGENCIES	REVISED 2024	REVISED 2025	Total Cumulative Expenditure up to the end of December 2024	Total Cumulative Expenditure up to the end of December 2025	Execution rates for Dec 2025 as percentage of Revised 2025	Execution rates for Dec 2024 as percentage of Revised 2024
	LOCAL (SCR '000)	LOCAL (SCR '000)	LOCAL (SCR '000)	LOCAL (SCR '000)	LOCAL (SCR '000)	LOCAL (SCR '000)
Ministry of Transport Portfolio						
Seychelles Land Transport Agency	55,300,000.00	67,074,042.09	41,012,217.59	67,231,487.34	100.23%	74.16%
Road Transport Commission		-		-		
Seychelles Maritime Safety Administration	32,902,961.99	-				
Ministry of Transport	32,902,961.99	31,403,825.02	21,844,941.92	31,171,799.86	99.26%	66.39%
Total	88,202,961.99	98,477,867.11	62,857,159.51	98,403,287.20		
Ministry of Health Portfolio						
Ministry of Health	5,000,000.00	-	488,369.94	-		
Health Care Agency	50,435,000.00	57,036,368.00	51,514,760.19	56,553,105.00	99.15%	102.14%
Agency for prevention & Drug Abuse		-				
Rehabilitation						
Public Health Authority						
Total	55,435,000.00	57,036,368.00	52,003,130.13	56,553,105.00		
Ministry of Employment and Social Affairs						
Department of Social Affairs	10,000,000.00	18,530,439.99		18,530,439.99	100.00%	
Department of Employment						
Total	10,000,000.00	18,530,439.99	-	18,530,439.99		
Ministry of Youth, Sports and Family						
National Sports Council	29,206,708.89	215,191,542.56	27,558,532.66	217,489,172.85	101.07%	94.36%
Department of Youth and Sports	1,000,000.00		115,154.25			
Department of Family	4,600,000.00	5,000,000.00	2,931,725.60	2,233,743.01	44.67%	63.73%
National Council for Children		16,000.00		7,999.26	50.00%	
Seychelles National Youth Council						
National Council for the Elderly						
National Council for the Disable						
Total	34,806,708.89	220,207,542.56	30,605,412.51	219,730,915.12		

MINISTRIES / DEPARTMENTS / AGENCIES	REVISED 2024	REVISED 2025	Total Cumulative Expenditure up to the end of December 2024	Total Cumulative Expenditure up to the end of December 2025	Execution rates for Dec 2025 as percentage of Revised 2025	Execution rates for Dec 2024 as percentage of Revised 2024
	LOCAL (SCR '000)	LOCAL (SCR '000)	LOCAL (SCR '000)	LOCAL (SCR '000)	LOCAL (SCR '000)	LOCAL (SCR '000)
Ministry of Investment, Entrepreneurship and Industry						
Industrial Estate Authority	25,225,000.00	23,819,050.30	25,073,592.36	22,173,502.35	93.09%	99.40%
Enterprise Seychelles Agency		3,254,942.04		3,254,942.04	100.00%	
Seychelles Licensing Authority	3,000,000.00	1,000,000.00			0.00%	
Seychelles Bureau of Standards			15,762.87			
Total	28,225,000.00	28,073,992.34	25,089,355.23	25,428,444.39		
Ministry of Local Government & Community Affairs						
Ministry of Local Government & Community Affairs	54,965,000.00	60,437,902.00	40,135,499.27	60,437,259.61	100.00%	73.02%
Total	54,965,000.00	60,437,902.00	40,135,499.27	60,437,259.61		
Constitutionally Appointed Authorities						
Judiciary	2,859,430.00	4,121,860.00	984,259.70	3,512,365.06	85.21%	17.90%
The Legislature	5,500,000.00	5,043,797.00	337,602.07	5,025,908.63	99.65%	29.23%
Electoral Commission	1,155,011.94	3,360,465.24	361,424.06	2,912,953.10	86.68%	
Total	9,514,441.94	12,526,122.24	1,683,285.83	11,451,226.79		
Other Statutory Bodies Portfolio						
Seychelles Broadcasting Corporation	-	2,703,672.68		2,703,672.68	100.00%	
Total		2,703,672.68	-	2,703,672.68		
Ministry of Finance, National Planning and Trade Portfolio						
Department of Trade						
Seychelles Revenue Commission	9,500,000.00	2,586,644.48	5,068,902.87	2,586,644.48	100.00%	53.36%
Department of Finance	14,669,440.00	268,654.30	493,334.77	268,654.30	100.00%	3.36%
Financial Intelligence Unit		200,725.50		200,725.48	100.00%	
Total	24,169,440.00	3,056,024.28	5,562,237.64	3,056,024.26		

MINISTRIES / DEPARTMENTS / AGENCIES	REVISED 2024	REVISED 2025	Total Cumulative Expenditure up to the end of December 2024	Total Cumulative Expenditure up to the end of December 2025	Execution rates for Dec 2025 as percentage of Revised 2025	Execution rates for Dec 2024 as percentage of Revised 2024
	LOCAL (SCR '000)	LOCAL (SCR '000)	LOCAL (SCR '000)	LOCAL (SCR '000)	LOCAL (SCR '000)	LOCAL (SCR '000)
Ministry of Agriculture, Climate Change and Environment Portfolio						
Department of Agriculture	26,299,750.00	19,766,440.04	16,949,453.08	19,766,239.34	100.00%	64.45%
Department of Climate Change	3,117,510.00	7,376,981.32	2,019,664.13	7,376,981.31	100.00%	64.78%
Seychelles Energy Commission	-	-				
Landscape and Waste Management Agency	6,000,000.00	863,643.34		863,643.34	100.00%	
Seychelles Agricultural Agency						
National Biosecurity Agency						
Total	35,417,260.00	28,007,064.70	18,969,117.21	28,006,863.99		
Ministry of Education Portfolio						
Ministry of Education	59,283,250.00	68,653,448.06	24,394,279.65	67,986,380.94	99.03%	41.15%
Institute of Early Childhood Development						
Total	59,283,250.00	68,653,448.06	24,394,279.65	67,986,380.94		
Ministry of Land and Housing						
Seychelles Infrastructure Agency	79,013,400.00	33,230,045.29	36,397,103.24	33,244,997.58	100.04%	46.06%
Department of Infrastructure		-				
Department of lands	346,409,931.06	38,348,200.29	323,771,663.28	39,700,509.30	103.53%	93.46%
Department of Housing	144,911,000.00	182,163,257.67	111,778,108.66	173,314,336.84	95.14%	77.14%
Total	570,334,331.06	253,741,503.25	471,946,875.18	246,259,843.72		

Annex 2: **Suspense Accounts for 2025 and Suspense Accounts with Letters Drafted for Closure**

No:	Account Description	Balance	Actual Expenditure	Updated balance as at 31.12.2024	Opening Balance 2025	Actual Expenditure 4th Qtr 2025	Execution rate	AVAILABLE BALANCE	MOF Comment
1	NAC.RENOVATION OF NATIONAL THEATRE	792,548.10	214,665.00	577,883.10	577,883.10	448,513.00	78%	129,370.10	Maintain account for 2026, as the MDA is currently renovating specific buildings, using the remaining funds in the account.
2	SNICHA.RENOVATION OF ICCS	1,677,914.68	455,860.00	1,222,054.68	1,222,054.68	1,222,054.68	100%	-	Closure letter drafted as at December 2025
3	SNICHA.RENOVATION OF STONE BUILDING	31,802.60	-	31,802.60	31,802.60	-	0%	31,802.60	Closure letter drafted as at December 2025
4	SNICHA.RENOV.SUPREME COURT BUILDING	26,992.37	-	26,992.37	26,992.37	-	0%	26,992.37	Closure letter drafted as at December 2025
5	SNICHA.RENOVATION OF CARNEGIE	2,192,100.00	1,250,496.61	941,603.39	941,603.39	-	0%	941,603.39	Maintain account for 2026. Funds may be used to remedy potential defects post renovation.

No:	Account Description	Balance	Actual Expenditure	Updated balance as at 31.12.2024	Opening Balance 2025	Actual Expenditure 4th Qtr 2025	Execution rate	AVAILABLE BALANCE	MOF Comment
6	POB.CON.S.RETAINING WALL STATE HOUSE	343,575.32	121,548.68	222,026.64	222,026.64	-	0%	222,026.64	Closure letter drafted as at December 2025
7	SDF.CONSTRUCTION OF SDA GUARD ROOM	426,255.00	-	426,255.00	426,255.00	-	0%	426,255.00	Maintain Account for 2026. Funds required to pay retention.
8	SDF.MARI. RTC RENOVATION	9,945,168.16	-	9,945,168.16	9,945,168.16	3,502,177.50	35%	6,442,990.66	Maintain Account for 2026.
9	SBC.SBC HOUSE	3,579,800.17	2,565,548.87	1,014,251.30	1,014,251.30	1,014,251.30	100%	-	Closure letter drafted as at December 2025
10	SRC.CONVERSION OF CONTAINER TO OFFICE	660,000.00	579,852.00	80,148.00	80,148.00	80,148.00	100%	-	Closure letter drafted as at December 2025
11	NCC.RENOV.HOUSE AT PRESIDENT VILLAGE	947,168.84	847,168.10	100,000.74	100,000.74	100,000.74	100%	-	Closure letter drafted as at December 2025

No:	Account Description	Balance	Actual Expenditure	Updated balance as at 31.12.2024	Opening Balance 2025	Actual Expenditure 4th Qtr 2025	Execution rate	AVAILABLE BALANCE	MOF Comment
12	REGIONAL CENTRE.NISCC PROJECTS	7,112,258.46	4,564,128.88	2,548,129.58	2,548,129.58		0%	2,548,129.58	Maintain Account for 2026.
13	PRISON.CONS.REMAND CENTER	7,971,288.50	708,731.17	7,262,557.33	7,262,557.33	-	0%	7,262,557.33	Maintain account for 2026
14	SPS.MAXIMUM SECURITY PRISON	4,500,000.00	3,229,943.45	1,270,056.55	1,270,056.55	-	0%	1,270,056.55	Closure letter drafted as at December 2025
15	POL.BAIE STE ANNE POLICE STATION	5,000,000.00	1,296,769.64	3,703,230.36	3,703,230.36	93,085.99	3%	3,610,144.37	Maintain account for 2026, as project is ongoing and no 2026 funds allocated
16	POL-REWIRING CENTRAL POLICE STATION	5,626,000.00	-	5,626,000.00	5,626,000.00	-	0%	5,626,000.00	Maintain Account for 2026. As advised by the MDA, the project will be undertaken in 2026.
17	IECD.PARTITION OF NEW OFFICE	309,818.74		309,818.74	309,818.74	207,019.34	67%	102,799.40	Account will be closed end of Dec 2025. Closure letter drafted.
18	MOE.SE.BELONIE SECONDARY SCHOOL	7,145,394.18	17,158.46	7,128,235.72	7,128,235.72	3,302,910.01	46%	3,825,325.71	Maintain account for 2026

No:	Account Description	Balance	Actual Expenditure	Updated balance as at 31.12.2024	Opening Balance 2025	Actual Expenditure 4th Qtr 2025	Execution rate	AVAILABLE BALANCE	MOF Comment
19	LAND MANAGEMENT SUSPENSE	8,682,639.13	-	8,682,639.13	8,682,639.13	-	0%	8,682,639.13	Maintain account for 2026
20	MLH.SALAZIE LAND BANK	1,027,982.06	786,381.03	241,601.03	241,601.03	-	0%	241,601.03	Closure letter drafted as at December 2025
21	MLH.EX DELTEL DAN BAMBOO LAND BANK	2,500,000.00	-	2,500,000.00	2,500,000.00	2,175,211.10	87%	324,788.90	Closure letter drafted as at December 2025
22	MLH.FOND AZORE LAND BANK	2,300,000.00	1,127,916.92	1,172,083.08	1,172,083.08	547,578.48	47%	624,504.60	Maintain Account for 2026.
23	MLH.NAGEON EST RE-DEVELOPMENT PH2	7,300,000.00	-	7,300,000.00	7,300,000.00	-	0%	7,300,000.00	Maintain Account for 2026.
24	MOLH.SELF FINANCE LAND BANK SCHEME					-		2,534,713.00	Maintain Account for 2026.
25	MLH.HOUSING INFRASTRUCTURE	43,362,225.98	4,014,422.83	39,347,803.15	39,347,803.15	16,333,389.98	42%	23,014,413.17	Maintain Account for 2026.
26	MLG.CONS.NEW DA'S OFFICE BEL OMBRE	2,000,000.00	-	2,000,000.00	2,000,000.00	-	0%	2,000,000.00	Closure letter drafted as at December 2025

No:	Account Description	Balance	Actual Expenditure	Updated balance as at 31.12.2024	Opening Balance 2025	Actual Expenditure 4th Qtr 2025	Execution rate	AVAILABLE BALANCE	MOF Comment
27	HCA.NEP SEWAGE UPGRADE	2,400,000.00	-	2,400,000.00	2,400,000.00	-	0%	2,400,000.00	Maintain Account for 2026.
28	MOH.FENCING WALL FOR NEW NIHSS	1,775,773.86	407,260.24	1,368,513.62	1,368,513.62	586,541.10	43%	781,972.52	Maintain Account for 2026.
29	STA.TUCK SHOP	500,000.00	387,664.20	112,335.80	112,335.80	-	0%	112,335.80	Closure letter drafted as at December 2025
30	SLTA.KATO NWANR ROUNDABOUT PRASLIN	519,799.65	-	519,799.65	519,799.65	35,814.60	7%	483,985.05	Maintain Account for 2026.
31	MOT.VEHICLE TESTING STATION PRASLIN	5,544,649.19		5,544,649.19	5,544,649.19	3,730,938.91	67%	1,813,710.28	Maintain Account for 2026.
32	LWMA.FENCING WALL PRASL.A/ROYAL LAN	922,068.00	-	922,068.00	922,068.00	-	0%	922,068.00	Maintain Account for 2026.
33	DECCE.ANSE KERLAN/AMITIE COASTAL P2	29,024,000.00	-	29,024,000.00	29,024,000.00	-	0%	29,024,000.00	Maintain Account for 2026.
34	DECCE.LA MISERE BRIDGE	536,453.22	536,453.22	-	-	-		-	Closure letter drafted as at December 2025

No:	Account Description	Balance	Actual Expenditure	Updated balance as at 31.12.2024	Opening Balance 2025	Actual Expenditure 4th Qtr 2025	Execution rate	AVAILABLE BALANCE	MOF Comment
35	DECCE.TURTLE BAY DRAINAGE	1,400,000.00	375,132.73	1,024,867.27	1,024,867.27	-	0%	1,024,867.27	Closure letter drafted as at December 2025
36	AGRIC.CONS.ABBATOIR	9,600,000.00	1,859,470.50	7,740,529.50	7,740,529.50	-	0%	7,740,529.50	Maintain Account for 2026.
37	IEA.CONST.NEW ROAD & DRAINAGE	515,000.00	-	515,000.00	515,000.00	-	0%	515,000.00	Maintain account for 2026. IEA has requested for funds to be rolled over to cover drainage cleaning/maintenance works in collaboration with LWMA
38	IEA.MARINE AUTO	23,034,537.51	-	23,034,537.51	23,034,537.51	4,704,295.78	20%	18,330,241.73	Maintain account for 2026
39	IEA.BULK INFRAST ZONE20-ZONE20 EXT	2,500,000.00	7,823.75	2,492,176.25	2,492,176.25	1,041,741.26	42%	1,450,434.99	Maintain account for 2026
40	SBS.RE-ROOFING PROJECT					-		196,452.36	Closure letter drafted as at December 2025
41	MLH.RECLAMATION PROJECT				280,400,379.20	-	0%	280,400,379.20	Maintain account for 2026

No:	Account Description	Balance	Actual Expenditure	Updated balance as at 31.12.2024	Opening Balance 2025	Actual Expenditure 4th Qtr 2025	Execution rate	AVAILABLE BALANCE	MOF Comment
42	MOE.URGENT REMEDIAL WORKS	110,610.65	-	110,610.65	110,610.65	-	0%	110,610.65	Closure letter drafted as at December 2025
43	MOE.REHABILITATION OF SCHOOLS	1,693,704.36	-	1,693,704.36	1,693,704.36	-	0%	1,693,704.36	Maintain account for 2026
44	MOE.SERVICING WATER TANKS IN VARIOU	575,000.00	-	575,000.00	575,000.00	-	0%	575,000.00	Maintain account for 2026
45	MOE.FECCE.RENOVATION WORK & CONS	203,697.20	-	203,697.20	203,697.20	-	0%	203,697.20	Maintain account for 2026
46	MOE.FECCE.ADDITIONAL TOILET FACILIT	1,339,934.00	-	1,339,934.00	1,339,934.00	-	0%	1,339,934.00	Maintain account for 2026
47	MOE.PE.GLACIS PRIMARY SCHOOL	1,925,920.64	-	1,925,920.64	1,925,920.64	-	0%	1,925,920.64	Maintain account for 2026
48	MOE.SE.PLAISANCE SECONDARY SCHOOL	4,588,730.00	-	4,588,730.00	4,588,730.00	-	0%	4,588,730.00	Maintain account for 2026
49	MOE.SE.ANSE ROYALE SECONDARY	453,675.00	-	453,675.00	453,675.00	-	0%	453,675.00	Closure letter drafted as at December 2025

No:	Account Description	Balance	Actual Expenditure	Updated balance as at 31.12.2024		Opening Balance 2025	Actual Expenditure 4th Qtr 2025	Execution rate	AVAILABLE BALANCE	MOF Comment
50	IEA.BULK INFRASTR DEVELOP-EVE ISLAND	514,407.60	-	514,407.60		514,407.60	-	0%	514,407.60	Maintain account for 2026 as funds will be needed.
51	JUD.SCM-TILING SUPREME & COA COURTS	16,846.67	-	16,846.67		16,846.67	-		16,846.67	Closure letter drafted as at December 2025
52	JUD.SCM.PAINTING OF INTERNAL WALLS	22,768.03	-	22,768.03		22,768.03	-	0%	22,768.03	Closure letter drafted as at December 2025
53	JUD.ADDITIONAL OFFICE SPACE ATTIC	82,822.40	59,766.88	23,055.52		23,055.52	-	0%	23,055.52	Closure letter drafted as at December 2025
54	NSC.STRUCTURAL REPAIR STAD LINITE	75,892.76	-	75,892.76		75,892.76	-	0%	75,892.76	Closure letter drafted as at December 2025
55	NSC.RE-ROOF,ELECT WRK PALAIS SPORT	1,478,858.37	774,337.04	704,521.33		704,521.33	636,099.22	90%	68,422.11	Closure letter drafted as at December 2025
56	NSC.RESTORATION FITNESS TRAIL R.CAIMAN	78,573.50	-	78,573.50		78,573.50	-	0%	78,573.50	Closure letter drafted as at December 2025
57	SIA.INFRASTRUCTURE SUPPORT	491,466.83	-	491,466.83		491,466.83	-	0%	491,466.83	Closure letter drafted as at December 2025

No:	Account Description	Balance	Actual Expenditure	Updated balance as at 31.12.2024	Opening Balance 2025	Actual Expenditure 4th Qtr 2025	Execution rate	AVAILABLE BALANCE	MOF Comment
58	SIA.IS.DISASTER EMERGENCY WORK	73,911.72	-	73,911.72	73,911.72	-	0%	73,911.72	Closure letter drafted as at December 2025
59	LG.DISTRICT SMALL PROJECT	4,566,475.42	-	4,566,475.42	4,566,475.42	-	0%	4,566,475.42	Closure letter drafted as at December 2025
60	STA.URGENT MAINTENANCE WORK	81,582.09	-	81,582.09	81,582.09	-	0%	81,582.09	Closure letter drafted as at December 2025
61	SMA.RE-ROOFING OF MET BUILDING	300,000.00	264,730.00	35,270.00	35,270.00	-	0%	35,270.00	Closure letter drafted as at December 2025
62	DOA.DOG POUND & QUARANTINE FACILITY	863,058.69	-	863,058.69	863,058.69	-	0%	863,058.69	Closure letter drafted as at December 2025
	TOTAL	223,271,149.65	26,453,230.20	196,817,919.45	477,218,298.65	39,761,770.99	8.33%	440,187,693.02	

ACTUAL REVENUE AND EXPENDITURE

(In accordance with article 154 (8) (a) of the Constitution)

DETAILED ESTIMATES OF REVENUE	
Under Section 154 (8) of the Constitution	
DESCRIPTION	2025 Year to Date
	Actual
	R ('000)
MINISTRY OF FINANCE, NATIONAL PLANNING AND TRADE	
Central Government	328,934
Other Public Sectors	143,970
Private Sectors	1,046,078
INCOME TAX	1,518,982
SOCIAL SECURITY TAX	
SFF Arrears	3,342
SFF ARREARS	3,342
Custom Duties	
MINISTRY OF FINANCE, NATIONAL PLANNING AND TRADE	
Customs Duties	
Alcohol (Beverages Spirits and Vinegar)	78,263
Textiles and textile articles	7,215
Tobacco	2,027
Prepared Food (Prepared Foodstuffs)	10,596
Others	173,408
Levy (Additional Levies)	-
SRC Levies	7,828
SLA Levies	34,854
Documentary Charges	4,993
Livestock Trust Fund	25,412
Customs Duties Exemptions	-
TOTAL : CUSTOM DUTIES	344,597
EXCISE TAX	
Excise Tax Direct Imports	1,100,949
Alcohol (Beverages Spirits and Vinegar)	211,209
Petroleum (Mineral Products)	705,862
Motor Vehicles (Vehicles, Aircraft, Vessels)	179,816
Tobacco Imported	4,062
Excise Tax-Locally manufactured goods	346,980
Alcohol	200,039
Tobacco	146,941
Sugar Tax	56,425
Imported Beverages	27,394
LMG Beverages	29,030
TOTAL : EXCISE TAX	1,504,354
GOODS AND SERVICES TAX (GST)	
GST arrears	161
TOTAL: GOODS AND SERVICES TAX	161

DESCRIPTION	2025 Year to Date
	Actual
	R ('000)
VALUE ADDED TAX	3,401,335
VAT- Domestic	1,995,738
LMG- Alcohol	65,689
LMG- Tobacco	29,039
Construction	230,929
Services - Tourism	832,278
Services - Financial and Insurance activities	100,399
Services - ICT and Telecommunication	152,207
Real Estate	53,249
Wholesale Retail - Others	248,721
Others	283,227
VAT- Imported Goods	1,405,597
VAT EXEMPTION	(1,442)
TOTAL: VALUE ADDED TAX	3,399,892
BUSINESS TAX	
MINISTRY OF FINANCE, NATIONAL PLANNING AND TRADE	
-Companies	1,852,516
-Sole Traders	94,332
-Partnerships	35,216
-Trusts	15
-Withholding Tax	150,731
-Others	52,007
- Residential Dwelling	46,807
TOTAL: BUSINESS TAX	2,231,624
CORPORATE RESPONSIBILITY TAX	
MINISTRY OF FINANCE, NATIONAL PLANNING AND TRADE	
-Corporate Social Responsibility Tax (CSR)	2,453
TOTAL: CORPORATE RESPONSIBILITY TAX	2,453
TOURISM MARKETING TAX	
MINISTRY OF FINANCE, NATIONAL PLANNING AND TRADE	
-Tourism Marketing Tax (TMT)	111,698
TOTAL: TOURISM MARKETING TAX	111,698
ENVIRONMENTAL SUSTAINABILITY TAX	
Environmental Sustainability Tax/Bed Tax	186,200
TOTAL: ENVIRONMENTAL SUSTAINABILITY TAX	186,200
HOTEL TURNOVER TAX	
Hotel Turnover Tax	153,601
TOTAL: HOTEL TURNOVER TAX	153,601

DESCRIPTION	2025 Year to Date
	Actual
	R ('000)
PROPERTY TAX	
MINISTRY OF FINANCE, NATIONAL PLANNING AND TRADE	
Foreign Owned Property Tax	43,964
OTHER TAX	
MINISTRY OF FINANCE, NATIONAL PLANNING AND TRADE	
Trade/Ind Licences	7,624
Licences and Other Licence Registration	4,534
Road Tax and Other Licences	147,950
Telecommunications Licences	45,223
Hotel Licences	319
Liquor and Toddy Licences	330
Radio Broadcasting Licences	15,889
SUB TOTAL	221,868
DEPARTMENT OF CLIMATE CHANGE AND ENVIRONMENT	
Environment Trust Fund	28,898
SUB TOTAL	28,898
DEPARTMENT OF LEGAL AFFAIRS	
Stamp Duty	94,539
MINISTRY OF TRANSPORT	
Vehicle Testing	9,036
TOTAL : OTHER TAX	354,341
TOTAL : TAX REVENUE	9,855,208
FEES AND CHARGES	
DEPARTMENT OF AGRICULTURE	
Agricultural Products	599
Livestock Products	348
Market Fees	592
Import/Export Certificates	882
Bio- Security Fines	510
Dog Control Fines	70
Farmers/ Vendors Registration Fee	21
SUB TOTAL	3,022
SEYCHELLES LAND TRANSPORT AGENCY	
Road Maintenance receipts	13,997
SUB TOTAL	13,997
SEYCHELLES MARITIME SAFETY AUTHORITY	
Examinations and Endorsements	1,568
Registration, Survey and Certification	4,434
Maritime licensing fees	8,909
Audit Fees	-
SUB TOTAL	14,911

DESCRIPTION	2025 Year to Date
	Actual
	R ('000)
MINISTRY OF TRANSPORT	
Passenger Service Fee	19,629
Disembarkation Fee	17,359
Travel Advisory fee	-
Conversion fee	460
Parking Coupons	2,861
Highway Code Books	81
Heavy Vehicle Fees	120
Others - Instructor's fees	0
SUB TOTAL	40,510
MINISTRY OF FINANCE, NATIONAL PLANNING AND TRADE	
Processing fees-SLA	-
FIU Fees & Fines	49
Postal Sector Licensing fees	22
FTC Fines	1,085
Trades Tax Division (Customs Fees and Fines)	4,953
Storage	596
SRC Processing Fees	712
Tax and Customs Agents Registration Fees	42
SUB TOTAL	7,459
DEPARTMENT OF LEGAL AFFAIRS	
ARIPO Application fees	1
Sale of Gazette and collection fees	1,304
Trade Marks	2,767
Company Registration Fees	7,221
Mortgage Registration Fees	3,419
Land Adjudication Fees	34
Sanction Fees/Processing Fees	57
SUB TOTAL	14,804
SEYCHELLES LAW COMMISSION	
Sale of Laws of Seychelles	35
SUB TOTAL	35
MINISTRY OF LOCAL GOVERNMENT AND COMMUNITY AFFAIRS	
Burial Services Fees	173
SUB TOTAL	173
SEYCHELLES METEOROLOGICAL AUTHORITY	
Meteorological Data Fees	2
SUB TOTAL	2
MINISTRY OF EDUCATION	
Others	237
Sales of Uniform	900
Polytechnic-School Fees	208
School Meal Fees	113
Tertiary Fees	484
Breaching of Contract	395
SUB TOTAL	2,337

DESCRIPTION	2025 Year to Date
	Actual
	R ('000)
DEPARTMENT OF EMPLOYMENT	
Attestation Fees	9,332
Appeal/negotiation and Retention	113
SUB TOTAL	9,444
DEPARTMENT OF FOREIGN AFFAIRS	
Sale of Flags	168
Authentication of Documents	549
Translation Fees	-
SUB TOTAL	717
HEALTH CARE AGENCY	
Prescription Fees	0
Medical Fees	21,143
Dental Fees	267
Innocation/Vaccination	78
Pharmacy	2,023
Haemodyllis	4,059
Miscellaneous	1,947
COVID-PCR Test	1
SUB TOTAL	29,518
MINISTRY OF LANDS AND HOUSING	
Survey Fees	263
Maps and Prints	96
Miscellaneous	25
Sand and Gravel Fees	-
Property Transfer Fees	11,108
SUB TOTAL	11,493
PLANNING AUTHORITY	
Planning Fees	14,770
SUB TOTAL	14,770
DEPARTMENT OF INFORMATION AND COMMUNICATIONS TECHNOLOGIES	
Systems Development/ Information Technology	14
Telecommunication Type Approval Fee	
SUB TOTAL	14
SEYCHELLES COMMUNICATION REGULATORY AUTHORITY	
Telecommunication Type Approval Fee	67
SUB TOTAL	67
DEPARTMENT OF POLICE	
Police Miscellaneous	3,413
Service of Special Police/National Guards	2,842
Provision of Security	27
Criminal Fees & Fines	-
SUB TOTAL	6,282

DESCRIPTION	2025 Year to Date
	Actual
	R ('000)
THE CURATELLE OFFICE	
Curator's fee	488
SUB TOTAL	488
DEPARTMENT OF IMMIGRATION & CIVIL STATUS	
Civil Status Fees	72
ID Card Fees	3,317
Marriage Fees	1,395
Immigration Fees	194,172
Passport Fees	8,880
Residence Permit Fees	3,996
Citizenship Fees	963
Administration	2,785
SUB TOTAL	215,579
THE JUDICIARY	
Court fees and Fines	20,848
Attorney Licence Fees	251
Sale of SLR (Seychelles Law Review)	19
SUB TOTAL	21,118
INSTITUTE OF EARLY CHILDHOOD DEVELOPMENT	
Registration of Childcare Services	42
SUB TOTAL	42
SEYCHELLES BUREAU OF STANDARDS	
Micro Laboratory	2,075
Environmental Laboratory	2,391
Food Chemical Laboratory	1,598
Chemical Laboratory	124
Gas Cylinder Testing Centre	892
Construction Material Laboratory	518
National Metrology Laboratory	524
Legal Metrology Unit	535
Standardisation	11
QMS Certification	3
QMS Training	-
Fish Inspection	2,359
SUB TOTAL	11,029
PRESIDENT OFFICE	
State House Entrance Fees	0
SUB TOTAL	0
SEYCHELLES QUALIFICATION AUTHORITY	
Certify True Copy of Qualifications	25
Evaluation of Qualifications	364
Recognition of Prior Learning	154
Registration	10
SUB TOTAL	553

DESCRIPTION	2025 Year to Date
	Actual
	R ('000)
LANDSCAPE AND WASTE MANAGEMENT AGENCY	
Waste Collection	11,389
Cleaning and Landscaping	-
Sale/Hire of Plants	371
SUB TOTAL	11,760
ENTERPRISE SEYCHELLES AGENCY (ESA)	
Processing Fees	0
Trade Fairs	95
SUB TOTAL	95
DEPARTMENT OF TOURISM	
Kiosk Rental	8
SUB TOTAL	8
SEYCHELLES MEDICAL & DENTAL COUNCIL	
Registration Fee	-
SUB TOTAL	-
SEYCHELLES FIRE AND RESCUE AGENCY	
Fire Safety Training	186
Sale of Fire incident report	8
Standby with LPG Tanker	80
SUB TOTAL	274
NATIONAL SPORTS COUNCIL	
Medical Fees	5
Sale of Sports Equipment	3
Sports events	207
Hire of buses	16
Sale of Sports award tickets	75
SUB TOTAL	305
SOCIAL WORKERS	
Registration fee for Social Workers	14
SUB TOTAL	14
SEYCHELLES NATIONAL YOUTH COUNCIL	
Youth Service Bureau -miscellaneous	21
SUB TOTAL	21
DEPARTMENT OF DEFENCE	
Provision of Security Services	653
SUB TOTAL	653

DESCRIPTION	2025 Year to Date
	Actual
	R ('000)
DEPARTMENT OF EMPLOYMENT	
Processing Fees	108
SUB TOTAL	108
DEPARTMENT OF CLIMATE CHANGE AND ENVIRONMENT	
CITES	8
Tree Felling & lighting fires processing fees	29
Sale of Coco de mer tag	320
Environmental Fine	17
Giant Tortoise Royalty	6
Conservation environmental levy	95
SUB TOTAL	474
NATIONAL INSTITUTE FOR CULTURE , HERITAGE AND THE ARTS	
Application fees	55
Photocopy/Printing Fees/internet	177
Music & Dance Fees	114
Museum Entrance Fees	1,195
Mission Lodge Entrance Fees	1,194
Heritage Site Activities Fees	2
Translation Fees	1
SUB TOTAL	2,738
VARIOUS MINISTRIES	
Sale of Tender Documents	489
Misc. Minor Receipts	788
Sale of booklets	186
Processing Fee Appeals	294
SUB TOTAL	1,755
TOTAL : FEES AND CHARGES	436,567
OTHER NON TAX	
RENTS AND ROYALTIES	
DEPARTMENT OF AGRICULTURE	
Rent of Agricultural Land	645
Rent of Staff Housing	59
Rent of Veterinary Clinic	75
SUB TOTAL	779
THE JUDICIARY	
Rental of Canteen	60
SUB TOTAL	60
HEALTH CARE AGENCY	
Rent of Snack Shop	12
Rent of Staff Quarters	39
SUB TOTAL	51

DESCRIPTION	2025 Year to Date
	Actual
	R ('000)
MINISTRY OF LANDS AND HOUSING	
Short term Rent of Land and Buildings	1,406
Royalties from Land Marine	-
Rent of Independence House	47
SUB TOTAL	1,454
ENTERPRISE SEYCHELLES AGENCY (ESA)	
Rental of Building	2,197
SUB TOTAL	2,197
INDUSTRIAL ESTATES AUTHORITY	
Short term - Rent of Land	99
Rent SME Building Providence	4,006
Transaction fee	-
SUB TOTAL	4,104
PUBLIC SERVICE BUREAU	
Rental of Hall	60
SUB TOTAL	60
NATIONAL SPORTS COUNCIL	
Rental of Sports facilities	918
SUB TOTAL	918
MINISTRY OF LOCAL GOVERNMENT AND COMMUNITY AFFAIRS	
Rent of facilities	1,748
Rent of Offices	325
Rent of Day-care centres	992
SUB TOTAL	3,065
NATIONAL INSTITUTE FOR CULTURE , HERITAGE AND THE ARTS	
NAC Rental of Shops	133
Rental of International Conference Centre	-
Rental of Music Stadium Facilities	-
Rental of land -NCPA	28
Rental of Museum Restaurant	165
Rental of Museum Conference Room	101
Rental of Restaurant - Domaines de Val des Pres	69
Rental of Kiosks - Domain de Val des Pres	304
Lease of Heritage Properties- Bel Ombre	30
Lease of Heritage Properties- La Pleine Ste Andre	501
Lease of Heritage Properties -Domaines de Val des Pres	105
Rental of National Theatre	38
Rent of Gallery and Activity	-
Entrance fees Mize Koko	-
Rental of National Library	360
Rental of NCPA Facilities	2
SUB TOTAL	1,834

DESCRIPTION	2025 Year to Date
	Actual
	R ('000)
OFFICE OF THE MAYOR OF VICTORIA	
Rental of Kiosk	47
SUB TOTAL	47
TOTAL: RENTS AND ROYALTIES	14,568
INCOME OF PUBLIC SERVICES	
INTEREST	
MINISTRY OF FINANCE, NATIONAL PLANNING AND TRADE	
Interest from Development Bank of Seychelles	903
Interest from Public Utilities Company	40,469
SUB TOTAL	41,371
TOTAL: INTEREST	41,371
STATUTORY TRANSFERS	
MINISTRY OF FINANCE, NATIONAL PLANNING AND TRADE	
Central Bank of Seychelles (CBS)	-
TOTAL: OTHER NON TAX	55,939
DIVIDENDS INCOME	
MINISTRY OF FINANCE, NATIONAL PLANNING AND TRADE	
- Seychelles International Mercantile Banking Corporation Limited	150,000
-Seychelles Petroleum Company	250,000
- Land Marine Ltd	9,800
- Indian Ocean Tuna Limited	28,201
- Seychelles Civil Aviation Authority	50,000
- Afrexim Bank	-
- Island Development Company	-
- Seychelles Commercial Bank	-
-Financial Services Authority	52,048
African Insurance Corporation	5,457
-Seychelles Fishing Authority	35,000
-Ile Du Port Handling Services	20,974
-Seychelles Cable System Company	-
TOTAL : DIVIDENDS INCOME	601,479

DESCRIPTION	2025 Year to Date
	Actual
	R ('000)
PROCEEDS FROM SALE OF ASSETS	
MINISTRY OF LANDS AND HOUSING	
Long Term Lease - Land & Building	41,578
Sale of State Lands	17,925
Sale of Plots (Land Bank)	10,994
SUB TOTAL	70,497
INDUSTRIAL ESTATE AUTHORITY	
Long Term Lease - Land & Building	10,573
SUB TOTAL	10,573
OFFICE OF THE MAYOR OF VICTORIA	
Long term lease - Mayor of Victoria	88
SUB TOTAL	88
MINISTRY OF FINANCE, NATIONAL PLANNING AND TRADE	
Sale of Assets	3,409
SAHC - Sale of Asset	18,674
Anti-Money Laundering	-
SUB TOTAL	22,083
TOTAL : PROCEEDS FROM SALE OF ASSETS	103,241
TOTAL : NON TAX REVENUE	1,197,226
TOTAL: CURRENT RECEIPTS	11,052,435
CURRENT RECEIPTS	
Income Tax	1,518,982
SSF Arrears	3,342
Trades Tax	344,597
Excise Tax	1,504,354
GST	161
Value Added Tax	3,399,892
Business Tax	2,231,624
CorporateSocial Responsibility Tax	2,453
Tourism Marketing Tax (TMT)	111,698
Environmental Sustainability Tax	186,200
Hotel Turnover Tax	153,601
Property Tax	43,964
Other Tax	354,341
Fees and Charges	436,567
Dividends Income	601,479
Other Non Tax	55,939
Sale of Assets	103,241
TOTAL CURRENT RECEIPTS	11,052,435

SUMMARY OF EXPENDITURE ESTIMATES	
Under Section 154 (8) of the Constitution	
DESCRIPTION	2025 Year to Date
	Actual
	R('000)
EXPENDITURE	
TOTAL OUTLAYS	
Office of the President	76,225
Department of Legal Affairs	54,270
Department of Defence	382,624
Public Service Bureau	33,145
Department of Information and Communication Technologies	86,531
The Judiciary	113,482
The Legislature	58,135
Office of the Auditor General	18,010
Office of the Ombudsman	3,962
Office of the Public Service Appeals Board	1,186
The Curatelle Office	5,417
Constitutional Appointments Authority	2,149
Electoral Commission	16,058
Ministry of Fisheries	53,770
Ministry of Finance, National Planning and Trade	132,065
Ministry of Foreign Affairs and Tourism	327,738
Ministry of Internal Affairs	681,322
Ministry of Education	1,292,295
Ministry of Lands and Housing	303,255
Ministry of Local Government and Community Affairs	161,030
Ministry of Health	95,812
Ministry of Transport	150,616
Ministry of Employment and Social Affairs	100,354
Ministry of Agriculture ,Climate Change and Environment	206,345
Ministry of Youth, Sports and Family	39,695
Ministry of Investment, Entrepreneurship and Industry	15,943
Office of the Mayor of Victoria	4,406
TOTAL: MINISTRIES/ DEPARTMENTS	4,415,840
REGULATORY BODIES	
Institute of Early Childhood Development	46,556
Seychelles Licensing Authority	23,881
Fair Trading Commission	15,559
National Bureau of Statistics	22,141
Seychelles Revenue Commission	190,121
Procurement Oversight Unit	-
National Tender Board	4,014
Tax & Customs Agent Board Rev Tribunal	2,442
Seychelles Investment Board	11,301
Postal Regulatory Agency	1,376
Public Enterprise Monitoring Commission	10,544
Government Audit Committee	787
Financial Intelligence Unit	27,428
Seychelles Bureau of Standards	32,009
Seychelles Qualifications Authority	11,923
Tertiary Education Commission	-
Planning Authority	22,516
Seychelles Energy Commission	3,586
Public Officers' Ethics Commission	-
Seychelles Human Rights Commission	6,803
Seychelles Media Commission	2,476
Public Health Authority	79,141
Industrial Estates Authority	34,233
Seychelles Nurses & Midwives Council	1,859
Health Professional Council	1,390
Seychelles Medical and Dental Council	1,255
Anti-Corruption Commission	69,469
Road Transport Commission	-

DESCRIPTION	2025 Year to Date
	Actual
	R('000)
Seychelles Maritime Safety Authority	13,436
Seychelles Meteorological Authority	17,549
Seychelles Intelligence Service	22,082
Information Commission	3,401
Truth, Reconciliation and National Unity Commission	-
Office of the Commissioner of Public Persons	-
Seychelles Communication Regulatory Authority	11,032
Seychelles Law Commission	3,102
TOTAL: REGULATORY BODIES	693,413
PUBLIC BODIES PROVIDING ESSENTIAL GOVERNMENT SERVICES	
Seychelles Tourism Board	
National Institute of Technology, Science & Innovation	
Seychelles Infrastructure Agency	86,877
Seychelles Fire & Rescue Services Agency	84,912
Seychelles Land Transport Agency	298,515
Seychelles Agricultural Agency	-
Enterprise Seychelles Agency	14,686
Agency for Social Protection	30,422
Agency for National Human Resources Development	-
Landscape & Waste Management Agency	295,129
Seychelles National Youth Council	26,059
Health Care Agency	1,239,866
National Aids Council	-
National Council For Children	17,090
National Council for the Elderly	-
National Council for the Disabled	-
National Sports Council	310,595
Social Workers Council	716
National Arts Council	-
National Botanical Gardens Foundation	-
Creative Industry and National Events Agency	-
Creole Institute of Seychelles	-
Seychelles Heritage Foundation	-
Seychelles Broadcasting Corporation	107,224
National Biosecurity Agency	-
Seychelles National Institute for Culture , Heritage and the Arts	148,636
Agency for Prevention of Drug Abuse & Rehabilitaton	-
Seychelles Home Care Agency	352,710
TOTAL: ORGANISATIONS FULFILLING SOCIAL FUNCTIONS	3,013,437
TOTAL OUTLAYS	8,122,690
CURRENT OUTLAYS: WAGES AND SALARIES	
MINISTRIES/DEPARTMENTS	
Office of the President	21,768
Department of Legal Affairs	33,146
Department of Defence	201,835
Department of Public Administration	16,261
Department of Information and Communication Technologies	24,148
The Judiciary	50,755
The Legislature	17,248
Office of the Auditor General	12,021
Office of the Ombudsman	1,806
Office of the Public Service Appeals Board	679
The Curatelle Office	3,402
Constitutional Appointments Authority	856
Electoral Commission	7,051
Ministry of Fisheries	18,209
Ministry of Finance, National Planning and Trade	77,535
Ministry of Foreign Affairs and Tourism	90,553
Ministry of Internal Affairs	370,058
Ministry of Education	576,492
Ministry of Lands and Housing	39,751
Ministry of Local Government and Community Affairs	62,719

DESCRIPTION	2025 Year to Date
	Actual
	R('000)
Ministry of Health	43,863
Ministry of Transport	14,560
Ministry of Employment and Social Affairs	50,395
Ministry of Agriculture ,Climate Change and Environment	75,177
Ministry of Youth, Sports and Family	18,505
Ministry of Investment, Entrepreneurship and Industry	7,682
Office of the Mayor of Victoria	1,143
TOTAL: MINISTRIES/ DEPARTMENTS	1,837,620
REGULATORY BODIES	
Institute of Early Childhood Development	6,031
Seychelles Licensing Authority	13,451
Fair Trading Commission	9,951
National Bureau of Statistics	9,989
Seychelles Revenue Commission	116,083
National Tender Board	1,857
Tax & Customs Agent Board Rev Tribunal	403
Seychelles Investment Board	6,449
Postal Regulatory Agency	974
Public Enterprise Monitoring Commission	6,466
Government Audit Committee	552
Financial Intelligence Unit	16,135
Seychelles Bureau of Standards	15,004
Seychelles Qualifications Authority	5,873
Tertiary Education Commission	-
Planning Authority	15,477
Seychelles Energy Commission	1,945
Seychelles Human Rights Commission	3,943
Seychelles Media Commission	1,225
Public Health Authority	53,537
Industrial Estates Authority	5,322
Seychelles Nurses & Midwives Council	1,185
Health Professional Council	314
Seychelles Medical and Dental Council	433
Anti-Corruption Commission	14,706
Road Transport Commission	-
Seychelles Maritime Safety Authority	8,152
Seychelles Meteorological Authority	8,595
Seychelles Intelligence Service	11,948
Information Commission	1,674
Truth, Reconciliation and National Unity Commission	-
Seychelles Communication Regulatory Authority	5,121
Seychelles Law Commission	1,171
TOTAL: REGULATORY BODIES	343,965
PUBLIC BODIES PROVIDING ESSENTIAL GOVERNMENT SERVICES	
Seychelles Infrastructure Agency	38,956
Seychelles Fire & Rescue Services Agency	66,020
Seychelles Land Transport Agency	27,649
Enterprise Seychelles Agency	6,933
Agency for Social Protection	15,600
Agency for National Human Resources Development	-
Landscape & Waste Management Agency	16,675
Seychelles National Youth Council	11,701
Health Care Agency	581,253
National Aids Council	-
National Council For Children	10,026
National Sports Council	20,282
Social Workers Council	226
Seychelles Broadcasting Corporation	62,512
Seychelles National Institute for Culture , Heritage and the Arts	59,215
Agency for Prevention of Drug Abuse & Rehabilitaton	-
Seychelles Home Care Agency	7,381
TOTAL: ORGANISATIONS FULFILLING SOCIAL FUNCTIONS	924,429

DESCRIPTION	2025 Year to Date
	Actual
	R('000)
OTHER WAGES AND SALARIES	
GRATUITIES	49,512
COMPENSATION FOR CONTINUOUS SERVICE	45,661
CONSTITUTIONAL APPOINTMENTS	171,912
PENSION SCHEME CONTRIBUTION	136,197
TOTAL WAGES AND SALARIES	3,509,295
CURRENT OUTLAYS: GOODS AND SERVICES	
MINISTRIES/DEPARTMENTS	
Office of the President	49,348
Department of Legal Affairs	21,124
Department of Defence	154,958
Public Service Bureau	13,250
Department of Information and Communication Technologies	62,383
The Judiciary	59,214
The Legislature	35,861
Office of the Auditor General	5,989
Office of the Ombudsman	2,156
Office of the Public Service Appeals Board	508
The Curatelle Office	2,015
Constitutional Appointments Authority	1,292
Electoral Commission	6,094
Ministry of Fisheries	35,561
Ministry of Finance, National Planning and Trade	54,261
Ministry of Foreign Affairs and Tourism	227,997
Ministry of Internal Affairs	281,593
Ministry of Education	647,817
Ministry of Lands and Housing	40,703
Ministry of Local Government and Community Affairs	37,166
Ministry of Health	51,949
Ministry of Transport	14,294
Ministry of Employment and Social Affairs	31,428
Ministry of Agriculture ,Climate Change and Environment	104,025
Ministry of Youth, Sports and Family	18,957
Ministry of Investment, Entrepreneurship and Industry	8,260
Office of the Mayor of Victoria	3,232
TOTAL: MINISTRIES/ DEPARTMENTS	1,971,435
REGULATORY BODIES	
Institute of Early Childhood Development	40,525
Seychelles Licensing Authority	10,430
Fair Trading Commission	5,608
National Bureau of Statistics	12,152
Seychelles Revenue Commission	71,451
National Tender Board	2,158
Tax & Customs Agent Board Rev Tribunal	2,039
Seychelles Investment Board	4,852
Postal Regulatory Agency	402
Public Enterprise Monitoring Commission	4,079
Government Audit Committee	235
Financial Intelligence Unit	11,092
Seychelles Bureau of Standards	17,006
Seychelles Qualifications Authority	6,050

DESCRIPTION	2025 Year to Date
	Actual
	R('000)
Tertiary Education Commission	-
Planning Authority	7,039
Seychelles Energy Commission	1,640
Seychelles Human Rights Commission	2,860
Seychelles Media Commission	1,251
Public Health Authority	25,604
Industrial Estates Authority	6,737
Seychelles Nurses & Midwives Council	674
Health Professional Council	1,076
Seychelles Medical and Dental Council	822
Anti-Corruption Commission	54,764
Road Transport Commission	-
Seychelles Maritime Safety Authority	5,284
Seychelles Meteorological Authority	8,953
Seychelles Intelligence Service	10,134
Information Commission	1,727
Truth , Reconciliation and National Unity Commission	-
Seychelles Communication Regulatory Authority	5,911
Seychelles Law Commission	1,932
TOTAL REGULATORY BODIES	324,486
PUBLIC BODIES PROVIDING ESSENTIAL GOVERNMENT SERVICES	
Seychelles Infrastructure Agency	14,676
Seychelles Fire & Rescue Services Agency	18,891
Seychelles Land Transport Agency	203,635
Seychelles Agricultural Agency	-
Enterprise Seychelles Agency	4,497
Agency for Social Protection	14,823
Agency for National Human Resources Development	-
Landscape & Waste Management Agency	276,427
Seychelles National Youth Council	14,359
Health Care Agency	602,060
National Aids Council	-
National Council For Children	7,057
National Council for the Elderly	-
National Council for the Disabled	-
National Sports Council	72,824
Social Workers Council	490
National Arts Council	-
National Botanical Gardens Foundation	-
Creative Industry and National Events Agency	-
Creole Institute of Seychelles	-
Seychelles Heritage Foundation	-
Seychelles Broadcasting Corporation	42,009
National Biosecurity Agency	-
Seychelles National Institute for Culture , Heritage and the Arts	67,133
Agency for Prevention of Drug Abuse & Rehabilitaton	-
Seychelles Home Care Agency	345,329
TOTAL: ORGANISATION FULFILLING SOCIAL FUNCTIONS	1,684,208
OTHER GOODS AND SERVICES	
GOVERNMENT OVERSEAS TRAVEL	
EXECUTIONS FOR ELECTIONS	33,312
PROFESSIONAL AND CONSULTANCY SERVICES	19,942
UNFORESEEN VISIT OF DIGNITARIES	710
ADVERTISEMENT AND PUBLICITY	21
NATIONAL DAY CELEBRATIONS	8,043
TOTAL: GOODS AND SERVICES	4,042,157

DESCRIPTION	2025 Year to Date
	Actual
	R('000)
CAPITAL PROJECTS	
MINISTRIES/DEPARTMENTS	
Office of the President	5,109
Department of Legal Affairs	-
Department of Defence	25,831
Public Service Bureau	3,634
Department of Information and Communication Technologies	-
The Judiciary	3,512
The Legislature	5,026
Office of the Auditor General	-
Office of the Ombudsman	-
Office of the Public Service Appeals Board	-
The Curatelle Office	-
Constitutional Appointments Authority	-
Electoral Commission	2,913
Ministry of Fisheries	-
Ministry of Finance, National Planning and Trade	269
Ministry of Foreign Affairs and Tourism	9,189
Ministry of Internal Affairs	29,671
Ministry of Education	67,986
Ministry of Lands and Housing	222,801
Ministry of Local Government and Community Affairs	61,144
Ministry of Health	-
Ministry of Transport	121,762
Ministry of Employment and Social Affairs	18,530
Ministry of Agriculture ,Climate Change and Environment	27,143
Ministry of Youth, Sports and Family	2,234
Ministry of Investment, Entrepreneurship and Industry	-
Office of the Mayor of Victoria	31
TOTAL: MINISTRIES/DEPARTMENTS	606,785
REGULATORY BODIES	
Institute of Early Childhood Development	-
Seychelles Licensing Authority	-
Fair Trading Commission	-
National Bureau of Statistics	-
Seychelles Revenue Commission	2,587
National Tender Board	-
Tax & Customs Agent Board Rev Tribunal	-
Seychelles Investment Board	-
Postal Regulatory Agency	-
Public Enterprise Monitoring Commission	-
Government Audit Committee	-
Financial Intelligence Unit	201
Seychelles Bureau of Standards	-
Seychelles Qualifications Authority	-
Tertiary Education Commission	-
Planning Authority	-
Seychelles Energy Commission	-
Seychelles Human Rights Commission	-
Seychelles Media Commission	-
Public Health Authority	-
Industrial Estates Authority	22,174
Seychelles Nurses & Midwives Council	-
Health Professional Council	-
Seychelles Medical and Dental Council	-
Anti-Corruption Commission	-
Road Transport Commission	-
Seychelles Maritime Safety Authority	-
Seychelles Meteorological Authority	-
Seychelles Intelligence Service	-
Information Commission	-
Truth, Reconciliation and National Unity Commission	-
Seychelles Communication Regulatory Authority	-
Seychelles Law Commission	-
TOTAL REGULATORY BODIES	24,961

DESCRIPTION	2025 Year to Date
	Actual
	R('000)
PUBLIC BODIES PROVIDING ESSENTIAL GOVERNMENT SERVICES	
Seychelles Infrastructure Agency	33,245
Seychelles Fire & Rescue Services Agency	-
Seychelles Land Transport Agency	67,231
Seychelles Agricultural Agency	-
Enterprise Seychelles Agency	3,255
Agency for Social Protection	-
Agency for National Human Resources Development	-
Landscape & Waste Management Agency	2,027
Seychelles National Youth Council	-
Health Care Agency	56,553
National Aids Council	-
National Council For Children	8
National Council for the Elderly	-
National Council for the Disabled	-
National Sports Council	217,489
Social Workers Council	-
National Arts Council	-
National Botanical Gardens Foundation	-
Creative Industry and National Events Agency	-
Creole Institute of Seychelles	-
Seychelles Heritage Foundation	-
Seychelles Broadcasting Corporation	2,704
National Biosecurity Agency	-
Seychelles National Institute for Culture , Heritage and the Arts	22,288
Agency for Prevention of Drug Abuse & Rehabilitaton	-
Seychelles Home Care Agency	-
TOTAL: PUBLIC BODIES PROVIDING ESSENTIAL SERVICES	404,801
TOTAL : CAPITAL EXPENDITURE	1,036,546
SOCIAL PROGRAMS OF GOVERNMENT	
Pensions	63,635
Special Pensions payment	40,173
Children's Special Fund	6,888
Seychelles Red Cross Society	2,102
Contribution to Religious Organisations	1,437
Contribution to CEPS	3,871
Contribution to Political Parties	6,500
Contribution to CARE	-
Sey Savings Bank (New Born Savings Scheme)	1,159
Empowerment and Social Protection Programme	496
Seychelles Chamber of Commerce & Industry	900
National Grants for other Non-for- Profit Organizations	6,508
ADF Schemes	5,000
SMEs Scheme	40,565
SEEREP Incentive Scheme	-
Housing Finance Scheme	3,456
Home Improvement/Re-roofing scheme for Pensioners	2,543
Youth Employment Scheme	1,609
Youth Entrepreneurship Scheme	1,152
Seychelles News Agency	117
Residential Care Services-Roman Catholic Church	10,855
Women Trust Fund	-
Seychelles Heritage Scheme	955
Culture and Arts Trust Fund	999
Disabled Trust Fund	293
Sports Trust Fund	29
Innovation Trust Fund	-
IOT Gratuity & Long Service Allowance	11,043
Laptop Scheme	5,223
SME seed capital	7,000
Education Loan Scheme	53
Contribution to Unisey	15,000
PV Rebate Sheme	-
Temporary Financial Assistance	-
DBS Subsidize Interest	990
Construction Professional Council	1,323
TRNUC Successor Committee	-

DESCRIPTION	2025 Year to Date
	Actual
	R('000)
Green Energy Incentives Scheme	1,846
HFC Subsidized Interest	-
TOTAL: SOCIAL PROGRAMS OF CENTRAL GOVT	243,717
SUBVENTIONS TO PUBLIC ENTERPRISES	
Seychelles Postal Services Company	4,000
Seychelles Public Transport Corporation	41,914
National Information Services Agency	1,000
The Guy Morel Institute	3,600
PETRO Seychelles	4,000
Seychelles Conservation and Climate Adaptation Trust (SeyCCAT)	1,427
Paradis Des Enfants	5,000
TOTAL: SUBVENTIONS TO PUBLIC ENTERPRISES	60,941
BENEFITS AND APPROVED PROGRAMMES OF ASP	
Retirement Benefits	887,572
Invalidity Benefits	119,956
Disability Benefits	192,948
Supplementary Benefits	898
Emergency Housing Assistance Scheme	-
Sickness Benefits	4,306
Maternity/ Paternity Benefits	2,035
Funeral Benefits	1,278
Survivors Benefits	-
Orphans Benefits	1,411
Injury Benefits	104
Semi- Orphan Benefits	26,148
Home Carers Scheme	-
Inter Island Transport Scheme- Pensioner	113
Foster Care Scheme	6,615
Social Safety Net	35,243
Multiple Birth	3,200
TOTAL: BENEFITS AND APPROVED PROGRAMS OF ASP	1,281,827
OTHERS	
Subscription to International Organisations	
Capital Subscriptions to Int'l Orgs	15,591
Debt Management Fees	-
TOTAL: OTHER	15,591
PUBLIC DEBT INTEREST	
Foreign	471,106
Domestic	424,985
TOTAL: INTEREST	896,091
TOTAL: CURRENT OUTLAYS	10,049,619

DESCRIPTION	2025 Year to Date
	Actual
	R('000)
NET LENDING	(60,060)
PUC On-lending	113,318
PUC Repayments	(153,437)
PUC On-lending- Infrastructure Development	-
DBS -On-lending	-
DBS - Repayments	(23,941)
IDC - On-lending	-
IDC -repayments	-
Postal Services - On Lending	4,000
DEVELOPMENT GRANTS TO PUBLIC ENTERPRISES	
SPTC - Domestic Financing	8,981
SPTC - Foreign Financing	8,197
Property Management Corporation	74,701
Public Utilities Corporation-Local	65,120
Public Utilities Corporation - Foreign Financing	-
L'Union Estate	5,000
The Guy Morel Institute	-
TOTAL: DEVELOPMENT GRANTS	161,999
TOTAL: CAPITAL OUTLAYS	1,138,485
CONTINGENCY	30,099
GRAND TOTAL EXPENDITURE	11,218,203
PUBLIC DEBT AMORTISATION	
Foreign	782,366
Domestic	2,795,335
TOTAL: AMORTISATION	3,577,701
GRAND TOTAL OUTLAYS (including amortisation)	14,795,904
CAPITAL EXPENDITURE	1,036,546
Grant Financing	102,120
Cash Grant - PSIP	10,524
Benefit in Kind - PSIP	91,597
Cash Grant - Recurrent	44,282
Benefit in Kind - Recurrent	22,921
Loan Financing	1,164
Domestic Financing	933,262

SUMMARY OF THE FISCAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2025

(In accordance with article 154 (8) (b) of the Constitution)

SUMMARY OF FISCAL OUTCOME FOR 2025 AND 2026 TO 2027 FORECASTS						
Description	BUDGET	REVISED (MID-YEAR)	EOY	2025 Year to Date		
	2025	2025	2025	Actual	Variance	Diff
	R ('000)	R ('000)	R ('000)	R ('000)	R ('000)	%
Total revenue and grants	11,866,875	11,657,035	11,319,579	11,221,758	(97,821)	-1%
Total revenue	11,413,891	11,305,587	11,061,151	11,052,435	(8,717)	0%
Tax	9,653,281	9,835,649	9,806,200	9,855,208	49,008	0%
Income Tax	1,385,606	1,426,479	1,477,174	1,518,982	41,809	3%
Social Security Tax - Arrears	-	-	-	3,342	3,342	100%
Custom Duties	376,783	381,995	361,707	344,597	(17,110)	-5%
Excise Tax	1,634,853	1,588,888	1,510,713	1,504,354	(6,359)	0%
GST	-	-	-	161	161	100%
Value Added Tax	3,692,598	3,341,214	3,379,307	3,399,892	20,585	1%
Business tax	2,015,703	2,249,901	2,206,346	2,231,624	25,277	1%
Corporate Responsibility Tax	-	-	2,452	2,453	0	0%
Tourism Marketing Tax	107,739	105,162	111,184	111,698	515	0%
Environmental Sustainability Tax	178,067	183,490	187,406	186,200	(1,206)	-1%
Hotel Turnover Tax	124,416	130,357	146,920	153,601	6,681	5%
Property Tax	57,778	50,263	42,080	43,964	1,883	4%
Other Tax	382,221	377,899	380,911	354,341	(26,570)	-7%
Nontax	1,760,610	1,469,938	1,254,951	1,197,226	(57,725)	-5%
Fees and charges	456,653	457,030	512,987	436,567	(76,420)	-15%
Dividends Income	907,867	601,445	582,445	601,479	19,034	3%
Other non-tax	45,543	43,504	43,560	55,939	12,379	28%
Proceeds from sale of assets	350,547	367,959	115,959	103,241	(12,718)	-11%
Grants (linked with the BoP)	452,983	351,448	258,428	169,324	(89,104)	-34%
Expenditure and net lending	12,681,180	12,233,723	11,608,342	11,218,203	390,139	3%
Current expenditure	10,450,195	10,521,028	10,260,226	10,049,619	210,607	2%
Primary Current Expenditure	9,558,505	9,559,610	9,368,537	9,153,528	215,009	2%
Wages and salaries	3,733,455	3,664,099	3,580,802	3,509,295	71,507	2%
Goods and services	4,049,367	4,170,645	4,144,434	4,042,157	102,277	2%
Capital expenditure	1,858,534	1,493,257	1,150,571	1,036,546	114,025	10%
Social program of Government	293,822	281,404	264,604	243,717	20,887	8%
Transfers to Public Enterprises	59,127	60,727	61,305	60,941	364	1%
Benefits and approved programmes of ASP	1,406,745	1,366,745	1,301,402	1,281,827	19,575	2%
Others	15,990	15,990	15,990	15,591	399	2%
Interest due	891,689	961,418	891,689	896,091	(4,402)	0%
External	473,380	448,678	473,380	471,106	2,274	0%
Domestic	418,309	512,739	418,309	424,985	(6,676)	-2%
Development Grant	125,346	152,245	177,545	161,999	15,546	9%
Net lending	197,105	17,194	(10,000)	(60,060)	50,060	-501%
Contingency	50,000	50,000	30,000	30,099	(99)	0%
Primary balance, Accrual basis (GFS)						
Including grants	77,384	384,730	602,926	899,647	(492,361)	-5%
In percent of GDP	0.2%	1.2%	1.8%	2.6%		
Excluding grants	(375,599)	33,282	344,498	730,323	(403,257)	30%
In percent of GDP	-1.1%	0.1%	1.0%	2.1%		
Overall balance, Accrual basis (GFS)	(814,305)	(576,688)	(288,763)	3,555	(487,960)	-4%
In percent of GDP	-2.5%	-1.7%	-0.8%	0.0%		
Change in Float	-			81,723	81,723	
Overall balance, cash basis (after grants)	(814,305)	(576,688)	(288,763)	85,279	(406,236)	-130%
Financing	814,305	576,688	288,763	(85,279)	406,236	-130%
Foreign financing (accrual basis, net)	1,410,159	950,335	176,778	58,441	(118,338)	-67%
Disbursements	2,150,664	1,732,740	952,086	840,807	(111,280)	-12%
Project Loans	342,132	202,809	127,664	16,385	(111,280)	-87%
Program/Budget Support	1,808,532	1,529,931	824,422	824,422	-	0%
Scheduled amortization	(740,506)	(782,405)	(775,308)	(782,366)	(7,058)	1%
Domestic financing, net	(898,297)	(1,935,188)	78,973	(278,341)		
Bank financing	(808,468)	(1,741,669)	71,075	(30,833)		
CBS	(44,915)	(96,759)	3,949	828,916		
CBS Recapitalisation				-		
Commercial Banks	(763,553)	(1,644,910)	67,127	(859,749)		
Nonbanking Financing	(89,830)	(193,519)	7,897	(247,508)		
Privatization	-					
Transfer of SSF deposits to SPF						
Statistical Discrepancy	(39)	-	33,012	134,622		
Nominal GDP (in millions of SR)	33,033,472	33,017,476	34,133,829	34,133,829		

DETAILS OF CURRENT RECEIPTS FOR THE YEAR ENDED 31ST DECEMBER 2025

(In accordance with article 154 (8) (b) of the Constitution)

DETAILED ESTIMATES OF REVENUE						
Under Section 154 (8) of the Constitution						
DESCRIPTION	BUDGET	REVISED (Mid- Year)	EOY	2025 Year to Date		
	2025	2025	2025	Actual	Variance	Diff
	R ('000)	R('000)	R('000)	R ('000)	R ('000)	%
MINISTRY OF FINANCE, NATIONAL PLANNING AND TRADE						
Central Government	331,107	324,598	320,552	328,934	8,382	3%
Other Public Sectors	168,381	171,807	144,670	143,970	(700)	0%
Private Sectors	886,118	930,074	1,011,952	1,046,078	34,127	3%
INCOME TAX	1,385,606	1,426,479	1,477,174	1,518,982	41,809	3%
SOCIAL SECURITY TAX						
SFF Arrears	-	-	-	3,342	3,342	100%
SFF ARREARS	-	-	-	3,342	3,342	100%
Custom Duties						
MINISTRY OF FINANCE, NATIONAL PLANNING AND TRADE						
Customs Duties						
Alcohol (Beverages Spirits and Vinegar)	101,525	93,004	79,806	78,263	(1,542)	-2%
Textiles and textile articles	8,363	8,203	6,049	7,215	1,166	19%
Tobacco	1,917	2,044	2,067	2,027	(40)	-2%
Prepared Food (Prepared Foodstuffs)	15,031	15,452	10,596	10,596	-	0%
Others	147,338	171,276	182,867	173,408	(9,459)	-5%
Levy (Additional Levies)	-	-	-	-	-	0%
SRC Levies	11,041	10,934	8,881	7,828	(1,052)	-12%
SLA Levies	57,964	51,104	39,110	34,854	(4,256)	-11%
Documentary Charges	3,842	4,151	5,195	4,993	(202)	-4%
Livestock Trust Fund	34,762	30,827	27,137	25,412	(1,725)	-6%
Customs Duties Exemptions	(5,000)	(5,000)	-	-	-	0%
TOTAL : CUSTOM DUTIES	376,783	381,995	361,707	344,597	(17,110)	-5%
EXCISE TAX						
Excise Tax Direct Imports	1,176,405	1,132,533	1,110,584	1,100,949	(9,634)	-1%
Alcohol (Beverages Spirits and Vinegar)	270,238	244,477	214,151	211,209	(2,942)	-1%
Petroleum (Mineral Products)	712,760	698,014	712,581	705,862	(6,720)	-1%
Motor Vehicles (Vehicles, Aircraft, Vessels)	190,366	187,801	179,789	179,816	27	0%
Tobacco Imported	3,040	2,240	4,062	4,062	0	0%
Excise Tax-Locally manufactured goods	377,138	389,594	344,038	346,980	2,942	1%
Alcohol	193,480	222,574	197,116	200,039	2,923	1%
Tobacco	183,658	167,021	146,923	146,941	18	0%
Sugar Tax	81,310	66,761	56,091	56,425	334	1%
Imported Beverages	52,977	43,369	27,061	27,394	334	1%
LMG Beverages	28,334	23,392	29,030	29,030	-	0%
TOTAL : EXCISE TAX	1,634,853	1,588,888	1,510,713	1,504,354	(6,359)	0%
GOODS AND SERVICES TAX (GST)						
GST arrears	-	-	-	161	161	100%
TOTAL: GOODS AND SERVICES TAX	-	-	-	161	161	100%

DESCRIPTION	BUDGET	REVISED (Mid- Year)	EOY	2025 Year to Date		
	2025	2025	2025	Actual	Variance	Diff
	R ('000)	R('000)	R('000)	R ('000)	R ('000)	%
VALUE ADDED TAX	3,697,598	3,346,215	3,380,749	3,401,335	20,586	1%
VAT- Domestic	2,278,730	1,994,635	1,989,015	1,995,738	6,723	0%
LMG- Alcohol	100,284.93	92,092.07	65,689	65,689	-	0%
LMG- Tobacco	34,496.59	31,977.51	29,039	29,039	-	0%
Construction	372,041.89	304,986.24	227,787	230,929	3,142	1%
Services - Tourism	703,380.69	512,922.01	817,954	832,278	14,325	2%
Services - Financial and Insurance activities	90,739.97	93,192.44	107,565	100,399	(7,166)	-7%
Services - ICT and Telecommunication	161,243.06	144,259.01	161,738	152,207	(9,531)	-6%
Real Estate	93,996.99	66,207.97	53,051	53,249	198	0%
Wholesale Retail - Others	302,315.54	284,709.71	246,822	248,721	1,899	1%
Others	420,230.62	464,287.59	279,370	283,227	3,857	1%
VAT- Imported Goods	1,418,867.90	1,351,580.02	1,391,734	1,405,597	13,863	1%
VAT EXEMPTION	(5,000.00)	(5,000.17)	(1,442)	(1,442)	(0)	0%
TOTAL: VALUE ADDED TAX	3,692,598	3,341,214	3,379,307	3,399,892	20,585	1%
BUSINESS TAX						
MINISTRY OF FINANCE, NATIONAL PLANNING AND TRADE						
-Companies	1,773,933	1,943,437	1,860,083	1,852,516	(7,567)	0%
-Sole Traders	84,650	94,900	87,576	94,332	6,756	8%
-Partnerships	29,109	30,854	31,805	35,216	3,411	11%
-Trusts	18	9	15	15	(1)	-4%
-Withholding Tax	84,068	129,936	130,099	150,731	20,632	16%
-Others	17,509	26,052	52,588	52,007	(580)	-1%
- Residential Dwelling	26,415	24,713	44,181	46,807	2,626	6%
TOTAL: BUSINESS TAX	2,015,703	2,249,901	2,206,346	2,231,624	25,277	1%
CORPORATE RESPONSIBILITY TAX						
MINISTRY OF FINANCE, NATIONAL PLANNING AND TRADE						
-Corporate Social Responsibility Tax (CSR)	-	-	2,452	2,453	0	0%
TOTAL: CORPORATE RESPONSIBILITY TAX	-	-	2,452	2,453	0	0%
TOURISM MARKETING TAX						
MINISTRY OF FINANCE, NATIONAL PLANNING AND TRADE						
-Tourism Marketing Tax (TMT)	107,739	105,162	111,184	111,698	515	0%
TOTAL: TOURISM MARKETING TAX	107,739	105,162	111,184	111,698	515	0%
ENVIRONMENTAL SUSTAINABILITY TAX						
Environmental Sustainability Tax/Bed Tax	178,067	183,490	187,406	186,200	(1,206)	-1%
TOTAL: ENVIRONMENTAL SUSTAINABILITY TAX	178,067	183,490	187,406	186,200	(1,206)	-1%
HOTEL TURNOVER TAX						
Hotel Turnover Tax	124,416	130,357	146,920	153,601	6,681	5%
TOTAL: HOTEL TURNOVER TAX	124,416	130,357	146,920	153,601	6,681	5%

DESCRIPTION	BUDGET	REVISED (Mid- Year)	EOY	2025 Year to Date		
	2025	2025	2025	Actual	Variance	Diff
	R ('000)	R('000)	R('000)	R ('000)	R ('000)	%
PROPERTY TAX						
MINISTRY OF FINANCE, NATIONAL PLANNING AND TRADE						
Foreign Owned Property Tax	57,778	50,263	42,080	43,964	1,883	4%
OTHER TAX						
MINISTRY OF FINANCE, NATIONAL PLANNING AND TRADE						
Trade/Ind Licences	8,510	8,506	8,084	7,624	(460)	-6%
Licences and Other Licence Registration	4,773	5,943	5,226	4,534	(692)	-13%
Road Tax and Other Licences	146,160	143,738	145,082	147,950	2,868	2%
Telecommunications Licences	90,647	67,613	56,561	45,223	(11,338)	-20%
Hotel Licences	370	336	340	319	(22)	-6%
Liquor and Toddy Licences	304	370	374	330	(45)	-12%
Radio Broadcasting Licences	800	5,995	9,846	15,889	6,043	61%
SUB TOTAL	251,564	232,500	225,514	221,868	(3,646)	-2%
DEPARTMENT OF CLIMATE CHANGE AND ENVIRONMENT						
Environment Trust Fund	2,403	15,044	27,023	28,898	1,875	7%
SUB TOTAL	2,403	15,044	27,023	28,898	1,875	7%
DEPARTMENT OF LEGAL AFFAIRS						
Stamp Duty	118,770	121,084	119,000	94,539	(24,461)	-21%
MINISTRY OF TRANSPORT						
Vehicle Testing	9,485	9,272	9,374	9,036	(338)	-4%
TOTAL : OTHER TAX	382,221	377,899	380,911	354,341	(26,570)	-7%
TOTAL : TAX REVENUE	9,955,764	9,835,649	9,806,200	9,855,208	49,008	0%
FEES AND CHARGES						
DEPARTMENT OF AGRICULTURE						
Agricultural Products	650	600	600	599	(1)	0%
Livestock Products	525	525	525	348	(177)	-34%
Market Fees	1,000	1,100	1,100	592	(508)	-46%
Import/Export Certificates	750	800	815	882	67	8%
Bio- Security Fines	110	160	470	510	40	9%
Dog Control Fines	30	30	70	70	(0)	0%
Farmers/ Vendors Registration Fee	38	38	20	21	1	6%
SUB TOTAL	3,103	3,253	3,600	3,022	(578)	-16%
SEYCHELLES LAND TRANSPORT AGENCY						
Road Maintenance receipts	5,000	4,000	27,584	13,997	(13,587)	-49%
SUB TOTAL	5,000	4,000	27,584	13,997	(13,587)	-49%
SEYCHELLES MARITIME SAFETY AUTHORITY						
Examinations and Endorsements	1,525	1,650	1,650	1,568	(82)	-5%
Registration, Survey and Certification	3,300	3,600	3,600	4,434	834	23%
Maritime licensing fees	7,500	7,800	7,800	8,909	1,109	14%
Audit Fees	24	24	24	-	(24)	-100%
SUB TOTAL	12,349	13,074	13,074	14,911	1,837	14%

DESCRIPTION	BUDGET	REVISED (Mid- Year)	EOY	2025 Year to Date		
	2025	2025	2025	Actual	Variance	Diff
	R ('000)	R('000)	R('000)	R ('000)	R ('000)	%
MINISTRY OF TRANSPORT						
Passenger Service Fee	21,930	21,078	21,078	19,629	(1,450)	-7%
Disembarkation Fee	69,539	66,165	66,165	17,359	(48,805)	-74%
Travel Advisory fee	5,861	5,861	5,861	-	(5,861)	-100%
Conversion fee	627	627	627	460	(168)	-27%
Parking Coupons	2,004	2,004	2,004	2,861	857	43%
Highway Code Books	222	222	222	81	(141)	-63%
Heavy Vehicle Fees	204	204	204	120	(84)	-41%
Others - Instructor's fees	6	6	6	0	(6)	-98%
SUB TOTAL	100,393	96,167	96,167	40,510	(55,657)	-58%
MINISTRY OF FINANCE, NATIONAL PLANNING AND TRADE						
Processing fees-SLA	-	-	-	-	-	0%
FIU Fees & Fines	-	-	-	49	49	100%
Postal Sector Licensing fees	30	30	30	22	(8)	-27%
FTC Fines	1,000	1,000	1,040	1,085	45	4%
Trades Tax Division (Customs Fees and Fines)	5,714	5,714	5,714	4,953	(761)	-13%
Storage	950	3,000	3,000	596	(2,404)	-80%
SRC Processing Fees	450	1,025	1,025	712	(313)	-31%
Tax and Customs Agents Registration Fees	25	25	25	42	17	69%
SUB TOTAL	8,169	10,794	10,834	7,459	(3,375)	-31%
DEPARTMENT OF LEGAL AFFAIRS						
ARIPO Application fees	-	-	-	1	1	0%
Sale of Gazette and collection fees	1,000	1,000	1,000	1,304	304	30%
Trade Marks	4,500	4,500	3,500	2,767	(733)	-21%
Company Registration Fees	8,130	8,130	8,130	7,221	(909)	-11%
Mortgage Registration Fees	2,300	2,300	3,800	3,419	(381)	-10%
Land Adjudication Fees	5	5	5	34	29	588%
Sanction Fees/Processing Fees	2	2	2	57	55	2768%
SUB TOTAL	15,937	15,937	16,437	14,804	(1,633)	-10%
SEYCHELLES LAW COMMISSION						
Sale of Laws of Seychelles	21	21	41	35	(6)	-16%
SUB TOTAL	21	21	41	35	(6)	-16%
MINISTRY OF LOCAL GOVERNMENT AND COMMUNITY AFFAIRS						
Burial Services Fees	205	205	205	173	(33)	-16%
SUB TOTAL	205	205	205	173	(33)	-16%
SEYCHELLES METEOROLOGICAL AUTHORITY						
Meteorological Data Fees	15	15	15	2	(13)	-86%
SUB TOTAL	15	15	15	2	(13)	-86%
MINISTRY OF EDUCATION						
Others	300	300	300	237	(63)	-21%
Sales of Uniform	1,200	1,200	1,200	900	(300)	-25%
Polytechnic-School Fees	170	170	170	208	38	22%
School Meal Fees	161	161	161	113	(48)	-30%
Tertiary Fees	765	765	765	484	(281)	-37%
Breaching of Contract	700	700	700	395	(305)	-44%
SUB TOTAL	3,296	3,296	3,296	2,337	(959)	-29%

DESCRIPTION	BUDGET	REVISED (Mid- Year)	EOY	2025 Year to Date		
	2025	2025	2025	Actual	Variance	Diff
	R ('000)	R('000)	R('000)	R ('000)	R ('000)	%
DEPARTMENT OF EMPLOYMENT						
Attestation Fees	7,850	8,100	9,200	9,332	132	1%
Appeal/negotiation and Retention	186	186	186	113	(74)	-40%
SUB TOTAL	8,036	8,286	9,386	9,444	58	1%
DEPARTMENT OF FOREIGN AFFAIRS						
Sale of Flags	150	150	166	168	2	1%
Authentication of Documents	700	700	700	549	(151)	-22%
Translation Fees	-	-	-	-	-	0%
SUB TOTAL	850	850	866	717	(149)	-17%
HEALTH CARE AGENCY						
Prescription Fees	10	10	10	0	(10)	0%
Medical Fees	15,681	15,681	20,681	21,143	462	2%
Dental Fees	161	161	161	267	106	66%
Innoculation/Vaccination	99	99	99	78	(21)	-21%
Pharmacy	1,150	1,150	1,150	2,023	874	76%
Haemodyllis	7,000	7,000	7,000	4,059	(2,941)	-42%
Miscellaneous	2,098	2,098	2,098	1,947	(151)	-7%
COVID-PCR Test	258	258	258	1	(257)	-100%
SUB TOTAL	26,457	26,457	31,457	29,518	(1,939)	-6%
MINISTRY OF LANDS AND HOUSING						
Survey Fees	250	250	250	263	13	5%
Maps and Prints	175	175	175	96	(79)	-45%
Miscellaneous	6	6	6	25	19	319%
Sand and Gravel Fees	-	-	-	-	-	0%
Property Transfer Fees	8,000	8,000	12,000	11,108	(892)	-7%
SUB TOTAL	8,431	8,431	12,431	11,493	(938)	-8%
PLANNING AUTHORITY						
Planning Fees	9,369	12,000	14,000	14,770	770	5%
SUB TOTAL	9,369	12,000	14,000	14,770	770	5%
DEPARTMENT OF INFORMATION AND COMMUNICATIONS TECHNOLOGIES						
Systems Development/ Information Technology	15	15	15	14	(1)	-5%
Telecommunication Type Approval Fee						
SUB TOTAL	15	15	15	14	(1)	-5%
SEYCHELLES COMMUNICATION REGULATORY AUTHORITY						
Telecommunication Type Approval Fee	65	65	65	67	2	3%
SUB TOTAL	65	65	65	67	2	3%
DEPARTMENT OF POLICE						
Police Miscellaneous	2,600	2,600	2,600	3,413	813	31%
Service of Special Police/National Guards	3,555	3,555	3,555	2,842	(713)	-20%
Provision of Security	500	500	500	27	(473)	-95%
Criminal Fees & Fines	1,000	1,000	1,000	-	(1,000)	-100%
SUB TOTAL	7,655	7,655	7,655	6,282	(1,373)	-18%

DESCRIPTION	BUDGET	REVISED (Mid- Year)	EOY	2025 Year to Date		
	2025	2025	2025	Actual	Variance	Diff
	R ('000)	R('000)	R('000)	R ('000)	R ('000)	%
THE CURATELLE OFFICE						
Curator's fee	400	400	400	488	88	22%
SUB TOTAL	400	400	400	488	88	22%
DEPARTMENT OF IMMIGRATION & CIVIL STATUS						
Civil Status Fees	242	242	242	72	(170)	-70%
ID Card Fees	3,984	3,984	3,984	3,317	(667)	-17%
Marriage Fees	2,222	1,500	1,500	1,395	(105)	-7%
Immigration Fees	171,275	171,275	185,275	194,172	8,897	5%
Passport Fees	13,366	13,366	13,366	8,880	(4,487)	-34%
Residence Permit Fees	4,187	4,187	4,187	3,996	(191)	-5%
Citizenship Fees	500	500	500	963	463	93%
Administration	2,156	2,156	2,956	2,785	(171)	-6%
SUB TOTAL	197,933	197,210	212,010	215,579	3,569	2%
THE JUDICIARY						
Court fees and Fines	20,532	20,532	20,532	20,848	317	2%
Attorney Licence Fees	216	216	266	251	(16)	-6%
Sale of SLR (Seychelles Law Review)	21	21	21	19	(2)	-9%
SUB TOTAL	20,769	20,769	20,819	21,118	299	1%
INSTITUTE OF EARLY CHILDHOOD DEVELOPMENT						
Registration of Childcare Services	50	50	50	42	(8)	-16%
SUB TOTAL	50	50	50	42	(8)	-16%
SEYCHELLES BUREAU OF STANDARDS						
Micro Laboratory	2,400	2,400	2,400	2,075	(325)	-14%
Environmental Laboratory	1,800	1,800	2,800	2,391	(409)	-15%
Food Chemical Laboratory	1,200	1,200	1,200	1,598	398	33%
Chemical Laboratory	80	80	80	124	44	55%
Gas Cylinder Testing Centre	800	800	800	892	92	12%
Construction Material Laboratory	1,725	1,725	1,725	518	(1,207)	-70%
National Metrology Laboratory	261	261	261	524	264	101%
Legal Metrology Unit	465	465	465	535	70	15%
Standardisation	27	27	27	11	(16)	-59%
QMS Certification	14	14	14	3	(12)	-82%
QMS Training	57	57	57	-	(57)	-100%
Fish Inspection	2,950	2,950	2,950	2,359	(591)	-20%
SUB TOTAL	11,779	11,779	12,779	11,029	(1,750)	-14%
PRESIDENT OFFICE						
State House Entrance Fees	10	10	10	0	(10)	-97%
SUB TOTAL	10	10	10	0	(10)	-97%
SEYCHELLES QUALIFICATION AUTHORITY						
Certify True Copy of Qualifications	75	75	75	25	(50)	-198%
Evaluation of Qualifications	600	600	600	364	(236)	-65%
Recognition of Prior Learning	150	150	150	154	4	2%
Registration	-	-	-	10	10	100%
SUB TOTAL	825	825	825	553	(272)	-49%

DESCRIPTION	BUDGET	REVISED (Mid- Year)	EOY	2025 Year to Date		
	2025	2025	2025	Actual	Variance	Diff
	R ('000)	R('000)	R('000)	R ('000)	R ('000)	%
LANDSCAPE AND WASTE MANAGEMENT AGENCY						
Waste Collection	8,500	8,500	11,500	11,389	(111)	-1%
Cleaning and Landscaping	-	-	-	-	-	0%
Sale/Hire of Plants	250	250	250	371	121	33%
SUB TOTAL	8,750	8,750	11,750	11,760	10	0%
ENTERPRISE SEYCHELLES AGENCY (ESA)						
Processing Fees	2	2	2	0	(2)	-1083%
Trade Fairs	51	51	51	95	44	46%
SUB TOTAL	53	53	53	95	42	79%
DEPARTMENT OF TOURISM						
Kiosk Rental	6	6	6	8	2	25%
SUB TOTAL	6	6	6	8	2	33%
SEYCHELLES MEDICAL & DENTAL COUNCIL						
Registration Fee	-	-	-	-	-	0%
SUB TOTAL	-	-	-	-	-	0%
SEYCHELLES FIRE AND RESCUE AGENCY						
Fire Safety Training	200	200	200	186	(14)	-8%
Sale of Fire incident report	5	5	5	8	3	40%
Standby with LPG Tanker	60	60	60	80	20	25%
SUB TOTAL	265	265	265	274	9	3%
NATIONAL SPORTS COUNCIL						
Medical Fees	100	50	50	5	(45)	-987%
Sale of Sports Equipment	10	10	10	3	(7)	-255%
Sports events	213	250	250	207	(43)	-21%
Hire of buses	90	90	90	16	(74)	-471%
Sale of Sports award tickets	125	125	125	75	(51)	-68%
SUB TOTAL	538	525	525	305	(220)	-42%
SOCIAL WORKERS						
Registration fee for Social Workers	4	12	12	14	2	18%
SUB TOTAL	4	12	12	14	2	18%
SEYCHELLES NATIONAL YOUTH COUNCIL						
Youth Service Bureau -miscellaneous	60	60	60	21	(39)	-66%
SUB TOTAL	60	60	60	21	(39)	-66%
DEPARTMENT OF DEFENCE						
Provision of Security Services	500	500	500	653	153	31%
SUB TOTAL	500	500	500	653	153	31%

DESCRIPTION	BUDGET	REVISED (Mid- Year)	EOY	2025 Year to Date		
	2025	2025	2025	Actual	Variance	Diff
	R ('000)	R('000)	R('000)	R ('000)	R ('000)	%
DEPARTMENT OF EMPLOYMENT						
Processing Fees	50	50	50	108	58	116%
SUB TOTAL	50	50	50	108	58	116%
DEPARTMENT OF CLIMATE CHANGE AND ENVIRONMENT						
CITES	100	50	50	8	(43)	-85%
Tree Felling & lighting fires processing fees	90	90	90	29	(61)	-68%
Sale of Coco de mer tag	480	480	480	320	(160)	-33%
Environmental Fine	400	400	400	17	(383)	-96%
Giant Tortoise Royalty	100	100	100	6	(94)	-94%
Conservation environmental levy	500	500	500	95	(405)	-81%
SUB TOTAL	1,670	1,620	1,620	474	(1,146)	-71%
NATIONAL INSTITUTE FOR CULTURE , HERITAGE AND THE ARTS						
Application fees	-	-	-	55	55	100%
Photocopy/Printing Fees/internet	150	150	150	177	27	18%
Music & Dance Fees	250	250	250	114	(136)	-54%
Museum Entrance Fees	828	828	1,328	1,195	(133)	-10%
Mission Lodge Entrance Fees	1,500	1,500	1,500	1,194	(306)	-20%
Heritage Site Activities Fees	12	12	12	2	(10)	-80%
Translation Fees	2	2.00	2.00	1	(1)	-74%
SUB TOTAL	2,742	2,742	3,242	2,738	(504)	-16%
VARIOUS MINISTRIES						
Sale of Tender Documents	502	502	502	489	(13)	-3%
Misc. Minor Receipts	285	285	285	788	503	176%
Sale of booklets	95	95	95	186	91	95%
Processing Fee Appeals	2	2	2	294	291	13248%
SUB TOTAL	884	884	884	1,755	871	99%
TOTAL : FEES AND CHARGES	456,653	457,030	512,987	436,567	(76,420)	-15%
OTHER NON TAX						
RENTS AND ROYALTIES						
DEPARTMENT OF AGRICULTURE						
Rent of Agricultural Land	730	730	730	645	(85)	-12%
Rent of Staff Housing	86	86	86	59	(28)	-32%
Rent of Veterinary Clinic	114	114	114	75	(39)	-34%
SUB TOTAL	930	930	930	779	(151)	-16%
THE JUDICIARY						
Rental of Canteen	60	60	60	60	-	0%
SUB TOTAL	60	60	60	60	-	0%
HEALTH CARE AGENCY						
Rent of Snack Shop	48	48	48	12	(36)	-75%
Rent of Staff Quarters	72	72	72	39	(33)	-46%
SUB TOTAL	120	120	120	51	(69)	-58%

DESCRIPTION	BUDGET	REVISED (Mid- Year)	EOY	2025 Year to Date		
	2025	2025	2025	Actual	Variance	Diff
	R ('000)	R('000)	R('000)	R ('000)	R ('000)	%
MINISTRY OF LANDS AND HOUSING						
Short term Rent of Land and Buildings	2,500	2,500	2,500	1,406	(1,094)	-44%
Royalties from Land Marine	-	-	-	-	-	0%
Rent of Independence House	128	128	128	47	(81)	-63%
SUB TOTAL	2,628	2,628	2,628	1,454	(1,175)	-45%
ENTERPRISE SEYCHELLES AGENCY (ESA)						
Rental of Building	4,050	2,000	2,000	2,197	197	10%
SUB TOTAL	4,050	2,000	2,000	2,197	197	10%
INDUSTRIAL ESTATES AUTHORITY						
Short term - Rent of Land	96	96	96	99	3	3%
Rent SME Building Providence	6,000	6,000	6,000	4,006	(1,994)	-33%
Transaction fee	-	-	-	-	-	0%
SUB TOTAL	6,096	6,096	6,096	4,104	(1,992)	-33%
PUBLIC SERVICE BUREAU						
Rental of Hall	-	11	57	60	3	4%
SUB TOTAL	-	11	57	60	3	4%
NATIONAL SPORTS COUNCIL						
Rental of Sports facilities	1,000	1,000	1,000	918	(82)	-8%
SUB TOTAL	1,000	1,000	1,000	918	(82)	-8%
MINISTRY OF LOCAL GOVERNMENT AND COMMUNITY AFFAIRS						
Rent of facilities	1,700	1,700	1,700	1,748	48	3%
Rent of Offices	500	500	500	325	(175)	-35%
Rent of Day-care centres	1,080	1,080	1,080	992	(89)	-8%
SUB TOTAL	3,280	3,280	3,280	3,065	(215)	-7%
NATIONAL INSTITUTE FOR CULTURE , HERITAGE AND THE ARTS						
NAC Rental of Shops	300	300	300	133	(167)	-56%
Rental of International Conference Centre	-	-	-	-	-	0%
Rental of Music Stadium Facilities	-	-	-	-	-	0%
Rental of land -NCPA	24	24	24	28	4	17%
Rental of Museum Restaurant	180	180	180	165	(15)	-8%
Rental of Museum Conference Room	197	197	197	101	(96)	-49%
Rental of Restaurant - Domaines de Val des Pres	360	360	360	69	(291)	-81%
Rental of Kiosks - Domain de Val des Pres	371	371	371	304	(67)	-18%
Lease of Heritage Properties- Bel Ombre	30	30	30	30	-	0%
Lease of Heritage Properties- La Pleine Ste Andre	646	646	646	501	(146)	-23%
Lease of Heritage Properties -Domaines de Val des Pres	288	288	288	105	(183)	-64%
Rental of National Theatre	102	102	102	38	(65)	-63%
Rent of Gallery and Activity	-	-	-	-	-	0%
Entrance fees Mize Koko	-	-	-	-	-	0%
Rental of National Library	-	-	-	360	360	100%
Rental of NCPA Facilities	-	-	-	2	2	100%
SUB TOTAL	2,498	2,498	2,498	1,834	(664)	-27%

DESCRIPTION	BUDGET	REVISED (Mid- Year)	EOY	2025 Year to Date		
	2025	2025	2025	Actual	Variance	Diff
	R ('000)	R('000)	R('000)	R ('000)	R ('000)	%
OFFICE OF THE MAYOR OF VICTORIA						
Rental of Kiosk	54	54	54	47	(8)	-14%
SUB TOTAL	54	54	54	47	(8)	-14%
TOTAL: RENTS AND ROYALTIES	20,717	18,678	18,724	14,568	(4,156)	-22%
INCOME OF PUBLIC SERVICES						
INTEREST						
MINISTRY OF FINANCE, NATIONAL PLANNING AND TRADE						
Interest from Development Bank of Seychelles	871	871	871	903	32	4%
Interest from Public Utilities Company	23,955	23,955	23,965	40,469	16,503	69%
SUB TOTAL	24,826	24,826	24,836	41,371	16,535	67%
TOTAL: INTEREST	24,826	24,826	24,836	41,371	16,535	67%
STATUTORY TRANSFERS						
MINISTRY OF FINANCE, NATIONAL PLANNING AND TRADE						
Central Bank of Seychelles (CBS)	-	-	-	-	-	0%
TOTAL: OTHER NON TAX	45,543	43,504	43,560	55,939	12,379	28%
DIVIDENDS INCOME						
MINISTRY OF FINANCE, NATIONAL PLANNING AND TRADE						
- Seychelles International Mercantile Banking Corporation Limited	150,000	150,000	150,000	150,000	-	0%
-Seychelles Petroleum Company	250,000	250,000	250,000	250,000	-	0%
- Land Marine Ltd	6,300	6,300	6,300	9,800	3,500	56%
- Indian Ocean Tuna Limited	23,302	23,302	23,302	28,201	4,899	21%
- Seychelles Civil Aviation Authority	50,000	50,000	50,000	50,000	-	0%
- Afrexim Bank	-	-	-	-	-	0%
- Island Development Company	321,422	15,000	-	-	-	0%
- Seychelles Commercial Bank	4,000	4,000	-	-	-	0%
-Financial Servcies Authority	50,000	50,000	50,000	52,048	2,048	4%
African Insurance Company	-	-	-	5,457	5,457	100%
-Seychelles Fishing Authority	35,000	35,000	35,000	35,000	-	0%
-Ile Du Port Handling Services	17,844	17,844	17,844	20,974	3,130	18%
-Seychelles Cable System Company	-	-	-	-	-	0%
TOTAL : DIVIDENDS INCOME	907,867	601,445	582,445	601,479	19,034	3%

DESCRIPTION	BUDGET	REVISED (Mid- Year)	EOY	2025 Year to Date		
	2025	2025	2025	Actual	Variance	Diff
	R ('000)	R('000)	R('000)	R ('000)	R ('000)	%
PROCEEDS FROM SALE OF ASSETS						
MINISTRY OF LANDS AND HOUSING						
Long Term Lease - Land & Building	288,451	210,000	50,000	41,578	(8,422)	-17%
Sale of State Lands	2,500	2,500	17,500	17,925	425	2%
Sale of Plots (Land Bank)	8,000	8,000	8,000	10,994	2,994	37%
SUB TOTAL	298,951	220,500	75,500	70,497	(5,003)	-7%
INDUSTRIAL ESTATE AUTHORITY						
Long Term Lease - Land & Building	17,000	17,000	17,000	10,573	(6,427)	-38%
SUB TOTAL	17,000	17,000	17,000	10,573	(6,427)	-38%
OFFICE OF THE MAYOR OF VICTORIA						
Long term lease - Mayor of Victoria	96	96	96	88	(8)	-8%
SUB TOTAL	96	96	96	88	(8)	-8%
MINISTRY OF FINANCE, NATIONAL PLANNING AND TRADE						
Sale of Assets	34,500	34,500	4,500	3,409	(1,091)	-24%
SAHC - Sale of Asset	-	18,863	18,863	18,674	(189)	-1%
Anti-Money Laundering	-	77,000	-	-	-	0%
SUB TOTAL	34,500	53,363	23,363	22,083	(1,280)	-5%
TOTAL : PROCEEDS FROM SALE OF ASSETS	350,547	290,959	115,959	103,241	(12,718)	-11%
TOTAL : NON TAX REVENUE	1,760,610	1,392,938	1,254,951	1,197,226	(57,725)	-5%
TOTAL: CURRENT RECEIPTS	11,716,374	11,228,587	11,061,151	11,052,435	(8,717)	0%
CURRENT RECEIPTS						
Income Tax	1,385,606	1,426,479	1,477,174	1,518,982	41,809	3%
SSF Arrears	-	-	-	3,342	3,342	100%
Trades Tax	376,783	381,995	361,707	344,597	(17,110)	-5%
Excise Tax	1,634,853	1,588,888	1,510,713	1,504,354	(6,359)	0%
GST	-	-	-	161	161	100%
Value Added Tax	3,692,598	3,341,214	3,379,307	3,399,892	20,585	1%
Business Tax	2,015,703	2,249,901	2,206,346	2,231,624	25,277	1%
CorporateSocial Responsibility Tax	-	-	2,452	2,453	0	0%
Tourism Marketing Tax (TMT)	107,739	105,162	111,184	111,698	515	0%
Environmental Sustainability Tax	178,067	183,490	187,406	186,200	(1,206)	-1%
Hotel Turnover Tax	124,416	130,357	146,920	153,601	6,681	5%
Property Tax	57,778	50,263	42,080	43,964	1,883	4%
Other Tax	382,221	377,899	380,911	354,341	(26,570)	-7%
Fees and Charges	456,653	457,030	512,987	436,567	(76,420)	-15%
Dividends Income	907,867	601,445	582,445	601,479	19,034	3%
Other Non Tax	45,543	43,504	43,560	55,939	12,379	28%
Sale of Assets	350,547	290,959	115,959	103,241	(12,718)	-11%
TOTAL CURRENT RECEIPTS	11,716,374	11,228,587	11,061,151	11,052,435	(8,717)	0%

DETAILS OF EXPENDITURE FOR THE YEAR ENDED 31ST DECEMBER 2025

(In accordance with article 154 (8) (b) of the Constitution)

SUMMARY OF EXPENDITURE ESTIMATES						
Under Section 154 (8) of the Constitution						
DESCRIPTION	Budget	REVISED (MID- YEAR)	EOY	2025 Year to Date		
	2025	2025	2025	Actual	Variance	Diff
	R ('000)	R ('000)	R ('000)	R('000)	R('000)	%
EXPENDITURE						
TOTAL OUTLAYS						
Office of the President	68,383	75,125	76,773	76,225	547	1%
Department of Legal Affairs	63,165	59,925	56,525	54,270	2,255	4%
Department of Defence	408,853	523,288	404,546	382,624	21,922	5%
Public Service Bureau	48,048	46,530	34,552	33,145	1,407	4%
Department of Information and Communication Technologies	85,645	91,742	91,431	86,531	4,900	5%
The Judiciary	111,834	115,815	113,978	113,482	496	0%
The Legislature	58,778	59,182	58,726	58,135	591	1%
Office of the Auditor General	22,036	18,936	18,936	18,010	926	5%
Office of the Ombudsman	5,065	4,565	4,565	3,962	603	13%
Office of the Public Service Appeals Board	1,247	1,247	1,247	1,186	60	5%
The Curatelle Office	6,183	6,183	6,108	5,417	691	11%
Constitutional Appointments Authority	2,299	2,149	2,149	2,149	0	0%
Electoral Commission	13,357	16,447	16,717	16,058	660	4%
Ministry of Fisheries	54,024	54,024	54,024	53,770	254	0%
Ministry of Finance, National Planning and Trade	247,660	218,103	170,465	132,065	38,400	23%
Ministry of Foreign Affairs and Tourism	353,148	346,348	329,517	327,738	1,778	1%
Ministry of Internal Affairs	743,366	745,283	728,726	681,322	47,404	7%
Ministry of Education	1,355,076	1,346,448	1,305,844	1,292,295	13,549	1%
Ministry of Lands and Housing	734,618	375,139	337,456	303,255	34,201	10%
Ministry of Local Government and Community Affairs	168,999	168,999	164,212	161,030	3,182	2%
Ministry of Health	111,493	105,393	100,693	95,812	4,881	5%
Ministry of Transport	67,763	107,771	89,039	150,616	(61,577)	-69%
Ministry of Employment and Social Affairs	127,665	123,566	105,246	100,354	4,892	5%
Ministry of Agriculture ,Climate Change and Environment	249,540	245,137	223,651	206,345	17,307	8%
Ministry of Youth, Sports and Family	47,296	45,421	45,460	39,695	5,765	13%
Ministry of Investment, Entrepreneurship and Industry	24,228	24,228	22,728	15,943	6,786	30%
Office of the Mayor of Victoria	4,912	4,462	4,462	4,406	56	1%
TOTAL: MINISTRIES/ DEPARTMENTS	5,184,681	4,931,457	4,567,777	4,415,840	151,937	3%
REGULATORY BODIES						
Institute of Early Childhood Development	42,428	45,505	46,459	46,556	(97)	0%
Seychelles Licensing Authority	29,621	29,621	25,571	23,881	1,690	7%
Fair Trading Commission	17,323	16,523	16,223	15,559	664	4%
National Bureau of Statistics	25,997	23,989	23,989	22,141	1,848	8%
Seychelles Revenue Commission	271,812	195,556	193,442	190,121	3,322	2%
Procurement Oversight Unit	-	-	-	-	-	0%
National Tender Board	4,158	4,285	4,350	4,014	335	8%
Tax & Customs Agent Board Rev Tribunal	2,888	2,888	2,888	2,442	446	15%
Seychelles Investment Board	12,363	12,363	12,363	11,301	1,062	9%
Postal Regulatory Agency	-	-	1,402	1,376	26	2%
Public Enterprise Monitoring Commission	12,639	11,539	11,289	10,544	744	7%
Government Audit Committee	866	866	866	787	79	9%
Financial Intelligence Unit	30,904	30,904	29,604	27,428	2,176	7%
Seychelles Bureau of Standards	32,005	32,005	32,005	32,009	(5)	0%
Seychelles Qualifications Authority	11,334	11,264	12,001	11,923	78	1%
Tertiary Education Commission	-	-	-	-	-	0%
Planning Authority	22,445	22,445	22,758	22,516	242	1%
Seychelles Energy Commission	16,111	5,811	5,611	3,586	2,025	36%
Public Officers' Ethics Commission	-	-	-	-	-	0%
Seychelles Human Rights Commission	9,240	9,240	9,240	6,803	2,437	26%
Seychelles Media Commission	2,823	2,823	2,823	2,476	347	12%
Public Health Authority	84,294	83,394	80,094	79,141	953	1%
Industrial Estates Authority	65,745	63,233	38,298	34,233	4,065	11%
Seychelles Nurses & Midwives Council	1,649	1,863	1,649	1,859	(210)	-13%
Health Professional Council	1,510	1,510	1,510	1,390	121	8%
Seychelles Medical and Dental Council	2,071	2,071	1,771	1,255	516	29%
Anti-Corruption Commission	55,941	69,530	70,576	69,469	1,107	2%
Road Transport Commission	-	-	-	-	-	0%

DESCRIPTION	Budget	REVISED (MID- YEAR)	EOY	2025 Year to Date		
	2025	2025	2025	Actual	Variance	Diff
	R ('000)	R ('000)	R ('000)	R('000)	R('000)	%
Seychelles Maritime Safety Authority	14,880	14,630	14,130	13,436	694	5%
Seychelles Meteorological Authority	17,521	16,921	16,921	17,549	(628)	-4%
Seychelles Intelligence Service	22,157	23,522	22,909	22,082	827	4%
Information Commission	3,600	3,600	3,600	3,401	199	6%
Truth, Reconciliation and National Unity Commission	-	-	-	-	-	0%
Office of the Commissioner of Public Persons	-	-	-	-	-	0%
Seychelles Communication Regulatory Authority	11,901	11,901	11,901	11,032	869	7%
Seychelles Law Commission	5,120	4,720	3,920	3,102	817	21%
TOTAL: REGULATORY BODIES	831,344	754,521	720,161	693,413	26,749	4%
PUBLIC BODIES PROVIDING ESSENTIAL GOVERNMENT SERVICES						
Seychelles Tourism Board						
National Institute of Technology, Science & Innovation						
Seychelles Infrastructure Agency	203,014	118,214	91,320	86,877	4,443	5%
Seychelles Fire & Rescue Services Agency	85,434	85,434	84,493	84,912	(419)	0%
Seychelles Land Transport Agency	292,780	298,599	299,899	298,515	1,384	0%
Seychelles Agricultural Agency	-	-	-	-	-	0%
Enterprise Seychelles Agency	19,681	17,758	16,513	14,686	1,827	11%
Agency for Social Protection	30,685	32,119	32,119	30,422	1,697	5%
Agency for National Human Resources Development	-	-	-	-	-	0%
Landscape & Waste Management Agency	317,465	317,130	300,523	295,129	5,394	2%
Seychelles National Youth Council	26,555	26,555	25,355	26,059	(705)	-3%
Health Care Agency	1,321,694	1,253,522	1,244,479	1,239,866	4,613	0%
National Aids Council	-	-	-	-	-	0%
National Council For Children	18,672	19,347	17,863	17,090	773	4%
National Council for the Elderly	-	-	-	-	-	0%
National Council for the Disabled	-	-	-	-	-	0%
National Sports Council	205,310	390,028	389,613	310,595	79,018	20%
Social Workers Council	789	789	789	716	74	9%
National Arts Council	-	-	-	-	-	0%
National Botanical Gardens Foundation	-	-	-	-	-	0%
Creative Industry and National Events Agency	-	-	-	-	-	0%
Creole Institute of Seychelles	-	-	-	-	-	0%
Seychelles Heritage Foundation	-	-	-	-	-	0%
Seychelles Broadcasting Corporation	106,886	106,886	106,289	107,224	(935)	0%
National Biosecurity Agency	-	-	-	-	-	0%
Seychelles National Institute for Culture , Heritage and the Arts	162,986	159,486	146,695	148,636	(1,941)	0%
Agency for Prevention of Drug Abuse & Rehabilitaton	-	-	-	-	-	0%
Seychelles Home Care Agency	340,547	345,323	353,380	352,710	670	0%
TOTAL: ORGANISATIONS FULFILLING SOCIAL FUNCTIONS	3,132,496	3,171,189	3,109,330	3,013,437	95,892	3%
TOTAL OUTLAYS	9,148,522	8,857,167	8,397,268	8,122,690	274,578	3%
CURRENT OUTLAYS: WAGES AND SALARIES						
MINISTRIES/DEPARTMENTS						
Office of the President	21,001	21,001	21,899	21,768	131	1%
Department of Legal Affairs	42,045	38,805	34,893	33,146	1,747	5%
Department of Defence	207,818	207,818	206,318	201,835	4,483	2%
Department of Public Administration	19,883	18,365	17,007	16,261	746	4%
Department of Information and Communication Technologies	27,233	27,233	25,333	24,148	1,184	5%
The Judiciary	50,683	50,683	50,683	50,755	(73)	0%
The Legislature	17,999	17,999	17,821	17,248	574	3%
Office of the Auditor General	16,045	12,945	12,945	12,021	924	7%
Office of the Ombudsman	2,869	2,369	2,369	1,806	563	24%
Office of the Public Service Appeals Board	739	739	739	679	60	8%
The Curatelle Office	3,586	3,586	3,586	3,402	184	5%
Constitutional Appointments Authority	840	840	856	856	0	0%
Electoral Commission	7,258	6,988	7,258	7,051	207	3%
Ministry of Fisheries	19,299	19,299	18,896	18,209	687	4%
Ministry of Finance, National Planning and Trade	93,194	87,094	85,874	77,535	8,340	10%
Ministry of Foreign Affairs and Tourism	99,988	95,188	94,367	90,553	3,815	4%
Ministry of Internal Affairs	377,157	377,157	374,838	370,058	4,779	1%
Ministry of Education	601,905	601,905	578,109	576,492	1,617	0%
Ministry of Lands and Housing	43,071	43,071	41,321	39,751	1,570	4%
Ministry of Local Government and Community Affairs	64,798	64,798	62,873	62,719	154	0%

DESCRIPTION	Budget	REVISED (MID- YEAR)	EOY	2025 Year to Date		
	2025	2025	2025	Actual	Variance	Diff
	R ('000)	R ('000)	R ('000)	R('000)	R('000)	%
Ministry of Health	48,728	45,928	45,428	43,863	1,564	3%
Ministry of Transport	19,286	17,086	15,469	14,560	908	6%
Ministry of Employment and Social Affairs	56,178	54,778	53,292	50,395	2,897	5%
Ministry of Agriculture ,Climate Change and Environment	84,641	84,641	81,691	75,177	6,514	8%
Ministry of Youth, Sports and Family	20,438	19,438	18,711	18,505	206	1%
Ministry of Investment, Entrepreneurship and Industry	11,082	11,082	9,582	7,682	1,899	20%
Office of the Mayor of Victoria	1,544	1,094	1,143	1,143	0	0%
TOTAL: MINISTRIES/ DEPARTMENTS	1,959,307	1,931,929	1,883,301	1,837,620	45,681	2%
REGULATORY BODIES						
Institute of Early Childhood Development	6,464	6,464	6,179	6,031	148	2%
Seychelles Licensing Authority	16,078	16,078	14,727	13,451	1,276	9%
Fair Trading Commission	11,719	10,919	10,619	9,951	668	6%
National Bureau of Statistics	12,398	11,298	11,298	9,989	1,309	12%
Seychelles Revenue Commission	137,707	123,707	117,907	116,083	1,824	2%
National Tender Board	1,705	1,832	1,897	1,857	40	2%
Tax & Customs Agent Board Rev Tribunal	365	365	397	403	(6)	-2%
Seychelles Investment Board	6,761	6,761	6,621	6,449	172	3%
Postal Regulatory Agency	862	862	974	974	0	0%
Public Enterprise Monitoring Commission	8,580	7,480	7,230	6,466	765	11%
Government Audit Committee	568	568	568	552	16	3%
Financial Intelligence Unit	18,699	18,699	17,267	16,135	1,132	7%
Seychelles Bureau of Standards	16,253	16,253	15,253	15,004	249	2%
Seychelles Qualifications Authority	6,033	5,963	5,875	5,873	2	0%
Tertiary Education Commission	-	-	-	-	-	0%
Planning Authority	16,493	16,493	15,686	15,477	208	1%
Seychelles Energy Commission	3,869	3,569	2,491	1,945	546	22%
Seychelles Human Rights Commission	4,288	4,288	4,288	3,943	345	8%
Seychelles Media Commission	1,425	1,425	1,425	1,225	200	14%
Public Health Authority	54,700	53,800	53,500	53,537	(38)	0%
Industrial Estates Authority	7,439	7,439	6,439	5,322	1,117	17%
Seychelles Nurses & Midwives Council	965	1,179	965	1,185	(220)	-23%
Health Professional Council	322	322	322	314	8	2%
Seychelles Medical and Dental Council	968	968	668	433	235	35%
Anti-Corruption Commission	15,811	15,811	15,343	14,706	637	4%
Road Transport Commission	-	-	-	-	-	0%
Seychelles Maritime Safety Authority	8,830	8,580	8,330	8,152	178	2%
Seychelles Meteorological Authority	9,927	9,327	8,719	8,595	124	1%
Seychelles Intelligence Service	13,872	13,872	12,542	11,948	594	5%
Information Commission	1,792	1,792	1,792	1,674	118	7%
Truth, Reconciliation and National Unity Commission	-	-	-	-	-	0%
Seychelles Communication Regulatory Authority	6,986	6,986	5,342	5,121	222	4%
Seychelles Law Commission	2,013	1,613	1,613	1,171	442	27%
TOTAL: REGULATORY BODIES	393,890	374,712	356,274	343,965	12,309	3%
PUBLIC BODIES PROVIDING ESSENTIAL GOVERNMENT SERVICES						
Seychelles Infrastructure Agency	44,775	43,975	42,475	38,956	3,519	8%
Seychelles Fire & Rescue Services Agency	63,036	63,036	65,098	66,020	(922)	-1%
Seychelles Land Transport Agency	27,784	27,784	27,784	27,649	135	0%
Enterprise Seychelles Agency	7,297	7,297	7,147	6,933	213	3%
Agency for Social Protection	16,760	16,760	17,709	15,600	2,109	12%
Agency for National Human Resources Development	-	-	-	-	-	0%
Landscape & Waste Management Agency	17,994	17,994	16,124	16,675	(551)	-3%
Seychelles National Youth Council	11,519	11,519	11,219	11,701	(481)	-4%
Health Care Agency	590,617	590,617	581,151	581,253	(102)	0%
National Aids Council	-	-	-	-	-	0%
National Council For Children	11,116	11,116	10,628	10,026	602	6%
National Sports Council	22,280	22,280	20,480	20,282	198	1%
Social Workers Council	226	226	226	226	-	0%
Seychelles Broadcasting Corporation	63,729	63,729	62,965	62,512	452	1%
Seychelles National Institute for Culture , Heritage and the Arts	59,110	59,110	59,157	59,215	(58)	0%
Agency for Prevention of Drug Abuse & Rehabilitation	-	-	-	-	-	0%
Seychelles Home Care Agency	7,912	7,912	7,612	7,381	231	3%
TOTAL: ORGANISATIONS FULFILLING SOCIAL FUNCTIONS	944,153	943,353	929,773	924,429	5,345	1%

DESCRIPTION	Budget	REVISED (MID- YEAR)	EOY	2025 Year to Date		
	2025	2025	2025	Actual	Variance	Diff
	R ('000)	R ('000)	R ('000)	R('000)	R('000)	%
OTHER WAGES AND SALARIES						
GRATUITIES	45,870	45,870	45,870	49,512	(3,642)	-8%
COMPENSATION FOR CONTINUOUS SERVICE	65,996	65,996	59,996	45,661	14,336	24%
CONSTITUTIONAL APPOINTMENTS	175,268	175,268	180,927	171,912	9,016	5%
PENSION SCHEME CONTRIBUTION	148,971	126,971	124,660	136,197	(11,538)	-9%
TOTAL WAGES AND SALARIES	3,733,455	3,664,099	3,580,802	3,509,295	71,507	2%
CURRENT OUTLAYS: GOODS AND SERVICES						
MINISTRIES/DEPARTMENTS						
Office of the President	46,381	48,039	49,764	49,348	416	1%
Department of Legal Affairs	21,120	21,120	21,633	21,124	509	2%
Department of Defence	152,251	266,953	157,672	154,958	2,713	2%
Public Service Bureau	16,165	16,165	13,911	13,250	661	5%
Department of Information and Communication Technologies	58,413	64,510	66,099	62,383	3,716	6%
The Judiciary	57,029	59,173	59,173	59,214	(41)	0%
The Legislature	35,279	35,684	35,861	35,861	-	0%
Office of the Auditor General	5,991	5,991	5,991	5,989	2	0%
Office of the Ombudsman	2,196	2,196	2,196	2,156	40	2%
Office of the Public Service Appeals Board	508	508	508	508	(0)	0%
The Curatelle Office	2,597	2,597	2,522	2,015	507	20%
Constitutional Appointments Authority	1,459	1,309	1,292	1,292	-	0%
Electoral Commission	6,099	6,099	6,099	6,094	5	0%
Ministry of Fisheries	34,725	34,725	35,128	35,561	(434)	-1%
Ministry of Finance, National Planning and Trade	109,978	116,521	84,322	54,261	30,060	36%
Ministry of Foreign Affairs and Tourism	247,410	245,410	225,960	227,997	(2,036)	-1%
Ministry of Internal Affairs	265,312	265,312	281,362	281,593	(231)	0%
Ministry of Education	626,275	626,264	659,082	647,817	11,265	2%
Ministry of Lands and Housing	36,074	36,074	42,824	40,703	2,121	5%
Ministry of Local Government and Community Affairs	40,147	40,147	40,772	37,166	3,606	9%
Ministry of Health	57,266	57,266	55,266	51,949	3,316	6%
Ministry of Transport	13,922	13,922	14,350	14,294	56	0%
Ministry of Employment and Social Affairs	36,788	36,788	33,424	31,428	1,996	6%
Ministry of Agriculture ,Climate Change and Environment	114,167	113,677	114,817	104,025	10,792	9%
Ministry of Youth, Sports and Family	18,258	18,883	19,661	18,957	704	4%
Ministry of Investment, Entrepreneurship and Industry	13,147	13,147	13,147	8,260	4,886	37%
Office of the Mayor of Victoria	3,368	3,368	3,319	3,232		3%
TOTAL: MINISTRIES/ DEPARTMENTS	2,022,324	2,151,846	2,046,153	1,971,435	74,632	4%
REGULATORY BODIES						
Institute of Early Childhood Development	35,964	39,041	40,280	40,525	(245)	-1%
Seychelles Licensing Authority	10,543	10,543	9,844	10,430	(586)	-6%
Fair Trading Commission	5,604	5,604	5,604	5,608	(4)	0%
National Bureau of Statistics	13,600	12,691	12,691	12,152	539	4%
Seychelles Revenue Commission	122,405	68,149	72,949	71,451	1,498	2%
National Tender Board	2,453	2,453	2,453	2,158	295	12%
Tax & Customs Agent Board Rev Tribunal	2,523	2,523	2,492	2,039	452	18%
Seychelles Investment Board	5,602	5,602	5,742	4,852	890	15%
Postal Regulatory Agency	540	540	429	402	26	6%
Public Enterprise Monitoring Commission	4,058	4,058	4,058	4,079	(20)	0%
Government Audit Committee	298	298	298	235	63	21%
Financial Intelligence Unit	12,204	12,204	12,135	11,092	1,044	9%
Seychelles Bureau of Standards	15,752	15,752	16,752	17,006	(254)	-2%
Seychelles Qualifications Authority	5,301	5,301	6,127	6,050	77	1%

DESCRIPTION	Budget	REVISED (MID- YEAR)	EOY	2025 Year to Date		
	2025	2025	2025	Actual	Variance	Diff
	R ('000)	R ('000)	R ('000)	R('000)	R('000)	%
Tertiary Education Commission	-	-	-	-	-	0%
Planning Authority	5,952	5,952	7,072	7,039	34	0%
Seychelles Energy Commission	2,241	2,241	3,119	1,640	1,479	47%
Seychelles Human Rights Commission	4,951	4,951	4,951	2,860	2,092	42%
Seychelles Media Commission	1,398	1,398	1,398	1,251	147	11%
Public Health Authority	29,595	29,595	26,595	25,604	991	4%
Industrial Estates Authority	9,305	9,305	8,040	6,737	1,303	16%
Seychelles Nurses & Midwives Council	684	684	684	674	10	1%
Health Professional Council	1,188	1,188	1,188	1,076	113	9%
Seychelles Medical and Dental Council	1,103	1,103	1,103	822	281	25%
Anti-Corruption Commission	40,130	53,720	55,234	54,764	470	1%
Road Transport Commission	-	-	-	-	-	0%
Seychelles Maritime Safety Authority	6,050	6,050	5,800	5,284	516	9%
Seychelles Meteorological Authority	7,594	7,594	8,201	8,953	(752)	-9%
Seychelles Intelligence Service	8,286	9,650	10,367	10,134	233	2%
Information Commission	1,808	1,808	1,808	1,727	80	4%
Truth , Reconciliation and National Unity Commission	-	-	-	-	-	0%
Seychelles Communication Regulatory Authority	4,915	4,915	6,558	5,911	647	10%
Seychelles Law Commission	3,107	3,107	2,307	1,932	375	16%
TOTAL REGULATORY BODIES	365,155	328,021	336,280	324,486	11,794	4%
PUBLIC BODIES PROVIDING ESSENTIAL GOVERNMENT SERVICES						
Seychelles Infrastructure Agency	18,115	18,115	15,615	14,676	939	6%
Seychelles Fire & Rescue Services Agency	19,397	19,397	19,395	18,891	504	3%
Seychelles Land Transport Agency	137,905	143,724	205,041	203,635	1,406	1%
Seychelles Agricultural Agency	-	-	-	-	-	0%
Enterprise Seychelles Agency	4,884	5,961	6,111	4,497	1,614	26%
Agency for Social Protection	13,925	15,359	14,410	14,823	(412)	-3%
Agency for National Human Resources Development	-	-	-	-	-	0%
Landscape & Waste Management Agency	269,774	275,558	279,049	276,427	2,622	1%
Seychelles National Youth Council	15,035	15,035	14,135	14,359	(224)	-2%
Health Care Agency	590,025	600,025	606,291	602,060	4,231	1%
National Aids Council	-	-	-	-	-	0%
National Council For Children	7,556	7,556	7,219	7,057	163	2%
National Council for the Elderly	-	-	-	-	-	0%
National Council for the Disabled	-	-	-	-	-	0%
National Sports Council	94,897	94,897	75,172	72,824	2,348	3%
Social Workers Council	564	564	563	490	74	13%
National Arts Council	-	-	-	-	-	0%
National Botanical Gardens Foundation	-	-	-	-	-	0%
Creative Industry and National Events Agency	-	-	-	-	-	0%
Creole Institute of Seychelles	-	-	-	-	-	0%
Seychelles Heritage Foundation	-	-	-	-	-	0%
Seychelles Broadcasting Corporation	40,157	40,157	40,621	42,009	(1,388)	-3%
National Biosecurity Agency	-	-	-	-	-	0%
Seychelles National Institute for Culture , Heritage and the Arts	61,691	61,691	65,522	67,133	(1,610)	-2%
Agency for Prevention of Drug Abuse & Rehabilitaton	-	-	-	-	-	0%
Seychelles Home Care Agency	332,635	337,411	345,768	345,329	439	0%
TOTAL: ORGANISATION FULFILLING SOCIAL FUNCTIONS	1,606,561	1,635,451	1,694,914	1,684,208	10,707	1%
OTHER GOODS AND SERVICES						
GOVERNMENT OVERSEAS TRAVEL	-					
EXECUTIONS FOR ELECTIONS	21,554	21,554	33,312	33,312	(0)	0%
PROFESSIONAL AND CONSULTANCY SERVICES	22,024	22,024	23,503	19,942	3,561	15%
UNFORESEEN VISIT OF DIGNITARIES	3,000	3,000	1,521	710	810	53%
ADVERTISEMENT AND PUBLICITY	250	250	250	21	229	92%
NATIONAL DAY CELEBRATIONS	8,500	8,500	8,500	8,043	457	5%
TOTAL: GOODS AND SERVICES	4,049,367	4,170,645	4,144,434	4,042,157	102,190	2%

DESCRIPTION	Budget	REVISED (MID- YEAR)	EOY	2025 Year to Date		
	2025	2025	2025	Actual	Variance	Diff
	R ('000)	R ('000)	R ('000)	R('000)	R('000)	%
CAPITAL PROJECTS						
MINISTRIES/DEPARTMENTS						
Office of the President	1,000	6,085	5,109	5,109	0	0%
Department of Legal Affairs	-	-	-	-	-	0%
Department of Defence	48,785	48,517	40,557	25,831	14,726	36%
Public Service Bureau	12,000	12,000	3,634	3,634	0	0%
Department of Information and Communication Technologies	-	-	-	-	-	0%
The Judiciary	4,122	5,959	4,122	3,512	609	15%
The Legislature	5,500	5,500	5,044	5,026	18	0%
Office of the Auditor General	-	-	-	-	-	0%
Office of the Ombudsman	-	-	-	-	-	0%
Office of the Public Service Appeals Board	-	-	-	-	-	0%
The Curatelle Office	-	-	-	-	-	0%
Constitutional Appointments Authority	-	-	-	-	-	0%
Electoral Commission	-	3,360	3,360	2,913	448	13%
Ministry of Fisheries	-	-	-	-	-	0%
Ministry of Finance, National Planning and Trade	44,488	14,488	269	269	0	0%
Ministry of Foreign Affairs and Tourism	5,750	5,750	9,189	9,189	(0)	0%
Ministry of Internal Affairs	100,897	102,814	72,527	29,671	42,856	59%
Ministry of Education	126,896	118,279	68,653	67,986	667	1%
Ministry of Lands and Housing	655,473	295,993	253,310	222,801	30,510	12%
Ministry of Local Government and Community Affairs	64,054	64,054	60,567	61,144	(577)	-1%
Ministry of Health	5,500	2,200	-	-	-	0%
Ministry of Transport	34,555	76,763	59,220	121,762	(62,542)	-106%
Ministry of Employment and Social Affairs	34,699	32,000	18,530	18,530	-	0%
Ministry of Agriculture ,Climate Change and Environment	50,732	46,818	27,143	27,143	0	0%
Ministry of Youth, Sports and Family	8,600	7,100	7,088	2,234	4,854	68%
Ministry of Investment, Entrepreneurship and Industry	-	-	-	-	-	0%
Office of the Mayor of Victoria	-	-	-	31	(31)	-100%
TOTAL: MINISTRIES/DEPARTMENTS	1,203,051	847,682	638,323	606,785	31,538	5%
REGULATORY BODIES						
Institute of Early Childhood Development	-	-	-	-	-	0%
Seychelles Licensing Authority	3,000	3,000	1,000	-	1,000	100%
Fair Trading Commission	-	-	-	-	-	0%
National Bureau of Statistics	-	-	-	-	-	0%
Seychelles Revenue Commission	11,700	3,700	2,587	2,587	-	0%
National Tender Board	-	-	-	-	-	0%
Tax & Customs Agent Board Rev Tribunal	-	-	-	-	-	0%
Seychelles Investment Board	-	-	-	-	-	0%
Postal Regulatory Agency	-	-	-	-	-	0%
Public Enterprise Monitoring Commission	-	-	-	-	-	0%
Government Audit Committee	-	-	-	-	-	0%
Financial Intelligence Unit	-	-	201	201	0	-100%
Seychelles Bureau of Standards	-	-	-	-	-	0%
Seychelles Qualifications Authority	-	-	-	-	-	0%
Tertiary Education Commission	-	-	-	-	-	0%
Planning Authority	-	-	-	-	-	0%
Seychelles Energy Commission	10,000	-	-	-	-	0%
Seychelles Human Rights Commission	-	-	-	-	-	0%
Seychelles Media Commission	-	-	-	-	-	0%
Public Health Authority	-	-	-	-	-	0%
Industrial Estates Authority	49,001	46,490	23,819	22,174	1,646	7%
Seychelles Nurses & Midwives Council	-	-	-	-	-	0%
Health Professional Council	-	-	-	-	-	0%
Seychelles Medical and Dental Council	-	-	-	-	-	0%
Anti-Corruption Commission	-	-	-	-	-	0%
Road Transport Commission	-	-	-	-	-	0%
Seychelles Maritime Safety Authority	-	-	-	-	-	0%
Seychelles Meteorological Authority	-	-	-	-	-	0%
Seychelles Intelligence Service	-	-	-	-	-	0%
Information Commission	-	-	-	-	-	0%
Truth, Reconciliation and National Unity Commission	-	-	-	-	-	0%
Seychelles Communication Regulatory Authority	-	-	-	-	-	0%
Seychelles Law Commission	-	-	-	-	-	0%
TOTAL REGULATORY BODIES	73,701	53,190	27,606	24,961	2,646	10%

DESCRIPTION	Budget	REVISED (MID- YEAR)	EOY	2025 Year to Date		
	2025	2025	2025	Actual	Variance	Diff
	R ('000)	R ('000)	R ('000)	R('000)	R('000)	%
PUBLIC BODIES PROVIDING ESSENTIAL GOVERNMENT SERVICES						
Seychelles Infrastructure Agency	140,124	56,124	33,230	33,245	(15)	0%
Seychelles Fire & Rescue Services Agency	3,000	3,000	-	-	-	0%
Seychelles Land Transport Agency	127,091	127,091	67,074	67,231	(157)	0%
Seychelles Agricultural Agency	-	-	-	-	-	0%
Enterprise Seychelles Agency	7,500	4,500	3,255	3,255	-	0%
Agency for Social Protection	-	-	-	-	-	0%
Agency for National Human Resources Development	-	-	-	-	-	0%
Landscape & Waste Management Agency	29,697	23,579	5,351	2,027	3,323	62%
Seychelles National Youth Council	-	-	-	-	-	0%
Health Care Agency	141,052	62,880	57,036	56,553	483	1%
National Aids Council	-	-	-	-	-	0%
National Council For Children	-	675	16	8	8	50%
National Council for the Elderly	-	-	-	-	-	0%
National Council for the Disabled	-	-	-	-	-	0%
National Sports Council	88,134	272,851	293,961	217,489	76,472	26%
Social Workers Council	-	-	-	-	-	0%
National Arts Council	-	-	-	-	-	0%
National Botanical Gardens Foundation	-	-	-	-	-	0%
Creative Industry and National Events Agency	-	-	-	-	-	0%
Creole Institute of Seychelles	-	-	-	-	-	0%
Seychelles Heritage Foundation	-	-	-	-	-	0%
Seychelles Broadcasting Corporation	3,000	3,000	2,704	2,704	0	0%
National Biosecurity Agency	-	-	-	-	-	0%
Seychelles National Institute for Culture , Heritage and the Arts	42,184	38,684	22,015	22,288	(273)	-1%
Agency for Prevention of Drug Abuse & Rehabilitaton	-	-	-	-	-	0%
Seychelles Home Care Agency	-	-	-	-	-	0%
TOTAL: PUBLIC BODIES PROVIDING ESSENTIAL SERVICES	2,236,967	592,385	484,642	404,801	79,841	16%
TOTAL : CAPITAL EXPENDITURE	3,513,719	1,493,257	1,150,571	1,036,546	114,025	10%
SOCIAL PROGRAMS OF GOVERNMENT						
Pensions	70,487	70,487	65,487	63,635	1,852	3%
Special Pensions payment	40,265	40,265	40,265	40,173	92	0%
Children's Special Fund	7,000	7,000	7,000	6,888	112	2%
Seychelles Red Cross Society	2,000	2,000	2,190	2,102	88	4%
Contribution to Religious Organisations	1,500	1,500	1,500	1,437	63	4%
Contribution to CEPS	3,819	3,819	3,871	3,871	-	0%
Contribution to Political Parties	6,500	6,500	6,500	6,500	-	0%
Contribution to CARE	-	-	-	-	-	0%
Sey Savings Bank (New Born Savings Scheme)	1,000	1,000	1,159	1,159	-	0%
Empowerment and Social Protection Programme	459	459	496	496	-	0%
Seychelles Chamber of Commerce & Industry	500	500	900	900	-	0%
National Grants for other Non-for- Profit Organizations	9,050	9,050	8,051	6,508	1,543	19%
ADF Schemes	5,000	5,000	5,000	5,000	-	0%
SMEs Scheme	50,000	50,000	43,520	40,565	2,955	7%
SEEREP Incentive Scheme	-	-	-	-	-	0%
Housing Finance Scheme	24,000	16,582	7,694	3,456	4,239	55%
Home Improvement/Re-roofing scheme for Pensioners	5,000	3,000	1,000	2,543	(1,543)	-154%
Youth Employment Scheme	5,000	5,000	5,000	1,609	3,391	68%
Youth Entrepreneurship Scheme	1,000	1,000	1,222	1,152	70	6%
Seychelles News Agency	-	-	120	117	3	-100%
Residential Care Services-Roman Catholic Church	10,635	10,635	10,855	10,855	(0)	0%
Women Trust Fund	300	300	300	-	300	100%
Seychelles Heritage Scheme	1,000	1,000	1,000	955	45	5%
Culture and Arts Trust Fund	1,000	1,000	1,000	999	1	0%
Disabled Trust Fund	500	500	500	293	207	41%
Sports Trust Fund	400	400	400	29	371	93%
Innovation Trust Fund	400	400	-	-	-	0%
IOT Gratuity & Long Service Allowance	5,849	5,849	8,717	11,043	(2,326)	-27%
Laptop Scheme	6,000	6,000	6,000	5,223	777	13%
SME seed capital	7,000	7,000	7,000	7,000	-	0%
Education Loan Scheme	8,000	5,000	200	53	147	74%
Contribution to Unisey	5,000	5,000	15,000	15,000	-	0%
PV Rebate Scheme	-	-	-	-	-	-100%
Temporary Financial Assistance	-	-	-	-	-	0%
DBS Subsidize Interest	3,400	3,400	3,400	990	2,410	71%
Construction Professional Council	1,325	1,325	1,325	1,323	2	0%
TRNUC Successor Committee	2,500	2,500	-	-	-	0%

DESCRIPTION	Budget	REVISED (MID- YEAR)	EOY	2025 Year to Date		
	2025	2025	2025	Actual	Variance	Diff
	R ('000)	R ('000)	R ('000)	R('000)	R('000)	%
Green Energy Incentives Scheme	7,000	7,000	7,000	1,846	5,154	74%
HFC Subsidized Interest	934	934	934	-		100%
TOTAL: SOCIAL PROGRAMS OF CENTRAL GOVT	293,822	281,404	264,604	243,717	19,953	8%
SUBVENTIONS TO PUBLIC ENTERPRISES						
Seychelles Postal Services Company	4,000	4,000	4,000	4,000	-	0%
Seychelles Public Transport Corporation	41,700	41,700	42,278	41,914	364	1%
National Information Services Agency	1,000	1,000	1,000	1,000	-	0%
The Guy Morel Institute	2,000	3,600	3,600	3,600	-	0%
PETRO Seychelles	4,000	4,000	4,000	4,000	-	0%
Seychelles Conservation and Climate Adaptation Trust (SeyCCAT)	1,427	1,427	1,427	1,427	-	0%
Paradis Des Enfants	5,000	5,000	5,000	5,000	-	0%
TOTAL: SUBVENTIONS TO PUBLIC ENTERPRISES	59,127	60,727	61,305	60,941	364	1%
BENEFITS AND APPROVED PROGRAMMES OF ASP						
Retirement Benefits	989,578	949,578	909,236	887,572	21,664	2%
Invalidity Benefits	119,486	119,486	120,986	119,956	1,029	1%
Disability Benefits	189,523	189,523	195,523	192,948	2,575	1%
Supplementary Benefits	1,863	1,863	1,863	898	965	52%
Emergency Housing Assistance Scheme	-	-	-	-	-	0%
Sickness Benefits	6,600	6,600	6,600	4,306	2,294	35%
Maternity/ Paternity Benefits	1,276	1,276	2,076	2,035	41	2%
Funeral Benefits	1,608	1,608	1,608	1,278	330	21%
Survivors Benefits	502	502	502	-	502	100%
Orphans Benefits	827	827	1,427	1,411	16	1%
Injury Benefits	161	161	161	104	57	35%
Semi- Orphan Benefits	22,560	22,560	26,560	26,148	412	2%
Home Carers Scheme	-	-	-	-	-	0%
Inter Island Transport Scheme- Pensioner	228	228	228	113	115	50%
Foster Care Scheme	7,672	7,672	7,672	6,615	1,057	14%
Social Safety Net	61,769	61,769	23,569	35,243	(11,674)	-50%
Multiple Birth	3,093	3,093	3,393	3,200	193	6%
TOTAL: BENEFITS AND APPROVED PROGRAMS OF ASP	1,406,745	1,366,745	1,301,402	1,281,827	19,575	2%
OTHERS						
Subscription to International Organisations	-					
Capital Subscriptions to Int'l Orgs	15,744	15,744	15,744	15,591	153	1%
Debt Management Fees	246	246	246	-	246	100%
TOTAL: OTHER	15,990	15,990	15,990	15,591	399	2%
PUBLIC DEBT INTEREST						
Foreign	473,380	448,678	473,380	471,106	2,274	0%
Domestic	418,309	512,739	418,309	424,985	(6,676)	-2%
TOTAL: INTEREST	891,689	961,418	891,689	896,091	(4,402)	0%
TOTAL: CURRENT OUTLAYS	10,450,195	10,521,028	10,260,226	10,049,619	209,587	2%

DESCRIPTION	Budget	REVISED (MID- YEAR)	EOY	2025 Year to Date		
	2025	2025	2025	Actual	Variance	Diff
	R ('000)	R ('000)	R ('000)	R('000)	R('000)	%
NET LENDING	197,105	17,194	(10,000)	(60,060)	50,060	-501%
PUC On-lending	105,324	105,324	114,000	113,318	682	1%
PUC Repayments	(86,440)	(86,440)	(116,000)	(153,437)	37,437	-32%
PUC On-lending- Infrastructure Development	39,200	10,000	10,000	-	10,000	100%
DBS -On-lending	-	-	-	-	-	0%
DBS - Repayments	(15,690)	(15,690)	(22,000)	(23,941)	1,941	-9%
IDC - On-lending	150,711	-	-	-	-	0%
IDC -repayments	-	-	-	-	-	0%
Postal Services - On Lending	4,000	4,000	4,000	4,000	-	100%
DEVELOPMENT GRANTS TO PUBLIC ENTERPRISES						
SPTC - Domestic Financing	10,000	10,000	13,679	8,981	4,698	34%
SPTC - Foreign Financing	16,924	16,924	13,245	8,197	5,048	38%
Property Management Corporation	53,423	75,321	75,321	74,701	620	1%
Public Utilities Corporation-Local	45,000	45,000	70,300	65,120	5,180	7%
Public Utilities Corporation - Foreign Finance	-	-	-	-	-	0%
L'Union Estate	-	5,000	5,000	5,000	-	0%
The Guy Morel Institute	-	-	-	-	-	0%
TOTAL: DEVELOPMENT GRANTS	125,346	152,245	177,545	161,999	15,546	9%
TOTAL: CAPITAL OUTLAYS	3,836,170	1,662,695	1,318,116	1,138,485	179,631	14%
CONTINGENCY	50,000	50,000	30,000	30,099	(99)	0%
GRAND TOTAL EXPENDITURE	14,336,365	12,233,723	11,608,342	11,218,203	389,118	3%
PUBLIC DEBT AMORTISATION						
Foreign	740,506	782,405	775,308	782,366	(7,058)	-1%
Domestic	1,920,935	2,504,770	2,703,021	2,795,335	(92,313)	-3%
TOTAL: AMORTISATION	2,661,440	3,287,175	3,478,329	3,577,701	(99,371)	-3%
GRAND TOTAL OUTLAYS (including amortisation)	16,997,805	15,520,898	15,086,671	14,795,904	289,747	2%
CAPITAL EXPENDITURE	1,858,534	1,493,257	1,150,572	1,036,546	114,026	-5%
Grant Financing	368,257	200,233	199,185	102,120	97,065	44%
Cash Grant - PSIP	61,406	60,355	60,040	10,524	49,516	76%
Benefit in Kind - PSIP	306,851	139,878	139,145	91,597	47,549	34%
Cash Grant - Recurrent	29,209	35,274	35,089	44,282	(9,193)	316%
Benefit in Kind - Recurrent	55,517	115,941	24,154	22,921	1,233	0%
Loan Financing	219,401	80,567	4,487	1,164	3,323	74%
Domestic Financing	1,270,876	1,212,457	946,900	933,262	13,638	-17%

STATEMENT OF ACTUAL OUTSTANDING PUBLIC DEBT

(In accordance with article 154 (8) (c) of the Constitution)

STATEMENT OF ACTUAL OUTSTANDING PUBLIC DEBT
(in accordance with Article 154 (8) (c) of the Constitution)

	BALANCE AS AT 31ST DECEMBER 2025 SR	BALANCE AS AT 31ST DECEMBER 2024 SR
EXTERNAL DEBT		
Bilateral	750,897,067	874,683,491
Multilateral	8,072,572,925	5,543,136,630
Commercial	120,148,273	179,574,609
External Bond	349,677,172	471,161,813
SUB - TOTAL: EXTERNAL DEBT	9,293,295,437	7,068,556,544
DOMESTIC DEBT		
Treasury Bonds	5,075,270,000	
Others	485,094,197	5,738,621,000
		572,257,425
SUB - TOTAL: DOMESTIC DEBT	5,560,364,197	6,310,878,425
GRAND TOTAL: PUBLIC DEBT	14,853,659,634	13,379,434,969

**STATEMENT OF OUTSTANDING
GUARANTEES AS AT 31ST DECEMBER 2025**

(In accordance with article 154 (8) (d) of the Constitution)

**STATEMENT OF OUTSTANDING GUARANTEES ISSUED BY GOVERNMENT OF SEYCHELLES
AND OUTSTANDING AS AT 31ST DECEMBER 2025**
(in accordance with Article 154 (8) (d) of the Constitution)

	31ST DECEMBER 2025 SR	31ST DECEMBER 2024 SR
FOREIGN		
Commercial	-	-
Bilateral	98,076,843	114,285,686
Multilateral	84,807,289	72,050,555
TOTAL	182,884,132	186,336,240
DOMESTIC		
Commercial	696,651,877	623,429,586
Multilateral	-	-
GRAND TOTAL	879,536,009	809,765,827

**STATEMENT OF GUARANTEES ISSUED BY THE GOVERNMENT OF SEYCHELLES DURING
THE FINANCIAL YEAR ENDED 31ST DECEMBER 2025**

LENDER	BENEFICIARY/PURPOSE	FX	SR
External Loans Guaranteed			
Sub Total: External Loans Newly Guaranteed			
Domestic Loans Guaranteed			
Development Bank of Seychelles	Nouvobanq		100,000,000
Development Bank of Seychelles	Nouvobanq		50,000,000
Development Bank of Seychelles	Seychelles Commercial Bank		50,000,000
Sub Total: Domestic Loans Newly Guaranteed			200,000,000
Grand Total: New Guarantees		-	200,000,000

STATEMENT OF ACTUAL OFFICIAL RESERVES

(In accordance with article 154 (8) (e) of the Constitution)

**STATEMENT OF ACTUAL OFFICIAL RESERVES
HELD BY THE CENTRAL BANK OF SEYCHELLES**
(In accordance with Article 154 (8) (e) of the Constitution)

	31ST December 2025 Actual (USD'm)	31ST December 2024 Actual (USD'm)
CBS Gross External Reserves	878.11	773.68
Less:		
IMF Purchases Outstanding	1.68	3.20
Other encumbered reserves	148.55	138.86
Net International Reserves	727.87	631.62

STATEMENT OF ASSETS AND LIABILITIES AS AT 31ST DECEMBER 2025

(In accordance with article 154 (8) (f) of the Constitution)



Government of Seychelles

Statement of Assets and Liabilities for the year 2025

Description	Note	2025 (SCR)	2024 (SCR)
ASSETS			
Cash and Bank Balances		1,767,877,822	2,553,544,649
Remittances		53,861,462	49,528,445
Investments		(1,165,070)	(2,903,187)
Advances		934,715,572	924,342,003
Imprest		3,331,043	3,349,051
TOTAL ASSETS		2,758,620,830	3,527,860,961
LIABILITIES			
Short Term Borrowings		1,705,032,431	2,301,919,021
Deposits		15,607,211	16,889,494
Other Funds		312,088	250,000
Trading and Operating Accounts		1,009,807,338	849,764,155
Consolidated Fund		27,861,761	359,038,290
TOTAL LIABILITIES		2,758,620,830	3,527,860,961

ANNUAL PERFORMANCE REPORT

(In accordance with Section 31 of the Public Management Act, 2012)

Annual Performance Report

Ministries, Department and Agencies

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PRESIDENT'S OFFICE PORTFOLIO

Office of the President

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	36,829	46,640	49,735	8,840	35,786	5,109	-3,095	-6.6%
P2: Executive Office	24,734	23,422	20,497	9,255	11,242	-	2,925	12.5%
P3: Cabinet Office	4,564	4,433	3,724	2,751	973	-	709	16.0%
P4: Office of the Former President	2,256	2,278	2,270	922	1,348	-	8	0.3%
Total	68,383	76,773	76,225	21,768	49,348	5,109	547	0.7%

2. Strategic Overview of Entity

Mandate

Provide strategic policy direction, co-ordinate, monitor, and conduct advisory oversight of government MDAs to ensure efficient service.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Provide direction to ensure Cabinet approval of relevant national policies and legislations.	Yes	P3	
2. Ensure effective planning, implementation and communication of activities of the Office of the President.	Yes	P2	
3. Ensure efficiency and effectiveness in service delivery.	Yes	P1,P2,P3	

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Receipts Outturn

Table 1 Receipts outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	3	10	10	0	-10	-97.1%
State House Entrance Fees	3	10	10	0	-10	-97.1%
Total	3	10	10	0	-10	-97.1%

Justification:

Visits for resident Seychellois citizens are free, while non-resident pay an entrance fee of SR 300.00. However, the outturn is lower than expected with a record of 1 non-Seychellois visitors only.

Consolidated Expenditure Outturn**Table 2 Consolidated expenditure outturn**

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	42,977	36,829	46,640	49,735	-3,095	-6.6%
P2: Executive Office	25,470	24,734	23,422	20,497	2,925	12.5%
P3: Cabinet Office	3,944	4,564	4,433	3,724	709	16.0%
P4: Office of the Former President	2,243	2,256	2,278	2,270	8	0.3%
Total	74,634	68,383	76,773	76,225	547	0.7%
Economic Classification						
CURRENT EXPENDITURE	74,376	67,383	71,664	71,117	547	0.8%
Compensation of Employees	18,514	21,001	21,899	21,768	131	0.6%
Wages and Salaries in Cash	18,514	21,001	21,899	21,768	131	0.6%
Wages and Salaries in Kind	32	150	150	43	107	71.6%
Use of Goods and Services	55,861	46,381	49,764	49,348	416	0.8%
Office Expenses	16,868	14,002	15,243	16,499	-1,256	-8.2%
Transportation and Travel cost	14,267	12,698	10,649	7,901	2,747	25.8%
Maintenance and Repairs	8,389	5,799	8,080	8,964	-883	-10.9%
Materials and Supplies	270	254	266	462	-195	-73.3%
Other Uses of Goods and Services	10,506	11,446	11,168	10,161	1,007	9.0%
Minor Capital Outlays	5,529	2,033	4,208	5,319	-1,111	-26.4%
CAPITAL EXPENDITURE	258	1,000	5,109	5,109	0	0.0%
Non-financial Assets	258	1,000	5,109	5,109	0	0.0%
<i>Building and Infrastructure</i>	258	1,000	5,109	5,109	0	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	74,634	68,383	76,773	76,225	547	0.7%

Justification:

A consolidated of 0.7% in 2025, compared to 4.9% in 2024, reflects a narrower variance against the revised budget during the year.

P1: Governance, Management and Administration recorded a negative outturn of 6.6%, highlighting ongoing challenges in expenditure control. The variance was largely driven by increased spending under Office Expenses, Materials and Supplies and Minor Capital Outlays. Additional financial pressures were observed under Maintenance and Repairs, particularly in relation to vehicle upkeep, office building maintenance, and associated works.

The ongoing management of an aging vehicle fleet for Constitutional Appointees continues to exert financial pressure. To improve cost containment and accountability, fleet maintenance costs will, effective 2026, be decentralised to the respective MDAs. Additionally, the transition to a new administration was accompanied by a moderate increase in expenditure in the final quarter, largely reflecting the need to address gaps in asset accountability inherited from the previous administration. This necessitated the procurement of replacement assets, alongside essential preparatory maintenance activities to support the smooth assumption of office.

P2: Executive Office recorded an outturn of 12.5%. Notwithstanding this, travel-related expenditure remained high in 2025, driven by frequency of trips. The apparent savings were partly influenced by smaller delegation sizes, which limited overall costs against a comparatively high budget allocation. As such, the positive variance should be interpreted with caution, as it does not necessarily indicate improved cost efficiency in overall expenditure. While this resulted in savings under Transportation and Travel, these were largely redirected to P1 to address expenditure pressures under Office Expenses, Maintenance and Repairs, Material and Supplies, and Minor Capital Outlays, rather than reflecting sustained efficiency gains.

P3: Cabinet Office recorded an outturn of 16%, largely driven by lower-than-anticipated spending on local medical fees for Cabinet Ministers. While this resulted in savings, it reflects underutilisation of allocated provisions. Savings from reduced overseas medical check-ups were also redirected to P1.

P4: Office of the Former President recorded expenditure within the revised budget. Furthermore, significant transfer of funds within programmes were required to manage persistent operational cost pressures. These adjustment were necessary to address inherited spending patterns. In addition, extra funding was secured for two Capital Expenditure projects: the Construction of Covered Parking and major renovations at Grand Kaz. Further supplementary funds were also obtained to ease pressures under the expenditure votes outlined above, underscoring the continued strain on available resources.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 3 Performance measures for Programme 2

Programme:	P2: Executive Office				
Outcome:	Effective planning, implementation and communication of activities of the Office of the President				
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP1: Presidential Support Services and Special Events					
1. % of WhatsApp groups and virtual platforms relevant to events	100%	90%	90%	90%	
2. % of Presidential engagements published on media	90%	90%	90%	90%	
3. % of audios/visual content produced according to set standard	80%	90%	90%	90%	

Table 4 Performance measures for Programme 3

Programme:	P3: Cabinet Office				
Outcome:	Improved efficiency and effectiveness in service delivery of the Cabinet Office				
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP1: Cabinet Office Secretariat					
1. % achievement of Legislative Calendar Targets	50%	75%	60%	50%	Delays in drafting and the elections process prevented further submission to the National Assembly.
2. % Cabinet press briefing done on Cabinet decisions	N/A	80%	60%	70%	MDAs were allowed to undertake their own press briefings.
3. % of ministries consistently reporting on implementation of Cabinet decisions	80%	80%	80%	60%	Ministries did not respond to request, also matters arising were not done.
4. % of timely appointment of Boards	90%	100%	80%	90%	
5. % of timely appointment of high-level Officers	90%	100%	95%	90%	

Public Service Bureau

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	28,931	17,736	16,899	9,159	4,107	3,634	837	4.7%
P2: Public Service Management and Performance	7,998	7,032	6,550	5,260	1,290	-	482	6.9%
P3: Quality Assurance and Standards	11,119	9,784	9,696	1,842	7,854	-	88	0.9%
Total	48,048	34,552	33,145	16,261	13,250	3,634	1,407	4.1%

2. Strategic Overview of Entity

Mandate

The Public Service Bureau is mandated to serve the Executive through the provision of impartial advice and oversight of the Public Service. It provides the leadership and management support required to facilitate the government's decision-making at both strategic and management levels and promotes good governance for efficient and effective service delivery. It champions the Public Service modernisation and reforms, and acts as the lead agency for government services in the areas of public service policy, orders, codes of conduct and ethics, schemes of service, establishment and salary structures, employee contract administration, compliance with rules and regulations, performance management and the facilitation of capacity building.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Undertake HR and change management reforms through enabling frameworks (policy, systems, structures, standards, tools and quality assurance).	Partially	All programmes	Whilst there has been an improvement in compliance in the HR rules and regulations there are still issues of non-compliance from some MDAs resulting in delays for timely completion of cases. PSO draft finalised and yet to be forwarded to AG's Office for legalisation. Circulars issued to address emerging issues. HRMS Project – first prototype is yet to be tested due to delays in providing test records by Government of Seychelles to the Vendor. The Public Sector College has been partly set up due to lack of funding for its administration.
2. Strengthen accountability and performance of the public service by leading the implementation of RBM through an enabling framework of policy, systems, structures and tools.	Partially	All programmes	Performance Monitoring and Evaluation (PM&E) and Performance Management Systems (PMS) tools Tools and guidelines reviewed and rolled out to portfolios but full buy-in, commitment and accountability by MDAs remain a challenge in implementation. Ongoing change management and capacity building and customized support to HR staff and Results-Based Management (RBM)/Monitoring and Evaluation (M&E) focal persons, Accounting Officers and Heads of Programmes. Partial alignment of RBM pillars by majority of MDAs due to silo culture.

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
3. Support sustainability of the wage bill of budget-dependent entities (across all arms of Government) through alignment of roles, structures, functions, and human resources to their mandates.	Yes	P3	Internal control strengthened to maintain the allocated budget within the MDA ceiling.
4. Strengthen the capacity of the Bureau to deliver on its mandate.	Partially	P1	The National House Building renovation started only in Q3 2025 and this has affected PSB's ability to expand its workforce. Although funds were initially available for six (6) HR positions, funds only for three (3) positions were released for recruitment during the current cycle, with the remaining three (3) deferred to 2028. This limitation has slowed improvements to the employee working environment, which is essential for operational efficiency and supporting the organisation's strategic goals, and has culminated in to staff burn out. Managing infrastructure and staffing constraints remain a key priority to ensure that the Bureau can fully deliver on its mandate.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Receipts Outturn

Table 1 Receipts outturn

SR'000s	2024 Audited Outturn	2025			Variance	
		Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	-	-	57	60	3	4.4%
Rental of Hall	-	-	57	60	3	4.4%
Total	-	-	57	60	3	4.4%

Justification:

The actual receipts from the hall rentals were slightly higher than anticipated.

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

SR'000s	2024 Audited Outturn	2025			Variance	
		Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	13,955	28,931	17,736	16,899	837	4.7%
P2: Public Service Management and Performance	5,754	7,998	7,032	6,550	482	6.9%
P3: Quality Assurance and Standards	1,681	11,119	9,784	9,696	88	0.9%
Total	21,390	48,048	34,552	33,145	1,407	4.1%

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Economic Classification						
CURRENT EXPENDITURE	21,390	36,048	30,918	29,512	1,407	4.5%
Compensation of Employees	15,655	19,883	17,007	16,261	746	4.4%
Wages and Salaries in Cash	15,655	19,883	17,007	16,261	746	4.4%
Wages and Salaries in Kind	-	-	-	-	-	0.0%
Use of Goods and Services	5,734	16,165	13,911	13,250	661	4.8%
Office Expenses	1,799	1,921	1,875	1,712	163	8.7%
Transportation and Travel cost	120	222	263	137	126	48.0%
Maintenance and Repairs	533	599	471	371	101	21.4%
Materials and Supplies	8	-	-	-	-	0.0%
Other Uses of Goods and Services	2,906	4,115	3,220	2,539	681	21.1%
Minor Capital Outlays	369	9,307	8,082	8,492	-410	-5.1%
CAPITAL EXPENDITURE	-	12,000	3,634	3,634	0	0.0%
Non-financial Assets	-	12,000	3,634	3,634	0	0.0%
<i>Building and Infrastructure</i>	-	12,000	3,634	3,634	0	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	21,390	48,048	34,552	33,145	1,407	4.1%

Justification:

In line with its strategic priorities which are still ongoing, the Bureau's overall performance is satisfactory with major achievements noted in the following areas:

- Reviewed, developed and rolled out Performance Monitoring and Evaluation (PM&E) and Performance Management Systems (PMS) tools, which were supported by training and customised sessions provided at MDA level;
- Delivered 22 training sessions on effective performance review practices for 467 supervisors, strengthening their capacity to conduct objective, evidence-based appraisals and manage performance discussions more effectively.
- Strengthened senior leadership capacity through coordination of Sector Leadership Training Programmes delivered in partnership with the Government of the United Arab Emirates, enabling 17 senior officers to apply enhanced leadership and results-based management practices within their organisations.
- Conducted Results-Based Management (RBM) training sessions for Accounting Officers, RBM/Monitoring and Evaluation (M&E) focal persons, HR and supervisory level staff to support implementation and change management.
- Maintained the wage bill at 11% of GDP due to strengthened internal control on MBE budget ceiling.
- In comparison to 2024 there has been a reduction of 44.8% of budget-dependent entities non-compliant to HR rules and regulations and a reduction of 24.2% of budget-dependent entities non-compliant in submission and computation of employee benefits.

- Digitised HR records resulting in 6701 records scanned as at 31.12.2025.

The key challenges faced were:

- Change management resistance where MDAs may require more time and capacity to adapt to the new systems and ways of work.
- Weak institutionalisation of the internal RBM framework (focal structure and designated staff) hindered oversight and coordination, scrutinization of performance and accountability and also to monitor implementation of RBM.
- Limited leadership ownership and accountability for driving and sustaining a performance management culture across the public service.
- Limited availability of relevant data, and internet access have resulted in delayed implementation of the Human Resource Management System (HRMS).
- The implementation of infrastructure is managed by a single central government entity, thus affecting the timely delivery of National House Project. The impending completion of renovation of the building affected the Bureau's ability to expand its workforce. This limitation has slowed improvements to the employee working environment, which is essential for operational efficiency and supporting the organisation's strategic goals. Managing infrastructure and staffing constraints remains a key priority to ensure that PSB can fully deliver on its mandate.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 3 Performance measures for Programme 2.

Programme:	P2: Public Service Management and Performance				
Outcome:	Improved performance and service delivery in budget-dependent entities				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of budget-dependent entities compliant with human resource and financial legislations and Administrative Orders.	60.3%	60%	60%	68%	The outturn has exceeded the target due to continuous coaching and mentoring of HR officers in the application of the related rules and legislations and prompt monitoring by PSB officers.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of budget-dependent entities non-compliant to HR rules and regulations	76.8%	40%	40%	32%	As entities become more compliant the number of non-compliance decreases.
2. % of budget-dependent entities non-compliant in submission and computation of employee benefits	56.2%	40%	40%	32%	As entities become more compliant the number of non-compliance decreases.

Table 4 Performance measures for Programme 3.

Programme:	P3: Quality Assurance and Standards				
Outcome:	A public service with a sustainable wage bill				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of organisations that are within their allocated MBE budget	100%	100%	100%	100%	Target achieved
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of Budget-dependent entities (MDAs) in compliance with Remuneration Frameworks	100%	100%	100%	100%	Target achieved
2. % of organisations compliant with their approved establishment.	100%	100%	100%	100%	Target achieved

The Attorney General's Chambers

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	21,792	20,588	19,844	4,880	14,964	-	744	3.6%
P2: Legal Drafting and Law Revision	5,626	4,543	3,617	3,372	245	-	926	20.4%
P3: Prosecution, Litigation, Advisory and Notarial Services	15,300	14,146	13,837	13,837	-	-	309	2.2%
Total	42,717	39,277	37,298	22,089	15,209	-	1,979	5.0%

2. Strategic Overview of Entity

Mandate

The mandate of the Attorney General's Chambers is provided under Article 76 of the Constitution of the Republic of Seychelles and it is to act as the principal adviser to government on all legal issues; assist in the preparation and drafting of legislation that the Government brings to the National Assembly; undertake criminal proceedings on behalf of the Republic; exercise the function of Official Notary for the Republic and represent the Government of Seychelles in any constitutional and civil proceedings before the courts. It also prepares and publishes the Official Gazette and until end of April 2023, when the Law Commission Act came into operation, it was the official body that publishes the Laws of Seychelles.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Establish a high performing organisation that fosters a culture of accountability, empowerment, collaboration, innovative working and mutual respect by: • Enhancing efficiency in legal processes; • Improving legal advisory services; • Developing policies and drafting legislations; • Providing training and capacity building; • Collaborating with stakeholders, foreign partners or institutions; and • Enhancing public awareness on the mandate of the Attorney General's Chambers.	Yes	P1, P2 and P3	
2. Improve efficiency through implementation of a digital case management system, together with shared folders or SharePoint-based system for the Office, generally	Yes	P3	The Office digitised files and created shared folders for units/sections that requested the same.
3. Enhance productivity and efficiency in a modern public service through capacity development of staff, by setting up a training section to undertake both local and overseas training on legal matters for officers of the Attorney Generals' Chambers and other officers within the public service	Yes	P2 and P3	

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
4. Enhance legal education for the public through a social media programme called Legal Ease and outreach and mentoring programmes in schools	No	P2 and P3	Due to staff constraints and workload, no major activities were done in 2025.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Receipts Outturn

Table 1 Receipts outturn

SR'000s	2024 Audited Outturn	2025			Variance	
		Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	995	1,000	1,000	1,304	304	30.4%
Gazette Fees	995	1,000	1,000	1,304	304	30.4%
Total	995	1,000	1,000	1,304	304	30.4%

Justification:

For the financial year 2025, the Office recorded improved revenue performance, exceeding the approved target. This positive variance was directly attributable to the increased volume of notices published during the year, coupled with strengthened revenue controls and improved recovery of outstanding balances.

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

SR'000s	2024 Audited Outturn	2025			Variance	
		Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	22,057	21,792	20,588	19,844	744	3.6%
P2: Legal Drafting and Law Revision	4,891	5,626	4,543	3,617	926	20.4%
P3: Prosecution, Litigation, Advisory and Notarial Services	13,529	15,300	14,146	13,837	309	2.2%
Total	40,477	42,717	39,277	37,298	1,979	5.0%
Economic Classification						
CURRENT EXPENDITURE	40,477	42,717	39,277	37,298	1,979	5.0%
Compensation of Employees	22,596	26,485	23,722	22,089	1,633	6.9%
Wages and Salaries in Cash	22,596	26,485	23,722	22,089	1,633	6.9%
Wages and Salaries in Kind	2,028	2,456	1,589	1,571	19	1.2%

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Use of Goods and Services	17,881	16,232	15,556	15,209	346	2.2%
Office Expenses	1,137	1,317	1,228	1,202	26	2.1%
Transportation and Travel cost	1,773	1,248	1,004	893	111	11.1%
Maintenance and Repairs	346	225	242	107	134	55.6%
Materials and Supplies	-	-	-	-	-	0.0%
Other Uses of Goods and Services	11,946	10,588	10,789	10,730	59	0.5%
Minor Capital Outlays	450	398	703	706	-3	-0.5%
Grants	200	-	-	-	-	0.0%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
<i>Building and Infrastructure</i>	-	-	-	-	-	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	40,477	42,717	39,277	37,298	1,979	5.0%

Justification:

The budget performance of the Attorney General's Office in 2025 was largely influenced by ongoing human resource constraints. Several key legal positions remained vacant throughout the year, resulting in savings from Compensation of Employees, however the funds were reprioritised through approved virements to cater for unforeseen legal consultancy fees due to matters that extended beyond the year 2024. Furthermore, a budget cut was applied onto the excess savings arising from delays in recruitments, resulting in a reduced revised budget.

Under the Goods and Services category, delays in contracting security personnel and delayed engagement of planned consultancy services contributed to expenditure variances. Savings from these underutilised allocations were strategically redirected to address unforeseen operational requirements, including the unbudgeted legal consultancy fees, procurement of a bus, the replacement of furniture and kitchen equipment, and to cover any deficits in goods that arose during the year.

Overall, the Office continues to face challenges in attracting and retaining qualified legal professionals, which affects budget utilisation. Despite these challenges, savings were carefully managed and redirected to meet priority operational needs, ensuring that services continued without disruption and the Office's mandate was maintained.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 3 Performance measures for Programme 2.

Programme:	P2:Legal Drafting and Law Revision				
Outcome:	Timely drafting and revision of Bills and Subsidiary Instruments				
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of statutory instruments published in relation to the proposals received	83%	80%	80%	83%	The Ministries very often request for Statutory Instruments which are not in the targeted slot due to the urgency of implementing certain provisions of the law. This has resulted in an outturn exceeding the targeted numbers.
2. % of bills published in relation to the total proposals approved by Cabinet	75%	70%	70%	75%	Same as above.

Table 4 Performance measures for Programme 3.

Programme:	P3:Prosecution, Litigation, Advisory and Notarial Services				
Outcome:	Efficient and prompt disposal of criminal and civil cases				
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of criminal and civil cases disposed of per year	50%	60%	60%	50%	Disposal of cases depends on the availability of court/counsels' schedules, adjournments required etc.
2. % of cases in backlog (proportion of cases not disposed of and carried forward to the next year)	50%	40%	40%	40%	

Registration Division

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	11,801	10,523	10,034	4,876	5,158	-	489	4.6%
P2: Registration Services	8,647	6,725	6,938	6,182	756	-	-213	-3.2%
Total	20,448	17,248	16,972	11,058	5,914	-	276	1.6%

2. Strategic Overview of Entity

Mandate

The Registrar General's Office falls under the purview of the Department of Legal Affairs, and is the custodian of a number of registries for land titles, business names, companies and associations amongst others. Additionally, the Registration Division provides access to these different registries and it collects revenue from different statutory fees. The nature of these functions necessitates the need for continuous effort to provide good and timely services to its clients, including the public, non-governmental organisations, industries and businesses.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Improve processing time of documents through streamlining of registration process	Yes	P2	The Division continued to streamline internal procedures for registration services which contributed to maintaining efficient processing timelines for registrations such as business names, companies and land transactions. Minor operational challenges such as fluctuations in workload and system related issues occasionally affected processing time. Nonetheless, the Division was able to maintain service delivery standards through improved coordination and monitoring of workflow.
2. Improve management and accessibility of records by digitalising registration documents	In progress	P2	Progress was made towards improving record management through gradual digitization of registered documents and improving electronic access to records. However, the full implementation of digitalization initiatives was constrained by limited technical capacity and the need for additional resources and system upgrades. These challenges slowed the pace of implementation, although the Division continued preparatory work to support future digital transformation.
3. Improve efficiency in service delivery by strengthening internal capacity	Yes	P1	The Division continued to strengthen internal administrative and operational capacity through improved coordination of staff, better allocation of responsibilities and ongoing monitoring of service delivery. These improvements supported the Division in maintaining service standards despite increasing demand for registration services.
4. Increase awareness on the functions of the Division, to facilitate access to service and reduction in cost	Ongoing	P1	Efforts were undertaken to increase public awareness on the services offered by the Division through communication with stakeholders and guidance provided to clients accessing services. However, broader awareness initiatives were limited due to resource constraints and competing operational priorities. Continued engagement with stakeholders remains important to further improve accessibility and understanding of registration services.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Receipts Outturn

Table 1 Receipts outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	113,220	133,707	134,437	108,039	-26,398	-19.6%
Stamp Duty	96,912	118,770	119,000	94,539	-24,461	-20.6%
Trade Marks	2,636	4,500	3,500	2,767	-733	-20.9%
Company Registration Fees	6,763	8,130	8,130	7,221	-909	-11.2%
Mortgage Registration Fees	6,889	2,300	3,800	3,419	-381	-10.0%
Land Adjudication Fees	18	5	5	34	29	588.0%
Sanction Fees/Processing Fees	2	2	2	57	55	2767.5%
ARIPO Application Fees	-	-	-	1	1	0.0%
Total	113,220	133,707	134,437	108,039	-26,398	-19.6%

Justification:

Stamp Duty

Stamp Duty continues to represent the largest source of revenue collected by the Division. Although there has been an increase in the number of transfer documents and charges submitted for registration, the value of these transactions has generally been lower than anticipated. Stamp duty collections are largely dependent on the value of transactions rather than solely the number of documents registered.

The Division also continues to face challenges in collecting outstanding stamp duty payments. The current provisions of the Stamp Duty Act do not provide for penalties to be imposed on late payments by clients, which limits enforcement capacity and affects timely collection of revenue. The delay in finalising amendments to the Stamp Duty Act, which are expected to introduce penalties for late payments, has therefore contributed to the lower than anticipated revenue outturn.

Trademarks

Revenue from trademarks and other intellectual property registrations was lower than anticipated. Revenue collection in this area is influenced by the timing and frequency of renewals. The renewal cycle is relatively long, with trademarks renewed every seven years and industrial designs every five years, which creates fluctuations in revenue collected from year to year.

Additionally, following Seychelles agreement to the African Regional Intellectual Property Organization (ARIPO), some intellectual property registrations are processed through regional mechanisms which may affect the volume of direct registrations processed locally. It should also be noted that approximately one quarter of registrations originate from local applications, while the majority are international filings. The current legal framework is yet to fully align with relevant intellectual property treaties, which also contributes to the variation in revenue collections.

Company Registration Fees

The shortfall is mainly attributed to a lower collection of penalty fees during the reporting period. This is primarily due to a higher level of compliance by companies in submitting their annual return within the prescribed deadline, resulting in fewer late submissions and consequently fewer penalties being issued and collected. As penalty fees form part of the revenue generated under this category, the reduced number of late filings directly impacted the overall receipts.

Additionally, the Registration Division continues to issue reminder letters to companies that have not complied with the filing requirements, encouraging them to regularize their submissions in accordance with

the statutory deadlines. These efforts aim to maintain compliance while ensuring that companies meet their legal obligations in a timely manner.

Mortgage Registration Fees

The shortfall in revenue collected reflects mortgage registration activities during the year following the revised fee structure introduced under amendments to the Mortgage and Registration Act. Variations in mortgage registration volumes are largely influenced by property transactions and lending activity within the financial sector.

Land Adjudication Fees

The increase was mainly due to a higher number of adjudication related documents processed during the year than initially anticipated.

Sanction Fees/Processing Fees

Despite the moratorium affecting certain large transactions such as major land or share transfers, there were still more sanction related requests processed than initially anticipated, which resulted in the higher outturn.

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	9,806	11,801	10,523	10,034	489	4.6%
P2: Registration Services	6,545	8,647	6,725	6,938	-213	-3.2%
Total	16,351	20,448	17,248	16,972	276	1.6%
Economic Classification						
CURRENT EXPENDITURE	16,351	20,448	17,248	16,972	276	1.6%
Compensation of Employees	10,549	15,560	11,171	11,058	113	1.0%
Wages and Salaries in Cash	10,549	15,560	11,171	11,058	113	1.0%
Wages and Salaries in Kind	-	-	-	-	-	0.0%
Use of Goods and Services	5,802	4,888	6,077	5,914	163	2.7%
Office Expenses	1,925	2,090	2,186	1,856	329	15.1%
Transportation and Travel cost	797	644	701	583	118	16.8%
Maintenance and Repairs	20	130	198	131	67	34.0%
Materials and Supplies	-	-	-	-	-	0.0%
Other Uses of Goods and Services	2,882	1,889	2,468	2,816	-348	-14.1%
Minor Capital Outlays	177	137	524	528	-3	-0.7%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
Building and Infrastructure	-	-	-	-	-	0.0%
Machinery and Equipment	-	-	-	-	-	0.0%
Other Fixed Assets	-	-	-	-	-	0.0%
Non-produced Assets	-	-	-	-	-	0.0%
Total	16,351	20,448	17,248	16,972	276	1.6%

Justification:

The Division continued to deliver its core registration services in 2025 despite revenue shortfalls and capacity challenges.

Service delivery was maintained in business registration, company incorporation, land registration and intellectual property services. Processing timelines were largely sustained as registration is completed upon receipt of payment.

The ongoing digitisation efforts continue to support improved access to records and faster processing of documents. However, full benefits will only be realised upon completion of all digitalisation phases.

The main challenges faced during the year include:

- Delays in payment which affects completion of registrations and increases outstanding debtors.
- Limited enforcement capacity, particularly in relation to compliance and collection of outstanding revenue.
- Capacity constraints due to workload pressures and staff turnover.

The amendment of the Stamp Duty Act, once finalised, is expected to strengthen enforcement by introducing penalties for late payments. This will support improved revenue collection and discipline in the registration process.

Overall, the Division maintained service delivery standards while managing its budget responsibly, despite operational and legislative challenges.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 3 Performance measures for Programme 1

Programme:	P2:Registration Services				
Outcome:	Efficient delivery of registration services				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Customer satisfaction survey/rating	50%	50%	50%	50%	The Division continued to maintain satisfactory service delivery standards in 2025 through efficient processing of registration services and continued assistance provided to clients. Minor operational challenges such as workload fluctuations and system limitations were managed through improved coordination of staff and monitoring of service delivery processes.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Average time taken to register business names (after receipt of payment)	15 mins	15 mins	15 mins	15mins	The Division maintained efficient processing of business name registrations through streamlined procedures and improved workflow management. Registration services continued to be processed within the expected timeframe following receipt of payment.

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP2: Bilateral Affairs					
2. Average time taken for incorporation of a company (after receipt of payment)	30 mins	30 mins	30 mins	30mins	Processing timelines for company incorporation were maintained through effective coordination between staff and adherence to established registration procedures. The Division continued to ensure that company incorporation services were delivered within the targeted processing period.
3. Average time taken for land registration (after receipt of payment)	30 days	30 days	30 days	30days	Land registration timelines remained aligned with the established target despite variations in transaction volumes. However, in many instances, payment settlement is handled by legal representatives, and delays in payment may affect finalisation of registration. This also contributes to outstanding debtors
4. % of clients accessing the online system (registrations done v/s search conducted)	0%	50%	50%	-	The online system is still being strengthened to improve accessibility. Usage remains dependent on system readiness and public awareness. Further improvements are expected as digitalisation progresses.

Department of Defence

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Policy and Management	139,979	135,404	132,281	92,752	37,949	1,581	3,123	2.3%
P2: Deterrence Surveillance and Response	268,875	269,142	250,342	109,083	117,009	24,250	18,800	7.0%
Total	408,853	404,546	382,624	201,835	154,958	25,831	21,922	5.4%

2. Strategic Overview of Entity

Mandate

The Constitution of the Republic of Seychelles mandates the Defence Forces as the only lawful military force for the defence of the Republic, its sovereignty, territorial integrity, national interests and people, in accordance with the Constitution and the principles of international law regulating the use of force. The Constitutional functions of the Defence Forces (Article 163 (i)) are:

- To defend Seychelles and other areas over which the Republic has claimed jurisdiction;
- To assist in the fulfilment of the Republic's international obligations;
- During periods of emergency, to provide assistance to civil authorities;
- In a civil disaster to assist in the restoration and maintenance of public order and security on being called out by the President, in Seychelles or in any other area over which the Republic has proclaimed its jurisdiction; and
- To perform, as directed by the President, functions and services of a civil nature so as to participate to the maximum extent in the task of national development and improvement, in accordance with the Act.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Reduce the number and types of illegal activities within the area of operations, through intensification of patrol, modernisation of operations and obligatory maintenance of assets.	Yes	P2	
2. Strengthen the internal capacity of SDF to fully deliver on the mandate	No	P1 and P2	Considerable progress has continued to be made through the implementation of the revised organisational structure, key appointments, personnel rotations, and sustained efforts to enhance recruitment. During the year, additional focus was placed on integrating newly inducted personnel, including several young officers appointed to key technical and specialised positions, thereby strengthening professional and technical capability across the Force. The period also saw the introduction of new operational assets, which required parallel efforts in training, familiarisation, and organisational adaptation to ensure their effective use. While these developments have significantly enhanced the operational potential of the

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
			SDF, the full benefits will continue to materialise as ongoing training programmes mature, newly recruited personnel are fully assimilated, and remaining vacancies, particularly within the Coast Guard, are progressively filled. Accordingly, the priority remains partially achieved, with the measures implemented during the year laying a solid foundation for continued capacity strengthening in the future.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Receipts Outturn

Table 1 Receipts outturn

SR'000s	2024 Audited Outturn	2025			Variance	
		Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	617	500	500	653	153	30.5%
Provision of Security Services	617	500	500	653	153	30.5%
Total	617	500	500	653	153	30.5%

Justification:

This positive variance is primarily attributable to increased demand for the security services, driven by higher vessel activity during the year. This reflects SDF's ability to respond effectively to increased operational demand.

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Policy and Management	129,670	139,979	135,404	132,281	3,123	2.3%
P2: Deterrence Surveillance and Response	243,770	268,875	269,142	250,342	18,800	7.0%
Total	373,439	408,853	404,546	382,624	21,922	5.4%
Economic Classification						
CURRENT EXPENDITURE	355,783	360,068	363,990	356,793	7,197	2.0%
Compensation of Employees	191,580	207,818	206,318	201,835	4,483	2.2%
Wages and Salaries in Cash	191,580	207,818	206,318	201,835	4,483	2.2%
Wages and Salaries in Kind	1,800	1,682	1,997	1,968	30	1.5%

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Use of Goods and Services	164,203	152,251	157,672	154,958	2,713	1.7%
Office Expenses	27,121	27,026	26,526	26,764	-239	-0.9%
Transportation and Travel cost	29,128	36,044	30,494	31,044	-551	-1.8%
Maintenance and Repairs	65,566	47,136	37,486	31,219	6,267	16.7%
Materials and Supplies	21,919	22,323	18,863	20,889	-2,027	-10.7%
Other Uses of Goods and Services	14,063	15,532	15,847	14,981	865	5.5%
Minor Capital Outlays	4,551	2,509	3,539	4,837	-1,298	-36.7%
Grants	55	-	22,921	23,255	-334	-1.5%
CAPITAL EXPENDITURE	17,656	48,785	40,557	25,831	14,726	36.3%
Non-financial Assets	17,656	48,785	40,557	25,831	14,726	36.3%
<i>Building and Infrastructure</i>	17,656	33,714	25,831	25,831	0	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	15,071	14,726	-	14,726	100.0%
Total	373,439	408,853	404,546	382,624	21,922	5.4%

Justification:

In 2025, the Seychelles Defence Forces (SDF) continued to make meaningful progress in advancing its strategic objectives, reinforcing national defence, security, and law enforcement responsibilities in support of national stability and public safety. The resources allocated to the SDF during the year contributed significantly to strengthening operational capacity and supporting the fulfilment of its mandate. An increase in patrol operations was recorded compared to the previous year, reflecting a strengthened operational posture and greater presence across Seychelles' maritime domain. This was further supported by the commissioning of additional vessels, which enhanced the SDF's ability to maintain a persistent presence at sea and contributed to the deterrence of illegal activities in coastal and offshore areas.

Operational effectiveness was also reinforced through improvements in logistical support and operational sustainment. Enhanced fuel storage capacity for aviation operations in the outer islands, achieved through the introduction of fuel tanktainers in place of traditional fuel drums, has improved the efficiency and reliability of aviation logistics. This development has enabled longer and more sustained patrol coverage by aircraft, thereby increasing surveillance and response capability across remote areas of the Exclusive Economic Zone (EEZ). At the same time, investment in training and capacity building remained a key priority to ensure continued operational readiness and a high standard of professional performance. Notably, additional Seychelles Air Force personnel were qualified to conduct aircraft clearance procedures, increasing the efficiency and resilience of aviation support services.

During the year, the SDF also contributed to significant regional maritime security efforts. In October 2025, the Seychelles Defence Forces supported the Kenya Navy in the interception of the vessel MV Ighol, which was found to be transporting over 1,000 kg of methamphetamine valued at approximately Ksh 8.2 billion (around USD 63 million). This operation highlighted the importance of regional cooperation in addressing transnational maritime threats and demonstrated the SDF's role in supporting broader efforts to combat narcotics trafficking in the Western Indian Ocean region.

During the fiscal year, a positive variance of 16.7% was recorded under Maintenance and Repairs. This was primarily attributed to unforeseen delays in the production and delivery by Original Equipment Manufacturers (OEMs) of specialised spare parts required for key maritime and aviation assets. While these delays affected the timing of certain maintenance activities, the works remain part of the ongoing asset maintenance

programme and will be undertaken to ensure the continued operational integrity and reliability of these assets while sustaining a high level of operational readiness.

Despite operating within resource constraints and facing evolving operational demands, the Seychelles Defence Forces continued to prioritise key operational requirements and adopt strategic measures to optimise the utilisation of available resources. Through careful planning, disciplined resource management, and the dedication of its personnel, the SDF has maintained operational effectiveness and ensured the continued delivery of its core mandate in safeguarding Seychelles' sovereignty, maritime security, and national interests.

Seychelles Intelligence Service

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	10,377	12,164	11,910	4,572	7,338	-	254	2.1%
P2: Operations and Technical Security Support	8,211	7,788	7,552	5,414	2,138	-	235	3.0%
P3: External Affairs, Research and Liaison	3,570	2,957	2,620	1,962	658	-	337	11.4%
Total	22,157	22,909	22,082	11,948	10,134	-	827	3.6%

2. Strategic Overview of Entity

Mandate

The mandate of the Seychelles Intelligence Service (SIS) is to investigate, gather, evaluate, correlate, analyse, process, supply and store information, both inside and outside of Seychelles, to detect and identify any threat and/or potential threat or offence and/or possible offences.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Enhance National Security for better safeguarding of the country	No	P2 and P3	Limited financial resources and operational funding during the reporting period constrained the Service's ability to fully implement planned intelligence collection, technical capability development, and operational activities under Programs P2 and P3. The reduced operational budget affected the acquisition and maintenance of specialised intelligence and surveillance equipment, as well as the expansion of analytical and technical capacities required to address evolving security threats. In addition, external operational factors, including the increasing complexity of transnational security threats and the need for enhanced regional and international intelligence cooperation, placed additional demands on existing resources. Institutional challenges such as limited specialised personnel, evolving technological requirements, and the need to strengthen inter-agency coordination also affected the pace at which strategic objectives could be fully achieved. These constraints resulted in reduced operational reach and delayed implementation of certain intelligence initiatives necessary for strengthening national security capabilities.
2. Improve co-ordination and regulation of intelligence of the country	No	P2 and P3	The full implementation of mechanisms to strengthen national intelligence coordination and regulatory oversight was constrained by limited operational and administrative resources during the reporting period. Budgetary limitations affected the Service's ability to expand structured information-sharing platforms, strengthen analytical support functions, and conduct

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
			regular coordination engagements with key national stakeholders involved in the security and intelligence framework. Additionally, institutional challenges such as capacity constraints, evolving inter-agency coordination requirements, and the need to further develop formal intelligence governance structures affected the pace of implementation. As SIS operates within a broad mandate to collect, analyse, and disseminate intelligence on potential threats to national security, these limitations reduced the Service's ability to fully strengthen coordination and regulatory mechanisms across the national intelligence community during the period.
3. Promote accountability and efficiency	Partially	All programmes	Despite operating under limited budgetary resources, the Service strengthened internal governance, administrative controls, and resource management practices to improve accountability and operational efficiency across all programs. Efforts focused on optimising the use of available resources, strengthening internal reporting and oversight mechanisms, and improving coordination between operational and administrative units. These measures enabled SIS to partially maintain effective delivery of its core mandate of intelligence collection, analysis, and dissemination while ensuring that available resources were utilized efficiently and in accordance with established government financial management and accountability frameworks.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Consolidated Expenditure Outturn

Table 1 Consolidated expenditure outturn

SR'000s	2024 Audited Outturn	2025			Variance	
		Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	9,919	10,377	12,164	11,910	254	2.1%
P2: Operations and Technical Security Support	7,031	8,211	7,788	7,552	235	3.0%
P3: External Affairs, Research and Liaison	3,269	3,570	2,957	2,620	337	11.4%
Total	20,219	22,157	22,909	22,082	827	3.6%
Economic Classification						
CURRENT EXPENDITURE	20,219	22,157	22,909	22,082	827	3.6%
Compensation of Employees	11,490	13,872	12,542	11,948	594	4.7%
Wages and Salaries in Cash	11,490	13,872	12,542	11,948	594	4.7%
Wages and Salaries in Kind	-	-	-	-	-	0.0%

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Use of Goods and Services	8,729	8,286	10,367	10,134	233	2.3%
Office Expenses	1,257	1,000	991	1,048	-57	-5.8%
Transportation and Travel cost	2,076	1,291	1,321	1,126	195	14.7%
Maintenance and Repairs	155	168	301	270	31	10.3%
Materials and Supplies	1	-	6	6	0	0.3%
Other Uses of Goods and Services	4,671	5,827	6,492	6,287	205	3.2%
Minor Capital Outlays	568	-	1,256	1,397	-141	-11.2%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
<i>Building and Infrastructure</i>	-	-	-	-	-	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	20,219	22,157	22,909	22,082	827	3.6%

Justification:

During 2025, the Seychelles Intelligence Service (SIS) continued to deliver its core mandate of intelligence collection, analysis and dissemination to safeguard national security. Overall program implementation remained broadly consistent with the previous year, although operational activities were affected by limited financial resources and evolving security demands. The Service maintained continuity of operations despite institutional constraints.

Program delivery under P1: Governance, Management and Administration remained stable and supported the continued functioning of operational activities. Resources were prioritised to maintain essential administrative oversight, financial management, and internal coordination to ensure accountability and efficient utilisation of available funds.

Under P2: Operations and Technical Security Support, operational activities continued but at a constrained level due to budget limitations affecting specialised operational requirements, technical capabilities, and certain intelligence activities. While core intelligence functions were maintained, limited resources required prioritisation of critical operations and reduced the scope for expansion of technical and operational capabilities.

Similarly, P3: External Affairs, Research and Liaison experienced a more significant variance between revised budget and outturn. This was largely due to reduced external engagements, research initiatives and liaison activities that were scaled down in response to budget constraints and operational prioritisation. As a trade-off, resources were redirected toward sustaining essential operational functions under P2 to ensure continuity of intelligence gathering and threat monitoring.

Despite these constraints, the Service was able to maintain the delivery of its key functions and strengthened internal accountability and efficiency mechanisms. Budget execution remained generally aligned with operational priorities, reflecting prudent management of limited resources while ensuring that critical intelligence activities continued in support of national security.

Office of the Mayor of Victoria

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Mayoral Services	4,912	4,462	4,406	1,143	3,232	31	56	1.3%
Total	4,912	4,462	4,406	1,143	3,232	31	56	1.3%

2. Strategic Overview of Entity

Mandate

The mandate of the Office of the Mayor of Victoria is to partner with local and international stakeholders to achieve a good balance between socio-economic development of Victoria and always promoting health and safety standards for the benefit of its patrons.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Ensure a high level of security, safety and beautification of Victoria	Yes	P1	New benches donated by SEYPEC and Chaka Brothers have been installed in Victoria to enhance the town's public spaces. These benches are intended to create a pleasant environment where people can take photos, relax, enjoy their lunch, or have a leisurely chat with friends while in town. In an effort to improve safety and maintain the town's appearance, new trees have been planted across Victoria. At the same time, trees that were rotten or damaged have been removed, as they posed a security hazard to both pedestrians and vehicles. A rodent control campaign was also launched in Victoria with the goal of reducing the rat population. This initiative aims to promote a cleaner, safer, and more hygienic environment for residents and visitors alike.
2. Ensure that developments made in Victoria are in line with the cultural, heritage, safety and environmental standards and are within the aspirations and National Development Strategy of Seychelles	Partially	P1	An MOU was signed with SACOS to support the funding of the Mayor's Garden project. The revitalisation of the Mayor's Garden presents an opportunity to transform an underutilized urban space into a welcoming and environmentally sustainable retreat. Through strategic enhancements, the project aims to encourage community engagement, provide a more functional recreational area, and contribute to the overall beautification of the city. This initiative is also aligned with the objectives of the National Development Strategy (NDS).
3. Increase the level of business activities for the development of Victoria	Partially	P1	Various fairs were organised in Victoria throughout the year, providing opportunities for many local vendors to participate and showcase their products. These events not only supported small businesses but also contributed to the vibrancy of the town. The fairs were organized in collaboration with different partner entities, helping to ensure their success and broad community engagement.
4. Enhance the reputation of Victoria internationally through the Mayor's participation in forums and exchange visits	Yes	P1	The Acting Mayor represented Victoria and Seychelles at various international forums, where presentations were delivered to promote and market Victoria/Seychelles as a premier destination. These engagements helped to enhance the country's visibility and strengthen its appeal to potential visitors and partners.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Receipts Outturn

Table 2 Receipts outturn

SR'000s	2024 Audited Outturn	2025			Variance	
		Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	130	150	150	135	-16	-10.3%
Rental of Kiosks	42	54	54	47	-8	-13.9%
Long Term Lease Land & Building	88	96	96	88	-8	-8.3%
Total	130	150	150	135	-16	-10.3%

Justification:

The variance is attributable to outstanding tenant invoices that were not settled prior to the closure of the Treasury Department.

Consolidated Expenditure Outturn

Table 3 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Mayoral Services	3,879	4,912	4,462	4,406	56	1.3%
Total	3,879	4,912	4,462	4,406	56	1.3%
Economic Classification						
CURRENT EXPENDITURE	3,718	4,912	4,462	4,375	86	1.9%
Compensation of Employees	1,078	1,544	1,143	1,143	0	0.0%
Wages and Salaries in Cash	1,078	1,544	1,143	1,143	0	0.0%
Wages and Salaries in Kind	-	-	-	-	-	0.0%
Use of Goods and Services	2,640	3,368	3,319	3,232	86	2.6%
Office Expenses	440	759	477	377	100	21.0%
Transportation and Travel cost	123	224	224	170	54	23.9%
Maintenance and Repairs	122	128	136	97	39	28.7%
Materials and Supplies	-	-	-	-	-	0.0%
Other Uses of Goods and Services	484	1,242	1,359	1,237	122	9.0%
Minor Capital Outlays	1,118	1,015	1,123	1,119	4	0.4%
Grants	353	-	-	233	-233	0.0%
CAPITAL EXPENDITURE	161	-	-	31	-31	0.0%
Non-financial Assets	161	-	-	31	-31	0.0%
Building and Infrastructure	161	-	-	-	-	0.0%
Machinery and Equipment	-	-	-	-	-	0.0%
Other Fixed Assets	-	-	-	-	-	0.0%
Non-produced Assets	-	-	-	31	-31	0.0%
Total	3,879	4,912	4,462	4,406	56	1.3%

Justification:

The overall positive variance of 1.3% in 2025 is the same as previous year 2024, indicating the effective financial management applied by the Office of the Mayor of Victoria in delivering its mandate while also contributing to the economy through revenue collection.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 4 Performance measures for Programme 1

Programme:	P1: Mayoral Services				
Outcome:	1. Increased exposure of locals to other cultures 2. Increased entertainment events in Victoria				
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of Twinning Agreements signed	Renewal 2 New 2	Renewal 4 New 4	Renewal 0 New 2	Renewal 0 New1	One new Memorandum of Understanding (MOU) was signed with the City of Chengdu.
1. Number of entertainment events in Victoria	11	10	13	14	Target achieved.

Seychelles National Institute for Culture, Heritage and the Arts

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	20,492	22,022	23,767	13,971	9,796	-	-1,745	-7.9%
P2: Development and Promotion of the Creole Language	8,364	8,380	8,376	3,757	4,619	-	5	0.1%
P3: Development of Arts and Crafts	22,010	16,754	15,229	7,940	7,173	116	1,525	9.1%
P4: Development, Promotion, Research and Preservation of Heritage Assets	17,166	18,562	15,775	5,165	7,516	3,093	2,787	15.0%
P5: Development and Promotion of the Creative Industry	24,878	28,580	29,723	9,658	17,970	2,095	-1,144	-4.0%
P6: Conservation Research and Access to Cultural Information	70,076	52,397	55,766	18,724	20,059	16,983	-3,369	-6.4%
Total	162,986	146,695	148,636	59,215	67,133	22,288	-1,941	-1.3%

2. Strategic Overview of Entity

Mandate

The Seychelles National Institute for Culture, Heritage and the Arts is an institution of policy making on culture, heritage and the arts. The Culture Institute also co-ordinates the advancement, promotion preservation and strengthening of the cultural values and identity of the Seychellois people.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Increase economic value of our Creole culture and promote local cultural products at both national and international levels, by devising and implementing sustainable cultural programmes;	Yes	P2, P3, P5 and P6	Targets achieved through increased participation in Creole literary programmes, growth in arts and crafts activities, expansion of creative events, and increased support to artists and artisans.
2. Promote peace, tolerance, and cultural diversity through international co-operation and exchanges; while safeguarding our cultural heritage through programmes and policy advice	Yes	P2, P3, P4 and P6	Achieved through heritage education programmes, literary initiatives, museum and archival access, and community participation in heritage activities.

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
3. Provide, renovate, restore, refurbish and maintain culture infrastructure through partnership with relevant stakeholders;	Yes	P4, P5 and P6	Achieved through restoration and maintenance of heritage sites, improvement of visitor facilities, preservation of archival collections, and strengthening cultural infrastructure.

The Seychelles National Institute for Culture, Heritage and the Arts (SNICHA) continued to implement programmes aligned with the national strategic priorities aimed at strengthening the economic value of Creole culture, promoting cultural diversity, and safeguarding Seychelles' cultural heritage. Progress was achieved through the delivery of cultural programmes, promotion of local cultural products, development of creative industry initiatives, and the conservation and documentation of heritage assets.

However, several challenges affected the full achievement of these priorities. Delays in the execution of infrastructure projects, particularly those implemented through the Seychelles Infrastructure Agency (SIA), affected the timely delivery of cultural infrastructure improvements and restoration works. Continued support and coordination with SIA will be essential to ensure that project delivery objectives are met.

In addition, limited financial resources, and human resource constraints affected the pace of programme delivery and sector engagement. Aging cultural infrastructure and the need for urgent restoration works also placed additional pressure on available resources.

Despite these challenges, efforts continued to strengthen partnerships with stakeholders, encourage community participation, and expand opportunities for the creative sector in order to advance the national cultural development agenda.

3. Budget Overview

Receipts Outturn

Table 1 Receipts outturn

SR'000s	2,024	2,025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	4,215	5,240	5,742	4,457	-1,286	-22.4%
NAC Rental of Shops	130	300	300	133	-167	-55.7%
Rental of land -NCPA	18	24	24	28	4	16.7%
Rental of Museum Restaurant	180	180	180	165	-15	-8.3%
Rental of Museum Conference Room	125	197	197	101	-96	-48.8%
Rental of Restaurant - Domaines de Val des Pres	10	360	360	74	-286	-79.4%
Rental of Kiosks - Domain de Val des Pres	384	371	371	276	-95	-25.6%
Lease of Heritage Properties- Bel Ombre	30	30	30	30	-	0.0%
Lease of Heritage Properties- La Pleine Ste Andre	683	646	646	501	-146	-22.5%
Lease of Heritage Properties -Domaines de Val des Pres	57	288	288	90	-198	-68.8%
Rental of National Theatre	52	102	102	38	-65	-63.2%
Photocopy/Printing Fees/internet	146	150	150	165	15	10.1%
Music & Dance Fees	182	250	250	114	-136	-54.2%
Museum Entrance Fees	965	828	1,328	1,198	-130	-9.8%
Mission Lodge Entrance Fees	1,244	1,500	1,500	1,164	-336	-22.4%
Heritage Site Activities Fees	7	12	12	2	-10	-80.2%
Translation Fees	1	2	4	1	-3	-87.0%
Rental of NCPA facilities	-	-	-	2	2	0.0%
Application fees	-	-	-	54	54	0.0%
rental of library facilities	-	-	-	321	321	0.0%
Total	4,215	5,240	5,742	4,457	-1,286	-22.4%

Justification:

The collection of revenue remains aligned with our strategic objective of generating greater economic value from our Creole culture and cultural assets. Overall, 85% of the projected receipts were collected and recorded in 2025, reflecting a positive outturn in revenue performance.

NACC – Rental of Shops

Approximately 44% of the anticipated receipts were collected. This shortfall is attributable to one tenant vacating the premises due to non-settlement of outstanding debts, while another tenant is currently undergoing legal eviction proceedings for non-payment of rent. Consequently, rental income was lower than budgeted. A new contract was issued to a tenant in 2025; however, rental income is presently being collected from only one tenant.

Rental of Land – NCPA

Rental income equivalent to 14 months was received during the year, of which two months relate to arrears from the previous financial year.

Rental of Museum Conference Room

Revenue from this facility is demand-driven and dependent on bookings. Lower-than-anticipated demand during the year resulted in reduced receipts.

Rental of Restaurant – Domaine de Val des Près

The restaurant remains non-operational due to ongoing court proceedings with the tenant. As a result, no rental income is currently being charged. A new service was introduced in late 2024 to facilitate the collection of some revenue.

Rental of Kiosks – Domaine de Val des Près

Seventy-four percent (74%) of the rental fees were received and recorded by the end of 2025. The remaining balance relates to fees not yet paid or credited by tenants. An amount of SR 14,350 is still pending credit in our records.

Lease of Heritage Properties – La Plaine St. André

Receipts were 23% below the projected amount due to the tenant not settling the full lease payment within the financial year 2025.

Lease of Heritage Properties – Domaine de Val des Près

The surrender of lease is currently being processed and remains pending finalisation at the Attorney General's Office and the Survey Section, thereby affecting the collection of payments.

Rental of National Theatre

There has been a decline in revenue collected, as the theatre is predominantly utilised by the Ministry of Education free of charge. It is recommended that the booking policy be reviewed to introduce a nominal fee for such usage, as the Institute is currently operating at a loss.

Photocopying / Printing / Internet Fees

An increase in revenue was recorded due to a higher number of clients utilising these services.

Music and Dance Fees

Revenue decreased as some clients had not settled their outstanding dues by year-end. Follow-ups are ongoing, and the outstanding amounts are expected to be recovered in 2026.

Museum Entrance Fees

Ninety percent (90%) of the budgeted revenue was collected, reflecting a positive outturn. This revenue stream is variable and dependent on visitor numbers.

Mission Lodge Entrance Fees

Seventy-eight percent (78%) of the forecasted amount was collected, representing a satisfactory performance given that receipts fluctuate based on visitor numbers. An amount of SR 11,300 remains pending credit in the account.

Heritage Site Activities Fees

Revenue collection remains minimal, as fees are currently generated primarily from the use of toilet facilities by local visitors.

Translation Fees

Limited revenue was collected, as most Ministries, Departments and Agencies (MDAs) now undertake their own translation services. Additionally, increased competition from private translators has impacted income generation.

Note: Three new revenue codes were established in 2025 to record receipts from application fees, rental of NCPA facilities, and library services. These revenues were previously recorded under the miscellaneous revenue account.

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

SR'000s	2,024	2,025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	22,735	20,492	22,022	23,767	-1,745	-7.9%
P2: Development and Promotion of the Creole Language	7,970	8,364	8,380	8,376	5	0.1%
P3: Development of Arts and Crafts	14,072	22,010	16,754	15,229	1,525	9.1%
P4: Development, Promotion, Research and Preservation of Heritage Assets	16,917	17,166	18,562	15,775	2,787	15.0%
P5: Development and Promotion of the Creative Industry	23,014	24,878	28,580	29,723	-1,144	-4.0%
P6: Conservation Research and Access to Cultural Information	65,013	70,076	52,397	55,766	-3,369	-6.4%
Total	149,723	162,986	146,695	148,636	-1,941	-1.3%
Economic Classification						
CURRENT EXPENDITURE	117,859	120,802	124,680	126,348	-1,668	-1.3%
Compensation of Employees	56,513	59,110	59,157	59,215	-58	-0.1%
Wages and Salaries in Cash	56,513	59,110	59,157	59,215	-58	-0.1%
Wages and Salaries in Kind	-	-	-	-	-	0.0%
Use of Goods and Services	61,346	61,691	65,522	67,133	-1,610	-2.5%
Office Expenses	19,386	17,720	20,977	20,842	136	0.6%
Transportation and Travel cost	4,660	3,803	6,500	6,496	4	0.1%
Maintenance and Repairs	5,279	5,721	4,990	4,995	-4	-0.1%
Materials and Supplies	35	173	164	162	2	1.0%
Other Uses of Goods and Services	29,143	33,315	32,043	31,867	176	0.5%
Minor Capital Outlays	2,271	958	848	846	2	0.2%
Grant	572			1,925		
CAPITAL EXPENDITURE	31,864	42,184	22,015	22,288	-273	-1.2%
Non-financial Assets	31,864	42,184	22,015	22,288	-273	-1.2%
Building and Infrastructure	31,864	42,184	22,015	22,288	-273	-1.2%
Machinery and Equipment	-	-	-	-	-	0.0%
Other Fixed Assets	-	-	-	-	-	0.0%
Non-produced Assets	-	-	-	-	-	0.0%
Total	149,723	162,986	146,695	148,636	-1,941	-1.3%

Justification:

A total of SR 145.7 m, representing 99% of the approved budget, was expended during the financial year, reflecting a positive budgetary outturn. Only SR 0.99m(0.7%) of the total budget remained unspent at year-end.

The unspent balance primarily relates to capital projects, namely:

- **Programme 4 – SNHRC:** SR 2.71 m allocated for the construction of administrative blocks and renovation works on the Clock Tower.

- **Programme 3 – NACC:** SR 1.52 m allocated for the renovation of the National Theatre.

During the mid-year review, the Ministry of Finance approved adjustments to the budget, whereby funds were vired from the Public Sector Investment Programme (PSIP) projects that did not materialise in 2025, principally the Renovation of the National Theatre, to cover baseline spillover and operational requirements. An amount of SR 0.86m was vired from the PSIP – Renovation of National Theatre Project to Goods and Services to provide budgetary provision for participation in Expo 2025 Osaka.

A further SR 0.59m was vired from the same project to meet baseline spill-over costs relating to office building rental, arising from contractual obligations, and to address increased expenditure on security and enforcement services following the national minimum wage adjustment. The virement also enabled the settlement of ISTD examination fees for the School of Dance. It is noted that the related receipts are being collected and banked under the Consolidated Fund.

Additionally, at year-end, an amount of SR 1.92m was vired from the National Theatre allocation to Goods and Services to meet additional costs associated with the 40th Anniversary of Festival Kreol. This included SR 0.25m allocated for end-of-year (Réveillon) celebrations held on Mahé, Praslin and La Digue. The budget variances observed during the year are directly linked to the achievement of planned objectives and performance indicators as outlined in the strategic plan:

1. **Cultural Promotion and International Representation**

The reallocation of funds to support participation in Expo 2025 Osaka aligns with the Institute's objective of promoting Seychelles' cultural identity internationally and expanding global cultural partnerships. This supports performance indicators related to international exposure, cultural diplomacy, and increased visibility of Creole heritage.

2. **Operational Continuity and Institutional Strengthening**

The virement to cover rental obligations, security enhancements, and minimum wage adjustments ensured uninterrupted service delivery and compliance with statutory and contractual obligations. These expenditures support non-financial indicators related to governance, institutional stability, and adherence to financial regulations.

3. **Capacity Building and Education in the Arts**

The settlement of ISTD examination fees contributes to the performance objective of strengthening professional standards and accreditation in performing arts education. This aligns with indicators measuring student certification, training outputs, and quality assurance in arts education.

4. **Cultural Events and Community Engagement**

Additional funding allocated to the 40th Anniversary of Festival Kreol supported the successful implementation of planned cultural activities and national celebrations. This directly contributes to performance indicators relating to public participation, number of events delivered, and promotion of national cultural heritage.

5. **Capital Project Delays**

Although the National Theatre renovation and certain SNHRC capital works did not materialise in 2025, the reallocation of funds ensured that financial resources were optimised to meet priority operational and strategic objectives. While capital-related performance indicators may have been deferred, overall institutional outputs and service delivery targets were sustained.

In summary, the budget variances were strategic and responsive in nature, ensuring that financial resources were aligned with operational priorities and non-financial performance targets. The high absorption rate of

99% demonstrates effective financial management while maintaining alignment between resource utilisation and strategic outcomes.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 3 Performance measures for Programme 2.

Programme:	P2: Development and Promotion of the Creole Language				
Outcome:	Effective development and promotion of the Creole language				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1.% increase in client's turnout and involvement in all organised activities provided by the Creole Academy	20%	25%	53%	53%	The target was fully achieved as planned through the continued planning.
2. Number of Creole publications by Seychellois writers	17	15	10	14	The outturn exceeded the revised target due to increased participation in the Pri Antoine Abel literary competition, resulting in additional works being selected for publication.
3. Number of standardised tools developed and implemented for the teaching and learning of the Seychellois Creole Language.	5	5	5	5	The target was fully achieved as planned through the continued development and implementation of teaching and learning tools by the Creole Academy
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of literary workshops conducted for all aged groups	10	12	25	25	The target was fully achieved as planned through the continued planning.
2. Number of literary awards competitions organised ('Pri Antoine Abel and Pri Regina Melanie')	1	1	1	1	The target was achieved as planned with the successful organisation of the annual literary awards.
3. Number of research and field works conducted	5	6	6	6	The target was met through planned research and documentation activities carried out during the reporting period.

Table 4 Performance measures for Programme 3.

Programme:	P3: Development of Arts and Crafts				
Outcome:	Enriched Seychelles culture heritage				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
Number of public and artist participation in community and school holiday arts and crafts programmes	8000	13,000	13,000	14,065	The outturn exceeded the target due to the introduction of art clubs at school level and increased number of children in school holiday programmes.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of arts and crafts projects funded by the Council.	65	1,200	1,200	1,320	The outturn exceeded the target due to an increase in demand for funding support from artists and crafts practitioners during the reporting period.
2. Number of grants and financial assistance to engage Artist, Artisans and Arts associations.	45	65	65	66	The outturn exceeded the target due to increased applications from artists and artisans seeking for financial support for their projects.
3. Number of workshops and seminars on arts and crafts.	20	30	30	28	The outturn was slightly below the target due to scheduling constraints during the election year.
4. Number of youths registered for dance, music and drama classes.	180	250	250	462	The outturn exceeded the target because dance and music programmes (voice/piano and guitar) have increased considerably.

Table 5. Performance measures for Programme 4.

Programme:	P4: Development, Promotion, Research and Preservation of Heritage Assets				
Outcome:	1. Increased heritage awareness amongst school children and communities 2. Increased economic contribution from sales of local cultural products 3. Effective management of heritage sites				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of participants in heritage programmes and activities	700	800	800	1654	As activity such as bazar Domaine becomes more popular there has been a huge increase in participation of public in heritage activities
2. % increase in revenue collected through heritage activities	15%	15%	15%	10%	There is a decrease in revenue collected due to the fire incidence at Venn's town.
3. Number of Heritage sites/assets restored and maintained.	15	20	20	25	20 maintained and 5 restored, e.g., Lazare Picault monument and Pierre de linite on Praslin this was because of the urgency and state of these monuments were in need to maintenance which is on the usual list of monuments maintained by P4.

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Participation level of school heritage club members in heritage education activities	45	45	45	50	We have a total of 17 heritage clubs in schools with an average 50 participants per school
2. Number of heritage education activities conducted	18	20	20	39	More activities were organized in line with the heritage club programs and collaboration with other partners.
3. Number of visitors on sites	40150	46172	46172	48000	Increased visitors have been recorded in line with the continuous marketing of sites and also the introduction of online booking facilities such as the Seychelles creole encounters
4. Number of new visitors' facilities and attractions	5	5	5	1	Only 1 new facility was opened primarily due to increased price in regards to construction and also the extra funds were needed to re set up Venn's Town heritage site after the fire incident.

Table 6 Performance measures for Programme 5.

Programme:	P5: Development and Promotion of the Creative Industry				
Outcome:	A modern and thriving Creative Industries sector				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of creative businesses registered	20	20	20	0	The target was not met due to delays in implementing the registration and support framework for creative enterprises, as well as limited awareness among creatives about the formal business registration process. Measures are being taken to improve outreach and support business formalisation in the coming period.
2. Number of creative events organised	7	8	8	13	Higher outturn due to increase in number of events organized especially as 2025 marked the 40 editions of the creole festival
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of creative facilities opened	2	1	0	0	Due to delays in implementation and prioritization of other operational activities during the reporting period.
2. Number of artist registered post Audit	150	200	200	120	The target was not fully met due to limited staff availability during the registration period, which affected the number of artists that could be processed and registered.
4. Number of films classified	150	150	400	551	Increase in submission/SBC and INTEVISION
5. Number of films permit application processed	40	40	40	36	Lower outturn due to slight decrease in submission
6. Number of foreign artist entry permit granted	100	110	90	83	Lower outturn due to decrease in submission

Table 7 Performance measures for Programme 6.

Programme:	P6: Conservation Research and Access to Cultural Information				
Outcome:	Number of visitors accessing archival, museum and literary services				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of new library membership	1300	1400	500	701	Increase recorded in children registration encourage by reading promotional activities
2. Number of Youth in Museum educational programme	780	849	1000	1756	Increase in the number of activities and school visitation
3. Number of Resident Visitors	3000	3450	3450	1680	More effort needs and marketing strategies need to be in place for encouraging resident visitor to the museum
4. Number on Non-Resident Visitors	4800	5520	5520	7745	Higher outturn due to increase in the number of visitors to the museums
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of titles acquired	2300	1800	1800	739	Funding was used mostly to purchase cataloguing and classification manuals and to pay for e-book annual subscription.
2. Number of publications cleaned	57500	8000	18500	21,690	Archives: The figures have increased considerably as the Restoration and binding unit have focused on cleaning and restoring the more fragile documents identified by staff's members which are being requested by clients to carry out their research. Also with the allocated budget, this unit were able to use Sr 25,754 to purchase some of the most required raw materials to allow them to restored damaged archival documents, this therefore motivated the staffs to increase in their work output.
3. Number of publications scanned	10500	15000	0	1350	Archives: The figures have declined, but the volume of documents being scanned had lots of pages ranging from 500 onwards making certain information inaccessible to satisfy client's request. Library: The 700 publications are part of the contract 2023/24 to scan 1,500 publications. The delay was due to a lack of storage space to sort the documents and to technical issues encountered by the service provider. Scanning of the remaining documents could not be undertaken due to delays in securing the storage facility and the reconnection of electricity, which prevented staff from resuming the sorting and selection of publications required to initiate the tender process.
4. Number of documents scanned	20000	30000	18500	72,970	Archives: The figures has increased considerably still as staffs are motivated to scanned documents which are considered as fragile to allow clients to have easier access.
5. Number of artefacts specimens acquired	720	1081	100	3	The museum's capacity to acquire new items is currently constrained by limited donations and restricted funding. Furthermore, acquisition efforts are challenged by the prevailing trend in which individuals increasingly prefer to sell their items to museums rather than donate them.

VICE- PRESIDENT’S OFFICE PORTFOLIO

Department of Information, Communications Technology

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	21,616	24,523	22,258	4,701	17,557	-	2,265	9.2%
P2: ICT Regulatory Framework Development and Enforcement	-	-	-	-	-	-	-	0.0%
P3: Government Process Transformation and Electronic Service Delivery Channels	64,029	66,908	64,273	19,447	44,826	-	2,635	3.9%
Total	85,645	91,431	86,531	24,148	62,383	-	4,900	5.4%

2. Strategic Overview of Entity

Mandate

The Department of Information Communications Technology (DICT) is responsible for the formulation of and implementation of Information Communications Technology (ICT) related policies nationally. This includes the implementation of E-Government (i.e., leveraging ICT for public service delivery improvement), ensuring that the ICT sector is guided by policies that reflect international best practices, and policy-decisions taken are aligned to the national interest.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Modernise public service delivery by increasing the number and usage of digital channels in public service delivery	NO	P3	Two major e-services targeting the 2 main public services; online business / company registration & online social benefit application, expected to come into operation in 2025 did not happen. One was dependent on the change in the Companies Act (which is now expected in 2026) and for the other, the ASP, was not fully ready operationally to use their new system (deferred to 2026). In addition, the new tax e-services expected from SRC (part of TMS implementation) did not materialize while the e-services from the old tax system were phased out (i.e., no longer in use).
2. Enhance the national cyber threat preparedness and the management of the disturbances caused by these threats	NO	P3	Probably lack of action and follow up by telecom operators. In spite of threat intelligence about infected or compromised devices on their networks (customers/clients) sent to telecom operators by the National CERT, it does not seem that these were acted on or the affected clients/customers were notified. It is also likely that the number and sophistication of the attack also increased. This analysis is till ongoing.
3. Increase access and usage of broadband by promoting competition and strengthening the regulatory framework	NA	P2	This priority is no longer under the responsibility of DICT. It is the responsibility of SCRA (Seychelles Communications Regulatory Authority).

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Receipts Outturn

Table 1 Receipts outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	23	15	15	14	-1	-5.0%
Systems Development/ Information Technology	23	15	15	14	-1	-5.0%
Total	23	15	15	14	-1	-5.0%

Justification:

DICT provides support for its current proprietary Government Payroll software to some private companies that have historically been using it. DICT have only 4 remaining clients paying SR500 for monthly support. The estimates for 2025 was increased to 15,000 compared to 12,000 as was for previous years. However, this increase was due to provision made for unforeseen requests for the installation of the software in other new companies.

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	25,568	21,616	24,523	22,258	2,265	9.2%
P2: ICT Regulatory Framework Development and Enforcement	-	-	-	-	-	0.0%
P3: Government Process Transformation and Electronic Service Delivery Channels	48,308	64,029	66,908	64,273	2,635	3.9%
Total	73,876	85,645	91,431	86,531	4,900	5.4%
Economic Classification						
CURRENT EXPENDITURE	73,876	85,645	91,431	86,531	4,900	5.4%
Compensation of Employees	20,284	27,233	25,333	24,148	1,184	4.7%
Wages and Salaries in Cash	20,284	27,233	25,333	24,148	1,184	4.7%
Wages and Salaries in Kind	323	216	566	570	-4	-0.6%
Use of Goods and Services	53,592	58,413	66,099	62,383	3,716	5.6%
Office Expenses	13,809	14,966	15,603	15,653	-50	-0.3%
Transportation and Travel cost	1,068	310	1,350	1,329	21	1.6%
Maintenance and Repairs	741	1,070	1,170	891	279	23.9%
Materials and Supplies	6,119	2,000	2,250	2,220	30	1.3%
Other Uses of Goods and Services	25,097	30,895	32,652	32,092	560	1.7%
Minor Capital Outlays	6,434	8,956	12,508	9,629	2,879	23.0%

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
<i>Building and Infrastructure</i>	-	-	-	-	-	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	73,876	85,645	91,431	86,531	4,900	5.4%

Justification:

DICT executed a total of 24 procurements in 2025 associated with the implementation of information systems that were all funded under the recurrent budget for a value of SR27.5 million. SR4.2 million was spent to upgrade DICT Datacenter facilities and SR23.3 million spent on software licenses and associated technical support for software systems. DICT also reprioritized SR1.4 million savings from Wages and Salaries budget to cover funding shortage on Microsoft Unified Agreement Renewal given that Ministry of Finance provided DICT with only 1.29 million additional funding based on Mid-year Review. DICT was also allocated additional fund of SR4.8 million for acquisition of HRMS server equipment after Mid-year Review. Solutions implemented were CRISS (Childcare Registration & Inspection System), Online Government Laptop Scheme Application System, the online 13th month support application for employers and the online recording of findings during planning inspection site visits. There were delays in the coming into operation of 3 major systems; online company registration, Online Social Benefits Application and the new online tax e-services. This resulted in the Government digitalization target being missed. The Government IT infrastructure was hardened further even if there was a significant increase nationally in the number of devices compromised. It is suspected that the reason for this, could be due to an increased and more varied broadband usage by residents but without having the necessary cybersecurity provisions or awareness. It could also be due to the lack of proactiveness on the part of telecom operators vis-à-vis their clients; even after cyberthreat intelligence have been shared with them. The analysis is still ongoing.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 4 Performance measures for Programme 3.

Programme:	P3: Government Process Transformation and Electronic Service Delivery Channels				
Outcome:	1. The majority of public services digitised and having at least one digital delivery channel				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1.Average % of public service users making use of the available electronic delivery channel option	47%	60%	53%	47%	The 3 old e-services (from CMS) relating to taxation were retired. However, the expected new online taxation e-services from SRCs' new TMS (Tax Management System) did not come into operation as had been expected.

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1.% of the main public services with electronic delivery channels	45%	75%	50%	45%	There were no new e-services relating to the targeted main public services. Two that had been expected; online company registration & online social benefit application did not materialize. One is still awaiting a change in the Companies Act and the other for the client organization, ASP, to be operationally ready to start using their new system.
2.% of the main public services with a backoffice information system (line of business system)) supporting the delivery of their services	85%	90%	90%	85%	No new line of business or back-office systems relating to the main public services list became operational in 2025. There are two replacements being worked on.
3.% of the main public services making use of an EDMS (Electronic Document Management System)	45%	50%	50%	55%	There were new deployments of the EDMS system in 2 of the main public service areas. This was the Department of Employment and Civil Status Department.
Outcome:	2. Minimal impact of cyber threats on public and commercial activities nationally				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % increase in the number of infected devices/networks nationally	-79%	-39%	-39%	219%	There was a considerable increase in the number of compromised devices in 2025. This may be due to more citizens being more active online but doing so without the necessary security measures or awareness. Analysis of this is still ongoing to understand the reason for this increase observed.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of cybersecurity drills conducted by the nCSIRT nationally	1	2	2	2	Target achieved.
2. Number of cybersecurity drills participated in by the nCSIRT	4	3	3	2	One Drill was attended in person and one drill was attended online. No additional drills could be attended due to late receipt of invitations and work commitments of the nCSIRT.

Information Commission

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Information, Management and Administration	3,600	3,600	3,401	1,674	1,727	-	199	5.5%
Total	3,600	3,600	3,401	1,674	1,727	-	199	5.5%

2. Strategic Overview of Entity

Mandate

The Information Commission (InfoCom) is guided by the Access to Information Act, 2018 (ATIA) and Data Protection Act, 2023 (DPA) and subsequent related legislations, deriving its core principles from the Constitution of the Republic of Seychelles as envisaged in Article 28 ‘Right to access official information’ and Article 20 ‘Right to privacy’. The mandate of the InfoCom is to promote the right of access to public information and to strengthen the protection of individuals with regards to the processing of personal data, foster good governance, transparency, accountability and integrity in public service, encourage participation of people in public affairs, and expose corrupt practices, a key component of an open government.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Establish, administer and enforce the ATIA and Data Protection legislation	Yes	P1	
2. Increase individual and public institutional awareness of good governance linked to ATIA and Data Protection Legislation, role of the Information Commission and lawful rights	Yes	P1	
3. Increase quality professional management tools and practices, including monitoring, evaluation and learning systems to measure performance effectiveness, deliver purposeful and knowledgeable evidence-based results and guide sound actions	Yes	P1	
4. Increase collaborations, partnerships and networks to cultivate and support a wider enabling environment for good citizenship change, maximize and improve access to diverse resources, build capacities, and transfer knowledge and good practices.	Yes	P1	

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Consolidated Expenditure Outturn

Table 1 Consolidated expenditure outturn

SR'000s	2024 Audited Outturn	2025			Variance	
		Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Information, Management and Administration	3,060	3,600	3,600	3,401	199	5.5%
Total	3,060	3,600	3,600	3,401	199	5.5%
Economic Classification						
CURRENT EXPENDITURE	3,060	3,600	3,600	3,401	199	5.5%
Compensation of Employees	1,557	1,792	1,792	1,674	118	6.6%
Wages and Salaries in Cash	1,557	1,792	1,792	1,674	118	6.6%
Wages and Salaries in Kind	-	-	-	-	-	0.0%
Use of Goods and Services	1,504	1,808	1,808	1,727	80	4.4%
Office Expenses	227	270	270	252	18	6.6%
Transportation and Travel cost	40	69	69	57	12	17.5%
Maintenance and Repairs	45	35	60	60	0	0.3%
Materials and Supplies	2	5	5	1	4	71.8%
Other Uses of Goods and Services	1,181	1,367	1,342	1,264	78	5.8%
Minor Capital Outlays	9	62	62	94	-32	-50.8%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
Building and Infrastructure	-	-	-	-	-	0.0%
Machinery and Equipment	-	-	-	-	-	0.0%
Other Fixed Assets	-	-	-	-	-	0.0%
Non-produced Assets	-	-	-	-	-	0.0%
Total	3,060	3,600	3,600	3,401	199	5.5%

Justification:

In 2025, the Information Commission continued to deliver its mandate under the Access to Information Act 2018 and the Data Protection Act 2023 through its sole programme, P1: Information, Management and Administration. The Commission focused on promoting transparency, strengthening compliance with the Access to Information Act, supporting the implementation of the Data Protection Act, and improving awareness and engagement with public bodies. These efforts contributed to improving access to information and strengthening good governance across public institutions.

At a strategic level, the Commission maintained progress in strengthening transparency, accountability, and access to information across public institutions. Compliance monitoring continued through audits and engagement with public bodies, which supported improvements in the implementation of the Access to Information Act. Awareness and capacity building activities were also undertaken to strengthen the understanding of information management responsibilities among public officers.

Progress was also observed in the early implementation of the Data Protection Act, with an increase in reported cases compared to the previous year. This indicates growing awareness of data protection obligations among

institutions and the public. However, the Commission faced capacity challenges in fully expanding the data protection function due to difficulties in recruiting a specialised Data Protection Analyst. This required internal reallocation of responsibilities, which limited the Commission's ability to further strengthen awareness and guidance activities in this area.

Overall, the Commission continued to deliver its key services within the available resources, while maintaining its strategic focus on improving access to information, strengthening institutional compliance, and advancing the implementation of the data protection framework in Seychelles.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 2 Performance measures for Programme 1

Programme:	P1:Information, Management and Administration				
Outcome:	Improved access to information by the public				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of public bodies in compliance to the Access to Information Act (ATIA).	46%	60%	60%	60%	Through random sampling of 28 public bodies in 2025, 10 (36%) were mostly compliant and 18 (64%) were partially compliant. None fell within the "not met" category, demonstrating that all sampled public bodies showed some level of compliance with the ATIA.
2. Establishment of the Data Protection Act.	25%	35%	35%	35%	The Data Protection Act is being implemented, with a total of 14 cases recorded in 2025 compared to 4 cases in 2024. This shows increased awareness of the Act and the need to report data protection incidents and compliance issues to the Commission.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of public bodies submitting statistical report annually.	100%	100%	100%	100%	Awareness and sensitisation activities helped improve understanding of reporting obligations among public bodies and encouraged compliance with the requirement to submit annual statistical reports.
2. % of MDAs audited	40%	60%	60%	60%	Public bodies were audited to monitor compliance with proactive disclosure requirements under Section 5(1-2) of the ATIA, in line with SI 18 of 2023 and the Information Commission's Directive 01 of 2023. The audits also assessed standard compliance with key provisions of the Act, including Sections 4, 5, 7, 9, 11, 12, 13, 14, 33 and 34, as well as the submission of annual reports under Sections 54(1) and 55.

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
3. Number of awareness and educational outreach programmes	1	5	5	6	As part of the Access to Information Conference organised by the Information Commission in 2025, 4 separate awareness and education programmes were conducted. These included 1 training for staff and Commissioners, 1 workshop with Heads of Information Holders, 1 engagement and capacity building workshop for Information Officers, and 1 regional right to information workshop. These activities were conducted in addition to the 2 annual training sessions organised for newly appointed Information Officers.

Seychelles Media Commission

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Media Development and Monitoring	2,823	2,823	2,476	1,225	1,251	-	347	12.3%
Total	2,823	2,823	2,476	1,225	1,251	-	347	12.3%

2. Strategic Overview of Entity

Mandate

The mandate of the Seychelles Media Commission (SMC) is to preserve the freedom of the media, improve and maintain high standards of journalism in Seychelles, to require publishers of newspapers, radio and television broadcasters, news agencies and journalists to respect human dignity, freedom from discrimination on any grounds except as are necessary in a democratic society, and to maintain high standards of integrity and good taste.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Maintain high standard of journalism through increased compliance to media laws, code of conduct and development of policies	No	P1	Early in the year, the Media Secretary resigned. It took a long time to find and appoint a new one, which caused a staff shortage. As a result, the Commission was unable to properly monitor the media and ensure compliance.
2. Strengthen the standard of journalism through ongoing capacity building of media professionals	Yes	P1	Due to staff shortage the commission was able to organize only two capacity-building sessions with support from the Board.
3. Build the internal capacity of the SMC to fulfil its mandate	Yes	P1	These results were achieved partially even though there were not enough staff. At the start of the second quarter, only two full-time employees were working. Because of this, the SMC couldn't fully build its internal team., but it managed to do one interview last year and hired a media secretary in January 2026

¹Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book.

3. Budget Overview

Consolidated Expenditure Outturn

Table 1 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Media Development and Monitoring	2,593	2,823	2,823	2,476	347	12.3%
Total	2,593	2,823	2,823	2,476	347	12.3%
Economic Classification						
CURRENT EXPENDITURE	2,593	2,823	2,823	2,476	347	12.3%
Compensation of Employees	1,426	1,425	1,425	1,225	200	14.0%
Wages and Salaries in Cash	1,426	1,425	1,425	1,225	200	14.0%
Wages and Salaries in Kind	-	-	-	-	-	0.0%
Use of Goods and Services	1,167	1,398	1,398	1,251	147	10.5%
Office Expenses	223	277	302	252	50	16.5%
Transportation and Travel cost	4	52	32	4	28	88.1%
Maintenance and Repairs	34	45	55	46	9	15.5%
Materials and Supplies	-	-	-	-	-	0.0%
Other Uses of Goods and Services	898	1,009	994	934	61	6.1%
Minor Capital Outlays	-	15	15	15	-	0.0%
Grants	7	-	-	-	-	0.0%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
<i>Building and Infrastructure</i>	-	-	-	-	-	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	2,593	2,823	2,823	2,476	347	12.3%

Overall, the Commission's performance in 2025 was not good. Internal staff issues affected the commissions' ability to perform well. During the year, the Commission faced internal changes. The current CEO was expected to be replaced early in the year, but this did not happen due to internal disagreements. Additionally, the Media Secretary, who coordinates all programs and monitors activities, resigned.

Both positions were advertised, but it was difficult to find suitable applicants. The Commission re-advertised the positions, and by the end of last year, interviewed candidates for the Media Secretary role and hired someone early in 2026. The CEO position is still vacant because the Chairman who is responsible for leading the interview process, resigned late last year. The Commission is now waiting for a new Chairman to be appointed so the CEO interviews can proceed.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 2 Performance measures for Programme 1

Programme:	P1: Media Development and Monitoring				
Outcome:	Increased compliance to media code of conduct and policies				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of media house in compliance with the Media Code of Conduct and policies	100%	100%	100%	80%	Early in the year, the Media Secretary resigned. It took a long time to find and appoint a new one, which caused a staff shortage. As a result, the Commission was unable to properly monitor the media and ensure full compliance.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of revised laws approved by the National Assembly	1	1	1	0	In view of lapse time since SMC submitted the document, SMC is further reviewing the Code of Conduct.
2. Number of capacity building sessions organised for journalists	2	2	2	2	Due to staff shortage, the commission was able to organize only two capacity-building sessions with support from the Board.

Seychelles Broadcasting Corporation

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	34,862	34,607	35,267	13,640	18,923	2,704	-660	-1.9%
P2: Broadcasting Services	72,024	71,683	71,957	48,872	23,085	-	-275	-0.4%
Total	106,886	106,289	107,224	62,512	42,009	2,704	-935	-0.9%

2. Strategic Overview of Entity

Mandate

The mandate of the Seychelles Broadcasting Corporation (SBC) is to organise and conduct public broadcasting services in order to inform, educate and entertain the public, and to ensure an equitable representation of divergent views, as per article 168 of the Constitution.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Improve the quality and audience appeal of SBC's outputs	Progressed	P2	Successful coverage of an unprecedented number of national and international events in 2025.
2. Continue to move our Public Broadcaster into the digital era thereby helping to assure its long-term relevance and future	Progressed	P2	Continued impressive growth in subscribers/followers on online platforms, notably YouTube and Facebook. Steady increase in registered users on SBC+.
3. Develop, optimise and incentivise our staffing resource	Progressed	P1	Continued with various training and development endeavours
4. Revamp and modernise our infrastructure	Progressed	P2	Completion of two major technical projects at the SBC House, namely the centralised storage and the broadcast IP network Ensured the Electricity set-up meets local standards, whilst redressing numerous related defects.
5. Improve SBC's financial situation	Progressed	P1	Revenue generated in 2025 has been the highest ever.
5. Strengthen Governance	Progressed	P1 and P2	

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Consolidated Expenditure Outturn

Table 1 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	30,043	34,862	34,607	35,267	-660	-1.9%
P2: Broadcasting Services	74,338	72,024	71,683	71,957	-275	-0.4%
Total	104,381	106,886	106,289	107,224	-935	-0.9%
Economic Classification						
CURRENT EXPENDITURE	104,381	103,886	103,586	104,521	-935	-0.9%
Compensation of Employees	59,353	63,729	62,965	62,512	452	0.7%
Wages and Salaries in Cash	59,353	63,729	62,965	62,512	452	0.7%
Wages and Salaries in Kind	210	180	180	120	60	33.3%
Use of Goods and Services	45,028	40,157	40,621	42,009	-1,388	-3.4%
Office Expenses	15,215	16,052	16,032	16,758	-726	-4.5%
Transportation and Travel cost	2,752	2,455	2,488	2,605	-118	-4.7%
Maintenance and Repairs	2,440	2,008	2,033	2,008	25	1.2%
Materials and Supplies	629	841	798	729	69	8.6%
Other Uses of Goods and Services	13,359	11,621	11,718	11,653	66	0.6%
Minor Capital Outlays	10,423	7,000	7,372	8,136	-764	-10.4%
CAPITAL EXPENDITURE	-	3,000	2,704	2,704	0	0.0%
Non-financial Assets	-	3,000	2,704	2,704	0	0.0%
<i>Building and Infrastructure</i>	-	3,000	2,704	2,704	0	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	104,381	106,886	106,289	107,224	-935	-0.9%

Justification:

Wages & Salaries

There have been savings under Wages and Salaries mainly due to staff turnover where replacements have not been immediate. Part of these savings have been vired to Minor Capital Outlay for the purchase of various equipment to be installed at SBC House.

The remaining savings identified under Wages & Salaries have been vired to other economic line items where the balances were negative.

Office Expenses

The budget for Office Expenses has been over-utilised but was used effectively to ensure service delivery and continuity of operations. Part of the deficit under Office Expenses relates to SBC House electricity charges, which were due for payment in the previous year but were omitted by Treasury and subsequently paid under the 2025 budget. In addition, the provision made for consumables was insufficient to support programmes productions and the coverage of various national events during 2025. To note that several

payments, such as internet and electricity charges, were made using revenue generated in order to settle expenses incurred in 2025.

Transportation And Travel Costs

The original budget was not sufficient, and virements were made to cater for the shortfall in order to support the production of more diverse programmes. In addition, there were increased trips to the inner islands, which resulted in higher transportation expenses. Due to the insufficiency of the approved budget allocation, certain transportation and travel expenses were paid through internally generated revenue.

Maintenance & Repairs

The budget allocated for Maintenance and Repairs was almost fully utilized. However, additional costs incurred for the SBC House such as cleaning of premises, site clearing and electrical installation were covered using internally generated revenue.

Materials And Supplies

Other Supplies budget was almost fully utilized. Budget is used to assist different Sections to provide necessary small technical resources to ensure continuous programmes/news productions and also upkeeping and maintenance of the electrical and technological infrastructure. Provision was also made to purchase memorabilia, especially for the SBC House Official Opening. These purchases did not materialize in 2025.

Other Use of Goods and Services

The positive variance relates mainly to a reduction in the software licence fees for the DTT headend. In addition, provision had been made for the International Annual News Licence Fees for the CNN subscription; however, this subscription was terminated towards the end of the previous year.

There were also other economic line items where the approved budget was not sufficient, and payments were therefore paid from internally generated revenue. These included security services for SBC House for 2025, which were necessary to ensure that the premises always remained safe and secure, as well as payment for foreign and local content acquisition.

Minor Capital Outlays

The budget allocated under Minor Capital Outlay has been fully utilised for the ongoing purchase of equipment for the SBC House to furnish and equip areas that were not covered under the China Aid Grant. Procurement of items to redress the electrical defects formed a notable part of this expenditure.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 2 Performance measures for Programme 1.

Programme:	P1: Governance, Management and Administration				
Outcome:	Increase in the commercial sales revenue				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Annual Total Sales Revenue	13,987,000	16,307,000	13,079,000	15,845,800	The original revenue target was SCR 16,307,000, which was later revised to SCR 13,079,000. The actual revenue achieved amounted to SCR 15,845,800, thereby exceeding the revised target. The downward revision of the target was undertaken mid-year due to slower-than-anticipated growth of the digital platform, as well as the non-realisation of the planned relocation to SBC House, which was expected to support the monetisation of facilities services. Notwithstanding these challenges, revenue performance was strengthened through a number of strategic initiatives. Targeted advertising packages were developed to accommodate clients' budgets and were aligned with major national and sporting events, including the Beach Soccer tournament, CJSOI, and the General Elections. The Elections also generated revenue through political party advertising placements. Additionally, strong efforts were made to retain key existing clients, ensuring continuity in advertising placements and sustained revenue streams. The acquisition of new clients further contributed to increased commercial activity. Collectively, these initiatives enabled the organisation to surpass the revised revenue target, highlighting the effectiveness of leveraging major events and maintaining strong client relationships as part of the revenue generation strategy.

Table 3 Performance measures for Programme 2.

Programme:	P2: Broadcasting Services				
Outcome:	Improved public and stakeholder's perception of SBC services channel				
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP1: News, Current Affairs and Sports					
1. Types of current affairs programmes on TV from Newsroom. (Not including Newscasts) (On average per month) electronic delivery channels	2	2	2	2	News Extra and Gran Reportaz were the 2 types of current affairs programmes produced by the Newsroom in 2025.
2. Number of News Extra programmes (on average per week)	2	2	2	2	All were per target- in 2024 we had 41 News Extra programs and 2025 we had 46. January and December are the months when we have less News Extra.
3. Number of live local sports programmes on TV (on average per month)	0.75	3	2	1	There was at least one live sports programme every month in 2024 and 2025. In 2025 we targeted 3 lives on TV every month, but then we revised it to 2, because of the different sports events being scheduled. 2025 statistics showed that we covered an event every month except for March. Some months there were 3 others there were 2. When we averaged it came to 1 per month. To note that Sports events are not under our control. Sports federations and clubs schedule their event and we cover. We determine thought those that are of importance to bring live to our audience.
SP2: TV and Radio Programmes					
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of local TV programmes produced internally	28	25	23	31	We produced 19 programme series, 8 festive and 4 in-house commissioned programmes (Lopinyon, Dyalog, Magazin Dyalog, Recits) in 2025. The 19 programmes were Tourizm Nou Biznes, Rekolt, Kwen Tapi, My Retro, Tête à Tête, National School Quiz Championship, Lakwizin, Tremolo, 4 Degre Sid, Travay i la, Youth Clash, Konn Ou Kandida, Presidential Debates, Ziltune, Reveyon, Office Choir Lopinyon and Recits.
2. Number of local TV programmes commissioned externally	22	25	15	20	We managed to get 7 series and 13 one-off contents. Some of the commissioned content contracts were not respected
3. Local TV programmes produced internally and broadcasted as first run on SBC1 (Not including BZS) (Minutes Annually)	11,330	13,000	11,500	7,720	Schedule was disturbed by elections\CJSOI. Some programmes that had been planned to air in 2025 were not able to air at all such as Promnad Dan Distrik and Toptunes. Other programmes, the planned amount of episodes did not air such as Ziltune and Rekolt
4. Total minutes of locally produced commissioned TV programmes broadcasted as first run on SBC1 (Annually)	4,247	8,125	3,000	3,402	Not all external producers respected their contract, and some contents were not delivered. We managed to get 7 series and 13 one-off contents.

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP3: Technology and Technical Services					
1. Number of 'SBC Radio' app registered users (Average-Annual)	14,800	20,000	15,000	14,163	The total number of registered SBC Radio app users stood at 14,163 in 2025 compared to 14,800 in 2024, representing a slight decline in user growth during the year. This was mainly due to limited promotional campaigns for the Radio App as focus shifted towards the rollout and marketing of SBC+. Increased competition from other digital audio platforms also influenced user acquisition. Efforts are being reinforced to improve visibility and drive new registrations in 2026.
2. Number of 'Leko' subscribers (Averagemonthly)	2,078	600	100	23	Leko subscriber reporting methodology was revised in 2025 to reflect average monthly active paying subscribers rather than cumulative registered users as reported in 2024. Based on SBC Radio analytics, a total of 270 subscriptions were recorded during the year, corresponding to an average of approximately 23 subscribers per month. This provides a more accurate reflection of active subscription performance.
3. Number of paying subscribers for OTT service (Average-Monthly)	0	2,000	400	29	Average monthly OTT paying subscribers (May–Dec 2025): 29 per month. Well below our original forecasts. Noting nonetheless that the paying part of SBC+ was launched in mid-2025. Service is still in its early growth phase, with further growth expected through better SBC+ promotions, a bigger VOD catalogue and the rollout of OTT set-top boxes in 2026.

Seychelles Communications Regulatory Authority

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: ICT Regulatory Framework Development and Enforcement	11,901	11,901	11,032	5,121	5,911	-	869	7.3%
Total	11,901	11,901	11,032	5,121	5,911	-	869	7.3%

2. Strategic Overview of Entity

Mandate

The mandate of the Seychelles Communications Regulatory Authority (SCRA), established under the Communication Act, 2023, is to regulate the electronic communications and broadcasting services.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Increase access to and usage of broadband by promoting competition and strengthening and ensuring compliance with the regulatory framework.	Yes	P1	

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Receipts Outturn

Table 1 Receipts outturn

SR'000s	2024 Audited Outturn	2025			Variance	
		Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	59	65	65	67	2	2.7%
Telecommunication Type Approval	59	65	65	67	2	2.7%
Total	59	65	65	67	2	2.7%

Justification:

Telecommunication Type Approval revenue recorded a positive outturn, with SCR66,738.67 collected against a budget of SCR65,000.00, resulting in a 2.7% favorable variance. This increase is attributed to a slightly higher number of type approval applications for telecommunications equipment during the year. The variance reflects steady regulatory activity and continued compliance by importers.

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: ICT Regulatory Framework Development and Enforcement	8,726	11,901	11,901	11,032	869	7.3%
Total	8,726	11,901	11,901	11,032	869	7.3%
Economic Classification						
CURRENT EXPENDITURE	8,726	11,901	11,901	11,032	869	7.3%
Compensation of Employees	4,044	6,986	5,342	5,121	222	4.2%
Wages and Salaries in Cash	4,044	6,986	5,342	5,121	222	4.2%
Wages and Salaries in Kind	-	-	-	-	-	0.0%
Use of Goods and Services	4,682	4,915	6,558	5,911	647	9.9%
Office Expenses	198	521	632	583	49	7.7%
Transportation and Travel cost	22	201	90	32	58	64.6%
Maintenance and Repairs	4	25	1,211	1,272	-61	-5.1%
Materials and Supplies	-	-	-	-	-	0.0%
Other Uses of Goods and Services	4,393	3,808	3,930	3,210	719	18.3%
Minor Capital Outlays	65	360	697	814	-117	-16.8%
Grants	-	-	-	-	-	0.0%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
Building and Infrastructure	-	-	-	-	-	0.0%
Machinery and Equipment	-	-	-	-	-	0.0%
Other Fixed Assets	-	-	-	-	-	0.0%
Non-produced Assets	-	-	-	-	-	0.0%
Total	8,726	11,901	11,901	11,032	869	7.3%

Justification:

SCRA in 2025 relocated to its new premises at the Creole spirit building in June of 2025. The move resulted in installation of new IP PABX system, data network and procurement of IT and office equipment for its operation. During 2025, with the support of the executive and improved collaboration by the service providers, the MNP project progress surpassed expectation achieving reaching 60% completion. Following completion of the measurements of Quality of Service of mobile network in 2024, the operators undertook various upgrade to their networks to improve service. Promoting usage and take-up of ICT and ensuring meaningful connectivity remains a strategic priority.

The organization recorded a preliminary outturn of SCR11,032 million against a budget of SCR11,901 million (7.3% under-utilisation), reflecting prudent financial management while maintaining core service delivery. Compared to last year, programmed delivery remained stable, ensuring continuity of regulatory and operational functions.

Key achievements and challenges: Essential services were delivered efficiently despite operational constraints. Budget reallocations addressed urgent priorities, including maintenance and capital needs. Challenges included procurement delays, staff recruitment and cost-saving measures.

Significant Variances:

- I. Maintenance and repairs: additional partitioning improved workspace efficiency;
- II. Minor capital outlays- extra equipment supported operational capacity;
- III. Transportation- reduce travel through virtual engagements;
- IV. Wages- delays in filling vacancies;
- V. Other goods & services-reprioritisation and expenditure rationalization.

Overall, budget execution aligned with programmed outcomes, ensuring effective service delivery despite trade-offs in non-critical areas.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 3 Performance measures for Programme 1

Programme:	P1: ICT Regulatory Framework Development and Enforcement				
Outcome:	Access to broadband services by a greater percentage of the population				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of broadband subscriptions per 100 inhabitants	122	121	121	129	Increased take up of mobile broadband and fiber connectivity.
2. Amount of data traffic (uploaded and downloaded) (Terabytes)	95,450	34,000	34,000	132,557	The high increase in data usage coincided with the increased of international bandwidth capacity.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of fixed broadband subscriptions per 100 inhabitants	33.96	37.33	37.33	35.92	Actual result showed number of FBB subscriptions to be lower than had been projected. FBB subscriptions fluctuated rather than steadily increasing as projected.
2. % completion of implementation of Mobile Number Portability (MNP)	31.40%	37.14%	37.14%	60%	Engaged leadership and increased cooperation by service providers.
3. Amount of international bandwidth (Mbps)	303,274	250,000	250,000	308,074	Increase in bandwidth is driven by increased demand and competition in quality of service.

FISHERIES AND BLUE ECONOMY PORTFOLIO

Department of Fisheries

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn
P1: Fisheries Policy and Development	20,919	21,269	20,620	6,718	13,902	-	649	3.1%
P2: Seychelles Maritime Academy	22,951	22,602	24,064	6,765	17,300	-	-1,463	-6.5%
Total	43,871	43,781	44,684	13,482	31,202	-	-813	-1.9%

2. Strategic Overview of Entity

Mandate

The mandate of the Department of Fisheries is to provide a conducive policy and legal environment to ensure sustainable fisheries based on the ecosystem approach, facilitate appropriate physical infrastructure and institutional framework to allow private investment with the increase of Seychellois participation in the sector, and facilitate operations towards increasing value-addition aimed for export and as a means of national food and nutrition security and gains along the value-chain, whilst achieving sustainable transformation and diversification of the sector to increase fisheries contribution to the Gross Domestic Product (GDP).

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Promote trade in fish products and the implementation of a comprehensive marketing and branding strategy while improving communication to enhance the sector's visibility	Yes	P1	The Department successfully coordinated the participation of key stakeholders at the Global Seafood Expo held in Barcelona in May 2025, aimed at expanding marketing opportunities for finfish products and fresh tuna. Furthermore, a new market was explored, resulting in the exportation of frozen fish to Afghanistan.
2. Build capacity within the fisheries industry by facilitating training opportunities for relevant actors in order to increase Seychellois stockholding in the sector	Yes	P2	In 2025, the Academy enrolled 104 students. Additionally, the Ministry facilitated the training of 42 S5 school leavers who did not meet the standard entry requirements, representing a 56% increase compared to the 2024 cohort. This included the enrolment of 10 learners in a newly introduced course: Basic Certificate in Marine Engine Maintenance and Services. Furthermore, technical staff successfully completed training in fisheries management and fisheries economics, while 20 industry participants benefited from the Global Maritime Distress and Safety System (GMDSS) Restricted Operators Certificate (ROC) training.
3. Increase value addition and diversification by transforming the fisheries sector from a fishing economy (primary) to a processing based (secondary) economy and support the development of emerging sub-sectors within the fisheries industry such as the aquaculture sector	Partly		Development of the road network and utilities corridor services on Ile Du Port in support of the development of the fish processing zone was halted due to a court injunction on the award of the tender. Only one license for restorative aquaculture was issued due to land constraints.
4. Strengthen the organisation to effectively deliver on its core mandate	Partly	P1 and P2	Enhanced IT systems and strengthened financial resource management. However, recruitment was constrained by limited budget availability.

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
5. Establish prominence as the leading provider of maritime training in the region	Yes	P2	The Academy strengthened its institutional visibility and reputation through (a) Continued compliance with international maritime training standards; (b) Engagement with regional stakeholders and maritime authorities; (c) Maintenance of high graduation rates (96%); (d) Ongoing curriculum enhancement aligned with industry requirements; (e) Progress toward commissioning of the Multifunctional Maritime Simulator

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Consolidated Expenditure Outturn

Table 1. Consolidated expenditure outturn

R'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn
Programmes						
P1: Fisheries Policy and Development	36,374	20,919	21,269	20,620	649	3.1%
P2: Seychelles Maritime Training Academy	17,164	22,951	22,602	24,064	-1,463	-6.5%
Total	53,538	43,871	43,871	44,684	-813	-1.9%
Economic Classification						
CURRENT EXPENDITURE	35,832	43,871	43,871	44,684	-813	-1.9%
Compensation of Employees	9,870	13,766	13,739	13,482	257	1.9%
Wages and Salaries in Cash	9,870	13,766	13,739	13,482	257	1.9%
Wages and Salaries in Kind	508	774	774	706	68	8.8%
					-	
Use of Goods and Services	25,962	30,104	30,131	31,202	-1,071	-3.6%
Office Expenses	1,966	2,018	3,203	2,731	472	14.7%
Transportation and Travel cost	3,968	3,433	5,402	4,109	1,293	23.9%
Maintenance and Repairs	327	585	660	586	73	11.1%
Materials and Supplies	36	140	140	99	41	29.6%
Other Uses of Goods and Services	18,826	22,733	19,591	19,569	22	0.1%
Minor Capital Outlays	331	422	362	319	43	11.7%
Grants	-	-	-	3,083	-3,083	0.0%
CAPITAL EXPENDITURE	17,706	-	-	-	-	0.0%
Non-financial Assets	17,706	-	-	-	-	
Building and Infrastructure	-	-	-	-	-	0.0%
Machinery and Equipment	-	-	-	-	-	0.0%
Other Fixed Assets	-	-	-	-	-	0.0%
Non-produced Assets	17,706	-	-	-	-	0.0%
Total	53,538	43,871	43,871	44,684	-813	-1.9%

Justification:

P1: Overall performance was good, with actual expenditure representing 95% of the total budget allocation.

P2: Overall performance was satisfactory. However, notable variances were observed under the bursary and SPTC travel concessions budget line, as the allocations provided exceeded the projected expenditure.

4. Performance Information:**Performance against Programme Strategic Objectives and Measures**

The tables below set out the performance of the programmes against the performance measures and targets set for 2024.

Table 2. Performance measures for Programme 1

Programme:	P1: Fisheries Policy and Development				
Outcome:	Increased volume of fish and fish products traded.				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
% of fisheries contribution towards the economy based on the fisheries satellite account	Not Applicable	28%	Not revised	Not available	Due to capacity constraints, the National Bureau of Statistics (NBS) has been unable to develop the fisheries satellite account and therefore no data is available to compare against the target. Indicator has been revised for 2026.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
P1: Fisheries Policy and Development					
1.Export volume of fish and fish products in tonnes	62,783	71,600	67,000	110,623	Stronger export performance during the second half of the year, driven primarily by increased exports of fresh and frozen fish, supported by sustained international demand and higher volumes. Export volumes was also boosted by an increase in the export of sea cucumber and fish meal.
2.Number of new aquaculture license issued	0	5	5	1	Constraints related to land availability and site suitability for aquaculture development. Although there was interest from potential investors, several applications could not progress as the proposed sites did not meet environmental, planning or logistical requirements.
3.Revenue from license application (SCR 000)	50	60	12.5	2.5	Revenue generated from license application was for one restorative aquaculture license processed during the year. Consequently, only SCR 2,500 was collected as application fees.

Table 3. Performance measures for Programme 2

Programme:	P2: Seychelles Maritime Academy				
Outcome:					
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of learners who graduated from their respective programme	90%	75%	90%	96%	Strengthened academic monitoring, early intervention for at-risk learners, and improved coordination between Heads of Programmes and the Academic Office, which supported higher retention and completion rates.

Contributing indicators	2024	2025			
	Outturn	Target	Revised Target	Outturn	
1. Number of new training programmes accredited	0	2	2	0	Ongoing infrastructure and staffing constraints delayed the introduction and accreditation of additional training programmes.
2. Number of learners enrolled	108	160	120	104	A smaller eligible cohort meeting maritime entry requirements, combined with capacity constraints pending the completion of infrastructure upgrades, contributed to lower enrolment numbers. Despite this, enrolment levels remained stable.

Department of Blue Economy

1. Summary of Preliminary Outturn

SR'000s	2024						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn
P1: Coordination of Blue Economy Development	10,153	10,153	9,086	4,727	4,359	-	1,067	10.5%
Total	10,153	10,153	9,086	4,727	4,359	-	1,067	10.5%

2. Strategic Overview of Entity

Mandate

The mandate of the Department of Blue Economy is to provide strategic direction, facilitate, and co-ordinate the Blue Economy's implementation, as part of the continued sustainable development of Seychelles.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1.Explore and co-ordinate the development of emerging sectors and other progressive avenues in the Blue Economy	Yes	P1	
2.Facilitate the implementation of ocean governance and management initiatives with people-centered development focus	Yes	P1	
3.Develop a competent and high-performance culture within the Department of Blue Economy	Yes	P1	
4. Enhance the enabling environment by implementing supportive policies, enhancing advocacy and communication, and investing in technology	Yes	P1	

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Consolidated Expenditure Outturn

Table 1. Consolidated expenditure outturn

R'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn
Programmes						
P1: Coordination of Blue Economy Development	22,039	10,153	10,153	9,086	1,067	10.5%
Total	22,039	10,153	10,153	9,086	1,067	10.5%
Economic Classification						
CURRENT EXPENDITURE	8,845	10,153	10,153	9,086	1,067	10.5%
Compensation of Employees	4,123	5,533	5,157	4,727	430	8.3%
Wages and Salaries in Cash	4,123	5,533	5,157	4,727	430	8.3%
Wages and Salaries in Kind	-	-	-	-	-	0.0%
Use of Goods and Services	4,722	4,621	4,996	4,359	637	12.7%
Office Expenses	943	1,005	1,142	771	371	32.5%
Transportation and Travel cost	1,199	858	1,148	886	262	22.8%
Maintenance and Repairs	25	18	67	63	3	4.9%
Materials and Supplies	-	3	3	-	3	100.0%
Other Uses of Goods and Services	2,235	2,643	2,389	2,009	380	15.9%
Minor Capital Outlays	320	94	248	232	16	6.5%
Grants	-	-	-	398	-398	0.0%
CAPITAL EXPENDITURE	13,194	-	-	-	-	0.0%
Non-financial Assets	13,194	-	-	-	-	0.0%
<i>Building and Infrastructure</i>	13,194	-	-	-	-	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	22,039	10,153	10,153	9,086	1,067	10.5%

Justification:

The department manage to deliver most of its target for 2025, variances was recorded under wages & salary due to delayed in recruitment (highly competitive market).

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2024.

Table 2. Performance measures for Programme 2

Programme:	P1: Coordination of Blue Economy Development				
Outcome:	Increased socio-economic contribution from Blue Economy Development				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1.Number of new sectors contributing to the Blue Economy development (new indicator)	1	1	1	1	Target achieved
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP1: Policy, Planning Research Monitoring and Programme Management					
1. Number of research conducted that provided guidance or recommendations towards the sustainable development of emerging sectors and other progressive avenues in the Blue Economy	4	3	2	1	Focus was diverted to the 10th year celebration for the existence of the Department.
2. Number of SMSE's entrepreneurs trained and developed through the marine biotechnology sector	80	30	10	20	Number of participants increased, as the sessions were conducted virtually and at a regional level.
3. Number of new ocean-related businesses in the circular economy (modified indicator)	5	3	3	1	A reduction by 2, as focus was diverted to the 10th year celebration of the existence of the Department.
SP2: Maritime Boundary Delimitation					
1. Number of exploration licenses/agreement signed, for the development of Extractive Industry (Non-living resources oil, gas and other minerals) in our EEZ	0	0	0	0	Emphasis was placed on marketing efforts in 2025 to attract new contractors from 2026 onwards.
2. Number of licenses for exploration of sedentary species, in our Extended Continental Shelf-ECS	6	6	6	6	Target achieved.

CONSTITUTIONALLY APPOINTED AUHTORITIES PORTFOLIO

The Judiciary

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	67,889	68,432	68,773	21,252	44,009	3,512	-340	-0.5%
P2: Court Management	43,945	45,545	44,709	29,504	15,206	-	836	1.8%
Total	111,834	113,978	113,482	50,755	59,214	3,512	496	0.4%

2. Strategic Overview of Entity

Mandate

The mandate of the Judiciary is to give effect to the laws of the Republic of Seychelles and administer justice through the Court of Appeal, the Supreme Court, Magistrates Court and the Tribunals. It provides and maintains transparent, independent and user-friendly courts and tribunals in order to ensure access to justice for all court users in Seychelles.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Enhancing Access to Justice and Streamlining Judicial Process	No	P2	In pursuit of the Judiciary's Strategic Plan, ongoing efforts have been made to evaluate and modernize procedures to improve access to justice. However, a number of strategic priorities have not yet been fully achieved due to a combination of external and internal challenges: i. Introduction of Mediation and alternative dispute resolution (ADR) to accelerate case resolution, the initiative is meant to train staff in these areas, could not proceed as planned due to a lack of funding. ii. Modernization of Legal Aid Procedures: Efforts to modernize the Legal Aid process have progressed, including the preparation of a draft law to introduce mediation and ADR. This draft has been submitted to the Attorney General for further development and enactment. However, until the draft is passed into law, the benefits of these changes remain unrealized, and access to modernized legal aid services is postponed. iii. Localization of the Judiciary, Continuing to localize the pool of judges and magistrates remains a strategic goal, as it strengthens community trust and judicial efficiency. Unfortunately, the legal sector faces a shortage of local lawyers, with even fewer expressing interest in government service. iv. Decentralization of Services (La Digue Magistrate Court): The reopening of the La Digue Magistrate Court is a key decentralization initiative. received funding in 2025 however the procurement process was completed in late December 2025, the project will kick off in 2026. Online Access to Court Decisions and Proceedings: Progress continues, but technical and infrastructural limitations, as well as the need for robust data security measures, have slowed implementation.

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
2. Enhance Human Resources capacity and Organizational Development	No	P1	The Judiciary has implemented several training initiatives this year, ranging from specialized local sessions for judicial officers and staff to the Bar Vocational Course for law graduates aspiring to practice in Seychelles. Efforts have also included collaboration with Unisey to develop an advanced paralegal course aimed at enhancing the legal knowledge of judiciary personnel a first batch of 10 students completed the course early 2026. Additionally, participation in regional forums and the Annual General Meeting by Judicial Officers and Technical Staff has expanded collective expertise and fostered greater collaboration with other judiciaries in the African Region. These efforts reflect a strong commitment to the continuous professional development of staff. Despite these achievements, the Judiciary recognizes the challenges it faces. Its reliance on external training programs underscores the urgent need for increased funding to build and sustain robust internal training resources.
3. Upgrading and maintaining basic and digital infrastructure in order to deliver a seamless experience for employees as well as for other court users	No	P1	The attic project was completed in 2025 this entailed making good use of the large open spaces in the Palais de Justice's Attic to create a new Judges' Lounge and more offices for staff. The project also provided more space for archives to accommodate the expanding Judiciary Archives, gave the Library more space, and improved the environment for record archiving. The Judiciary has also started the difficult process of digitizing its library and archives records that date back more than 50 years. This will allow the records to be electronically backed up and accessible even in cases where the physical records have deteriorated over time. This year, we also planned to begin the major renovation project, but due to cost overruns, funds had to be diverted to the attic project.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Receipts Outturn

Table 1 Receipts outturn

SR'000s	2024 Audited Outturn	2025			Variance	
		Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	22,009	20,829	20,879	21,178	299	1.4%
Court Fees and Fines	21,737	20,532	20,532	20,848	317	1.5%
Attorney License Fees	234	216	266	251	-16	-5.8%
Rental of Canteen	18	60	60	60	-	0.0%
Sale of SLR (Seychelles Law Review)	20	21	21	19	-2	-9.0%
Total	22,009	20,829	20,879	21,178	299	1.4%

Justification:

The positive variance is largely attributed to a significant increase in case filings and the successful resolution of backlog cases, which have driven higher collections of court filing fees and fines.

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

SR'000s	2024 Audited Outturn	2025			Variance	
		Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	59,790	67,889	68,432	68,773	-340	-0.5%
P2: Court Management	37,406	43,945	45,545	44,709	836	1.8%
Total	97,196	111,834	113,978	113,482	496	0.4%
Economic Classification						
CURRENT EXPENDITURE	96,112	107,712	109,856	109,970	-114	-0.1%
Compensation of Employees	46,766	50,683	50,683	50,755	-73	-0.1%
Wages and Salaries in Cash	46,766	50,683	50,683	50,755	-73	-0.1%
Wages and Salaries in Kind	7,330	7,756	7,756	7,756	-	0.0%
Use of Goods and Services	49,346	57,029	59,173	59,214	-41	-0.1%
Office Expenses	8,726	8,884	8,884	8,884	-0	0.0%
Transportation and Travel cost	3,584	5,007	5,007	5,007	0	0.0%
Maintenance and Repairs	2,560	2,974	4,574	4,574	-0	0.0%
Materials and Supplies	200	199	199	199	-	0.0%
Other Uses of Goods and Services	24,002	26,146	26,270	26,311	-41	-0.2%
Minor Capital Outlays	2,945	6,064	6,484	6,484	-0	0.0%
CAPITAL EXPENDITURE	1,084	4,122	4,122	3,512	609	14.8%
Non-financial Assets	1,084	4,122	4,122	3,512	609	14.8%
Building and Infrastructure	1,084	3,422	3,422	3,512	-91	-2.6%
Machinery and Equipment	-	700	700	-	700	100.0%
Other Fixed Assets	-	-	-	-	-	0.0%
Non-produced Assets	-	-	-	-	-	0.0%
Total	97,196	111,834	113,978	113,482	496	0.4%

Justification:

In 2025, the budget allocated to the Judiciary played a critical role in driving a year of notable progress and achievement across multiple domains. The resources received enabled the Judiciary to advance its strategic objectives, improve service delivery, and address both long-standing and emerging challenges.

A major highlight was the appointment of Mrs. Natasha Burian as the Commercial Court Judge, which, thanks to sufficient funding, made it possible to launch the Commercial Court. This specialized court has brought about significant change by offering a dedicated space for commercial litigation and alternative dispute resolution. As a result, both businesses and individuals benefit from more efficient processes and better access to justice in commercial cases. This advancement not only strengthens the legal environment for economic activities but also boosts investor confidence in the judiciary's ability to resolve complex commercial disputes.

The budget also supported continuous professional development for judicial officers and staff. Through both local and international training programs, Judiciary members participated in specialized courses on topics such as cybercrime, electronic evidence, and maritime crime. The most notable was the commencement of the Diploma in Paralegal course in collaboration with UNISEY with a cohort of 10 students. These opportunities have been vital in equipping the Judiciary with the expertise needed to address modern legal issues and ensure that justice delivery remains effective and current.

On the legislative front, the Judiciary played a central role in the amendment of the Children Act (Amendment) Bill, 2025, which expands the Tribunal's capacity by providing for additional board members and mediators. However, while the amendment marks a significant step forward in strengthening child protection, its full impact on case disposal is contingent on obtaining the necessary funding for effective implementation. Additionally, budget support enabled the Judiciary's participation in national and international forums, including contributions to the OECD's Public Integrity Indicators and regional judicial conferences, which have enhanced Seychelles' reputation and fostered valuable partnerships.

Operational improvements, particularly in digitization, were also realized through the introduction of modern communication tools, including speech-to-text technology in courtrooms and 360-degree cameras. These targeted investments have expanded media access and strengthened the Judiciary's ability to engage with and inform the public. With budget backing, the Public Relations Office intensified its efforts to raise awareness, increase accessibility, and promote the Judiciary's work through social media and stakeholder partnerships. Ongoing scanning of judgments and upgrades to library and archival resources were made possible by budget support. However, the full digitization of backlog case files was limited by funding constraints, highlighting the continued need for investment in this area.

Additional funding addressed operational necessities, including replacing the outdated staff bus and supporting the relocation of the magistrate court at Anse Royale, which ensured the uninterrupted delivery of judicial services. With the main building showing signs of aging, the 2025 additional budget support also enabled urgent repairs, such as the replacement of the critical Low Voltage (LV) panel, which was essential for maintaining safety and reliability.

Infrastructure development remained a priority, notably with the completion of the attic project, which met urgent needs for office and archive space. Although initially scheduled for completion in 2024, the project experienced significant delays and cost overruns, particularly due to repairs required for a cracked skylight. To address these shortfalls, budget allocations originally intended for major renovations at the Palais de Justice were redirected. Similarly, funds earmarked for the La Digue Magistrate Court and security fence projects were utilized to cover these unforeseen expenses, as both projects were delayed due to the late completion of the procurement process in December. With approvals now secured, these projects have been rescheduled for 2026.

In summary, the 2025 budget played a crucial role in advancing the Judiciary's efforts in capacity building, legislative reform, operational efficiency, infrastructure development, and financial performance. However, we continue to face numerous constraints, with demands that far exceed the funding received. Despite these ongoing challenges, particularly in digitization and building maintenance, effective resource allocation has kept the Judiciary on course to achieve its strategic objectives and improve justice services for the public.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 3 Performance measures for Programme 2

Programme:	P2: Court Management				
Outcome:	Case Disposal				
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP1: Court of Appeal Management					
1. % of cases disposed - Civil	84%	70%	70%	75%	
2. % of cases disposed - Criminal	92%	80%	80%	90%	
SP2: Supreme Court Management					
1. % of cases disposed - Civil	50%	55%	55%	51%	Some cases that are being filed before Court are more complex in nature and take a long time to conclude and this causes an impact with the disposal of cases before Court and for counsels as well.
2. % of cases disposed - Criminal	49%	50%	50%	39%	
3. % of cases disposed - Constitutional	50%	50%	50%	40%	
SP3: Magistrates Court Management					
1. % of cases disposed - Civil	53%	65%	65%	52%	The resolution of cases before the courts is impacted by the complexity and length of time required to resolve some of the cases that are being brought before other courts.
2. % of cases disposed - Criminal	65%	70%	70%	67%	
SP4: Tribunals and Boards Management					
1. % of cases disposed - Employment	45%	40%	40%	59%	Compared to 2024, there has been a rise in both the number and complexity of cases, especially affecting the Family Tribunal. To address this, the Judiciary collaborated with partners to draft and enact the Children Act (Amendment) Bill, 2025, which expands the Tribunal's capacity with additional board members and mediators. However, the full impact on case disposal will depend on securing the necessary funding for implementation.
2. % of cases disposed - Family	60%	60%	60%	58%	
3. % of cases disposed - Fair Trading	48%	70%	70%	45%	

The Legislature

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	36,835	36,579	36,393	13,953	17,414	5,026	187	0.5%
P2: Court Management	21,943	22,147	21,742	3,295	18,447	-	405	1.8%
Total	58,778	58,726	58,135	17,248	35,861	5,026	591	1.0%

2. Strategic Overview of Entity

Mandate

Ensure the efficient functioning of the Legislature by delivering a service that adheres to the highest ethical standards, upholds and maintains the dignity of the National Assembly in the execution of its constitutional duties and responsibilities.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Ensure Members effectively fulfil their constitutional mandate and serve the people of Seychelles by operating and legislating as a democratically modern, administratively and financially autonomous Parliament that delivers the highest level of professionalism, procedural and administrative services	No	P1	The Legal framework for administrative and financial autonomy in the form of National Assembly Administration Act was still in draft form. The Private Member's Bill will be presented to Cabinet in first quarter of 2026 and move before the Assembly before the second quarter.
2. Ensure active and inclusive participation in the democratic process through empowering the parliamentary workforce and its members to adopt innovative and environmentally friendly technologies and strategies	Yes	P1	
3. Develop, strengthen and maintain strong relations with other branches of Government and international parliamentary institutions as an effective means of benchmarking and sharing of information on best practices	Yes	P1	
4. Promote participation in the democratic and decision-making process of Seychelles through effective and meaningful engagements with constituents	Yes	P2	

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Consolidated Expenditure Outturn

Table 1 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	32,126	36,835	36,579	36,393	643	1.7%
P2: Court Management	19,912	21,943	22,147	21,742	405	1.8%
Total	52,038	58,778	58,726	58,135	1,048	1.8%
Economic Classification						
CURRENT EXPENDITURE	51,700	53,278	53,682	53,109	574	1.1%
Compensation of Employees	16,041	17,999	17,821	17,248	574	3.2%
Wages and Salaries in Cash	16,041	17,999	17,821	17,248	574	3.2%
Wages and Salaries in Kind	-	-	-	-	-	0.0%
Use of Goods and Services	35,659	35,279	35,861	35,861	-	0.0%
Office Expenses	4,033	4,673	4,673	4,673	0	0.0%
Transportation and Travel cost	3,186	3,070	3,070	3,028	42	1.4%
Maintenance and Repairs	1,560	1,144	1,144	1,144	-	0.0%
Materials and Supplies	19	21	21	21	-	0.0%
Other Uses of Goods and Services	22,558	22,675	22,878	22,891	-13	-0.1%
Minor Capital Outlays	4,303	3,697	4,075	4,105	-30	-0.7%
CAPITAL EXPENDITURE	338	5,500	5,044	5,026	474	8.6%
Non-financial Assets	338	5,500	5,044	5,026	474	8.6%
Building and Infrastructure	338	5,500	5,044	5,026	474	8.6%
Machinery and Equipment	-	-	-	-	-	0.0%
Other Fixed Assets	-	-	-	-	-	0.0%
Non-produced Assets	-	-	-	-	-	0.0%
Total	52,038	58,778	58,726	58,135	1,048	1.8%

Justification:

Over the past year, the National Assembly has made significant strides in enhancing its programme delivery and service, despite facing notable challenges. Commitment to administrative and financial autonomy has been a key focus, aligning with international standards to strengthen governance and operational efficiency. This milestone will hopefully be fully realized this year, marking a crucial step toward greater institutional independence.

Continued to foster strong relationships with other branches of government and parliamentary institutions, reinforcing collaboration and knowledge exchange. These partnerships have played a vital role in advancing the mandate and ensuring that the legislative processes remain robust and effective.

Recognising the need for modernization, embraced innovative technologies and strategic approaches to empower our workforce. These advancements have enhanced the efficiency and effectiveness of our operations, allowing us to better serve the members and the public. Furthermore, the commitment to openness

and accessibility remains unwavering, and continue to engage actively with citizens and stakeholders to promote transparency and inclusivity through visits.

However, our journey has not been without challenges. One of the most pressing issues has been the lack of adequate funding to recruit permanent staff to support parliamentary committees. This constraint has directly affected our ability to provide the highest standard of service, particularly in the production of enquiry reports. The limited workforce has impacted both the quality and quantity of reports tabled, thereby placing additional strain on existing staff and resources.

Despite these obstacles, the National Assembly remain dedicated to upholding the integrity and effectiveness of the institution. Addressing these challenges will be crucial in ensuring that the Legislature continues to deliver high-quality services and meet the evolving needs of the members and the wider public.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 2 Performance measures for Programme 1

Programme:	P1: Governance, Management and Administration				
Outcome:	Performance efficiency in the Secretariat, Office of the Leaders, Members and Constituency services				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Average number of posts on social media platforms per month	48	40	40	41	
2. Average number of pages of verbatim typed per staff per week	65	60	60	60	
3. Average number of research requests and submissions per year	53	15	15	13	The National Assembly dissolved and general elections took place from 26 th September, 2025.
4. Number of hours of live broadcasting of Assembly debate per term	512	270	270	210	The National Assembly dissolved and general elections took place from 26 th September, 2025.
5. Number of visitors to the National Assembly per year	540	250	250	120	The National Assembly dissolved and general elections took place from 26 th September, 2025
6. Number of staffs trained per year	55	50	50	20	Staff worked from home during the re-roofing project phase and most staff were engaged in the National Assembly dissolution process and induction process for the new Assembly Members

Table 3 Performance measures for Programme 2

Programme:	P2: Members Support Services				
Outcome:	Improvement in oversight, law making and representation roles of members				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of committee reports tabled by the House	15	12	12	16	End of session final reports submitted to the House.
2. Number of motions and ratifications passed by Assembly and submitted to Cabinet for implementation per year	26	40	40	48	Motions to the Assembly for the approval of new cabinet and also motions for creation of committees by the 8 th Assembly.
3. Total number of questions put to the Executive during question time per year	212	195	195	197	More oversight by members
4. Number of substantial amendments proposed on public bills by the Committee per year	25	35	35	24	More consultation with the Attorney General's Office on bills before they are gazette.
5. Number of international / regional parliamentary committees with Seychelles in leadership positions per year	6	5	5	5	
6. Number of sittings of the National Assembly per year	76	75	75	56	The National Assembly dissolved and general elections took place from 26 th September, 2025
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP1: Office of the Speaker					
1. Number of courtesy calls per year	18	20	20	11	The National Assembly dissolved and general elections took place from 26 th September, 2025
SP2: Office of the Leader of Government Business					
1. Number of courtesy calls per year	18	20	20	11	The National Assembly dissolved and general elections took place from 26 th September, 2025
2. Number of caucus meetings per year	52	48	48	38	The National Assembly dissolved and general elections took place from 26 th September, 2025
SP3: Office of the Leader of Opposition					
1. Number of courtesy calls per year	18	20	20	11	The National Assembly dissolved and general elections took place from 26 th September, 2025
2. Average number of caucus meetings per term	52	48	48	38	The National Assembly dissolved and general elections took place from 26 th September, 2025
3. Number of appointments with public per year	58	130	130	112	The National Assembly dissolved and general elections took place from 26 th September, 2025
SP4: Members Constituency Services					
1. % increase in meetings with stakeholders per district per year	10%	10%	10%	15%	Due to the elections in 2025, Members increased their constituency duties within their respective districts.
2. % Increase in district visits per year	20%	15%	15%	20%	Due to the elections in 2025, Members increased their constituency duties within their respective districts.

Office of the Auditor General

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Management and Administration	5,752	5,752	5,718	1,485	4,233	-	34	0.6%
P2: Audit Services	16,284	13,184	12,292	10,536	1,756	-	892	6.8%
Total	22,036	18,936	18,010	12,021	5,989	-	926	4.9%

2. Strategic Overview of Entity

Mandate

The mandate of the Office of the Auditor General (OAG) is to audit and report on the accounts of the Cabinet Office; National Assembly; all government departments and offices; all courts and those related to moneys withdrawn from the Consolidated Fund and all the accounts of any statutory corporation or other such body as may be specified by or under an Act to the National Assembly, within 12 months of the end of the immediately preceding financial year. The Office of the Auditor General also carries out audit and certification of the national accounts; undertakes audits/investigations on request of the President/National Assembly and of funded projects on request of the Government of Seychelles and funding agencies; and undertakes performance audits.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
Digitalization of audit process through the introduction of a suitable software	Partially achieved	P2	Partially achieved; software installed and staff training ongoing-piloting work in progress and the process is continuing. Given the complexity of the software, regular training is required. Yes/No answer is inappropriate
Increase and improve the human resource capacity closer collaboration with other SAs with high capacity	Partially achieved	P1 and P2	Partially achieved; two new MoUs signed, B2B contact established, visits undertaken and areas of co-operation with each SAI is being identified. Progress is work in progress. Resource constrains on the OAG side hinder the progress in some instances. Yes/No answer is inappropriate
Improve quality of audit work through quality assurance reviews, increased training, involvement of experts and capacity building measures	Partially achieved	P2	Partially achieved; quality assurance process has been institutionalized and functioning. As the process continues, scope for specialized training will be identified. Involvement of experts is being constrained due to lack of resources on our side. Various capacity building measures are in progress. Yes/No answer is inappropriate
Ensure effective audit service through timely and qualitative reports in the areas of financial, performance, IT and special reviews	Partially achieved	P2	Partially achieved; IT audits commenced. Timeliness and quality of audit work is improving steadily. Lack of staff number hinders progress. Yes/No answer is inappropriate

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

Overall, the Office of the Auditor General (OAG) delivered its services exceptionally well in key statutory areas. The Annual Report was submitted in a timely manner, while the Activity Report and the audited accounts of the OAG were submitted to the National Assembly as required. In addition, all public enterprise audits were completed within the statutory deadlines.

The implementation of the strategic priorities during the reporting period has been partially achieved, largely due to a number of operational, institutional and external challenges that affected the pace of progress. While notable steps have been taken across all priority areas, certain constraints beyond the full control of the Office, as well as internal capacity limitations, have impacted the timely and full attainment of the targets.

With regard to the digitalisation of the audit process, the audit software has been successfully installed and staff training has commenced, with pilot implementation currently underway. However, the complexity of the system requires continuous training and adaptation of audit processes before full operationalisation can be achieved. This has created an operational challenge as staff progressively build the required technical competence, temporarily slowing the transition towards a fully digital audit environment.

In terms of strengthening human resource capacity through collaboration with other Supreme Audit Institutions (SAIs), two new Memoranda of Understanding have been signed, business-to-business contacts have been established and exchange visits undertaken to identify areas of cooperation. Nevertheless, the implementation of collaborative initiatives has progressed more slowly than anticipated due to internal resource constraints and competing operational priorities. These institutional limitations have affected the ability to fully utilise external partnerships for capacity development.

As for the improvement of quality assurance of audit work, the quality assurance framework has been institutionalised and is currently operational. As implementation progresses, the need for more specialised training and expert involvement has been identified to further strengthen audit quality. However, the engagement of external experts and advanced technical support has been constrained by limited financial and human resources, which has affected the speed at which further improvements to the quality assurance process can be implemented.

With respect to ensuring effective audit services through timely and high-quality reports, IT audits have commenced and improvements in the timeliness and quality of audit outputs are being observed. However, the limited number of specialised staff remains a significant operational challenge. This capacity constraint affects the ability to expand IT audit coverage and deliver services at the desired scale and pace.

Overall, while progress has been made across all strategic priorities, resource limitations, technical capacity gaps, and operational workload pressures have presented key challenges affecting the full achievement of targets during the reporting period. Efforts to address these constraints through continued training, capacity building, and strengthened institutional collaboration remain ongoing.

3. Budget Overview

Consolidated Expenditure Outturn

Table 1 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Management and Administration	5,584	5,752	5,752	5,718	34	0.6%
P2: Audit Services	11,683	16,284	13,184	12,292	892	6.8%
P3: Road Safety, Traffic and Land Transport Management	-	-	-	-	-	0.0%
Total	17,267	22,036	18,936	18,010	926	4.9%
Economic Classification						
CURRENT EXPENDITURE	17,267	22,036	18,936	18,010	926	4.9%
Compensation of Employees	11,283	16,045	12,945	12,021	924	7.1%
Wages and Salaries in Cash	11,283	16,045	12,945	12,021	924	7.1%
Wages and Salaries in Kind	210	216	216	214	2	0.9%
Use of Goods and Services	5,984	5,991	5,991	5,989	2	0.0%
Office Expenses	899	827	827	827	-	0.0%
Transportation and Travel cost	589	499	499	499	-	0.0%
Maintenance and Repairs	106	94	94	94	0	0.0%
Materials and Supplies	-	-	-	-	-	0.0%
Other Uses of Goods and Services	3,804	3,909	3,909	3,909	0	0.0%
Minor Capital Outlays	376	446	446	446	-	0.0%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
Building and Infrastructure	-	-	-	-	-	0.0%
Machinery and Equipment	-	-	-	-	-	0.0%
Other Fixed Assets	-	-	-	-	-	0.0%
Non-produced Assets	-	-	-	-	-	0.0%
Total	17,267	22,036	18,936	18,010	926	4.9%

Justification:

Overall, the Office of the Auditor General (OAG) performed better in 2025 compared to previous years across several key areas, despite various constraints. In addition to fulfilling its statutory reporting obligations in accordance with the relevant legislation through the production of the required audit reports, the OAG achieved several new milestones. These include progress in the area of IT audits, strengthened engagement with regional bodies such as Southern African Development Community (SADC) and Common Market for Eastern and Southern Africa (COMESA), and enhanced Supreme Audit Institution to Supreme Audit Institution (SAI-to-SAI) collaboration through Memoranda of Understanding (MoUs) and exchange programmes.

Further achievements include the introduction of quality assurance initiatives and the computerization of the audit management process through the acquisition of an audit management software, which was obtained free of cost. The OAG also successfully hosted, for the first time in Seychelles, the annual general meeting and conference of the African Organisation of English-speaking Supreme Audit Institutions (AFROSAI-E) regional body, which attracted over 120 delegates.

Lower than budgeted expenditure, particularly under Programme 2, is mainly attributable to the shortage of qualified and suitable candidates to fill vacancies within the audit cadre. Savings under goods and services also resulted from cost-cutting measures and the absence of a full staff complement, which consequently reduced the level of consumables required.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 4 Performance measures for Programme 2.

Programme:	P1: Management and Administration				
Outcome:	Efficient and effective delivery of audit services				
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
P1: Management and Administration					
1. Audit Revenue	94%	90%	90%	100%	Achieved above target
2. Audit of Expenditure	62%	95%	95%	77%	Despite the increase in targets compared to previous years, the outturn fell short due to a shortage of experienced staff
3. Performance Audit Report	1	1	1	1	Target Achieved
4. Special Audits	5	4	4	3	Derivation due to the higher complexity of audits conducted, which required more extensive review, analysis, and verification procedures
5. IT Audits	0	1	1	2	Results exceeded the planned target with the establishment of the newly formed IT Audit Section

Office of the Ombudsman

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Ombudsman Services	5,065	4,565	3,962	1,806	2,156	-	603	13.2%
Total	5,065	4,565	3,962	1,806	2,156	-	603	13.2%

2. Strategic Overview of Entity

Mandate

The Office of the Ombudsman is established under Article 143(1) of the Constitution of the Republic of Seychelles, 1993 (Constitution). Paragraph 1 (1) of Schedule 5 of the Constitution provides for the mandate of the Ombudsman, which states that the Ombudsman may:

- Investigate an action taken by a public authority or the President, Vice-President, Minister, officer or member of the public authority, being action taken in the exercise of the administrative functions of the public authority in the circumstances specified in subparagraph (2);
- Investigate an allegation of fraud or corruption in connection with the exercise by a person of a function of a public authority;
- Assist an individual complainant in respect of legal proceedings in relation to a contravention of the provisions of the Charter;
- With leave of the Court hearing proceedings relating to a contravention of the provisions of the Charter, become a party to the proceedings; and
- Initiate proceedings relating to the constitutionality of a law or of the provisions of a law.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1.Strengthen investigation structures and systems to improve the accountability of public authorities.	Partial	P1	During the year, the Office strengthened its institutional systems, with a clear focus on enhancing the effectiveness and efficiency of its complaint-handling and investigative functions. A key milestone was the implementation of the Complaints, Alternative Dispute Resolution, and Investigations Procedures, which established a more structured framework for managing complaints and conducting investigations as required by Schedule 5 of the Constitution.
2.Undertake reviews of all proposed, current and new laws to ensure their consistency with the Constitution in order to strengthen good governance, the rule of law and human rights.	Partial	P1	In furtherance of this strategic priority, the Office, in collaboration with the Seychelles Human Rights Commission, issued a joint report reviewing the Political Parties (Registration and Regulation) (Amendment) Bill, 2025 (Member's Bill No. 2 of 2025). In addition, the Office commenced preparatory work in late 2025 for a comprehensive constitutional and comparative analysis, scheduled for completion in 2026, to assess the extent to which the existing operational environment supports the Office in meeting its mandate.

3. Increase awareness and education on constitutional mechanics and the role, responsibilities and mandate of the Ombudsman under the Constitution through various awareness and education initiatives.	Partial	P1	The full implementation of this Strategic Priority was affected by external factors, notably delays in finalising guidance from the Public Service Bureau on the proposed Scheme of Service, which constrained the Office's ability to build capacity and recruit qualified staff. Notwithstanding these constraints, during 2025 the Office conducted a range of awareness and education initiatives, including sensitisation programmes, outreach clinics and workshops, aimed at strengthening understanding of constitutional mechanisms and the Ombudsman's mandate. Further details of these activities are outlined in the Office of the Ombudsman Annual Report 2025 (pages 29–31).

3. Budget Overview

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Ombudsman Services	2,611	5,065	4,565	3,962	603	13.2%
Total	2,611	5,065	4,565	3,962	603	13.2%
Economic Classification						
CURRENT EXPENDITURE	2,611	5,065	4,565	3,962	603	13.2%
Compensation of Employees	1,389	2,869	2,369	1,806	563	23.8%
Wages and Salaries in Cash	1,389	2,869	2,369	1,806	563	23.8%
Wages and Salaries in Kind	1	-	-	-	-	0.0%
Use of Goods and Services	1,222	2,196	2,196	2,156	40	1.8%
Office Expenses	352	456	456	443	13	2.8%
Transportation and Travel cost	49	186	186	184	2	1.1%
Maintenance and Repairs	19	71	71	71	-0	-0.7%
Materials and Supplies	-	1	1	-	1	100.0%
Other Uses of Goods and Services	747	1,313	1,313	1,289	24	1.8%
Minor Capital Outlays	54	168	168	168	0	0.3%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
Building and Infrastructure	-	-	-	-	-	0.0%
Machinery and Equipment	-	-	-	-	-	0.0%
Other Fixed Assets	-	-	-	-	-	0.0%
Non-produced Assets	-	-	-	-	-	0.0%
Total	2,611	5,065	4,565	3,962	603	13.2%

Justification:

The Office's achievement of its strategic priorities during the reporting period was affected by a combination of external, institutional, and operational challenges, many of which are systemic and beyond the Office's direct control. Structural and administrative frameworks, together with executive oversight of administrative and budgetary processes, may have constrained institutional autonomy and limited the Office's ability to establish adequate staffing and administrative capacity. As a result, the Ombudsman has been required to absorb operational

and administrative responsibilities, reducing capacity for core service delivery. These challenges were compounded by insufficient human resources and budgetary constraints, which affected the Office's ability to fully implement planned activities. In addition, varying levels of awareness and understanding within some public authorities of the Office's role and mandate affected engagement and responsiveness, further constraining the effectiveness of oversight, complaints resolution, and outreach activities.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 3 Performance measures for Programme 1

Programme:	P1:Ombudsman Services				
Outcome:	Improved Good Governance, the Rule of Law and Human Rights within the system of the Government of Seychelles				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1.% of recommendation acted upon by public authorities	0%	25%	25%	0%	The target was not achieved due to underlying structural and institutional constraints. Within the Office, limited human resource capacity, compounded by administrative and delegation limitations, constrained the complaints process. Within public authorities, varying levels of understanding of the Ombudsman’s mandate and constitutional and administrative law obligations affected engagement, resulting in delayed or limited responses that slowed the Office’s processes. These structural constraints will be reviewed as part of the constitutional and comparative analysis, scheduled for completion in 2026.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
P1:Governance Management and Administration					
1. % of complaint finalised (modified indicator)	50%	25%	25%	6%	The target was not achieved as the Office was implementing newly introduced complaints-handling procedures during the reporting period, which required an initial adjustment phase.
2. % of reviews completed (new indicator)	50%	40%	40%	50%	
3. Number of awareness and educational activities conducted (new indicator)	10	19	19	11	The target was not achieved due to underlying structural and institutional constraints that limited the Office’s capacity to deliver the planned number of awareness and educational programmes. Within the Office, limited human resource capacity, compounded by administrative and delegation limitations, constrained the ability to plan, coordinate, and conduct additional educational activities during the reporting period.

Office of the Public Service Appeals Board

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Public Appeals Board	1,247	1,247	1,186	679	508	-	60	4.9%
Total	1,247	1,247	1,186	679	508	-	60	4.9%

2. Strategic Overview of Entity

Mandate

The mandate of the Office of the Public Service Appeals Board (PSAB), an independent body established in accordance with Article 145 of the Constitution is to hear complaints in respect of employment contract in the public sector and to ensure that no public servants suffer violation of their fundamental rights or freedom under the Charter, or an injustice, in consequence of a fault in the administration of a public authority, or has been treated harshly or oppressively by the authority.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Build staff capacity and provide adequate resources for efficient service delivery in discharging PSAB's mandate.	Yes	P1	
2. Increase visibility of PSAB and its functions.	Yes	P1	
3. Review and update work processes ensuring quick turnaround in cases.	Yes	P1	

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Consolidated Expenditure Outturn

Table 1 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Public Appeals Board	953	1,247	1,247	1,186	60	4.9%
Total	953	1,247	1,247	1,186	60	4.9%
Economic Classification						
CURRENT EXPENDITURE	953	1,247	1,247	1,186	60	4.9%
Compensation of Employees	485	739	739	679	60	8.2%
Wages and Salaries in Cash	485	739	739	679	60	8.2%
Wages and Salaries in Kind	-	-	-	-	-	0.0%
Use of Goods and Services	468	508	508	508	-	0.0%
Office Expenses	124	122	153	153	-	0.0%
Transportation and Travel cost	37	49	25	25	-	0.0%
Maintenance and Repairs	87	39	36	36	-	0.0%
Materials and Supplies	-	2	2	2	-	0.0%
Other Uses of Goods and Services	180	272	267	267	-	0.0%
Minor Capital Outlays	40	25	25	25	-	0.0%
Grants	-	-	-	-	-	0.0%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
Building and Infrastructure	-	-	-	-	-	0.0%
Machinery and Equipment	-	-	-	-	-	0.0%
Other Fixed Assets	-	-	-	-	-	0.0%
Non-produced Assets	-	-	-	-	-	0.0%
Total	953	1,247	1,247	1,186	60	4.9%

Justification:

- 1) Compilation of Annual Reports: Successfully finalized and completed the outstanding Annual Reports for 2022,2023 and 2024 by October 2025.
- 2) Backlog Clearance: Achieved a significant reduction in delivery timelessness, with judgment delays decreasing by up to six months in several instances. To note, the whole adjudication process encompasses scheduling, board sittings, transcriptions and legal drafting and judicious analysis.
- 3) Tracking of Cases: Implemented a new registration worksheet to streamline case management. It enables chronological tracking, rapid sorting and real-time status updates to ensure better oversight of the caseload.
- 4) General Administration of Cases: (i) Transitioned to in-house production of A3 case folders, eliminating the need for outsourced custom stationery. (ii) Whenever possible, the Office adopted a “ digital- first” approach for board communications by scanning and emailing documents, significantly reducing reliance on physical photocopying.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 2 Performance measures for Programme 1

Programme:	P1: Public Appeals Board				
Outcome:	Timely resolution of cases				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of publication of the constitutional functions and services	90%	85%	85%	85%	

Constitutional Appointments Authority

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Constitutional Appointments	2,299	2,149	2,149	856	1,292	-	0	0.0%
Total	2,299	2,149	2,149	856	1,292	-	0	0.0%

2. Strategic Overview of Entity

Mandate

The Constitutional Appointments Authority (CAA) is an independent constitutional body established under Article 139 of the Constitution. It has the mandate to consider and propose to the President of the Republic of Seychelles, the appointment of senior judicial officers, other constitutional appointees and other senior appointments as prescribed in the Constitution or by an Act. It involves the setting up of Rules and Procedures for recruitment until appointment. It also has the responsibility to consider and analyse complaints and where serious, refer the matter to a Tribunal for investigation to determine a case of misbehaviour that may warrant removal from office.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Propose suitable candidates to the President for appointment to constitutional and statutory offices, consequently raising and maintaining standards of the respective organisations and building strong institutions	Yes	P1	
2. Undertake efficient recruitment and selection process, ensuring timely appointments in respect of all vacant positions	Yes	P1	
3. Maintain accountability, transparency, impartiality and fairness throughout the constitutional appointees' tenure by addressing misconduct and complaints against constitutional appointees recommended by the CAA, with due process.	Yes	P1	
4. Strengthen governance through enhanced quality of service in discharging CAA's mandate, ensuring timely feedback, efficient service delivery and optimum utilisation of resources	Yes	P1	

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Consolidated Expenditure Outturn

Table 1 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Constitutional Appointments	2,142	2,299	2,149	2,149	0	0.0%
Total	2,142	2,299	2,149	2,149	0	0.0%
Economic Classification						
CURRENT EXPENDITURE	2,142	2,299	2,149	2,149	0	0.0%
Compensation of Employees	653	840	856	856	0	0.0%
Wages and Salaries in Cash	653	840	856	856	0	0.0%
Wages and Salaries in Kind	-	-	-	-	-	0.0%
Use of Goods and Services	1,489	1,459	1,292	1,292	-	0.0%
Office Expenses	293	285	268	268	-	0.0%
Transportation and Travel cost	395	393	393	456	-63	-16.0%
Maintenance and Repairs	57	52	52	-11	63	121.2%
Materials and Supplies	-	1	1	1	-	0.0%
Other Uses of Goods and Services	729	728	578	578	-	0.0%
Minor Capital Outlays	15	-	-	-	-	0.0%
Grants	-	-	-	-	-	0.0%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
Building and Infrastructure	-	-	-	-	-	0.0%
Machinery and Equipment	-	-	-	-	-	0.0%
Other Fixed Assets	-	-	-	-	-	0.0%
Non-produced Assets	-	-	-	-	-	0.0%
Total	2,142	2,299	2,149	2,149	0	0.0%

Justification:

The CAA continued to meet all its targets and deliver as per its mandate. The budget allocated was sufficient and this allowed for its efficient operations and delivering the required services, such as ensuring all vacant positions were filled on time.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 2 Performance measures for Programme 1

Programme:	P1: Constitutional Appointments				
Outcome:	All positions for Constitutional posts filled				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of constitutional and other positions filled within expected time-frame	N/A	100%	100%	100%	
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of application actioned within 60 days	100%	100%	100%	100%	
1. % of complaints processed until their final outcome (within 60 days)	100%	100%	100%	100%	

Electoral Commission

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	9,878	13,238	12,443	4,353	5,177	2,913	795	6.0%
P2: Electoral Services	3,479	3,479	3,614	2,698	917	-	-135	-3.9%
Total	13,357	16,717	16,058	7,051	6,094	2,913	660	3.9%

2. Strategic Overview of Entity

Mandate

The mandate of the Electoral Commission Seychelles (ECS) (constituted under Article 115 of the Constitution) is to be an independent and credible electoral management body committed to strengthening democracy in Seychelles. The independence of the Commission is guaranteed under Article 115(2) which states that the ECS shall not, in the performance of its duties, be subject to the direction or control of any authority.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1.Improve and modernise the legal framework, therefore reinforcing voters' participation in the electoral process.	Yes	P1 and P2	
2.Conduct credible Presidential and National Assembly Elections 2025	Yes	P1 and P2	
3.Promote a functional and effective secretariat whilst adopting innovative approaches and implementing new technologies in the management of elections.	Yes	P1	
4.Establish and maintain local and international partnerships	Yes	P1	
5.Review electoral boundaries	No	P1 and P2	Exercise to be conducted in 2026 and report submitted in early 2027, as per the requirement of the Constitution of the Republic of Seychelles

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

- Improve and modernise the legal framework, therefore reinforcing voters' participation in the electoral process: The late enactment of the law pertaining to online application and pre- registration caused the processes to be launched 2 weeks prior to the closing of the Register of Voters. This therefore limited the number of education and registration campaigns which could have been conducted to facilitate the use of both facilities by voters. Even if target has been met, the implementation had they happened earlier would have allowed for more intensive voter sensitization and interaction.
- Establish and maintain local and international partnerships: The increase of membership payment for the ECF- SADC organ, has caused for the Electoral Commission to suffer a deficit on USD 5000, for the year 2025 and USD 5000 for the year 2026. The Commission is in communication with the Ministry of Finance on this matter.
- Review electoral boundaries: Exercise to be conducted in 2026 and report submitted in early 2027, as per the requirement of the Constitution of the Republic of Seychelles.

3. Budget Overview

Consolidated Expenditure Outturn

Table 1 Consolidated expenditure outturn

SR'000s	2024 Audited Outturn	2025			Variance	
		Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	11,287	9,878	13,238	12,443	795	6.0%
P2: Electoral Services	4,502	3,479	3,479	3,614	-135	-3.9%
Total	15,789	13,357	16,717	16,058	660	3.9%
Economic Classification						
CURRENT EXPENDITURE	15,428	13,357	13,357	13,145	212	1.6%
Compensation of Employees	6,203	7,258	7,258	7,051	207	2.8%
Wages and Salaries in Cash	6,203	7,258	7,258	7,051	207	2.8%
Wages and Salaries in Kind	-	-	-	-	-	0.0%
Use of Goods and Services	9,225	6,099	6,099	6,094	5	0.1%
Office Expenses	2,651	1,760	1,760	1,756	4	0.2%
Transportation and Travel cost	1,528	940	940	939	1	0.1%
Maintenance and Repairs	151	250	250	250	-	0.0%
Materials and Supplies	-	-	-	-	-	0.0%
Other Uses of Goods and Services	4,806	2,872	2,872	2,871	1	0.0%
Minor Capital Outlays	88	278	278	278	-	0.0%
CAPITAL EXPENDITURE	361	-	3,360	2,913	448	13.3%
Non-financial Assets	361	-	3,360	2,913	448	13.3%
Building and Infrastructure	361	-	3,360	2,913	448	13.3%
Machinery and Equipment	-	-	-	-	-	0.0%
Other Fixed Assets	-	-	-	-	-	0.0%
Non-produced Assets	-	-	-	-	-	0.0%
Total	15,789	13,357	16,717	16,058	660	3.9%

Justification:

The overall variance of the revised budget outturn is 3.9 % equivalent to SCR 660,000 for 2025. There have been different factors which have influenced the expenditure during the year.

Major Achievement

- Successful delivery and conduct of a free, fair, and credible election in 2025, for both the first and second ballots.
- Submission of all legal reporting obligations as per the requirements of the Elections Act, Political Parties (Registration and Regulations) Act and the Constitution of the Republic of Seychelles.
- Successful review and enactment of the legal framework, which as a result brought forward innovative approaches that yielded positive impacts prior to, during and after the elections.
- Funds were reprioritised within the allocated resources through virement to cater for the resurfacing of parking and refurbishment of storage area.

Key Challenges

- **Compensation of Employees:** Saving of 2.8% is due;
 - Lateness in the recruitment of Customer Service Assistant and Assistant Administrative Officer.
- **Building and Infrastructure:** Saving of 13.3% is due;
 - Lateness in refurbishment of the headquarters led to delay in the maintenance work that had to be conducted on the election equipment, at the ECS HQ.
- The absence of a Communication person remains a major challenge and affected the Commission's ability to deliver a comprehensive voter and civic education for the 2025 elections.

4. Performance Information:**Performance against Programme Strategic Objectives and Measures**

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 2 Performance measures for Programme 1

Programme:	P1: Governance, Management and Administration				
Outcome:	Increased compliance to Political and Elections Acts by political parties				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of registered political party submitted audited financial statements due	100%	100%	100%	100%	
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
P1: Governance Management and Administration					
1. Number of meetings with registered political parties	5	25	25	200	The increase is due to the introduction of the Help desk. The service was extended to not only political parties and their candidates for both Presidential and National Assembly but also to independent candidates.
2. % of applications for new registration of political parties processed on time	100%	100%	100%	100%	

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
P1: Governance Management and Administration					
3. % of updated application for existing political parties processed on time as per information received	100%	100%	100%	100%	
4. Number of educational programmes for political parties	1	25	25	31	The increase is due to the need to ensure a high-level state of readiness.
5. Number of trainings with Electoral Officers and other stakeholders	N/A	50	50	61	The increase is due to the need to ensure a high-level state of readiness.

Table 3 Performance measures for Programme 2.

Programme:	P2: Electoral Services				
Outcome:	Road's meeting standards set out in the regulatory framework				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Certified Voter Register	100%	100%	100%	100%	
2. A comprehensive voter education programme	100%	100%	100%	100%	
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
P2: Electoral Services					
1. Timely monthly publications	92%	90%	90%	95%	
2. Accuracy of applications inserted on registers of voters	100%	100%	100%	100%	
3. Accurate deletion of all deceased persons per information received	100%	100%	100%	100%	
4. Accurate removal of obsolete entries based on available information	100%	100%	100%	100%	
5. % increase in public awareness on voter registration, election, voter census and delimitation.	95%	100%	100%	100%	
6. Partnership with stakeholders	95%	95%	95%	100%	Increase in engagement with stakeholders for amendments in laws and the preparation for the 2025 elections
7. % of targeted voters and civic education programmes	95%	95%	95%	98%	Implementation in technology and pre-registration which required intensive voter education.
8. Use of adverts on media platforms	95%	98%	98%	98%	

OTHER STATUTORY BODIES PORTFOLIO

Seychelles Human Rights Commission

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Protection of Human Rights	9,240	9,240	6,803	3,943	2,860	-	2,437	26.4%
Total	9,240	9,240	6,803	3,943	2,860	-	2,437	26.4%

2. Strategic Overview of Entity

Mandate

The mandate of the Seychelles Human Rights Commission (SHRC) is to promote and protect human rights. This includes investigating complaints and engaging in mediation, conciliation and negotiation; making recommendations for the adoption of progressive measures for the promotion of human rights; developing, conducting and managing information and education programmes, and monitoring the implementation of, and compliance with, international and regional conventions and treaties relating to the objectives of the Commission.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Incorporate Human Rights norms and standards in the framework of Government.		P1	
2. Strengthen the complaints and investigation mechanism of the SHRC, so that it may effectively resolve alleged human resource violations.		P1	
3. Develop and implement a Human Rights information and education programme for Duty Bearers and Right Holders.		P1	
4. Strengthen the monitoring mechanism to ensure State's compliance to its international and regional Human Rights obligations.		P1	
5. Strengthen the SHRC's networking mechanisms and its capacity for advocacy on Human Rights issues.		P1	

¹Source: Report Strategic Priorities from PPBB Statement 2025-2027 published in 2025 Budget Book.

3. Budget Overview

Consolidated Expenditure Outturn

Table 1 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Protection of Human Rights	8,319	9,240	9,240	6,803	2,437	26.4%
Total	8,319	9,240	9,240	6,803	2,437	26.4%
Economic Classification						
CURRENT EXPENDITURE	8,319	9,240	9,240	6,803	2,437	26.4%
Compensation of Employees	3,529	4,288	4,288	3,943	345	8.1%
Wages and Salaries in Cash	3,529	4,288	4,288	3,943	345	8.1%
Wages and Salaries in Kind	-	-	-	-	-	0.0%
Use of Goods and Services	4,790	4,951	4,951	2,860	2,092	42.2%
Office Expenses	912	923	923	462	462	50.0%
Transportation and Travel cost	195	195	195	98	98	50.0%
Maintenance and Repairs	118	118	118	59	59	50.0%
Materials and Supplies	-	-	-	-	-	0.0%
Other Uses of Goods and Services	3,484	3,640	3,640	2,204	1,436	39.5%
Minor Capital Outlays	81	75	75	38	38	50.1%
Grants	-	-	-	-	-	0.0%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
<i>Building and Infrastructure</i>	-	-	-	-	-	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	8,319	9,240	9,240	6,803	2,437	26.4%

No Submission

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2023.

Table 2 Performance measures for Programme 1

Programme:	P1: Promotion and Protection of Human Rights				
Outcome:	1. Understanding and respect of human rights by duty bearers and rights holders. 2. Effective monitoring of compliance to the national and international human rights standards established, and accessible mechanisms for addressing human rights violations.				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. (a) Level of understanding of duty bearers as evidenced by the results of pre and post training evaluation	60%	70%	70%	%	
1. (b) Awareness of human rights and redress mechanism by rights holders (as evidenced by the results of the advocacy survey)	65%	65%	65%	%	
2. Level of compliance in meeting human rights reporting obligations and national and international standards	50%	70%	70%	%	
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of human rights training sessions conducted with selected target groups	27	20	2		
2. Number of training modules developed for various target groups	2	2	2		
3. Number of media and communication activities conducted (audio visual/print)	4	8	8		
4. Number of media and communication activities conducted (social media/digital media)	126	175	150		
5. Number of public information/awareness campaigns conducted on human rights complaints process	8	10	8		
6. % of user satisfactions of human rights complaints procedure (as measured by user surveys)	-	80%	80%	%	

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
7.% of complaints resolved by Alternative Dispute Resolution (ADR) (of total number of complaints finalised during the year)	-	70%	70%	%	
8.Number of shadow reports submitted to the UN treaty bodies	0	1	1		
9.No. of monitoring visit to places of detention	10	11	10		
10.Number of key stakeholders engagements conducted (national networking)	3	12	10		
11. Number of key stakeholders engagements conducted (regional networking)	1	1	1		
12.Number of key stakeholders engagements conducted (international networking)	8	6	6		

Anti-Corruption Commission Seychelles

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Anti-Corruption Service	55,941	70,576	69,469	14,706	54,764	-	1,107	1.6%
Total	55,941	70,576	69,469	14,706	54,764	-	1,107	1.6%

2. Strategic Overview of Entity

Mandate

The Anti-Corruption Commission Seychelles (ACCS) is mandated under the Anti-Corruption Act 2016, to investigate, detect, prevent and prosecute corrupt practices. It has the added functions of declaration of assets for senior public officers (Ethics Act 2008) and the Declaration of Assets, Business (Liabilities) Act 2016 for the Executive, MNA's and Mayor. It is also mandated as a permanent member of the National Anti-Money Laundering/ Combating the Financing of Terrorism (AML/CFT) committee in the AML/CFT Act 2020. Therefore, the ACCS has the power to also investigate money laundering cases.

Strategic Priorities in 2024 to 2026

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Complete review and consolidation of Declaration of Assets (POEC) and Anti-Corruption legislation to enable electronic declaration and clarify asset forfeiture process, including electronic materials as evidence.	Partly	P1	The review for the POEC Act 2008 was tabled at the AML/CFT Committee and this was pushed back as there were other legislative priorities for the country. In addition, there was no new legislation passed after the national elections in September/October 2025. The submission of declaration of assets form continued manually.
2. Strengthen the legal framework and eliminate corrupt practices through improved enforcement, prevention, detection, investigation and prosecution of corrupt practices.	Partly	P1	Prevention programme – completed 10 sessions. Sub-committee referred 6 cases from Complaints to Investigations. Suspension of ACCS sessions during the elections. Delays from new ministries after the elections meant the sessions were moved to 2026. Late recruitment of Principal Counsel meant delays in filing the cases. Filing of 4 Cases delayed to 2026.
3. Strengthen compliance and mitigation regime in line with Financial Action Task Force/ Eastern and Southern Africa Anti-Money Laundering Group/ United Nations Convention Against Corruption immediate outcomes.	Yes	P1	Attendance at TAC meetings 100% Attendance at NAC meetings 100% All reports submitted to FIU

¹Source: Report Strategic Priorities from PPBB Statement 2025-2027 published in 2025 Budget Book.

3. Budget Overview

Consolidated Expenditure Outturn

Table 3 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Anti-Corruption Service	73,682	55,941	70,576	69,469	1,107	1.6%
Total	73,682	55,941	70,576	69,469	1,107	1.6%
Economic Classification						
CURRENT EXPENDITURE	73,682	55,941	70,576	69,469	1,107	1.6%
Compensation of Employees	12,696	15,811	15,343	14,706	637	4.2%
Wages and Salaries in Cash	12,696	15,811	15,343	14,706	637	4.2%
Wages and Salaries in Kind	300	300	425	450	-25	-5.9%
Use of Goods and Services	60,987	40,130	55,234	54,764	470	0.9%
Office Expenses	2,648	2,511	2,526	2,551	-25	-1.0%
Transportation and Travel cost	1,767	1,906	1,840	2,326	-486	-26.4%
Maintenance and Repairs	394	350	943	1,147	-204	-21.6%
Materials and Supplies	1	-	-	1	-1	0.0%
Other Uses of Goods and Services	54,655	34,564	48,999	47,859	1,140	2.3%
Minor Capital Outlays	1,222	501	501	430	71	14.2%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
Building and Infrastructure	-	-	-	-	-	0.0%
Machinery and Equipment	-	-	-	-	-	0.0%
Other Fixed Assets	-	-	-	-	-	0.0%
Non-produced Assets	-	-	-	-	-	0.0%
Total	73,682	55,941	70,576	69,469	1,107	1.6%

Justification:

All Prevention programmes for 2025 were delivered – ACCS completed 10 sessions as opposed to the 15 target. 6 cases were referred from the Complaints Unit to the Investigations Unit for further investigation. The late recruitment of the Principal Counsel meant that ACCS faced delays in reviewing cases to be filed in Court but ACCS anticipate filing 4 cases in the second quarter of 2026. The Commission continue to face challenges in recruiting local professionals in the field of financial investigations. ACCS had to relocate to new premises due to health and safety concerns of the offices in town. This had an adverse impact on the budget but securing alternative premises was a priority.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 4 Performance measures for Programme 1

Programme:	P1: Anti-Corruption Service				
Outcome:	Efficient and effective delivery of Anti-Corruption services				
Contributing indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of Commonwealth anti-corruption benchmarks achieved	17	15	15	15	Target Achieved
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of public sector and government entities in which prevention programmes have been delivered	17	15	15	10	- The unit experience staff movement, leaving the unit shorthanded from the second quarter to mid third quarter. - National elections hindered the delivery of prevention programmes in these two ways; - For the fear of being misinterpreted as campaigning for or against a political party, the unit on behalf of the ACCS found it was ethically correct not to engage in public sessions in the times leading up to or during the elections. - Public entities' inability to engage and enroll in prevention programmes after the elections due to movement of Ministers, Chief Executive Officers and managers. - A proper protocol (which necessitates a proper corruption risk assessment be conducted) needs to be put in place with buy-in from the Public Administration leadership (Proposal which has been developed and will be proposed to the new administration).
2. Number of private sector entities in which prevention programmes have been delivered	1	4	2	1	- The unit experience staff movement, leaving the unit shorthanded from the second quarter to mid third quarter. - There are little to no incentives for the private sector to engage with the corruption prevention programmes.
3. Number of examinations of policies, procedures, systems and practices in public bodies to detect corrupt practices	N/A	2	2	2	- Discussions initiated with SLA to conduct the first pilot of the "Corruption Risk Assessment" exercise. (scheduled for implementation in 2026). 2 referrals to the Enforcement Officer were initiated by the Complaints Sub Committee. - A proper protocol (which necessitates a proper corruption risk assessment be conducted) needs to be put in place with buy-in from the Public Administration leadership (Proposal which has been developed and will be proposed to the new administration).
4. Number of cases completed (Closed/Referred/Being Prosecuted)	N/A	10	5	2	- Competing operational priorities - Limited human resources (investigators) - Operational gaps

The Curatelle Office

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Curatelle Services	6,183	6,108	5,417	3,402	2,015	-	691	11.3%
Total	6,183	6,108	5,417	3,402	2,015	-	691	11.3%

2. Strategic Overview of Entity

Mandate

The Curatelle Office of Seychelles draws its authority from Curatelle Act, 2021. It is the duty of the Curator under Section 4 of the Act to do all necessary to protect the interests of absentees, co-owners and persons with succession rights. Therefore, the Curator:

- Appoints, guides and supervises executors and monitors the performance of their functions;
- Ensures the vacant estates and properties of absentees are properly administered;
- Appoints and monitors performance of fiduciaries and the fulfilment of their duties;
- Partitions and sells co-owned properties with the agreement of the co-owners and
- Re-seals probates granted in foreign jurisdictions.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Efficient disposal of cases/Re sealing of probates - Timely appointment of Executors to allow timely distribution and appointment of land to heirs, co-owners and beneficiaries.	Yes	P1	
2. Enhancing the monitoring system through the recruitment of a Curatelle Officer to ensure that executors fulfil and finalize their obligations within deadline; developing an interactive data management system, to facilitate and provide reliable statistics, figures and reporting.	Partially	P1	The recruitment of a Curatelle Officer, although approved in January 2025, was only finalized in September 2025 due to the lengthy recruitment process with DPA; the Officer proceeded on leave for 5 months shortly after appointment. The Data Management System project was approved for funding under the DICT 2026 Budget, and the tender process will commence in 2026.
3. Implementation of a proactive public awareness and sensitisation programme.	Yes	P1	

¹Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book.

3. Budget Overview

Receipts Outturn

Table 1 Receipts outturn

SR'000s	2024 Audited Outturn	2025			Variance	
		Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	512	400	400	488	88	22.0%
Curator's Fees	512	400	400	488	88	22.0%
Total	512	400	400	488	88	22.0%

The Curatelle Office maintained a stable number of registered cases in 2025, reflecting the consistent demand for its services. This steady caseload contributed to stable fee collection and revenue generation during the year. In addition, the Office implemented several public education and outreach initiatives to enhance awareness of its mandate and services. These efforts improved public understanding of the role of the Curatelle Office encouraged more individuals to seek guidance and assistance. Furthermore, operational improvements and strengthened internal coordination enabled the Office to process cases more efficiently, which supported timely service delivery and contributed positively to overall revenue performance.

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Curatelle Services	5,381	6,183	6,108	5,417	691	11.3%
Total	5,381	6,183	6,108	5,417	691	11.3%
Economic Classification						
CURRENT EXPENDITURE	5,381	6,183	6,108	5,417	691	11.3%
Compensation of Employees	3,173	3,586	3,586	3,402	184	5.1%
Wages and Salaries in Cash	3,173	3,586	3,586	3,402	184	5.1%
Wages and Salaries in Kind	300	300	300	300	-	0.0%
Use of Goods and Services	2,208	2,597	2,522	2,015	507	20.1%
Office Expenses	544	655	635	477	158	24.8%
Transportation and Travel cost	19	111	98	43	55	56.4%
Maintenance and Repairs	38	91	81	49	32	39.7%
Materials and Supplies	-	-	-	-	-	0.0%
Other Uses of Goods and Services	1,163	1,280	1,248	1,098	150	12.0%
Minor Capital Outlays	145	160	160	48	112	69.7%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
Building and Infrastructure	-	-	-	-	-	0.0%
Machinery and Equipment	-	-	-	-	-	0.0%
Other Fixed Assets	-	-	-	-	-	0.0%
Non-produced Assets	-	-	-	-	-	0.0%
Total	5,381	6,183	6,108	5,417	691	11.3%

Justifications:

For the year 2025, strategic priorities focused on improving case management, enhancing monitoring systems, and strengthening public awareness. The 2025 budget of SR 6,182,982.49 was managed prudently, with funds redirected where necessary to maintain service delivery despite staff and operational constraints. The main achievements and challenges are outlined below:

Key Achievements:

1. Case Disposal

The Curatelle Office handled 437 cases, comprising 359 new cases registered and 78 cases brought forward from the previous period. Out of this total, the Office successfully disposed of 378 cases, representing 87%, which exceeded the target of 70% set for the year. This achievement demonstrates strong case management and the Office's continued commitment to efficiently resolving matters and reducing the backlog.

2. Curatelle Information System

The Digital Economy Steering Committee approved the proposal for a Data Management System for the Curatelle Office, to be funded under the DICT budget allocation for 2026. Preparatory work, including the development of the proposal, Terms of Reference (TOR), and tender documents, have been completed. The tender process is expected to commence in 2026.

3. Public Awareness

In 2025, the Curatelle Office implemented several public education and outreach initiatives to increase awareness of its mandate and services. These included the production and broadcast of educational video spots on SBC and social media, educational sessions with District Administrators and management as well as outreach activities where officers engaged directly with the public and distributed Information, Education and Communication materials on Mahé and Inner Islands.

4. Quality Service Delivery

In 2025, the Curatelle Office focused on enhancing service quality by reviewing and developing new Standard Operating Procedures (SOPs), building staff capacity, improving the office-working environment, and introducing AI tools to boost efficiency and work output.

5. Vacant Estates

In 2025, the Curatelle Office visited 6 out of the 8 vacant estates under its care and updated all 8 case files, ensuring accurate records and proper management of each estate.

Challenges:

The achievement of certain priorities was affected by the following institutional and operational challenges:

1. Staffing and Operational Challenges

The Registry Section continues to face staffing shortages, which affect the timely execution of duties, particularly in managing and supervising executors, fiduciaries, and vacant estates. A proposal for a Senior Curatelle Analyst post under MTES 2026 was not approved, and the prolonged recruitment process for a Curatelle Officer further impacted operations. Staff absences due to sick leave and maternity leave also reduced operational capacity.

2. Absenteeism and Delays

Lawyer absenteeism and postponed hearings caused delays in case resolutions, wasting resources and affecting workflow efficiency.

3. Absence of a Formal Salary Framework

The Registry Section still faces challenges due to the lack of an approved salary framework and career progression scheme. While measures have been initiated to address this, the Office is finalising a scheme of service to submit to the Department of Public Administration (DPA) and hopes to secure the necessary funding in the Medium-Term Expenditure Strategy (MTES) 2027–2029.

4. Limitations in the Data Management System

The current database does not include certain specific data fields needed for reporting. Consequently, staff must compile and analyse statistics manually, which is time-consuming and impacts the timely preparation of reports.

In 2025, the Curatelle Office made strong progress towards its strategic priorities. Timely appointment of executors and a proactive public awareness programme strengthened service delivery despite staff absences and recruitment delays affecting monitoring and data management, plans are in place to address these gaps in 2026.

Budget resources were effectively managed and reallocated where necessary to ensure the continuity of services. Despite operational challenges, the Office maintained effective financial control and met its core objectives.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2024.

Table 3 Performance measures for Programme 1

Programme:	P1: Curatelle Services				
Outcome:	Efficient disposal of cases				
Outcome indicator	2024	2025			Explanation of Difference between
	Outturn	Target	Revised Target	Outturn	Targets and Outturn
1. % cases disposed (To be phased out in 2025)	77%	N/A	N/A	N/A	
2. % of executors appointed against the number of applications received (To start tracking in 2025)	79%	70%	70%	87%	The target of 70% was surpassed, with 87% of appointments achieved for cases registered in 2025, including cases carried forward from previous years. This was due to improved efficiency in processing executor applications, increased public awareness, same-day issuance of orders, and the use of AI tools to support case management

Contributing indicators	2024	2025			Explanation of Difference between
	Outturn	Target	Revised Target	Outturn	Targets and Outturn
1. % of new cases filed (To be phased out in 2025)	23%	N/A	N/A	N/A	
2. % of orders delivered against number of cases registered (To start tracking in 2025)	70%	70%	70%	81%	The outturn was 81%, based on orders delivered for cases registered in 2025 only. The Office maintained a stable caseload of 359 cases, compared to 365 the previous year. Performance exceeded the target, driven by ongoing public awareness efforts.
3. % of summary statements received against number of executors appointed (To start tracking in 2025)	21%	60%	60%	37%	The low outturn of 37% does not reflect a failure in monitoring by the office, as all required actions-issuing instructions on orders given, providing summary statement forms, and sending reminders-are being consistently carried out. Instead, it highlights challenges in compliance and enforcement. Many executors are not submitting the required statements, and this is compounded by; the absence of legal and enforcement mechanisms, non-approval of a Senior Curatelle Analyst post and limitations in the data management system to support follow-up. As a result, while the office is fulfilling its responsibilities, external non-compliance and operational constraints are impacting overall performance.

Seychelles Law Commission

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Law Revision and Management	5,120	3,920	3,102	1,171	1,932	-	817	20.8%
Total	5,120	3,920	3,102	1,171	1,932	-	817	20.8%

2. Strategic Overview of Entity

Mandate

The mandate of the Seychelles Law Commission is to reform and update the laws in line with the social, cultural, and economic needs and values of Seychellois. The mandate of the Commission is set out in the Law Commission Act, 2022 (Act 16 of 2022) as follows:

- Consolidate, revise and publish the laws of Seychelles;
- Keep the laws of Seychelles in review, so that the laws of Seychelles are relevant and suitable to the changing circumstances and needs of Seychelles;
- Consider the reform of the laws in accordance with the Act;
- Review draft bills and draft subsidiary legislation and make recommendations or propose changes to the Attorney General;
- Engage in post-legislative scrutiny; and
- Organise and publish the Seychelles Law reports and related material.

Strategic Priorities in 2024 to 2026

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Make the law accessible and intelligible to the public through timely publication and consolidation of laws.	Partially	P1	The SLC website has been developed and laws (special revision) are now accessible to the general public. All laws will be accessible to the public free of charge once the SP3 is fully achieved. The printed books on selected laws are available for purchase directly from the office.
2. Revise outdated laws and make recommendations for law reforms.	Partially	P1	A Senior Legal Counsel was appointed in the last quarter of 2025. A draft work programme has since been prepared to address this priority and is currently at the approval stage, prior to submission to Cabinet in accordance with Section 22 of the Law Commission Act. The programme covers key legislation, including the Criminal Procedure Code, Evidence Act, Legal Aid Act, Notaries Act, Civil Code of Seychelles, Legal Practitioners' Act, Judiciary Act, and the Courts Act. The revision of the Complete Laws of Seychelles is at an advanced stage. Laws relating to money laundering and elections have already been revised and published on the SLC website. Progress has been slower than anticipated due to challenges in recruiting suitably qualified personnel for this highly technical work. However, progress has improved following the appointment of the Senior Legal Counsel in late 2025. The SLC aims to publish the remaining revised laws online by mid-2026.

¹Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Receipts Outturn

Table 1 Receipts outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	3	21	41	35	-6	-15.6%
Sales of laws of Seychelles	3	21	41	35	-6	-15.6%
Total	3	21	41	35	-6	-15.6%

Although the Office exceeded its initial annual revenue forecast in the first half of the year, the revised mid-year target was not achieved by year-end. Revenue from the sale of law books is unpredictable, with collections generally low and sales occurring sporadically based on individual client demand. The shortfall is largely due to declining demand for printed law books, as free online access to legislation through platforms such as SeyLII and the Grey Book website has reduced reliance on hard copy publications.

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Law Revision and Management	2,917	5,120	3,920	3,102	817	20.8%
Total	2,917	5,120	3,920	3,102	817	20.8%
Economic Classification						
CURRENT EXPENDITURE	2,917	5,120	3,920	3,102	817	20.8%
Compensation of Employees	1,012	2,013	1,613	1,171	442	27.4%
Wages and Salaries in Cash	1,012	2,013	1,613	1,171	442	27.4%
Wages and Salaries in Kind	325	540	328	300	28	8.6%
Use of Goods and Services	1,905	3,107	2,307	1,932	375	16.3%
Office Expenses	103	364	264	113	151	57.1%
Transportation and Travel cost	82	345	245	154	91	37.0%
Maintenance and Repairs	29	57	57	8	50	86.7%
Materials and Supplies	-	-	-	-	-	0.0%
Other Uses of Goods and Services	995	1,774	1,385	1,339	46	3.3%
Minor Capital Outlays	371	27	27	17	10	36.7%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
<i>Building and Infrastructure</i>	-	-	-	-	-	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	2,917	5,120	3,920	3,102	817	20.8%

Justification:

The Seychelles Law Commission has expanded public access to legislation through its newly developed website, where revised laws (Revised under special revisions) are now available, with full free access expected once the ongoing revision is completed. Printed compilations of selected laws can also be purchased directly from SLC. The progress has been accelerated following the recruitment of the Senior Legal Counsel in late 2025, enabling the SLC to finalise its draft work programme covering key reforms to the Criminal Procedure Code, Evidence Act, Legal Aid Act, Notaries Act, Civil Code, Legal Practitioners' Act, Judiciary Act and the Courts Act which will be presented to the Cabinet in the near future.

The comprehensive revision of the 'Laws of Seychelles' is nearing completion. Although earlier progress was slowed down by difficulties in hiring specialised staff, the Commission has regained momentum and aims to publish the full version of revised laws online by mid-2026.

During the reporting period, overall budget execution was below initial projections due to recruitment delays, postponed contractual obligations, and limited operational activity. Savings were strategically reallocated to cover shortfalls in other budget codes and address unforeseen operational needs, ensuring that core programme delivery continued without disruption.

Programme delivery strengthened in the latter part of the year following the recruitment of a Senior Legal Counsel in late 2025, which enhanced the Commission's technical capacity. Key achievements included the development of the Commission's website, expanding public access to revised laws under special revisions, and finalising a draft work programme covering priority legislative reforms, including the Criminal Procedure Code, Evidence Act, Legal Aid Act, Notaries Act, Civil Code, Legal Practitioners' Act, Judiciary Act, and the Courts Act. Progress on the comprehensive revision of the *Laws of Seychelles* is nearing completion, with full online publication expected by mid-2026.

Overall, despite lower budget utilisation, the Commission effectively leveraged available resources to maintain programme delivery and achieve key milestones.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2023.

Table 3 Performance measures for Programme 1

Programme:	P1: Law Revision and Management				
Outcome:	Timely revision consolidation of laws and recommendations of law reforms				
Contributing indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1.% of new legislations implemented	N/A	100%	100%	0%	Outcome Indicator will be achieved with the publication of the relevant Statutory Instruments (SIs) and Bills listed under Contributing Indicator 3. Although the target for the number of new bills was set at 10 and 50 Statutory instruments drafted, the Commission faced challenges in identifying suitable areas for reform. The primary method for initiating legal reform is through formal proposals submitted by stakeholders and other MDA's to the Commission. However, aside from a few active contributors, most stakeholders have not taken a proactive approach in submitting such proposals. As a result, the Commission has had to undertake its own research to identify legislative gaps and areas requiring reform. Given current staffing constraints with only the Director actively engaged in this area progress has been slow.

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of Laws of Seychelles revised	25%	20%	20%	95%	Nearing completion of the ongoing revision. Thereafter the laws will be up to date from the last official revision in 2010 until December 2022 (12 years).
2. Number of Seychelles Law reports organised and published	0	2	2	0	The subcommittee appointed for the law report has started head noting of all judgments published since 2018. There has been a delay due to the high volume of cases that they have to work on and the backlog created due to non-publishing of Law Reports since 2018.
3. Number of legislations drafted:					The Commission has drafted the work programme on law reform which will be presented to the Cabinet for approval. The draft programme intends to address issues relating to Criminal Procedure Code, Evidence Act, Legal Aid Act, Notaries Act, Civil Code of Seychelles, Legal Practitioners' Act, Judiciary Act and the Courts Act. Depending on the outcomes of this work programme it is expected to present draft Bills and draft Statutory Instruments to the National Assembly.
a) New bills drafted	N/A	10	9	1	
b) Statutory instruments drafted	N/A	50	48	2	

FINANCE, NATIONAL PLANNING AND TRADE PORTFOLIO

Department of Finance

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	28,735	26,186	24,526	14,503	10,019	4	1,660	6.3%
P2: Fiscal and Budget Management	23,395	23,766	18,930	16,785	2,145	-	4,836	20.3%
P3: Financial Sector and Tax Policy	11,178	10,363	8,596	5,341	3,255	-	1,767	17.1%
P4: Internal Audit Services	18,004	16,854	13,909	10,040	3,869	-	2,945	17.5%
P5: Public Procurement Oversight	12,805	12,605	9,927	5,199	4,728	-	2,678	21.2%
P6: Treasury and Public Accounts Management	123,631	50,998	32,712	12,234	20,213	265	18,285	35.9%
P7: Custody, Management and Disposed Seized Assets	3,600	3,600	3,026	1,768	1,258	-	574	16.0%
Total	221,348	144,372	111,626	65,871	45,487	269	32,746	22.7%

2. Strategic Overview of Entity

Mandate

The mandate of the Department of Finance is to ensure sound financial and economic policies for sustainable socio-economic development and stability.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1.Improve the medium-term fiscal and budget framework through the integration of the four Result-Based Management (RBM) pillars, ensuring that a medium-term primary surplus is achievable to reduce debt vulnerabilities, create fiscal space to address future risks, and incorporate climate resilience measures to mitigate environmental vulnerabilities.	Ongoing	P2	The Seychelles' economic recovery has been accompanied by a significant fiscal consolidation and social support for the most vulnerable. Based on the unaudited draft December 2025 fiscal report, the Government achieved a primary fiscal surplus of 2.6 % of GDP compare to a target primary fiscal surplus of 1.9 % of GDP for the year-end December 2025. As a result, the debt-to-GDP ratio has decline from 60.8% at end-2024 to 53.4 % at end-2024. The aim is to reduce the debt-to-GDP ratio to about 50% by 2030 by gradually increasing the primary surplus to 2 % of GDP over the medium term.

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
2. Strengthen Seychelles' tax regime and align with international standards, adopt financial sector strategies to ensure compliance with international financial regulations, implement effective asset seizure measures, and collaborate with authorities to identify, trace, and evaluate realisable property subject to seizure, forfeiture, or confiscation and also to enhance the growth potential of Seychelles' economy	Ongoing	P3 and P7	Legislative reforms were advanced to strengthen Seychelles' compliance with Global Forum EOIR and AEOI standards, including the completion of key review phases, while also improving compliance with FATF standards through upgrades in three recommendations (R8, R15, and R33). Amendments to the Business Tax Act were introduced to simplify transfer pricing rules and enhance taxpayer compliance. At the same time, institutional capacity, coordination mechanisms, and international collaboration were strengthened to improve asset recovery and management, supported by enhanced coordination with law enforcement authorities, resulting in more efficient recovery and disposal of seized assets and increased financial returns to the State.
3. Improve efficiency in the public procurement and public accounts framework for ease of doing business, while ensuring accountability, transparency, value for money, competition, and fairness; and enhance the audit coverage, operations, and quality of audit delivery to meet the requirements of the Internal Audit Charters.	Ongoing	P4 and P5	In 2025, the Department strengthened efficiency, accountability, and transparency across public procurement and audit functions. Internal Audit Services maintained solid audit coverage while responding to increased investigation requests, enhancing risk oversight. Public Procurement Oversight exceeded targets in documents processed and inspections, reflecting improved efficiency and stronger compliance by MDAs. Overall, these efforts contributed to better governance, enhanced value for money, and a more effective public financial management framework.
4. Digitalise and integrate Public Finance Management processes and systems while strengthening the regulatory framework for improved governance and efficiency, enhancing the capabilities and governance processes of the Department to operate efficiently and effectively, ensuring a robust framework for the effective management of public finances	Ongoing	P2 and P6	The implementation of the Integrated Financial Management Information System (IFMIS) is progressing well and the system is currently in the User Acceptance Testing (UAT) phase.
5. Undertake key reform initiatives to build resilience to climate change by lifting bottlenecks to climate-related investments and by facilitating the integration of climate-related considerations into macro-economic policies and frameworks.	Ongoing	P2 and P3	A key milestone in advancing climate resilience was the establishment of the Public Investment Appraisal Committee, which is mandated to appraise all public investment projects using a climate-proofing methodology. This has strengthened the integration of climate considerations into public investment decision-making, ensuring that projects are more resilient, sustainable, and aligned with national climate priorities.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Consolidated Expenditure Outturn

Table 1 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	27,213	28,735	26,186	24,526	1,660	6.3%
P2: Fiscal and Budget Management	18,438	23,395	23,766	18,930	4,836	20.3%
P3: Financial Sector and Tax Policy	6,543	11,178	10,363	8,596	1,767	17.1%
P4: Internal Audit Services	16,177	18,004	16,854	13,909	2,945	17.5%
P5: Public Procurement Oversight	12,007	12,805	12,605	9,927	2,678	21.2%
P6: Treasury and Public Accounts Management	25,572	123,631	50,998	32,712	18,285	35.9%
P7: Custody, Management and Disposed Seized Assets	2,759	3,600	3,600	3,026	574	16.0%
Total	108,709	221,348	144,372	111,626	32,746	22.7%
Economic Classification						
CURRENT EXPENDITURE	106,700	176,859	144,103	111,357	32,746	22.7%
Compensation of Employees	59,842	78,533	71,514	65,871	5,643	7.9%
Wages and Salaries in Cash	59,842	78,533	71,514	65,871	5,643	7.9%
Wages and Salaries in Kind	801	387	379	292	86	22.8%
Use of Goods and Services	46,858	98,326	72,589	45,487	27,103	37.3%
Office Expenses	11,444	11,391	11,705	10,262	1,443	12.3%
Transportation and Travel cost	5,104	6,610	7,147	3,865	3,282	45.9%
Maintenance and Repairs	1,249	1,017	1,277	1,194	83	6.5%
Materials and Supplies	19	4	10	15	-5	-52.3%
Other Uses of Goods and Services	25,376	76,760	38,763	27,176	11,588	29.9%
Minor Capital Outlays	1,670	896	12,070	2,683	9,387	77.8%
Grants	1,195	1,261	1,239	-	1,239	100.0%
CAPITAL EXPENDITURE	2,010	44,488	269	269	-0	0.0%
Non-financial Assets	2,010	44,488	269	269	-0	0.0%
<i>Building and Infrastructure</i>	2,010	44,488	269	269	-0	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	108,709	221,348	144,372	111,626	32,746	22.7%

Justification:

Consolidated Expenditure Outturn

For 2025, the Department of Finance continued implementing its key strategic priorities. The total revised budget amounted to SR 144.37 million, with a preliminary outturn of SR 111.63 million, resulting in an overall underspending of SR 32.75 million (22.7%).

The variance was mainly driven by lower execution under **Treasury and Public Accounts Management (P6)**, which accounted for the largest share of underspending.

Key Drivers of Budget Variance

- **Delay in IFMIS Implementation (Treasury)**
The underspending under Treasury is mainly attributed to delays in the implementation of the Integrated Financial Management Information System (IFMIS), including procurement delays for servers and related equipment which did not materialize within the year.
- **Staffing Constraints**
Persistent challenges in staff retention due to the non-competitive remuneration package and the high workload associated with multiple ongoing programmes and reforms resulted in vacancies, as employees transitioned to better-paid positions with fewer responsibilities.
- **Capital Expenditure (Liberty House Renovation)**
Low capital execution is mainly linked to delays in the Liberty House renovation project, which remains challenging due to tight operational demands. The delay in concluding the budget process (beyond the usual November timeline) further constrained the ability to plan for office closure and alternative work arrangements.

Major achievement achieved in 2025

- Strengthened macroeconomic stability, sustain growth, and reinforce fiscal policy frameworks, while also supporting efforts to strengthen resilience to climate change;
- Achieved all structural benchmarks, reform measures and quantitative performance criteria to facilitate periodic reviews necessary for the disbursement of funds from the International Monetary Fund (IMF) under the Extended Fund Facility (EFF) and the Resilience and Sustainability Fund (RSF). This has enabled the disbursement of US\$ 40.5 million for the year 2024 and US\$ 8.3 million for the year 2025 by July 2025 from the EFF, as well as US\$ 14.6 million for the year 2024 and US\$ 5.3 million for the year 2025 by July 2025 from the RSF;
- Ensured the smooth implementation of the budget support operation from the World Bank and African Development Bank Group (AfDB), to securing US\$ 15 million from the World Bank and US\$ 25 million from the AfDB for the year 2025;
- Fitch Ratings upgraded Seychelles Long-Term Foreign-Currency Issuer Default Rating (IDR) to 'BB' from 'BB-' with a Stable Outlook in September 2025;
- Initiated an in-depth review against the standard of transparency and Exchange of Information on Request (EOIR) in 2025 aiming for the Peer Review Group (PRG) of the Organisation for Economic Co-operation and Development (OECD) Global Forum to approve the Seychelles' report by December 2025;
- Successfully operationalised the full roll-out of Climate Budget Tagging (CBT) across Government, strengthening the integration of climate considerations into the national budget process and enhancing the tracking, prioritisation, and reporting of climate-related expenditures in line with international best practices;
- With the support of the World Bank and Facilitated and completed the Public Expenditure and Financial Accountability (PEFA) assessment, including for the first-time dedicated Climate and Gender PEFA modules, marking a significant advancement in Seychelles' PFM reform agenda. The assessment provides a comprehensive diagnostic of system performance and will serve as a key foundation for the next phase of targeted fiscal and institutional reforms, with the report currently at its final stage of approval.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 3. Performance measures for Programme 2.

P2: Fiscal, Budget and Accounts Management					
Outcome:	Sustainable debt levels and fiscal balance through prudent spending and optimised revenue collection				
Outcome Indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Debt to GDP Ratio (% point error)	58.30%	≤60.8%	≤60.8%	53.40%	This significant reduction mainly reflects lower-than-expected external loan disbursements during the year.
Contributing Indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Primary Balance as a % of GDP	3.40%	1.10%	1.90%	2.64%	This is the preliminary outcome.
2. Overall Balance as a % to GDP	0.30%	-1.50%	-0.71%	0.01%	This is the preliminary outcome.

Table 4. Performance measures for Programme 3.

P3: Financial Sector and Tax Policy					
Outcome:	Improved legal and policy framework for growth pf economy and revenue collection.				
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of Base Erosion and Profit Shifting (BEPS) framework standards implemented	0	1	1	0	There have been delays in the consensus for the adoption and implementation of some parts of the solution being proposed by for the taxation of the digital economy. In addition, reviewing alternative options for the taxation of the digital economy.
2. Number of the 40Financial Action Task Force (FATF) recommendations against which Seychelles has been rated at least Largely Compliant	35	40	40	37	Despite recognizing improvements in ratings, certain perceived deficiencies related to 3 of the Recommendations were deemed by the assessment body to be sufficiently material to hinder assigning a rating of Largely Compliant.
3. Percentage of planned policies conceptualized	67	95	95	69	Reprioritisation of resources towards achievement of compliance with certain international standards (such as OECD EOIR, AEOI, and FATF Recommendation 15 compliance. In addition, the postponement of certain planned policies along with unforeseen delays in certain tasks within the policy lifecycle has affected the number of policies completed.

Table 5. Performance measures for Programme 4.

P4: Internal Audit Services					
Outcome:	Enhance governmental accountability and improve risk management processes through comprehensive, objective and timely internal audits that ensure adherence to policies, laws, and regulations and promote operational efficiency				
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of revenue audits undertaken	32	40	40	32	7 audit is under review, some audits were put on hold during the year to cater for request for investigation.
2. Number of Special Purpose audits undertaken	9	8	8	9	Increase in request for investigation.

Table 6 Performance measures for Programme 5.

P5: Public Procurement Oversight					
Outcome:	Ensure the compliance to the principles of transparency, equity, fairness and value for money in the use of public funds in procurement.				
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of documents processed by the Unit	1,200	1400	1,400	1500	Increase in the number of MDAs submitting requests in addition to increase in the number of requests being submitted by MDAs
2. Number of awareness sessions held during the year	20	22	22	22	
3. Number of projects inspected per year	50	75	38	52	More requests than anticipated to inspect project from approvals authorities

Table 7. Performance measures for Programme 6.

P6: Treasury and Public Accounts Management					
Outcome:	Enhanced accountability, transparency, and efficiency of public sector financial management				
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of approved standard operating procedure manuals implemented	2	2	2	1	SOP is being done as and when required for MDAs.
2. Number of reports on Cash / Revenue Counts on Inner Islands (Praslin / La Digue) produced	0	5	5	0	No visits done due to other priority assignments on Mahe such as IFMIS UAT.
3. Timeframe for monthly closure of account	8-9 working days after month end	5 working days after month end	5 working days after month end	20 working days after month end	The variance from monthly targets reflects a number of internal operational challenges, including system limitations, resource constraints, and opportunities to further strengthen accountability processes.
4. Processing time for daily payment	24 hours	24 hours	24 hours	24 hours	

Table 8. Performance measures for Programme 7.

P7: Custody, Management and Disposal of Seized Assets					
Outcome:	Increased efficiency in the management and disposal of seized, forfeited and confiscated assets				
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % records maintained on frozen, seized, forfeited or confiscated assets in line with requirements of Recommendation 33 of the Financial Action Task Force Recommendations	75%	99%	99%	99%	Data received from relevant MDAs on a quarterly basis and maintained.
2. Number of workshops/outreach programmes hosted by AMU advising competent authorities and contractors on policies and procedures	11	8	8	7	5 meetings held with both the public and private sector sensitizing on the AMU's functions and procedures. 1 workshop hosted in collaboration with the World Bank on Asset Management Coordination. 1 presentation hosted before the Kenyan delegation on the AMU's functions and management process.

Department of National Planning

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	7,889	7,670	4,140	3,404	736	-	3,531	46.0%
Total	7,889	7,670	4,140	3,404	736	-	3,531	46.0%

2. Strategic Overview of Entity

Mandate

The National Planning Department is the principal government department responsible for planning the economic development of the country, to ensure continued economic growth and equitable distribution of the benefits of development, in line with the National Development Strategy (NDS).

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1.Coordinate the implementation, monitoring and reporting of the National Development Strategy 2024-2028.	Ongoing	P1	This is continuous process with progress report prepared at the end of each year.
2. Ensure the mainstreaming of international commitments into national and sectoral plans and policies, with progress being consistently evaluated and reported.	Ongoing	P1	This is a continuous process as and when new strategies are worked on or updated.
3. Continue to strengthen National Strategic Planning (NSP) functions across all MDAs as part of the Result Based Management framework.	Ongoing	P1	This is a continuous process in line with other pillars of the RBM. Initial work has begun to review NSP guidelines to incorporate strategic foresight and system thinking approaches.
4. Serve as the liaison between the Government and International Financial Institutions to support the national development agenda.	Ongoing	P1	This is a continuous process. AfDB CSP completion report 2020-2025 was finalized, Budget support operations with WB,AfDB successfully negotiated and disbursed.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	4,143	7,889	7,670	4,140	3,531	46.0%
Total	4,143	7,889	7,670	4,140	3,531	46.0%
Economic Classification						
CURRENT EXPENDITURE	4,143	7,889	7,670	4,140	3,531	46.0%
Compensation of Employees	2,904	4,893	4,693	3,404	1,289	27.5%
Wages and Salaries in Cash	2,904	4,893	4,693	3,404	1,289	27.5%
Wages and Salaries in Kind	-	-	-	-	-	0.0%
Use of Goods and Services	1,239	2,997	2,978	736	2,242	75.3%
Office Expenses	90	232	221	52	169	76.3%
Transportation and Travel cost	828	1,303	1,303	567	736	56.5%
Maintenance and Repairs	1	10	10	2	9	85.0%
Materials and Supplies	-	-	-	-	-	0.0%
Other Uses of Goods and Services	85	305	316	81	236	74.6%
Minor Capital Outlays	66	110	110	35	75	68.3%
Grants	169	1,036	1,018	-	1,018	100.0%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
<i>Building and Infrastructure</i>	-	-	-	-	-	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	4,143	7,889	7,670	4,140	3,531	46.0%

Justifications:

During the year 2025, the Department of National Planning, spent SCR 4.7 million compared to the revised budget of SCR 7.6 million, which represents an underspending of 37.9 percent. The main underspending was under the following expenditures;

- 27.5 percent was under compensation of employees
- 85 percent under maintenance and repairs

The underspending was attributed to delays in recruitment and the absence of local travel. Additionally, for international workshops, we secured partial funding for some that were initially budgeted for in full.

During the year 2025, the Department of National Planning continued to show progress in the implementation of its work plan based on the medium-term strategic priorities. The major achievements were as follows;

- Preparation of the Draft INFF including capacity building of staff
- Successfully held the first Climate Finance Resource Mobilization Roundtable
- Completion and submission of VNR Report
- Completion and submission of the Agenda 2063 Progress Report
- Completion of the Disaster Risk Finance Strategy

- Finalisation of the Climate Finance Action Plan
- Finalisation of the YouRise Action Plan

The Department continued to work with the various stakeholders to ensure the implementation of the action plan of the six priority areas of the NDS.

The Department also continued to ensure greater involvement in climate related and environmental issues given their global and national impact. Staff continued to attend climate related training and other climate related meetings.

In addition, the Department continued to pursue international collaboration, through the development of strategic partnerships with international organizations and donor agencies. We successfully collaborated on projects that enhanced national capacity and promote mutual benefits through various engagements with the World Bank, the AfDB, UNDP and others. Greater partnership was also forged with the UN Agencies through the UNRC Office so that they could help with the capacity building agenda. All staff of the department were trained as trainers for systems thinking and strategic foresight. The department also played a significant role in addressing issues related to Small Island Developing States (SIDS), and actively participated in the SIDS4 meeting as the SIDS National Focal point.

These achievements collectively support a resilient, inclusive, and sustainable national development agenda, ensuring steady progress toward the country's envisioned future. However, continued efforts are required to enhance national-level planning, with regular monitoring, evaluation, and adaptive strategies being essential to maintaining relevance and effectiveness in an ever-evolving global landscape.

The main challenge for the Department of National Planning to achieve its performance indicators was the following;

- The lack of a robust planning culture and an over-reliance on institutional planning rather than comprehensive sector-based portfolio planning are significant challenges. This issue is further compounded by entrenched cultural norms and prevailing mindsets that hinder strategic, long-term planning approaches.
- A shortage of skilled personnel hampers the effective implementation of the work program. The Department struggles to attract qualified candidates with expertise in key areas such as economic analysis and program evaluation, resulting in challenges in filling vacant positions.
- Difficulty in coordinating and collaborating with various government departments, agencies, and stakeholders. The lack of an effective inter-agency communication results in disjointed efforts and inefficiencies.
- Data quality and availability remain an issue, as the lack of impedes evidence-based decision making
- Limitations pertaining to monitoring and evaluation. There is insufficient mechanism for monitoring and evaluating the progress of the National Development Strategy.
- Growing environmental concerns and climate risks can potentially disrupt long term planning efforts. National Development Strategies may need constant adjustments to address new challenges and vulnerabilities.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2023.

Table 1 Performance measures for Programme

P1: National Planning					
Outcome	Continued growth and equitable distribution of the benefits of development				
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Budget	Revised Budget	Outturn	
1. % implementation of NDS 2024-2028	Implementation action plan finalised in Q4 and is ready for Cabinet consideration.	25% of activities in the implementation action plan successfully implemented	ongoing	Not yet available	2025 progress report will provide for this update. As per 2024 progress report 27% of strategic interventions have been met.
2. Voluntary National Review (VNR) report and Action plan produced and disseminated SDG baseline survey and stakeholder	No new portfolio plans have been finalised to date; However, select MDAs are working toward completion and finalisation of their respective plans.	Finalisation and submission of VNR report	Completed	Completed	
3. % of submitted Portfolio Plans aligned with the Agenda 2030 (SDGs)	No new portfolio plans have been finalised to date; However, select MDAs are working toward completion and finalisation of their respective plans.	50%	No new portfolio plans submitted to the department	No new portfolio plans submitted to the department	
4. % of submitted Portfolio Plans aligned with the Agenda 2063	Stakeholder consultations conducted to formulate the VNR report.	50%	No new portfolio plans submitted to the department	No new portfolio plans submitted to the department	
5. Conceptualisation and elaboration of the National Development Strategy 2029-2033	NDS 2029 2033 will be guided by the final outcomes and lessons learned from the implementation of the NDS 2024 2028.	N/A		NA	Preliminary work will start in 2028

Department of Trade

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Governance, Management and Administration	18,422	18,422	16,299	8,260	8,039	-	2,124	11.5%
Total	18,422	18,422	16,299	8,260	8,039	-	2,124	11.5%

2. Strategic Overview of Entity

Mandate

The Department of Trade is mandated with all trade policies and matters for Seychelles at national, regional, bilateral, and multilateral levels.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1.Create, monitor and sustain a conducive environment for trade, competition, border control and consumer protection, through the pursuance of sound policy instruments which enhance market access for goods and services, and remove non-tariff barriers for an equitable socio-economic development.	Partially	P1	Note however that Trade Remedies Bill and Plant Variety Bills were completed and gazetted. Nonetheless enactment is still pending given the change in Government which then requires the Bills to be resubmitted to Cabinet; consequently, any supporting regulations such as the anti-dumping regulations also remain pending. Some decisions in negotiations under the EU ESA EPA widening negotiations were held back pending convening of the new Cabinet of Ministers.
2.Improve awareness, public relations and communications efforts to ensure the Ministry of Finance, Economic Planning, Trade and Investment portfolio remains relevant and effectively reaches its target audiences.	Yes	P1	The Department engages in extensive consultation process in policy development which serves to inclusively draft national positions whilst also educating stakeholders on trade rules, scheduling of commitments etc. Involvement of private sector has also been consistent through the various national trade committees and ad hoc meetings to resolve trade barriers or limitations. Our sensitisation programs have been extended beyond our website and social media platforms to also include a WhatsApp Channel; we also actively participated in school talks, recorded TV and radio program (Nou Lekonomi) on different subjects to further educate the public on our role and trade in general. IP day programs were carried out successfully in April with good participation from schools and the private sector. Private Sector was also fully engaged in the development, validation and rollout of the AfCFTA Implementation Strategy followed by active participation in the Step-by-Step Guide for trade in goods under the AfCFTA. There was also extensive consultation with both private and public entities to review services commitments and to discuss the establishment of Councils and Mutual Recognition Agreements especially within the framework of SADC Protocol on Trade in Services. The Department continues to regularly meet with the private sector upon request to resolve any perceived barriers to trade, policy change proposals or to address any trade related system failures or complaints.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Consolidated Expenditure Outturn

Table 1 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
Governance, Management and Administration	16,377	18,422	18,422	16,299	2,124	11.5%
Total	16,377	18,422	18,422	16,299	2,124	11.5%
Economic Classification						
CURRENT EXPENDITURE	16,377	18,422	18,422	16,299	2,124	11.5%
Compensation of Employees	8,918	9,768	9,668	8,260	1,408	14.6%
Wages and Salaries in Cash	8,918	9,768	9,668	8,260	1,408	14.6%
Wages and Salaries in Kind	481	787	788	791	-3	-0.4%
Use of Goods and Services	7,459	8,655	8,755	8,039	716	8.2%
Office Expenses	692	870	1,001	861	140	14.0%
Transportation and Travel cost	1,402	1,405	1,404	1,080	325	23.1%
Maintenance and Repairs	141	226	228	206	23	9.9%
Materials and Supplies	-	-	-	-	-	0.0%
Other Uses of Goods and Services	4,085	5,281	5,267	4,807	460	8.7%
Minor Capital Outlays	123	86	66	294	-228	-347.8%
Grants	534	-	-	-	-	0.0%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
<i>Building and Infrastructure</i>	-	-	-	-	-	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	16,377	18,422	18,422	16,299	2,124	11.5%

Justification:

Compensation to employees

The Department made savings under compensation of employees due to some staff turnover and delayed recruitment; an issue which we continue to face due to mix of factors, which include the unparallel level of competence or potential of some candidates interviewed versus our requirements and organizational fit; salary package versus competitors; and timing. The following are the areas affected:

1. Principal Secretary post remained vacant until replacement which was effected in May.
2. The Principal Trade Officer resigned in May and only replaced through internal promotion of the Senior Trade Officer from Trade related Cluster in November.
3. The post of Senior for Trade Cluster remains vacant as no suitable candidate has been found yet.
4. 2 Trade officers in the same Cluster resigned to undertake their Master's Degree, one in June and the other one at the end of July; with only one replacement done in September.

5. Ag. Senior Services and Development Cluster also resigned in June, with new appointment confirmed in September. Recruitment of new officer for the cluster materialized in mid-November.
6. The vacant post for an Office assistant was filled in September.

Goods and Services

Office Expenses

Considerable savings was made under **Facilities for Events** 166,544.36 as the EU through their support facility agreed to take-on most of the cost of the organization of the IEPA Implementation Committee and the widening of the agreement negotiations which followed. Seychelles took on all the costs of transportation, the costs associated with hosting a reception for delegates following the meetings and any other incidental costs. The success of the meeting ensured that EU remained committed towards the finalisation of the negotiations rather than putting on pause, as they also went through reelection and needed to reassure their parliamentarians.

Some savings were also made in **Overseas Airfares and Overseas Subsistence** 263,853.49 related to cancellation of mission for the Trade Attache based in Geneva, due to the African Ministers of Trade/Attache preparation meeting being postponed to 2026; and one canceled physical iEPA meeting due to ESA5 countries including Seychelles going through general elections. Nonetheless, there was an intensification of virtual meetings, with the aim of resolving most if not all technical issues pending new political direction.

The 239,900.55 savings in **Housing** and 111,881.87 for **Office Building rent** for **Geneva Office** may be attributed to delays in payment not yet posted as end of year 2025. Savings in **Office Building Rent** 36,922.50 for capital reflects contingency provision made to cater for inflation.

Savings of 59,392.55 under **Other Service Allowance** results from an over provision made for the expected internships that we expected to host, one of which did not materialize.

Savings were also made under **Cleaning Expenses** 11,880.47 and **Consumables** 24,457.49 which could be expected with lower number of staff in office due to resignations and delayed recruitments.

Savings of 31,438.40 in **Electricity** results from over adjustment in mid-term to cater for the rise in applicable tariff.

A 27,201.27 savings was also made under **Acquisition of IT Equipment** reflecting a better price received than anticipated for the procurement of an interactive system for the main boardroom versus researched market price at the time. Savings of 35,310 in **Acquisition of Security Equipment** as a result of over-assessment of the cost of replacement of damage components which had to be replaced in installed equipment, given delayed responses from the contractor for a proper assessment and provision of quotation.

Limitations faced by the Department in 2025 was mostly due to changes in Government prioritization given the National elections, which affected the timeline for endorsement of negotiating positions, policies and legislative review. With the change in Government there was a need to re-submit Bills such as the Trade Remedies Bill and the Plant Variety Protection Bill to Cabinet, along with policies which had previously been approved as well. Some negotiations especially under the iEPA had to also be put on a temporary hold, as certain positions required Ministerial or Cabinet level approval.

The Department also faced staff turnover, we lost 2 Trade Officers in Trade Related Cluster who received the opportunities to do their master's degree, 1 Trade Officer in the Goods cluster who also got another opportunity that aligned better with the demands of new motherhood; and the Principal Trade Officer and Ag. Head of Services Cluster who received other opportunities. PS for Trade did not renew his contract in

December 2024 and was only replaced in May 2025. Recruitment also proved to be a challenge, as interviewees either did not meet the set requirements and qualities expected to qualify to work in the Ministry or most of those that did, did not accept the offer. In this field of work, it takes a substantial amount of time and training for new staff to be considered as proficient.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 2 Performance measures for Programme 1

P1: TRADE DEVELOPMENT					
Outcome:	Improvement in Trade Related rankings in the World Bank's Ease of Doing Business index				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Budget	Revised Budget	Outturn	
1. % Trade Openness	54%	55%	55%	55%	
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Budget	Revised Budget	Outturn	
SP1: COMPREHENSIVE TRADE POLICY					
1. Number of new trade related legislations introduced or amended	15	5	8	6	Bills and other regulatory amendments were deprioritise by Government after Q2 due to election taking priority. With the change in government, all legislative proposals/amendments has to be re-submitted to Cabinet. [1) Plant Variety Protection Bill 2) Trade Remedies Bill 3) VAT (FIFA Beach soccer) 4.) Customs Management (National split for Go cart as such 0%Excise)6. VAT Exemption (SCAA & SAA split)]

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Budget	Revised Budget	Outturn	
SP1: COMPREHENSIVE TRADE POLICY					
2. Number of issues successfully addressed in the interest of the country in trade negotiations	9	7	7	15	EU-ESA iEPA : -Senior Officials meeting was successfully organised in Seychelles and we managed to conclude on most issues including the outstanding issues on Rules of Origin, Institutional Provision, , Services Chapter 4 -Trade and Sustainable Development, Economic Devotement Cooperation Chapter , Intellectual Property Rights (exceot for some outstanding issues on GI). The IEPA Implementation Commitee also successfully held in Seychelles prior to the widening negotiations, apart from resolving any trade facilitation issues it concluded the M&E Framework. -AfCFTA: CTIS Negotiations regarding the Regulatory Frameworks for Communication, Financial Services, Tourism and Transport Services sectors, reviewed schedule of commitments for other State Parties including that of Madagascar; Protocol on Trade in Services: Completion of negotiations for Annexes on Digital Trade, Completed TOR on Digital Trade Working Groups and Legislative review regarding Digital Trade to ensure compliance with AfCFTA Protocol on Digital Trade - AfCFTA National Implementation Strategy adopted by the Cabinet of Ministers on 12 March and sofficially published by UNECA and disseminated Nationaly- Under AfCFTA Implementation assistance requested, Seychelles completed the AffCTA Step by Step Guide for the exports and imports focussing on Trade in Good and related Services; SADC: MRAs for Accounting Service sector (Seychelles did not engage fully as the Accounting Association had not come into force at the same time the SADC Secretariat and other State Parties proceeded with the negotiation of this MRA), Architecture, Legal and Engineering Service sectors : SADC Second round of negotiations: finalised transposition from CPC provisional to CPC 2.1 for the Education, Environment (National consultation has been finalised, technical finalisation is ongoing), Health and Social Services (National consultation finalised), Recreation, Cultural and Sporting Services as per the received base line from the SADC Secretariat. SADC Trade in Services Protocol implementation: ongoing reivews and analysis to ensure that the necessary task are undertaken to ensure Seychelles' compliance to SADC protocol on Trade in Services. COMESA: Legislative review and compilation of the laws, regulations and natinoal procedures that regulate the Seychelles' committed services sectors (compilation has been completed), MRA: the secretariat circulated the concept note for MRAs on the professional services and circulated the draft TOR on the committe that would undertake this MRA negotiations (national consultations finalised). Services Related matters at the WTO: E-Commerce: the JSI on the Agreement on Electronic Commerce has been recieved (national consultation has begun and is ongoing), additional documents has been recieved in the regard of Investment Faciliation Development Agreement (same has been circulated to stakeholders); Completion of negotiations with Indian couterparts for MOU for export of Agriculatural goods to STCL.

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Budget	Revised Budget	Outturn	
SP1: COMPREHENSIVE TRADE POLICY					
3.Number of initiative or rectification measures successfully implemented	7	7	7	7	SADC MRA: Endorsement of the Culture and Sporting service sector authority. Approval and adoption of the National AfCFTA Implementation Strategy. Validation of the Electric Mobility framework; RKC ; Validation of the draft Seychelles National IP Strategy in November 2025. Resolution of NTB reported bewteen Seychelles and Netherlands in regards to CoO ; Completion, circulation and publication of AfCFTA-IATF brochure and connecting interested partners e.g. STCL with exporters in Kenya. Rectifying bussinesses queries/ perception in regards to market access and taxes such as Beliche in regards to VAT defered payment & Ocean Basket in regards to importing octopus from Madagascar.
4. Number of trade development projects successfully rolled out	3	0	1	2	National AfCFTA Implementation Strategy implementation started following Cabinet approval in Q1. Completion of the 11th EDF EPA Project with ongoing closure procedures, especially with repatriation of funds and validation of the Audited Accounts. Due to plannning issues within UNECA the draft Step by Step Guide to validated in Q1 2026. IP registration loan scheme succesfully rolled out.
SP2:GENEVA MISSION					
1. Number of issues successfully addressed in the interest of the country in trade negotiations	5	5	7	7	Achieved - 1) Seychelles became a Fish Fund Steering Committee Member (beneficiary - May 2025); 2) Seychelles participated in the first Retreat on Sustainable Agriculture, sharing its experiences as a small island nation with limited agricultural land 3) Seychelles 4) The Mission successfully secured office spaces for the expansion of the Mission in the CSSO, on behalf of the Ministry for Foreign Affairs + other assistance required from the Mission, e.g. successfully coordinated the official missions for Minister Devika Vidot (COP BRS) in May 2025, and Minister Fonseka (UNDRR) and Minister Francourt (ILO Conference) in June 2025). Seychelles continues to defend its position and negotiate in areas of relevance/priority to it under the WTO and WIPO. However, outstanding mandates which are not concluded ultimately depend on consensus, which have not been reached in several areas, e.g. fisheries subsidies, agriculture, G90 proposals, WTO Reform, WIPO IGC. Seychelles remains engaged under UNCTAD XVI processes, contributing on behalf of Seychelles in multiple areas until the Conference in October 2025. The WIPO Assemblies was held in July 2025 (2nd half of 2025).
SP3: MONITOR FISCAL CONCESSIONS AND MANAGEMENT OF IMPORT/EXPORT PERMIT					
1. Number of days taken to issue a permit	2 days	2 days	2 days	2	Less complex areas are handled within the same working day, whilst more complex one can take up to 3days; subject that all documentation and information provide are in order

Fair Trading Commission

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Legal and Administration	10,175	9,241	9,315	4,317	4,998	-	-74	-0.8%
P2: Promotion and Advancement of Consumer Welfare	4,038	4,002	3,527	3,039	488	-	475	11.9%
P3: Competition, Enforcement and Market Surveillance	3,110	2,980	2,717	2,596	121	-	263	8.8%
Total	17,323	16,223	15,559	9,951	5,608	-	664	4.1%

2. Strategic Overview of Entity

Mandate

The mandate of the Fair Trading Commission (FTC), derived from legislation, is to:

- Promote, maintain and encourage competition; to prohibit the prevention, restriction or distortion of competition, and abuse of dominant positions in trade; and to ensure that enterprises, irrespective of size, can participate equitably in the market place;
- Protect the rights and interests of consumers and impose duties on producers and suppliers of goods and services.
- Promote and advance consumer welfare while safeguarding consumer interests through the monitoring and investigation of the conduct of business enterprises; and
- Promote the improvement of standards, quality and variety of goods and services supplied.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Induce behavioral change through improved knowledge on consumer/business practices that can cause harm to consumers/businesses through a well-structured education and advocacy programme;	Yes	2	The Commission enhanced consumer and business awareness through targeted education and advocacy initiatives, contributing to improved understanding of harmful practices to guide new programs geared at encouraging more responsible market behaviors.
2. Strengthen enforcement of the law and its regulations, to prevent, identify and prosecute unfair practices on consumers and restrictive business practices in the market;	Yes	1,2,3	The Commission strengthened enforcement through legal actions, referrals to relevant authorities, consumer alerts to deter harmful conduct, imposition of penalties, and initiated review of the Fair-Trading Act.
3. Enhance monitoring of markets individually and/or through greater collaboration with stakeholders to identify consumer and competition issues and advise Government for development of sound policy changes;	Yes	2,3	The Commission strengthened market monitoring through inspections, investigations, and stakeholder collaboration. Insights from these activities informed the law review exercise, covering emerging consumer and competition issues.
4. Maintain a high success rate before the Tribunal and the Supreme Court by prosecuting consumer and competition cases; and	Yes	1	The Commission maintained strong performance in litigation through effective case preparation and consistent success in proceedings before the Tribunal and the Supreme Court which was above set performance target.

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
5. Enhance effectiveness and efficiency in the delivery of the mandate of the Commission through digitalisation of processes to ensure provision of timely redress for protection of consumers and the competition process.	No	1,2,3	The digitalization plan is not yet fully achieved due to budget constraints that should be addressed in budget 2026.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Receipts Outturn

Table 1 Receipts outturn

SR'000s	2024 Audited Outturn	2025			Variance	
		Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	1,451	1,000	1,220	1,085	-135	-11.0%
Fixed Penalty and Fines	1,451	1,000	1,220	1,085	-135	-11.0%
Total	1,451	1,000	1,220	1,085	-135	-11.0%

Justifications:

Receipts transferred to the consolidated fund for 2025 amounted to 1,085 million, compared to a revised budget of 1.220 million, representing a negative variance of 11%. The revenue collected by the FTC arises from fixed penalties imposed under the Fair-Trading Act, 2022 and Control of Supplies and Services (Maximum retail price) Order, 2023. As these receipts depend on enforcement outcomes and compliance levels, they are inherently unpredictable and may vary from budget projections. Additionally, delays in receiving certain legal documents resulted in delays in the service of some Fixed Penalty Notices (FPNs) during 2025. Consequently, the negative variance reflects fewer penalty payments being received during the financial year, although enforcement activities continued throughout the period.

Table 2 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Legal and Administration	9,541	10,175	9,241	9,315	-74	-0.8%
P2: Promotion and Advancement of Consumer Welfare	3,578	4,038	4,002	3,527	475	11.9%
P3: Competition, Enforcement and Market Surveillance	2,629	3,110	2,980	2,717	263	8.8%
Total	15,748	17,323	16,223	15,559	664	4.1%
Economic Classification						
CURRENT EXPENDITURE	15,748	17,323	16,223	15,559	664	4.1%
Compensation of Employees	10,175	11,719	10,619	9,951	668	6.3%
Wages and Salaries in Cash	10,175	11,719	10,619	9,951	668	6.3%
Wages and Salaries in Kind	-	-	-	-	-	0.0%

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Use of Goods and Services	5,574	5,604	5,604	5,608	-4	-0.1%
Office Expenses	1,203	1,105	1,117	1,061	56	5.0%
Transportation and Travel cost	376	704	620	420	200	32.2%
Maintenance and Repairs	80	58	90	153	-64	-71.1%
Materials and Supplies	-	-	0	0	0	85.0%
Other Uses of Goods and Services	3,808	3,597	3,607	3,681	-73	-2.0%
Minor Capital Outlays	120	140	169	290	-121	-71.5%
Grants	-13	-	-	2	-2	0.0%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
<i>Building and Infrastructure</i>	-	-	-	-	-	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	15,748	17,323	16,223	15,559	664	4.1%

Justifications:

In 2025, the FTC recorded a preliminary expenditure outturn of SR 15.559 million, compared to a revised budget of SR 16.223 million, resulting in an overall under-execution of 4.1%. Overall expenditure remained broadly consistent with 2024 levels, indicating stable programme delivery in support of the Commission's regulatory and enforcement mandate. Despite the lower utilization of the revised budget, the Commission made substantial progress in delivering on its strategic priorities, with four out of five priorities fully achieved, reflecting continued efforts to strengthen consumer protection and promote fair competition in the market.

Programme implementation supported the Commission's strategic priorities, particularly through consumer awareness and advocacy initiatives, strengthened enforcement actions, market surveillance activities, and legal support for the prosecution of cases before the Tribunal and the courts. Programme delivery remained focused on core operational activities, including investigations, market monitoring, consumer outreach, and administrative governance. However, vacant posts across programmes during the year contributed to lower personnel expenditure and required the Commission to prioritise key activities within available resources.

Programme 1: Governance, Legal and Administration recorded a minor variance of 0.8% compared to the revised budget. Compensation of Employees was slightly below the revised budget due to vacant posts that were not filled during the year. Expenditure under Use of Goods and Services was marginally higher, partly due to an authorized virement from Compensation of Employees to cover unanticipated costs related to backpay of office building deposit, as well as increased costs for maintenance, repairs, and minor capital outlays required to support operational needs. These resources supported the Commission's governance, administrative and legal functions.

Programme 2: Promotion and Advancement of Consumer Welfare recorded an under-execution of 11.9%, mainly reflecting lower expenditure on Compensation of Employees due to vacant posts within the programme. Spending under Use of Goods and Services was also lower than anticipated, particularly in transportation and travel costs, as fewer overseas mission were undertaken than initially planned. Despite the lower expenditure, the programme continued to deliver consumer awareness and advocacy initiatives, contributing to improved knowledge of consumer rights and responsible business practices.

Programme 3: Competition, Enforcement and Market Surveillance recorded an under-execution of 8.8%, largely due to vacant posts during the year, which resulted in lower personnel expenditure. Spending under

Use of Goods and Services was also lower than planned, particularly in transportation and travel costs, as domestic travel was lower than anticipated during the year. This was partly due to adjustments in the frequency of monitoring activities requiring staff to travel from Mahé to Praslin and La Digue, as well as the use of the Commission's Praslin office, which allowed certain monitoring activities to be carried out more efficiently. Nevertheless, the programme continued to undertake market monitoring, investigations, and enforcement actions, supporting compliance and promoting fair competition in the market.

Overall, the Commission maintained effective programme delivery despite resource constraints, prioritising key regulatory, enforcement, and consumer protection activities throughout the reporting period.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 3 Performance measures for Programme 1

Programme: 1	P1 Governance, Legal and Administration				
Outcome 1	A high success prosecution rate				
Outcome Indicator:	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised	Outturn	
1 (a). Success rate of cases before the Supreme court (%)	100%	80%	80%	80%	Efficiency rate in representation before the Supreme Court and the Fair Trading Tribunal was achieved, largely due to the support and guidance provided by the experienced staff.
(b). Success rate of cases before the Tribunal (%)	100%	80%	80%	65%	The section operated with only three staff members during the first quarter, which resulted in a backlog of cases. Consequently, the legal support function did not achieve its target.
Contributing Indicators:					
1. % of cases prepared for adjudication as per relevant procedures.	100%	90%	95%	80%	Challenges related to the staff performance, together with the time required for newly recruited staff to familiarise themselves with the relevant procedures, resulted in the target not being fully achieved.
2. (a) Number of Legal Opinions issued at investigation stage	31	35	35	15	Less legal advice requests were received from staff for application/interpretation of FTA.
2. (b) Maximum timeframe for provision of legal opinions	1 month	1 month	1 month	3 months	The section operated with only three staff members (one Principal and two junior staff) during the first quarter, which resulted in a backlog of cases. Consequently, the legal support function did not achieve its target.
Outcome 2	Empowered consumers and businesses				
Outcome Indicator:	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised	Outturn	
1. % of consumers and businesses satisfied with the service (survey, feedback)	95%	70%	70%	60%	Consumers and businesses engaged were generally satisfied with the services provided. However, due to the limited number of survey responses collected, the data may not be sufficiently representative to justify reporting a higher satisfaction level.
Contributing Indicators:					
1. Number of outreach activities conducted	15	15	15	15	
2. % of periodic reports submitted within time frame	85%	85%	85%	85%	

Table 4 Performance measures for Programme 2

P2 Promotion and Advancement of consumer welfare					
Outcome	Improved protection of consumer rights				
Outcome Indicator:	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised	Outturn	
1. % of investigation resolved during the reporting period (%)	65%	70%	70%	80%	Efficiency improved due to better case management, increased staff experience in investigations, and effective supervision, which enabled cases to be handled more efficiently and in a timely manner.
Contributing Indicator:					
1. % of case remedied at investigation stage	44%	20%	40%	35%	Increase in settlements achieved at investigation stage.
2. % of cases approved for Tribunal.	38%	40%	40%	37%	Outturn slightly lower than revised as a result of increase in settlements at investigation stage hence not requiring referral for Tribunal hearing.
3. % of cases discontinued with no breach	18%	20%	20%	28%	Target not met due to increase in number of cases with no breach established upon conducting assessments.

Table 5: Performance measures for Programme 3

P3 Promotion and Maintenance of Fair Competition and Market Surveillance					
Outcome	1. Fair Competition promoted 2. Consumer welfare enhanced				
Outcome Indicator:	2023	2024			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised	Outturn	
1.% of competition investigations resolved during the reporting period	70%	70%	60%	88%	Increase in turnaround time for cases due to category of cases being mainly merger assessments referred by COMESA. Increased staff familiarity with procedures improved efficiency in completing cases.
2.% of market surveillance investigations resolved during the reporting period	81%	70%	70%	75%	Increase in turnaround time for cases due to category of cases being investigated and Increased staff familiarity with procedures improved efficiency in completing cases.
Contributing Indicator:					
1.Maximum time frame for conclusion of competition investigation	1 Year	1 Year	1 Year	1 Year	
2.% actions concluded from findings of MI completed	50%	n/a	n/a	n/a	
3.Maximum time frame for conclusion of MS investigation	6 months	6 months	6 months	6 months	
4. Number of Fair Trading Act 2022 inspections	329	150	180	250	Increase in number of inspections conducted due to tip-off's and routine inspections conducted through the joint-government taskforce.
5. Number of Fixed penalties issued	257	70	100	139	Increase in breach observed led to increase in targeted number of FPN issued.
6.% Fines collected within 30 days of issuing FPN	98%	95%	95%	100%	Respondents were compliant in concluding payment within statutory deadline.
7. Number of MRP inspections per year	189	100	120	167	The increase was due to more tip-offs received and a greater number of outlets being covered than anticipated, supported by increased staff experience.
8. % of MRP fines collected within 20 days	99%	90%	90%	99%	Increase in compliance at investigation stage. Only 1 case had to be referred for prosecution.

Seychelles Revenue Commission

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	108,131	97,018	95,592	23,845	69,161	2,587	1,426	1.5%
P2: Revenue Collection and Administration	43,148	40,848	41,663	41,143	520	-	-815	-2.0%
P3: Inspection and Detection	109,605	44,848	43,367	42,646	721	-	1,482	3.3%
P4: Taxpayers Education and Services Delivery	10,927	10,727	9,499	8,450	1,049	-	1,228	11.4%
Total	271,812	193,442	190,121	116,083	71,451	2,587	3,322	1.7%

2. Strategic Overview of Entity

Mandate

The mandate of the Seychelles Revenue Commission (SRC) is to perform the following tasks:

- Assess, collect and account for all government revenue authorized under the laws listed in the schedule;
- Administer all revenue law in force efficiently and effectively;
- Advise the Government on matters of policy relating to revenue;
- Enhance the standard and quality of services provided to taxpayers and other stakeholders;
- Counteract revenue evasion;
- Monitor and control the costs associated with the collection of revenue in Seychelles; and
- Undertake other work related to revenue and customs administration as required by the Government.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
Maximize revenue collection by strengthening internal processes, debt management and suppressing non-compliance	Partially Achieved	P2, P3, P4	In 2024, the Seychelles Revenue Commission implemented strategic revenue projects to bolster collections. During 2025, additional project were introduced, bringing the total number of revenue projects for 2025 to ten. In the later part of the year, Revenue Push Initiatives were introduced to further support the Commission's revenue objectives. These initiatives were designed as targeted, short-term interventions to intensify recovery actions, and maximize revenue collection in high-potential areas. These initiatives contributed SR 67,910,310.38. The SRC also managed to increase compliance from 63% to 72%. However, constraints persisted with debt collection, Success in 2024 (SCR 555 million collected) contrasted with collection in 2025 at SCR230 million. Bottlenecks in 2025 included asset information gaps and limited prosecution staff.
Empower and enable all taxpayers to timely meet their obligations through innovative processes and trade facilitation initiatives.	Partially Achieved	P2, P3, P4	The SRC undertook numerous initiatives throughout the year to enhance taxpayer empowerment, encompassing 65 educational activities. Out of these initiatives SRC was able to provide more tailored stakeholder engagement such as structured meetings with the Seychelles Banking Association. Additionally, all tax types became available for filing through the tax management system allowing better services for taxpayers. On trade facilitation the SRC has implemented 82% of WTO Trade Facilitation Agreement commitments. Nevertheless, some projects from the SRC strategic plan, such as the Authorized Economic Operator (AEO) program and single window program, are yet to be implemented due to limitations in resources and the necessity for specialized external expertise.

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
Enhance Border security and strengthen detection to proactively identify criminal activities	Partially Achieved	P2, P3	The SRC this year acceded to the Revised Kyoto Convention, operationalized UNODC Container Control Unit, and expanded paperless trade systems and cross-border electronic data exchange, reducing clearance times. Moreover, SRC Strengthened stakeholder engagement through training sessions with clearing agents. The SRC also enhanced detection capacity through effective profiling and use of current non-intrusive inspection technologies, resulting in significant interdictions of illicit goods, including narcotics and dangerous goods.
Improve efficiency and enhance compliance with our international commitments	Partially Achieved	P1	SRC demonstrated effective coordination of Seychelles' engagement with the OECD and World Bank during the Exchange of information upon request review. By sequencing and aligning partner inputs, duplication was avoided and coherence maintained throughout the process. This structured approach resulted in Seychelles receiving a "Largely Compliant" rating in January 2026 from the Global Forum, which directly led to the Council of the European Union removing Seychelles from Annex II of the EU list of non-cooperative jurisdictions for tax purposes (the grey list) on 17 February 2026. This milestone reflects sustained reforms, commitment to tax transparency, and constructive collaboration with international partners. Automatic Exchange of Information (AEOI): Seychelles found to be partially compliant, with peer review ongoing until April 2026. Progress has been supported by the EU–Seychelles–Global Forum tripartite partnership, which provided legislative reviews, technical advice, and mock onsite assessments. These interventions strengthened our legal framework, clarified institutional roles, and improved operational readiness for CRS compliance. Commitment to CARF Implementation: Seychelles has committed to implementing the Crypto-Asset Reporting Framework (CARF) by 2028, with preparatory work beginning in 2025.
Cultivate a well-equipped, resilient, committed and engaged workforce to further improve public trust.	Partially Achieved	P2, P3, P4	The organization is actively engaged in numerous ongoing initiatives to enhance its operations, including succession planning and knowledge transfer programs. In 2025, SRC's staff development reflected a deliberate balance between long-term professional qualifications, targeted technical upskilling, and in-house capability building across key operational areas. SRC began work in conducting a more in-depth training needs assessment to better meet the requirements of the upcoming SRC Strategic plan. With regards to employee wellbeing, several activities were organized to promote communication and team building. An ethics and integrity unit were also set up to address staff misconduct and ethics related issues. However, to further improve on staff morale and HR-related issues an action plan is currently being drafted to address some staff concerns identified through an employee satisfaction survey

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Receipts Outturn

Table 1 Receipts outturn

SR'000s	2024	2025			Variance
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn
Receipts transferred to Consolidated Fund					
Trade Tax (Custom Fees & Fines)	5,646	5,714	5,714	4,933	13.7%
SRC Processing fee	793	950	3,000	597	80.1%
Storage	525	450	850	593	30.2%
Total	6,963	7,114	9,564	6,124	36.0%

For the year 2025, In order to improve efficiency and effective at both port of entry, SRC embark on the 1st phase of the upgrading of ASYCUDA.

The performance for 2025 shows that;

Customs Fees and Fines - a drop in the revenue collection after the change in policy for the cargo handling fees in September 2025.

Processing fees -Compare to 2024, there have been a decrease in the number of declarations submitted for processing and

As for storage, with the streamlining and improve in service delivery, clients are collecting their cargo in a timely manner and this has led to a decrease in the revenue collected under Storage fees.

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management & Administration	88,985	108,131	97,018	95,592	1,426	1.5%
P2: Revenue Collection and Administration	40,212	43,148	40,848	41,663	-815	-2.0%
P3: Inspection and Detection	41,810	109,605	44,848	43,367	1,482	3.3%
P4: Taxpayers Education and Services Delivery	8,779	10,927	10,727	9,499	1,228	11.4%
Total	179,786	271,812	193,442	190,121	3,322	1.7%
Economic Classification						
CURRENT EXPENDITURE	174,717	260,112	190,856	187,534	3,322	1.7%
Compensation of Employees	111,417	137,707	117,907	116,083	1,824	1.5%
Wages and Salaries in Cash	111,417	137,707	117,907	116,083	1,824	1.5%
Wages and Salaries in Kind	120	120	120	120	-	0.0%
Use of Goods and Services	63,300	122,405	72,949	71,451	1,498	2.1%
Office Expenses	12,406	13,958	13,958	12,929	1,029	7.4%
Transportation and Travel cost	2,003	2,051	2,051	2,044	6	0.3%
Maintenance and Repairs	3,579	3,723	3,723	4,085	-362	-9.7%
Materials and Supplies	101	30	30	30	0	0.4%
Other Uses of Goods and Services	41,679	47,229	50,129	50,532	-403	-0.8%
Minor Capital Outlays	3,412	1,039	2,939	1,711	1,228	41.8%
Grants	-	54,256	-	-	-	0.0%
CAPITAL EXPENDITURE	5,069	11,700	2,587	2,587	-	0.0%
Non-financial Assets	5,069	11,700	2,587	2,587	-	0.0%
Building and Infrastructure	5,069	11,700	2,587	2,587	-	0.0%
Machinery and Equipment	-	-	-	-	-	0.0%
Other Fixed Assets	-	-	-	-	-	0.0%
Non-produced Assets	-	-	-	-	-	0.0%
Total	179,786	271,812	193,442	190,121	3,322	1.7%

Justifications:

SRC has used 96.48% of its revised budget allocation for 2025 compared to 92% in 2024

Under Wages and Salaries –Following a budget reduction of SCR 14 million, the revised allocation was SCR 118 million, of which 98% has been utilized. After the Mid-Year Review, SRC adjusted the remaining

funds by prioritizing recruitment and processing promotions to fill in-house positions. Where vacancies proved difficult to fill to attract applicants, the funds were reallocated to units requiring additional staff."

Under Goods and Services – With more than 15 projects planned for 2025 out of which five requires financing, SRC have been able to complete four of these projects successfully. This entails the 1st phase of the ASYCUDA upgrade which has enabled SRC to move forward with its digitalization and paperless agenda, the Transformation and Strategy consultant for mentoring and championing of staff from all level. Development of staff in the Risk Unit (A new unit form to investigate and performed risk analysis).

In the budget 2025, SRC was a able to hold the 17th meeting for the Africa Initiative forum which brought together 92 participants from 39 African nations and international organizations to foster stronger international corporation for exchange of information.

As part of service delivery enhancement, the new office at Anse Royale was open, bringing SRC nearer to its taxpayer in the southern part of the island.

Minor Capital Outlays – One project outstanding for 2025 is the move to Windows11 of which the sum of SCR1.3 million was vire in from Wages and Salaries but did not materialize as a result of the delay in the procurement process.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 3 Performance measures for Programme 2.

Programme:	P2 Revenue Collection and Administration				
Outcome	Efficient collection of revenue				
	2024 Outturn	2025			Explanation of Difference between Targets and Outturn
		Target	Revised Target	Outturn	
Outcome Indicator:					
% of forecasted tax revenue collected.	100%	100%	100%	100%	During 2025, additional revenue project was introduced, bringing the total number of revenue projects for 2025 to ten. In the later part of the year, Revenue Push Initiatives were introduced to further support the Commission's revenue objectives.
Contributing Indicator:					
SP1: Revenue Collection					
Cost of collection as % of SRC's budget expenditure	2%	2%	2%	2%	SRC has managed to maintain an optimal cost of collection due to prudent management of resources and close monitoring under the financial management framework
SP2: ARREARS PORTFOLIO					
% of total arrears recovered.	25%	30%	35%	15%	Increase in new debts which are uncollectible for now, due to objections or other disputes.
% of aged debt reduced.	20%	20%	48%	10%	SRC has reviewed some procedures last year which has prevented some collection actions. We also have cases at Revenue Tribunal and some for possible write off which have not been worked on yet.

Table 4 Performance measures for Programme 3.

Programme:	P3 Inspection and Detection				
Outcome	Improved inspection and detection of all forms of tax evasion, smuggling and other non-compliance with relevant legislation.				
	2024 Outturn	2025			Explanation of Difference between Targets and Outturn
		Target	Revised Target	Outturn	
Outcome Indicator:					
% of planned revenue raised.	100%	100%	80%	64%	The year-on-year decrease in the achievement percentage is attributable to the following strategic and compliance-driven factors: - Statutory Limitation Compliance: Following a targeted internal audit review, the department prioritized adherence to the statutory four-year limitation period for amendments. - Strategic Shift Toward High-Value Compliance Frameworks: Resources were reallocated to focus on Transfer Pricing Risk Reviews (TPRR), Transfer Pricing (TP), and Common Reporting Standard (CRS) protocols. These engagements were primarily investigative and verification-based in nature, prioritizing long-term systemic compliance and data integrity over immediate revenue generation.
Contributing Indicator:					
SP1: Tax					
Positive detection Rate	96%	90%	90%	54%	The positive detection rate decreased because: 1. Audit selection was tightened to exclude cases nearing or exceeding legislative time limits. This shift prioritizes cases with high "collectability" and legal viability over legacy cases that cannot be legally assessed. 2. The detection rate was impacted by the successful identification and escalation of high-risk cases from TPRR to TP. Since the TPRR phase is currently limited to verification, the positive detection is only realized once the full audit concludes. 3. The increased focus on CRS compliance —which is verification-centric rather than adjustment-centric—has shifted the overall detection average toward neutral findings.
% of Self-assessed taxable returns received with payment	96%	97%	N/A	/	The business tax payments have been revised with the stabilization of TMS, moving forward the data will be available for reconciliation.
SP2: Customs					
% of misclassified goods reduced.	30%	30%	30%	/	*Inconsistent data collection has not enabled us to conduct an analysis. This will improve with the implementation of the Data warehouse
% of non- declared goods reduced.	15%	15%	7%	/	

Table 5 Performance measures for Programme 4.

Programme:	P4 Tax Education and Services Delivery				
Outcome	Improved voluntary compliance by taxpayers.				
	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
Outcome Indicator:					
Average Compliance Rate.	63%	57%	N/A	72%	In 2023 SRC implemented its first the compliance Improvement Plan (CIP) which was for a duration of 3 years (2023-2025). The plan includes several risk treatments measures to improve compliance across the 4 main compliance areas in tax: registration, filing, payment and accurate reporting through an action plan. Over the 3 years most actions planned under the CIP were being implemented, hence have contributed to the progressive increase in the average compliance rate.
Contributing Indicator:					
SP1: Tax payer Education					
Number of educational initiatives implemented	45	45	65	65	The SRC has consistently provided targeted educational and awareness sessions upon request and ensuring to follow its educational plan for the year.
SP2: SERVICE DELIVERY					
% of service standards achieved.	82%	82%	84%	87%	The SRC has successfully achieved its service standards targets through the combination of close performance monitoring and a strict adherence to established protocols. This accomplishment was further supported by a commitment to providing staff with the necessary skills and training required to effectively uptake and execute their work.

National Tender Board

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Board Management and Secretariat Administrative Services	4,158	4,350	4,014	1,857	2,158	-	335	7.7%
Total	4,158	4,350	4,014	1,857	2,158	-	335	7.7%

2. Strategic Overview of Entity

Mandate

The Mandate of the National Tender Board (NTB) in line with the Public Procurement Act 2008 is to review the recommendations of bid evaluation committees (within the Ministries/Departments) and approve or reject them. The Board is mandated to review procurement of goods, works and services above the threshold of SR 850,000.00 and consultancy services above SR 250,000.00. The NTB undertakes its functions through a single Programme.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Streamline the tender processes by incorporating digitalization into local tenders once the international tenders are functioning smoothly	Partially	P1	This is an ongoing priority. The portal is being used for Goods and Services and Consultancy. Civil works remains outstanding because of the considerable size of documents.
2. Ensure the efficient capture of accurate information to inform the Board's decisions, while modernising the process and disseminating information transparently	Yes	P1	

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Consolidated Expenditure Outturn

Table 1 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Board Management and Secretariat Administrative Services	4,450	4,158	4,350	4,014	335	7.7%
Total	4 450	4 158	4 350	4 014	335	7.7%

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Economic Classification						
CURRENT EXPENDITURE	4,450	4,158	4,350	4,014	335	7.7%
Compensation of Employees	1,673	1,705	1,897	1,857	40	2.1%
Wages and Salaries in Cash	1,673	1,705	1,897	1,857	40	2.1%
Wages and Salaries in Kind	-	-	-	-	-	0.0%
Use of Goods and Services	2,778	2,453	2,453	2,158	295	12.0%
Office Expenses	411	490	490	354	137	27.9%
Transportation and Travel cost	17	25	89	68	22	24.3%
Maintenance and Repairs	335	119	75	48	27	35.8%
Materials and Supplies	-	-	-	-	-	0.0%
Other Uses of Goods and Services	1,982	1,744	1,709	1,622	87	5.1%
Minor Capital Outlays	31	75	89	66	23	25.8%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
<i>Building and Infrastructure</i>	-	-	-	-	-	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	4,450	4,158	4,350	4,014	335	7.7%

Justifications:

The NTB sustained a steady level of performance. The designated timeframe for completing various tasks according to the established indications was observed.

The statistics indicate a minor decrease in the number of cases that the Board considered compared to the previous year, as well as an increase in comparison to the target. The number of cases before the Board increased by 35 per cent when compared to the revised target. This demonstrates that the government's procurement expenditures remained relatively consistent over the course of the two years. The number of cases that the Board reviewed increased as a result of the initiation of numerous capital projects and a few coordinated tenders.

The primary variance in the budget was observed in the categories of Office Expenses and Other Uses of Goods and Services. The main line items with savings was Electricity, Consultancy Fees and Other Service Agreement.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 2 Performance measures for Programme 1

P1: Board Management and Secretariat Administrative Services					
Outcome:		The principle of transparency, equity, fairness and value for money in use of public funds in procurement are promoted and upheld			
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP1: Management and Secretariat					
1. Time lapse before tenders are uploaded on websites	2 days	2 days	2 days	2 days	The timeframe remained the same.
SP2: Board Adjudications					
1. Number of cases managed per year	879	600	600	811	There was an overall increase in the number of tenders, and several tenders were divided into multiple lots, ranging from two to sixteen, mainly for the extension of existing contracts and the award of new contracts.
2. Feedback to procuring entities after Board meeting	2 days	2 days	2 days	2 days	The timeframe remained the same.

Tax and Customs Agent Board

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	2,888	2,888	2,442	403	2,039	-	446	15.4%
Total	2,888	2,888	2,442	403	2,039	-	446	15.4%

2. Strategic Overview of Entity

Mandate

The mandate of Tax and Customs Agent Board (TACAB) is the regulation and registration of all tax and customs agents. As for the Revenue Tribunal, its mandate is to be an intermediate between the Seychelles Revenue Commission (SRC) and taxpayers.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1.Strengthen the regulatory framework and technical capacity to support the Board's decision-making processes and overall operations of TACAB	Yes	P1	Completion of code of conduct for Tax and Customs Agent. The code empowers the board to discipline and ensure agents carries out their business in line with regulations and policies put out by SRC.
2.Fully digitize the record-keeping of all appeals received from appellants and SRC, and develop a new website to facilitate the online registration of tax and customs agents for TACAB	Yes	P1	The Secretariat has partially initiated the digitization of appeal records. The facilitation of online registration will be conducted on SRC website platform.
3.Implement an effective recording system for all cases presented before the Revenue Tribunal to expedite the production of verbatim and minutes	No	P1	The implementation of an appropriate recording system was not achieved during the reporting period due to logistical and technical constraints. Most recording equipment designed for hearings requires a fixed installation in a permanent hearing room. However, the current meeting room is not suitable for conducting hearings. As a result, Revenue Tribunal hearings are currently being held at the Assembly Hall, National House. which does not have a permanent setup or reliable internet connectivity. These limitations make it difficult to install or operate suitable recording equipment for verbatim recording. Hence, secretariat is exploring other alternatives.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Receipts Outturn

Table 1 Receipts outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	32	25	32	42	10	32.0%
Registration Fees	32	25	32	42	10	32.0%
Total	32	25	32	42	10	32.0%

Justifications

This increase is due to a higher number of registrations and appeals received by TACAB, Revenue Tribunal and Review Panel, resulting in higher collection of application fees and more revenue transferred to the Consolidated Fund than projected.

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	1,743	2,888	2,888	2,442	446	15.4%
Total	1,743	2,888	2,888	2,442	446	15.4%
Economic Classification						
CURRENT EXPENDITURE	1,743	2,888	2,888	2,442	446	15.4%
Compensation of Employees	69	365	287	403	-116	-40.6%
Wages and Salaries in Cash	69	365	287	403	-116	-40.6%
Wages and Salaries in Kind	-	-	-	-	-	0.0%
Use of Goods and Services	1,674	2,523	2,602	2,039	563	21.6%
Office Expenses	88	81	180	128	52	28.9%
Transportation and Travel cost	-	-	-	-	-	0.0%
Maintenance and Repairs	-	-	3	-	3	100.0%
Materials and Supplies	1	-	-	-	-	0.0%
Other Uses of Goods and Services	1,568	2,417	2,274	1,772	503	22.1%
Minor Capital Outlays	17	25	144	140	5	3.2%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
<i>Building and Infrastructure</i>	-	-	-	-	-	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	1,743	2,888	2,888	2,442	446	15.4%

Justifications:

During 2025, TACAB continued to deliver its main programme, **Governance, Management and Administration**. The programme also supports the work of the Revenue Tribunal and the Procurement Review Panel.

Although the budget is allocated to TACAB, it also supports the operations of two other statutory bodies, making a total of **three bodies with different mandates**. This increases the responsibilities of the Secretariat, which must coordinate hearings, manage documentation, and provide administrative support to these bodies.

As a result, total expenditure increased from **SR 1.743 million in 2024 to SR 2.570 million in 2025**. This increase reflects the additional administrative and operational support required to deliver these services.

The preliminary outturn of SR 2.570 million was lower than the revised budget of SR 2.888 million, resulting in an underspending of SR 318,000 (11%). This was mainly due to lower spending under Use of Goods and Services, where some planned activities were not fully implemented during the year. However, spending on **Compensation of Employees** exceeded the revised budget due to higher wage costs required for additional staff.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 3 Performance measures for Programme 1

Outcome	Compliance of Tax and Custom agents with Revenue Law				
Outcome Indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of tax and customs agents compliant with Revenue Law	89%	94%	94%	82%	The Board has strengthened its review of applications to ensure registration is of high standards for fit for registration of Tax and Customs Agent. The Board carried out interviews to test the knowledge/technical capacity of the agents. Out of the 17 applications received, 3 applicants did not meet the compliance criteria for the reporting period, which contributed to the outturn being lower than the target.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of application dealt within 30 days	100%	100%	100%	30%	The outturn was 30% against a target of 100%. The delays were mainly due to applicants submitting incomplete documentation, which required additional time for follow-up and verification. Furthermore, additional investigations were necessary to ensure applicants complied with tax requirements. As a result, applicants are now required to submit a Tax Clearance Certificate as part of the application process. Operational delays were also affected by limited human resource capacity, particularly when staff are engaged in handling appeal cases. In instances where a staff member is absent, the continuity of the Secretariat's operations is affected, which may delay the timely processing of applications.

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
2. % of cases referred to TACAB for investigations within 60 days	100%	100%	100%	N/A	No cases were required investigation during the reporting period.

Public Enterprise Monitoring Commission

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Public Enterprise Monitoring	12,639	11,539	10,544	6,466	4,079	-	994	8.6%
Total	12,639	11,539	10,544	6,466	4,079	-	994	8.6%

2. Strategic Overview of Entity

Mandate

The Public Enterprise Monitoring Commission (PEMC) is mandated by the PEMC Act to ensure that public enterprises are properly controlled and managed for the purposes of better performance, transparency and accountability, to improve efficiency and competitiveness of the economy, and foster and accelerate the macro-economic stability of the country. The Commission evaluates the overall performance of public enterprises, ensures their efficient operation and promotes ethics of good governance in all their business transactions.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1.Enhance monitoring mechanisms to ensure the establishment and implementation of the Results-Based Management Culture in SOEs	Work in progress	P1: Governance, Management and Administration	The strategic priorities are medium-to long-term initiatives that began in 2025 and will continue to be implemented until their objectives are successfully achieved.
2.Ensure SOEs comply with the provisions of the Public Enterprises Act and relevant establishment laws			
3.Provide timely and accurate reporting on SOEs' performance, risk management, and governance, in accordance with PEMC's mandate			

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Consolidated Expenditure Outturn

Table 1 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Public Enterprise Monitoring	8,344	12,639	11,539	10,544	994	8.6%
Total	8,344	12,639	11,539	10,544	994	8.6%
Economic Classification						
CURRENT EXPENDITURE	8,344	12,639	11,539	10,544	994	8.6%
Compensation of Employees	4,592	8,580	7,480	6,466	1,015	13.6%
Wages and Salaries in Cash	4,592	8,580	7,480	6,466	1,015	13.6%
Wages and Salaries in Kind	-	240	240	240	-	0.0%
Use of Goods and Services	3,753	4,058	4,058	4,079	-20	-0.5%
Office Expenses	929	853	853	810	43	5.0%
Transportation and Travel cost	188	450	427	516	-89	-20.7%
Maintenance and Repairs	100	158	118	53	65	55.4%
Materials and Supplies	-	-	-	-	-	0.0%
Other Uses of Goods and Services	2,408	2,284	2,294	2,303	-9	-0.4%
Minor Capital Outlays	127	73	126	158	-31	-24.9%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
Building and Infrastructure	-	-	-	-	-	0.0%
Machinery and Equipment	-	-	-	-	-	0.0%
Other Fixed Assets	-	-	-	-	-	0.0%
Non-produced Assets	-	-	-	-	-	0.0%
Total	8,344	12,639	11,539	10,544	994	8.6%

Justifications:

In 2025, the organisation continued to implement Programme 1: Public Enterprise Monitoring, aimed at strengthening governance, accountability, and performance oversight of State-Owned Enterprises (SOEs). The preliminary outturn was SR 10.045 million, compared to the 2024 audited outturn of SR 8.344 million, reflecting expanded oversight responsibilities following the Public Enterprises Act (2023).

Budget execution remained prudent with 87.1% of the revised budget utilised, resulting in a variance of SR 1.493 million (12.9%).

The variance mainly reflects lower spending on Compensation of Employees and some operational costs due to capacity constraints and the ongoing organisational restructuring.

Major Achievements

- Publication of the Public Enterprises Annual Report 2023, providing oversight of SOE financial and operational performance.
- Finalisation of the Medium-Term Fiscal Strategy Report (2025–2027) to support fiscal and policy planning.

- Completion of four governance audits across selected SOEs, strengthening governance and accountability.
- Finalisation of the SOE automated reporting system, which will improve monitoring and reporting once launched.
- Revamping of the organisational website to enhance transparency and public access to information.

Key Challenges

- Institutional capacity constraints, requiring the restructuring of the organisations to meet expanded oversight responsibilities.
- Limited availability of detailed procedures and policy guidelines to support the implementation of the provisions of the Public Enterprises Act (2023)

Budget Execution and Variances

- Compensation of Employees (16.8% variance): Underspensing due to vacant positions and delays in implementing the revised organizational structure.
- Transportation and travel costs (39.9% variance): Lower expenditure due to adjustments in operational activities and prioritization of key strategic outputs.
- Maintenance and repairs (55.4% variance): Lower operational requirements during the year.

Impact on Programme Delivery

- Capacity constraints limited the expansion of some monitoring and analytical activities.
- However, resources were prioritized towards **high-impact outputs** such as governance audits, policy reports, and strengthening reporting systems.
- Core oversight and engagement with SOEs and MDAs were maintained.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2023.

Table 1 Performance measures for Programme 1

P2: Public Enterprise Monitoring					
Outcome:	Performing Public Enterprises				
Outcome Indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Financial Sustainability of SOEs measured through Increase in Shareholder's Wealth (%) (Net Assets Value of PEs)	No Data Available	1%	1%	8%	In 2024 (reported in 2025), Public Enterprises recorded an 8% increase in net asset value, reflecting a stronger emphasis on financial sustainability across the sector and supporting Government's efforts to limit fiscal exposure. Over the same period, Government's fiscal risk—measured through grants and subventions—declined by SCR 45 Mn, indicating improved resilience and reduced reliance on direct budget support.

Outcome Indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
2.Decrease in Fiscal Risks from SOEs (Grants and Subventions) (SCR Mn.)	5	5	5	45	
Contributing Indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
Number of Audits/Inspections/Special Purpose Works Undertaken	6	6	4	5	The variance between the target (4) and the outturn is due to additional requests received from relevant government stakeholders. Consequently, additional work was undertaken, including special audits for SEYPEC and PUC, and special reviews for SPGA, PUC, and L'Union Estate.
Number of Governance Advocacy Programmes and Capacity Building Programmes Conducted for SOEs	4	4	0	0	
Number of Governance, performance and Financial Analytical Reports Issued as required in the PE Act	8	8	2	2	

Government Audit Committee

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Support for Good Public Financial Governance	866	866	787	552	235	-	79	9.1%
Total	866	866	787	552	235	-	79	9.1%

2. Strategic Overview of Entity

Mandate

The mandate of the Government Audit Committee (GAC) is to ensure the prudent use of public resources, the operation of adequate and effective systems of control, effective risk management mechanisms, and to improve the accountability and transparency of all government entities. The Committee advises the Minister of Finance.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1.Enhance communication and meetings between GAC and MDAs, promoting awareness of regulations and audit procedures	Yes	P1	
2. Ensure timely receipt of audit reports from the Auditor General and Internal Audit Division, and require investigation and reporting of fraud	Yes	P1	
3. Ensure that MDAs produce an action plan with a time frame for the implementation of the recommendations;	Yes	P1	
4.Enhance the capacity of the GAC to effectively follow up on audit recommendations	Yes	P1	
5.Ensure adequate audits are conducted annually, focusing on MDAs with larger budgets and monitoring the impact of existing policies on audit findings	Yes	P1	

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Support for Good Public Financial Governance	781	866	866	787	79	9.1%
Total	781	866	866	787	79	9.1%
Economic Classification						
CURRENT EXPENDITURE	781	866	866	787	79	9.1%
Compensation of Employees	551	568	568	552	16	2.8%
Wages and Salaries in Cash	551	568	568	552	16	2.8%
Wages and Salaries in Kind	-	-	-	-	-	0.0%
Use of Goods and Services	230	298	298	235	63	21.1%
Office Expenses	2	18	18	0	18	97.5%
Transportation and Travel cost	-	14	14	-	14	100.0%
Maintenance and Repairs	-	9	9	-	9	100.0%
Materials and Supplies	-	-	-	-	-	0.0%
Other Uses of Goods and Services	228	257	250	228	22	8.9%
Minor Capital Outlays	-	-	7	7	0	5.2%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
<i>Building and Infrastructure</i>	-	-	-	-	-	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	781	866	866	787	79	9.1%

Justification:

GAC operates in a way that promotes cost savings, with budgets used flexibly depending on how situations develop. While certain expenses may be planned, these can change as operations progress. This is due to the nature of GAC's work. In some cases, MDAs do not carry out the required actions as expected, requiring GAC to spend additional time supporting and following up with MDAs to ensure that appropriate actions are taken. As a result, operational plans may change, which also affect planned spending. GAC considers this flexibility to be positive.

While the Ministry of Finance emphasize the importance of preparing realistic budgets, it is equally important to manage funds carefully to avoid overspending. In this context, underspending can be seen as good financial management, provided that it does not affect operations. the key point is that GAC's work and progress are not negatively impacted. Where planned spending is not fully used, and this does not affect performance, it should be considered a positive outcome.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 1 Performance measures for Programme 1

Programme:	P1: Support for Good Public Financial Governance				
Outcome:	Improved compliance with financial laws and regulations of public ministries, departments and agencies				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of internal audit reports received from Internal Audit Department for audits done in MDAs	50%	50%	25%	25%	
2. % of Auditor General's audit reports and management letters received from MDAs for audits done in MDAs	100%	100%	50%	50%	

National Bureau of Statistics

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	10,166	9,261	8,844	2,523	6,321	-	417	4.5%
P2: Statistical Production	15,831	14,727	13,297	7,466	5,831	-	1,431	9.7%
Total	25,997	23,989	22,141	9,989	12,152	-	1,848	7.7%

2. Strategic Overview of Entity

Mandate

The mandate of the National Bureau of Statistics (NBS) is to collect, compile, analyse and disseminate the relevant statistical indicators either first hand through the conduct of censuses and surveys (household and enterprise based) or through making use of secondary source (administrative) data.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1.Modernise the National Statistical System including integrating digital solutions for an efficient system and satisfactory services	No	P2	Plans to enhance efficiency and service quality will focus on the implementation of digital solutions aimed at streamlining systems and strengthening overall service delivery. Concurrently, efforts will be directed towards developing a well-coordinated National Statistical System (NSS) through the harmonization of systems, standards, programmes, and business processes. This integrated approach will promote data consistency, enable interoperability across datasets and platforms, and improve operational efficiency in statistical production and dissemination.
2.Enhance evidence-based planning and policy decisions based on quality statistics	Yes	P2	
3.Strengthen and harmonise the system, standards, programmes and business processes to achieve a well-coordinated NSS	No	P2	The Bureau plans to advance efforts to lobby, strengthen and harmonise the National Statistical System (NSS) by reinforcing coordination mechanisms, standardising statistical practices, and improving institutional collaboration. Key initiatives focused on aligning systems, standards, programmes, and business processes across data-producing agencies, supported by the implementation of multi-annual and annual statistical programmes as primary coordination instruments. The Bureau also promoted the adoption of international statistical standards and quality frameworks to enhance consistency, comparability, and credibility of official statistics, in line with the United Nations Fundamental Principles of Official Statistics. To strengthen engagement with stakeholders and the establishment of structured coordination platforms facilitated improved data sharing, integration, and interoperability across the NSS. Collectively, these efforts will contribute to a more coherent, efficient, and well-coordinated statistical system capable of delivering high-quality and timely data to support evidence-based decision-making.

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
4. Revise and update the weights and basket of commodities used for compiling the monthly Consumer Price Index (CPI) using the results of the Household Budget Survey (HBS) 2024	No	P2	The Household Budget Survey (HBS) 2024–2025 has been completed, and its results are not yet available. Consequently, the preliminary work required to revise and update the weights and basket of goods and services will be undertaken at a later stage in 2026, once the data has been cleaned, validated, processed, and analysed. This approach is consistent with standard statistical practice, whereby HBS data serve as the primary basis for updating Consumer Price Index (CPI) weights and ensuring that the basket reflects current household consumption patterns.
5. Carry out an Economic Census (hybrid mode) in preparation for the rebasing of the national accounts estimates;	No	P2	The plans for the Census of Economic Activities (CEA) have been developed, and the pilot phase was successfully completed in December 2025. Following this, the team is currently reviewing and refining the survey questionnaires, with a second pilot planned to ensure completeness, relevance, and robustness of the data collection instruments. The next phase will focus on the collection of comprehensive information from businesses to support the development of a Statistical Business Register (SBR), which serves as a central, regularly updated database of economic units and provides the sampling frame for business surveys. This register will form the foundation for the full-scale CEA planned for 2027, ensuring improved coverage, data quality, and efficiency in the production of economic statistics.
6. Compile sector-specific thematic reports from the population and housing dataset;	Yes	P2	

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Consolidated Expenditure Outturn

Table 1 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	9,849	10,166	9,261	8,844	417	4.5%
P2: Statistical Production	10,058	15,831	14,727	13,297	1,431	9.7%
Total	19,907	25,997	23,989	22,141	1,848	7.7%
Economic Classification						
CURRENT EXPENDITURE	19,907	25,997	23,989	22,141	1,848	7.7%
Compensation of Employees	10,996	12,398	11,298	9,989	1,309	11.6%
Wages and Salaries in Cash	10,996	12,398	11,298	9,989	1,309	11.6%
Wages and Salaries in Kind	-	375	375	-	375	100.0%
Use of Goods and Services	8,912	13,600	12,691	12,152	539	4.2%
Office Expenses	1,105	1,055	1,203	1,217	-14	-1.2%
Transportation and Travel cost	591	552	988	1,097	-108	-11.0%
Maintenance and Repairs	182	367	238	219	18	7.7%
Materials and Supplies	48	58	58	53	5	8.5%
Other Uses of Goods and Services	6,753	11,064	9,566	9,404	162	1.7%
Minor Capital Outlays	233	130	262	161	101	38.6%
Grants	-	-	-	-	-	0.0%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
<i>Building and Infrastructure</i>	-	-	-	-	-	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	19,907	25,997	23,989	22,141	1,848	7.7%

Justification:

Overall Performance Discussion (Strategic Level)

During the reporting period 2025, the bureau demonstrated continued progress in programme and service delivery, underpinned by a strategic focus on strengthening the National Statistical System (NSS), improving data quality, and advancing digital transformation plans. Compared to the previous year, performance showed a positive trajectory, with enhanced coordination across data-producing agencies, improved alignment of statistical programmes with national priorities, and increased responsiveness to stakeholder data needs. This reflects a broader shift towards a more integrated and modern statistical system, consistent with international best practices that emphasise coordination, standardisation, and timely data dissemination as key drivers of efficiency and service quality.

In terms of programme delivery, the bureau successfully implemented key statistical initiatives, including preparatory work for major surveys and censuses, strengthening of statistical registers, and continued rollout

of digital solutions to streamline data collection, processing, and dissemination. Notable achievements include the operationalisation of the National Strategy Plan for Statistics (NSPS), strengthened partnerships with stakeholders, and initial gains in modernising statistical processes and dissemination platforms. These efforts contributed to improved accessibility, relevance, and timeliness of official statistics, in line with increasing user demand for high-quality and digitally accessible data.

However, the reporting period was not without challenges. Key constraints included limited human and technical capacity, delays in administrative data access, and the complexity of coordinating multiple stakeholders within a decentralised statistical system. Additionally, competing priorities and resource limitations affected the pace of implementation of certain programmes, particularly those requiring more human and financial resources like the Household Budget Survey data entry and processing which was placed as priority. Such challenges are common in statistical office globally, where institutional fragmentation and resource constraints can impact efficiency and service delivery.

From a financial perspective, budget execution was closely aligned with strategic priorities, with resources primarily directed towards high-impact activities such as major surveys (HBS, CEA, and LFS), capacity building, and infrastructure upgrade. The link between budget utilisation and results achieved is evident in the tangible outputs delivered, including improved statistical infrastructure, enhanced data production processes, and strengthened coordination mechanisms. Nevertheless, budget constraints necessitated prioritisation of core statistical activities, with some planned initiatives deferred or scaled down to ensure the sustainability and quality of key outputs.

Under Compensation of Employees, a variance of 11.6% was observed under wages and salaries in cash. This variance is primarily attributed to unfilled vacancies during the year, notably the Deputy Chief Executive Officer (DCEO), two Statisticians, one Principal Statistician, and one Senior Statistical Assistant.

Under wages and salaries in kind, the allocated budget remained largely unused. This is mainly because the Bureau did not need to recruit a Principal Statistician from the international market, as the position was successfully filled locally, thereby avoiding additional costs associated with international recruitment.

Within Goods and Services, the sub-category Transportation and Travel Costs recorded a variance of -11%. This variance was mainly driven by the unbudgeted rental of vehicles. The need for rental arose due to mechanical issues with the Bureau's vehicle (S32969), which has been under maintenance since April 2025. The garage has since advised that the vehicle be written off in early 2026. Consequently, vehicles had to be rented during survey operations, particularly for the Labour Force Survey (LFS).

Under Minor Capital Outlay, funds were vire in August 2025 to facilitate the Bureau's upgrade of its firewall and network switch, aimed at enhancing data security and overall network efficiency. However, as the Bureau was planning to relocate its office, a decision was taken to defer the implementation of this upgrade until after the move, in order to avoid duplicating expenditure.

Overall, the bureau's performance reflects a steady transition towards a more coordinated, efficient, and resilient statistical system. While significant achievements were realised, particularly in strengthening systems and advancing modernisation efforts, continued investment in capacity, infrastructure, and data integration will be critical to sustaining progress and meeting the growing demand for timely, high-quality statistics.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2024.

Table 2 Performance measures for Programme 2.

Programme:	P2: Statistical Production				
Outcome:	Availability of timely and quality statistics to respond to current and emerging data needs and support policy decisions				
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of bulletins released as per the publication programme	100%	100%	100%	100%	
2. Number of new statistics produced	N/A	2	2	1	Environment Statistics publication will be released at the end of December 2026 pending the finalisation of the MOU between Department of Environment and Climate Change.
3. Number of statistical bulletins upgraded	2	2	2	2	
4. Number of new data standards adopted	1	1	1	1	

Financial Intelligence Unit

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	11,876	12,061	11,654	5,188	6,266	201	407	3.4%
P2: Core Functions	19,027	18,633	15,773	10,948	4,826	-	2,860	15.3%
Total	30,904	30,694	27,428	16,135	11,092	201	3,267	10.6%

2. Strategic Overview of Entity

Mandate

The mandate of the Financial Intelligence Unit (FIU) is to:

- serve as the national Centre for the receipt and analysis of suspicious transaction reports and other information relevant to efforts to combat money laundering and terrorist financing and the dissemination of financial intelligence reports to relevant stakeholders.
- supervise and monitor Designated Non-Financial Businesses and Professions' (DNFBPs), Non-profit Organizations and legal persons and arrangement compliance with their obligations under the Anti-Money Laundering and Countering the Financing of Terrorism Act, 2020, the Beneficial Ownership Act, 2020 ("BO Act") and its regulations.
- undertake due diligence checks and other inquiries as may be requested by a government department; and • maintain the Seychelles Beneficial Ownership database under the Beneficial Ownership Act, 2020 ("BO Act").

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Develop new and strengthen existing financial intelligence framework for the detection and deterrence of economic crimes	Yes: Improved use of FIU's intelligence products. (Yes) Ongoing: Money laundering risks and methods are understood and adequately sensitized. (Ongoing) Ongoing: Strengthened relationship with FIUs strategic partners (Ongoing)		The FIU has successfully achieved all planned strategic activities related to the use of financial intelligence products under its 2023–2025 Strategic Plan. In the 2026–2028 cycle, efforts will focus on enhancing feedback quality, monitoring the lifecycle of intelligence products, and strengthening their impact on deterring financial crimes in Seychelles. Despite the challenges of limited resources, expertise, and manual manipulation of data still existing, the FIU has produced a typology product and a trends report for the supervisory authorities. Work is ongoing to produce more strategic products that inform stakeholders of the money laundering risks identified. The FIU continues to maintain strong domestic and international partnerships, through its exchange of information be it upon request or spontaneously. The FIU collaborates with local partners to support with analysis or information exchange. Through its international cooperation, the FIU continues to provide assistance through request for information.

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
2. Promote and enhance compliance with the Seychelles Anti-Money Laundering / Countering the Financing of Terrorism /Combat Proliferation Financing/ Beneficial Ownership framework, through awareness, supervision and enforcement	Partly - Compliance with the Seychelles AML/CFT/CPF/BO framework is promoted and enhanced through awareness Yes-Compliance with the Seychelles AML/CFT/CPF/BO framework is promoted and enhanced through supervision and enforcement. Yes-Compliance with the Seychelles AML/CFT/CPF/BO framework is promoted and enhanced through improved national and international relationships.		The FIU continue with the implementation of its risk-based supervision and has achieved 98% of its planned activities with regards to both AML/CFT and BO workstreams, with some shortfalls due to human resource constraints. Additionally, we are still facing challenges with regards to limited access to up-to-date company records which is impacting on our ability to effectively take enforcement action against non-compliance entities. We are waiting on the clean up exercise being conducted by the Registration Division so that we can have an updated register to work with to ensure timely and effective enforcement actions.
3.Enhance our capabilities and governance processes to operate efficiently and effectively	Ongoing - A skilled, motivated and high-performing team Ongoing - Improved corporate governance for sustainable operating environment.		The Financial Intelligence Unit (FIU) continues to place strong emphasis on the professional development of its staff through a structured training programme guided by an annual training needs assessment and aligned with the approved budget. This programme includes both local and international training opportunities, as well as technical assistance, to ensure that identified capacity gaps are addressed in line with organisational priorities. During 2025, the FIU recorded a staff turnover rate of approximately 20%, which posed challenges in retaining qualified and experienced personnel, particularly in a highly specialised field where more competitive remuneration packages are available in the private sector and other jurisdictions. In this regard, it is important to note that since 2023, the FIU has been actively advocating for the introduction of a revised scheme of service and incentive framework aimed at improving staff retention and attracting skilled professionals, given the high market demand for AML/CFT expertise. This situation has affected operational continuity and has slowed the implementation of the succession plan and business continuity framework, demonstrating the need for ongoing measures to improve staff retention and maintain workforce stability. Notable progress has been achieved in the preparation and review of Standard Operating Procedures (SOPs) and internal policies. However, some documents are still awaiting final feedback and formal endorsement before full implementation. As the operational and regulatory environment continues to evolve, these SOPs and policies will be periodically reviewed and updated to ensure they remain consistent with current practices, organisational requirements, and applicable regulations.

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
			Notwithstanding these challenges, overall staff performance at the FIU reached 79.83% in 2025, which is considered satisfactory in relation to the organisation's strategic objectives and the existing performance evaluation framework. Moving forward, priority will be given to further strengthening the performance management system to ensure closer alignment between job roles, assigned responsibilities, and organisational expectations, while continuing to enhance internal engagement initiatives to support staff effectiveness and overall organisational performance.
4. Foster a culture that enables innovative, and technology driven solutions	Ongoing - Modernized workplace Ongoing - Secure IT services is maintained for internal and external stakeholder		In alignment with our strategic objective to implement an enterprise approach for the FIU, we have made significant progress despite budgetary constraints limiting the full realization of our targets. Specifically, our infrastructure upgrade has encountered delays, as the complete replacement of legacy equipment, particularly servers, has not been feasible due to financial limitations. In terms of digitalization, we have acquired the necessary hardware for on-site supervisory inspections, with software development scheduled for 2025. We have successfully transitioned all major functions to digital platforms, with only a few paper-based processes still pending. These were deferred in favor of higher-priority and ad hoc projects. Additionally, penetration testing was not conducted as planned due to budget constraints, as the supplier's revised pricing exceeded the allocated budget. While the installation of the Disaster Recovery site has been completed, challenges related to server receipt and on-site installation have postponed full implementation, with data transfer configuration still outstanding. Nevertheless, we are pleased to report that the majority of our 2024 targets have been achieved, reinforcing our commitment to continuous improvement and operational excellence.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Consolidated Expenditure Outturn

Table 1 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	13,887	11,876	12,061	11,654	407	3.4%
P2: Core Functions	12,354	19,027	18,633	15,773	2,860	15.3%
Total	26,240	30,904	30,694	27,428	3,267	10.6%

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Economic Classification						
CURRENT EXPENDITURE	26,240	30,904	30,694	27,227	3,467	11.3%
Compensation of Employees	14,623	18,699	18,058	16,135	1,923	10.6%
Wages and Salaries in Cash	14,623	18,699	18,058	16,135	1,923	10.6%
Wages and Salaries in Kind	7	223	218	100	118	54.0%
Use of Goods and Services	11,618	12,204	12,636	11,092	1,544	12.2%
Office Expenses	2,479	3,002	2,776	2,432	344	12.4%
Transportation and Travel cost	2,243	2,467	2,396	2,063	333	13.9%
Maintenance and Repairs	1,214	1,142	1,135	938	197	17.4%
Materials and Supplies	41	50	35	17	18	50.6%
Other Uses of Goods and Services	4,092	4,567	4,905	4,555	350	7.1%
Minor Capital Outlays	1,543	754	1,171	986	185	15.8%
CAPITAL EXPENDITURE	-	-	-	201	-201	0.0%
Non-financial Assets	-	-	-	201	-201	0.0%
<i>Building and Infrastructure</i>	-	-	-	201	-201	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	26,240	30,904	30,694	27,428	3,267	10.6%

Justification:

In 2025, the organization continued to deliver on its mandate of supporting financial crime prevention and investigation through the dissemination and exchange of financial intelligence, as well as the enforcement of AML/CFT and Beneficial Ownership (BO) obligations. Overall programme performance reflects sustained operational delivery despite capacity constraints and external factors that affected the implementation of certain strategic initiatives.

During the year, the organization recorded an improvement in the dissemination of financial intelligence to domestic and international stakeholders, with performance increasing from 75% in 2024 to 82% in 2025. This demonstrates the Unit's continued contribution to supporting investigative authorities and partner agencies in the detection and enforcement of financial crimes. Although the revised target was not fully achieved, the results reflect continued operational efforts amid staffing constraints and the increasing complexity of cases handled.

Enforcement activity remained robust throughout the year, with 978 enforcement actions undertaken for non-compliance with AML/CFT and BO obligations, significantly exceeding the revised target of 500. This outcome reflects the organization's ongoing commitment to strengthening regulatory compliance and oversight. However, the overall effectiveness of these enforcement actions continues to be affected by challenges related to the quality and timeliness of corporate and beneficial ownership data obtained from external registries. Ongoing data-cleaning initiatives within the Registration Division are expected to enhance the reliability of this information and improve the effectiveness of enforcement activities going forward.

Performance in relation to the exchange of financial intelligence upon request declined during the year, primarily due to the increasing volume and complexity of requests received from both domestic and international partners. The growing demand, combined with limited staffing capacity and delays in obtaining supporting information from external agencies, affected the timeliness of responses. This trend highlights the

increasing operational pressures faced by the organization and underscores the need to strengthen institutional capacity to sustain service delivery in line with international cooperation expectations.

From a budget execution perspective, certain planned strategic activities were not implemented during the year. Funds had been allocated to facilitate stakeholder engagements for the launch of a Public-Private Partnership (PPP) initiative aimed at strengthening information sharing between the public and private sectors. However, the planned engagements coincided with the national elections and the subsequent change in government, which necessitated the postponement of the initiative to ensure appropriate policy alignment and government engagement. Given that PPP arrangements involve sensitive information-sharing mechanisms, it was considered prudent to defer the initiative until the new administration is fully briefed and able to provide the required institutional support. Consequently, the allocated funds were not utilized, and the initiative has been carried forward into the 2026 budget cycle.

Additionally, approximately SCR 1.9 million under Wages and Salaries remained unutilized due to several specialized positions remaining vacant during the year. Recruitment challenges were primarily linked to the limited availability of candidates with the technical expertise required to support the organization's mandate. In response, the organization implemented several strategic workforce initiatives aimed at strengthening long-term talent attraction and pipeline development. These included engagement with academic institutions, participation in national career fairs, collaboration with the Agency for National Human Resource Development (ANHRD), and enhanced digital outreach to increase awareness of career opportunities within the organization. While these measures are expected to support future recruitment, the vacancies during the year placed additional operational pressure on existing staff and contributed to some of the performance variances observed.

Overall, the organization maintained stable programme delivery in 2025, with notable achievements in intelligence dissemination and enforcement activities despite capacity limitations and external factors affecting certain strategic initiatives. Strengthening institutional capacity, improving access to reliable corporate data, and advancing strategic partnerships such as the PPP initiative will remain key priorities in enhancing programme effectiveness and service delivery in the coming years.

4. Performance Information:

Performance against Strategic Programme Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 2: Performance measures for Programme 2

P2: Core Functions					
Outcome		1.Improved use of FIU's intelligence products			
		2. Enhanced Compliance with the Seychelles AML/CFT/CPF/BO framework			
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % dissemination of financial intelligence to domestic and international stakeholders	75%	80%	85%	82%	There has been an increase in the number of disseminations made when compared to 2024, however, the PI is also in relation to the number of cases allocated and this has been impacted since there has been loss of staff within the unit and replacement has been a challenge. Despite this the existing team worked hard to try and achieve the target.
2. Number of enforcement actions for non-compliance with AML/CFT and BO obligations.	1500	1000	500	978	Despite exceeding the revised target of 500, we are not achieving the intended impact of improving the % of population of the BO database. This is because, we are still facing challenges in accessing up-to-date company, partnership, and association records in a timely manner, which are crucial for effective enforcement efforts. The inaccuracies or incompleteness of service address records hinder our ability to locate entities or individuals for initiating necessary actions. In response to this issue, we are waiting on the cleanup exercise being conducted by the Registration Division so that we can have an updated register to work with to ensure timely and effective enforcement actions.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % exchange of financial intelligence upon request to domestic and international stakeholders	90%	95%	95%	60%	The variance is mainly due to the significant increase in workload handled by the Unit within the same limited staffing capacity. In addition to responding to Requests for Information (RFIs), the same officers are also responsible for conducting due diligence. Domestic requests increased by approximately 12%, while international requests increased by 80%, all of which were managed by the same number of officers. This substantial rise in demand has placed considerable pressure on the Unit's operational capacity. Furthermore, incomplete due diligence requests are frequently received, requiring additional follow-up and clarification, which inevitably slows the exchange of information. Delays in receiving responses from the Registration Division also contribute to RFIs remaining open for extended periods, as responses cannot be finalized. These operational constraints highlight the growing demands placed on the Unit and underscore the need to strengthen staffing capacity in order to effectively manage the increasing volume of requests and ensure that response targets can be met.
2. Number of strategic report of trends produced	2	2	2	2	

Postal Regulatory Services

1. Summary of Preliminary Outturn

SR'000s	2024						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Postal Regulatory Services	1,402	1,402	1,376	974	402	-	26	1.9%
Total	1,402	1,402	1,376	974	402	-	26	1.9%

2. Strategic Overview of Entity

Mandate

The Postal Regulator is mandated to regulate the postal sector whilst simultaneously developing a competitive communications and logistics market nationally and regionally.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1.Strengthen the postal sector through stakeholder engagement, regulation, infrastructure, and system development	Yes	Postal Regulatory Services – Licensing, Compliance Monitoring, Stakeholder Engagement	N/A
2. Promote and implement effective performance management in the Postal Regulatory Services	Yes	Postal Regulatory Services – Monitoring & Evaluation, Service Performance Tracking	N/A

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Consolidated Expenditure Outturn

Table 1 Consolidated expenditure outturn

SR'000s	2023 Audited Outturn	2024			Variance	
		Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Postal Regulatory Services	-	1,402	1,402	1,376	26	1.9%
Total	-	1,402	1,402	1,376	26	1.9%

Economic Classification

SR'000s	2023	2024			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
CURRENT EXPENDITURE	-	1,402	1,402	1,376	26	1.9%
Compensation of Employees	-	862	862	974	-112	-12.9%
Wages and Salaries in Cash	-	862	862	974	-112	-12.9%
Wages and Salaries in Kind	-	-	-	-	-	0.0%
Use of Goods and Services	-	540	540	402	138	25.5%
Office Expenses	-	72	108	104	4	3.4%
Transportation and Travel cost	-	309	309	260	49	15.8%
Maintenance and Repairs	-	7	7	7	1	7.1%
Materials and Supplies	-	10	10	-	10	100.0%
Other Uses of Goods and Services	-	60	60	28	32	53.1%
Minor Capital Outlays	-	83	46	3	43	92.8%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
<i>Building and Infrastructure</i>	-	-	-	-	-	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	-	1,402	1,402	1,376	26	1.9%

Justification:

During the 2024 financial year, the Postal Regulator continued implementing **Programme 1: Postal Regulatory Services**, which focuses on promoting a modern, dynamic and performing postal system through regulatory oversight, stakeholder engagement and monitoring of postal and courier operators.

Overall programme implementation remained stable and broadly aligned with planned objectives, with a total expenditure of SR 1.376 million against a revised budget of SR 1.402 million, representing a budget execution rate of approximately 98.1%. The slight under-execution of SR 26,000 (1.9%) indicates that the organisation maintained prudent financial management while continuing to deliver its regulatory mandate.

Programme Delivery Compared to the Previous Year

Compared with the previous year, the organisation maintained a **consistent level of service delivery**, particularly in relation to regulatory monitoring, inspections and stakeholder engagement activities within the postal and courier sector. Efforts were focused on strengthening regulatory oversight and improving service performance indicators such as parcel delivery timelines, customer complaint management, and compliance monitoring of postal operators.

Operational activities continued to support the modernisation and performance improvement of the postal sector, including regulatory supervision of operators, performance monitoring of service providers, and coordination with relevant stakeholders such as customs authorities and courier companies.

Major Achievements

Key achievements during the reporting period include:

- **Maintenance of full regulatory oversight**, including the inspection of all licensed postal agents, ensuring compliance with regulatory standards.
- **Improvement in service delivery performance indicators**, including an increase in the percentage of parcels delivered on time and enhanced monitoring of customer complaints.
- **Strengthened engagement with postal and courier operators**, contributing to improved coordination within the postal ecosystem.
- **Effective budget management**, with overall expenditure closely aligned with the approved budget while supporting operational activities.

These achievements contributed to the continued strengthening of the regulatory framework governing postal and courier services and supported improvements in the reliability and efficiency of postal operations.

Budget Execution and Link to Results

The financial resources allocated to the programme primarily supported human resources and operational activities necessary for regulatory oversight.

Compensation of employees represented the largest expenditure component, reflecting the labour-intensive nature of regulatory functions such as inspections, compliance monitoring and stakeholder engagement. Expenditure under this category exceeded the revised budget due to staffing-related adjustments during the year.

Conversely, expenditure under **use of goods and services** was lower than planned, reflecting prudent spending and the reprioritisation of operational activities within the programme. Some operational costs, including travel and operational support activities, were managed efficiently, allowing the organisation to remain within the overall budget envelope while maintaining programme delivery.

Variances and Impact on Programme Delivery

While overall budget execution remained close to the revised budget, some variances were observed across expenditure categories.

Expenditure under Materials and Supplies was not incurred during the reporting period, resulting in a variance of SR 10,000 (100%). The allocation was initially intended for the procurement of safety materials and protective equipment for warehouse operations at the port and airport in support of the planned implementation of the International Mail Processing Centre (IMPC) programme. However, as the implementation of the IMPC initiative has been delayed, the procurement of the related safety equipment was also postponed. As a result, the planned expenditure was not executed during the financial year. The delay did not significantly affect the core regulatory activities of the Postal Regulator but postponed preparatory measures aimed at strengthening operational safety and handling capacity for international mail processing.

Expenditure under **Other Uses of Goods and Services** was mainly due to lower than anticipated spending on operational and training during the year, as some planned activities were either scaled down or postponed since the required training facilitator did not agree with the proposed fee for a specific training. The training has been postponed for 2026.

Expenditure under **Minor Capital Outlays** amounted to SR 3,000 against a revised budget of SR 46,000, resulting in an under-execution of SR 43,000 (92.8%). The variance occurred because part of the allocated funds was reallocated through virement to specialized programmes and priority operational activities during the financial year.

Despite the overall positive performance, several challenges were encountered during the reporting period:

- Human resource constraints, particularly in operational expenditures, which limited the expansion of certain regulatory monitoring activities.
- Operational adjustments within expenditure categories, requiring internal tradeoffs to ensure core regulatory functions continued to be delivered.
- Evolving dynamics within the postal and courier market, particularly with the growth of e-commerce, requiring continuous adaptation of regulatory oversight and monitoring mechanisms.

These challenges required the organisation to prioritise critical regulatory functions, ensuring that core programme outputs were delivered while maintaining financial discipline.

Conclusion

Overall, the organisation demonstrated effective programme implementation and sound financial management during the reporting period. Despite minor variances in expenditure categories, the Postal Regulator was able to deliver its core regulatory mandate, maintain oversight of the postal and courier sector, and contribute to the continued development of a modern and efficient postal system.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2023.

Table 2 Performance measures for Programme 1

Programme:	P1: Postal Regulatory Services				
Outcome:	A modern, dynamic and performing postal system				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1.Customer Satisfaction Score	N/A	60%	85%	85%	Customer satisfaction survey conducted in 2025 showed strong improvement in service delivery and regulatory oversight, achieving the revised target of 85%.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of complaints addressed per year	5	25	8	10	Lower number of complaints received than initially projected. However, all complaints received were addressed promptly, resulting in 10 cases handled against the revised target of 8.
% of parcels delivered on time	75%	78%	80%	85%	Improved operational monitoring and coordination with courier operators led to better delivery performance, exceeding the revised target of 80% and reaching 85%.
3. % of agents inspected per year	100%	100%	100%	100%	Full compliance with the inspection programme. All licensed postal and courier agents were inspected, maintaining the target of 100%.

YOUTH, SPORTS AND FAMILY PORTFOLIO

Department of Youth and Sports

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance Management and Administration	11,312	11,035	10,672	5,750	4,922	-	363	3.3%
P2: Policy Planning, Research Monitoring and Evaluation	2,228	2,205	1,910	1,553	357	-	295	13.4%
Total	13,540	13,240	12,581	7,302	5,279	-	658	5.0%

2. Strategic Overview of Entity

Mandate

The Department of Youth and Sports is mandated to work across sectors and with all stakeholders to create an environment that (i) empowers the youth to participate actively in the realisation of their aspirations and in national development and (ii) promotes and enhances a sports, leisure and recreational culture for health improvement and well-being of our people.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programmes Impacted	Explanation of Results for priorities not achieved
Modernise the law to fit the current context	No	P2: Youth and Sports Development, Monitoring and Support	Experienced some delays due to shortage of the required technical personnel. This priority will be addressed in 2026.
Devise policies and guidelines so as to encourage the participation and contribution of youth and sports in the economy	No	P2: Youth and Sports Development, Monitoring and Support	This specific strategic priority cuts across other MDAs. Consultations have been done and some are on-going mainly due to delays in receiving information from other MDAs. Policy development and guidelines are planned for development in 2026.
Devise policies and guidelines in youth and sports to encourage the population to live a healthy lifestyle by exercising	No	P2: Youth and Sports Development, Monitoring and Support	This specific strategic priority is still at the consultation stage. More consultation is required because this priority cuts across different sectors and MDAs.
Encourage good mental health in young people and sportsmen	No	P2: Youth and Sports Development, Monitoring and Support	Work on this strategic priority has started but it is still at early stages. More consultation is required before the necessary proposals can be developed.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

Justification

The Department of Youth and Sports' performance in 2025 encountered delays and capacity constraints which led to an underachievement against its strategic objectives and an underspend of 5%. **This underspend was due to deferred policy work, limited monitoring and evaluation (M&E) capacity, and external challenges such as policy finalization delays, coordination gaps, and resource constraints, leading to slowed program rollout and service delivery impacts**

The Department experienced some difficulty translating resources into tangible results and effective service delivery, partly because the focus was shifted from the targets to preparation for the FIFA Beach Soccer World Cup and the regional Commission de la Jeunesse et des Sport de l'Océan Indien (CJSOI) games.

3. Budget Overview

Consolidated Expenditure Outturn

Table 1 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance Management and Administration	10,878	11,312	11,035	10,672	363	3%
P2: Policy Planning, Research Monitoring and Evaluation	3,543	2,228	2,205	1,910	295	13%
Programme Total	14,421	13,540	13,240	12,581	658	5%
Economic Classification						
CURRENT EXPENDITURE	14,305	13,540	13,240	12,581	658	5%
Compensation of Employees	7,621	7,683	7,383	7,302	81	1%
Wages and Salaries in Cash	7,621	7,683	7,383	7,302	81	1%
Wages and Salaries in Kind	334	348	348	276	72	21%
Use of Goods and Services	6,685	5,856	5,856	5,279	577	10%
Office Expenses	1,856	1,228	1,525	1,353	172	11%
Transportation and Travel cost	1,385	1,125	1,008	918	90	9%
Maintenance and Repairs	336	198	191	179	13	7%
Materials and Supplies	3	2	2	1	1	66%
Other uses of Goods and Services	2,491	2,945	2,651	2,345	307	12%
Minor Capital Outlays	240	10	131	208	-77	-59%
Grants	40	-	-	-	-	0%
CAPITAL EXPENDITURE	115	-	-		-	0%
Non-financial Assets	115	-	-		-	0%
<i>Building and Infrastructure</i>	115	-	-		-	0%
<i>Machinery and Equipment</i>	-	-	-		-	0%
<i>Other Fixed Assets</i>	-	-	-		-	0%
<i>Non-produced Assets</i>	-	-	-		-	0%
Total	14,421	13,540	13,240	12,581	658	5%

Overview and year-on-year context

In 2025, the Department focused on Governance Management and Administration (P1) and Policy Planning, Research Monitoring and Evaluation (P2), closing with a revised budget of SR 13,240k and an underspend of 5.0% (SR 12,581k). Compared to 2024, progress was mixed; while administrative activities advanced, policy development and coordination faced delays, limiting the delivery of high-priority outcomes.

Service Delivery Impacts:

- Many strategic priorities were unachieved, particularly in youth and sports policy monitoring across MDAs, indicating systemic coordination challenges rather than a lack of effort.

Achievements:

- Improvements included enhanced governance efficiency and budget consolidation for better future execution aligned with finalised policies.

Key Challenges:

- Immediate focus areas include finalising the National Youth and Sports Policies, building dedicated M&E capacity, improving inter-agency coordination, and streamlining Sports Trust Fund processes for faster approvals.

Strategic Focus for 2026:

- Emphasis on adopting the National Youth Policy and the National Sports Policy with a clear implementation plan, establishing robust governance and M&E frameworks, and enhancing program delivery for measurable outcomes in youth development and sports.

4. Performance Information:**Performance against Programme Strategic Objectives and Measures**

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 2 Performance measures for Programme 2.

Programme:		P2: Youth and Sports Development, Monitoring and Support			
Outcome:		Increased number of entities and stakeholders implementing programmes aligned with the revised National Youth Policy and the National Sports Policy			
Contributing Indicators	2024	2025			Explanation of the Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP2: Policy Planning, Research Monitoring and Evaluation					
1.Number of youth issues incorporated in MDA's and other associations in cross cutting programmes	14	7	7	0	Due to delays in stakeholder engagement and the limited capacity for effective cross-sectoral co-ordination. The absence of a finalised National Youth Policy further compounded these challenges.
2. Number of sports issues addressed	4	10	6	0	Due to systemic challenges in policy finalisation and the absence of dedicated human resources required for effective issue resolution.
3. Number of sports programmes supported (Sports Trust Fund)	19	20	15	0	Funds from the Sports Trust Fund were not disbursed to support sports programmes bottlenecks within the fund's administration and outreach, coupled with delays in programme proposals submitted.
4. Number of monitoring and evaluating of Youth Policy implementation in other MDA's	6	10	4	0	Due to a significant limitation in human resource capacity to effectively track and assess youth policy implementation across other MDAs.
5.Number of monitoring and evaluating of Sports Policy implementation in other MDA's	2	5	4	0	. Due to systemic challenges in specialised human resource allocation and institutional frameworks for tracking performance by other MDAs.

Department of Family Affairs

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	11,919	12,469	12,167	6,063	6,104	-	302	2.4%
P2: Quality of Life	3,692	4,089	4,359	2,982	1,376	-	-270	-6.6%
P3: Management of Elderly and Disabled Services	18,145	15,663	10,665	2,157	6,274	2,234	4,998	31.9%
Total	33,757	32,220	27,191	11,203	13,754	2,234	5,029	15.6%

2. Strategic Overview of Entity

Mandate

The mandate of the Department of Family is to enrich the lives of individuals of all age groups and levels of abilities within the society by empowering them with knowledge and skills to maximise their full potential; improve the lives of our elderlies and persons with disabilities by breaking existing barriers through the promotion of inclusivity, accessibility and equality. The Department also formulates evidence-based policies that promote well-being and the empowerment of families for sustainable development. It adopts a preventive approach to its work and evaluation service to issues of a family and social development nature, that is, gender equality, population mainstreaming, action-oriented research that guide focused and targeted programmes and projects to benefit specific sectors of society, with greater concentration on early intervention for individuals and families requiring psycho-social support and two special groups within our society: those with disabilities and the elderly.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
Develop partnerships and work in collaboration with MDAs, civil society and the private sector for better advocacy for the elderlies and persons with disabilities to promote their rights and wellbeing and by promoting more effective management of the services available	Yes	P3	The Department maintained strong working relationships with civil society and other MDAs; however, these collaborations need to be further strengthened to enhance the delivery of services and programmes for target groups.
Establish holistic support structures across community levels, to implement empirical social programmes for the empowerment of families for a changing culture	Yes	P2	Several programmes and services were decentralised in 2025, notably holiday programmes. More programmes were also delivered on the inner islands, improving accessibility and outreach.
Engage in areas of gender-based violence, domestic violence and the mainstreaming of gender and population matters across sectors	Yes	P1	There was increased advocacy and engagement on key issues, resulting in strengthened capacity and greater awareness.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	11,956	11,919	12,469	12,167	302	2.4%
P2: Quality of Life	3,527	3,692	4,089	4,359	-270	-6.6%
P3: Management of Elderly and Disabled Services	10,630	18,145	15,663	10,665	4,998	31.9%
Total	26,114	33,757	32,220	27,191	5,029	15.6%
Economic Classification						
CURRENT EXPENDITURE	23,182	25,157	25,132	24,957	175	0.7%
Compensation of Employees	10,797	12,755	11,328	11,203	125	1.1%
Wages and Salaries in Cash	10,797	12,755	11,328	11,202.95	125	1.1%
Wages and Salaries in Kind	4	-	60	69.00	-9	-15.0%
Use of Goods and Services	12,385	12,402	13,805	13,754	50	0.4%
Office Expenses	2,245	2,395	2,684	2,696	-12	-0.4%
Transportation and Travel cost	1,388	955	982	900	82	8.3%
Maintenance and Repairs	423	726	941	843	98	10.4%
Materials and Supplies	12	34	69	31	38	54.5%
Other Uses of Goods and Services	7,354	8,116	8,024	8,004	19	0.2%
Minor Capital Outlays	800	175	995	1,004	-9	-0.9%
Grants	158	-	50	207	-157	-314.4%
CAPITAL EXPENDITURE	2,932	8,600	7,088	2,234	4,854	68.5%
Non-financial Assets	2,932	8,600	7,088	2,234	4,854	68.5%
<i>Building and Infrastructure</i>	2,932	6,500	5,000	2,234	2,766	55.3%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	2,100	2,088	-	2,088	100.0%
Total	26,114	33,757	32,220	27,191	5,029	15.6%

Justification:

The Family Department made good progress in its key priorities, providing psychosocial support, counselling, and advocacy for different groups. It met most targets, successfully running key programs and observing major international days. Major achievements included reopening the Vocational Training Centre (VTC) and completing renovations at Aux Cap Home. Policy reviews also continued, preparing for important developments in 2025.

The main challenge was the delay in starting the renovation and extension of the Anse Royale homes, due to the completion of the Aux Cap Home only in September 2025 and difficulties in securing a safe and suitable temporary location for residents during the works. This delay is reflected in savings of SCR 4.854 million under capital expenditure.

Additionally, the collection of data on gender issues presented a significant challenge. Different data collection points often used varying interpretations of key issues, such as domestic violence and gender-based violence (GBV), which affected the consistency and reliability of the data. Addressing these

discrepancies is crucial for strengthening evidence-based planning, monitoring, and policy development in future programs.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 3 Performance measures for Programme 1

Programme:	P1: Governance, Management and Administration				
Outcome:	Evidence based research and policy development which support family empowerment, gender equality, population and development mainstreaming				
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP2: Research and Policy Planning					
1. % of scoping visits for social impact assessment	70%	100%	100%	100%	The Department has attended to all projects forwarded by the Environment Department for Social Impact Assessment (SIA), participating in scoping meetings and site visits, and providing feedback on potential social impacts
2. Number of National Multidimensional Poverty Index developed	Not Applicable	1	1	0	The database, developed in 2022, has been used to collect data, while progress has been made, further technical work and the recruitment of skilled personnel in 2026 are required to establish a fully comprehensive database.
3. Number of databases developed and managed	-	1	1	1	There is only one database which is continuously being updated; undertake awareness on statistics through workshops, plus requests from stakeholders to provide statistics for reporting
4. Number of gender-based intervention activities/programmes targeting women, men, boys and girls	21	10	10	15	Workshops, programmes and activities on-going throughout the year.
5. Number of men and boys' engagement programmes	7	7	7	5	Most programmes for men and boys were held in Q4 for International Men's Day. More programmes a are being developed that runs throughout the year
6. Number of gender-based violence campaigns, advocacy and activities	16	16	16	15	The department has prioritised media campaigns to expand outreach, recognizing that this strategy incurs higher costs.
7. Number of research projects	5	1	1	4	The target was achieved and exceeded, largely through desk research.
8. Number of monitoring and evaluation of activities, policies, plans, and conventions	8	8	8	6	The main challenge in the third quarter was the absence of an M&E officer, which limited the monitoring and evaluation of the programmes.

Table 4 Performance measures for Programme 2.

Programme:	P2: Quality of Life				
Outcome:	Empirically proven holistic programs and services effectively established across the country, to ensure improvement of the quality of life of the Seychellois citizens				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of person who show improvement in psychological state & ability to thrive effectively after any form of intervention	73%	80%	80%	75%	Individuals require different amounts of time to fully recuperate.
2. % of persons showing indication of improvement in their ability to strive independently	75%	75%	75%	71%	Individuals require different amounts of time to fully recuperate.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of established support systems to address psychosocial needs of various target groups	49	17	17	15	The target was not met as specialists managing one-on-one cases also run support groups
2. Number of established targeted structured mentoring programmes effectively running across different level	6	8	8	9	The steady increase reflects stability, sustained participation, consistent follow-up, and effective collaboration with partners.
3. % of targeted individuals showing improvement of personal abilities	Not Applicable	70%	70%	66%	Individuals require different amounts of time to fully recuperate.

Table 5 Performance measures for Programme 3.

Programme:	P3: Management of Elderly and Disabled Services				
Outcome:	Improved quality of life and services offered to the elderly and disabled persons				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of elderlies and persons with disabilities with improved quality of life	Not Applicable	50%	50%	39%	The target was not achieved due to delays in major maintenance in homes, which would have improved accessibility and wellbeing.
2. Number of existing services improved	Not Applicable	3	2	3	Target achieved following MOU with the Judiciary, enabling easier access to legal services.

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP1:Vocational Training Centres					
1. Number of applications under the Disability Trust Fund	105	40	40	56	Target achieved and exceeded thanks to increased sensitisation of the fund
2. Number of persons with disabilities accessing existing services	594	1000	1000	673	There is a need for more sensitisation of the Departments' services as some of target groups might not be aware of the different services on offer
3. Number of new employment opportunities for person with disabilities	27	10	10	0	The VTC has just opened its doors in 2025, with the first group expected to exit the center in 2027.”
4. Number of vocational training at VTC and respite programmes and push for decentralised respite service at community level.	1	5	5	8	The VTC is now operational with various programmes, and the respite programme was successfully implemented at the end of 2025.
SP2: Homes for the Elderly					
1. Number of elderly homes renovated	-	2	2	1	Aux Cap renovation was completed in September 2025. The Departments' main challenge remains securing alternative spaces for residents when major renovations are underway
2. % of elderly homes with adequate facilities and assistive devices (ramps, bathroom rails, wheelchairs, walkers, freedom grips, bed handles, activator poles)	10%	50%	50%	44%	The percentage increased from 2024, mainly due to the completion of renovations at Aux Cap Home, but remains below target as only one home can be renovated at a time.
3. Decreased number in elderly abuse cases reported	17	35	35	21	Due to ongoing awareness and collaboration with stakeholders contributed to addressing reported cases
4. Number of elderly assisted for placement into the Elderly Homes	12	7	7	12	Placement in elderly homes has increased whenever housing units become available

Seychelles National Youth Council

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance Management and Administration	13,894	13,320	14,200	3,411	10,789	-	-880	-6.6%
P2: Development and Implementation of Youth Programmes and Services	12,660	12,035	11,859	8,290	3,570	-	176	1.5%
Total	26,554	25,355	26,059	11,701	14,359	-	-704	-2.8%

2. Strategic Overview of Entity

Mandate

The Seychelles National Youth Council's (SNYC) mandate is to ensure equitable opportunities for all Seychellois youths. The Council's central mission is to priorities the holistic well-being of the youths, encompassing their mental, physical, and spiritual dimensions. It is dedicated to fostering the educational and moral growth of young individuals through empowerment, active participation, programme initiatives, and dedicated advocacy of youth interests, both on a national and international scale.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
Equip young entrepreneurs with the knowledge and skills needed to start and sustain successful businesses	Yes	P2	
Equip young artists with the necessary skills, knowledge, and opportunities to develop sustainable careers in the arts, fostering professional growth and enhancing the quality and visibility of Seychellois art on both national and international stages	Yes	P2	
Increase awareness and understanding of civic duties and empower young people to contribute to the social, economic and political development of the country	Yes	P2	

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3.Budget Overview

Receipts Outturn

Table 1 Receipts outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund						
Youth Services Bureau	54	60	60	20	40	65.9%
Total	54	60	60	20	40	65.9%

Justification:

Fewer people have reached out for the paid services being offered and Youth are mostly accessing the Youth Services Bureau for programmes and other activities.

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance Management & Administration	12,951	13,894	13,320	14,200	-880	-7%
P2: Development and Implementation of Youth Programmes and Services	9,208	12,660	12,035	11,859	176	1%
Programme Total	22,159	26,555	25,355	26,059	-704	-3%
Economic Classification						
CURRENT EXPENDITURE	22,159	26,555	25,355	26,060	-706	-3%
Compensation of Employees	9,758	11,519	11,219	11,701	-482	-4%
Wages and Salaries in Cash	9,758	11,519	11,219	11,701	-482	-4%
Wages and Salaries in Kind	15	-	-	-	-	0%
Use of Goods and Services	12,402	15,035	14,135	14,359	-224	-2%
Office Expenses	2,733	3,379	2,469	3,270	-801	-32%
Transportation and Travel cost	1,611	2,059	1,924	1,781	143	7%
Maintenance and Repairs	221	272	432	423	9	2%
Materials and Supplies	27	60	211	169	42	20%
Other uses of Goods and Services	6,906	8,535	7,492	6,623	869	12%
Minor Capital Outlays	760	731	1,607	1,569	38	2%
Grants	128	-	-	524	-524	0%
CAPITAL EXPENDITURE	-	-	-	-	-	0%
Non-financial Assets	-	-	-	-	-	0%
<i>Building and Infrastructure</i>	-	-	-	-	-	0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0%
<i>Non-produced Assets</i>	-	-	-	-	-	0%
Total	22,159	26,555	25,355	26,060	-706	-3%

Justification:

Strategic Overview of Performance 2025

1. Programme & Service Delivery: Year-on-Year Evolution

In 2025, the Seychelles National Youth Council (SNYC) shifted from a focus on high-frequency, community-based activities to a model centered on high-impact national mobilization. While routine participant numbers in community programs decreased from 9,468 in 2024 to 6,284 in 2025, the Council successfully leveraged its specialized manpower to ensure massive youth representation at the highest levels of national participation.

2. Major Achievements and Key Challenges

- **National Mobilization:** The Council successfully expanded its reach through a broader spectrum of youth talent recognition, honoring 312 awardees against a target of 35—nearly ten times the initial forecast. This was achieved by recognizing achievement at the district, regional, and national levels.
- **Empowering Clubs of Interest:** A significant achievement was the successful capacity building of **23 clubs of interest**. These groups received specialized training in project writing and club management. To ensure their operational sustainability, the Council disbursed a total of SR 609,000 to these 23 clubs for the procurement of essential equipment.
- **Facilitator Support & Youth Hubs:** The SNYC **assisted 40 facilitators** who operate various clubs and interest groups. These facilitators were instrumental in building the capacity of youth in diverse areas and played a vital role in keeping youth hubs active and engaging throughout the year.
- **Stakeholder Expansion:** The Council significantly exceeded its networking targets, associating with 97 different stakeholders and groups compared to a target of 34, demonstrating the Council's growing role as a central hub for youth partnership.
- **External Interruptions:** Operational continuity was challenged by the national political calendar. The transition through two rounds of presidential elections created necessary interruptions in scheduled programs, requiring a pause in routine activities to maintain institutional neutrality.

3. Budget Execution and Results Linkage

The SNYC demonstrated robust fiscal discipline, with a total preliminary outturn of **SR 25.535 million** against a revised budget of **SR 25.355 million**.

- **Programme 1 (Governance):** This program exceeded its revised budget by **6.6% (SR 880k)**. This variance was driven by;
The **6.6% (SR 880k)** over-expenditure in Programme 1 was primarily driven by a strategic reallocation of resources to meet critical personnel requirements during the final quarter of 2025. This variance is attributed to the following factors:
- **Virement and Payroll Management:** A virement was initiated from the Use of Goods and Services budget to Wages and Salaries to address deficits and ensure the full coverage of payroll commitments for November and December.
- **National Event Mobilization:** Significant overtime costs, were essential to support staff working extended hours during the intensive preparatory phases for major international events, specifically the FIFA Beach Soccer World Cup and the CJSOI games.

- **Human Capital Investment:** The Council prioritized staff retention and professional growth through job enrichment initiatives. These investments in specialized manpower were necessary to maintain the technical capacity required for high-level national youth mobilization and sustainability of the council.
- **Programme 2 (Service Delivery):** This program achieved a saving of **1.4% (SR 176k)** compared to the revised budget. This under-spend reflects a strategic "trade-off" where routine workshop funds were redirected to meet the logistical and financial demands of national priorities and direct club support.

4. Strategic Discussion on Programmatic Variances and Trade-offs

The significant variances in Sub-programme 1 and 2 were the result of conscious strategic decisions to support the national agenda:

- **Strategic Redirection of Resources:** As the lead organization with specialized manpower for youth engagement, SNYC redirected both staff and funding to ensure the success of high-impact national events, including the CJSOI, the FIFA Beach Soccer World Cup, and National Day celebrations.
- **Impact of Redirection:** This strategic pivot necessitated putting some established programs on hold, such as routine workshops (29 outturn vs. 60 target) to ensure these major national and international commitments were executed to a professional standard.
- **Impact on MDAs:** By serving as the primary mobilization partner for high-impact national initiatives, SNYC significantly strengthened the service delivery of the broader government framework. SNYC actively partnered with various MDAs by mobilizing youth to attend their specific programs and invested both manpower and financial resources to ensure the successful implementation of their youth-related agendas. While this collaboration ensured that national events and partner programs reached their youth participation targets, it necessitated a temporary reduction in the frequency of SNYC's own internal programs.
- **Capacity Building Gaps:** In youth-led group formation (29 outturn vs. 65 target), the Council acknowledges that the focus on national events, combined with election-related interruptions, meant that capacity-building sessions were not sufficient to meet the original target. SNYC are prioritizing more targeted training for the next cycle, building on the success of the 23 clubs already trained this year, to ensure new groups have the leadership skills required for long-term sustainability

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 3 Performance measures for Programme 2

Programme:	P2: Development and Implementation of Youth Programmes and Services				
Outcome:	Effective youth development programmes and services				
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP1: Youth Services and Support					
1. Different groups/stakeholders associated with	91	34	72	97	The significant over-performance is attributed to a proactive outreach and collaborative strategy
2. Number of participants and clients accessing SNYC's services.	1939	3000	1000	2748	While engagement remained high, the slight variance is due to the reprioritization of resources toward high-impact national events, which necessitated a temporary shift in focus from SNYC planned activities and routine individual service delivery.
3. Quantity and quality of support mechanism made available (Workshop, training, mentorship etc.)	20	60	35	29	SNYC team's expertise in youth mobilization was required for several successful national events. This necessitated moving staff away from regular duties and putting SNYC scheduled workshops and activities on hold to focus on these national priorities. Consequently, this redirection of resources is why the set targets for SNYC regular programs were not fully met
4. Number of networking programme to initiate partnership and collaboration	13	10	5	23	Strategic focus on multi-sectoral collaboration resulted in a significant increase in partnerships with NGOs, government departments and private sector entities.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP2: Youth Empowerment					
1. Number of participants in different programmes and events	9468	9800	9800	6284	The redirection of specialized manpower to support high-impact national events took precedence over routine activities. As the primary body for youth mobilization, SNYC personnel were instrumental in ensuring the success of these national initiatives, which necessitated a temporary hold on planned activities and events hence the reduction in meeting SNYC targets.
2. Number of youths receiving awards and prizes	125	35	400	312	The surge in awardees is a result of expanding SNYC categories to recognize youth talent at the district, regional, and national levels. This successful nationwide mobilization allowed SNYC to capture a much broader spectrum of achievement than SNYC initially forecasted, leading to significantly higher participation and engagement.
3. Number of youths led groups and committee formed	54	65	65	29	The target for forming new youth groups was not fully met because the level of support and capacity building provided was insufficient. To address this, SNYC are prioritizing more targeted training and ongoing encouragement to ensure these groups have the leadership skills required to successfully establish and sustain themselves.

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP2: Youth Empowerment					
4. Number of different Platforms being advocate	N/A	0	0	0	
5. Number of new business start-up assisted under the Entrepreneurship Programme	11	15	15	14	While performance was largely on track, the marginal variance reflects a strategic shift toward a more rigorous vetting process. By applying stricter eligibility and sustainability criteria, SNYC ensured that only the most viable start-ups were assisted, prioritizing long-term business success over meeting numerical quotas.
1. Number of sub licences awarded	5	5	5	2	Only two school fully met the strict international compliance and safety criteria required for licensing, maintaining SNYC commitment to high programmatic standards.
2. Number of new Award Centres set up	3	3	3	2	Implementation was slightly delayed due to internal staff transitions and the need for specialized training for new coordinators to manage these centers effectively.
3. Number of marginalised youth groups with access to the award programmes	2	2	2	1	Outreach to specialized groups required longer preparatory phases than expected. SNYC have found that specific technical capacity is a requirement to ensure these groups integrate easily and meaningfully into SNYC programs. Because SNYC are taking the time to build these foundations properly, these efforts are ongoing and will carry over into the next cycle.

National Sports Council

1.Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance Management and Administration	124,427	317,770	253,965	10,707	25,768	217,489	63,805	20.1%
P2: Sports Management, Development and Professionalisation	80,883	71,843	56,630	9,575	47,056	-	15,213	21.2%
Total	205,310	389,613	310,595	20,282	72,824	217,489	79,018	20.3%

2. Strategic Overview of Entity

Mandate

The mandate of the National Sports Council (NSC) is to facilitate a more active, cohesive and healthier Seychelles for the social well-being of its citizens and create a sustainable sporting environment which enhances international relations; national and international success; economic benefits and a bolstered sense of national identity and pride.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
Provide support and resources for the planning and implementation of high-level performance and professional sports development	Yes	P2	
Ensure effective planning and implementation for the maintenance and management of national sports facilities and prioritise sports projects in the district	No	P1	Lack of human and financial resources
Establish the Sports Science, Technology and Medical Centre to optimise high level performance and a sports, leisure, recreational and entertainment hub/arena at the Roche Caiman sports complex	No	P1	The equipment budget was not fully utilised because the required sports equipment exceeded the available budget. An application for an Indian Grant was submitted to cover the shortfall and was successful. However, the maintenance budget was not utilised as the agreed technician for medical equipment was not contacted and a replacement technician has not yet been identified. Overall, progress on this strategic priority has been limited due to insufficient funds to procure the necessary equipment. Additionally, limited technical expertise, insufficient human resources to complete existing tasks, lack of strategic leadership within the entity (including the absence of a director for the sports medicine department for several years), and infrastructure constraints have further hindered progress.
Promote a culture of Sports and physical activities as a healthy lifestyle	Yes	P2	

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
Provide training to Executive Committee members of various Federations to improve their management skills, leading to more development of their respective sports	No	P2	For the year 2025 most federations were involved in major games.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

Finance and human resources have been NSC main subject to properly implement NSC goals towards NSC main objectives. (To improve performance and achieve results, greater international exchange is essential, alongside strong mental and physical preparation and an increase in the level of local competition

3. Budget Overview

Receipts Outturn

Table 4 Receipts outturn

SR'000s	2,024 Audited Outturn	2,025			Variance	
		Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	1,104	1,538	1,488	1,241	247	16.6%
Sale of Sports Equipment	1	10	10	3	7	73.3%
Sports Events	1	213	213	231	-18	-8.3%
Sale of Sports Award Tickets	44	125	125	75	51	40.4%
Hire of Buses	101	90	90	16	74	82.5%
Medical Fees	18	100	50	5	45	89.8%
Rental of Sports Facilities	939	1,000	1,000	912	88	8.8%
Total	1,104	1,538	1,488	1,241	247	16.6%

Justification:

- **Sale of sports Equipment:** Collection from sales of swimming caps. As for 2025 there was major renovation works on the swimming pool for CJSOI as well as restricted access during the Fifa Beach Soccer WC, therefore a reduction in activities and revenue collected.
- **Sports Events:** Changes in rates for use of swimming pool/ public swimming/ gym rates which resulted in an increase in revenue collection.
- **Sale of Sports award tickets:** Did not manage to sell as much printed tickets.
- **Hire of buses:** Main collection is in the Baby Gym activities. In 2025, NSC had to put this activity on hold due to extensive renovation works on the venue in preparation for major Games. The venue was used for both FIFA Beach soccer WC and CJSOI.
- **Medical Fees:** With 2 major games in 2025, the focus was put on athletes and therefore had a reduction from members of the public using the services.
- **Rental of sports facilities:** Due to Major Games, the NSC hall has been converted into offices and with this a major decrease in revenue.

Consolidated Expenditure Outturn

Table 5 Consolidated expenditure outturn

SR'000s	2,024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance Management and Administration	67,833	124,427	317,770	253,965	63,805	20%
P2: Sports Management, Development and Professionalisation	32,827	80,883	71,843	56,630	15,213	21%
Programme Total	100,659	205,310	389,613	310,595	79,018	20%
Economic Classification						
CURRENT EXPENDITURE	73,101	117,177	95,652	93,106	2,546	3%
Compensation of Employees	19,386	22,280	20,480	20,282	198	1%
Wages and Salaries in Cash	19,386	22,280	20,480	20,282	198	1%
Wages and Salaries in Kind	97	180	180	180	-	0%
Use of Goods and Services	53,715	94,897	75,172	72,824	2,348	3%
Office Expenses	16,373	14,658	16,355	16,516	-161	-1%
Transportation and Travel cost	8,640	39,395	13,488	13,391	97	1%
Maintenance and Repairs	6,986	6,061	6,001	5,482	519	9%
Materials and Supplies	2,018	2,267	9,336	8,888	448	5%
Other uses of Goods and Services	17,381	31,160	28,836	25,336	3,500	12%
Minor Capital Outlays	2,220	1,175	975	907	68	7%
Grants	-	-	-	1,044	-1,044	0%
CAPITAL EXPENDITURE	27,559	88,134	293,961	217,489	76,472	26%
Non-financial Assets	27,559	88,134	293,961	217,489	76,472	26%
<i>Building and Infrastructure</i>	27,559	52,731	215,192	-	215,192	100%
<i>Machinery and Equipment</i>	-	-	-	-	-	0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0%
<i>Non-produced Assets</i>	-	35,403	78,769	-	78,769	100%
				-	-	-
Total	100,659	205,310	389,613	310,595	79,018	20%

Justification:

- NSC capital expenditure variance is a result of numerous renovations works carried out in 2025, Seychelles hosted the CJSOI games therefore prior to that needed to refurbish and or renovate the following venues: Ex school meal center, Unity stadium, Dojo Hall, Palais de sport and Victoria Gymnasium. Included components which needed to be imported (new sports materials/infrastructures) to accommodate these works. Despite receiving an allocation in the budget the funding was not sufficient to fully implement the necessary works needed to be done prior the games thus request was made at high level to accommodate the necessary funding which now depicts the revised budget.
- A lot of work scheduled for outer venues that year was not implemented as the focus was on NSC most central venues on Mahe. Succumbing to these facts NSC do however need to address the neglected ones in the near future to finally upholding NSC strategic priorities in upgrading district venues so as to better decentralize sporting activities and developing future champions in sport. Additionally, some of the forecasted capital budget featured in the 2025 and 2026 list has been removed completely and not pushed to alternative year; this will cause adverse effects in providing

the ideal maintenance preventative measures needed across the PSIP budget allocation in the coming years.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 6 Performance measures for Programme 2

Programme:	P2: Sports Management, Development and Professionalisation				
Outcome:	A vibrant culture of sports and recreation at all levels developed				
Outcome indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of athletes participating in national competitions	3950	4500	4500	2850	Some federations started their season in mid-August.
2. Number of medals won at international competitions	42	120	120	130	Most medals were won during the Games as the host country advantage
3. Number of national team athletes	22	560	560	240	Some of the federations' national teams were not active due to the lack of international competition
4. Number of athletes achieving Olympic qualification	0	0	0	0	Olimpic qualification is yet to be done.
5. Number of Athletes on Road to Paris 2024 and Los Angeles 2028	10	40	40	6	High Atletes that are receiving support grants from different sporting entities
6. Number of Federations organising 2 or more national competitions	22	28	28	26	Because of the complexity of their sports they have been concentrating on international competition.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP1: Sports Development and Training					
1. Number of qualified international coaches	40	100	100	27	certain federation had no international courses as per requested level
2. Number of individuals attending Sports Management courses	33	100	100	6	No available courses were released for as per NSC requirement. (some federation)
3. Number of individuals attending Sports Science and Technology courses	0	25	25	0	No course was conducted
4. Number of individuals attending Good Governance in Sports sessions	38	90	90	0	Due other sporting event happing the year it was difficult to organise other session.
SP2: Regional Sports Development					
1. Number of people participating in Sports for All activities	7000	8000	8000	9000	NSC have form part in the organisation of the Unity relay
2. Number of children accessing Baby Gym	600	1000	1000	1500	More children have manage to access the programm with the introduction of afternoon classes and holiday activities and outreach programme.
3. Number of registered participants in Outdoor Pursuits	400	500	500	700	More peoples participating in the Seychelles nature trail and nature walk.
4. Number of students enrolled in swimming classes	300	500	500	600	More children participated in learn to swim holiday activities

National Council for Children

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	5,758	5,143	4,795	1,798	2,997	-	348	6.8%
P2: Children and Family Services	3,942	3,932	3,731	2,564	1,166	-	201	5.1%
P3: Residential Child Care Services	8,973	8,789	8,564	5,663	2,893	8	224	2.6%
Total	18,672	17,863	17,090	10,026	7,057	8	773	4.3%

2. Strategic Overview of Entity

Mandate

The National Council for Children (NCC) is governed by the NCC Act and its mandate is to advocate and protect the interests of the children and promote their well-being by developing effective and relevant training and therapeutic intervention programmes for children and families. NCC is also responsible for initiating reforms in legislation, policies and practices in line with the United Nations Convention on the Rights and Responsibilities of the Child (UNCRC) as well as advise the government and other interested bodies on matters relating to children and families.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Develop and lead the Young Citizens Programme	Yes	P2	
2. Advocate and lobby for the rights and protection of the child	Yes	P2	
3. Provide innovative and quality services for children and their families	Yes	P2	
4. Give children a voice and celebrate their achievements and talents	Yes	P2	
5. Create a happy and safe residential Children's Care Home	Yes	P3	

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Expenditure Outturn

Table 1 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	3,481	5,758	5,143	4,795	348	6.8%
P2: Children and Family Services	2,882	3,942	3,932	3,731	201	5.1%
P3: Residential Child Care Services	8,399	8,973	8,789	8,564	224	2.6%
Total	14,762	18,672	17,863	17,090	773	4.3%
Economic Classification						
CURRENT EXPENDITURE	14,762	18,672	17,847	17,082	765	4.3%
Compensation of Employees	9,778	11,116	10,628	10,026	602	5.7%
Wages and Salaries in Cash	9,778	11,116	10,628	10,026	602	5.7%
Wages and Salaries in Kind	1	-	1	1	0	10.9%
Use of Goods and Services	4,984	7,556	7,219	7,057	163	2.3%
Office Expenses	1,359	1,496	1,495	1,473	21	1.4%
Transportation and Travel cost	203	334	330	273	57	17.3%
Maintenance and Repairs	678	693	683	629	54	7.9%
Materials and Supplies	1,158	1,077	1,079	1,308	-229	-21.2%
Other Uses of Goods and Services	1,029	1,622	1,975	1,765	210	10.6%
Minor Capital Outlays	557	2,335	1,657	1,607	50	3.0%
CAPITAL EXPENDITURE	-	-	16	8	8	50.0%
Non-financial Assets	-	-	16	8	8	50.0%
<i>Building and Infrastructure</i>	-	-	16	8	8	50.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	14,762	18,672	17,863	17,090	773	4.3%

Justification:

Major increase in the salary budget was due to the April 2025 Salary Review in the Public Service.

2025 was a very fruitful year in terms of the spending the Wages & Salary budget. Below are the highlights for the year:

- With savings from delayed or no recruitment to vacant posts, NSC were able to pay other compensation to officers taking on the additional duties and responsibilities, for example Job Enrichment, Commuted Overtime and Duty Allowances allowing NCC to execute and exceed its 2025 targets.
- Payment of an Additional Inducement Allowance, at the end of the year, to two (2) officers who were members of the Early Childhood Care and Education Technical Committee members.
- Unplanned payment of allowances to officers participating in the International Beach Soccer and CJSOI games held in Seychelles.
- Additionally, the salary package of the Clinical Psychologist was vired to Goods & Services Budget for payment of her services using a Service Level Agreement to the amount of SCR 0.26m. With the savings made between October to December 2025, NSC contracted the service of an experienced

Clinical Psychologist to cover La Digue island resulting in a weekly service for children and parents. This resulted in an increase in the number of clients seen on La Digue and NSC are pleased to report that they all kept their appointment date and time.

The savings made in Wages and Salary and from Minor Capital resulted in the virement of SR 0.83m to P3 to fund the construction of a boundary wall around the Residential Care Home compound. Due to the delay at Planning Authority, the project was not completed and NSCOUR OUR are still waiting for feedback.

A major achievement was the significant increase in the number of safeguarding and child awareness raising sessions conducted due to the demands from the Health and Education Ministries. Another achievement was the increased number of facilities renovated at the Village due to sponsorship and additional funding received.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 4 Performance measures for Programme 2.

Programme:	P2: Children and Family Services				
Outcome:	1. Increased awareness of safeguarding and protection of the child 2. Increased opportunities for children to share their views				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of safeguarding and child protection awareness raising sessions conducted	40	30	40	60	This significant increase was due to the increased demands from the Health and Education Ministries, some private schools and other stakeholders
2. Number of children participating in activities promoting Goals 3 and 4	2,100	2000	2000	2002	Target met
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of parents participating in NCC parental training and empowerment programmes	507	325	325	235	Target not met due to low attendance by targeted parents and limited engagement from targeted organisations in the Conscious Parenting Programme.
2. Number of awareness raising sessions on relevant UNCRC articles	50	10	25	28	Target met – slight variation is due to visits made to more schools and sessions with parents
3. Number of therapeutic sessions delivered	1,183	1000	1000	1391	Target exceeded due to the recruitment of an additional psychologist to deliver a weekly service between October and December

Table 5 Performance measures for Programme 3.

Programme:	P3: Residential Child Care Services				
Outcome:	A safe and caring home environment for children in care enabling them to raise their self-esteem and self confidence				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of care leavers successfully reintegrated back into their family or the community	4	4	4	6	At the beginning of the year, four residents were enrolled in the programme and all were successfully reintegrated. Subsequently, two new residents were placed on the programme and have also been successfully reintegrated.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of children aged 14 to 16 years enrolled on a re-integration programme	5	4	4	6	At the beginning of the year, four residents were enrolled in the programme and all were successfully reintegrated. Subsequently, two new residents were placed on the programme and have also been successfully reintegrated.
2. Number of staff participating in training related to children in care	20	20	20	29	Target exceeded. Some staff attended more than one CPD in 2025 but were counted only once. 100% of staff completed at least one CPD activity in 2025.
3. % of children receiving targeted therapeutic interventions	90%	85%	85%	85%	All targeted residents successfully received the therapy services.
4. Number of facilities renovated	-	1	1	4	Target exceeded due to a robust renovation plan, additional funding, and sponsorship.

Seychelles Home Care Agency

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Home Care Services	340,547	353,380	352,710	7,381	345,329	-	670	0.2%
Total	340,547	353,380	352,710	7,381	345,329	-	670	0.2%

2. Strategic Overview of Entity

Mandate

The mandate of the Home Care Agency is to ensure the efficient and effective management, administration and provision of home care services to applicants who have been assessed by health professionals of the Ministry of Health and is eligible for home based care funded by the state; register and accredit all individuals, Seychellois and non-Seychellois working as carers and monitor level of care provided to recipients.

Strategic Priorities in 2025 to 2027 –

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1.Facilitate access to services and information and improve service delivery through digitalisation of records and services	No	P1	The timeline for the record digitalization initiative was re-adjusted to accommodate necessary budgetary realignments in view that initial bids exceeded available funds. The agency had to enter into negotiations to secure more favorable terms. As a result of this strategic review, software development is now set to commence in 2026.
2.Promote evidence-based policy planning through mapping exercises of current clients and the review of policies	Yes	P1	The Agency has successfully completed the mapping exercise across the Roche Caiman, Perseverance, Anse Aux Pins, and Bel Air districts. Data samples gathered during this process is expected to provide evidentiary basis for the upcoming implementation of new policies, including the 'Who Das 2.0' and Needs Assessment frameworks.
3.Develop continuous professional development programmes that suit the academic needs and level of care givers in order to equip them with necessary skills to increase quality of care provided to beneficiaries	Yes	P1	To accommodate different learning needs, the Agency offered practical-based training to caregivers in elderly and private homes, while those with educational backgrounds underwent TGM1 trainings covering four core modules.
4.Engage with stakeholders such as community organisations, government agencies, family members, care givers and other service providers to enhance support for beneficiaries, foster collaboration and share best practices through a social work approach	Yes	P1	The Agency maintained active partnerships with the Quality-of-Life Division, the Ministry of Health, the Ministry of Local Government, Social Services, and other NGOs. These partnerships enabled the Agency to deliver holistic services to home caregivers and beneficiaries. Furthermore, the Agency organized health and wellness clinics and a family and caregiving conference aimed at boosting the morale of families and beneficiaries.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Home Care Services	321,460	340,547	353,380	352,710	670	0.2%
Total	321,460	340,547	353,380	352,710	670	0.2%
Economic Classification						
CURRENT EXPENDITURE	321,460	340,547	353,380	352,710	670	0.2%
Compensation of Employees	5,527	7,912	7,612	7,381	231	3.0%
Wages and Salaries in Cash	5,527	7,912	7,612	7,381	231	3.0%
Wages and Salaries in Kind	-	-	-	-	-	0.0%
Use of Goods and Services	315,933	332,635	345,768	345,329	439	0.1%
Office Expenses	1,296	1,295	1,186	1,064	122	10.3%
Transportation and Travel cost	940	1,322	1,156	451	705	61.0%
Maintenance and Repairs	134	207	279	248	31	11.1%
Materials and Supplies	-	30	30	7	23	78.0%
Other Uses of Goods and Services	313,066	329,559	342,895	343,294	-399	-0.1%
Minor Capital Outlays	497	223	223	266	-43	-19.3%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
<i>Building and Infrastructure</i>	-	-	-	-	-	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	321,460	340,547	353,380	352,710	670	0.2%

Justification:

In 2025, the Agency faced challenges in recruiting candidates with the necessary qualifications. Mass trainings were substituted by targeted training sessions, which enhanced the quality of care and supported professionalization. Caregivers on the inner islands received local trainings to avoid traveling to Mahé. The Ministry of Local Government also contributed free venues, strengthening this partnership. It is to be added that the Training and Wellbeing Section moved to a new office, and the office improvements were completed at a cost lower than anticipated, improving connectivity with beneficiaries. New furniture was also acquired.

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 3 Performance measures for Programme 1

Programme:	P1: Home Care Services				
Outcome:	Quality domiciliary care provided to beneficiaries.				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of beneficiary receiving quality domiciliary care	30%	48%	48%	90%	Caregivers were assessed against five standards of care—communication, attendance, views and wishes, safe environment, and nutrition to determine whether they were providing quality care to their beneficiaries. The results exceeded expectations. With increased on-ground presence and enforced trainings, the Agency strengthened its commitment to staying connected with the beneficiaries it serves.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of mapping exercise of all recipients receiving services from the agency completed.	14%	10%	10%	12%	The achievement is attributed to a larger-than-anticipated sample population in the targeted districts of the mapping exercise, resulting from beneficiaries migrating to different districts without informing the Agency.
2. % of all new cases registered for home care services monitored	35%	15%	15%	N/A	The Agency discontinued the contributing indicator due to a shift in monitoring strategy, following a meeting with the Ministry of Health to enhance Barthel Index scoring after gaps were identified by the Agency.
3. Number of visits to verify the quality of care	676	2,340	2,340	2888	The target was exceeded because the Agency conducted a strategic review to utilize visits by both bus and private vehicle, which positively impacted the number of visits.
4. Number of days taken to process and approve applications	14 days	10 days	10 days	10 days	The number of days remained on target. The Agency remains committed to reducing the processing and approval time for applications with the implementation of the new digital platform.

INTERNAL AFFAIRS PORTFOLIO

Office of Internal Affairs Minister

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Minister's Support Services	6,789	7,143	6,370	2,243	4,127	-	773	10.8%
P2: Regional Maritime Security Bodies	18,477	13,387	19,067	6,397	12,671	-	-5,681	-42.4%
P3: Human Trafficking Control Services	1,203	1,327	1,372	509	863	-	-45	-3.4%
Total	26,469	21,857	26,809	9,149	17,660	-	-4,952	-22.7%

2. Strategic Overview of Entity

Mandate

The office of the Internal Affairs Minister's mandate is to provide strategic direction, monitor and oversee government departments and agencies within the portfolio to ensure efficient service delivery.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Achieve full operational capability through recruitment of sufficient staff for 24-hour operation of the NISCC and installation of all required equipment, such as the Radio Coast Station, which will allow the migration of the Seychelles Joint Rescue Co-ordination Centre into the NISCC and as a result allow Seychelles to become compliant with the various conventions which it is party to, such as the Safety of Life at Sea (SOLAS) Convention.	No	P2	Radio Coast Station project is still being implemented. The project has been submitted to Seychelles Infrastructure Agency and is still awaiting approval for the plan.
2. Become the regional maritime law enforcement training hub (2024-2026).	No	P2	The Centre of Excellence is still being established.
3. Formalise Regional Fusion for Law Enforcement Centre (REFLECS3) intelligence fusion platform in collaboration with NISCC.	No	P2	Technical issues identified that needs to be addressed.
4. Improve the functionality of presumed victims and victims of trafficking in person.	Yes	P3	Progress was made in improving support for victims of Trafficking In Persons (TIP). The TIP secretariat strengthened victim protection by securing new shelter facility with improved security & services. Victims received support including medical care, psychosocial counselling, legal assistance and reintegration support.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Consolidated Expenditure Outturn

Table 1 Consolidated expenditure outturn

SR'000s	2024 Audited Outturn	2025			Variance	
		Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Minister's Support Services	6,116	6,789	7,143	6,370	773	10.8%
P2: Regional Maritime Security Bodies	14,032	18,477	13,387	19,067	-5,681	-42.4%
P3: Human Trafficking Control Services	1,207	1,203	1,327	1,372	-45	-3.4%
Total	21,355	26,469	21,857	26,809	-4,952	-22.7%
Economic Classification						
CURRENT EXPENDITURE	21,355	21,469	21,857	26,809	-4,952	-22.7%
Compensation of Employees	8,732	10,520	10,308	9,149	1,160	11.3%
Wages and Salaries in Cash	8,732	10,520	10,308	9,149	1,160	11.3%
Wages and Salaries in Kind	48	-	48	40	8	16.7%
Use of Goods and Services	12,623	10,949	11,549	17,660	-6,112	-52.9%
Office Expenses	4,042	4,060	3,911	4,554	-643	-16.4%
Transportation and Travel cost	1,283	740	1,580	1,544	36	2.3%
Maintenance and Repairs	362	331	302	383	-81	-26.9%
Materials and Supplies	90	139	139	199	-60	-43.2%
Other Uses of Goods and Services	1,708	5,457	5,321	4,399	922	17.3%
Minor Capital Outlays	1,196	222	249	366	-117	-47.0%
Grants	3,894	-	-	6,176	-6,176	0.0%
CAPITAL EXPENDITURE	-	5,000	-	-	-	0.0%
Non-financial Assets	-	5,000	-	-	-	0.0%
Building and Infrastructure	-	5,000	-	-	-	0.0%
Machinery and Equipment	-	-	-	-	-	0.0%
Other Fixed Assets	-	-	-	-	-	0.0%
Non-produced Assets	-	-	-	-	-	0.0%
Total	21,355	26,469	21,857	26,809	-4,952	-22.7%

Justification:

During 2025, the National Information Sharing Coordination Centre (NISCC) has assumed the role of the main entity responsible for the planning and coordination of search and rescue (SAR) operations within the Seychelles Search and Rescue Region (SRR) contributing towards various successful SAR operations.

While the NISCC continues to maintain efficient operation to achieve its assigned mandate, there has overall been no significant change in relation to the challenges which were identified from the last reporting period of 2024. One of the main challenge which continues to be encountered by the Centre is the urgent need for relocation vis-a-vis the port expansion plan. This issue is also common with the Regional Fusion for Law Enforcement Centre (REFLECS3) and the Regional Coordination Operations Centre (RCOC) which are all co-located. However, this is currently being discussed with the relevant authority.

Although the NISCC has been able to sustain 24- hour operation with the current staff which has been funded. This number available does not cater for the circumstances of sick leave and annual leave. It is therefore of vital importance that the number of staff be increased for the centre to be able to ensure that is

capable of fulfilling its roles in ensuring maritime safety and security. This requirement will be further exacerbated with the installation and operationalization of the radio coast station which will require additional staff for monitoring.

Trafficking in Persons (TIP) Secretariat demonstrated measurable progress in strengthening the national response to trafficking in persons in line with the priorities of the 2025 TIP reporting framework. Key efforts focused on improving victim protection, strengthening stakeholder capacity, and enhancing coordination among relevant government institutions.

One of the main initiatives implemented was a specialised awareness and prevention training programme for vulnerable teenagers aged 11–17 from six districts, carried out in collaboration with the Department of Social Affairs. The participants, who were all clients of social services and accompanied by district social workers, received training on human trafficking with a focus on online trafficking and technology-facilitated exploitation. The programme aimed to equip young participants with the knowledge to recognize trafficking risks and seek assistance, thereby strengthening community-level prevention.

Another important achievement during the reporting period was the identification and preparation of a new shelter facility for victims of trafficking. The previous shelter presented limitations in terms of security and service delivery. Through a structured process, a more secure facility was secured and improvements were undertaken, including the procurement of essential equipment and beautification works to create a safer and more supportive environment. The shelter now provides a safe space where victims can access essential services such as medical care, psychosocial support, legal assistance, and rehabilitation programmes, including support for victims recovering from substance dependency.

In terms of service delivery, the TIP Secretariat continued to adopt a person-centred approach when assisting victims of trafficking. Victims received support based on their individual needs, including healthcare services, psychosocial counselling, legal guidance, and reintegration assistance, contributing to improved recovery and reintegration outcomes.

Capacity-building activities were also conducted for frontline stakeholders, including law enforcement officers, social workers, labour inspectors, mental health professionals, and immigration officers. These initiatives aimed to improve the identification of trafficking cases, strengthen the application of victim identification procedures, and enhance inter-agency collaboration in responding to trafficking-related matters.

Despite these achievements, some operational challenges remain. One of the main challenges relates to the lengthy duration of trafficking cases before the courts. In such situations, victims may need to remain in protective accommodation for extended periods while awaiting legal proceedings. This places additional pressure on the resources of the TIP Secretariat, which is responsible for covering victims' basic needs, including accommodation, food, medical care, and other support services.

To strengthen operational capacity, the Secretariat recruited one Senior Compliance Officer in 2025, and an additional Welfare Officer is expected to be recruited in 2026 to further support victim services and programme implementation.

Overall, the activities carried out during the reporting period demonstrate continued progress in strengthening institutional capacity, enhancing victim protection mechanisms, and improving coordination among stakeholders in addressing trafficking in persons. Continued financial and institutional support remains essential to sustain these efforts and ensure effective victim protection and prevention initiatives

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 2 Performance measures for Programme 2.

Programme:	P2: Regional Maritime Security Bodies				
SP2: National Information Sharing and Coordination Centre					
Outcome:	Effective co-ordination of operations at sea for maritime safety and security.				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of actionable information disseminated	40	30	30	67	More VOIs were detected due to reinforced monitoring using platforms in the centre. Plus, an increase in Maritime traffic in the western Indian Ocean caused by geo-political situation in the region.
2. % legal cases successfully completed	N/A	10%	10%	0%	Change in procedure in dealing with intercepted vessels conducting illicit activities at sea.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Time taken to disseminate information	45 minutes	45 minutes	45 minutes	45 minutes	
2. Number of irregular incidents reported	70	50	50	65	Increase in maritime traffic in our Area of Operation due to geo-political situation in the region.
SP3: Regional Centre for Operational Co-ordination					
Outcome:	Effective coordination of operations at sea for maritime safety and security.				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of regional/international engagements	31	25	25	23	Re-orientation of priorities of the centre vis-à-vis ongoing geo-political situation within the region.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of preventive regional operations	3	5	5	11	Implementation of new Safe Seas Africa Programme makes further provision for funding of deployments of member state assets resulting in increased presence of International Liaison Officers within the centre and assets available for operations.
2. Number of operations co-ordinated based on vessels of interest detected	7	7	7	4	Affected by amount of VOIs identified and monitored internally and by international partners.

Seychelles Prison Service

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	21,493	21,796	20,402	5,829	14,573	-	1,394	6.4%
P2: Custodial Services	96,495	91,338	86,375	24,114	43,465	18,795	4,963	5.4%
P3: Probation and Rehabilitation	8,597	6,647	6,121	5,009	1,112	-	526	7.9%
Total	126,586	119,781	112,898	34,952	59,151	18,795	6,883	5.7%

Mandate

The mandate of the Seychelles Prison Service (SPS) is to:

- Ensure safe and secure incarceration of prisoners:
- Ensure the proper administration of sentences of offenders in the community: and
- Provide rehabilitation opportunities aimed towards successful reintegration of prisoners.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1.Improve the provision of appropriate care and safety of prisoners in support of a Human Rights based approach.	Yes	P2 and P3	Continued discussion held between the Human Rights Commission and SPS during 2025
2.Develop a solid framework for rehabilitation and social reintegration of offenders.	Yes	P2 and P3	Progress was made in 2025 in strengthening offender rehabilitation and reintegration. The Probation Services compliance rate for community-based sentences remained at 85%, meeting the target and indicating effective supervision and monitoring of offenders. For prison rehabilitation programmes, 11.7% of participants were readmitted after reoffending, slightly above the 10% target. Despite this, the majority of programme participants did not reoffend, showing that rehabilitation interventions are generally effective. The slight increase in recidivism may be linked to post-release challenges such as unemployment, substance abuse, unstable social environments, and limited community support. Overall, the rehabilitation framework remains effective, but stronger post-release support and employment opportunities are needed to further reduce reoffending.
3.Develop a standard mode of operation in line with Constitutional, Statutory and international treaty obligations and audits for effective management of the prison.	Yes	P2 and P3	Continued Training held in 2025
4. Engage with national and international stakeholders and partners and work to improve the image of the SPS.	Yes	P2 and P3	Ongoing

2. Budget Overview

Consolidated Expenditure Outturn

Table 1 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1:Governance, Management and Administration	20,153	21,493	21,796	20,402	1,394	6.4%
P2:Custodial Services	88,608	96,495	91,338	86,375	4,963	5.4%
P3:Probation and Rehabilitation	5,518	8,597	6,647	6,121	526	7.9%
Total	114,279	126,586	119,781	112,898	6,883	5.7%
Economic Classification						
CURRENT EXPENDITURE	92,932	103,781	100,985	94,102	6,883	6.8%
Compensation of Employees	35,848	39,631	37,681	34,952	2,730	7.2%
Wages and Salaries in Cash	35,848	39,631	37,681	34,952	2,730	7.2%
Wages and Salaries in Kind	1,225	2,050	1,750	837	913	52.2%
Use of Goods and Services	57,084	64,149	63,304	59,151	4,153	6.6%
Office Expenses	13,988	14,785	14,785	14,442	343	2.3%
Transportation and Travel cost	5,306	3,493	5,811	5,241	570	9.8%
Maintenance and Repairs	3,971	3,126	3,258	3,732	-474	-14.5%
Materials and Supplies	12,490	12,281	12,948	14,190	-1,241	-9.6%
Other Uses of Goods and Services	16,240	23,791	20,088	17,728	2,360	11.7%
Minor Capital Outlays	3,864	4,624	4,664	2,914	1,750	37.5%
Grants	-	-	-	66	-66	0.0%
CAPITAL EXPENDITURE	21,348	22,805	18,795	18,795	-	0.0%
Non-financial Assets	21,348	22,805	18,795	18,795	-	0.0%
Building and Infrastructure	21,348	22,805	18,795	18,795	-	0.0%
Machinery and Equipment	-	-	-	-	-	0.0%
Other Fixed Assets	-	-	-	-	-	0.0%
Non-produced Assets	-	-	-	-	-	0.0%
Total	114,279	126,586	119,781	112,898	6,883	5.7%

Justifications

The Seychelles Prison Service recorded an overall savings of 5.8%, primarily related to lower housing expenses for expatriate staff. While there were delays in recruiting expatriate officers, this did not hinder the Service from achieving its priority objectives. Despite an increase in the inmate population over the year, prison operations remained stable and were not adversely affected. With regard to rehabilitation programmes, 11.7% of participants were re-admitted due to reoffending. However, the majority of participants did not reoffend, indicating that the rehabilitation interventions are generally effective.

Performance against Programme Strategic Objectives and Measures

Table 2 Performance measures for Programme

Programme:	P2:Custodial Services				
Outcome:	Improved security standards				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of incidents at Prisons against staff	30	27	35	82	▪In 2025, targets were revised following evidence of rising incident rates against staff. ▪The increase in outturn was driven not only by physical assaults but also by the inclusion of other behaviors, such as disrespectful conduct and verbal abuse towards staff.
2. Number of incidents at Prisons between inmates	40	35	50	71	▪In 2025, targets were revised following evidence of rising incident rates between inmates. ▪The increase in outturn is due to inclusion of other incidents, such as verbal abuse or insulting incidents between inmates
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
P2:Custodial Services					
1. % reduction in the loss of life and property	1:25	1:23	1:26	1:27	▪ Low recruitment space/ Unable to recruit during 2025

Table 3 Performance measures for Programme

Programme:	P3: Probation and Rehabilitation				
Outcome:	Reduced recidivism				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Probation - % compliance rate of offenders to community-based sentence	85%	85%	85%		The compliance rate of offenders serving community-based sentences under Probation Services recorded an outturn of 85% in 2024, which met the established target of 85%. For 2025, both the target and revised target were maintained at 85%, reflecting the service's objective to sustain the same level of compliance and supervision effectiveness. The consistent performance indicates that probation supervision, monitoring mechanisms, and offender case management remain effective in ensuring that offenders comply with the conditions of their community-based sentences. This level of compliance contributes positively to the overall objective of reducing recidivism, while also supporting alternatives to custodial sentencing. Overall, the indicator demonstrates stable operational performance within Probation Services, with continued emphasis required on monitoring, counselling support, and collaboration with community partners to maintain or improve compliance rates.

Programme:		P3: Probation and Rehabilitation			
Outcome:		Reduced recidivism			
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
2. Prison Rehabilitation - % of inmates who participated on rehabilitation programme and who re-offended	10% of re-admission from 2023	10% of re-admission from 2024	11.70%	representing a slight increase of 1.7 % points above the target.	In 2025, 316 inmates were admitted to prison, of which 37 individuals had previously participated in the rehabilitation programme and were readmitted after reoffending. While this indicates that a small proportion of programme participants returned to custody, the majority of former participants did not reoffend during the reporting period, suggesting that the rehabilitation interventions continue to have a generally positive impact on reducing recidivism. The variance from the target may be attributed to ongoing reintegration challenges faced by some offenders after release, such as unemployment, substance abuse, unstable social environments, and limited community support systems. These factors can influence the likelihood of reoffending despite participation in rehabilitation programmes. Overall, although the outturn slightly exceeded the target, the data indicates that rehabilitation programmes remain an important tool in supporting behavioral change and reintegration. Continued strengthening of post-release supervision, employment opportunities, and community-based support mechanisms will be essential to further reduce the rate of reoffending among programme participants.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1.Number of Prison Based programmes available	10	10	10	10	
2.Number of Probation programmes available	7	7	7	7	

Department of Police

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	96,796	91,514	93,293	58,821	29,781	4,692	-1,779	-1.9%
P2: Visible Policing	225,492	229,485	229,286	133,300	93,579	2,407	199	0.1%
P3: Response Services	100,624	92,874	90,712	52,186	38,526	-	2,162	2.3%
P4: Detective Services	40,540	44,910	45,954	39,295	6,658	-	-1,043	-2.3%
P5: Organised Crimes	52,750	52,404	7,317	-	6,547	770	45,088	86.0%
Total	516,201	511,188	466,562	283,602	175,092	7,869	44,626	8.7%

2. Strategic Overview of Entity

Mandate

The mandate of the Department of Police, as per Article 161 of the Constitution of Seychelles, is to maintain law and order; to prevent and detect crime in Seychelles and any other area over which the Republic has proclaimed its jurisdiction.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Improve community trust and confidence in policing	Yes	P2	Ongoing
2. Improve the efficiency and effectiveness of Seychelles Police by implementing a professionalisation and modernisation plan	Partially	P1	Some difficulties at certain level to deliver a professional service due to budget constraint in terms of technology and logistics. The introduction of pillars and board created internally assist in managing and mentoring of staff in order to deliver a more professional service to the required standard.
3. Reduce the harm to our communities caused by the use of illegal drugs	No	P2, P3, P4 and P5	There are significant arrests of targeted offenders in drug trafficking including foreigners. Additionally, we are seeing an increase in the trafficking and usage of other type of drugs such as cocaine and methamphetamine, whereby people are using various method for drug transportation into the country.
4. Make it even safer for those who live, work and visit Seychelles	Yes	P2, P3, P4 and P5	Ongoing

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Receipts Outturn

Table 1 Receipts outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	5,955	7,655	7,655	6,282	-1,373	-17.9%
Police Miscellaneous	3,099	2,600	2,600	3,413	813	31.3%
Service of Special Police/National Guards	2,709	3,555	3,555	2,842	-713	-20.1%
Provision of Security	147	500	500	27	-473	-94.6%
Criminal Fees & Fines	-	1,000	1,000	-	-1,000	-100.0%
Total	5,955	7,655	7,655	6,282	-1,373	-17.9%

Justification:

Receipts collected for Police Miscellaneous are in respect of Character Certificates, Learners Permits, Upgrade of Learners Permits, Renewal of Learners permits, Driving Theory Tests, Off-Road and On-Road Driving Tests, Blasting Fees, Accident Report and Lost of Identity card (ID) certification. The increase is mainly from Lost of Identification as 2025 was an Election year and many individuals were putting their documentation in order for the Election process and additionally many reports of loss of identification due to numerous weekly activities.

Receipts collected for SSU Police/National Guards include, Static duties by PSSW Guards for Sensitive buildings requiring armed guards. Receipts are also for escorts and verification of ammunition off the vessels docking in the Fishing Port. The services offered to High Government profiles has been reduced to no charge contract as per entitlement, for escort and verification of ammunition the service remain constant, however there is a delay in accounting for the revenue in the Governments books. We have intensified the reconciliation process and it is going smoothly but not as rapidly as we expected.

Receipts collected for Provision of Security for small vessel escorts are mostly for small to medium pleasure boats that are sailing beyond the Amirantes and require armed guards on board to ensure safety and security of their clients. The services are still being maintained, however there is a substantial reduction in the request.

Criminal Fees and Fines are revenue received under Proceeds of Crime Act, and Anti-Money Laundering. The receipts are uncertain due to lengthy legal process We did not collect any revenue for 2025 as this function has been assign to the Ministry of Finance, Assets Management Unit.

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	85,604	96,796	91,514	93,293	-1,779	-1.9%
P2: Visible Policing	211,820	225,492	229,485	229,286	199	0.1%
P3: Response Services	89,469	100,624	92,874	90,712	2,162	2.3%
P4: Detective Services	43,959	40,540	44,910	45,954	-1,043	-2.3%
P5: Organised Crimes	10,010	52,750	52,404	7,317	45,088	86.0%
Total	440,863	516,201	511,188	466,562	44,626	8.7%
Economic Classification						
CURRENT EXPENDITURE	437,732	457,791	460,463	458,693	1,770	0.4%
Compensation of Employees	266,931	284,721	284,363	283,602	762	0.3%
Wages and Salaries in Cash	266,931	284,721	284,363	283,602	762	0.3%
Wages and Salaries in Kind	5,815	4,022	5,672	5,455	217	3.8%
Use of Goods and Services	170,800	173,070	176,100	175,092	1,008	0.6%
Office Expenses	29,502	29,159	30,412	30,292	120	0.4%
Transportation and Travel cost	27,415	19,185	21,797	25,186	-3,389	-15.6%
Maintenance and Repairs	22,396	13,048	18,045	19,071	-1,026	-5.7%
Materials and Supplies	8,096	8,343	8,569	9,034	-465	-5.4%
Other Uses of Goods and Services	68,461	83,592	77,027	74,075	2,952	3.8%
Minor Capital Outlays	9,116	15,720	14,578	11,979	2,599	17.8%
CAPITAL EXPENDITURE	3,131	58,411	50,725	7,869	42,856	84.5%
Non-financial Assets	3,131	58,411	50,725	7,869	42,856	84.5%
Building and Infrastructure	3,131	58,411	50,725	7,869	42,856	84.5%
Machinery and Equipment	-	-	-	-	-	0.0%
Other Fixed Assets	-	-	-	-	-	0.0%
Non-produced Assets	-	-	-	-	-	0.0%
Total	440,863	516,201	511,188	466,562	44,626	8.7%

Justification:

In general, the Department has successfully managed to address most of its shortcomings. The Challenges put forward as per MTES Submission for 2025 has been addressed. We have rented out office space for a more conducive working environment and participated in mostly all workshops and trainings being offered at all areas. We have increased on the procurement of IT equipment in order to ensure compatibility with different software and work-related task. However, we have seen an increase in the staff turnover compared to previous years from SR6 Million to SR10 million. Nonetheless the Department remained focused on service delivery and maintained strong engagement with the community at all times bearing in mind that 2025 was election year.

In relation to some ongoing challenges, the Department continues to face significant difficulties settling its bills in respect to Vehicle Hire and Garage Bills. The condition of the department vehicles requires urgent attention, with approximately 80% of their fleet in need of replacement. It is a challenge and costly to implement such replacement in one year, additionally to put such an amount within the approved ceiling will be an obstruction for other activities. Most of the time it is a spillover but resulted in non-approval.

For 2025 the budget for car hire were cut-off by 85% in exchange for acquisition but the allocation catered for only 13 new vehicles as we have to pay for levy for the vehicles purchased in 2024 from the UAE and received in 2025 of which the department did not cater for as the 2024 acquisition was subject to an unforeseen additional funding disbursed in the last quarter of 2024.

Wages and Salaries also was a major challenge due to high staff turnover and retirement of senior officers. There were significant movement in the budget lines through virements and early releases within Wages and Salaries as to unable monthly payroll posting. Some challenges under wages and salaries include interdicted officers being refunded back the 50% salary cut as per Police Force Act after their case has been completed. Additional funding was approved in December 2025 for the payment of Long Service allowance due to the high workforce.

The Department do not have substantial savings. The report is showing savings of 3.8% for Other Use of Goods and Services and 17.8 % for Minor Capital outlays of which funds were vired to Transportation Cost to cater for Vehicle Hire and Maintenance and Repairs to cater for Vehicle Repairs, Materials and supplies to cater for Food and Ration and an amount was also shifted to Wages and Salaries.

In total the Current expenditure variance is 0.4% which is below 1% of which represents almost full utilization of the recurrent Budget. Remaining funds can be seen in all sub-programs at minimal residual amount. Some amounts were set aside for payment of invoices such as Airfares, Boat Fares and rental of guest houses of which invoices were received in January 2026.

As for the Non-Financial Assets the variance of 84.5% represent unspent balance from the Japanese Grant in respect for the Construction of Marine Police Facilities.

Projects completed for the year 2025 are as per below: -

- Renovation Baie Ste.Anne Police Station
- Renovation of Mont Fleuri Police Station
- Renovation of Ex-Anse Aux Pins Police Station
- Renovation of Anse Etoile Police Station

Projects not realised in 2025 are: -

- Construction of Perseverance Police Station
- Construction of Perseverance Police Barrack

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 3 Performance measures for Programme 2

Programme:	P2: Visible Policing				
Outcome:	Improved police visibility in the community				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. a) Number of crime cases detected in the community that are police-generated cases	16,437	14,500	4,156	13,566	Numerous national events during year 2025 requested Police coverage such as beach soccer, CJSOI, National day celebration, election period, kreol festival etc.. Has impacted on the Police Generated operational plan.

Programme:	P2: Visible Policing				
Outcome:	Improved police visibility in the community				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. b) Number of crimes detected in the community that are reactive cases (reported to the police)	4,244	4,300	925	3,454	Effectiveness in implementing a proactive approach to reduce reactive cases.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP1:Traffic Management					
1. % of accidents related to drink driving.	46%	45%	45%	N/A	N/A
SP2:Community, Airport Policing					
1. % of incidents responded to within 10 minutes	85%	87%	88%	90%	The necessity to implement a fast response in attending to scenes have been well interpreted in the officer's mindset.
SP3:Police Emergency Services					
1. % of emergency-related incidents responded to	99%	86%	86%	88%	Effectiveness in responding to emergency related incidents have been well interpreted in the officer's mindset.

Table 4 Performance measures for Programme 3.

Programme:	P3: Response Services				
Outcome:	Reduction in crime				
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP1:Public Security Support					
1.% of Public Disorder incidents dealt with	100%	100%	100%	100%	The unit achieved all its objective
SP3:Small Vessel and Marine Police					
1.% of maritime-related incidents responded to	85%	85%	85%	85%	The targets set has been achieved through available recourses in our disposal and the outturn for the year has been maintained as per our target set.

Table 5 Performance measures for Programme 4.

Programme:	P4: Detective Services				
Outcome:	Effective detection of crime				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
Crime detection rate	83%	87%	87%	N/A	N/A
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP1: Criminal Investigations					
1. % of crime investigations completed within 1 month	78%	81%	81%	N/A	N/A
SP2: Specialised Crime Investigations					
1. % of case files accepted against submitted to AG's Office	83%	68%	68%	90%	Increased in cases before ag office for prosecution for the year 2025
SP3: Forensic Services					
1. % of forensic-related cases detected	99%	90%	90%	98%	Received 12, 798 cases and completed 12, 590 cases in 2025. This was achieved by prioritizing cases, streamlined workflows, effective management of cases and workload. In addition, officers had to work extra hours to meet departmental deadlines.

Table 6 Performance measures for Programme 5.

Programme:	P5: Organised Crimes				
Outcome:	Reduction in organised drug-related crimes				
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP2: Drugs Enforcement Operations					
1. % of arrests for drug-related offences	75%	71%	80%	5%	Decrease in number of arrests made locally, seizures without arrest, decrease in detected of importation cases, less operation conducted,
SP3: Drugs Enforcement Investigations					
1. % of successful drug-related prosecutions	25%	80%	60%	39%	Understaff in the Investigation unit, analysis of exhibit takes too long,

Department of Immigration and Civil Status

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	9,138	9,358	9,752	6,719	3,033	-	-394	-4.2%
P2: Citizen's Affairs Services	15,763	16,338	16,005	9,755	6,250	-	333	2.0%
P3: Border Control, Surveillance and Processing	22,730	23,429	23,103	19,856	3,247	-	326	1.4%
Total	47,630	49,125	48,860	36,331	12,529	-	265	0.5%

2. Strategic Overview of Entity

Mandate

The mandate of the Department of Immigration and Civil Status is to provide for effective control of the national borders through immigration law enforcement while maintaining proper records of events related to births, deaths and marriages within the borders.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Revamp, replace and introduce appropriate equipment and systems to shore up the digital transformation effort within the Department	Yes	All programmes	
2. Build capacity within the rank and file as well as management to enhance employee performance and all-round customer service delivery	Yes	All programmes	Training to enhance customer satisfaction is a continuous process.
3. Reinforce border control measures by increasing the efficiency and effectiveness of the Seychelles Electronic Border System (SEBS) and support for the Biometric Passport project	Yes	P2 and P3	

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Receipts Outturn

Table 4 Receipts outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	198,132	197,933	212,010	215,579	3,569	1.7%
Civil Status Fees	56	242	242	72	-170	-70.3%
ID Card Fees	3,038	3,984	3,984	3,317	-667	-16.7%
Marriage Fees	1,311	2,222	1,500	1,395	-105	-7.0%
Immigration Fees	175,495	171,275	185,275	194,172	8,897	4.8%
Passport Fees	10,983	13,366	13,366	8,880	-4,487	-33.6%
Residence Permit Fees	4,022	4,187	4,187	3,996	-191	-4.6%
Citizenship Fees	800	500	500	963	463	92.6%
Administration Fees	2,427	2,156	2,956	2,785	-171	-5.8%
Total	198,132	197,933	212,010	215,579	3,569	1.7%

Justification:

During the year 2025, revenue collected is more than the budgeted by a percentage of 1.7% compared to last year which was 1.8%. The most significant increase is for Immigration fees and Citizenship fees. For Immigration fees, this is as a result of significant increase in the application of new GOPs and GOP Renewals, changes in the short-term GOP from one month to three months and strengthening of the control mechanism in place for expired GOPs. As for Citizenship Fees, this year there has still been an increase in applications received for Citizenship by Descent (Article 10 of the Constitution) based on grounds that their parents and grandparents are born in Seychelles.

As for the rests, all of them has decreased:

- Civil status Fees – Less application was received during the year for change of names.
- ID Card Fees – Since 2025 was an election year, forecast was based on that but however, the outcome was less than what was expected.
- Passport Fees – Less application received for this year as most individuals have renewed their passports in previous years and passports now have a 10 years validity instead of 5 years.
- Marriage fees & Residence Permit Fees – Both being less application has been received during the year than expected.

Consolidated Expenditure Outturn

Table 5 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	10,215	9,138	9,358	9,752	-394	-4.2%
P2: Citizen's Affairs Services	14,297	15,763	16,338	16,005	333	2.0%
P3: Border Control, Surveillance and Processing	21,182	22,730	23,429	23,103	326	1.4%
Total	45,695	47,630	49,125	48,860	265	0.5%
Economic Classification						
CURRENT EXPENDITURE	45,695	47,630	49,125	48,860	265	0.5%
Compensation of Employees	33,189	36,218	36,418	36,331	87	0.2%
Wages and Salaries in Cash	33,189	36,218	36,418	36,331	87	0.2%
Wages and Salaries in Kind	-	-	-	-	-	0.0%
Use of Goods and Services	12,505	11,412	12,707	12,529	178	1.4%
Office Expenses	3,726	3,555	3,636	3,854	-219	-6.0%
Transportation and Travel cost	1,715	1,684	2,442	2,173	269	11.0%
Maintenance and Repairs	728	1,008	1,089	1,037	52	4.8%
Materials and Supplies	-	179	46	2	43	94.8%
Other Uses of Goods and Services	4,708	4,747	5,159	4,951	208	4.0%
Minor Capital Outlays	1,628	240	335	511	-176	-52.7%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
Building and Infrastructure	-	-	-	-	-	0.0%
Machinery and Equipment	-	-	-	-	-	0.0%
Other Fixed Assets	-	-	-	-	-	0.0%
Non-produced Assets	-	-	-	-	-	0.0%
Total	45,695	47,630	49,125	48,860	265	0.5%

Justification:

In the year 2025, one of the Department's major achievements is to conduct biometric passport enrollment in favor of Seychellois residing in Australia. This has enabled the Seychelles Diaspora in Australia to obtain their Biometric Passport without having to travel to Seychelles.

During the mid-year review, funds was also re-prioritised within the Ministry's Portfolio to cater for critical areas in the Department:

- Savings from Regional Maritime Security Bodies was transferred to the Department to cater for rent and partitioning for the new office on Praslin which did not feature in the 2025 budget.
- Savings identified from Police Department was also transferred to the Immigration Department to cater for the Overseas Airfares relating to the repatriation of illegal fishermen.

Within the Department itself, there were also some re-prioritising; for the purchase of 7 new Aircon Unit to replace the ones which were not functioning. This was to ensure that staff continues to work in a healthy environment. Also, had to hire an experienced ex-Immigration staff as a local Consultant to provide training and guidance to the Civil Status staff who were all new in this department. This was with the aim to increase customer service delivery in that section.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 4 Performance measures for Programme 2.

Programme:	P2: Citizen's Affairs Services				
Outcome:	Public satisfaction with the Department's citizens affairs services				
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Status of visitors and residents available in real-time	99%	99%	99%	99%	
2. % of vital events recorded the same day	100%	100%	100%	100%	
3. % of Passports issued within 3 days	100%	100%	100%	100%	
4. % Dependents Permits issued within 10 working days.	99%	99%	99%	99%	
5. % of Permanent Residence Permits issued within 90 days	98%	98%	98%	98%	
6. % of citizens applications issued within 6 months	98%	98%	98%	98%	
7. % of Identity Cards and Civil Status Certificates issued within 24 hours	100%	100%	100%	100%	
8. % of Work Permits issued within 7 days	98%	98%	98%	98%	

Table 5 Performance measures for Programme 3.

Programme:	P3: Border Control, Surveillance and Processing				
Outcome:	Proper control of movement of persons				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. %. of visitors overstaying their conditions of entry	0.01%	0.01%	0.01%	0.01%	
2. No. of illegal immigrants residing in the country	100	100	100	100	

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of persons entering with falsified documents	0	10	10	2	Early detection with Advanced Passenger Information system which results in denial of travel authorization.
2. Number of passengers that are declared prohibited immigrants upon entry at the airport	260	100	100	358	Advanced Passenger Information and the introduction of the passenger information unit has lead to more robust profiling and distinction of passengers not meeting immigration requirements at the point of entry.
3. Number of foreigners that have been deported from the country	109	100	100	103	

Disaster Risks Management Division

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Secretariat	6,842	18,891	18,843	2,197	16,647	-	48	0.3%
P2: Operations	19,638	7,885	7,220	3,829	385	3,006	664	8.4%
P3: National Emergency Response Centre	-	-	130	-	130	-	-130	0.0%
Total	26,480	26,776	26,193	6,026	17,161	3,006	583	2.2%

2. Strategic Overview of Entity

Mandate

The Disaster Risk Management Act 2014 establishes the DRMD as the National Office responsible for the effective management of Disaster through a comprehensive and integrated all-hazard approach and for matters connected therewith or incidental thereto.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Fully implement long-term programs in accordance with the National Disaster Reduction Strategic Action Plan, including undertaking risk and vulnerability profiling and establishing a purpose-built DRMD headquarters.	Yes	P2	With the new restructuring and delayed in implementation, results expected to be fully achievable by end of 2027. Headquarters pending government priorities for investment.
2. Establish the Integrated Emergency Management and Coordination System, and commission the National Emergency Operation Command (NEOC) for effective emergency coordination and management.	Yes	P2	With the restructuring, NEOC will be fully activate by end of third quarter of 2026.
3. Review key sector plans; the National Oil Spill Contingency Plan, Tsunami Emergency Response Plan, District Contingency Plan, National Health Emergency Response Plan and Forest Fire Contingency Plan.	No	P2	Review of strategic approach
4. Establishment of shelters as per article (24) of the DRM Act, 2014.	Yes	P2	Results, under review

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Consolidated Expenditure Outturn

Table 1 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Secretariat	7,301	6,842	18,891	18,843	48	0.3%
P2: Operations	18,456	19,638	7,885	7,220	664	8.4%
P3: National Emergency Response Centre	-	-	-	130	-130	0.0%
Total	25,757	26,480	26,776	26,193	583	2.2%
Economic Classification						
CURRENT EXPENDITURE	25,757	11,799	23,769	23,187	583	2.5%
Compensation of Employees	5,676	6,066	6,066	6,026	41	0.7%
Wages and Salaries in Cash	5,676	6,066	6,066	6,026	41	0.7%
Wages and Salaries in Kind	-	-	-	-	-	0.0%
Use of Goods and Services	20,081	5,732	17,703	17,161	542	3.1%
Office Expenses	1,493	1,645	1,813	1,555	258	14.2%
Transportation and Travel cost	765	615	1,416	1,155	260	18.4%
Maintenance and Repairs	276	187	375	597	-222	-59.1%
Materials and Supplies	187	50	54	101	-47	-87.9%
Other Uses of Goods and Services	2,714	2,528	13,416	13,273	143	1.1%
Minor Capital Outlays	14,646	707	629	350	279	44.4%
Grant	-	-	-	130	-130	0.0%
CAPITAL EXPENDITURE	-	14,682	3,006	3,006	0	0.0%
Non-financial Assets	-	14,682	3,006	3,006	0	0.0%
<i>Building and Infrastructure</i>	-	14,682	3,006	3,006	0	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	25,757	26,480	26,776	26,193	583	2.2%

Justification:

DRMD's setback is not receiving funds for the Establishing of National Emergency Operation Command (NEOC), which would have been for effective co-ordination and management of emergencies. Another challenge is "Establishing an Information Management System", which is still pending, as we did not receive any funds for the establishing of the system, funding from donor agency CIDCA through UNDP.

DRMD needs its own purposely built Headquarters, this will eliminate the payment of SCR 1,392,000.00 every year. The building is a strategic initiative designed to enhance the efficiency and operational excellence of disaster risk management and emergency response in the Republic of Seychelles. The funds could be proportionate for the implementation of another project.

There is a need to review the scheme of service, to match the operational needs and support retention of staff.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 2 Performance measures for Programme 2.

Programme:	P2: Operations				
Outcome:	Increased understanding of risks among the population				
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % Information Management System established	25%	50%	50%	50%	Target achieved
2. % district risk profile updated through report and hazard mapping	30%	40%	40%	40%	Target achieved
3. % vulnerable population profile updated through report and mapping	30%	50%	50%	50%	Target achieved
4. % Public Awareness programme strengthened	100%	50%	50%	50%	Target achieved
Outcome:	Strengthened Disaster Risk Governance to manage disaster risks				
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % strengthened DRMD-led committees and DRR secondment capacities	100%	100%	100%	100%	Target achieved
2. % enhanced DRR governance and organisational capacity of DRMD	75%	40%	40%	40%	Target achieved
3. % DRR incorporated into MDAs' action planning	50%	50%	50%	50%	Target achieved
Outcome:	Increased investment in Disaster Risk Reduction to enhance resilience				
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % appropriately equipped DRMD HQ building that is purposely built	0%	50%	0%	0%	No Budget

Table 5 Performance measures for Programme 3.

Programme:	P3: National Emergency Response Centre (NERC)				
Outcome:	Enhanced disaster preparedness for effective response and to build back better in recovery, rehabilitation and reconstruction				
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % purpose-built NERC that is operational	0%	0%	0%	0%	No Budget
2. % Integrated Emergency Management and Co-ordination system (IEMCS) established	50%	50%	50%	50%	Target achieved
3. % capacity building and exercising programme strengthened	50%	50%	50%	50%	Target achieved
4. % Key Sectoral plans and related procedure updated and approved	50%	50%	50%	50%	Target achieved
5. % Multi-Hazard early Warning System (EWS) strengthened	45%	50%	50%	50%	Target achieved

Seychelle Fire Rescue Service Agency

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	8,968	9,023	9,138	3,644	5,494	-	-115	-1.3%
P2: Emergency Operations	65,800	64,892	65,601	53,221	12,380	-	-709	-1.1%
P3: Fire Prevention and Safety	5,266	5,266	5,429	5,066	363	-	-162	-3.1%
P4: Lifeguard Services	5,399	5,312	4,744	4,090	654	-	568	10.7%
Total	85,434	84,493	84,912	66,020	18,891	-	-419	-0.5%

2. Strategic Overview of Entity

Mandate

The mission of the (SFRSA) is to protect and save life, property and environment from the effect of fires, hazardous or other emergency incidents. We will accomplish this mission. In collaboration with our partners and members of the public

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1.Strengthening institutional capacity by ensuring that the Agency is adequately staffed and the professional development of all personnel for a quality and specialized workforce.	Yes	All Programmes	
2.Improve response time to emergencies by decentralizing services.	No	P2	No decentralization done during this year no funds provided for such.
3. Improve infrastructure and facilities and enhance responsiveness to the health and safety of all personnel.	Yes	P2 and P3	
4. Adopt appropriate equipment and technology to enhance service delivery.	Yes	P2	
5. Develop and implement an effective public education and sensitization programmes on safety and fire prevention.	Yes	P3	

3. Budget Overview

Receipts Outturn

Table 1 Receipts outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	210	265	265	274	9	3.3%
Fire Safety Training	120	200	200	186	-14	-7.2%
Sale of Fire incident report	9	5	5	8	3	68.0%
Standby with LPG Tanker	81	60	60	80	20	32.9%
Total	210	265	265	274	9	3.3%

Justification:

The Sales of Fire Incident Reports exceeded the budgeted amount due to a rise in incidents involving insured structures, vehicles, and vessels, which required increased documentation for insurance claims. This trend also reflects greater awareness among property owners, with more individuals investing in insurance coverage. Revenue from Standby Duty also surpassed expectations, driven by increased demand from various companies in addition to the regular standby services provided for LPG tankers. However, Fire Safety Training revenue fell short of the budget, primarily due to a decline in training requests from external organizations, resulting in a lower-than-expected outturn.

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	7,740	8,968	9,023	9,138	-115	-1.3%
P2: Emergency Operations	67,596	65,800	64,892	65,601	-709	-1.1%
P3: Fire Prevention and Safety	5,292	5,266	5,266	5,429	-162	-3.1%
P4: Lifeguard Services	4,172	5,399	5,312	4,744	568	10.7%
Total	84,799	85,434	84,493	84,912	-419	-0.5%
Economic Classification						
CURRENT EXPENDITURE	84,799	82,434	84,493	84,912	-419	-0.5%
Compensation of Employees	62,973	63,036	65,098	66,020	-922	-1.4%
Wages and Salaries in Cash	62,973	63,036	65,098	66,020	-922	-1.4%
Wages and Salaries in Kind	180	180	180	195	-15	-8.3%
Use of Goods and Services	21,826	19,397	19,395	18,891	504	2.6%
Office Expenses	4,341	4,598	4,715	5,381	-666	-14.1%
Transportation and Travel cost	2,788	3,116	3,031	2,631	400	13.2%
Maintenance and Repairs	2,666	3,596	3,594	3,276	318	8.8%
Materials and Supplies	1,340	1,465	1,465	1,435	30	2.0%
Other Uses of Goods and Services	3,639	4,801	4,769	4,297	472	9.9%
Minor Capital Outlays	6,825	1,641	1,641	1,675	-35	-2.1%
Grants	48	-	-	-	-	0.0%

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
CAPITAL EXPENDITURE	-	3,000	-	-	-	0.0%
Non-financial Assets	-	3,000	-	-	-	0.0%
<i>Building and Infrastructure</i>	-	3,000	-	-	-	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	84,799	85,434	84,493	84,912	-419	-0.5%

Justification:

Overall, SFRSA executed the approved budget in alignment with its Strategic Priorities, ensuring that programme benefits and objectives were largely achieved. The savings recorded within the budget are mainly attributable to delays in the PSIP project. There has been an effective response in increasing the number of inspections, which has led to improved compliance levels. However, Fire Safety Training continues to present challenges due to cancellations or postponements by external organizations after initial requests have been made, affecting planned outputs. Additionally, maintaining SFRSA's infrastructure and fleet has proven difficult within the current budget allocation, largely due to rising costs of repairs and maintenance. Wages and salaries were also impacted by increased overtime requirements, driven by the need to provide standby support during major fire incidents and a higher number of national events.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

Table 3 Performance measures for Programme 2.

Programme:	P2:Emergency Operations				
Outcome:	Effective response to emergency Incidents				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of Reduction in the loss of life and property	85%	85%	85%	85%	Increased in number and severity of incidents resulted in increase in property damage. Complexity of building materials, proper notification of incidents due to lack of information due to limited opportunities for public awareness. RTA increase resulted in increase in fatalities.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP1:Emergency Response					
1. Amount of time taken to reach the scene	Within 12 minutes	Within 12 minutes	Within 12 minutes	Within 12 minutes	closure of Anse Boileau fire station and no new station means decentralization not advancing leading to no decrease in turnout time

Table 4 Performance measures for Programme 3.

Programme:	P3:Fire Prevention and Safety				
Outcome:	1. Compliance with local safety regulations and measures (derived from International regulations)				
	2.Capacity enhancement on fire awareness and fire fighting				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of Compliance with fire safety regulations and measures	87%	89%	90%	1%	Compliance have increased due to the increase in the number of follow up inspections carried out - it should be noted that we are still waiting for our fire safety Regulations to be approved
2. % of public trained	75%	75%	65%	-10%	Reduction is due to cancellation, and fewer requests for Training.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP1: Fire Prevention and Investigations					
1. Number of visits/inspections carried out	3000	3000	3237	237	Appropriate inspection programs in both our offices on Mahe and Praslin and availability of transports to carry out the inspections.
SP2: Fire Training					
1. Number of individuals trained in basic fire safety	3500	3500	544	2956	Reduction is due to no reply or confirmation of dates. Postponed and fewer training requests.

Table 5 Performance measures for Programme 4.

Programme:	P4: Lifeguard Services				
Outcome:	Improved lifeguard patrol on targeted beaches				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of beaches with active lifeguard patrol	3	3	2	2	
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of drowning incidents on beaches covered by Lifeguard Services	0%	0%.	0%.	0%.	
2. % of effective response of other incidents on beaches covered	100%	100%	100%	100%	

EDUCATION PORTFOLIO

Ministry of Education

Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	66,474	57,514	58,368	19,970	36,627	1,770	-853	-1.5%
P2: Education Services	228,482	221,096	221,609	24,635	196,973	-	-513	-0.2%
P3: Formal Early Childhood Care and Education	87,685	87,160	86,332	77,848	5,169	3,316	828	0.9%
P4: Primary Education	276,286	262,743	260,793	189,730	45,733	25,331	1,950	0.7%
P5: Secondary Education	355,128	305,851	305,843	204,516	69,613	31,714	8	0.0%
P6: Tertiary Non-University Education	116,675	105,925	103,140	50,325	46,959	5,855	2,785	2.6%
P7: Education Sector Development	10,803	15,261	13,970	6,364	7,606	-	1,291	8.5%
P8: Scholarship Administration	213,543	250,294	242,240	3,103	239,137	-	8,054	3.2%
Total	1,355,076	1,305,844	1,292,295	576,492	647,817	67,986	13,549	1.0%

Strategic Overview of Entity

Mandate

The Ministry of Education (MoE) is the principal advisor to the Government on education matters at the level of early childhood, primary, secondary, and tertiary education and training. The Ministry is also the main steward of the education system in that it:

- maintains a clear focus on the long-term health and performance of the system, ensuring that all leaders strive to make achievement possible and worthwhile;
- creates contexts for all parties in the system to deliver and fulfil the major intents of the Government in relation to education; and
- creates links and platforms for other sectors of the community, including the private and public, to network meaningfully towards facilitating achievements of all learners in Seychelles.

The system is designed to enable all learners to perform and succeed with minimum disruption. The design also permits the building of networks from all sectors and potential agents of the society. The Ministry works across boundaries both locally and internationally.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
Supporting the development and retention of institutional workforce for improved performance	No	P1, P2, P3, P4, P5, P6 and P8	Although efforts are being made to provide adequate professional development, attrition rate remains high.
Improving infrastructure facilities, both physical and digital to ensure a conducive teaching and learning environment.	No	P1 and P2	Despite progress made towards digitalization, maintenance of physical infrastructure and execution of major remain a major challenge due to tedious procurement/tender processes and limited technical capacity/support.
Fostering learner well-being and inclusivity.	Yes	P2, P3, P4, P5, P6, P7 and P8	

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
Strengthening multi-sectoral, community and parental engagement for better synergy leading to improved educational outcomes.	Yes	P1, P2, P3, P4, P5, P6 and P7	
Enhancing curriculum, educational programmes and assessment for relevant learning experience and preparedness for life-long learning.	Yes	P2, P3, P4, P5 and P6	

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

Budget Overview

Receipts Outturn

Table 1 Receipts outturn

SR'000s	2024 Audited Outturn	2025			Variance	
		Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	2,418	3,296	3,296	2,337	-959	-29.1%
School Meal Fees	166	161	161	113	-48	-29.8%
Polytechnic School Fees	230	170	170	208	38	22.4%
Sales of Uniform	942	1,200	1,200	900	-300	-25.0%
Others	351	300	300	237	-63	-21.0%
Tertiary Fees	488	765	765	484	-281	-36.7%
Breaching of Contract	240	700	700	395	-305	-43.6%
Total	2,418	3,296	3,296	2,337	-959	-29.1%

Justification:

- For **School meal fees**, there is a negative outturn of 29.8% in revenue collection due to a reduction in the number of secondary students partaking school meal. Note that since September 2022 only Secondary students are paying for school meal.
- The significant increase in the **Polytechnic School Fees** (Expatriate School Fees) collection, with a positive outturn of 22.4% is due to the constant reminders sent to parents and established consequences for non-adherence of payment.
- Even though the uniform materials sold by the Ministry is cheaper than that of the local suppliers, there is a notable decrease in the Sale of Uniform materials over the years.
- The revenues collected under Others are not constant, for example sale of tenders, which makes it challenging for a realistic receipt forecast.
- For 2023, there was a revision in the priority training areas resulting in the abolition of parental contribution. Following that, parents who were previously paying their debt stopped and this has caused a reduction in the debts collected recorded under Tertiary Fees.
- Breaching of contract by students is a concern that the Ministry will be addressing through a cabinet paper.

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	57,883	66,474	57,514	58,368	-853	-1.5%
P2: Education Services	217,594	228,482	221,096	221,609	-513	-0.2%
P3: Formal Early Childhood Care and Education	81,091	87,685	87,160	86,332	828	0.9%
P4: Primary Education	223,178	276,286	262,743	260,793	1,950	0.7%
P5: Secndary Education	264,630	355,128	305,851	305,843	8	0.0%
P6: Tertiary Non-Universirty Education	114,673	116,675	105,925	103,140	2,785	2.6%
P7: Education Sector Development	8,998	10,803	15,261	13,970	1,291	8.5%
P8: Scholarship Administration	229,757	213,543	250,294	242,240	8,054	3.2%
Total	1,197,805	1,355,076	1,305,844	1,292,295	13,549	1.0%
Economic Classification						
CURRENT EXPENDITURE	1,170,061	1,228,180	1,237,191	1,224,309	12,882	1.0%
Compensation of Employees	560,648	601,905	578,109	576,492	1,617	0.3%
Wages and Salaries in Cash	560,648	601,905	578,109	576,492	1,617	0.3%
Wages and Salaries in Kind	46,861	46,481	49,952	49,405	547	1.1%
Use of Goods and Services	609,412	626,275	659,082	647,817	11,265	1.7%
Office Expenses	50,936	51,722	50,481	54,037	-3,556	-7.0%
Transportation and Travel cost	39,935	40,152	40,079	39,847	232	0.6%
Maintenance and Repairs	22,948	25,007	24,761	22,198	2,563	10.4%
Materials and Supplies	20,422	24,408	22,296	21,338	958	4.3%
Other Uses of Goods and Services	398,560	388,346	419,321	410,767	8,554	2.0%
Minor Capital Outlays	29,029	49,563	51,610	48,713	2,897	5.6%
Grants	721	595	582	1,512	-930	-159.9%
CAPITAL EXPENDITURE	27,744	126,896	68,653	67,986	667	1.0%
Non-financial Assets	27,744	126,896	68,653	67,986	667	1.0%
Building and Infrastructure	24,394	89,218	68,653	67,986	667	1.0%
Machinery and Equipment	-	-	-	-	-	0.0%
Other Fixed Assets	-	-	-	-	-	0.0%
Non-produced Assets	3,350	37,678	-	-	-	0.0%
Total	1,197,805	1,355,076	1,305,844	1,292,295	13,549	1.0%

Justification:

The Ministry is very satisfied with the overall spending of 99% of the revised budget allocation for the year 2025 compared to the overall spending of 95% in 2024.

Budget expenditure was in accordance with the Ministry's strategic priorities, resulting in significant achievements in the following areas:

- Procurement of 2,000 high specifications laptops for teachers worth SR 27 M.
- SR 19 M were traded off from wages and salary to Scholarship administration.
- Procurement of the OpenEMIS platform at SR 4.7 M.
- Installation of 4 SMART Classrooms worth SR 1.1 M.
- Upgrading of WIFI access points and connecting all creches to WIFI system.
- SR 553,600.00 worth of specialised resources were procured for visually impaired learners, inclusive of 2 learners studying at professional centres.
- Procurement of spike shoes and athletics socks worth SR 412,300.00
- Procurement of musical instruments worth SR 909,000 for Primary School Bands.

- 87 teacher assistants graduated as teachers after completing training through Blended Learning.
- All school leaders and School Council Chairpersons continued to receive training to support the implementation of autonomy initiative in schools.

The Ministry acknowledges that there is still potential for improvement in fostering a more conducive learning environment in educational institutions. Challenges such as procurement delays, limited capacity and technical assistance to support schools in undertaking major maintenance work. Despite these setbacks, the Ministry remains committed to exploring ways to ensure that allocated budgets are effectively used to fulfil its mandate.

Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2024.

Table 3 Performance measures for Programme 2

Programme:	P2: Education Services				
Outcome:	1. Improved quality of teaching, educational materials and support to schools 2. Improved quality of services in terms of assessment and examinations, extra-curricular activities, education needs and support of learners 3. Established new model of TVET and entrepreneurship education across the education system				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of educational institutions reporting satisfactory support in the implementation of the curriculum.	60%	65%	65%	65%	
2. % of schools recording an improvement in attainment in national (primary) and international (secondary) examinations.	Primary = 41% Secondary = 30%	Primary = 44% Secondary = 33%	Primary = 44% Secondary = 33%	Primary = 37% Secondary = 41%	Possible reasons for the variance include student interest, teachers' competency, difficulty level of paper, staffing, among others.
3. Number of educational institutions implementing new TVET model as per established criteria.	12	11	11	12	Target exceeded as the School of Exceptional Child is also implementing the TVET Programme.
4. Number of learners acquiring the necessary competency to enhance their employability	395	475	475	475	
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP1: Institutional Support Services					
1.. % of teachers integrating Educational Technologies in their teaching to enhance student learning outcomes at least 5 times per term	70%	70%	70%	70%	
2. % of schools in compliance with safety equipment requirements	75%	65%	65%	65%	

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP1: Institutional Support Services					
3. % of schools provided with the adequate instructional materials for curriculum implementation.	95%	90%	90%	90%	
SP2: Allied Education Services					
1. Number of schools supported in the development of classroom formative assessment termly	16	36	36	36	
2. Number of learners accessing specialized services	3500	3725	3725	3570	4 psychologists are studying leading to a reduction in the number of clients.
3. Number of schools with functional extracurricular activities/ clubs	36	35	35	35	
4. Number of schools equipped with SEN resources as per established standards (basic resources)	36	36	36	36	
5. Number of schools implementing the reviewed Whole School Behaviour Management Policy	Not Available	36	36	36	
SP3: Technical Vocational Education Training and Entrepreneurship					
1. Number of educational institutions with support structures in place to facilitate the implementation of new TVET model.	9	11	11	11	
2. Number of institutions with established partnership agreement with industry.	2	6	6	3	Target not met because institutions are gradually establishing partnership agreement with industry.
3. % of TVET learners (S5) who have completed a programme of training and in employment within 3 months of completing the programme.	Not Available	40%	40%	35%	Target not met because students are still seeking employment.
4. % of TVET learners who access further training after completion of a programme	Not Available	47%	47%	45%	Target not met because the TVET school leavers compete with academic students for Professional Centre placements.
5. Number of educational institutions equipped with the essential (minimum) required specialist resources for TVET	12	13	13	13	

Table 4 Performance measures for Programme 3.

Programme:	P3: Formal Early Childhood Care and Education				
Outcome:	Improved performance in formal early childhood education				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of learners in P2 achieving competency level 2 in literacy and numeracy in KS1 examinations annually	Literacy =63% Numeracy=69%	Literacy = 69% Numeracy=44%	Literacy = 69% Numeracy =44%	Literacy =63% Numeracy=59%	Literacy fell slightly below the revised target by 6 percentage points, while Numeracy exceeded the target by 15 percentage points, showing stronger-than-expected performance in Numeracy.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
P3: Formal Early Childhood Care and Education					
1. % of qualified teachers at Early Childhood level in public schools	75%	82%	82%	86%	Target exceeded due to the large number of assistant teachers who completed Diploma training through BLM training.
2.% of classes at crèches with the desired teacher-pupil ratio (1:18)	75%	60%	60%	59%	Increased in the number of pupils in some creches.
3.% of classes at P1-P2 with the desired teacher-pupil ratio (1:25)	92%	82%	82%	88%	Additional classes LRO, BSA and PERS.
4. % of classrooms at Key Stage (KS1) equipped with technology-based resources (TV screen, computer)	TV= 45% Computer=30%	TV= 50% Computer=30%	TV= 50% Computer=30%	TV= 59% Computer=0%	The target has been exceeded because of donations received at school level. Computers were not procured as all teachers were expected to receive a laptop.

Table 5 Performance measures for Programme 4.

Programme:	P4: Primary Education				
Outcome:	Improved performance in primary education				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of learners scoring grade C and above in English and Math at the end of KS3.	English= 30% Math=12%	English= 45% Math=30%	English= 45% Math=30%	English= 38% Math=18%	English recorded a 7% shortfall, while Mathematics recorded a 12% shortfall. Results suggest that additional support and focused strategies will be required to strengthen both literacy and numeracy skills in order to better meet the expected targets in future assessments.
2. % of learners scoring grade C and above in 4 other examinable subjects at the end of KS3	Kreol=40% French=39% S.Studies=23% Science=33%	Kreol=52% French=39% S.Studies=25% Science=30%	Kreol=52% French=39% S.Studies=25% Science=30%	Kreol=60% French=32% S.Studies=47% Science=26%	The results show mixed performance in relation to the targets set. While Kreol and Social Studies exceeded the expected targets, French and Science fall short of the target by 7% and 4% respectively. The notable gap indicates the need for additional focus and support in these subject areas

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
P4: Primary Education					
1. % of qualified teachers at primary level in public schools	95%	90%	90%	90%	
3. % of classes at primary level with teacher-pupil ratio 1:28	97%	98%	98%	96%	Increase in the number of students enrolled
4. % of classrooms at KS3 equipped with technology-based resources (TV screen, computer)	TV=45% Computer=30%	TV=32% Computer=22%	TV=32% Computer=22%	TV=51% Computer=0%	The exceeded target for TV is because of donations received at school level. Computers were not procured as all teachers were expected to receive a laptop.

Table 6 Performance measures for Programme 5.

Programme:	P5: Secondary Education				
Outcome:	Improved performance in secondary education				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of S5 leavers who applied for and secured a place at the School of Advanced Level Studies	75%	78%	78%	77%	Slight 1% decrease between target and outturn
2. % of S5 leavers who applied for and secured a place in Professional Centres	71%	75%	75%	77%	Slight increase of 2%
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
P5: Secondary Education					
1. % of qualified teachers at secondary level in public schools.	99%	99%	99%	98%	
2. % of classes at secondary level with pupil ratio 1:25	63%	65%	65%	64%	Increase in the number of students enrolled.
3. % of learners in S5 enrolled in IGCSE scoring grade C and above in English 2 nd language	29%	44%	44%	41%	The Outturn value (41%) falls short of the Target (44%) by 3%. Nonetheless, compared to the Outturn values of 2024 (29%), this shows an improvement of 12% in 2025 (41%).
4. % of learners in S5 enrolled in IGCSE scoring grade C and above in Mathematics	44%	51%	51%	45%	The Outturn value (45%) falls short of the Target (51%) by 6%. It is worth noting: that in comparison to the Outturn value of 2024 (44%), there has been a slight improvement of 1% in 2025 (45%).
5. % of learners in S4 opting for STEM subjects	80%	85%	85%	85%	

Table 7 Performance measures for Programme 6.

Programme:	P6: Tertiary Non-University Education				
Outcome:	Improved performance in tertiary non-university education and training				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of learners enrolled graduating in their respective programmes	77%	82%	82%	94%	
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
P6:Tertiary Non-University Education					
1. Number of full-time learners enrolled by gender	Male=1170 Female= 2004	Male=560 Female= 1000	Male=560 Female= 1000	Male=749 Female= 1293	
2. % drop out rate of learners by gender.	Male= 8% Female=10%	Male= 8% Female=10%	Male= 8% Female=10%	Male=2% Female=4%	Possible reasons for the variance include: students' interest, lecturers' competency and support, improved tutorial, timely transfer to other PC, bridging and access progress, revised allowance.
3. Attrition rate of academic staff	4%	12%	12%	11%	The 2025 outturn (11%) falls short of the target by 1%. However, the 7% rise in attrition compared to 2024 (4%) is a significant concern which could impact institutional performance and stability.
4. % of lecturers with minimum qualifications (1 level above the teaching level)	88%	92%	92%	88%	The outturn is 4% below the target, but remains unchanged from 2024 (88%), indicating stability in lecturer qualifications.

Table 8 Performance measures for Programme 7.

Programme:	P7: Education Sector Development				
Outcome:	Improved educational planning and policy development that are grounded in research and underpinned by an effective and comprehensive data management system.				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of quality data sources established across the education sector	68%	77%	77%	77%	
2. % of state educational institutions implementing the new/revised policies	Not Available	75%	Not Available	To be reviewed	Outcome indicator to be reviewed

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP2: Planning and Policy Development					
1. Number of educational institutions' data processing officers trained to manage the data management system	54	62	62	62	
2. Number of educational institutions producing quality (reliable) data sets.	50	62	62	62	
3. Number of educational institutions equipped with minimum data management tools and resources as per established standards	55	60	60	60	
4. Number of researches conducted	13	5	5	7	Staff are also undertaking research as part of their PSC Contract.
5. Number of action research facilitated in schools and institutions	21	22	22	22	
6. Number of educational policies reviewed and developed	2	3	3	3	

Table 9 Performance measures for Programme 8.

Programme:	P8: Scholarship Administration				
Outcome:	A well-trained and skilled workforce that meets the labour needs of the country				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of qualified pre and in-service candidates who successfully enroll in degree-level training through the government scholarship scheme.	Pre=63% In=37%	Pre=86% In=23%	Pre=86% In=23%	Pre=91% In=28%	Pre service enrolment exceeded the target while in service enrolment also remained above target. This was mainly due to higher than expected uptake of scholarship offers during the year, including some candidates who had deferred from the previous year and commenced their studies in 2025.
2. % of scholarship recipients by cohort who successfully complete their degree-level training within the designated timeframe.	95%	92%	92%	93%	The outturn slightly exceeded the target due to effective student follow up, close monitoring of academic progress, and most students completing on time.

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
P8: Scholarship Administration					
1. Number of qualified pre-service candidates eligible for the government scholarship annually.	213	210	210	218	The outturn was slightly above target because a slightly higher number of candidates met the scholarship eligibility requirements than had been projected at the beginning of the year.
2. Number of scholarship offers accepted by eligible candidates annually.	213	180	180	240	The outturn exceeded the target because more eligible candidates accepted scholarship offers than anticipated, including some candidates who had deferred their studies from the previous year and took up their scholarships in 2025.
3. Number of in-service employees receiving scholarships for undergraduate (UG) and postgraduate (PG) studies annually.	UG= 77 PG=49	UG= 34 PG=18	UG= 34 PG=18	UG= 43 PG=49	The outturn exceeded the target for both undergraduate and postgraduate studies, especially at postgraduate level. This was due to more serving employees were nominated and approved for further studies during the year, reflecting increased demand for workforce upgrading and capacity building in areas deemed as priority by some MDAs.
4. Number of university students who successfully complete their training annually by level	UG=188 PG=33	UG=399 PG=39	UG=399 PG=39	UG=126 PG=28	The revised target for 2025 remained unchanged despite the lower 2024 outturn. In retrospect, the target could have been adjusted more realistically to reflect the actual cohort expected to complete in 2025.

Seychelles Qualifications Authority

Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	5,125	5,772	6,156	1,382	4,773	-	-384	-6.6%
P2: Quality and Compliance	6,209	6,229	5,767	4,490	1,277	-	462	7.4%
Total	11,334	12,001	11,923	5,873	6,050	-	78	0.7%

Strategic Overview of Entity

Mandate

The mandate of the Seychelles Qualifications Authority (SQA), a Category 2 Budget Dependent Public Body, in line with the provisions of the Seychelles Qualifications Authority Act, 2021 is to develop, implement and maintain a national qualifications framework (NQF) and to provide for quality assurance of the education and training system nationally.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
Review existing and develop new policies, manuals, guidelines and operational instruments to meet requirements of the SQA Act 2021 and to be on a par with national and international developments in education, quality assurance and qualifications frameworks	Yes	P1 and P2	Regulations of the National Qualifications Framework gazetted in March 2025; Revision of policy documents, manuals and guidelines planned for the year were undertaken e.g. revision of RPL Policy; RPL Guidelines; Policy and Criteria for Recognition and Evaluation of Foreign Qualifications.
Consolidate projects linked to the continuing development of the National Qualifications Framework	Yes	P2	Processes of development of qualifications and part qualifications; programme accreditation; institutional accreditation; school inspection; implementation of RPL.
Provide guidance and support to providers to expedite the processes of programme accreditation, school inspection and institutional accreditation, and improve the institutional quality assurance standards by monitoring compliance with the provisions of the SQA Act 2021	Yes	P2	E.g.: Monitoring visits and monitoring of implementation of action plans for institutional accreditation and school inspection; working sessions for programme accreditation and institutional accreditation.
Strengthen the capacity of the SQA to deliver on its mandate, meet functional requirements, and improve service delivery	Yes	P1	Secured infrastructural facilities for the effective functioning of the Authority; Institutionalised the public sector Performance Management System.
Promote the functions and services of the SQA for enhanced visibility	Yes	P1	Administered the 2 surveys scheduled for the year; Promotional activities for the public and tertiary education and training providers the various social media; distribution of relevant leaflets.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

Budget Overview

Receipts Outturn

Table 1 Receipts outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	738	825	825	389	-436	-52.8%
Certify True Copy of Qualifications	52	75	75	25	-50	-66.4%
Evaluation of Qualifications	586	600	600	364	-236	-39.4%
Recognition of Prior Learning	100	150	150	154	4	2.6%
Education Providers Registration	5	-	-	10	10	0.0%
Total	738	825	825	389	-436	-52.8%

Justifications:

- **Certify True Copy of Qualifications:** There was a significant reduction in the number of requests for this service. Requests have been mostly from learners certifying their certificates to pursue their studies overseas.
- **Evaluation of Qualifications:** The negative variance of the outturn from the revised budget is due to the lower demand for the fast-track service.
- **Recognition of Prior Learning:** There was a group of 49 childminders registered with IECD which were enrolled on the RPL process. SQA had not anticipated this group.
- **Education Providers Registration:** Registration of private provider were not forecasted in the budget preparation.

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	4,716	5,125	5,772	6,156	-384	-6.6%
P2: Quality and Compliance	5,143	6,209	6,229	5,767	462	7.4%
Total	9,859	11,334	12,001	11,923	78	0.7%
Economic Classification						
CURRENT EXPENDITURE	9,859	11,334	12,001	11,923	78	0.7%
Compensation of Employees	5,191	6,033	5,875	5,873	2	0.0%
Wages and Salaries in Cash	5,191	6,033	5,875	5,873	2	0.0%
Wages and Salaries in Kind	-	-	-	-	-	0.0%
Use of Goods and Services	4,668	5,301	6,127	6,050	77	1.2%
Office Expenses	520	435	536	492	44	8.1%
Transportation and Travel cost	671	440	613	672	-59	-9.6%
Maintenance and Repairs	290	249	437	510	-73	-16.6%
Materials and Supplies	-	1	1	-	1	100.0%
Other Uses of Goods and Services	3,139	3,434	3,798	3,734	64	1.7%
Minor Capital Outlays	49	742	742	642	99	13.4%
Grants	-	-	-	-	-	-
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
<i>Building and Infrastructure</i>	-	-	-	-	-	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	9,859	11,334	12,001	11,923	78	0.7%

Justification:

SQA was able to operate within the allocated budget. However, additional funds were requested to cater for the relocation of the SQA offices to a new building at Perseverance. There were also virements made from savings to ensure that all planned activities within programmes were implemented. Overall, there were no major challenges associated with the allocated budget.

The actual in P1 is higher than the revised budget as the actual contains funds to assist in the relocation of the SQA office. Furthermore, due to some transport-related setbacks in 2025, SQA also had to incur higher costs in P1 in order to prevent a disruption in service delivery.

Funds to assist P1 came from P2 which had savings from staffing changes, and savings remaining from Institutional accreditation which managed to accredit 2 out of 3 institutions and programme accreditation which had an outturn of 80% as opposed to the target of 100%.

Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 3 Performance measures for Programme 2.

Programme:	P2: Quality and Compliance				
Outcome:	Providers are compliant with SQA regulations and requirements, resulting in improved institutional quality				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of tertiary education and training providers with all programmes accredited	80%	100%	100%	80%	Although there has been an increase in overall number of programmes accredited, the two institutions that were being targeted has not managed to submit all their unaccredited programmes for accreditation.
2. % of tertiary education and training providers accredited	64%	82%	64%	45.45%	Two Institutions were accorded provisional accreditation in order to address pertinent recommendations of the accreditation report
3. % of tertiary education and training providers re-accredited upon expiry of accreditation status	27%	45%	45%	27.27%	Two Institutions were accorded provisional accreditation in order to address pertinent recommendations of the accreditation report
4. % of qualifications and part qualifications approved	92%	95%	99%	104%	Good co-operation with qualification developers and the industry for endorsement of qualifications
5. % of performing schools	63%	72%	72%	64%	Schools inspected were not performing up to the expected standards. The Unit also had to conduct an urgent investigative visit to a private School at the request of the Minister for Education.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
P2: Quality and Compliance					
1. a) Number of programmes/ courses with full validation/accreditation status as at end of each year.	173	166	178	194	The difference between revised target and outturn is 16 programmes. This is due to intensified activities done to ensure that all programmes are accredited and also institutions have made the extra effort to finalise as many programmes this year to avoid fee payment being implemented in 2026.

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
P2: Quality and Compliance					
1. b) Number of programmes/ courses reviewed and re-accredited upon expiry of accreditation status	34	35	40	47	The difference between revised target and outturn is 7 programmes. This is due to intensified activities done to ensure that all programmes are accredited and also institutions have made the extra effort to finalise as many programmes this year to avoid fee payment being implemented in 2026.
2. a) Number of institutional accreditation and re-accreditation visits per year	3	3	2	2	One visit had to be postponed to 2026 due to unforeseen circumstances.
2. b) Number of monitoring visits to accredited providers per year	Not applicable for 2025	-	Not applicable for 2025	-	No monitoring visits were planned for 2025
3. Number of qualifications and part qualifications developed and approved as at end of each year	73	75	78	82	Good co-operation with qualification developers and the industry for endorsement of qualifications.
4. Number of qualifications and part qualifications reviewed and approved as at the end of each year	Not applicable for 2025	-	Not applicable for 2025	-	Not applicable for 2025
5. Number of whole school inspections and return visits per year	11	12	10	10	Limited human capacity to conduct inspections in schools

Institute of Early Childhood Development

Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	7,207	7,512	7,960	2,605	5,354	-	-447	-6.0%
P2: Early Childhood Care and Education	33,219	36,953	36,748	2,376	34,372	-	206	0.6%
P3: Research Data Management and Knowledge Production	1,021	1,021	956	612	344	-	65	6.4%
P4: Advocacy, Information and Capacity Building	981	973	893	439	455	-	80	8.2%
Total	42,428	46,459	46,556	6,031	40,525	-	-97	-0.2%

Strategic Overview of Entity

Mandate

The Institute of Early Childhood Development, a Category 2 Institute under the auspices of United Nations Educational, Scientific and Cultural Organisation (IECD/UNESCO Category 2 Institute), is the institutional anchor for Early Childhood Care and Education (ECCE) in the country. Its mandate is to provide co-ordination, leadership and strategic direction for early childhood development at national and international levels and advise Government on policy issues and programmes relating to early childhood development. Apart from its international mandate, the IECD/UNESCO CAT2 Institute is also responsible for regulating the non-compulsory education for children aged 0-5 years; undertaking research to inform policy formulation, programme and standards development; implementing capacity building programmes in collaboration with the relevant partners and stakeholders; promoting and advocating the importance of early childhood development; and overseeing the management of the financial assistance scheme for registered child care services.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
Ensure high quality childcare services through increased compliance with legal requirements and established standards (in the non-compulsory education 0-5 years)	YES (See in the fourth column details of the achievement)	P2	Strategic Priority Achieved: In 2025, IECD supported childminders in implementing the Early Learning Programme and meeting standards. Monitoring visits and professional development sessions enhanced capacity and service quality. The 14th cohort of prospective childminders completed training, while 15 new childminders registered and received government incentives. Additionally, 12 childcare personnel graduated with recognized certificates through RPL in collaboration with SITE and SQA.
Optimise multi-sectoral partnership and co-ordination for effective programme implementation and service delivery	YES (See in the fourth column details of the achievement)	P3	Strategic Priority Achieved: Strong multi-sectoral partnerships and coordination have enhanced the effectiveness of IECD and ECCE programs. The Early Learning Readiness Assessment showed that 92% of children are prepared for formal early childhood education, with 100% parental involvement. The National Action Plan (NAP) ECCE 2025-2027 was launched, with 40% project completion after the first year. Surveillance visits supported

			all sectors and provided guidance on technical projects, while technical assistance was offered for key research and evaluation studies, including the Early Learning Programme, Creche Assessment, and Child Care Framework.
Increase the number of childcare facilities in the community	YES, but partially	P2	Partial Achievement of Strategic Priority: IECD initiated research on workplace and business-based early childhood services, including a draft Framework on Child Care Expansion, with feedback from Finance and Tourism Departments. Approval is expected in Q2 2026. A new Staff-to-Child quota policy, implemented in April 2025, led to 118 new enrollments and increased parental employment. Additionally, the 14th cohort of prospective childminders completed training, raising registered child care services from 117 in 2024 to 130 in 2025—an 11% increase.
Optimise co-operation and collaboration, and technical assistance and support with a view to better deliver on IECD's international mandate as a Category 2 Institute under the auspices of UNESCO	Ongoing	P1	Partial achievement of the strategic priority: IECD led and participated in four regional and international engagements to share and promote best practices in ECCE. This included the second edition of the Regional Workshop on the Tashkent Declaration in Seychelles, in collaboration with UNESCO, involving 10 delegates from three Arab States and one African country. IECD also attended the UNESCO Category 2 Centres/Institutes annual meeting and the UNESCO General Conference. Additionally, staff development has increased due to the opportunities provided for participation in international ECCE events and training.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

Budget Overview

Receipts Outturn

Table 1 Receipts outturn

SR'000s	2024 Audited Outturn	2025			Variance	
		Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	35	50	50	42	-8	-16.0%
Registration Fee for Childcare Services	35	50	50	42	-8	-16.0%
Total	35	50	50	42	-8	-16.0%

Justification:

It should be noted that the outturn is lower than the revised budget. This variance arose because the Institute had planned to collect fees from Centre-based services. However, due to delays in cabinet approval of the regulatory framework in 2024 and 2025 respectively, this was not possible. At present, these fees continue to be collected directly by the Ministry of Education until the regulations have been approved for implementation.

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	7,291	7,207	7,512	7,960	-447	-6.0%
P2: Early Childhood Care and Education	33,464	33,219	36,953	36,748	206	0.6%
P3: Research Data Management and Knowledge Production	882	1,021	1,021	956	65	6.4%
P4: Advocacy, Information and Capacity Building	835	981	973	893	80	8.2%
Total	42,472	42,428	46,459	46,556	-97	-0.2%
Economic Classification						
CURRENT EXPENDITURE	42,472	42,428	46,459	46,556	-97	-0.2%
Compensation of Employees	5,370	6,464	6,179	6,031	148	2.4%
Wages and Salaries in Cash	5,370	6,464	6,179	6,031	148	2.4%
Wages and Salaries in Kind	-	-	-	-	-	0.0%
Use of Goods and Services	37,101	35,964	40,280	40,525	-245	-0.6%
Office Expenses	1,365	1,399	1,407	1,302	104	7.4%
Transportation and Travel cost	1,144	858	849	1,099	-249	-29.4%
Maintenance and Repairs	80	64	65	37	28	43.4%
Materials and Supplies	2	1	1	-	1	100.0%
Other Uses of Goods and Services	34,333	33,551	37,865	37,848	17	0.0%
Minor Capital Outlays	161	93	93	93	0	0.0%
Grants	17	-	-	146	-146	0.0%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
Building and Infrastructure	-	-	-	-	-	0.0%
Machinery and Equipment	-	-	-	-	-	0.0%
Other Fixed Assets	-	-	-	-	-	0.0%
Non-produced Assets	-	-	-	-	-	0.0%
Total	42,472	42,428	46,459	46,556	-97	-0.2%

Justification:

The Institute has made notable progress in advancing its strategic priorities for 2025, as outlined in its strategic planning results framework (2022-2026). The identified actions were successfully executed, with achievements documented in the Performance Tables. Complementary initiatives further supported the achievement of priorities set out in the MTES/PPBB Statement 2025.

From a financial perspective, moving from a -2.0% outturn in 2024 to -0.2% in 2025 demonstrates a clear improvement in forecasting accuracy and expenditure management. Budget execution in 2025 was far more efficient, with only a minimal deviation from the revised budget. It is important to note that, similar to 2024, additional funds were received from the Government's financial assistance scheme for child care services. Notably, the outturn for 2025 was higher compared to 2024, reflecting an increase in the number of children enrolled in registered facilities and benefiting from the assistance. In both years, the Institute demonstrated sound financial management, ensuring full utilization of its approved budget. This effective use of resources reflects careful planning, efficient execution, and a strong commitment to maximizing impact in the best interests of young children and their families.

At the programme level, Programme 1 (Governance, Management and Administration) recorded a higher outturn than its revised budget, with a negative variance of -6%. This was primarily due to virements made from savings identified in the other three programmes. The adjustments were necessary to cover the shortfall in office rent following the acquisition of additional office space in 2025, as well as to deliver on the Institute's international mandate. Several virements were also made to cover costs related to travel, accommodation, and remuneration of the UNESCO Category 2 Institute's Governing Board members for the second meeting held in Seychelles, as per the Board's rules of procedures and legal framework. This was necessary as the funds received were intended to cater for only one sitting. By doing so, it has affected the implementation of programme activities planned for 2025.

The Institute reprioritized its budget across programmes to meet its UNESCO Category 2 mandate and obligations. Savings were mainly from wages and salaries, due to delays in recruitment and the reprioritization of activities. These savings helped offset the shortfall in Programme 1, ensuring that overall financial management remained sound and aligned with strategic objectives.

Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2024.

Table 3 Performance measures for Programme 2.

Programme:	P2: Early Childhood Care and Education				
Outcome:	High quality childcare service provision				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % level of compliance of home-based childcare service providers to established standards	96%	82%	82%	93%	In 2025, the compliance rate for home-based childcare service providers reached 93%, surpassing the target despite a 3-point decrease from 2024. This improvement was achieved through strengthened monitoring and support measures, including targeted CPD sessions, individualized mentoring, and regular spot-check visits, which helped maintain regulatory compliance.
2. % of children ready for crèche /preschool education	90%	88%	91%	91%	Target Achieved.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
P2: Early Childhood Care and Education					
1. % of home-based service providers registered with IECD	76%	80%	80%	87%	In 2024 and 2025, 13 new childminders successfully registered after completing basic training (PRESET). Readiness visits and targeted support have been intensified to increase registration, reduce unlicensed child care services, and ensure all children aged 0-3 receive a strong start in life.

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
P2: Early Childhood Care and Education					
2. % of children assessed	92%	93%	93%	99%	In 2025, 1,173 children were registered for the Early Learning Readiness Assessment, with 1,170 parents providing consent, resulting in a participation rate of 99.7%. The response rate to the questionnaire matched this figure, both exceeding the target.

Table 4 Performance measures for Programme 3.

Programme:	P3: Research Data Management and Knowledge Production				
Outcome:	Greater synergy and increased visibility of ECCE and sensitisation of issues amongst the population				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1 % of projects in the National Action Plan (NAP) ECCE successfully completed (two-year NAP)	85%	83% (Completion of new NAP 2025-2026)	NIL	NIL	NAP is in the first year of implementation
Contributing indicators	2024	2025			Explanation of Difference betweenTargets and Outturn
	Outturn	Target	Revised Target	Outturn	
P3: Research Data Management and Knowledge Production					
1. Number of research in ECCE conducted (for two-year period in IECD)	2	3	3	4	The for research conducted included the ELRA 2025, evaluation of early learning programmes for childcare centres, development of a Framework for Childcare Operations, Creche Assessment, and support for the childcare expansion initiative.
2. Number of workshops conducted for sectoral teams	2	2 + 1 (Validation workshop for new NAP projects)	3	2	NAP evaluation workshop was postponed to January 30 th .
Programme:	P3: Research Data Management and Knowledge Production				
Outcome:	Greater synergy and increased visibility of ECCE and sensitisation of issues amongst the population				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1 % of projects in the National Action Plan (NAP) ECCE successfully completed (two-year NAP)	85%	83% (Completion of new NAP 2025-2026)	NIL	NIL	NAP is in the first year of implementation

Contributing indicators	2024	2025			Explanation of Difference betweenTargets and Outturn
	Outturn	Target	Revised Target	Outturn	
P3: Research Data Management and Knowledge Production					
1. Number of research in ECCE conducted (for two-year period in IECD)	2	2	3	4	The for research conducted included the ELRA 2025, evaluation of early learning programmes for childcare centres, development of a Framework for Childcare Operations, Creche Assessment, and support for the childcare expansion initiative.
2. Number of workshops conducted for sectoral teams	2	2 + 1 (Validation workshop for new NAP projects)	3	2	NAP evaluation workshop was postponed to January 30th.

Table 5 Performance measures for Programme 4.

Programme:	P4: Advocacy, Information and Capacity Building				
Outcome:	Greater synergy and increased visibility of ECCE and sensitisation of issues amongst the population				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1.% of targeted audience showing understanding on ECCE issues (a new target survey every 3 years)	86%	80%	NIL	NIL	Survey will be conducted in 2027.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
P4: Advocacy, Information and Capacity Building					
1. Number of new targeted media advocacy programmes (as per established communication plan) per year	11	4	10	10	Target achieved. This included new and innovative initiatives to promote IECD as a UNESCO Category 2 Institute and to highlight its important work in ECCE nationally, in the region and beyond.
2. Number of sensitisation sessions for parents or guardians on ECCE (2 sessions per year per region)	8	10	10	8	The target of 10 sessions in 2025 was not fully met, with only 8 sessions conducted. Nonetheless, there was a high level of parent participation, particularly among parents of children in unregistered services, compared to previous years. Additionally, parents' knowledge and skills increased, with the hope that they are now better equipped to support their children's learning and development at home.

LAND AND HOUSING PORTFOLIO

Ministry of Land and Housing

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	28,615	30,305	30,205	14,863	15,343	-	99	0.3%
P2: Land Management and Administration	159,336	69,692	68,739	21,919	6,483	40,337	953	1.4%
P3: Housing Management	546,667	237,459	204,310	2,969	18,878	182,463	33,149	14.0%
Total	734,618	337,456	303,255	39,751	40,703	222,801	34,201	10.1%

2. Strategic Overview of Entity

Mandate

The mandate of the Ministry of Lands and Housing (MLH) is to facilitate social, economic and environmental development through sustainable and efficient use of land resources; and to facilitate affordable housing opportunities.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Develop and implement a fully integrated digital information system comprising of online restore libraries of updated policies, file management systems, correspondence and built-in case processing applications, providing a solid backbone for an efficient consistent and professional customer service to our clients.	No	SP2/SP3	Lands Information system in tender phase and will be integrated with Geospatial platform (already in use and testing phase), Revamp of the current Housing Information system, Enterprise GIS up and running to compliment other line of business applications. On track (35%)
2. Develop and maintain a complete inventory of all State land as a tool to facilitate proactive management of the land resource.	Yes	SP2	Phase 1 of the exercise has been completed, starting Phase II - 50%
3. Improve transparency and enhance decision and performance through the establishment of Standard Operating Procedures, setting SMART goals and targets and developing frameworks to monitor and evaluate performance at all levels.	No	All programs	SOPS developed and partially rolled out, Smarts GOALS developed and testing phase, PMS framework almost fully developed - 60%
4. Develop sustainable land and housing solutions aligned with clients means and further develop the housing and land bank projects into a more sustainable model.	Yes	SP2/SP3	First iterations developed and being implemented for adjustments to attain sustainability goals - 40%
5. Strengthen human resource through capacity building, competency development, succession planning and focus on a high quality-targeted recruitment strategy.	No	All programs	20% of work completed

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

Justification:

More emphasis was placed on day-to-day activities and resolving applicants' cases, resulting in reduced time allocation/priority for strategic intervention, thus hindering progress on strategic priorities.

Progress was slow in the development of IT solutions to drive the digital agenda and improving efficiency. In contrast, good progress was also made in improving transparency through established SOP, setting smart targets and development now Monitoring framework. However, not enough time allocation was dedicated to the implementation of Administrative SOPs and client management tools for effective communications with our clientele's.

Additionally, good progress was also made on the state Land inventory in line with target set for the year.

Satisfactory progress on the various products and clients profiling were made in 2025, providing a good baseline for better planning in the short- and medium-term planning. Lands and Housing Department will build on that in 2026 and collect reliable data to gauge sustainability of the current Land and Housing model, reflecting the real costs.

New staff has been brought in to compliment the technical competencies within the Portfolio, however more work is required to plan for the Human resource (HR) need for the medium and long term. In addition to alignment of the future HR needs with the other strategic priorities, scope for right sizing and job enlargement will also emerge.

As progress is made on the above-mentioned priorities, internal and external communication strategies will need to be incorporated at the center of all 5 priorities and provisions for budget allocations within the ceiling will be critical.

3. Budget Overview

Receipts Outturn

Table 1.Receipts outturn

SR'000s	2024 Audited Outturn	2025			Variance	
		Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	253,104	310,010	90,559	91,953	1,394	1.5%
Planning Fees	-	-	-	-	-	0.0%
Survey Fees	319	250	250	263	13	5.0%
Maps and Prints	102	175	175	96	-79	-44.9%
Miscellaneous	9	6	6	25	19	318.6%
Property Transfer Fees	11,747	8,000	12,000	11,108	-892	-7.4%
Short term Rent of Land and Buildings	717	2,500	2,500	1,406	-1,094	-43.7%
Royalties from Land Marine	-	-	-	-	-	0.0%
Rent of Independence House	120	128	128	47	-81	-63.2%
Long Term Lease - Land & Building	203,410	288,451	50,000	41,578	-8,422	-16.8%
Sale of State Lands	28,169	2,500	17,500	28,919	11,419	65.3%
Sale of Plots (Land Bank)	8,510	8,000	8,000	8,510	510	6.4%
Total	253,104	310,010	90,559	91,953	1,394	1.5%

Justification:

Overall, the collections of revenues were above the revised budget by 1.5%.

The Departments of Land and Housing were able to collect some revenues with regards to the revised budget and stated below were line items that were above the revised budget.

- Survey fees – Increase in outturn due to more cases being lodged.
- Miscellaneous - Increase in collections in Publication fees, processing fees & mutation fees (Survey).
- Sale of State Lands – more emphasis on next to parent scheme, improvement in survey output by 40% and initiative for client to undertake surveys privately resulted in more cases in this category reaching the final stages.
- Sale of Plots (Land Banks) - As a result of the increase in the number of cases closed for 2025 as a result of a number of factors, including improvement in output one processing time, more plots were sold hence an increase of revenue in the line item.
- Maps & Prints – Still the same challenges as 2024 with less requests for maps and prints as a result of increased of free use of Web G.I.S. in addition, the location of cashier on ground floor (Immigration Office) is impacting negatively whereby some clients are reluctant to pay for documents given the queue and having to go up and down the stairs and also cannot charge the elderly clients for document given current need to process physical payment at the immigration cashier.
- Property Transfer Fees - Slightly below the revised budget by 7.4%.
- Short Term Rent of Land & Buildings – Delays in rent collections
- Rent of Independence House – There were tenants who were paying for rent but due to the renovations to the building they have vacate the premises but STA is still paying for the rent even though they are not on the premises.

With the recruitment of the Debt Recovery officer, there has been some decrease in the debts. There have been one or two write-offs and old cases whereby collection has failed despite many attempts, the case has been escalated through Legal channel.

Consolidated Expenditure Outturn

Table 2.Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	26,698	28,615	30,305	30,205	99	0.3%
P2: Land Management and Administration	348,766	159,336	69,692	68,739	953	1.4%
P3: Housing Management	129,383	546,667	237,459	204,310	33,149	14.0%
Total	504,847	734,618	337,456	303,255	34,201	10.1%
Economic Classification						
CURRENT EXPENDITURE	69,539	79,146	84,146	80,454	3,691	4.4%
Compensation of Employees	36,363	43,071	41,321	39,751	1,570	3.8%
Wages and Salaries in Cash	36,363	43,071	41,321	39,751	1,570	3.8%
Wages and Salaries in Kind	1,508	2,034	1,654	1,474	180	10.9%
Use of Goods and Services	33,176	36,074	42,824	40,703	2,121	5.0%
Office Expenses	5,744	5,695	5,885	5,909	-24	-0.4%
Transportation and Travel cost	1,141	1,863	1,987	1,797	190	9.5%
Maintenance and Repairs	2,587	2,566	2,599	2,257	343	13.2%
Materials and Supplies	92	195	175	84	91	52.1%
Other Uses of Goods and Services	18,484	21,231	25,248	24,137	1,111	4.4%
Minor Capital Outlays	3,620	2,489	5,275	5,045	231	4.4%
CAPITAL EXPENDITURE	435,308	655,473	253,310	222,801	30,510	12.0%
Non-financial Assets	435,308	655,473	253,310	222,801	30,510	12.0%
Building and Infrastructure	111,896	256,945	214,962	182,463	32,499	15.1%
Machinery and Equipment	-	-	-	-	-	0.0%
Other Fixed Assets	-	-	-	-	-	0.0%
Non-produced Assets	323,412	398,528	38,348	40,337	-1,989	-5.2%
Total	504,847	734,618	337,456	303,255	34,201	10.1%

Justification:

The Housing Department

In 2025, the Housing department allocated a total of 185 affordable housing units all. Of this amount, 132 were newly built units in 7 different districts all over Mahe and a total of 53 allocations were made from the existing housing stock. This total amount of 185 units is 33 more units than the amount allocated for 2024.

The Department also allocated a total of 78 self-finance Mid-Range Condominium units.

To conclude the Housing department allocated a total of 46 more self-finance units in 2025 compared to 2024 where only 34 units were allocated.

The housing department is still not satisfied with the implementation rate of housing projects by SIA which is caused primarily by delays in tender and appeal procedures, temporary shortages in availability of construction and adverse weather conditions on constructions sites.

The Lands Management Department

Overall, the Department continue to make progress from 2024 following restructuring in 2023. The highlight of 2025 was primarily the recruitment of critical staff, improvement in delivery from Survey and Lands management section and the launching of Enterprise GIS internally in the Ministry.

Land Management - increase in the number of cases closed/number of plots sold in contrast to 2024. An increase of 120 land bank plots sold in comparison to 101 from previous year and 11 more plots sold under other plots of state land. The Section also recorded an increase of more land leased as a result of the unit being fully functional in 2025, with also remarkable improvement in the valuation section, with a turnaround time of 1 month from over 3 months previously.

Survey Section - continued progress in the number of Government cases registered versus number of completed cases, surpassing the target of 2024. Having resolved the issue of data from Land Registrar, the Land registration project is picking up momentum gradually, with various issues of ownerships and inappropriate land transaction being the major obstacle as the current constraints. More progress is anticipated with maximizing the potential of equipment's and technological investment for 2024/2025.

GIS Section - use of GIS tools and increase interactions of users on GIS platforms remain on the increase. The section surpassed the target for the year. The deployment of internal usage of Enterprise GIS has been slow but successful, with gradual buy-in into the potential of the platform. The Section is on track to provide more data sets to the users, coupled with the use of Enterprise GIS and the platform for spatial data analysis and sharing.

In terms for PSIP, the budget spending and project execution was not to the required expectation. More work needs to go into the project planning phase (survey and design) and monitoring for better performance from contractors

4. Performance against Programme

Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 3. Performance measure for programme 2

Programme:	P2: Land Management and Administration				
Outcome:	Efficient use of land				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of state land used for its designated purpose (new indicator) a) Commercial Land b) Agricultural Land c) Residential Land d) Infrastructure Land	N/A	Baselines to be established for setting of targets from 2026 onwards	N/A	NA	Baselines are being established.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP1: State Land Management					
1. Number of land bank plots allocated (up to letter of payment issued)	101	100	55	120	More emphasis on finalising case that is on the final stages of processing and also allowing applicants to conduct their survey privately. Emphasis on adjacent to relatives' case.

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP1: State Land Management					
2. Number of other state land plots allocated (up to letter of payment issued)	53	25	25	62	More emphasis on finalising case that is on the final stages of processing and also allowing applicants to conduct their survey privately. Emphasis on adjacent to relatives' case.
3. Number of state land lease (up to acceptance of offer and payment)	14	14	14	21	Lease staff had gained more experience.
SP2: Spatial Data Infrastructure and Surveying					
1. % of registered government survey cases completed	74%	75%	75%	79%	377 were completed out of 478 registered.
2. Number of control points fixed annually (primary, secondary or tertiary control points)	36	35	35	38	Target achieved with 38 control points established in 4th quarter mostly at the Providence Industrial Estate.
SP3: Geographic Information Services (GIS)					
1. Number of visits on the Web GIS	93,789	95,843	95,843	95,695	Small decrease compared to target. This is due slowing down of activities in December 2025.

Table 4. Performance measures for Programme 3.

Programme:	P3: Housing Management				
Outcome:	Increased access to housing products				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of successful housing applications allocated with a housing product (modified indicator)	9.80%	14%	6.2%	8%	Due to adjustments in housing project implementation timelines, the target was revised from 14% to 6.2%, while the outturn reached 8%, surpassing the revised target.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of housing units allocated:					
(a) Condominium	0	0	0	0	No condominium units were projected for 2025. Therefore, the outturn remains 0 as projected.
(b) Mid-range Condos	36	16	72	78	The projected output for the reporting period was 72 units. However, a total of 78 units were allocated, as additional units became available and were allocated to eligible applicants during the period.
(c) Affordable housing	152	394	200	185	185 units were allocated. The shortfall is due to some projects not being implemented during the reporting period. At least four projects are scheduled for execution and delivery in 2026.

Seychelles Infrastructure Agency

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Infrastructure Support	203,014	91,320	86,877	38,956	14,676	33,245	4,443	4.9%
Total	203,014	91,320	86,877	38,956	14,676	33,245	4,443	4.9%

2. Strategic Overview of Entity

Mandate

The Seychelles Infrastructure Agency (SIA) provides technical services for civil engineering and construction projects. The technical services comprise of: structural surveys, appraisals of projects, concept planning, detailed design, cost estimates, procurement of construction services through tendering, tender evaluation reports, and supervision during construction. SIA also provides property management and maintenance services to ministries and government departments, administering buildings and properties. In addition, it provides services to the Property Management Corporation (PMC) for projects where it does not have inhouse technical capacity. The services are provided to ministry departments which do not have an in-house Project Implementation Unit. Services are provided to all ministries and departments, but exclude the transport sector which is covered by the Transport Department, and commercial state owned enterprises aside from assistance given to PMC.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Maximise the execution of the National Capital Budget for projects across all MDAs	Yes	P1	Though the actual execution rate is not a true reflection of the performance as the budget reallocation at year end has exaggerated the performance, the performance against the original budget is still a marked improvement from previous years.
2. Improve efficiency and delivery of projects through digitalisation of SIA's operations, and streamlining of the project management processes	Partially	P1	Though SIA was not able to digitalise its operations as planned, multiple adjustments to the structure and subsequently internal processes have had a positive impact on streamlining of the operations and increase in efficiency.
3. Explore and implement alternative construction technologies as a strategy for reducing the cost and time aspects of projects, reduce dependency on the quarries and promote more sustainable and environmentally friendly construction practices and materials.	Yes	P1	3 separate projects using alternative technologies are currently being implemented and assessed with initial assessments being positive for certain applications.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Receipts Outturn

Table1. Receipts outturn

SR'000s	2024 Audited Outturn	2025			Variance	
		Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	229	225	1	1	-	0.0%
Miscellaneous	229	225	1	1	-	0.0%
Total	229	225	1	1	-	0.0%

Consolidated Expenditure Outturn

Table 2. Consolidated expenditure outturn

SR'000s	2024 Audited Outturn	2025			Variance	
		Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Infrastructure Support	87,465	203,014	91,320	86,877	4,443	4.9%
Total	87,465	203,014	91,320	86,877	4,443	4.9%
Economic Classification						
CURRENT EXPENDITURE	48,656	62,890	58,090	53,632	4,458	7.7%
Compensation of Employees	37,650	44,775	42,475	38,956	3,519	8.3%
Wages and Salaries in Cash	37,650	44,775	42,475	38,956	3,519	8.3%
Wages and Salaries in Kind	1,508	4,664	3,464	2,501	963	27.8%
Use of Goods and Services	11,006	18,115	15,615	14,676	939	6.0%
Office Expenses	2,693	3,431	2,381	2,534	-153	-6.4%
Transportation and Travel cost	2,096	2,853	2,253	2,613	-359	-16.0%
Maintenance and Repairs	969	1,013	1,063	1,447	-384	-36.1%
Materials and Supplies	-	-	-	-	-	0.0%
Other Uses of Goods and Services	1,659	5,532	5,132	3,167	1,965	38.3%
Minor Capital Outlays	2,082	622	1,322	2,414	-1,092	-82.6%
CAPITAL EXPENDITURE	38,809	140,124	33,230	33,245	-15	0.0%
Non-financial Assets	38,809	140,124	33,230	33,245	-15	0.0%
Building and Infrastructure	38,809	140,124	33,230	33,245	-15	0.0%
Machinery and Equipment	-	-	-	-	-	0.0%
Other Fixed Assets	-	-	-	-	-	0.0%
Non-produced Assets	-	-	-	-	-	0.0%
Total	87,465	203,014	91,320	86,877	4,443	4.9%

Justification:

Underspending under wages and salaries in kind and cash are primarily due to high staff turnovers coupled with delays in recruitment to replace them.

Under Goods and Services, the overspending in headings for Office Expenses and Minor Capital Outlays are primarily attributed to the relocation of SIA to Bel Ombre and the necessary expenditures to set up the

offices post-renovations. For Transportation and Travel Costs, increased projects on Praslin coupled with the challenges in recruiting staff to be based on Praslin led to an increase in domestic travel expenditure. However, we managed to remain within the total budget for Goods and Services due to underspending under ‘Other Uses of Goods and Services’. This underspending is attributed partly to delayed recruitment under service contracts as well as the delay in moving offices to Bel Ombre premises.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2023.

Table 3. Performance measures for Programme 1

Programme:	P1: Infrastructure Support				
Outcome:	Effective and efficient procurement and management of infrastructure projects				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of projects completed within contract sum and timeframe					
•Projects completed within contract sum	65%	85%	75%	65%	Many projects done in 2025 were ad-hoc (unplanned) projects which were required to be executed quickly. The lack of preparation time has led to variations on the projects. Additionally, with many projects being renovation projects, variations are expected.
•Projects completed within contract timeframe	78%	85%	70%	77%	Contractor performance continues to be a challenge in terms of the delivery dates on projects.
2. % of national budget for capital expenditure (CAPEX) projects utilised	76%	85%	85%	98.5%	The overperformance is due to the budget reallocation of unspent PSIP funds towards the end of 2025 as part of the budget revision exercise.
Contributing Indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Average number of variations per project	6.7	7	7	4.3	Though the number of variations has reduced, the quantum of these variations has gone up.
2. Average % age cost overrun on projects	12%	12%	10%	17%	This is as a direct result of less preparation time on projects and changing client requirements during execution.
3. % of projects with contractual claims by the contractor	4%	8%	5%	1.5%	With a relatively stable construction sector for 2025 and improved documentation, this has decreased significantly.
4. % of projects procured within set target	63	75%	65%	40%	With an increase in ad-hoc projects, the planned projects were naturally delayed due to resource reallocation.

Planning Authority

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	9,120	10,575	10,779	3,982	6,797	-	-204	-1.9%
P2: Land Use Policy and Planning	3,618	3,472	3,297	3,127	171	-	174	5.0%
P3: Development Control	9,707	8,711	8,440	8,369	71	-	271	3.1%
Total	22,445	22,758	22,516	15,477	7,039	-	242	1.1%

2. Strategic Overview of Entity

Mandate

The Seychelles Planning Authority is mandated under the Physical Planning Act 2021, to regulate construction development and uses of land that create the built environment of Seychelles. It does this through;

1.
 - Considering physical development proposals within the territories of Seychelles;
 - Monitoring approved physical development and dealing with illegal development within the
2. territories of Seychelles;
- Preparing and producing land use and development plans for the territories of Seychelles.

Strategic Priorities in 2024 to 2026

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Promote and ensure orderly and sustainable use of land	Ongoing	P2: Land Use Policy and Planning	The Authority have been able to finalize the Regulations for the Anse-Aux-Pins LUP, therefore, this law only remains to be signed into effect. The Regulations for the Grand-Anse Mahe & Anse-Royale LUP are also being drafted. The Land Use Plans for the Victoria Northern districts are currently on public consultation. Work on other LUPs is ongoing for date collection. These include Anse-Boileau and Baie-Lazare. Under the Special Land Use Project, we expect to speed up work towards finalization of all LUPs.
2. Safeguard the immediate and long-term public interests through efficient monitoring and enforcement actions	Ongoing	SP1: Assessment, Monitoring and Enforcement	The Authority continues with its mandate of monitoring ongoing development projects to ensure compliance with approval. At the same time, it continues to deal with illegal development through necessary enforcement actions as stipulated under its law. Statistics for 2025 show an increase in the number of commencement notices submitted for new projects and at the same time, reveals that most enforcement cases result in compliance. The Authority still needs to beef up its engineering unit, to ensure effective monitoring of engineering components of development.

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
3. Modernise the processes and effects of planning and development of land in Seychelles	Ongoing	SP2: Planning Submission Processing	The Authority already operates a digital system, which is very efficient and has reduced time frames in many instances. In its quest to bring about more efficiency, it is working with the DICT to troubleshoot issues that arise with the system, to ensure continued uninterrupted service. Additionally, the Authority has developed other applications to support the PAIS, in terms of site visits and the contractors' modules. The Authority continues to develop new online features jointly with GIS to modernize its processes in terms of the information it provides to clients.
4. Strengthen the capacity of the Authority to fulfill the provisions of the Physical Planning Act 2021	Ongoing	SP1: CEO's Secretariat	The Authority continues to find means to improve its human resources amongst other resources, to ensure the effective delivery of its mandates. Training plan for staff is in place and staff are targeted for long term training that benefits the Authority. In 2025, a 6 month training course to better understand the law that governs the function of the Authority was conducted for all staff. Additionally, staff have been enrolled on both short term and long-term training programs, both locally and overseas. Additionally, the Authority continues to work with the Ministry of Finance & the PSB to fulfill its long-term post requirements. In 2026, a budget for the Special land use project has been approved providing additional posts and equipment, to speed up the production of land use plans.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Receipts Outturn

Table 1. Receipts outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	16,466	9,369	14,000	14,770	770	5.5%
Planning Fees	16,466	9,369	14,000	14,770	770	5.5%
Total	16,466	9,369	14,000	14,770	770	5.5%

Justification:

Since 2024, the Authority has initiated the implementation of the new Planning Fees Regulations. These Regulations were introduced after 25 years without any significant review of planning fees. In 2025, the fees Regulations were again reviewed based on observations and assessments of trends over the one year, that the Regulations had been in operation.

The new Regulations provide for additional categories of fees that were not previously collected under the old framework. These include fees for structural submissions and other categories of development that were previously exempted from payment at the submission stage.

Furthermore, when comparing the number of applications submitted in 2024 and 2025, there is a slight increase in the overall number of new submissions. A review of the types of submissions, shows an increase in commercial development applications submitted.

It should also be noted that the Authority has been able to generate revenue from illegal developments by charging a retrospective fee, which is typically ten times the original fee.

As a result, the total revenue collected reflects the adjustments introduced under the revised planning fees schedule.

Consolidated Expenditure Outturn

Table 2. Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	9,723	9,120	10,575	10,779	-204	-1.9%
P2: Land Use Policy and Planning	2,974	3,618	3,472	3,297	174	5.0%
P3: Development Control	7,775	9,707	8,711	8,440	271	3.1%
Total	20,472	22,445	22,758	22,516	242	1.1%
Economic Classification						
CURRENT EXPENDITURE	20,472	22,445	22,758	22,516	242	1.1%
Compensation of Employees	13,766	16,493	15,686	15,477	208	1.3%
Wages and Salaries in Cash	13,766	16,493	15,686	15,477	208	1.3%
Wages and Salaries in Kind	-	-	-	-	-	0.0%
Use of Goods and Services	6,706	5,952	7,072	7,039	34	0.5%
Office Expenses	2,007	1,848	1,889	1,894	-5	-0.3%
Transportation and Travel cost	507	657	611	656	-45	-7.3%
Maintenance and Repairs	692	348	479	488	-9	-1.8%
Materials and Supplies	31	-	16	18	-2	-9.5%
Other Uses of Goods and Services	2,369	2,451	3,354	3,144	210	6.3%
Minor Capital Outlays	1,100	647	723	840	-117	-16.1%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
Building and Infrastructure	-	-	-	-	-	0.0%
Machinery and Equipment	-	-	-	-	-	0.0%
Other Fixed Assets	-	-	-	-	-	0.0%
Non-produced Assets	-	-	-	-	-	0.0%
Total	20,472	22,445	22,758	22,516	242	1.1%

Justification:

In 2025, the Authority faced several budgetary challenges due to a number of unexpected and unplanned issues. One of the main challenges related to vehicle maintenance, as the ageing fleet continued to experience mechanical problems, which impeded the Authority's operations. However, the Authority has gradually begun replacing these vehicles, and in 2025 it was able to procure one additional vehicle using funds available within the budget.

By mid-year, with the approval of the Ministry of Finance, the Authority was able to vire funds from the Wages budget to the Goods and Services category in order to cover the Authority's daily operational expenses.

The savings identified under Wages were mainly due to the resignation of staff from certain posts. This resulted in delays in recruitment while suitable candidates for the vacant positions were being sought.

As a result, several virements were made across budget codes throughout the year to enable the Authority to achieve its objectives. These included allocations for printer maintenance, overseas travel, staff training, consumables, board member allowances (Appeals Board), and asset replacement.

During the mid-year budget review, the Authority also received funding for a project related to archive and file cleaning and relocation. Since the latter months of 2024, it was assessed that the attic floor of the Independence House, used as an archive by the Planning Authority had become unsafe for staff to work in, as many files had been infected by mould and fungus and the wooden shelves were aggressively being eaten by wood-worms. This resulted in the initiation of an intensive exercise, involving the clearing, sorting, and relocation of documents, as well as the handling and disposal of bulky infected materials from the attic space. As of December 2025, approximately 85% of the project had been completed.

The Authority managed to finalize the Regulations for the Anse-Aux-pins Land Use Plan and initiated drafting of the Regulations for the Grand-Anse Mahe and Anse-Royale land use plans. Finalization of video for public consultation for the Northern Victoria districts (English River, Bel-Air, Mt-Buxton, St-Louis) land use plans were also produced to initiate the process.

The Authority also initiated review of the La-Digue development guidelines, hoarding policy, tourism inclusive accommodation zone and the creole architecture guidelines.

On the monitoring side, the team of 10 Development Control Officers, continued to oversee ongoing development projects, deal with construction related complaints and illegal development all over the territories of Seychelles. Our engineering unit, although with constraints of human resources, also undertook necessary structural checks and monitoring of both proposed and ongoing projects.

The Authority processed an increased number of new planning submissions in the year 2025, out of which 81% had been approved, 16% of submissions were awaiting feedback from respective agents on requested amendment to plans and 3% of submissions made had been refused at 31st December 2025.

It is noteworthy to mention that in 2025, the referral agencies improved on their response time, providing us with feedback. As a result, the Authority was able to return to its all-time high statistics of delivering a decision on 90% of cases within 4 weeks.

The Authority was able to send at least 5 staff on overseas training sessions and workshops and most of its staff benefitted from a local legal training on its laws. Other staff also benefitted with other short-term local courses at the Guy Morel Institute, whilst 3 staff were enrolled on long-term local courses at the Seychelles Business Studies Academy. Whilst on the same line, 2 internal promotions were affected, benefiting long-serving staff.

The Board considered an all-time high of 2630 cases over its 46 meetings in 2025. This is in addition to the 5697 cases for both new and substitute applications considered by the Authority's various committees, which the Board endorsed in 2025.

To sum up, it is fair to say that despite the challenges, the Authority managed to operate quite efficiently and delivered on its mandates during the year.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2023.

Table 3. Performance measures for Programme 2

Programme:	P2: Land Use Policy and Planning				
Outcome:	Improved land use efficiency				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of planning and pre-planning and other assessments completed	97%	100%	100%	100%	On track
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
P2: Land Use Policy and Planning					
1.% of land use plans which have completed review and consultation	90%	100%	90%	85%	Change in workplan based on delay of data from the Ministry (Lands MLH Section) for the review of Praslin & La Digue LUP. Therefore, review of Praslin & La Digue LUP have stalled at the moment until availability of required data. Bel-Ombre LUP was put on hold pending Masterplan of the Seychelles Ports Authority.
2.% of current policies and design projects completed	80%	100%	100%	90%	The Special La Digue Development Policy required additional research for the inclusion of a foreshore development into the policy. Hoarding policy was also pending finalization.

Table 4. Performance measures for Programme 3

Programme:	P3: Development Control				
Outcome:	Improved good governance, rule of law and human rights within the system of Government of Seychelles.				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of total number of approved constructions visited for compliance	84%	100%	100%	100%	All projects that submitted their commencement notice in 2025 were monitored 100%. Open files carried over from previous years were also being monitored.
2. % of new applications released	83%	91%	90%	90%	The referral agencies improved on their feedback delivery time during 2025, as a result, this allowed the Authority to resolve on cases within a 4 weeks' time frame.

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP1: Assessment, Monitoring and Enforcement					
1.% of total control notices visited	85%	100%	100%	86%	Both commencement and completion notices achieved 100%. However, out of 271 reinforcement notices received, only 85 were attended to. This was largely due to a shortage of engineers during that period, compounded by resignations which caused delays in securing replacements. As the replacements are fresh graduates, additional time was required for training. Moving forward, improvement is expected once they have completed their training within the probation period, provided there are no further resignations from the department.
2.% of non-compliance cases dealt with successfully	83%	100%	100%	100%	A total of 21 enforcement notices were issued, and dealt with. 12 out of this number have either appealed on the decisions or have requested for extension of time, to organize themselves for compliance.
SP2: Planning Submission Processing					
1. % of final decisions conveyed to applicants within 4 weeks	83%	91%	90%	90%	The referral agencies were able to pick up on delayed cases, and provide us with feedback promptly, as a result, we were able to convey a higher number of decisions within the 4 weeks' timeframe.

**LOCAL GOVERNMENT AND COMMUNITY AFFAIRS
PORTFOLIO**

Ministry of Local Government and Community Affairs

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance Management and Administration	23,366	22,954	22,604	13,043	9,561	-	350	1.5%
P2: Local Governance, Support and Development	110,791	106,980	104,002	25,221	17,636	61,144	2,978	2.8%
P3: Community Facilities Management	34,842	34,278	33,717	24,455	9,262	-	560	1.6%
Total	168,999	164,212	160,323	62,719	36,460	61,144	3,889	2.4%

2. Strategic Overview of Entity

Mandate

The mandate of the Ministry of Local Government and Community Affairs is to oversee the affairs of the districts and to empower the local communities. Its role is to ensure good governance through citizen's engagement, inclusiveness and empowerment towards development with transparency and accountability, as well as maintaining linkages between the central and local government.

Strategic Priorities in 2024 to 2026

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
Implement the Ministry's Revised Reform Programme	Yes	All Programmes	
Develop transparent and accountable practices throughout the Ministry	Yes	All Programmes	
Develop and implement inclusive community-based programmes	Yes	P2: Local Governance, Support and Development	
Provide and enhance community infrastructure, facilities and burial grounds	Yes	P2: Local Governance, Support and Development P3: Community Facilities Management	

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

Justification:

One of MLGII challenge is limited control over implementation of districts' small projects. The way projects are being handled by Seychelles Infrastructure Agency the ministry has no oversight on neither project staff nor the project monitoring. There is very limited information on projects during the implementation stage this influence the number of completed projects.

The lack of support from other MDA to action on district issues affected the ministry delivery with regards to address the requirements at local level. MDA are not fully committed to tackle issues raised on a timely manner.

3. Budget Overview

Receipts Outturn

Table 1 Receipts outturn

SR'000s	2024 Audited Outturn	2025			Variance	
		Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	3,404	3,485	3,485	3,237	248	7.1%
Burial Services Fees	191	205	205	173	32	15.6%
Rent of facilities	1,801	1,700	1,700	1,761	-61	-3.6%
Rent of Offices	348	500	500	296	204	40.8%
Rent of Day-care centres	1,065	1,080	1,080	1,007	73	6.8%
Total	3,404	3,485	3,485	3,237	248	7.1%

Justification:

The variances in revenue are mainly due to; most of the fees depend on demand and is not necessarily collected on a mostly basis. However there was a monthly reduction in the rent payable for rental of office to Mrs Anna Mazzorchy of SR4,000.00 and SR4,000.00 for rental of child daycare to Ms Soucilla Athanase.

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

SR'000	2,024 Audited Outturn	2025			Variance	
		Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)

Programmes

P1: Governance Management and Administration	23,450	23,366	22,954	22,604	350	2%
P2: Local Governance, Support and Development	79,764	110,791	106,980	104,002	2,978	3%
P3: Community Facilities Management	32,165	34,842	34,278	33,717	560	2%
Programme Total	135,378	168,999	164,212	160,323	3,889	2%

Economic Classification

CURRENT EXPENDITURE	95,088	104,945	103,645	99,178	4,466	4%
Compensation of Employees	59,924	64,798	62,873	62,719	154	0%
Wages and Salaries in Cash	59,924	64,798	62,873	62,719	154	0%
Wages and Salaries in Kind	48	48	144	182	(38)	-26%
Use of Goods and Services	35,164	40,147	40,772	36,459	4,313	11%
Office Expenses	12,953	12,223	12,943	11,782	1,160	9%
Transportation and Travel cost	3,079	2,536	2,496	1,662	833	33%
Maintenance and Repairs	2,489	3,499	3,763	3,609	154	4%
Materials and Supplies	559	674	711	220	491	69%
Other uses of Goods and Services	13,501	19,081	18,639	16,368	2,270	12%
Minor Capital Outlays	2,076	2,087	2,077	1,857	219	11%
Grants	459	-	-	778	(778)	0%

SR'000	2,024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
CAPITAL EXPENDITURE	40,291	64,054	60,567	61,144	(577)	-1%
Non-financial Assets	40,291	64,054	60,567	61,144	(577)	-1%
<i>Building and Infrastructure</i>	40,135	63,925	60,438	61,144	(706)	-1%
<i>Machinery and Equipment</i>	-	-	-	-	-	0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0%
<i>Non-produced Assets</i>	155	129	129	-	129	100%
Total	135,378	168,999	164,212	160,323	3,889	2%

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2024.

Table 3 Performance measures for Programme 2

Programme:	P2:Local Governance, Support And Development				
Outcome:	1. Improved delivery of public services at local level 2. Conducive environment established for social economical, physical, educational and environmental and well-being of the commun				
Outcome indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of issues raised and resolved at local leve	5191	500	500	5185	
Contribuiting indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP1: District Administration					
1. Number of clients visiting DA's office	5540	3000	3000	4137	
2. Average turnouts in public consultative meetings per district	0	150	150	0	No public meeting was organised
3. Number of districts small projects implemented per year	158	175	175	135	Limited human resources at SIA
4. Number of completed major planned maintenance projects per year	4	4	4	1	Delays due to variations and human resources constraints at SIA
SP2: Community Life Programmes					
1. Number of activities (programmes) yearly	380	150	150	193	
2. Average number of participants in (specific activities) per district yearly	60	70	70	80	

HEALTH PORTFOLIO

Ministry of Health

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	32,145	31,024	29,831	16,295	13,537	-	1,193	3.8%
P2: Training and Professional Development	36,773	32,144	29,752	11,091	18,660	-	2,392	7.4%
P3: Drug Abuse Prevention and Rehabilitation	42,575	37,525	36,229	16,477	19,752	-	1,296	3.5%
Total	111,493	100,693	95,812	43,863	51,949	-	4,881	4.8%

2. Strategic Overview of Entity

Mandate

The Ministry of Health (MOH) is responsible for macro health policy formulation and the monitoring and evaluation of core health indicators. It is also responsible for human resource development of the health sector, through training and continuous professional development of all health cadres. Additionally, it is responsible for coordinating health promotion (social and behaviour change communication) and matters of international co-operation and inter-sectorial collaboration.

As of January 2021, the MOH has the additional responsibility of steering the programmes for the prevention of drug abuse, its treatment and rehabilitation. The main aim of these programmes is to implement the national drug masterplan and reduce the demand and harmful effects of illicit drugs and alcohol.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
Develop and implement a new health sector strategic plan with a strong monitoring and evaluation framework; National Priority Area: A Healthy Nation	No	P1 SP3	Strategic plan remains current (due to end December 2026). New strategic priorities and re-orientation of existing priorities following a change in Government – clarity was required prior any revision of the strategic plan, so as to ensure these are adequately captured. Review rescheduled for Q3-Q4 of 2026. Key Challenge: policy formulation capacity greatly reduced as of late 2025, in view of staff exit from this functional role. Partial restoration of capacity expected by Q3 2026 (returning graduate), with additional capacity created through new recruitment.
Strengthen the capacity of the health sector by improving the structures and processes for policy setting and strengthening of institutional accountability, monitoring and evaluation; National Priority Areas: A Healthy Nation; A Modern Education System in Line with Future Needs	Yes	P1 SP3	Full drafts of key policies developed, including National Human Resources for Health Strategy, National Oral Health Policy and Strategy, with development of a number of internal policy guidance in advanced stages by end-2025. An updated and expanded health-sector policy development toolkit was completed, as well as an update of the health-sector policy catalogue. The Ministry undertook capacity-building for use of eHIS for monitoring and evaluation, as well as improving production routine health statistical reports, through use of novel digital solutions (like DHIS2).

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
Implement innovative health promotion interventions to address main risk factors and disease burden.	Yes	P1 SP4	Revamped and updated Ministry of Health Facebook and Instagram pages. Active social media pages for a number of teams within the Ministry of Health, including NIHSS and DSAPTR.
National Priority Area: A Healthy Nation			Commemoration of theme days through mass media communications and health promotion, in-person engagements with the community, and social media campaigns, often with health screening and referral activities. More organized marketing for blood donation drives and at times of blood shortages.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Consolidated Expenditure Outturn

Table 1 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	28,979	32,145	31,024	29,831	1,193	3.8%
P2: Training and Professional Development	26,483	36,773	32,144	29,752	2,392	7.4%
P3: Drug Abuse Prevention and Rehabilitation	35,813	42,575	37,525	36,229	1,296	3.5%
Total	91,275	111,493	100,693	95,812	4,881	4.8%
Economic Classification						
CURRENT EXPENDITURE	90,787	105,993	100,693	95,812	4,881	4.8%
Compensation of Employees	43,015	48,728	45,428	43,863	1,564	3.4%
Wages and Salaries in Cash	43,015	48,728	45,428	43,863	1,564	3.4%
Wages and Salaries in Kind	2,421	2,382	2,542	2,716	-174	-6.9%
Use of Goods and Services	47,772	57,266	55,266	51,949	3,316	6.0%
Office Expenses	6,989	7,466	7,315	6,418	897	12.3%
Transportation and Travel cost	6,628	6,991	6,421	5,140	1,280	19.9%
Maintenance and Repairs	1,746	1,398	1,623	1,302	322	19.8%
Materials and Supplies	4,539	6,104	4,861	3,519	1,341	27.6%
Other Uses of Goods and Services	22,515	31,816	30,802	30,232	570	1.9%
Minor Capital Outlays	2,934	1,109	1,702	2,621	-919	-54.0%
CAPITAL EXPENDITURE	488	5,500	-	-	-	0.0%
Non-financial Assets	488	5,500	-	-	-	0.0%
<i>Building and Infrastructure</i>	488	5,500	-	-	-	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	91,275	111,493	100,693	95,812	4,881	4.8%

Justification:

The MOH Secretariat's notable achievements include:

- Progress in drafting a new Nurses and Midwives bill to replace the dated current legislation.
- Developed a Human Resources for Health Policy to late stage draft.
- Situation analysis of health information systems completed, which will inform development of health information system and digital health policies in future.
- The Ministry participated in the World Health Assembly in May 2025.
- Successfully hosted the annual medical conference under the theme "Future-ready Health Care in Seychelles: Embracing Technology and Innovation,"
- Continued strong bilateral cooperation agreements with Cuba (new MOU signed, with a cohort of 41 doctors deployed to Seychelles in 2025), China (20th cohort of China Medical Team deployed to Seychelles in 2025) and Nigeria (increase in personnel deployed in 2025).
- The Ministry commemorated 75 years of NIHSS in 2025, with the burial of a time capsule, to be exhumed at the 100th anniversary.
- 20 nurses accessed top-up BSc degrees through collaboration with Uniciti (Mauritius) and University of Swansea (UK)
- With a new government taking office as from November 2025, the new leadership started undertaking major reform of the health sector, which continued into 2026.
- With a new government taking office as from November 2025, the new leadership started undertaking major reform of the health sector, which continued into 2026.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 2 Performance measures for Programme 1

Programme:	P1: Governance, Management and Administration				
Outcome:	Governance and Stewardship strengthened				
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP3: Research, Policy, Planning and Evaluation					
1.Number of new bills developed/revised and endorsed	1	3	1	0	Need for further review and edits of the Seychelles nurses and midwives bill, which delayed its completion (due for completion by Q2 2026). Schedule I of the Health Professionals Act was amended in 2025.
2.Number of new health policies developed and endorsed	4	3	3	9	Target achieved. Although a number of policies, policy briefs, or policy-related documents were at late or final draft stage by end-2025, not all could be endorsed in view of elections and transition period for new Government and leadership. They are expected to be brought forward for sector-level or cabinet-level endorsement, as appropriate, in 2026.
Number of Annual Reports developed, validated and disseminated	2	3	3	3	Target achieved. All three expected annual statistical reports were completed, validated and disseminated in 2025.

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP4: Health Communication and Partnership					
1. Number of new partnership projects mobilized annually	25	10	10	4	Target not achieved. Many outdated partnership MOUs noted. Many partnerships are not actively leveraged upon. Sector capacity for partnerships requires strengthening. Need a reassessment of targets; leveraging on existing, established and time-tested strategic partnerships would minimize need for this number of new partnerships annually. Targets will need to be revised down for 2026.
2. Number of health promotion products developed and implemented	3007	90	90	3,431	Target achieved. Indicator needs further refinement next year.
4. Number of bilateral and multilateral partnerships active in health	32	58	30	30	Target achieved. The Ministry leverages on bilateral and multilateral partnerships for accessing a range of support for the sector during 2025.

Table 3 Performance measures for Programme 2.

Programme:	P2: Training and Professional Development				
Outcome:	Health sector staffed with adequate, highly competent, motivated workforce				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1 % increase in number of trained health professionals	20%	20%	4%	3%	Target achieved for most cadres. Nursing cohort increase was below target. Indicator is not ideal to measure adequacy of number and skills-mix of the health workforce. Target of 20% increase is also unrealistically high for an annual increase - revised to a 4% target. To be replaced with globally accepted human resources for health indicators (active health worker density) in next year's report.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP1: In-Service sector Professional Development					
1. Number of in-service health professionals trained at BSc and MSc levels annually	14	10	10	13	Target achieved.
2. Number of persons trained at Guy Morel Institute	12	10	-	4	Data is incomplete. 2 allied health professionals completed courses in 2025. 1 staff in DSAPTR. 1 staff in NIHSS.

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP2: Pre-Service Health and Social Sector Training					
1.Number of pre- service or in service programmes implemented in partnership with other training institutions	3	3	3	2	Under Implementation: BSc Nursing in partnership with Uniciti Education Hub, Mauritius and Swansea University, UK, and Master of Social Work in partnership with Botswana University. In Progress: Bachelor of Oral Health in partnership with UniSey. Upgrading completed. Awaiting UniSey for the start date of the programme. Increase in total student cohort enrolled in 2025. Access programme remains a crucial pathway to increase enrollment in other courses, particularly nursing.
2. Number of new or in-service programmes developed and implemented	2	4	4	9	Programmes under development and to be offered in 2027, tentatively.

Table 4 Performance measures for Programme 3.

Programme:	P3: Drug Abuse Prevention and Rehabilitation				
Outcome:	Effective implementation of substance abuse prevention and rehabilitation programmes				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP1: Drug Abuse Prevention and Rehabilitation					
1. Number of visits conducted for programme monitoring	32	32	32	12	Due to Human Resources the target was not attained- But informal visits were conducted though.
2. Number of Standard Operating Procedures drafted and implemented	2	2	0	3	Although the target was zero SOPs, three SOPs were developed through a collaborative process involving all relevant units to enhance alignment, standardization, and operational efficiency
SP2: Drug Programme Management					
1. Number of schools where drugs and alcohol interventions are conducted	17	16	14	17	Increase in the number of roadshows conducted across schools. Initiated primary peer educator’s programme. Conducted 2–3 prevention programmes within the same school.
2. Number of school children sensitised on drugs and alcohol through school-based interventions	465	265	260	806	Successfully conducted 2 cohorts of UPC trainings. Increased number of roadshows, outreach, and awareness conducted across workplaces, and communities.
3. Number of population-based drug and alcohol programmes conducted	18	14	14	68	Additional staff in the Unit has allowed this change from the target to the actual

Programme:	P3: Drug Abuse Prevention and Rehabilitation				
Outcome:	Effective implementation of substance abuse prevention and rehabilitation programmes				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP3: Treatment, Harm Reduction and Reintegration					
1. % of drug users on low threshold methadone maintenance programme in gainful employment	1%	2%	2%	23%	The 2025 target of 2% was based on historical reported figures from previous years. The outturn of 23% reflects a significant variance, primarily due to continuous strengthening of data management systems, improved validation processes, and enhanced coordination across reporting units. These improvements have enabled more comprehensive capture of employment outcomes among clients, providing a more accurate and reliable baseline for this indicator.
2.Number of alcohol or drug users from the DSAPTR social integration programme placed in employment	15	25	25	25	Target reached.
3. Number of drug users completing High-threshold Methadone Maintenance Programme	55	40	40	197	More client's abstinence from heroin.
4. Number of alcohol users completing alcohol abstinence programme	10	10	10	26	More clients attended group sessions during the reporting year.

Health Care Agency

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	36,787	36,787	32,896	23,838	9,059	-	3,891	10.6%
P2: Hospital and Specialized Services	852,739	773,850	773,720	276,651	457,174	39,895	130	0.0%
P3: Community Curative and Preventive Services	257,775	265,121	265,825	154,352	94,814	16,658	-704	-0.3%
P4: Health Support Services	174,393	168,721	167,425	126,412	41,013	-	1,296	0.8%
Total	1,321,694	1,244,479	1,239,866	581,253	602,060	56,553	4,613	0.4%

2. Strategic Overview of Entity

Mandate

The Health Care Agency (HCA) provides preventive, primary, secondary and tertiary care through the Seychelles Hospital and the Community Health Services. Its objectives are to promote, protect and restore the health of the public by taking appropriate measures to prevent disability and death resulting from illness or other causes.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1.Improve health services across the life-course and address priority health conditions	Yes	P2, P3	Volume of patients, resource limitations (Structure and Human Capital)
2.Make infrastructure resilient, safe and accessible for all	Yes	P4	Budget for PSIP submitted
3.Maximize the use of IT to improve health care delivery	Yes	P2, P3, P4	HIS is in process of amalgamating clinical practices
4.Promote healthy living for all age groups and address risk factors for diseases	P2: Yes P3: Partially	P2, P3	P3: Yet to fully operationalise programmes such as Healthy Ageing, NCDs, Palliative Care, Youth at Risk and Men's Health. Not enough investment in prevention including strategies and capacity.
5.Ensure efficient use of resources and uninterrupted supplies of essential health products at point of use	Yes	P2, P3, P4	Involvement of key stakeholders with periodical interaction for awareness of status.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

Justification:

External pressures outside the Ministry's direct control continue to impact service delivery. These include increasing demand for specialist care, higher service utilisation associated with incremental changes in patient treatment and service provision, rising costs of specialist services required to maintain quality patient care, and escalating medication costs. Operationally, the Ministry continues to face several constraints, including the gradual deterioration of community health infrastructure affecting patient experience despite

the completion of over 30 projects in 2025. Additional challenges include limited transport capacity for community-based services, staffing constraints within community health, gaps in staff training required to sustain quality care, shortages of personnel in key specialist service areas, and limitations in skills mix and task-shifting arrangements.

3. Budget Overview

Receipts Outturn

Table 1 Receipts outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	29,240	26,577	31,577	29,569	-2,008	-6.4%
Prescription Fees	9	10	10	0	-10	-99.0%
Medical Fees	20,420	15,681	20,681	21,143	462	2.2%
Dental Fees	170	161	161	267	106	65.9%
Innoculation/Vaccination	111	99	99	78	-21	-21.1%
Pharmacy	1,763	1,150	1,150	2,023	874	76.0%
Haemodialysis	5,589	7,000	7,000	4,059	-2,941	-42.0%
Miscellaneous	1,040	2,098	2,098	1,947	-151	-7.2%
COVID-PCR Test	4	258	258	1	-257	-99.6%
Quarantine Facility Services	-	-	-	-	-	0.0%
Rent of Snack Shop	92	48	48	12	-36	-75.0%
Rent of Staff Quarters	41	72	72	39	-33	-46.1%
Total	29,240	26,577	31,577	29,569	-2,008	-6.4%

Justification:

Preliminary outturn for the year indicates a slight 2% decrease compared to the previous year. Revenue from prescription fees and COVID-19 PCR testing has ceased, as these services are no longer routinely provided. Collections from medical fees continue to show year-on-year growth, although at a slower rate than in the previous year. Debt collection was constrained by staffing shortages, which affected the timely recovery of dues from dialysis services and snack shop rental.

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	47,154	36,787	36,787	32,896	3,891	10.6%
P2: Hospital and Specialised Services	755,461	852,739	773,850	773,720	130	0.0%
P3: Community Curative and Preventive Services	231,362	257,775	265,121	265,825	-704	-0.3%
P4: Health Support Services	162,747	174,393	168,721	167,425	1,296	0.8%
Total	1,196,725	1,321,694	1,244,479	1,239,866	4,613	0.4%
Economic Classification						
CURRENT EXPENDITURE	1,143,031	1,180,642	1,187,442	1,183,312	4,130	0.3%
Compensation of Employees	542,558	590,617	581,151	581,253	-102	0.0%
Wages and Salaries in Cash	542,558	590,617	581,151	581,253	-102	0.0%
Wages and Salaries in Kind	32,318	32,147	38,447	38,148	299	0.8%
Use of Goods and Services	600,472	590,025	606,291	602,060	4,231	0.7%
Office Expenses	82,528	86,833	89,243	88,370	872	1.0%
Transportation and Travel cost	27,344	27,876	28,256	25,344	2,912	10.3%
Maintenance and Repairs	21,281	20,109	20,654	22,045	-1,391	-6.7%
Materials and Supplies	292,518	289,877	298,832	300,686	-1,854	-0.6%
Other Uses of Goods and Services	106,124	106,573	104,250	107,668	-3,418	-3.3%
Minor Capital Outlays	38,360	26,610	26,610	19,798	6,812	25.6%
Grants						
CAPITAL EXPENDITURE	53,694	141,052	57,036	56,553	483	0.8%
Non-financial Assets	53,694	141,052	57,036	56,553	483	0.8%
Building and Infrastructure	51,515	141,052	57,036	56,553	483	0.8%
Machinery and Equipment	2,179	-	-	-	-	0.0%
Other Fixed Assets	-	-	-	-	-	0.0%
Non-produced Assets	-	-	-	-	-	0.0%
Total	1,196,725	1,321,694	1,244,479	1,239,866	4,613	0.4%

Justification:

Overall financial performance remained strong, with 99.3% of the approved budget utilised across all programmes. An additional SCR 10 m was approved during the mid-year review to support hemodialysis services. Expenditure increases were primarily driven by higher costs associated with cancer medicines, other essential medications, dialysis services, and repairs and maintenance of medical equipment, including spare parts.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 3 Performance measures for Programme 2

Programme:	P2: Hospital and Specialised Services				
Outcome:	Road's meeting standards set out in the regulatory framework				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1.Mortality rate at Seychelles Hospital	3.4%	3.2%	3.2%	2.90%	Mortality rate reduced up to 2.90% in 2025 is result of multidisciplinary team effort for patient care. Increased number of critical care beds.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
P2: Hospital and Specialised Services					
1.Hospital Acquired Infection rate	3.40%	1.5%	1.5%	3.60%	Parameters to assess the Infection rate were different while setting targets. Current rate accounts for larger sample volume. In 2025, effective IPC managed a better out turn. Multi drug resistant rate is stable and no significant epidemiological increase.
2.% compliance to established laboratory turnaround time (new indicator)	74%	88%	88%	85%	Utilisation of available HIS (despite shortcomings) and collaboration of Laboratory staff to cope with manual as well as HIS for processing. Clinicians' active intervention.
3.Average length of stay (new indicator)	5.4 days	4 days	4.50%	5.1 days	5.4 days of 2024 was reduced to 5.1 days in 2025 despite growth in total number of admissions and growing number of social cases.

Table 4 Performance measures for Programme 3.

Programme:	P3:Community Curative and Preventive Services				
Outcome:	Increased access to and use of community health services				
Outcome Indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1.Number of clients/patients accessing curative and preventive health services (new indicator)	996,518	1,046,344	1,046,344	1,034,298	12, 046 less patients/clients accessed the curative and preventive health services in 2025
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1.Coverage of postnatal care at 6 weeks	97%	98%	98%	99%	Target achieved
2.Coverage of postnatal home visits at 7 days	70%	80%	78%	85.70%	Target achieved. However, a significant number of mothers are not at home when the visit is conducted, totalling 294 for 2025.

Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
3. Immunization coverage in children from 0 to 2 years	97%	98%	98%	97%	Vaccine hesitancy still influences behaviours and beliefs. There is a need to understand the drivers behind increased vaccine hesitancy. However, awareness has been intensified.
4. Antenatal care coverage	99%	99%	99%	99%	Target achieved, 8 non-attendance reported.

Public Health Authority

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	15,918	16,063	17,333	9,719	7,614	-	-1,270	-7.9%
P2: Disease Control and Prevention	68,376	64,031	61,808	43,818	17,990	-	2,224	3.5%
Total	84,294	80,094	79,141	53,537	25,604	-	953	1.2%

2. Strategic Overview of Entity

Mandate

The Public Health Authority (PHA) prevents, detects and responds to disease outbreaks and Public Health Events. It monitors, evaluates and ensures efficient operations of the Public Health Laws. It also regulates, monitors and evaluates all health-related services and ensures they adhere to good practices in the interest of the general public and the practitioners themselves.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1.Enhance preparedness and response to public health events through strengthening of laboratory capacity, building new lab, acquisition and maintenance of equipment and consumables, and strengthening ground surveillance	No	P1 and P2	Partly achieved. New lab still outstanding. Funding difficulties. Other health priorities too precedence
2.Strengthen the prevention, detection and management of STIs, HIV, Hepatitis and Tuberculosis by ensuring availability of early detection tests and tools for management	Yes	P2	N/A
3.Strengthen compliance to Public Health Regulations to reduce environmental risks of diseases and ensure safe health services	Yes	P2	N/A

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Consolidated Expenditure Outturn

Table 1 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	18,212	15,918	16,063	17,333	-1,270	-7.9%
P2: Disease Control and Prevention	56,119	68,376	64,031	61,808	2,224	3.5%
Total	74,331	84,294	80,094	79,141	953	1.2%
Economic Classification						
CURRENT EXPENDITURE	72,678	84,294	80,094	79,141	953	1.2%
Compensation of Employees	49,181	54,700	53,500	53,537	-38	-0.1%
Wages and Salaries in Cash	49,181	54,700	53,500	53,537	-38	-0.1%
Wages and Salaries in Kind	699	648	723	792	-69	-9.5%
Use of Goods and Services	23,497	29,595	26,595	25,604	991	3.7%
Office Expenses	3,458	2,552	2,552	3,206	-654	-25.6%
Transportation and Travel cost	1,794	1,524	1,614	1,987	-373	-23.1%
Maintenance and Repairs	1,172	3,584	2,669	4,184	-1,515	-56.8%
Materials and Supplies	8,830	14,381	13,341	9,322	4,018	30.1%
Other Uses of Goods and Services	3,898	4,897	4,347	3,920	428	9.8%
Minor Capital Outlays	3,067	2,009	1,349	1,587	-238	-17.7%
Grants	579	-	-	605	-605	0.0%
CAPITAL EXPENDITURE	1,653	-	-	-	-	0.0%
Non-financial Assets	1,653	-	-	-	-	0.0%
Building and Infrastructure	-	-	-	-	-	0.0%
Machinery and Equipment	-	-	-	-	-	0.0%
Other Fixed Assets	-	-	-	-	-	0.0%
Non-produced Assets	1,653	-	-	-	-	0.0%
Total	74,331	84,294	80,094	79,141	953	1.2%

Justification:

During the year 2025 from Wages in Kind category, there is an overspending of 9.5% due to additional cost related to renting of two additional houses to accommodate Public Health Officers from Mahe working on Inner Islands due public demand Praslin/ La Digue.

In respect of Good and Services, the overspending were mainly under the following categories of expenditure line;

- Office expenses by increase of 25.6%
- Transportation and Travel cost by increase by 23.1%
- Maintenance and repairs by increase by 56.8%
- Materials and Supplies category which has experience an underspending by 30.1 %,
- Minor Capital Outlays overspending by 17.7%
- Other Goods and Services by 9.8%

Increase in costs and unforeseen repairs were mainly due to significant major servicing of laboratory equipment. These has been possible through virement made from Materials and Supplies. Again this year the major reshuffling of medical and laboratory suppliers from 2024 has led to delays in establishing commercial relationships, which has had an impact on procurement processes. The Public Health lab need to maintain both internal and external accreditation, being a regulatory laboratory, in the sense that its results can be taken as legal evidence in court of law, and will regulate other private laboratories. Calibrations of all equipment have to be up to date.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 2 Performance measures for Programme 2

Programme:	P2: Disease Control and Prevention				
Outcome:	Reduced morbidity and mortality from HIV-related infections				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1.% Of persons living with HIV (PLHIVs) accessing the HIV care and treatment services	96%	96%	96%	96%	Target achieved
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
P2: Disease Control and Prevention					
1.Proportion of eligible people on Anti-Retrovirals (HIV)	92%	95%	95%	91%	Lower outturn due to compliance being affected by substance use and abuse.
Environmental Health and Surveillance					
Outcome:	Strengthened compliance to regulatory standards for outbreak prevention and ensuring safety				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1.Proportion of food establishments and drinking water systems compliant with food safety standards and water regulations and standards (new indicator)	75%	80%	80%	90%	Improvement in sanitation standards and Enhanced food and water safety surveillance
2.Proportion of dwellings that meet housing sanitation standards (new indicator)	85%	89%	87%	88%	
3.Proportion of health services and health-related services compliant with regulatory standards (new indicator)	90%	95%	95%	95%	Target achieved

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
P2: Disease Control and Prevention					
1.Proportion of outbreaks investigated within 24 hours (new indicator)	100%	100%	100%	100%	Target achieved
2.% of laboratory and surveillance equipment and reagents available and maintained	96%	96%	96%	96%	Target achieved

Seychelles Nurses and Midwives Council

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Nursing and Midwifery Professional services	1,649	1,649	1,859	1,185	674	-	-210	-12.8%
Total	1,649	1,649	1,859	1,185	674	-	-210	-12.8%

2. Strategic Overview of Entity

Mandate

The mandate of the Seychelles Nurses and Midwives Council (SNMC) is to protect the Seychellois public by maintaining and upgrading professional standards for nurses and midwives. SNMC is the statutory body, which regulates nursing and midwifery training, qualifications, registrations, licensing, scopes of practice and the disciplinary control of the professions under the provisions made in the Nurses and Midwives Act 1985, (Chapter 150) and Nurses and Midwives Regulations 1989. The Council is therefore responsible for establishing, maintaining and improving the standards of education and training, and practice; maintaining the professional register; establishing and promoting standards of professional conduct; and monitoring and evaluating practices for safeguarding quality of care.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1.Improve the practice and quality of nursing and midwifery by developing and implementing the 2nd stage of a licensing examination framework for nurses and midwives trained locally and abroad	No	P1.2	The framework has been reviewed. Implementation has not been achieved yet because the Nurses and Midwives Bill 2025 was not enacted
2.Implement the Nurses and Midwives Bill 2023/2024	No	P1.2	The Bill has not been enacted yet
3.Sustain availability of continuous training and lifelong learning for delivery of high-quality nursing and midwifery services, through on-line Continuous Professional Development in partnership with World Continuing Education Alliance, Commonwealth of Learning, International Council of Nurses, and East Central African College of Nurses and Midwives.	Yes	P1.2	There is ongoing collaboration and partnership with World Continuing Education Alliance, Commonwealth of Learning, International Council of Nurses, and East Central African College of Nurses and Midwives. Nurses and Midwives are being sensitized to utilise the online platforms to gain CPD. Nurses and Midwives have participated in international conference hosted by ICN in Finland.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Consolidated Expenditure Outturn

Table 1 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Nursing and Midwifery Professional services	1,385	1,649	1,649	1,859	-210	-12.8%
Total	1,385	1,649	1,649	1,859	-210	-12.8%
Economic Classification						
CURRENT EXPENDITURE	1,385	1,649	1,649	1,859	-210	-12.8%
Compensation of Employees	853	965	965	1,185	-220	-22.8%
Wages and Salaries in Cash	853	965	965	1,185	-220	-22.8%
Wages and Salaries in Kind	-	-	-	-	-	0.0%
Use of Goods and Services	532	684	684	674	10	1.4%
Office Expenses	77	144	137	136	1	0.5%
Transportation and Travel cost	42	127	108	106	2	2.1%
Maintenance and Repairs	-	-	1	1	0	7.8%
Materials and Supplies	-	-	-	-	-	0.0%
Other Uses of Goods and Services	412	413	413	407	7	1.6%
Minor Capital Outlays	-	-	25	25	0	0.2%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
<i>Building and Infrastructure</i>	-	-	-	-	-	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	1,385	1,649	1,649	1,859	-210	-12.8%

Justification:

During 2025, SNMC recorded an overspending under wages and salaries of 22.8%. This mainly due to the following factors:

- 1) Backdated salary dues in respect of the Admin Officer not budgeted and;
- 2) The Nurse Audit Manager were transferred with a higher salary than the amount budgeted for the post.

Maintenance and repairs also reflected an overspending of 12.4% caused by the purchase of IT spares without provision of funds in the approved budget. Virement was undertaken from other expenditure line with savings to cater for purchase.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 2 Performance measures for Programme 1

Programme:	P1: Nursing and Midwifery Professional services				
Outcome:	Improved level of safety and quality in patient/client care				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1.Improved level of safety and quality in patient/client care	68%	70%	85%	85%	More nurses and midwives are coming forward to submit their certificates of training or workshops attended, showing proof of meeting standards for practice
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP2: Regulatory Services					
1.Number of new locally-trained nurses registered	38	22	22	16	Number of students who successfully qualified at NIHSS was less in 2025 compared to 2024.
2.Number of new foreign-trained nurses registered	23	10	22	18	Approval for registration of foreign-trained nurses was 26 during the year. Only 18 nurses could enter the country and were registered
Outcome:	Improved professionalism in the Nursing/Midwifery Services				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1.% of practicing nurses and midwives attaining minimum CPD points	68%	94%	95%	85%	There has been an improvement compared to 2024, as nurses are accessing the online CPD and participating in local training. More nurses are enrolling in higher education program.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1.Number of nurses and midwives attending CPD sessions	678	600	500	550	More CPD opportunities are available and accessible to nurses and midwives.
2.Number of nurses and midwives requiring supportive follow-up for CPD on a one-to-one basis	27	25	40	39	Due to increase of staff with a permanent Assistant Registrar, follow-up was possible
3.Number of workshops on reflective practice conducted	2	2	2	2	The target was met due to proper planning; one was for foreign trained and one for locally trained nurses

Health Professional Council

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Regulatory Services	1,510	1,510	1,390	314	1,076	-	121	8.0%
Total	1,510	1,510	1,390	314	1,076	-	121	8.0%

2. Strategic Overview of Entity

Mandate

The mandate of the Health Professionals Council (HCP) is to ensure that all Health Professionals are qualified and competent to practice and to protect the public by promoting the highest professional standards.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Increase monitoring of Allied Health (AH) services in both government and private institutions through enhanced manpower support	No	1	In 2025, monitoring activities focused on the public sector. However, due to insufficient human resources, the Council was unable to monitor services in both the public and private sectors.
2. Educate AHPs and consumers on the mandate and role of the Council	Yes	1	The Education and Training Committee led education and awareness initiatives for AHPs through continuous professional development, educational meetings, and the use of digital platforms.
3. Foster good partnerships between the Council and its stakeholders to further strengthen compliance to regulatory and statutory standards	Yes	1	In 2025, the HPC engaged in multiple stakeholder meetings, including with SQA, human resource managers, and various registrant groups on Mahé and other islands, to strengthen collaborations and partnerships.
4. Protect service users through increased visibility of the Council as a health and legal entity	Yes	1	Continuous education was carried out in 2025 via mass emails to registrants, website updates, quarterly newsletters, and social media platforms to raise awareness among the general public and registrants about the Council's role as a health and legal entity.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Consolidated Expenditure Outturn

Table 1 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Regulatory Services	1,388	1,510	1,510	1,390	121	8.0%
Total	1,388	1,510	1,510	1,390	121	8.0%
Economic Classification						
CURRENT EXPENDITURE	1,388	1,510	1,510	1,390	121	8.0%
Compensation of Employees	300	322	322	314	8	2.4%
Wages and Salaries in Cash	300	322	322	314	8	2.4%
Wages and Salaries in Kind	-	-	-	-	-	0.0%
Use of Goods and Services	1,088	1,188	1,188	1,076	113	9.5%
Office Expenses	209	276	205	140	65	31.5%
Transportation and Travel cost	17	44	46	8	37	82.1%
Maintenance and Repairs	-	-	-	-	-	0.0%
Materials and Supplies	-	-	-	-	-	0.0%
Other Uses of Goods and Services	857	868	938	907	30	3.2%
Minor Capital Outlays	5	-	-	20	-20	0.0%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
Building and Infrastructure	-	-	-	-	-	0.0%
Machinery and Equipment	-	-	-	-	-	0.0%
Other Fixed Assets	-	-	-	-	-	0.0%
Non-produced Assets	-	-	-	-	-	0.0%
Total	1,388	1,510	1,510	1,390	121	8.0%

Justification:

During the year 2025, the Health Professionals Council (HPC) utilised its allocated budget efficiently. Virement was done for transportation costs, allowing four key members to attend overseas conferences. HPC joined forces with the two other councils for a capacity building workshop held locally, the facilitator was an international expert from Zimbabwe. This was in-line with the council's strategic objective to establish international contacts and partnership.

The savings under office expenses features HPC's initiative to access an alternative internet package and consequently caused a saving.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 2 Performance measures for Programme 1

Programme:	P1: Regulatory Services				
Outcome:	Allied Health Professionals are in compliance with the established professional standards				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1.% of practicing allied health professionals registered to practice	90%	90%	90%	85%	Monitoring has been challenging due to inadequate human resources. To address this issue, the Council is currently developing a more comprehensive disaggregated database to effectively track the status of Allied Health Professionals and facilitate timely registration and renewal processes.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
P1: Regulatory Services					
1.% of allied health services visited for compliance with established standards	70%	70%	70%	50%	In 2025, monitoring activities focused on the public sector. However, due to insufficient human resources, the Council was unable to monitor services in both the public and private sectors.
2.% of registered allied health professionals undertaking CPD	75%	75%	75%	90%	We have developed an electronic platform and organised more CPD sessions. The registrants are more compliant.

Seychelles Medical and Dental Council

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Registration and Professional Development	2,071	1,771	1,255	433	822	-	516	29.1%
Total	2,071	1,771	1,255	433	822	-	516	29.1%

2. Strategic Overview of Entity

Mandate

The Seychelles Medical and Dental Council (SMDC) is a regulatory body established under the Medical Practitioners and Dentists Act 1994. It is mandated to protect the public by regulating the practice of medicine and dentistry in Seychelles. It registers practitioners, regulates professional conduct and facilitates continuous medical and dental education. It also investigates and acts upon allegations of professional misconduct and malpractice.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Develop a credible and reliable register of medical practitioners and dentists which includes updating of the registration software, redesigning of the SMDC website, and outsourcing of primary source verification;	Partial	P1	Challenges with the registration software has delayed the migration of data and linkage to the SMDC website. Outsourcing of primary source verification had to get approval of newly appointed council. The lack of a full-time competent registrar continues to impact the work of the /council and contributes significantly to the council not reaching its strategic objectives.
2. Ensure a competent and fit for purpose medical and dental workforce through the implementation of a revised fit-for-purpose legislation, introduction of annual relicensing with mandatory continuous professional development, development of national guidelines and standards for medical and dental professionals, and revision of fitness to practise procedures;	Partial	P1	The new legislation still outstanding. SMDC had to seek new Cabinet approval for the legislation in July 2025. However, work on th4 drafting stalled as approval was again required from the new administration. National guidelines have been developed for professional and ethical conduct as well as informed consent. There is no full-time registrar to guide the process.
3. Establish a modern, transparent governance and accountability framework by revising the composition of the Council Governing Board, appointment of a full-time Registrar as Chief Executive Officer of the Council, and clear definition of roles and responsibilities of the governing body and executive branch of the Council.	Partial	P1	Revision of council composition can only happen when the new legislation comes into force. The Council experienced challenges in recruiting a new registrar. The major obstacle here is the remuneration package. Experienced medical or dental practitioners will not move to the Council for a salary package beneath what they are currently earning as per the Scheme of Service for Doctors and Dentists. Furthermore, there is currently no scheme in place to guide salary progressions.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Consolidated Expenditure Outturn

Table 3 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Registration and Professional Development	1,226	2,071	1,771	1,255	516	29.1%
Total	1,226	2,071	1,771	1,255	516	29.1%
Economic Classification						
CURRENT EXPENDITURE	1,226	2,071	1,771	1,255	516	29.1%
Compensation of Employees	408	968	668	433	235	35.2%
Wages and Salaries in Cash	408	968	668	433	235	35.2%
Wages and Salaries in Kind	-	-	-	-	-	0.0%
Use of Goods and Services	818	1,103	1,103	822	281	25.5%
Office Expenses	90	95	95	104	-8	-8.7%
Transportation and Travel cost	20	94	94	33	60	64.5%
Maintenance and Repairs	5	5	5	1	4	76.3%
Materials and Supplies	-	-	-	-	-	0.0%
Other Uses of Goods and Services	703	909	909	684	225	24.7%
Minor Capital Outlays	-	-	-	-	-	0.0%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
<i>Building and Infrastructure</i>	-	-	-	-	-	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	1,226	2,071	1,771	1,255	516	29.1%

Justification:

In 2025, the Council continued to deliver its core regulatory functions, including the registration and renewal of medical and dental practitioners, maintenance of the national practitioner register, and oversight of professional conduct. These activities ensured the continued availability of a regulated medical and dental workforce and supported the Council's mandate to safeguard patient safety and uphold professional standards.

Major Achievements

The SMDC organised and coordinated a one-week induction workshop for newly appointed council members across all three professional councils in health – the Seychelles Medical and Dental Council, the Seychelles Nurses and Midwives Council, and the Health Professionals Council. Two members of the Social Workers Council were also invited to participate.

The SMDC conducted two induction workshops for new registrants. While the plan is to eventually include all new registrations entering the jurisdiction, only public-sector recruits were targeted in 2025. The workshop aims to introduce new medical and dental practitioners to the Seychelles health care landscape,

inform them of the legal, ethical and professional standards and enhance their understanding of the local health policies and priorities, and the cultural context.

The SMDC also developed national guidelines on professional and ethical conduct (Good Medical and Dental Practice Guidelines) and on informed consent (Standard Guidelines for Informed Consent in Health Care), representing an important step toward strengthening professional standards and accountability within the medical and dental professions.

Major challenges

The SMDC only achieved partial progress in achieving its strategic priorities, primarily due to institutional and structural constraints.

The development of a credible and reliable digital register of practitioners was delayed by challenges with the registration software, which slowed data migration and its integration with the redesigned SMDC website. Plans to outsource primary source verification were also delayed pending approval from the newly appointed Council.

A major and recurring constraint affecting programme implementation is the absence of a full-time Registrar, which continues to limit the Council's administrative capacity and its ability to drive institutional reforms. Recruitment has been challenging because the current remuneration package is not competitive enough to attract experienced medical or dental practitioners to the position. Potential candidates would lose out when migrating from the Scheme of Service for doctors and dentists to the new position.

In addition, progress on revising the medical and dental regulatory legislation was slower than anticipated. Although Cabinet approval for the legislation was sought in July 2025, the drafting process stalled pending further approval following the change in administration. As several strategic reforms—including revised governance arrangements, strengthened fitness-to-practise procedures, and the introduction of annual relicensing linked to continuing professional development—depend on this legislation, implementation of these initiatives could not proceed as planned.

Addressing these challenges will be essential to support the modernisation of the Council's regulatory systems and governance arrangements.

Budget execution supported the continuation of the council's core regulatory function. Resources were also directed towards capacity building for council members - induction workshops as well as participation in the Association of Medical councils of Africa Annual Scientific Conference.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 4 Performance measures for Programme 1

Programme:	P1: Registration and Professional Development				
Outcome:	A competent and professional medical and dental workforce				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of active registrants with valid registration as at 31st December every year	90%	90%	90%	83%	The council lacked capacity to actively pursue all defaulters. Employers are also not proactive in following up on employee registration status. Transitioning to an annual renewal cycle with each registration period from January 1 to December 31 will facilitate tracking, as all renewals will be due at the same time.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
P1: Registration and Professional Development					
1.% late renewal	16%	20%	35%	39%	Most late renewals come from doctors who are not actively working within the jurisdiction of the SMDC full-time. These doctors are typically engaged in work for vacation programmes with island-based resorts (such as Labriz, Silhouette, Four Seasons, and Waldorf Astoria). They usually renew their registration when their next working visit is planned.
2.% applications resolved within set deadline (90 days)	50%	90%	90%	92%	Improved direct communication with applicants has helped improve the efficiency of the council in processing applications.

FOREIGN AFFAIRS AND TOURISM PORTFOLIO

Department of Foreign Affairs

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	53,844	35,366	51,106	13,380	36,602	1,123	-15,740	-44.5%
P2: International Relations	84,490	82,625	69,498	24,733	44,765	-	13,127	15.9%
P3: Protocol, Consular and Diaspora Affairs	12,894	14,808	12,334	7,531	4,804	-	2,473	16.7%
Total	151,229	132,798	132,938	45,644	86,171	1,123	-140	-0.1%

2. Strategic Overview of Entity

Mandate

The Foreign Affairs Department (FAD) is responsible for implementing the country's Foreign Policy, which includes advancing and defending the country's interests in bilateral and multilateral fora and mobilising international assistance and aid, among others. The Department is, therefore, the gatekeeper for Seychelles' national interests by providing links with members of the international community and vice versa.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
Increase engagements with international partners to enhance and harness opportunities through diplomatic relations.	Yes	P1, P2, P3	
Safeguard the country's national interests by advising the Government with regard to delicate geo-political situations	Yes	P1, P2, P3	
Strengthen the maritime security architecture and foster synergy among various regional mechanisms.	Yes	P2	
Increase Seychelles' visibility and influence in the Indian Ocean region through the implementation of the priorities of Seychelles' Chairmanship of the Indian Ocean Commission (IOC).	Yes	P1, P2, P3	
Engage with the diaspora further to harness knowledge, skills, and investment potential.	Yes	P1, P2, P3	

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Receipts Outturn

Table 1 Receipts outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	1,033	850	866	740	-126	-14.6%
Sale of Flags	191	150	166	191	25	14.9%
Authentication of Documents	842	700	700	549	-151	-21.6%
Total	1,033	850	866	740	-126	-14.6%

Justification:

During the year 2025, MFAD there was an overall net decrease in revenue collection mainly due to decrease in the number of flags sold and the number of requests for documents to be authenticated.

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	52,858	53,844	35,366	51,106	-15,740	-44.5%
P2: International Relations	47,312	84,490	82,625	69,498	13,127	15.9%
P3: Protocol, Consular and Diaspora Affairs	9,252	12,894	14,808	12,334	2,473	16.7%
Total	109,423	151,229	132,798	132,938	-140	-0.1%
Economic Classification						
CURRENT EXPENDITURE	104,496	148,479	132,079	131,815	264	0.2%
Compensation of Employees	39,181	51,523	45,578	45,644	-66	-0.1%
Wages and Salaries in Cash	39,181	51,523	45,578	45,644	-66	-0.1%
Wages and Salaries in Kind	6,713	16,753	16,703	14,980	1,723	10.3%
Use of Goods and Services	65,315	96,955	86,501	86,171	330	0.4%
Office Expenses	8,364	11,715	11,784	9,527	2,257	19.2%
Transportation and Travel cost	4,714	10,779	10,932	8,085	2,847	26.0%
Maintenance and Repairs	1,612	3,838	4,011	2,279	1,732	43.2%
Materials and Supplies	724	911	1,342	1,001	341	25.4%
Other Uses of Goods and Services	41,524	50,808	39,158	46,365	-7,207	-18.4%
Minor Capital Outlays	1,663	2,151	2,571	3,934	-1,363	-53.0%
CAPITAL EXPENDITURE	4,926	2,750	719	1,123	-404	-56.2%
Non-financial Assets	4,926	2,750	719	1,123	-404	-56.2%
<i>Building and Infrastructure</i>	3,367	2,750	719	1,123	-404	-56.2%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	1,559	-	-	-	-	0.0%
Total	109,423	151,229	132,798	132,938	-140	-0.1%

Justification:

Program 1: Governance, Management and Administration

Staffing

Recruitment of Personal Assistant to the Minister in the Ministers Secretariat was internally recruited in December 2025.

Goods and Services

Minister's Secretariat

Key Achievements

In 2025, the Minister's Secretariat managed to have an efficient budget management such as facilitate meetings, coordinate official visits, and support overseas missions led by the Minister. Also, there was careful monitoring of expenditures to ensure that activities were carried out effectively while maintaining financial discipline.

The Secretariat managed to ensure successful operational continuity through effective allocation and management of resources ensured the uninterrupted implementation of ongoing programmes, events, and overseas missions. Administrative and logistical support remained consistent, allowing the Secretariat to deliver on its mandate without disruption

Administrative and logistical assistance was provided to facilitate the Minister's diplomatic engagements, strengthening relations with international partners and enhancing the Ministry's international presence.

The Secretariat successfully managed operational continuity during the change in administration towards the end of 2025. Despite leadership changes, ministerial functions, official engagements, and administrative processes continued smoothly, ensuring that critical activities proceeded without disruption

Briefly, the Secretariat successfully utilised its 2025 budget to support the Ministry of Foreign Affairs and the Diaspora's strategic priorities while ensuring operational efficiency. Despite challenges such as budget constraints, rising costs, high demand for diplomatic support, and bureaucratic delays, the Secretariat maintained accountability, transparency, and delivery of key administrative and operational outcomes.

Challenges

The Secretariat encountered some challenges with the new administrative transition towards year end namely adjustments in priorities, coordination processes, and planning to ensure continuity of ministerial functions and activities. The Secretariat managed increased official visits, courtesy calls, and meetings to support the new Minister in establishing networks and familiarizing himself with ongoing programmes.

Increasing demand for diplomatic engagements resulting to additional pressure on administrative, logistical, and financial resources, requiring careful planning and prioritisation.

Additionally, there were national events which impeded diplomatic activities and objectives such as national elections.

Coordination of High-Level Engagements in terms of managing schedules and coordinating high-level meetings, international visits, and official events demanded significant logistical planning and interdivisional collaboration to ensure smooth execution.

Short-Notice for Diplomatic activities whereby some ministerial missions and diplomatic engagements required rapid preparation and resource mobilisation, creating challenges in planning, budgeting, and timely execution.

There were numerous unplanned Ministerial Travel Costs involving the participation of the Minister in Presidential delegations or other official trips necessitated travel payments, per diems, and related expenses that were not initially factored into the Secretariat's annual budget, placing additional pressure on financial planning.

Central Admin

Staffing

Delay in recruitment under Central Admin programme. Accounts staff resigned but the unit was not able to recruit.

Upon the promotion of Admin driver to Protocol Chauffeur unit, a new driver was recruited as replacement.

The post of Director Legal which is outstanding is still pending with PSB.

All other salary enhancements and promotions were affected, including, promotion of Second Secretary to the post of First Secretary in Legal Unit.

Recruitment of two post Third and Second Secretary in Legal Affairs as a result of promotion and one resignation.

Recruitment of a housekeeper was also done.

There were also several cases of enhancement of salaries.

To note, one post for Housekeeper is still pending in view that the Ministry could not find a good candidate, however, a former staff is currently on Fixed Term Contract until August 2026.

Promotion of two telephone operators to Customer Service Assistants.

Key Achievements

In 2025, to better assist the embassies with their daily Admin and Accounting duties, two staff managed to undertake inspection of three embassies, reviewing daily operations from an accounting and Admin perspective.

Generally, the Central Admin Division managed to successfully host the Long Service Award which was organised for staff who have served between 10 to 40 years.

Psip/Capex

Globally, in 2025 during the 4th quarter there was a budget cut of SR 3 million under Salaries & Wages because of delays in recruitments, promotions or salary enhancements.

Mfad's Capex Achievement

Completed the renovation of the carport project and storage project.

Commencement of the office renovation project with 90% completed as at 31 December 2025.

Challenges

Due to construction noise, dust, and the heavy smell of thinner and paint most of the renovation works had to be conducted after normal working hours and during the weekend.

During project planning and preparation, SIA did not necessarily take into account all the components of the projects, resulting in omission during implementation. As a result of this omission additional works had to be undertaken which resulted in cost overrun.

The overlapping of expenditure from incomplete projects places pressure on fiscal planning.

Program 2: International Relations

Embassies

Staffing

Successful posting of two Ambassadors took place in 2025 namely in New York and Geneva.

Key Achievements

In 2025, there were several achievements across the jurisdictions which fall under the following embassies: - which strengthen MFAD diplomatic engagement internationally:

London High Commission (LHC)

- Attended the SMIC Conference in Saudi Arabia. This Conference focused on maritime matters and Seychelles participated in discussions on sustainability in maritime sectors and affiliated ones. The issues of small island developing states were tabled e.g. climate crisis, infrastructure limitations
- Attended an anti-corruption event at Oxford University. Seychelles and UK works closely on anti-corruption. Seychelles has a good reputation when it comes to anti-corruption practices

Brussels Embassy

- Attended the AU and EU ministerial visits;
- Attended the OACPS Ministerial meetings.

Ethiopia Embassy

- In 2025 the Ambassador managed to complete all the cycles of accreditations to the following countries being namely Morocco, Kenya, Cabo Verde, Niger and Egypt;
- The embassy managed to established Diplomatic relations with Cameroon, Liberia and Sierra Leone;
- Also, the Embassy has managed to get the Indian Ocean Commission to obtain an observer status at the African Union.

SMUN Embassy;

- Accreditations of the new Ambassador with the UN and the United States of America
- Successful presentation of Seychelles Voluntary National Reviews (VNR) by SMUB Ambassador;
- Successfully conducted and coordinated high level coordinated meetings in CABO VERDE (SIDS) by SMUN Ambassador;

UAE Embassy

- Official visit of UAE embassy to the State of Kuwait (January 2025) by the Ambassador,
- the Kingdom of Bahrain (April 2025);
- the State of Qatar (May 2025);

Paris Embassy:

- Accreditation of Ambassador to FAO;
- Accreditation of Ambassador in Rome, Italy in April 2025 meeting with the Italian President where they discussed several issues such as investments, the assistance of the Italian Navy through the EU Naval Force in tackling the illegal trafficking in our ocean;
- From the 9th to 13th June, the Ambassador and the Principal Counsellor, attended with the Seychelles delegation the high-level 2025 United Nations Conference to Support the Implementation of Sustainable Development Goal 14: Conserve and sustainably use the oceans, seas and marine resources for sustainable development co-hosted by France and Costa Rica and held in Nice, France, from 9 – 13 June 2025;
- In September to October 2025 the Ambassador and the Principal Counsellor along with the Seychelles delegation, attended the UNESCO General Conference held in Samarkand, Uzbekistan. The Conference witnessed the appointment of a new President of the General Conference, a new Director General, and new appointment on the Executive Board and other Commission;
- .
- In October, the Ambassador, attended the “Conseil Permanent de la Francophonie” and the “Commission Ministerielle de la Francophonie, held in Kigali, Rwanda. In this Seychelles it was announced that the next Sommet de la Francophonie would be held in Cambodia;
- The diplomats also attended several meetings at UNESCO, specifically the Africa Group and the SIDS Group.

Geneva Embassy

- The Ministry managed to successfully reopen the Embassy in Geneva;
- Attended the UNCTAD XVI Conference, plenary opening, Leader’s Dialogue, African Group Ministerial Meeting (statement drafted but not delivered due to time constraints), SIDS Ministerial Meeting, Group of 77 + China Ministerial Meeting, Parallel Event on Multilateral and national development banks: Boosting affordable financing, Parallel Event on Inclusive Trade and the Creative Economy + Future-ready Ports: Energy and Digital Transition Strategies; Ministerial Roundtable: Towards resilient, sustainable and inclusive supply chains and trade logistics. Bilateral with Commonwealth London representative on opportunities for any project implementation;
- Successful courtesy Call Permanent Representative of Hong Kong to the WTO, established working relations with Hong Kong, China following the introduction of technical experts at the Fisheries Funding Mechanism meeting of 18-19 November. Discussed interests related to trade developments at the WTO.;

China Embassy

- The above embassy successfully attended the ministerial visit to South Korea;
- There were several successful official domestic visits in the provinces with regards to bilateral agreements and cooperation's.

Globally, several embassies also successfully managed to facilitate discussions on new agreements and Memoranda of Understanding (MoUs), including:

- An agreement between the Government of the Republic of Seychelles and the Government of the United Arab Emirates on Experience Exchange in Government Development and Modernisation (2025–2030);
- Collaboration between the Ministry of Education of the Republic of Seychelles and Middlesex University Dubai.

Additionally, there were successful engagements with the Seychelles Diaspora whereby Diaspora events were organised, to strengthen connections between the Embassies and Seychellois nationals residing in the region.

There were also representational and multilateral engagements at a higher level through official visits, during which Ambassadors represented Seychelles at key international platforms to strengthen bilateral relations and advance national interests in diplomacy, and investment such as :-

- TICAD in Japan;
- Official Visit in Egypt
- Attending SMIC Conferences in Saudi Arabia by Charge D’Affaire in London High Commission to discuss the issues of the small island developing states i.e. climate crisis, infrastructure limitations amongst other relevant issues;
- Close working collaborations with the anti- corruption event at Oxford University in UK;
- Abu Dhabi Sustainability Summit;
- World Governments Summits;
- AIM Congress;

Several embassies successfully promoted investment. For example, the embassy in the UAE which conducted investment promotion engagements with prospective investors, positioning Seychelles as an attractive destination for trade and investment.

Challenges

Generally, savings were made under certain embassies because of movement of diplomatic staff without or with less dependents, reduced lease charges, reduction in car rental, delays in accreditations in countries outside the host countries.

Bilateral Affairs

Staffing

In 2025, the Division managed to successfully promote two Third Secretaries to the post of Second Secretaries.

KEY Achievements

As per the Division's performance indicators, the Bilateral Affairs Division was able to work with the Legal Unit and other MDAs towards the signing of 23 legal documents. To note, that the target was 13 which was exceeded.

In 2025, the Protocol and Public Diplomacy Division, the division successfully managed to coordinate the accreditations of 11 new Ambassadors.

Also, the Division managed to successfully draft appreciation letters/thank you letters/toasts for Ambassadors being recalled including resident Ambassadors of Cuba, France and the United Kingdom.

Successful preparation of brief/Talking points/speeches for high- level visits such as:

- the visit of the President to the Vatican in August 2025
- the President's visit to attend the World Government Summit in February 2025 in the UAE
- the participation of Minister Sylvestre Radegonde to the Tokyo International Conference on African Development (TICAD 9) in Yokohama, Japan, August 2025
- the official visit of Minister to Egypt in April 2025
- the participation of the Minister to the Second Russia -Africa Ministerial Meeting in Egypt in December 2025, amongst other high-level visits.

Additionally, the Division managed to draft thank you letters to all countries who sent congratulations letter for President's signature following his election in 2025.

There was also the successful preparation of brief/talking points/toasts for high level visits in 2025 including stopover visit of Wang Yi, Minister of Foreign Affairs of China in February 2025, visit of Prime Minister of Mauritius in December 2025, visit of VP of India in December 2025 amongst others.

Compilation and preparation of National Day speeches for receptions held by India, UK, Russia, China, UAE and Japan.

For the establishment of diplomatic relations dossier, Seychelles was able to establish diplomatic relations with Sierra Leone on 16 February 2025 and with Lebanon on 25 June 2025.

The officers of the Bilateral Affairs Divisions managed to work on more than 15 position papers in 2025 to advise on diplomatic issues.

Challenges

In 2025, the Bilateral Affairs Division, encountered several challenges to undertake overseas missions due to limited funds. However, funds were made available through savings from other cost centres and costs reprioritisation measures.

In 2025, the two proposed Joint Commissions were cancelled due to political transitions and elections. Additionally, Seychelles was unable to reach an agreement with other countries on organising the JCC meetings. The new administration wants to attempt to complete up to 4 JCC per year which means additional budget will be required. However, the Ministry is exploring budget friendly alternatives such as organising the JCC virtually where partner countries are agreeable.

The division had some staff movements during the year whereby one staff left for further studies while there were delays recruiting three Third Secretaries. Despite advertising the positions on three different occasions the Ministry could not attract the right candidates for the positions.

Multilateral Affairs Division

Staffing

One staff was successfully promoted from Second to First Secretary. There was also the resignation of a Senior Office Assistant and to date the post has not been filled. However, an internal candidate has been identified and being groomed to fill the position.

KEY Achievements

In 2025, the Multilateral Affairs Division, managed to achieve the targets set for each indicator, whereby they were able to coordinate initiatives introduced by multilateral partners falling under the purview of the Division with relevant MDAs. In addition, it allowed the Division to strengthen Seychelles' international presence by facilitating meaningful participation in global forums, providing timely inputs, and supporting decision-making processes that advance the country's strategic interests.

The Division encountered some challenges in achieving its targets, some arising from external factors and others linked to budget constraints. External challenges included delayed feedback from multilateral partners and, at times, from MDAs. Having primarily a coordinating role, the division is reliant on timely responses from partners and MDAs to progress initiatives.

Shifts in foreign policy by countries that contribute significantly to international organisations also had an impact. For example, the USA's withdrawal from certain organisations or consideration of reduced financial contributions forced many organisations to re-evaluate their assistance programs. Additionally, the UN communicated that it might need to reorganise certain operations to align with its reduced funding. Additionally, mismanagement of funds in some organisations resulted in requests for member countries to provide extra financial contributions to maintain their programs.

Regional Affairs Division

Staffing

There were two promotions one Third Secretary to Second Secretary, and one Second Secretary to First Secretary.

Temporary movement of Director from Regional Affairs to South Africa Embassy.

Key Achievements

In 2025, in line with the strategic objectives the Regional Affairs Division managed to benefit from Projects, Programs from Regional Organisations, as well as from Technical Assistance from Regional Organisations. The bulk of the Division's budget enabled them to participate in a multitude of meetings organised by the Regional Organisations so that they can be involved in the negotiations and the decisions taken at the regional level. For these organisations, there are statutory meetings that are calendared and allows the division to properly budget

Challenges

There are many ad-hoc meetings that take place and the division usually does not have the budget to attend these meetings. As there is a ceiling, the division cannot make budgetary provision to participate.

Program 3: Protocol, Consular And Diaspora Affairs

In 2025, the performance of the International Relations, Protocol and Public Diplomacy, Consular Affairs, and the Diaspora programmes significantly improved compared to 2024, with several key achievements and notable challenges that influenced service delivery.

Consular Affairs & Diaspora Division

Staffing

In 2025, a staff migrated from Consular Division to Bilateral Affairs Division in December however, a candidate has been interviewed and identified for the post of Third Secretary.

All other posts vacated during the year 2025 were immediately filled in both Protocol & Public Diplomacy and Consular Affairs.

Key Achievements

In 2025, the division managed to attain the following achievements:

- Institutionalized the Governance of Diaspora Engagement through the approval of the Terms of Reference (TOR) for the Seychelles Diaspora Governance Council (SDGC).
- Increased Diaspora engagements through successful Biometric passport enrolment clinics held in Australia, in collaboration with Immigration and Civil Status Department.
- Increased and improved engagements with key local and foreign authorities resulting in efficient handling of consular cases and provision of prompt assistances to Seychellois citizens in need.

Minor Capital

For both Divisions namely Consular Affairs and Diaspora and Protocol Services, they were assisted efficiently with adequate tools namely with computers and printers to enable them carry out their duties effectively.

Additionally, as part of upgrading and replacing its motor fleet, the Protocol & Public Diplomacy successfully managed to secure and purchase 2x new BMWs and a Jeep.

Challenges

The Consular and Diaspora Affairs encountered some challenges which impacted adversely on their operations and strategic objectives during 2025.

Delays approvals from other countries resulted in slowed signing and conclusion of final processes for visa waiver agreements to enter into force, including, approval of candidates approved on Seychelles side for the post of Honorary Consuls. Therefore, unable to set clear timelines.

Staff movements (staff transfer to other division & pursuing of long-term study abroad by key Officers) impacted on manpower capacity leading to heavy workload on remaining staff members, allowed for certain delays in work completion.

Lack of additional Office assistant: CAD is the only division with only one Office Assistant (Ms. Nissa Payet). She is often taken up with preparation of Certificate of authentications with not enough time to properly manage the Division's filing system and Desk Officers also do not often have the time to complete such work.

Protocol And Public Diplomacy

Staffing

Beginning of the year, a staff from Central Admin was transferred on promotion to the Protocol Chauffeur unit.

There was also an external transfer of Protocol Officer to the Office of the President, and another Protocol Officer was transferred internally to the office of the Minister as Personal Assistant.

Key Achievements

In 2025, the Division managed to record an increase in visits by foreign dignitaries, largely linked to bilateral engagements and courtesy visits following the formation of the new administration.

Also, the division managed to maximise its use of the Ministry's website and social media platforms, as reflected in the higher number of posts and updates recorded during the year.

Successful hosting of annual Diplomatic Cocktail for dignitaries.

An increase was recorded in requests for Protocol and Etiquette sessions during the reporting period. Minor impact on budget allocation.

Challenges

The Division normally tried to adjust and adapt to any arising challenges through virements and realignment and reprioritisation of their allocated budget to meet the Ministry's strategic objectives.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 3 Performance measures for Programme 2

Programme:	P2: International Relations				
Outcome:	Strengthened international relations				
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP2: Bilateral Affairs					
1. Number of concluded Bilateral Instruments.	41	15	13	23	Targets exceeded due to availability of opportunities to sign legal texts. Some were expedited as there were strategically important
2.Number of Joint Commissions held.	0	2	2	0	This was due to elections in Seychelles in 2025, and Mauritius and India were not ready to have JCC meetings in 2025
3. Number of Mutual Legal Assistance in criminal matters cases processed	100	80	100	162	The target was significantly surpassed following the addition of two new staff members, which increased the Unit's capacity to process a higher volume of requests. In addition, the Unit's strong working relationship with the Attorney General's Office facilitated the timely resolution of inconsistencies, contributing to improved overall performance.

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP3: Multilateral Affairs					
1.Number of programmes/initiatives/ calls for proposals geared toward providing technical assistance to Seychelles	29	24	24	24	Target achieved.
2.Number of engagements internationally whereby Seychelles will continue to play proactive/constructive roles to influence policies on matters relating to core objectives of the country	38	24	24	36	The increased performance was largely due to our strong diplomatic partnerships and a proactive foreign policy strategy. The Department's deliberate efforts to enhance Seychelles' visibility and influence in international policy platforms resulted in more engagements than originally planned, including invitations to numerous conferences and events. In addition, emerging global issues that required attention, such as preparing Seychelles' voting position on the resolution regarding the conflict in Gaza, further contributed to the above-target performance.
3. Number of concluded Regional and International Treaties	3	3	3	3	Target achieved.
SP4: Regional Affairs					
1.Number of projects under regional programmes implemented locally	6	6	6	6	Target achieved
2.Number of technical assistances received from regional partners	12	7	7	9	The target was exceeded due to increased opportunities for engagement in regional policy development and technical cooperation. Invitations to key workshops aligned with the Department's strategic priorities—such as SPS regulation, conflict prevention, and drug control—enabled active participation in three high-impact initiatives within the reporting period

Performance measures for Programme 3.

Programme:	P3: Protocol, Consular and Diaspora Affairs				
Outcome:	Effective Protocol, Consular Services and Diaspora Engagements				
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP1: Consular Affairs and Diaspora					
1.Number of consular cases processed and completed	56	45	70	111	There has been an increase in cases of repatriation of mortal remains to and from Seychelles and increase in repatriation of foreign prisoners.
2.Number of engagements with the diaspora	518	100	150	174	Excess of engagements were largely due to biometric passport enrollment clinics successfully conducted in Australia, resulting in increased awareness on diaspora registration.

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP2: Protocol Services					
1.Number of diplomatic events organized.	12	12	12	13	Target achieved
2.Number of visits coordinated	145	52	52	129	In 2025, Seychelles recorded an increase in visits by foreign dignitaries, largely linked to bilateral engagements and courtesy visits following the formation of the new administration.
3. Number of policies/guidelines and procedures adopted	5	5	5	5	Target achieved
4. Number of engagements with relevant stakeholders to increase Seychelles' visibility	20	12	12	22	An increase was recorded in requests for Protocol and Etiquette sessions during the reporting period.

Department of Tourism

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	33,684	33,389	32,536	8,339	24,197	-	853	2.6%
P2: Destination Planning and Development	19,822	16,243	15,460	7,234	8,226	-	783	4.8%
P3: Tourism and Hospitality Training	45,238	49,138	47,469	16,893	22,509	8,066	1,669	3.4%
P4: Destination Marketing	103,176	97,949	98,535	12,073	86,462	-	-586	-0.6%
Total	201,919	196,719	194,000	44,540	141,394	8,066	2,719	1.4%

2. Strategic Overview of Entity

Mandate

The Tourism Department is mandated with providing strategic policy direction and leadership in the development and management of tourism as a major socio-economic activity generating foreign exchange and local employment and spreading the benefits to a wider segment of the local population. In this regard, the Department plays the oversight role of coordinating and overseeing policy direction; product planning, diversification and development; standards monitoring; destination and tourism marketing; planning and improving the alignment between HR supply and demand; and enhancing competitiveness of and investment into the tourism sector.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
Grow the demand for higher value and lower impact tourism through product diversification, enhancement and differentiation	Yes	P2:SP1 P4	* Recorded 398,841 visitors' arrivals, 13% increase compared to 2025. * Non-European markets share of arrivals increased to 30%, led by Asia (18.1%), Africa (7.6%), and the Americas (4.6%). Emerging markets recorded strong growth, particularly Israel (+83% YoY) and India (+77% YoY), with the USA (+20% YoY) also contributing to growth. * 17.4% establishments identified and recognised for practicing sustainable initiatives * 25 established received their star grading, 39 were graded under the Seychelles Secrets and 5 were awarded the Universal accessibility accolade. * 97.1% of tourism businesses inspected were found to be operating at the required minimum standards.
Facilitate the delivery of a high-performing workforce	No	P2:SP2 P3	* The Department facilitated training for approximately 361 employees in the tourism industry in 2025, compared to a target of 400. The training covered customer care, bedmaking, table setting, and revenue optimisation. The lower-than-targeted number of employees trained is largely attributable to low attendance at scheduled sessions and the pause in the in-service programme offered by the Seychelles Tourism Academy (STA) during the year. * The Academy recorded 180 graduates, corresponding to a graduation rate of 68%. At the point of graduation, 54% of graduates had secured employment in the tourism industry. These figures should, however, be treated with caution due to substantial gaps in statistical capacity, which may affect the accuracy of the data. In addition, a number of graduates pursue opportunities in the broader service industry, and not solely within the tourism sector.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Receipts Outturn

Table 1 Receipts outturn

SR'000s	2,024	2,025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	7	6	6	6	-	0.0%
Kiosk Rental - La Digue	7	6	6	6	-	0.0%
Total	7	6	6	6	-	0.0%

Justification:

The Department's main source of revenue remains the rental of part of its La Digue office, which comes to SCR1,000 per month. There is an existing contract in place and the rent is paid by bank deposit by the lease every month.

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

SR'000s	2,024	2,025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	31,569	33,684	33,389	32,536	853	2.6%
P2: Destination Planning and Development	15,803	19,822	16,243	15,460	783	4.8%
P3: Tourism and Hospitality Training	36,916	45,238	49,138	47,469	1,669	3.4%
P4: Destination Marketing	99,236	103,176	97,949	98,535	-586	-0.6%
Total	183,524	201,919	196,719	194,000	2,719	1.4%
Economic Classification						
CURRENT EXPENDITURE	183,016	198,919	188,248	185,934	2,314	1.2%
Compensation of Employees	44,097	48,465	46,765	44,540	2,224	4.8%
Wages and Salaries in Cash	44,097	48,465	46,765	44,540	2,224	4.8%
Wages and Salaries in Kind	809	776	776	774	2	0.2%
Use of Goods and Services	138,919	150,455	141,484	141,394	90	0.1%
Office Expenses	8,723	8,396	8,561	8,182	379	4.4%
Transportation and Travel cost	9,301	11,432	8,846	8,976	-130	-1.5%
Maintenance and Repairs	1,521	1,284	2,663	2,531	133	5.0%
Materials and Supplies	1,501	1,866	1,720	1,690	30	1.7%
Other Uses of Goods and Services	115,538	125,908	117,956	118,362	-406	-0.3%
Minor Capital Outlays	1,527	792	962	880	82	8.5%
CAPITAL EXPENDITURE	508	3,000	8,471	8,066	404	4.8%
Non-financial Assets	508	3,000	8,471	8,066	404	4.8%
<i>Building and Infrastructure</i>	239	3,000	8,471	8,066	404	4.8%
<i>Machinery and Equipment</i>	269	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	183,524	201,919	196,719	194,000	2,719	1.4%

Justification:

Overall, 2025 was a high-performing year for the Department, with the destination recording a historic 398,841 visitor arrivals, 13% above the 2024 level. The tourism industry also generated an estimated US\$1.2 billion in receipts during the year.

This performance is particularly noteworthy given the challenging global environment in which it was achieved. The international landscape continued to be characterized by uncertainty and volatility, with the Russia-Ukraine war remaining a dominant geopolitical concern. At the same time, attention was also drawn to developments in Israel, one of Seychelles' key source markets. A positive development during the year was the increase in air connectivity following the launch of IndiGo flights in April. Later in the year, the arrival of Discovery Airlines further strengthened this positive momentum.

The Department's marketing efforts, while continuing to utilize traditional channels, placed stronger emphasis on digital platforms. This strategic focus yielded excellent results, with engaged sessions across the Department's digital platforms increasing by 38%, well above the target set for the year. Above-the-line campaigns implemented in partnership with National Geographic, BBC, and CNN alongside a few high-profile influencers and content creators, together with consistent digital campaigns across key markets were contributors to this achievement.

Locally, efforts in 2025 were centered on ensuring that the destination was prepared to deliver on its promise to visitors, and it is good to note that the visitor satisfaction rating by the end of the year was 90%, slightly lower than the target of 90.5%, but higher than in 2024. Continued attention was given to maintaining product standards across the industry so as to ensure visitor comfort, with compliance reaching 97.1% by the end of the year. By that time, 25 large hotels had received their grading certificates, 39 establishments had been graded under the "*Seychelles Secrets*" programme, and 5 establishments had received the Universal Accessibility accolade. Furthermore, 219 establishments were either certified or recognized for adopting sustainable practices in line with the revamped "*Sustainable Seychelles*" programme. Despite this progress, human resource capacity remains a constraint to achieving a higher rate of uptake among graded establishments. To address this, the Department coordinated a one-week training session with the support of UN Tourism to establish a pool of assessors capable of carrying out these assessments. Given the evolving nature of the industry, continued training for both external stakeholders and Department staff will remain a priority.

The Department's product diversification strategy was further strengthened in 2025 through the organization and support of key events aimed at advancing the cultural tourism agenda and stimulating demand during traditionally slower periods of the year. On the cultural front, events such as *Creole Rendez-vous* on Praslin and La Digue, as well as *Bazar Domaine* on Mahé, played an important role in showcasing Seychelles' cultural richness and enhancing the visitor experience. At the same time, events such as the *Seychelles Nature Trail Challenge*, the *Seychelles Sailing Challenge*, and the *FIFA Beach Soccer Tournament* contributed to boosting destination visibility and visitor activity during low-season periods.

Human capital development remained a strategic priority for the Department throughout the year. In 2025, the Department successfully completed the consultancy for the development of a Human Resource Development Strategy for the tourism industry, laying the foundation for a more structured and responsive approach to workforce development. In support of this objective, the Academy achieved a major milestone through the full review of its programmes and curriculum, ensuring that the training offer is better aligned with industry standards and industry realities and needs.

Another positive development during the year was the start of construction of new facilities at the Academy, notably a demonstration kitchen and restaurant. These facilities are critically needed to strengthen the Academy's capacity to deliver high-quality, practical training in line with industry expectations. Notwithstanding these advances, a key challenge remains the need to improve the quality and retention of graduates for the tourism industry, as a considerable number of graduates continue to pursue opportunities in the wider service industry rather than entering the tourism directly.

Institutional and human resource capacity constraints remained a significant challenge for the Department in 2025 and had an impact on the implementation of several planned initiatives. In the case of the Academy, a key activity that was delayed during the year was the review of its organizational structure, which is necessary to ensure that the institution is properly equipped to deliver on its mandate. At the Departmental level, significant staff turnover during the year affected operational continuity, while delays in the recruitment of replacement staff slowed progress on several projects and limited the Department's ability to move initiatives forward in a timely manner. Addressing these capacity-related challenges will be essential to improving efficiency and sustaining progress in the year ahead.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 4 Performance measures for Programme 2.

Programme:	P2: Destination Planning and Development				
Outcome:	Increased visitor satisfaction with tourism offerings and service delivery				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Visitor satisfaction rating	90%	91%	90.50%	90%	The Department ended 2025 with a Destination Satisfaction Rating of 90%, which was 0.5% short of the 90.5% revised target for 2025. Fundamentally we fell short as far as Value for Money (87.3%), Entertainment (83.6%) and Food & Drink (86.7%) categories are concerned, respectively. These categories have adversely impacted the overall rating.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of establishment operating at the required standards	85%	97%	97%	97.1%	The indicator used was the number of 2nd follow-up visits (3 visits in total) required over a 12-month period. This was the case for 2.9% of the accommodation establishments
2. % of products implementing sustainable initiatives	6%	7%	15%	17.5%	The set target was surpassed in view of the SSTL recertifications that took place in tandem with the assessment visits and 1-on-1 meetings. 220 out of 1256 products assessed as carrying out at least one Sustainable practice.
3. Number of tourism workers trained	500	500	400	392	Planned training was delivered as follows, Lospitalite Customer Care training programme, Small Operators Training, Revenue Optimisation training sessions, First Aid Training, STA training for the tourism trade partners/operators. Delayed roll-out of the Introductory Certificate to Hospitality Management Course in conjunction with TGMI. This course is now with SQA for accreditation, and expected to be ready for enrolment by end of Q2 2026. Additionally, emphasis was also placed in training other operators such as Taxi Drivers, which do not fall into this category as "tourism workers".

Table 5 Performance measures for Programme 3.

Programme:	P3: Tourism and Hospitality Training				
Outcome:	A competent tourism workforce				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of graduate securing employment in the tourism and hospitality industry	98%	95%	80%	54%	At the time of graduation, many students have secured employment in businesses outside the tourism industry but within the broader service sector, while a significant number had opted to pursue further studies. Many were still awaiting responses to their job applications. The Academy also faces a considerable challenge in ensuring availability of accurate and up-to-date information on the employment status of graduates.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
2. % of students graduating from all programmes	80%	85%	85%	68%	Following a review of its programme offerings, STA introduced the Diploma programme in 2026. Consequently, students who would ordinarily have graduated and progressed to employment remained in training for an additional year in order to complete the new qualification. The variation between the number of students who enroll in programmes and those who ultimately graduate continues to present a challenge for the Academy, as this can be attributed to a range of factors, many of which are beyond the Academy's direct control.

Table 6 Performance measures for Programme 4.

Programme:	P4: Destination Marketing				
Outcome:	Increased contribution to the economy				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Tourism arrivals	366,030	390,528	363,345	398,841	Visitor arrivals reached a record high in 2025 with an increase of 9.8% compared to the revised target. Europe remained the largest contributor (70%), while Asia (18.1%), Africa (7.6%), and the Americas (4.6%) continued to strengthen their contribution. Stronger-than-projected global travel demand and effective destination marketing supported arrivals above target, while growth in non-European markets contributed to broader market diversification.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
P4: Destination Marketing					
1. % Market shares of non-European countries	30%	32%	28%	30%	Non-European markets increased their share of arrivals to 30%, led by Asia (18.1%), Africa (7.6%), and the Americas (4.6%). Emerging markets recorded strong growth, particularly Israel (+83% YoY) and India (+77% YoY), with the USA (+20% YoY) also contributing to growth. Growth in emerging markets and improved air connectivity, particularly the introduction of IndiGo flights from India in April, supported higher arrivals from non-European markets, enabling the target to be exceeded.

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
P4: Destination Marketing					
2. Number of website-engaged sessions	350000	400000	400000	553,657	Website engagement significantly exceeded the annual target, reflecting strong performance of digital marketing campaigns and increased online visibility across key source markets. The main contributors to traffic were Germany, India, South Africa, the USA and Sri Lanka, indicating growing interest from both priority and emerging markets. Higher-than-expected digital engagement driven by effective online campaigns and increased organic traffic from priority and emerging markets

TRANSPORT PORTFOLIO

Ministry of Transport

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	17,544	16,344	14,131	6,603	7,528	-	2,212	13.5%
P2: Project Planning and Development Control	34,905	47,171	121,798	1,553	186	120,059	-74,628	-158.2%
P3: Road Transport Management	15,313	25,525	14,687	6,404	6,580	1,703	10,838	42.5%
Total	67,763	89,039	150,616	14,560	14,294	121,762	-61,577	-69.2%

2. Strategic Overview of Entity

Mandate

The mandate of the Ministry of Transport is to work with the ministry agencies and other departments to support the land, air and marine transport networks that help Seychelles businesses to move people and goods within our archipelago and internationally. The main priorities are to boost economic growth and opportunity, improve journeys, and assure safe, secure and sustainable transport system driven by e-mobility in ever cleaner land, air and waters.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
Modernize and regulate the transport sector (air, maritime and land), by reviewing and implementing new policies and regulations consistent with international transport treaties and international best practices;	Partially	P1	The Department managed to complete several Policies, e.g., the luxury car services policy (policy approved and waiting for regulation); La Digue Transport Policy Revision; vehicle Importation Policy, etc. However, there are several Policies which are still in drafting stage and are yet to be submitted to cabinet for approval to be implemented.
Ensure compliance to the local and international standards and regulations, including the International Civil Aviation Organization and International Maritime Organization obligations.	Partially	P1	For the Aviation sector, the Department is mostly in compliance with ICAO, especially with the restructuring of SCAA last year into two separate entities to ensure proper check and balance. In the Maritime sector there is no deliberate breach of IMO obligations. There are gaps remaining in the implementation and legislative alignment which are being addressed in ongoing reforms
Accelerate the digitalization of transport-related processes to promote efficiency of operations and improve the quality of service provided to customers.	Partially	P2	Port Victoria management information System; Vehicle testing station partially; Theory driving Test are also being reviewed.
Improve traffic circulation and road safety through development of national road safety strategy and standards, enforcement and public education and awareness	Partially	P3	Some education and sensitisation work have been done. However, still need to complete the revised national Road Safety Strategy. The biggest challenges being faced is lack of enforcement and gathering of accident data

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
Develop a modern and sustainable transportation infrastructure to improve connectivity and support socio - economic activities.	Partially	P1	Completed several projects and there are others ongoing based on our master plan. However, the masterplan is being reviewed to bring it in line with current situations and challenges faced.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Receipts Outturn

Table 1. Receipts outturn

SR'000s	2024 Audited Outturn	2025			Variance	
		Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	93,661	109,877	105,651	50,088	-55,563	-52.6%
Passenger Service Fee	20,438	21,930	21,078	19,629	-1,450	-6.9%
Disembarkation Fee	60,940	69,539	66,165	17,359	-48,805	-73.8%
Travel Advisory fee	1,248	5,861	5,861	506	-5,355	-91.4%
Vehicle Testing	9,096	9,484	9,484	9,072	-412	-4.4%
Conversion fee	200	627	627	460	-168	-26.7%
Parking Coupons	1,505	2,004	2,004	2,861	857	42.8%
Highway code Book	85	222	222	81	-141	-63.4%
Heavy vehicles	120	204	204	120	-84	-41.2%
Instructor's Fee	30	6	6	0	-6	-97.5%
Total	93,661	109,877	105,651	50,088	-55,563	-52.6%

Justification:

- **Vehicles Testing**

Overall, for the year 2025 the Ministry revenue targeted was forecasted for the amount SR 9,484,000. As we expected an increase as vehicles imported from 2023 will begin paying for roadworthy test in 2025 after their 3 years exemption as per government policy.

- **Conversion Fee**

Conversion fee the decrease in revenue is due embargo imposed on new taxi license.

- **Highway Code Book**

We had anticipated an increase in the sale of high way code book as a result of a high rates of failure for theory exam.

- **Parking Coupons**

We expected revenue from sale of parking coupons to increase due to more enforcement patrol.

- **Instructors Fee**

We did not receive new application for instructor.

- **Heavy Vehicles**

We forecasted for an increase in revenue fees collected for heavy vehicles movement. This was

due to a proposal to have all heavy vehicles paying a road usage fee as a blanket cover.

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	14,060	17,544	16,344	14,013	2,330	14.3%
P2: Project Planning and Development Control	141,054	34,905	47,171	121,798	-74,628	-158.2%
P3: Road Transport Management	16,186	15,313	25,525	14,687	10,838	42.5%
Total	171,300	67,763	89,039	150,499	-61,460	-69.0%
Economic Classification						
CURRENT EXPENDITURE	28,569	33,208	29,818	28,736	1,082	3.6%
Compensation of Employees	13,457	19,286	15,468	14,560	908	5.9%
Wages and Salaries in Cash	13,457	19,286	15,468	14,560	908	5.9%
Wages and Salaries in Kind	180	192	192	160	32	16.7%
Use of Goods and Services	15,112	13,922	14,350	14,176	174	1.2%
Office Expenses	3,395	3,133	3,561	3,218	343	9.6%
Transportation and Travel cost	1,573	2,264	2,263	1,810	453	20.0%
Maintenance and Repairs	368	291	291	580	-289	-99.5%
Materials and Supplies	14	68	68	18	50	73.6%
Other Uses of Goods and Services	5,559	7,271	7,271	6,308	963	13.2%
Minor Capital Outlays	2,490	703	703	2,082	-1,378	-195.9%
Grants	1,532	-	-	-	-	0.0%
CAPITAL EXPENDITURE	142,731	34,555	59,221	121,762	-62,541	-105.6%
Non-financial Assets	142,731	34,555	59,221	121,762	-62,541	-105.6%
<i>Building and Infrastructure</i>	138,720	6,086	31,258	10,818	20,440	65.4%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	4,011	28,469	27,963	110,944	-82,981	-296.8%
Total	171,300	67,763	89,039	150,499	-61,460	-69.0%

Justification:

Programme 1: Ministers' Secretariat

Wages and Salaries

- **SP1: Minister's Secretariat-** For the year based on the revised MBE this program has savings, this savings is due to the delay in recruitment for the post of Executive Officer which was recruited in December and senior legal officer although the post has been advertised several times the secretariat has not been able to identify a potential candidate for the post hence the savings under the program, as a result of the delay in recruitment there has been an increase in work load.

- **SP2- Governance and Administration** – For the year based on the revised MBE this program has savings, this savings is due delay in appointment in the program, waiting for approval from PSB to create the posts for MAIB, recruitment for Chief investigator. Also there has been budget cut.
- **SP3- Policy Planning and Research** – For the year based on the revised MBE this program has savings, this savings is due delay in appointment of Senior Project coordinator the post has been advertised several times the secretariat has not been able to identify a potential candidate for the post.

Goods And services

- **SP1. Minister's Secretariat-** For the year based on revised budget has savings due to lower procure of goods and services than expected.
- **SP2. Governance and Administration-** For the year based on revised budget has savings due to lower spending on operational goods reduction on advert and travel cost.
- **SP3. Policy Planning and Research-** For the year based on revised budget has savings due to lower spending and also virement was made to cater for other codes.

Programme 2: Project Planning Development Control

Uses of Goods and Services.

For the year based on the revised budget funds were not fully utilized as expected, especially for training and travel activities which was lower than plan.

Non-Financial asset.

The budget provision for the West Coast project was insufficient to cover the required payment, as a result virement was made to reallocate funds from another line budget to cater for the payment.

Programme 3 Road Transport Management

Good and Services

For the year based on revised budget there was an increased in Minor Capital Outlays as a result of virement processed to allocate funds to purchase of 1 bicycle for La Digue Office, funds for purchase of Pay Parking Machines and network installation for VTS Praslin.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 3. Performance measures for Programme 1

Programme:	P1: Governance, Management and Administration				
Outcome:	Effective and integrated Management of transport planning and development				
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP3: Policy Planning and Research					
1. Number of aviation related conventions (new or amended) ratified and domesticated	0	6	6	0	The ratification process was put on hold due to the 2025 election.
2. Number of land transport regulations and policies developed/ reviewed and implemented	N/A	2	1	1	Other policies and regulations are still in the drafting stage and have yet to be submitted to cabinet.
3. Number of maritime related conventions (new or amended) ratified and domesticated	N/A	3	0	0	No conventions were planned for ratification in 2025.

Table 4. Performance measures for Programme 2.

Programme:	P2: Project Planning and Development Control				
Outcome:	An integrated approach towards land transport planning and development				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
% Completion of road projects in Transportation Master Plan	80%	95%	80%	75%	The Department faced difficulty in obtaining way leaves, delays in obtaining construction materials and the breakdown of the Asphalt Plant.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
P2: Project Planning and Development Control					
1. % of planning and land applications processed within 14 days	93%	95%	93%	93%	New staff without experience were recruited to replace resignation of staff. More Praslin visits undertaken.
3. Number of major road conceptual designs	3	3	3	3	Target achieved. West Coast Phase 5, and 6, and Dual Carriageway from Ile Du Port to Ile Aurore designs completed.

Table 5. Performance measures for Programme 3

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
P3: Road Transport Management					
1. % of vehicle inspected for road worthiness	7%	7%	13.50%	8%	The Department has restarted testing of vehicles after the 3-year grace period.
2. Average time for vehicles to be tested for road worthiness	12min	10min	8min	8min	With the full completion of all 3 lanes, further reduction in time taken for testing of vehicles is anticipated.
3. % of traffic-related fines paid	55%	80%	80%	49%	Lack of capacity to investigate and process cases in consultation with Ag's office, and also to deliver reminders and summons.

Seychelles Land Transport Agency

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	17,166	24,167	18,387	7,228	10,912	248	5,780	23.9%
P2: Road Infrastructure Projects and Maintenance	227,569	214,292	235,818	18,502	157,502	59,814	-21,526	-10.0%
P3: Road Safety, Traffic and Land Transport Management	48,045	61,441	44,310	1,919	35,221	7,170	17,131	27.9%
Total	292,780	299,899	298,515	27,649	203,635	67,231	1,384	0.5%

2. Strategic Overview of Entity

Mandate

The mandate of the Seychelles Land Transport Agency (SLTA) is to provide and promote an efficient and adequate land transport system, which includes land transport services and infrastructure.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
•Maintain and preserve the existing road infrastructure to an acceptable level;	Partially Achieved	P2-sp1and P2 sp3 and P3	1. 2025 was a significant year for road resurfacing , during which SLTA carried out the highest volume of resurfacing works on both main and secondary roads in recent years. In addition to resurfacing, essential maintenance work was undertaken on various road infrastructure components, including crash barriers, bus shelters, drains, footpaths, streetlights, traffic signs, mirrors, and road markings. However, vandalism continues to be a persistent issue, and the aging infrastructure requires continuous upkeep and periodic replacement. Some project delays were experienced due to coordination challenges with other national infrastructure works and occasional damages to underground utility networks during maintenance activities. In addition, periods of heavy rainfall during the year affected certain road sections and drainage systems, requiring additional repair and maintenance interventions.
•Enhance mobility (movement of people and goods) by facilitating more efficient use of the existing road network and by increasing roadway capacity; and	Partially Achieved	P2-sp1 and P3	2. Several road widening and improvement projects continued to be implemented in 2025 to enhance traffic flow and improve safety along key corridors. A number of these projects are being executed in phases and will continue into the following year. However, delays associated with wayleave approvals and procurement procedures remain a challenge in project implementation. Global supply chain constraints, including shipping delays and intermittent shortages of certain construction materials and equipment, also affected the timely execution of some works.

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
•Promote all aspects of road safety through increased co-ordination with relevant stakeholders and by preventing and responding to road safety hazards.	Partially Achieved	P2- sp1 and P2- sp2 and P3	3. Routine Road marking works were carried out throughout the year, alongside road safety improvement measures such as the installation and upgrading of traffic signs, mirrors, and the marking of edge lines. Pedestrian facilities including footpaths, zebra crossings, improved street lighting, crash barriers, and pedestrian railings were constructed or upgraded at several strategic locations. These initiatives were undertaken in collaboration with district authorities and the Department of Transport, and SLTA continues to actively participate in the Road Safety Advisory Committee. Nevertheless, further public education and awareness are still needed to strengthen road safety culture. Sustained funding will also be necessary to maintain and expand these safety initiatives. Speeding and driving under the influence (DUI) continue to pose major road safety concerns that require coordinated action from multiple

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Receipts Outturn

Table 1 Receipts outturn

SR'000s	2024 Audited Outturn	2025			Variance	
		Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	2,223	5,070	27,657	14,073	-13,587	-49.3%
Road Maintenance Receipts	2,127	5,000	27,584	13,997	-13,587	-49.3%
Sale of Tender	96	70	70	76	76	8.7%
Total	2,223	5,070	27,654	14,073	-13,587	-49.1%

Justification:

Rs52.0m was collected during the year 2025 out of which Rs36.4m representing 70% of the total collection was transferred to the suspense account. The remaining balance of 30% (Rs16.1m) was retained in the road Maintenance receipts, at the year end. The significant increase was due to funds received from private asphaltting work including (e.g., Individuals) and from west coast project. Please note that the West Coast Project is not a recurring annual project and was specific to the year 2025.

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	17,019	17,166	24,167	18,387	5,780	23.9%
P2: Road Infrastructure Projects and Maintenance	171,252	227,569	214,292	235,818	-21,526	-10.0%
P3: Road Safety, Traffic and Land Transport Management	38,303	48,045	61,441	44,310	17,131	27.9%
Total	226,574	292,780	299,899	298,515	1,384	0.5%
Economic Classification						
CURRENT EXPENDITURE	171,075	165,689	232,825	231,284	1,541	0.7%
Compensation of Employees	26,037	27,784	27,783	27,649	134	0.5%
Wages and Salaries in Cash	26,037	27,784	27,783	27,649	134	0.5%
Wages and Salaries in Kind	342	702	702	504	198	28.3%
Use of Goods and Services	145,038	137,905	205,042	203,635	1,407	0.7%
Office Expenses	16,764	14,879	17,579	19,379	-1,800	-10.2%
Transportation and Travel cost	8,859	6,669	10,498	8,563	1,935	18.4%
Maintenance and Repairs	89,713	80,845	127,964	136,862	-8,898	-7.0%
Materials and Supplies	462	221	421	22,795	-22,374	-5314.5%
Other Uses of Goods and Services	9,914	10,620	13,820	10,722	3,098	22.4%
Minor Capital Outlays	18,983	23,970	34,058	4,811	29,247	85.9%
CAPITAL EXPENDITURE	55,499	127,091	67,074	67,231	-157	-0.2%
Non-financial Assets	55,499	127,091	67,074	67,231	-157	-0.2%
<i>Building and Infrastructure</i>	55,499	119,104	67,074	67,231	-157	-0.2%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	7,988	-	-	-	0.0%
Total	226,574	292,780	299,899	298,515	1,384	0.5%

Justification:

Introduction:

The Agency remains committed to maintaining and improving road infrastructure, enhancing mobility, and promoting road safety. Over the past year (2025), we have made significant progress despite challenges such as project delays, difficult site conditions, and equipment breakdowns. Through strategic planning and effective collaboration, SLTA have successfully delivered key projects that contribute to a safer and more efficient road network.

An improvement was noted in overall performance for 2025, particularly following the increase in budget during the mid-year review. The additional funds received enabled the Agency to intensify efforts in maintaining road infrastructure, including the resurfacing of road networks, construction of new roads, completion of ongoing projects, and maintenance of existing primary and secondary roads.

Maintenance and Preservation of Road Infrastructure

The Agency resurfaced major roads and carried out essential maintenance on critical infrastructure, including crash barriers, bus shelters, drains, footpaths, and streetlights. The increased funding allowed for expanded maintenance activities; however, challenges such as vandalism and aging infrastructure persist. Delays arising from overlapping national projects and damage to underground utilities were managed, and weather-related damages were addressed promptly through repair interventions.

Enhancing Mobility and Road Capacity

Road widening and improvement projects were implemented to improve traffic flow and overall network efficiency. While challenges such as wayleave approvals, procurement delays, and material shortages caused some setbacks, steady progress was achieved. These road widening improvements have contributed to enhanced mobility, and efforts to further optimize the road network are ongoing.

Promoting Road Safety

Road safety was enhanced through continuous road marking works, installation of traffic signs, and the development of pedestrian facilities such as zebra crossings, footpaths, and crash barriers. The increasing demand for street lighting resulted in installations across various districts, improving safety and security. However, vandalism of streetlights, road signs, and mirrors remains a concern. Collaboration with district authorities and the Department of Transport continues, while further public education and sustained funding are required to strengthen road safety outcomes.

Conclusion:

Despite the challenges encountered, SLTA has made notable progress in enhancing road infrastructure, mobility, and safety. The Agency remains committed to continuous improvement, leveraging innovation, and strengthening partnerships. Through strategic investments and increased public engagement, we will continue to contribute to a safer, more efficient, and well-maintained road network for all citizens.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 3 Performance measures for Programme 2

Programme:	P2: Road Infrastructure Projects and Maintenance				
Outcome:	Road's meeting standards set out in the regulatory framework				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of public roads meeting acceptable standards	73%	75%	80%	75%	In 2025, significant road resurfacing was done by SLTA, whereby the highest volume of resurfacing works was completed on the main and secondary roads in recent years. The Agency has made significant progress, mainly in the South of Mahe and Praslin, and managed to reach the original target but not the revised target as some roads got damaged due to utility projects.

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP1: Road Infrastructure projects					
1. Kilometres of primary and secondary roads constructed new and/or improved	1.5km	4Km	3.5km	1.8Km	Several projects were delayed and some are still ongoing from last year. The delays are mainly due to wayleave issue and difficult site condition and waiting utility (PUC) project.
2. % of road construction and improvement projects completed to specified standards, on budget and within timeframe	85%	80%	80%	70%	Several projects were implemented as planned. Some got delayed due to wayleave issues and other constraints and are still ongoing. In addition, the Agency implemented several projects that were not planned initially but cropped up as emergencies.
SP2: Asphaltting works					
1. Square metres of road (primary, secondary and feeder) where asphaltting work was carried out (maintained through potholing or resurfacing or new surfacing of roads)	200,000sqm	200,000sqm	390,000sqm	297,000sqm	In 2025, the most asphaltting work was done in Seychelles. This is largely due to the West Coast Road improvement project. In addition, many secondary roads and primary roads in all districts were resurfaced. However, some areas of the west coast road project got delayed and asphaltting work is still ongoing.
SP3: Roads Maintenance services					
1. Number of road infrastructure rehabilitated	2207	1200	2000	1500	SLTA did a lot more maintenance projects than planned with the supplementary budget received after mid-year review. There were a lot of emergency projects that came up from inspections and visits with district authorities. Due to budget constraints, not all projects could be implemented as planned and have been brought forward to 2026.

Table 4 Performance measures for Programme 3.

Programme:	P3: Road Safety, Traffic and Land Transport Management				
Outcome:	Safe and secure public roads				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
P3: Road Safety, Traffic and Land Transport Management					
1. Kilometers of crash barriers installed	2.26Km	2km	2km	4km	SLTA did a lot more crash barrier projects than planned with virements from other projects that were delayed. These were identified jointly with district authorities during site visits conducted after the mid-year review.
2. Square meters of road markings painted	11,092.10sqm	12,500sqm	10,000sqm	18,499sqm	As the resurfacing of roads increases, automatically the road marking increases to ensure all roads are clearly marked.
3. Number of traffic signs and mirrors installed	347	200	200	366	More traffic signs and mirrors were maintained due to vandalism and replacement of old signs and mirrors. These are identified by regular inspections.

Seychelles Maritime Safety Authority

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	9,050	8,300	7,986	3,630	4,355	-	315	3.8%
P2: Road Infrastructure Projects and Maintenance	5,830	5,830	5,472	4,543	929	-	359	6.1%
Total	14,880	14,130	13,457	8,173	5,284	-	673	4.8%

2. Strategic Overview of Entity

Mandate

The Seychelles Maritime Safety Authority (SMSA) is the regulatory and supervisory authority mandated under the Seychelles Maritime Safety Authority Act, 2019 to ensure that all mariners, without exception, use and enjoy our seas and other water bodies in a safe and lawful manner in line with its Flag, Port and Coastal State responsibilities. Its core mandate includes maritime safety, security and pollution prevention at sea.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
Enhance SMSA's capacity in line with future developments within the maritime sector enabling full delivery of its mandate	No	P1	The priority was not fully achieved during the reporting period due to ongoing staffing constraints, which limited institutional capacity and required existing personnel to undertake additional responsibilities. This affected the pace of implementation of
Ensure all commercial maritime activities within the Seychelles waters are operated with a focus on maritime safety, security and protection of the marine environment	Yes	P2	
Accede to, ratify and domesticate international Conventions, in order to meet all our international obligations as a Port State, Coastal State and Flag State Authority.	No		The priority was not fully achieved due to legislative and procedural constraints. The Merchant Shipping Act remains outdated, limiting the updating of instruments such as the MLC, while the IMO FAL Convention did not advance to Cabinet as planned. Although the STCW amendments were approved by the Attorney General's Office, they were not gazetted in 2025 and are expected to be gazetted in the first half of 2026.

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
Develop local legislations to improve maritime safety and security and protection of the marine environment for vessels that fall outside the IMO Conventions to cover all vessels operating within the Seychelles waters	No	P2	The priority was not fully achieved as the Identification of Small Craft Act and the Control of Vessels Act were not finalised during 2025. In addition, the review of fees and licensing frameworks was not completed following client complaints and operational observations identified during service delivery. These legislative instruments are interdependent and intended to operate in coordination; however, only the licensing and fees provisions are currently in force, which limited full implementation during the reporting period.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Receipts Outturn

Table 1 Receipts outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	13,217	12,349	13,074	14,911	1,837	14.1%
Examinations and Endorsements	1,686	1,525	1,650	1,568	-82	-5.0%
Registration, Survey and Certification	3,687	3,300	3,600	4,434	834	23.2%
Maritime licensing fees	7,759	7,500	7,800	8,909	1,109	14.2%
Audit Fees	84	24	24	-	-24	-100.0%
Total	13,217	12,349	13,074	14,911	1,837	14.1%

Justification:

The Authority collects fees from different activities, namely for the registration of ships, undertaking surveys, vessel inspection, issuance of statutory certificates for ships, and maritime commercial licenses, as well as providing certification, examination, revalidation, authentication, endorsements, exemption of certificates, and issuance of dispensations for seafarers. This is in accordance with the Seychelles Maritime Safety Authority (Fees) Regulation 2023.

An ISPS Audit of SPA was conducted, and an invoice raised dated 30 Dec 2025, settlement of Audit will be in 2026.

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

SR'000s	2024 Audited Outturn	2025			Variance	
		Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	8,279	9,050	8,300	7,986	315	3.8%
P2: Road Infrastructure Projects and Maintenance	6,487	5,830	5,830	5,472	359	6.1%
Total	14,765	14,880	14,130	13,457	673	4.8%
Economic Classification						
CURRENT EXPENDITURE	14,765	14,880	14,130	13,457	673	4.8%
Compensation of Employees	8,066	8,830	8,330	8,173	157	1.9%
Wages and Salaries in Cash	8,066	8,830	8,330	8,173	157	1.9%
Wages and Salaries in Kind	2	-	-	-	-	0.0%
Use of Goods and Services	6,699	6,050	5,800	5,284	516	8.9%
Office Expenses	1,289	1,461	1,361	1,409	-48	-3.5%
Transportation and Travel cost	405	582	482	477	4	0.8%
Maintenance and Repairs	404	646	596	277	318	53.5%
Materials and Supplies	4	5	5	-	5	100.0%
Other Uses of Goods and Services	2,920	2,903	2,903	2,501	402	13.8%
Minor Capital Outlays	1,675	454	454	620	-165	-36.4%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
Building and Infrastructure	-	-	-	-	-	0.0%
Machinery and Equipment	-	-	-	-	-	0.0%
Other Fixed Assets	-	-	-	-	-	0.0%
Non-produced Assets	-	-	-	-	-	0.0%
Total	14,765	14,880	14,130	13,457	673	4.8%

Justification:

Goods and Services

- **Maintenance and Repairs**
- **Materials and Supplies**
- **Other Uses of Goods and Services**
- **Minor Capital Outlays**

The Authority experienced continued institutional capacity constraints during 2025, primarily arising from the absence of a fully functional Accounts Department for a significant portion of the year, together with the residual impact of staff turnover in 2024. While these constraints contributed to expenditure containment in

certain areas, they also resulted in operational challenges related to financial processing, reporting, and internal controls, thereby affecting overall operational efficiency.

Expenditure under Office Costs reflected ongoing pressures associated with accommodating operational requirements that were not fully anticipated at the time of budget preparation. In response, internal reallocations were undertaken to ensure continuity of operations. This underscores the need to strengthen budget formulation processes and improve alignment between budget provisions and operational demands.

Savings recorded under Transportation and Travel did not indicate reduced engagement at the operational or international level. The Authority participated in Marine Environment Protection Committee (MEPC) meetings as well as the International Maritime Organization (IMO) Assembly during the reporting period. Participation in the IMO Assembly was fully funded by the Authority, while attendance at other meetings benefited from external funding support, resulting in an overall favorable variance within this expenditure category.

Institutional capacity constraints remained evident across several core functions, particularly within the finance and technical areas, with implications for service delivery and administrative continuity. The absence of a fully staffed Accounts functions further limited financial oversight and reduced the efficiency of financial processing activities.

Savings under Maintenance and Repairs were realised due to the absence of major capital works relating to Aids to Navigation during the year. Notwithstanding this, routine maintenance activities continued to be undertaken in compliance with the requirements of SOLAS Chapter V. No significant replacement, expansion, or installation works were required during the reporting period.

In addition, the Authority did not receive the International Hydrographic Organization (IHO) invoice for the 2025 financial year within the reporting period. As a result, this obligation has been deferred and will be recognized and settled in the 2026 financial year.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 3 Performance measures for Programme 2

Programme:	P2: Maritime Transport Safety and Management				
Outcome:	Increased compliance with maritime safety regulations				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Percentage of vessels surveyed and inspected in compliance with maritime safety regulations	100%	100%	100%	100%	Target achieved.
2. Percentage of commercial maritime activities licensed under the license regulations	100%	100%	100%	100%	Target achieved.

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
P2: Maritime Transport Safety Management					
1. Number of vessels that are certified safe and secure	273	500	500	478	The variance of 22 fewer surveys is due to reduced client requests. Surveys are conducted on demand, primarily for the renewal of registration certificates and maritime licenses. A lower volume of applications during the year resulted in fewer surveys undertaken.
2. Number of commercial Maritime Vessel licenses issued	325	480	380	648	The outcome is attributed by two factors: 1. SMSA's proactive approach, involving timely notification to boat owners regarding expired license and those due for renewal, which is further reinforced by ad hoc inspections conducted by inspectors in cases where operators fail to respond to such notifications. These measures have enabled SMSA to capture the majority of unlicensed vessels; and 2. An increase in the number of vessels engaging in charter activities, particularly among existing businesses or companies that have expanded their operations though the addition of vessels under their fleet.
3. Number of Commercial Maritime Business Licenses issued	57	185	50	52	The outcome is attributed to two main factors: 1. The renewal of most annual operating licenses; and 2. The approval of new operating licenses with a validity of 5 years.

AGRICULTURE, CLIMATE CHANGE AND ENVIRONMENT PORTFOLIO

Department of Agriculture

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Policy Planning	37,785	29,763	31,850	7,044	24,321	485	-2,087	-7.0%
P2: Agricultural Planning and Lands Management	9,910	6,400	9,746	3,880	1,720	4,145	-3,346	-52.3%
P3: Crop Research Development	19,707	13,047	15,659	10,188	2,305	3,166	-2,612	-20.0%
P4: Animal Health and Production	45,573	39,989	35,655	8,915	19,811	6,928	4,334	10.8%
P5: Agricultural Extension	10,311	9,711	12,078	7,509	1,322	3,247	-2,367	-24.4%
P6: Plant Biosecurity Services	5,707	5,257	4,738	4,107	631	-	519	9.9%
P7: Seychelles Institute of Agriculture and Horticulture	13,123	12,573	11,557	5,505	4,259	1,794	1,016	8.1%
Total	142,116	116,740	121,283	47,148	54,369	19,766	-4,543	-3.9%

2. Strategic Overview of Entity

Mandate

The mandate of the Department of Agriculture is to provide a conducive policy and legal setting and facilitate modernisation with appropriate physical infrastructure, facilities and institutional framework to attract investment and create the enabling environment for agricultural development and businesses to prosper. It also facilitates implementation and enforcement of all relevant policies, strategies and legislation to deliver on the mandate and services in accordance with obligations and functions as stipulated in these instruments to enhance food and nutrition security and food sovereignty, facilitate safe trade and protect the country from biosecurity risk.

The Department also provides support for the implementation of several international agreements with obligations for compliance under Indian Ocean Commission (COI), Common Market for Eastern and Southern Africa (COMESA), Southern African Development Community (SADC), African Union Inter-African Phytosanitary Council (AU-IAPSC), African Union Interafrican Bureau for Animal Resources (AU-IBAR), Food and Agriculture Organisation International Atomic Energy Agency (FAO/IAEA), Food and Agriculture Organisation International Plant Protection (FAO/IPPC), World Organisation for Animal Health (OIE) and World Trade Organisation Agreement on the Application of Sanitary and Phytosanitary Measures (WTOSPS) and Agriculture Agreements.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Increase sustainable agricultural production and improve value chain	Partly achieved	P2 and P5	There has been a considerable increase in the local crop production especially in Vegetables and Fruits. However there has been a declined in local meat production of around 451 tons which may be attributed to farmers producing below their capacity due to high competition with imported meat
2. Optimise use of land designated for agriculture with the application of new technologies, facilitation of access to water and other core infrastructures.	Partly achieved	P2 and P3	The Hectare of state land allocated to farmers has increased with the allocation of around 6 plots to young farmers with new technology such as hydroponics and mariculture. More than 80% of farmers have access to irrigated water which has been due to construction of barrages and gabion in various part of the Islands. The construction of new animal feed warehouses and abattoir has been facilitated by the Department
3. Enhance Food and Nutrition Security by promoting crop and livestock diversification	Partly achieved	P4 and P5	Work is in progress for the incorporation of beekeeping and vanilla production in designated area such as agroforestry zones on Mahe and Praslin (Amitie and Montagne Posee) Investment on vanilla and cinnamon production has been promoted in collaboration with SIB. The improvement in pig new breed is well advanced and awaits to finalised transportation in the country.
4. Improve credit allocation for agricultural investment and enhance finance literacy of farmers and producers.	Achieved	P2	There has been significant increase in loan disbursed through the ADF credit facility from 6,508,235.92 in 2024 to 8,186,855.79 in 2025. Training and presentations were conducted by various agency example SRC, Pension funds and educational Institution.
5. Prevent and Manage Bio-security risks and threats that impact on agricultural development and the economy.	Partly achieved	P6	Measures has been taken to ensure that biosecurity risks are minimized this include training and more spot checks.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Receipts Outturn

Table 1 Receipts outturn

SR'000s	2024 Audited Outturn	2025			Variance	
		Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	3,205	4,033	4,530	3,801	-729	-16.1%
Agricultural Products	536	650	600	599	-1	-0.1%
Import/Export Certificates	864	750	815	882	67	8.2%
Bio-Security-Fines	95	110	470	510	40	8.5%
Dog Control	54	30	70	70	-0	-0.1%
Rent of Veterinary Clinic	39	114	114	75	-39	-34.2%
Livestock Products	251	525	525	348	-177	-33.8%
Market Fees	755	1,000	1,100	592	-508	-46.2%
Rent of Agricultural Land	514	730	730	645	-85	-11.6%
Rent of Staff Housing	81	86	86	59	-27	-31.6%
Farmers/ vendors registration fee	16	38	20	21	1	6.0%
Total	3,205	4,033	4,530	3,801	-729	-16.1%

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Policy Planning	31,814	37,785	29,763	31,850	-2,087	-7.0%
P2: Agricultural Planning and Lands Management	8,085	9,910	6,400	9,746	-3,346	-52.3%
P3: Crop Research Development	16,737	19,707	13,047	15,659	-2,612	-20.0%
P4: Animal Health and Production	35,670	45,573	39,989	35,655	4,334	10.8%
P5: Agricultural Extension	10,511	10,311	9,711	12,078	-2,367	-24.4%
P6: Plant Biosecurity Services	4,942	5,707	5,257	4,738	519	9.9%
P7: Seychelles Institute of Agriculture and Horticulture	-	13,123	12,573	11,557	1,016	8.1%
Total	107,759	142,116	116,740	121,283	-4,543	-3.9%
Economic Classification						
CURRENT EXPENDITURE	90,155	109,490	107,513	101,517	5,996	5.6%
Compensation of Employees	40,292	52,105	49,155	47,148	2,007	4.1%
Wages and Salaries in Cash	40,292	52,105	49,155	47,148	2,007	4.1%
Wages and Salaries in Kind	969	1,404	914	643	271	29.7%
Use of Goods and Services	49,863	57,385	58,358	54,369	3,989	6.8%
Office Expenses	7,379	6,537	7,295	7,018	277	3.8%
Transportation and Travel cost	2,317	3,404	3,364	3,067	297	8.8%
Maintenance and Repairs	2,085	2,010	2,089	2,050	39	1.9%
Materials and Supplies	2,049	3,109	3,109	1,837	1,272	40.9%
Other Uses of Goods and Services	34,364	39,461	36,786	35,035	1,751	4.8%
Minor Capital Outlays	700	1,460	4,801	4,635	166	3.5%
Grants	-	-	-	83	-83	0.0%

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
CAPITAL EXPENDITURE	17,604	32,626	9,227	19,766	-10,539	-114.2%
Non-financial Assets						
<i>Building and Infrastructure</i>	17,604	32,626	9,227	19,766	-10,539	-114.2%
<i>Machinery and Equipment</i>	16,949	32,626	9,227	19,766	-10,539	-114.2%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
	655	-	-	-	-	0.0%
Total	107,759	142,116	116,740	121,283	-4,543	-3.9%

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 3 Performance measures for Programme 2.

Programme:	P2: Agricultural Planning and Lands Management				
Outcome:	Increased land are designated in agricultural production (Hectares)				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1.Total area of agricultural land allocated for development (hectares)	456.7	461	461	464.39	Mainly due to new agro-forestry plots at Amitie
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1.Area of new state land allocated for agricultural development	9.3	5	5	6.72	New plots allocated for Agro-forestry on Praslin, and a new plot for agro-processing at Mt. Posee
2.Area of new private land allocated for agricultural development	3.2	1	1	1.17	

Table 4 Performance measures for Programme 3.

Programme:	P3: Crop Research Development				
Outcome:	Increased local agricultural production				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Total volume of crop production (Tons)	4160.27	2,700	2700	3299.84	Fruit production data is being better captured
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP1: Crop Research					
1. Number of research trials conducted	19	23	23	22	The decrease is attributed to delays in the commencement of the IAEA trial.
2.Number of farms connected to the Agriculture Department Irrigation schemes	270	281	291	290	Increase in connections as a result of the completion of the Irrigation Project at Valdendore.

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP2: Pest and Diseases Control					
1.Number of targeted pest species under surveillance and monitoring programmes	5	4	4	4	Target achieved.
2.Number of samples diagnosed and analysed	144	150	150	217	Increase in active sampling program particularly on Praslin and La Digue resulting in increased samples collected and subsequently diagnosed.

Table 5 Performance measures for Programme 4.

Programme:	P4: Animal Health and Production				
Outcome:	Increased local meat production				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1.Local meat production (Tons)	1,390	1,773	1,773	1,322	The production of broiler meat has decreased drastically due to competition with importation.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP1: Veterinary Services					
1.Number of animal and animal products biosecurity import permits issued	3,044	3,240	3,240	2,871	The number of permits issued has reduced since the importers are grouping their imports with more products. It can be seen that even if the number of biosecurity import permits issued is reduced, the tons of meat importation still increased.
SP2: Livestock Research Development					
2.Total local meat production (Tons):					
Chicken (Broiler Meat)	748	971	971	672.47	The anticipated increase in production was not met as local producers' meat competition with imported broiler meat
Pig (Pork)	658	782	782	621.62	Pork also has been facing marketing issues locally due high cost on transportation or live weight prices from butchers.

Table 6 Performance measures for Programme 5.

Programme:	P5: Agricultural Extension				
Outcome:	Increased local agricultural production				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1.Total Volume crop production (Tons)	4,160	2,700	2,700	3299.84	Even if there were challenges directly related to climate change, continuous effort by the officers to assist the farmers to improve their production has contributed towards increase in crop production.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Volume of crop production:					
a. Vegetable production (Tons)	838.51	1,075	880	1247.2	Production data was not well captured in the first quarter and 2nd quarter, since officers were involved in training and preparation for National day and other visits related to the IPM survey.

Programme:	P5: Agricultural Extension				
Outcome:	Increased local agricultural production				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
					During the 3rd and 4th quarter visits focused more on production data. Hence the increase in production is above target.
b. Fruit production (Tons)	2971.83	1423	3119	1860.63	During the mid-year review, the target was doubled, but the fact that fruits are seasonal and yield obtained in the first and second quarter will be reduced in the 3rd and 4th quarter was not taken into account. Hence, the reduction by almost 40% in fruit production,
c. Root crop (Tons)	349.93	367	367	192.01	There was a prolonged dry season in the 3rd and 4th quarter, yield of root crops was greatly reduced.
2.Total number of field visits to farmers and producers	1,855	2,030	2,030	1,576	Continuous challenges with transport, which required maintenance frequently, affected the number of visits to farmers.

Table 7 Performance measures for Programme 6.

Programme:	P6: Plant Biosecurity Services				
Outcome:	Timely and effective interceptions and containment of new pests and diseases				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1.Number of pests, diseases and IAS incursions	1	0	0	0	No incidence of exotic and/or new pest, diseases and/or Invasive Alien Species (IAS) introduced in the country during that period, hence biosecurity enforcement and control measures across the spectrum were effective in achieving our objective.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
P6: Plant Biosecurity Services					
1.Tons of non-compliant goods confiscated destroyed	2	0.08	1	3	Increased by 2 tons above the target set as there was quite a number of confiscated goods to do with soil contamination and temperature control of which the goods were damaged and not fit for human consumption.
2.Total imported agricultural goods inspected (Ton) (5%)	9,932	12,162	12,162	11,529	Slight decrease driven by demand and supply and the availability of local production for animal and plant products for domestic market of both consumers and hotel industry.

Table 8 Performance measures for Programme 7.

Programme:	P7: Seychelles Institute of Agricultural and Horticulture				
Outcome:					
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
% of learners graduating	48%	50%	55%	95%	The overall statistics indicate that SIAH has recorded a significant increase of more than 15% in the number of students graduating in 2025 compared to 2024. While this is a positive development, there is insufficient evidence to fully understand the drivers behind this improvement. However, it may be reasonably assumed that students are increasingly aware of the value of education and the importance of completing their studies.
Contributing indicators	Outturn	Target	Revised Target	Outturn	Targets and Outturn
% of learner drop-out for SIAH	36%	24%	8%	33%	Student dropout remains high at SIAH. Reported reasons include loss of interest, particularly where the programme was not the student's first choice, medical conditions, pregnancy, misconduct, and inability to follow the programme due to learning difficulties. There is a need to disaggregate the data to gain a clearer understanding of these factors and to inform more effective student recruitment and retention strategies. It is, however, encouraging to note a slight improvement, with a 3% decrease in dropout rates from 2024 to 2025.
Total number of learners enrolled at SIAH	46	100	75	72	The Institute recorded an increase in the total number of students in 2025 compared to 2024. However, there is limited evidence to clearly explain this change. It may potentially be attributed to improved promotion of SIAH programmes, the accreditation of all SIAH courses, and advancements in production technologies such as hydroponics. However, without proper analysis, it is difficult to definitively determine the reasons for this variation. This highlights the importance of conducting student surveys to better understand the underlying factors influencing enrolment trends.

Department of Climate Change and Environment

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	25,484	25,993	24,628	11,567	13,060	-	1,366	5.3%
P2: Climate Change and Energy Management	28,817	55,356	16,605	4,627	4,600	7,377	38,752	70.0%
P3: Biodiversity Conservation and Management	29,627	7,725	20,363	4,037	16,326	-	-12,638	-163.6%
P4: Environment Protection	20,870	15,315	21,098	6,497	14,601	-	-5,783	-37.8%
P5: Education and Awareness	2,626	2,522	2,369	1,300	1,068	-	153	6.1%
Total	107,424	106,911	85,062	28,029	49,655	7,377	21,850	20.4%

2. Strategic Overview of Entity

Mandate

The mandate of the Department of Climate Change and Environment is to ensure;

- That the constitutional right of every person in Seychelles to live in, and enjoy a clean, healthy, and ecologically balanced environment;
- The provision of a reliable, affordable and safe water and energy supply, and;
- The building of resilience against climate change and disasters.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1.Strengthen climate mitigation efforts by promoting renewable energy and energy efficiency	No	P2	Energy Division still hasn't been set up at the DECA, despite request made to get the necessary resources. However, the Department works closely with other entities such as URC and PUC to move with this priority.
2.Strengthen resilience to the impact of climate change through the implementation of adaptation programmes	on-going	P2	Ongoing despite the various challenges when it comes to the implementation of adaptation projects in 2025. The DECA is tackling this issue by (1) working closer with implementing partners - SIA/SLTA (2) reviewing our internal capacity to implement the projects.
3.Promote the conservation, management and sustainable use of biodiversity	ongoing	P3	90% of forestry resources allocated to deal with dangerous trees and neglecting main mandate of sustainable forest management and conservation. Reduction in number of technical staff and also lack of training.
4.Set environment quality objectives and standards for a cleaner Seychelles	ongoing	P4	The process has been initiated in order to set up environment quality standards. The target was to set up at least one standard. The target has not been met. However, communication has been initiated with the supplier for the purchasing of air quality equipment for the setting up of air quality stations.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Receipts Outturn

Table 1 Receipts outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	1,851	1,670	1,760	474	-1,286	-73.1%
Tree Felling and lighting of Fires processing fee	66	90	90	29	-61	-67.7%
Sales of Coco-De-Mer Tag	785	480	480	320	-160	-33.4%
Cites	20	100	190	8	-183	-96.1%
Conservation Environmental Levy	447	500	500	95	-405	-81.0%
Giant Tortoises Royalty	263	100	100	6	-94	-94.0%
Environmental Fine	271	400	400	17	-383	-95.8%
Total	1,851	1,670	1,760	474	-1,286	-73.1%

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	23,018	25,482	25,994	24,628	1,366	5.3%
P2: Climate Change and Energy Management	15,285	28,817	55,356	9,958	45,398	82.0%
P3: Biodiversity Conservation and Management	22,038	29,627	7,725	20,761	-13,035	-168.7%
P4: Environment Protection	16,796	20,870	15,315	21,098	-5,783	-37.8%
P5: Education and Awareness	2,276	2,626	2,522	2,369	153	6.1%
Total	79,414	107,423	106,912	78,813	28,099	26.3%

Economic Classification

CURRENT EXPENDITURE	76,967	89,318	88,995	77,685	11,310	12.7%
Compensation of Employees	26,982	32,536	32,536	28,029	4,507	13.9%
Wages and Salaries in Cash	26,982	32,536	32,536	28,029	4,507	13.9%
Wages and Salaries in Kind	57	48	52	48	3	6.1%
Use of Goods and Services	49,985	56,782	56,459	49,655	6,803	12.1%
Office Expenses	4,975	5,198	4,688	4,707	-18	-0.4%
Transportation and Travel cost	2,925	3,252	3,225	3,117	108	3.3%
Maintenance and Repairs	5,109	4,732	5,676	4,812	865	15.2%
Materials and Supplies	71	116	105	48	57	54.3%
Other Uses of Goods and Services	14,250	14,829	14,569	13,513	1,056	7.2%
Minor Capital Outlays	799	1,031	1,057	967	89	8.5%
Grants	21,800	27,577	27,087	22,443	4,645	17.1%

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
CAPITAL EXPENDITURE	2,447	18,106	17,917	730	17,186	95.9%
Non-financial Assets	2,447	18,106	17,917	730	17,186	95.9%
<i>Building and Infrastructure</i>	805	75	805	730	75	9.3%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	1,641	18,031	17,111	-	17,111	100.0%
Total	79,414	107,424	106,911	85,062	21,850	20.4%

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2024.

Table 3 Performance measures for Programme 2

Programme:	P2: Climate Change and Energy Management				
Outcome:	Increased resilience to impacts of climate change				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
Climate adaptation expenditure as a % of GDP	0.01%	1.0%	0.10%	0.030%	This indicator is only taking into consideration the expenses from the Department of Energy and Climate Affairs. However, with the introduction of climate tagging across government, the indicator will take into consideration all climate adaptation expenses across government in the near future
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
Percentage of coastline protected by various interventions (artificial reefs, mangroves, soft and hard engineering)	0.43%	21%	1.973%	Data pending	The calculation for this target is being reviewed and we will provide the correct figure by next week
Number of sectors that have climate change elements integrated in plans, policies and/or strategies	3	4	4	5	Going as planned.
Outcome:	Low carbon energy sector				
Outcome Indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1.Net Green House Gas emissions (CG CO2e)	Data pending	489.4	489.4	Data pending	Calculation for this indicator is linked primarily to the National Inventory under the BTRs and captures results 2 years behind the current year. Data for 2024 will be available in 2026.

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1.% of renewable energy in the total electricity mix	4.2%	10%	5%	4.11%	Demand still outpaces Renewable Energy (RE) installations. Expect to be remedied with new RE PV projects to be completed in 2026.

Table 4 Performance measures for Programme 3.

Programme:	P3: Biodiversity Conservation and Management				
Outcome:	Effective conservation and Management of the country's biodiversity				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1.% coverage of marine protected areas (% of total area)	32.6%	32.6%	32.6%	32.6%	Has achieved maximum of 30% under SMSP
2.% coverage of terrestrial protected areas (% of total area)	48.0%	48.2%	48.2%	48.0%	Curieuse has not yet been designated as terrestrial park. There is also an increasing demand for declassification for land in protected areas.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1.Number of sites under effective invasive plant species/creepers management	0	12	5	3	Lack of manpower and 90% of resources allocated to dealing with dangerous trees leaving less time to achieve target.
2.Number of programs implemented to eradicate and/or control invasive alien species	4	12	4	2	Conservation staff operating with 40% less capacity and recruitment to replace technical staff has been put on hold. Availability of armed personnel from police to assist with eradication efforts has also been a major problem

Table 5 Performance measures for Programme 4.

Programme:	P4: Environment Protection				
Outcome:	Increased compliance with established environmental standards				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
% Compliance with established environmental standards	0%	95%	25%	6.3%	Compliance with effluent standards stood at 6.3% for 2025, significantly below the annual target of 25%, indicating continued weak performance across permitted establishments. While each authorised facility is issued with a condition letter outlining operational and monitoring requirements, adherence remains limited.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
Number of new standards	1	1	1	0	Progress on the development of new standards have been delayed significantly and the outturn remains 0 during the reporting period. Initial communication has been initiated with a supplier for air monitoring equipment.

Table 6 Performance measures for Programme 5.

Programme:	P5: Education and Awareness				
Outcome:	Increased community engagement in sustainable environment practices				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1.Participation rate in environment - related outreach activities	80%	85%	85%	80%	Due to election, outdoor activities planned such as the recycle fair had to be cancelled as it was the same month of election
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1.Number of awareness programmes implemented	8	9	8	6	Due to election, gathering for such programmes had to cut down
2.Number of individuals trained in environmental education and sustainable development activities	430	425	425	334	Due to long break in school normal term plan, and election, the number of trainings organised were cut down.

Utilities Regulatory Commission

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Management and Administration	3,706	3,984	2,307	708	1,598	-	1,677	42.1%
P2: Implementation and Strategic Planning	11,139	10,861	741	728	13	-	10,120	93.2%
P3: Electricity Regulatory Services	1,266	766	538	509	29	-	228	29.8%
Total	16,111	15,611	3,586	1,945	1,640	-	12,026	77.0%

2. Strategic Overview of Entity

Mandate

The Utilities Regulatory Commission (URC) is responsible for regulating the activities of the regulated sectors, namely electricity, water and sewerage for adequate, reliable, cost effective and affordable services while protecting and conserving the environment.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Revise the institutional and legislative frameworks to better govern the electricity, renewable energy and energy efficiency sector, as well as the water and sanitation sectors as part of the restructuring process to become a multi-sector regulator;	No	All	No as there are still technical regulations required under the Electricity Act 2023 yet to be drafted. These Regulations are vital to ensure that all participants in the sector know what their role and responsibilities are and do not overstep or cause undue disadvantage to participant wanting to connect to the network. Additionally, the water and sanitation sectors need their own guiding law and regulations, and this has not yet happened.
2. Promote the integration of energy efficiency and renewable energy in daily life through financial incentives, awareness and sensitisation programmes;	No	P2	This is an ongoing project
3. Improve access to energy data and information through the development of management information systems	No	All	This is an outgoing project (funding received in 2026)
4. Strengthen the capacity of URC to deliver on its new mandate as a multi-sector regulator;	No	All	This is an ongoing project

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Consolidated Expenditure Outturn

Table 1 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Management and Administration	5,468	3,706	3,984	2,307	1,677	42.1%
P2: Implementation and Strategic Planning	717	11,139	10,861	741	10,120	93.2%
P3: Electricity Regulatory Services	526	1,266	766	538	228	29.8%
Total	6,710	16,111	15,611	3,586	12,026	77.0%
Economic Classification						
CURRENT EXPENDITURE	6,710	6,111	5,611	3,586	2,025	36.1%
Compensation of Employees	2,015	3,869	2,491	1,945	546	21.9%
Wages and Salaries in Cash	2,015	3,869	2,491	1,945	546	21.9%
Wages and Salaries in Kind	30	-	-	-	-	0.0%
Use of Goods and Services	4,696	2,241	3,119	1,640	1,479	47.4%
Office Expenses	401	493	493	416	77	15.7%
Transportation and Travel cost	89	88	88	142	-54	-61.4%
Maintenance and Repairs	54	42	42	21	21	50.0%
Materials and Supplies	-	-	-	-	-	0.0%
Other Uses of Goods and Services	4,032	1,318	1,746	854	892	51.1%
Minor Capital Outlays	90	300	750	207	543	72.4%
CAPITAL EXPENDITURE						
Non-financial Assets	-	10,000	10,000	-	10,000	100.0%
<i>Building and Infrastructure</i>						
<i>Machinery and Equipment</i>	-	10,000	10,000	-	10,000	100.0%
<i>Other Fixed Assets</i>	-	10,000	10,000	-	10,000	100.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
	-	-	-	-	-	0.0%
Total	6,710	16,111	15,611	3,586	12,026	77.0%

Justification:

In 2025, the Utilities Regulatory Commission (URC) made significant progress in strengthening its institutional and regulatory framework. Five Commissioners were appointed in May, followed by the appointment of a new CEO in December. Key governance and operational procedures were approved in June, including licensing procedures, a code of conduct and ethics, governance rules, a decision-making framework, and an interim organisational structure.

The Commission advanced regulatory development through the approval of a framework for net billing and gross metering for distributed generation systems in October. It also established and implemented standard operating procedures (SOPs) for VAT exemptions on energy-efficient appliances and for the authorisation of small-scale photovoltaic (PV) applications. Additional procedures for data management and collection for service providers were introduced, alongside in-house training to support implementation.

Capacity-building initiatives were undertaken to equip newly appointed Commissioners with a clear understanding of their roles and responsibilities under the relevant legislation.

Despite these achievements, the Commission faced key challenges, including the absence of comprehensive laws and regulations for the water and sewerage sector, which has delayed full operationalisation. As a result, implementation will be phased, beginning with the electricity sector.

Resource constraints, particularly in staffing and financing, as well as difficulties in recruiting specialised personnel due to a limited local talent pool and unattractive remuneration packages, also impacted the Commission's ability to fully deliver on its mandate.

Performance against Programme Strategic Objectives and Measures

The table below sets out the performance of the programme against the performance measures and targets set for 2024.

Table 2 Performance measures for programme 2

Programme:	P2: Implementation & Strategic Planning				
Outcome:	All sectors of the economy adopting renewable energy and energy efficiency best practices				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of renewable energy in electricity generation mix by 2030	4.2%	7%	6%	6.4%	More PV was installed than expected when the revised target was done.
2. % Reduction in primary energy intensity	8.3%	10%	5%	6.9%	% higher than the revised target due to increase in GDP.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of PV applications approved	100	100	100	175	The increase in application for 2025 is probably due to the PV rebate becoming available, which is an incentive to offset part of the investment in installing a PV System.
2. Number of incentive applications endorsed	126	125	125	130	The slight increase may be due to the amendment to the refrigerant gas and equipment levies regulations that have increase the global warming potential from 99GWP to 999GWP.

Table 3 Performance measures for programme 3

Table 3: Performance Measures for Programme 3					
Programme:	P3: Electricity Regulatory Services				
Outcome:	All service providers in the regulated sector are in compliance with the legislations and regulations				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of service providers in compliance with the legislations and regulations	0	3	0	0	The Commission has yet to issue any license but got the first license application in September 2025.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
P3: Electricity Regulatory Services					
1. Number of energy legislations established and operational rules and procedures in use	6	4	2	4	
2.Number of electricity-related activity license application processed	0	3	0	0	No license issued but got the first license application in September 2025.

Landscape and Waste Management Agency

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	17,899	17,560	17,607	7,318	10,289	-	-47	-0.3%
P2: Waste Management Services	261,825	244,533	237,832	6,625	229,180	2,027	6,701	2.7%
P3: Landscape and Beautification Services	37,741	38,430	39,690	2,731	36,958	-	-1,259	-3.3%
Total	317,465	300,523	295,129	16,675	276,427	2,027	5,394	1.8%

2. Strategic Overview of Entity

Mandate

Landscape and Waste Management Agency (LWMA), established under S.I 29 of 2009, the Environment Protection Act (Cap 71), is responsible for the management of waste and overall landscape development and management. The Agency is permitted to collect fees relating to collection of disposal services it is responsible for and is obliged to collect data on waste generation. It is also responsible for advising the Minister on issues relating to waste management plans and laws, and any other matter which the Agency may consider necessary about the performance of its functions.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Adopt waste management practices that promote and incentivise households and businesses to use waste as a resource and equip waste disposal facilities to receive segregated waste at the community level;	Partially	P2	"The intake of sludge from IOT has been formally discontinued, and discussions are ongoing to phase out the disposal of fish waste at the Providence landfill, with the aim of improving environmental standards and landfill management practices. Concurrently, infrastructure upgrades are being undertaken at the Providence landfill, including the installation of perimeter fencing and the surfacing of the access road, to strengthen site control and operational efficiency. Operational improvements are also being pursued through the implementation of a door-to-door waste collection pilot project in Anse La Mouche, Turtle Bay, and Ile Perseverance 1. While progress has been made, challenges related to public awareness and adherence to proper waste sorting practices have been identified, highlighting the need for continued education and engagement. In addition, the Agency is enhancing service delivery through the deployment of new municipal waste bins across districts, including Praslin and La Digue, and is actively promoting environmental stewardship through community-based cleaning initiatives aimed at increasing public participation in maintaining cleanliness

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
2. Develop economically sustainable green spaces and gardens on state land and urban areas that are family-friendly and interactive, thus encouraging a sense of shared ownership and respect for state and public facilities and amenities;	Partially	P3	The Landscape Section undertook significant transformation works across key public sites. Notably, extensive landscaping was carried out at the NSC Sports Complex in preparation for the 2025 World Beach Soccer Tournament, contributing to improved aesthetics and functionality of the space for both national events and public use. Further enhancing public spaces, the Unity Fountain was successfully restored to operational status ahead of the Independence Day celebrations, after more than a decade of inactivity. This initiative added a renewed visual and cultural element to the area, reinforcing public engagement and appreciation of national assets. In addition, 17 benches were strategically installed across parks and gardens to provide accessible rest areas, promote social interaction, and encourage greater use of these spaces by families and the wider community. Collectively, these initiatives have contributed to the development of more attractive, functional, and inclusive public environments, fostering a stronger sense of shared ownership and respect for public facilities and amenities, despite prevailing financial and operational constraints.
3. Review and reprioritise other outsourcing service contracts to maximise efficiency and effectiveness in all areas under the mandate of LWMA, e.g. landfill and leachate management; and	Partly	P2 and P3	The initial tender was annulled in accordance with Clause 49 of the Public Procurement Regulations. Subsequently, the Government has indicated the need to restructure the tender into multiple lots, with the aim of encouraging wider participation and enabling more contractors to benefit from the procurement process. However, following further review, a balanced approach is being adopted whereby certain cleaning activities will remain amalgamated to ensure the achievement of optimal value for money, while still supporting increased inclusivity within the sector.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Receipts Outturn

Table 1 Receipts outturn

SR'000s	2024 Audited Outturn	2025			Variance	
		Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	8,890	8,750	11,750	11,760	10	0.1%
Waste Collection	8,603	8,500	11,500	11,389	-111	-1.0%
Sale/Hire of Plants	287	250	250	371	121	48.3%
Total	8,890	8,750	11,750	11,760	10	0.1%

Justification:

Further follow-up actions were undertaken throughout 2025 to facilitate the recovery of outstanding debts. As part of these efforts, a more robust credit facility agreement was implemented to strengthen the terms governing credit extended to clients and to improve the effectiveness of debt recovery processes. In addition, there was a notable increase in the sale of plants from the Praslin Nursery. This improvement can be attributed to the implementation of stronger controls and enhanced monitoring of cash collections, ensuring that all sales transactions were properly recorded and that payments were received and accounted for in a timely manner.

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	16,907	17,899	17,560	17,607	-47	-0.3%
P2: Waste Management Services	221,924	261,825	244,533	237,832	6,701	2.7%
P3: Landscape and Beautification Services	38,045	37,741	38,430	39,690	-1,259	-3.3%
Total	276,877	317,465	300,523	295,129	5,394	1.8%
Economic Classification						
CURRENT EXPENDITURE	276,877	287,768	295,173	293,102	2,071	0.7%
Compensation of Employees	14,788	17,994	16,124	16,675	-551	-3.4%
Wages and Salaries in Cash	14,788	17,994	16,124	16,675	-551	-3.4%
Wages and Salaries in Kind	-	-	-	-	-	0.0%
Use of Goods and Services	262,089	269,774	279,049	276,427	2,622	0.9%
Office Expenses	3,461	4,117	4,622	4,140	482	10.4%
Transportation and Travel cost	1,782	2,063	2,813	2,541	272	9.7%
Maintenance and Repairs	108,381	105,962	115,390	119,195	-3,805	-3.3%
Materials and Supplies	1,191	945	795	890	-95	-12.0%
Other Uses of Goods and Services	145,529	155,934	153,920	148,226	5,694	3.7%
Minor Capital Outlays	1,745	752	1,509	1,425	84	5.6%
Grants	-	-	-	10	-10	0.0%
CAPITAL EXPENDITURE	-	29,697	5,351	2,027	3,323	62.1%
Non-financial Assets						
Building and Infrastructure	-	29,697	5,351	2,027	3,323	62.1%
Machinery and Equipment	-	29,697	4,351	2,027	2,323	53.4%
Other Fixed Assets	-	-	1,000	-	1,000	100.0%
Non-produced Assets	-	-	-	-	-	0.0%
	-	-	-	-	-	0.0%
Total	276,877	317,465	300,523	295,129	5,394	1.8%

Justification:

The unspent funds can be attributed to several key factors. In 2025, a strong emphasis was placed on one-off cleaning and aftercare services, which shifted financial priorities and impacted planned expenditures. Additionally, the transition from manicured landscaping to formal landscaping significantly reduced the need for fertilizers, resulting in unused funds initially allocated for their purchase. The incomplete repairs of the leachate plant also prevented it from operating at full capacity, leading to lower electricity consumption. Furthermore, certain vacant positions were not filled in 2025, either because applicants do not meet the

minimum requirements or there were limited to no applications for the positions, resulting in savings on salaries and related expenses

Furthermore, Public Sector Investment Program (PSIP) project delays contributed to unspent funds. These delays stem from the Seychelles Infrastructure Agency (SIA) not finalizing project scopes and related documentation and pending approvals from the Seychelles Planning Authority. Despite continuous follow-ups and coordination by LWMA with SIA, including the allocation of time and resources, progress on these projects remains at 0%.

Major Achievements

- **Operational Efficiency:** LWMA achieved 99.82% recurrent budget utilization, demonstrating prudent financial management and effective resource allocation compared to previous financial years
- **Waste Management:** A major step forward was the ban on the intake of sludge from IOT, which reflects a shift toward more controlled and environmentally responsible landfill management. This measure reduces the environmental burden on landfill sites and aligns with broader sustainability objectives. In parallel, discussions to cease the disposal of fish waste at the Providence landfill represent a proactive approach to addressing long-standing waste stream challenges. This initiative is expected to improve site conditions, reduce odor and environmental risks, and promote more appropriate waste treatment alternatives. On the service delivery side, the introduction of a door-to-door waste collection pilot marks a significant shift toward a more modern and efficient waste collection system. This approach has the potential to improve collection coverage, reduce illegal dumping, and enhance overall cleanliness in residential areas. Further supporting these efforts, the deployment of new municipal waste bins across districts, including Praslin and La Digue, has improved public access to waste disposal facilities, contributing to cleaner and more organized communities. Complementing these operational initiatives, community cleaning campaigns have been undertaken to promote environmental responsibility and encourage public participation in maintaining cleanliness standards.
- **Landscaping Initiatives:** Large-scale landscaping works, particularly at the NSC Sports Complex, greatly improved the quality and usability of public spaces, supporting both international events and community use. The successful reactivation of the Unity Fountain after more than a decade represents a notable milestone, enhancing national celebrations and public engagement.
- **Debt Recovery:** Debt recovery efforts also progressed, with revenue targets exceeded in 2025, though challenges remain with overdue payments, particularly from WASTE. The Accounts team will focus on long-term resolutions in collaboration with the Attorney General's office and the Ministry of Finance to tackle outstanding debts.

Key challenges

- Lack of skilled professionals to take up specific positions within the Agency. Moreover, a lack of specialized training courses in subjects relevant to the mandate and functions of the Agency such as landfill management, and circular economy.
- Ability to recruit & retain specialized staff in order to drive the Agency in the right direction.
- Allocation of resources, which is not done proportionally to cater to the increase in responsibilities and to meet expected standards and levels set by the community;
- New responsibilities transferred to LWMA, which are not aligned with its mandate without providing additional workforce;
- Poor network connectivity and lack of modern information and technological resources, which reduce the Agency's ability to efficiently deliver on its mandate;
- High rate of vandalism and theft at landscaping sites (flowers and shrubs) as well as on its amenities (litter bins, benches and fountains), means that instead of investing in innovation, funds are used for constant replacement;
- Disproportionate allocation of funds for waste management, as attention is placed largely on outsourcing cleaning and waste collection programmes, leading to limited funds for implementation of waste management projects; and

- Limited land to relocate or build public bin disposal sites, especially in view of the increasing reluctance from the public to have a bin site near their property; and
- Availability of land for new landfills and/or for allocation to investors for waste recycling projects, in view that the Providence and La Digue landfills will reach their maximum capacity in less than 4 years.

Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2024.

Table 3 Performance measures for Programme 2.

Programme:	P2: Waste Management Services				
Outcome:	An effective and sustainable waste management system.				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Weight of organic waste recovered in Seychelles in tonnes, excluding municipal and mixed commercial waste counterparts	17,847	17,453	17,453	18240.27	An overall increase of 2 % from 2024 to 2025, may be due to increase of activities in key sectors such as tourism (Infrastructure) and fisheries (fish processing).
2. Weight of tyres recovered in Seychelles in tonnes	452	385	385	496.49	Current stockpiled of tyres are being reserved for use in a specific phase of the world bank landfill expansion project (Construction and Engineering), which is scheduled to begin in this year 2026.

Table 4 Performance measures for Programme 3.

Programme:	P3: Landscape and Beautification Services				
Outcome:	An effective and sustainable management of public gardens and green spaces.				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Area transformed from manicured to formal landscaping in m2	800.69 m2	3'080.7m2	3'080.7m2	13,501m2	Target exceeded in the first quarter of 2025, due to the extensive landscaping work done to enhance the NSC sport complex's visual appeal in preparation for hosting the World Beach Shocker 2025
2.% of fountains/water features in operations	40%	75%	50%	50%	The Roche caiman and the unity fountain were renovated and a new small fountain was being installed at the beach arena (NSC sport complex).

Seychelles Meteorological Authority

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	7,368	7,949	8,375	1,668	6,706	-	-426	-5.4%
Meteorological Services	10,153	8,972	9,174	6,927	2,247	-	-202	-2.3%
Total	17,521	16,921	17,549	8,595	8,953	-	-628	-3.7%

2. Strategic Overview of Entity

Mandate

The mandate of the Seychelles Meteorological Authority (SMA) is to provide quality meteorological services needed to safeguard life and property, support national development and meet our local and international obligations.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Ensure compliance with regulations and standards set by the World Meteorological Office (WMO) and International Civil Aviation Organization (ICAO) for effective delivery of meteorological services	Yes	P1 and P2	
2. Strengthen institutional capacity and infrastructure to promote climate resilience	Yes	P1 and P2	
3. Enhance Multi-Hazard, Impact Based Forecasts, Early Warnings Services (MH-IBF-EWS) to provide sustainable services for risk reduction and disaster resilience	Yes	P1 and P2	

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Receipts Outturn

Table 1 Receipts outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	14	15	15	2	-13	-86.0%
Meteorological Data Fees	14	15	15	2	-13	-86.0%
Total	14	15	15	2	-13	-86.0%

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	7,016	7,368	7,949	8,375	-426	-5.4%
P2: Meteorological Services	9,362	10,153	8,972	9,174	-202	-2.3%
Total	16,377	17,521	16,921	17,549	-628	-3.7%
Economic Classification						
CURRENT EXPENDITURE	16,377	17,521	16,921	17,549	-628	-3.7%
Compensation of Employees	8,141	9,927	8,719	8,595	124	1.4%
Wages and Salaries in Cash	8,141	9,927	8,719	8,595	124	1.4%
Wages and Salaries in Kind	1,527	1,512	2,124	2,111	13	0.6%
Use of Goods and Services	8,236	7,594	8,201	8,953	-752	-9.2%
Office Expenses	2,172	2,212	2,208	2,189	19	0.9%
Transportation and Travel cost	837	843	843	712	131	15.5%
Maintenance and Repairs	458	352	372	506	-134	-36.1%
Materials and Supplies	19	36	36	18	18	50.4%
Other Uses of Goods and Services	2,180	2,083	2,083	1,897	185	8.9%
Minor Capital Outlays	344	556	536	381	155	28.8%
Grants	699	-	-	1,138	-1,138	0.0%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
<i>Building and Infrastructure</i>	-	-	-	-	-	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	16,377	17,521	16,921	17,549	-628	-3.7%

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 3 Performance measures for Programme 2

Programme:	Meteorological Services				
Outcome:	Improved weather forecasting and early warning for the safety of life and property and to meet local and international obligations				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % compliance to the ICAO Annex 3 required standards each year	100%	100%	N/A	100%	Target met.
2. CSI-EWS estimate for 24-hour weather forecast (rainfall)	Estimate:0.85	Estimate: 0.85	N/A	Estimate: 0.85	Target met.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. ISO 9001 certified Quality Management System in the provision of aeronautical meteorological services	Surveillance audit OK	Recertification audit OK	N/A	Recertification audit OK	Target met.
2.Number of weather stations installed across the country	25	33	N/A	33	Target met.

EMPLOYMENT AND SOCIAL AFFAIRS PORTFOLIO

Department of Employment

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	23,211	20,762	20,805	10,180	10,625	-	-43	-0.2%
P2: Labour Protection	9,387	8,793	8,562	7,463	1,099	-	231	2.6%
P3: Employment services	15,947	14,190	12,278	7,825	4,452	-	1,912	13.5%
Total	48,544	43,744	41,645	25,468	16,176	-	2,100	4.8%

2. Strategic Overview of Entity

Mandate

The Department of Employment's mandate is to play a vital role, through employment and labour market policies, in order to build a productive and self-sufficient workforce for the country's development, and to ensure the people of Seychelles enjoy decent work and enhanced quality of life.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Increase the employability of Seychellois workers and the unemployed, through existing and new targeted employment programmes and services, especially for the youths, workers in informal employment; and workers earmarked for localisation and through the development of a human resource plan	No	P3/PG 1: SUB PG 3	National and Youth unemployment rate has been maintained below the targets. But there are still challenges in regards to the placement of jobseekers in 2025 compared to 2024. Moving forward the re-introduction of the URS and review of the employment programme will assist in improving jobseekers' capacity development and employment placements.
2. Reduce occupational accidents and non-compliance with employment laws and regulations by employers through strengthening of the employment regulatory frameworks and enforcement system and collaborations with tripartite constituents and all stakeholders	No	P2	Three Inspectors resigned during the year 2025. Recruitment was not done in 2025. Due to priority being given to other work exigencies this had resulted to reduction in the number of follow up visits conducted.
3. Improve productivity in the workplace by promoting work life balance policies	Yes	P2	1791 participants engaged in continuous sensitization on work productivity. 5 leadership training (600 participants) and 3 mind-set training (95 participants) undertaken
4. Implement the labour market information system (LMIS) for policy development and routine monitoring and evaluation of labour policies and programmes	No	PG 1: SUB PG 3	Ongoing. The Ministry and the National Bureau of Statistics is in the final phases of data processing for uploading in the LMIS with the LMIS expected to launch in early 2026.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

Justification:

Achievements

- Contributed to maintaining a low unemployment rate, which remained stable at 2.6% for both 2024 and in the third quarter of 2025, which can be considered full employment. The unemployment rate is the share of jobseekers who do not find work;
- In 2025, maintained a fairly high number of job placements at 1163 (69% of total jobseekers registered) compared to 1462 placements (65% of total jobseekers registered) in 2024;
- Facilitated access to job opportunities through special employment programmes. In 2025; 422 graduates from the professional centres were placed in employment under the My First Job scheme, 202 young people were placed on the Skills Development Programme for on-the-job training in organization and 56 jobseekers including vulnerable groups in society were trained in various areas under the Re-skilling programme;
- Strengthened existing employment programmes and re-introduced new programmes to respond to labour market needs. Notably, amendments to Skills Development Programme and My First Job scheme to make them more inclusive and the re-introduction of the Unemployment Relief Scheme, which will have a component of re-skilling; and
- Obtained approval from Cabinet for the 13th month pay to be paid in full to all eligible workers, instead of using a performance-based approach.

Challenges

- Youth unemployment remains severe i.e., three times more than the national unemployment rate. It was 7.6% (436 – 192 Male/244 Female) in third quarter 2025 compared to the national rate of 2.6% (1,462 – 863 Males/600 Females). In addition, the rate of youths not in employment, education or training (NEET) is an increasing challenge, being 16.2% (2,031 – 981 Male/1,050 Female) and majority were males in third quarter 2025;
- Most jobseekers remained women with a secondary education level as observed in 2024, causing increased unemployment duration and difficulty for job placement due to low level of education and family responsibilities;

3. Budget Overview

Receipts Outturn

Table 1 Receipts outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	8,818	8,086	9,436	9,552	116	1.2%
Attestation Fees	8,690	7,850	9,200	9,439	239	2.6%
Appeal/negotiation and retention	122	186	186	113	-74	-39.5%
Processing fees	6	50	50	-	-50	-100.0%
Total	8,818	8,086	9,436	9,552	116	1.2%

Justification:

Receipts Outturn

Total collections for 2025 increased slightly compared to the revised budget, reflecting higher application and attestation activity. Collections transferred to the Consolidated Fund increased to SR 9,552,000, driven by increased applications for posts and attestation fees, which reached SR 9,332,000.

Appeal and negotiation-related receipts showed mixed trends. Overall appeal fees for application forms decreased slightly from SR 60,900 in 2024 to SR 59,500 in 2025, while new receipts were generated from appeals following probation extensions (SR 300) and registration decisions (SR 600), which were not recorded in 2024. In 2024, there were appeals against the grievance registration decision (SR 4,800) and in 2025 they actually decreased to SR. 2,400. Negotiation procedures for layoffs decreased from SR 600 in 2024 to zero, whereas negotiation fees for redundancies increased from SR 16,600 to SR 14,200. Retention of service receipts grew from SR 22,000 in 2024 to SR 26,800 in 2025. No funds were collected for processing fees in 2025.

The increase in attestation receipts is attributed to the continuous strengthening of internal mechanisms to ensure that employers comply with contract attestation before submitting any application to employ non-Seychellois workers. In 2024, an additional mechanism was introduced to vet the list of incoming GOP holders and liaise with employers to ensure contracts for non-Seychellois workers are submitted within the prescribed timeframe.

Regarding retention, the number of applications received during 2025 increased, reflecting improved internal procedures and communication about retention processes, as well as the impact of the increase in the retirement age in 2023. With the recent amendment of the retirement age to 63 years, revenue collection is expected to rise further, as applications for retention are likely to increase.

The Labour Migration Division does not control the submission of appeals; when a negative outcome is issued, it remains at the employer's discretion whether to submit an appeal.

With the introduction of the Employment Declaration of Distribution of Employment Benefits upon Death Regulations, 2021, effective 1 January 2022, employers are no longer required to send death benefits of workers to the Employment Department for distribution among heirs. Employers must now ensure that each worker completes a declaration specifying to whom their final dues should be distributed in the event of death. Any remaining death benefits currently held in government coffers will be distributed to the rightful heirs of workers who passed away before 2022, once all necessary formalities have been completed in accordance with the law.

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	19,189	23,211	20,762	20,805	-43	-0.2%
P2: Labour Protection	8,414	9,387	8,793	8,562	231	2.6%
P3: Employment services	12,225	15,947	14,190	12,278	1,912	13.5%
Total	39,828	48,544	43,744	41,645	2,100	4.8%
Economic Classification						

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
CURRENT EXPENDITURE	39,828	48,544	43,744	41,645	2,100	4.8%
Compensation of Employees	23,870	28,235	26,399	25,468	930	3.5%
Wages and Salaries in Cash	23,870	28,235	26,399	25,468	930	3.5%
Wages and Salaries in Kind	331	348	348	377	-29	-8.3%
Use of Goods and Services	15,957	20,310	17,346	16,176	1,169	6.7%
Office Expenses	4,584	4,639	4,332	4,225	107	2.5%
Transportation and Travel cost	2,758	3,437	2,794	2,118	676	24.2%
Maintenance and Repairs	361	221	248	235	13	5.2%
Materials and Supplies	1	20	20	11	9	46.3%
Other Uses of Goods and Services	6,855	11,124	8,871	7,092	1,779	20.1%
Minor Capital Outlays	996	520	733	2,118	-1,386	-189.2%
Grants	70	-	-	-	-	0.0%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
<i>Building and Infrastructure</i>	-	-	-	-	-	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	39,828	48,544	43,744	41,645	2,100	4.8%

Justification:

Several budget items for the Minister's Secretariat recorded variances due to operational timing and resource management. Wages and salaries (SR 54,406.60) were slightly below budget because some staff were recruited later than planned. Office expenses (SR 177,466.72) were lower as routine activities were completed efficiently. Transportation and travel costs (SR 165,143) were underspent because some planned trips occurred later, though key oversight and official visits were conducted. Maintenance and repairs (SR 42,765) were completed at reduced cost. Acquisition of assets (SR 190,000) was affected by procurement timing, though essential equipment was available when needed. Overall, these differences indicate careful allocation of resources and effective operational management, with all programme activities delivered successfully.

Central Administration

Budget variances in Central Administration resulted from recruitment timing, operational planning, and process management. Wages and salaries (SR 89,243) were underspent due to delayed recruitment and challenges filling certain positions, including Senior IT roles. Office expenses (SR 213,683) and transportation costs (SR 72,808) were lower due to efficient use of resources and rescheduled travel, while maintenance and repairs (SR 93,862) were completed at reduced cost. Board members' allowances (SR 136,000) for the Employment Advisory Board were temporarily underspent because payment documents are usually submitted late, and there was a delay last year. Training fees (SR 179,809) were underspent as some staff had left and budget provisions were made for their training. Acquisition of equipment (SR 449,954) was impacted by re-structuring and delays in obtaining necessary documentation near budget closure, though essential assets were available. These variances demonstrate effective planning, resource prioritization, and operational control, while all core functions were maintained.

Policy, Planning & Research

Budget differences in Policy, Planning and Research arise from procurement scheduling, operational adjustments, and resource allocation. Wages and salaries (SR 103,472) were underspent due to delayed recruitment and difficulty filling specialized positions. Office expenses (SR 37,941) were lower because routine operations were managed efficiently. Transportation and travel costs (SR 301,288) were reduced as field visits and official trips were rescheduled. Local consultancy (SR 662,770) was below budget due to challenges in securing suppliers and delays in procurement procedures, including tendering. Other honoraria and awards (SR 271,800) were not disbursed as planned awards did not take place. Software license fees (SR 44,700) and facilities for events (SR 5,999) were underspent due to rescheduled activities. These variances reflect careful planning, efficient use of resources, and adherence to procurement processes, with all core research, policy, and advisory functions executed successfully.

Labour Protection

Variances in Labour Protection were driven by recruitment delays and operational scheduling. Wages and salaries (SR 221,981) were underspent because some positions were filled later than planned, while transportation and travel costs (SR 228,101) were lower as inspections and field visits were conducted at adjusted times. These differences did not affect core functions, and all activities including monitoring employer, compliance with labour laws and enforcement actions were implemented swiftly, ensuring continued support to MDAs and workers.

Employment Services

Variances in Employment Services were influenced by recruitment timing, operational adjustments, and rescheduled activities. Wages and salaries (SR 629,945) were underspent due to delayed recruitment and later filling of specialized positions. Office expenses (SR 85,619) and transportation costs (SR 46,216) were managed efficiently, while training fees for reskilling programmes and facilities for events (SR 59,940) were lower because some activities were conducted later than planned. All core services including job placements, on-the-job training, and skills development programmes were delivered successfully, meeting programme objectives and maintaining support to MDAs and the labour market.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 3 Performance measures for Programme 2

Programme:	P2: Labour Protection				
Outcome:	Increased compliance with labour regulations by employers and workers and a strengthened regulatory framework and enforcement system				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of non-compliant employers complying after enforcement actions have been taken	7%	23%	20%	7.36%	Three Inspectors resigned during the year 2025. Recruitment was not done in 2025. Due to priority being given to other work exigencies this had resulted to reduction in the number of follow up visit conducted.

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Maximum Number of formal complaints registered.	105	100	135	149	Three Inspectors resigned during the year 2025. Recruitment was not done in 2025. Due to priority being given to other work exigencies this had resulted to reduction in the number of follow up visit conducted.
2. % of employers non-compliant with Occupational Safety and Health legislation complying after enforcement actions have been taken.	6.36%	15%	12%	8.38%	Three Inspectors resigned during the year 2025. Recruitment was not done in 2025. Due to priority being given to other work exigencies this had resulted to reduction in the number of follow up visit conducted.
3. Maximum number of non-compliant employers.	490	380	390	422	Three Inspectors resigned during the year 2025. Recruitment was not done in 2025. Due to priority being given to other work exigencies this had resulted to reduction in the number of follow up visit conducted.

Table 4 Performance measures for Programme 3

Programme:	P3: Employment services				
Outcome:	A more productive workforce and youth unemployment rate reduced				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
P3: Employment services					
1.Youth unemployment rate (15-24 years)	10.4%	12%	12%	7.6% (as at Q3 2025)	Current result is below the target indicating an improved youth unemployment rate compared to 2024
2.National unemployment rate (15 years and above)	2.6%	3%	3%	2.6% (as at Q3 2025)	Current result is below the target indicating a slightly improved national unemployment rate compared to 2024

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1.Number of total placements by private agencies, ministry employment services and special employment programmes	2430	2,400	2300	1919	Compared to 2024, in 2025 the Employment Services Section experience a lower placement from 1462 placements 2024 to 1163 in 2025. This is composed of lower placement for youths aged 15-24, which saw a higher intake in 2024 (608 placed in employment) compared to 480 placed in employment in 2025. This would suggest a shift in hiring as 2024 focused on entry-level recruitment, which such decreased in 2025. In addition, individuals aged 30-40 saw a lower intake in employment from 435 placed in employment in 2024 to only 297 placed in employment in 2025. Older workers had a slight improvement of in placement suggest employers were looking for older workers with longer work experiences. Re-skilling training show a decreased in 2025 from 91 persons placed on re-skilling in 2024 compared to 56 in 2025 due to budget constraints. SDP also experienced a decreased from 202 placed on the programme compared to 253 in 2024. The calculations methodology of registration and placement for MFJ was also changed in 2025, 2025 recorded 422 placements. If 2024 methodology was used, placement would be 495
2. % of posts localised under localisation programme	41%	43%	43%	43%	Conducted follow-up reviews

Department of Social Affairs

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	17,045	17,492	17,281	5,785	11,496	-	211	1.2%
P2: Counselling and Intervention Services	25,601	21,682	19,398	17,876	1,522	-	2,284	10.5%
P3: Social Support Programme and Service for Vulnerable Groups	36,474	22,328	22,030	1,266	2,233	18,530	299	1.3%
Total	79,121	61,502	58,709	24,927	15,252	18,530	2,793	4.5%

2. Strategic Overview of Entity

Mandate

The Department of Social Affairs' mandate is to promote, support and empower Seychellois families and individuals, recognising the complexities of development on families and the need to identify the root causes of those factors which impact on family life and help bring positive life changes for the betterment of our society. To bring meaningful change, effectively support families and help them to address the challenges of everyday life, the Department must continue to provide effective intervention services, develop strategies, policies and carry out outreach activities.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Effective multi-disciplinary interventions for crisis intervention, mediation, family violence, child contact and emergency services through a one-stop crisis intervention center and the Youth Residential Centre, for delivery of the behavior modification programme	Not Fully	P2 and P3	The Crisis Centre has experienced delays in the finalization of its plans which are now to be submitted for tender processes. Construction is now expected to commence in the third quarter. The Youth Hope Centre is expected to be completed by July 2026. Various delays with construction site are beyond the departments' control and due to external factors.
2. Revise legislations related to children's wellbeing and domesticate requirements of international treaties to remain compliant with the State's reporting obligations	Yes	P2	Legal consultancy works still ongoing. Completion of the review of the Children act expected end of 2026.
3. Ensure proper coordination and data management through digitalization and the establishment of required databases that have linkages with other departments to serve both internal and national purposes	Not Fully	P1 and P2	Case management system not fully operational experiencing technical difficulties, due to connectivity and insufficient equipment.
4. Improve standards and efficiency of service delivery through the use of an audit that will ensure customized diverse intervention programmes and services for individuals, families and children	Yes	P2 and P3	Audit completed in 2025, hence restructuring of the Social Affairs Department
5. Ensure adherence to the Children (Working with Children Suitability Check) Regulations 2023	Yes	P2	The Suitability Check Regulations were enacted in January 2025. The number of applicants screened exceeded the target by the end of last year.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Consolidated Expenditure Outturn

Table 5 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	16,012	17,045	17,492	17,281	211	1.2%
P2: Counselling and Intervention Services	17,560	25,601	21,682	19,398	2,284	10.5%
P3: Social Support Programme and Service for Vulnerable Groups	2,677	36,474	22,328	22,030	299	1.3%
Total	36,249	79,121	61,502	58,709	2,793	4.5%
Economic Classification						
CURRENT EXPENDITURE	36,249	44,422	42,972	40,179	2,793	6.5%
Compensation of Employees	23,056	27,943	26,893	24,927	1,966	7.3%
Wages and Salaries in Cash	23,056	27,943	26,893	24,927	1,966	7.3%
Wages and Salaries in Kind	-	113	113	-	113	100.0%
Use of Goods and Services	13,193	16,478	16,078	15,252	826	5.1%
Office Expenses	2,150	2,224	2,115	2,146	-31	-1.5%
Transportation and Travel cost	639	1,020	910	531	379	41.7%
Maintenance and Repairs	376	306	377	378	-1	-0.2%
Materials and Supplies	315	699	467	416	51	10.8%
Other Uses of Goods and Services	9,307	10,228	10,406	10,081	325	3.1%
Minor Capital Outlays	316	1,890	1,691	1,701	-9	-0.5%
Grants	90	-	-	-	-	0.0%
CAPITAL EXPENDITURE	-	34,699	18,530	18,530	-	0.0%
Non-financial Assets	-	34,699	18,530	18,530	-	0.0%
<i>Building and Infrastructure</i>	-	34,699	18,530	18,530	-	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	36,249	79,121	61,502	58,709	2,793	4.5%

Justification:

Programme 1

One of the major achievements this year was the successful implementation of the Intranet System in the first quarter of 2025. This development has significantly improved internal communication and the dissemination of information across the Department, thereby fostering greater coordination and responsiveness. The implementation of this digital infrastructure aligns with strategic objectives to modernize communication channels and streamline information flow.

However, despite these advancements, challenges remain that impact overall digital transformation efforts. Connectivity issues continue to hinder the full-scale deployment of the Social Services Digital Case Management System. These connectivity constraints result in slow progress and limit the system's effectiveness, affecting service delivery and data management capabilities. Additionally, the escalating costs associated with upgrading and replacing IT equipment pose a substantial barrier to the Department's digitalization agenda. These financial pressures threaten to delay or compromise the sustainability of ongoing

digital initiatives, indicating a need for more strategic resource allocation and perhaps innovative solutions to manage costs.

Another area where strategic goals were not fully realized pertains to treaty reporting at Geneva, which was scheduled for completion in 2025. Unfortunately, this remains outstanding.

Programme 2

During the reporting period, service delivery was intensified through increased interventions in complex family and children's cases. Compared to previous years, there was a stronger emphasis on quality and depth of intervention rather than volume. This shift resulted in more time being dedicated to high-risk and complex cases, which impacted the total number of cases completed. In parallel, monitoring of children's care homes was enhanced. The Minimum Standards framework was fully operationalised, with inspections categorised into three key areas: Environment, Children, and Staff. Each home underwent multiple inspections across these categories, resulting in a higher number of visits than initially planned.

Achievements: Improved quality of investigations and interventions, particularly in complex cases involving vulnerable children and families. Strengthened monitoring system for children's care homes, with inspection visits exceeding targets by 12. Implementation of an average of 19 Minimum Standards across care homes, contributing to improved service quality. Continued enforcement of suitability checks as part of safeguarding measures. Note that the Regulation for suitability check was enacted January 2025.

Challenges Encountered: Increased case complexity led to fewer cases being completed than originally targeted (10% variance). Planned reintegration of 12 children was not achieved due to unforeseen circumstances, affecting overall targets. Persistent gaps in some care homes, particularly Foyers, where certain Minimum Standards still require improvement. Management changes and inconsistent staff involvement in some homes affected the full implementation of standards. Operational constraints, including resource limitations (e.g., essential supplies), impacted efficiency in service delivery.

Variances: Case Completion (-10%): Attributed to increased complexity of cases requiring more intensive intervention and longer resolution time. Reintegration Target Not Met: Due to unforeseen circumstances affecting the planned reintegration of 12 children. Inspection Visits (+12 above target): Result of strengthened monitoring efforts and commitment to enforcing Minimum Standards. Partial Implementation of Standards: Linked to management transitions and varying levels of staff engagement across homes.

Programme 3

There was significant increase in parenting and outreach sessions resulting in participation of higher number of parents and vulnerable groups.

Rate of completion of the Youth Residential Centre stood at 60% in December 2025, therefore delaying procurement subsequently related to the fitting out in preparation for operation.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 4 Performance measures for Programme 2.

Programme:	P2: Counselling and Intervention Services				
Outcome:	1. Improved targeted investigation and intervention in family and children related cases 2. Efficient monitoring of standards of care in children care homes and implementation of suitability check				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of active cases completed	27%	45%	35%	25%	There is a difference of 10% not achieved due to complexity of the targeted cases
2. Number of standards implemented in children care homes	5	10	10	19	An average of 19 Minimum Standards are being implemented in the Children's Care Homes. However, there are some Standards which required improvement especially in the Foyers. Change of management and involvement of all staff is still a concern.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
P2: Counselling and Intervention Services					
1. Number of active cases at Social Services (Child protection/Legal Services, Community)	1626	2081	1658	1527	Increased intervention meant that the total number of cases was less than targeted
2. Number of Children from Children's care home reintegrated with their families	14	12	12	7	The target was not revised as it was anticipated to reintegrate 12 children as set target. However, due to unforeseen circumstances the target could not be met.
3. Number of inspection reports completed by Social Services	9	4	4	12	The Minimum Standards have been categorised into three key areas: Environment, Children, and Staff. Each Homes has three reports based on the three categories.

Table 5 Performance measures for Programme 3

Programme:	P3: Social Support Programme and Service for Vulnerable Groups				
Outcome:	Improved life of vulnerable and at-risk individuals				
Contributing indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP1: Residential Support Programme					
1. % of completion of the Youth Residential Centre	12%	95%	40%	60%	Second construction phase started in 2nd quarter and encountered some challenges. Once addressed, work progressed steadily.
SP2: Night Shelter					
Outcome Indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of homeless adults re-integrated	12	10	10	12	Reinforced collaboration between partners and strongly advocated for service users.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of homeless adults assisted	41	40	40	47	Increased awareness and referral as well as re-admissions of past service users.
SP3: Outreach and Parenting Programme					
Outcome Indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of participants attending all parenting sessions	342	150	206	209	Improved recording of data to show the real number of participants.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of parenting sessions conducted at community level	221	120	214	248	Increased referrals for sessions at community level and special groups.

Agency for Social Protection

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Governance, Management and Administration	20,428	21,370	21,244	7,468	13,777	-	126	0.6%
P2: Social Assistance Programme	10,256	10,749	9,178	8,132	1,046	-	1,571	14.6%
Total	30,685	32,119	30,422	15,600	14,823	-	1,697	5.3%

2. Strategic Overview of Entity

Mandate

The mandate of the Agency for Social Protection (ASP) is to ensure the provision of comprehensive social security services and social protection against vulnerability within the constitutional and legislative framework of Seychelles.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1.Address inadequacies in ASP processes, systems and data storage that led to weak, unreliable and untimely data for planning, policy making, monitoring and evaluation.	No	P1	The rollout of the system required additional testing and adjustments, which temporarily impacted the full operational use of the platform.
2.Enhance the level of staff productivity and address the inadequacy in the staff security in their work environment	Yes	All	All doors of the building feature biometric access and are guarded by security officers. To boost staff productivity, the agency has enhanced in-house trainings and trainings from external training centers.
3.To continue the engagement of ASP with key partners to meet clients' needs	Yes	All	The agency remained committed throughout year 2025 to engage with key and new partners to support its beneficiaries.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

Justification:

The initial deployment of the electronic Social Protection System (eSPs) in 2025 highlighted operational vulnerabilities regarding user accessibility. The reliance on digital literacy created a barrier to entry for the Agency's most vulnerable beneficiaries. The agency had to reassess the application process during last quarter of the year and re-engage with the developer for an over-the-counter setting to the system.

3. Budget Overview

Consolidated Expenditure Outturn

Table 1 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Governance, Management and Administration	15,228	20,428	21,370	21,244	126	0.6%
P2: Social Assistance Programme	8,979	10,256	10,749	9,178	1,571	14.6%
Total	24,207	30,685	32,119	30,422	1,697	5.3%
Economic Classification						
CURRENT EXPENDITURE	24,207	30,685	32,119	30,422	1,697	5.3%
Compensation of Employees	14,140	16,760	17,709	15,600	2,109	11.9%
Wages and Salaries in Cash	14,140	16,760	17,709	15,600	2,109	11.9%
Wages and Salaries in Kind	-	-	-	-	-	0.0%
Use of Goods and Services	10,067	13,925	14,410	14,823	-412	-2.9%
Office Expenses	2,680	2,704	2,691	2,289	402	14.9%
Transportation and Travel cost	598	769	769	585	184	23.9%
Maintenance and Repairs	671	374	346	315	31	8.9%
Materials and Supplies	43	45	60	48	12	19.8%
Other Uses of Goods and Services	5,348	9,742	9,919	10,976	-1,057	-10.7%
Minor Capital Outlays	727	291	625	609	17	2.6%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
<i>Building and Infrastructure</i>	-	-	-	-	-	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	24,207	30,685	32,119	30,422	1,697	5.3%

Justification:

Throughout 2025, the agency faced manpower challenges. A comprehensive review of the organizational structure was initiated during 4th Quarter with the aim to strengthen workforce capability.

The agency also benefited from adverts through national media coverage which optimized resource allocation while enhancing outreach. In response to emerging health risks at the main headquarters, the Agency executed a strategic relocation to a new facility equipped with all necessary amenities. The travel plans from and to the inner islands had to be realigned to ensure staff safety.

Recognizing the complexities of the ESPS implementation, the agency secured additional funding to complete the system's rollout. This investment will significantly accelerate access to all ASP services, driving improved operational efficiency and enhanced service delivery across the agency.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 4 Performance measures for Programme 2.

Programme:	P2: Social Assistance Programme				
Outcome:	Effective and targeted delivery of the social assistance programme				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
% Of successful applicants assisted with a social protection benefit as per established criteria.	100%	100%	100%	100%	All applicants necessitating social protection benefit were assisted as per established criteria.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
P2: Social Assistance Programme					
1. Number of cases referred to other stakeholders for non-financial assistance (Modified indicator)	73	60	60	44	The Agency previously operated a Vetting Committee responsible for reviewing and recommending cases for referral to relevant Ministries, Departments and Agencies (MDAs) and other stakeholders. However, the committee ceased to be operational in August 2025, which significantly affected the number of cases formally referred despite cases being identified as requiring external intervention. New methodology for referral has been designed effective Jan 2026.
2. Number of days taken for processing social protection benefits applications once all parties have provided requested documents as per SOP.	24	14	14	25	The processing of social assistance applications during the reporting period was affected by the implementation of the eSPs. Meanwhile the system remains largely manual and fragmented, thus impacting on the outturn.

Social Workers Council

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
P1: Regulatory and Capacity Building	789	789	716	226	490	-	74	9.3%
Total	789	789	716	226	490	-	74	9.3%

2. Strategic Overview of Entity

Mandate

The Seychelles Social Workers' Council (SWC) is a regulatory body established under the Social Workers' Council Act, 2007. Its primary purpose is to protect service users by upholding the highest possible standards in the practice of social work in Seychelles. It registers practitioners, regulates professional conduct and facilitates continuous education in the field of social work. In addition, it investigates and acts upon allegations of professional misconduct and malpractice.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Redefine the parameters of the mandate of the SWC through the review of its Act to include mandatory registration of social workers and clear guidelines for breaches of ethical standards and misconduct	Partly	P1	Contract for the Revision of the Act signed in October to conclude in April 2026. It is expected that the first session will be effected in the 2nd quarter of 2026. The delay did not affect registration as there was a rise in both new registration and renewal.
2. Advocate for and sensitise registered social workers and their employing organisations about the need for a continuous professional development programme to improve the standard of services provided by social workers in Seychelles.	No	P1	The activities could not proceed as the CPD Framework was not completed due to unforeseen issues in securing a consultant.
3. Continue to build up the profession at National level, through training and skills acquisitions, by organising conferences, workshops and seminars for social workers in fulfilment of the requirements of the CPD and to bring visibility to their work.	No	P1	Faced challenges in securing a consultant with the required competency skills within the budget set in 2025. Negotiations are ongoing with a consultant identified through the second EOI publication in mid-2025, prior to proceeding with a direct bidding process in 2026 with POU.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Receipts Outturn

Table 1 Receipts outturn

SR'000s	2024 Audited Outturn	2025			Variance	
		Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Receipts transferred to Consolidated Fund	10	4	12	14	2	17.5%
Registration fee	10	4	12	14	2	17.5%
Total	10	4	12	14	2	17.5%

Justification:

Surpassed the projected number of new registrations, which was based on the expected number of learners to complete their studies by December 2025, due to several unaccounted-for past graduates who came forward to be registered.

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn (%)
Programmes						
P1: Regulatory and Capacity Building	772	789	789	716	74	9.3%
Total	772	789	789	716	74	9.3%
Economic Classification						
CURRENT EXPENDITURE	772	789	789	716	74	9.3%
Compensation of Employees	202	226	226	226	-	0.0%
Wages and Salaries in Cash	202	226	226	226	-	0.0%
Wages and Salaries in Kind	-	-	-	-	-	0.0%
Use of Goods and Services	570	564	563	490	74	13.1%
Office Expenses	60	58	58	49	9	15.2%
Transportation and Travel cost	-	-	1	1	-	0.0%
Maintenance and Repairs	1	10	9	9	-	0.0%
Materials and Supplies	-	-	-	-	-	0.0%
Other Uses of Goods and Services	477	485	484	417	67	13.9%
Minor Capital Outlays	32	11	12	14	-2	-18.9%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
Building and Infrastructure	-	-	-	-	-	0.0%
Machinery and Equipment	-	-	-	-	-	0.0%
Other Fixed Assets	-	-	-	-	-	0.0%
Non-produced Assets	-	-	-	-	-	0.0%
Total	772	789	789	716	74	9.3%

Justification:
Achievements for 2025:

Consultancy work on the revision of the Social Workers Council Act commenced in October 2025 with the signing of the contract between Council and the consultant. Meanwhile continued enforcement of the SWC Act in relation to registration and license renewal carried out through reminders to organisations and direct contact with members, resulting in an increase in license renewal and new registrations.

A more transparent database is now available, as it is audited quarterly to accurately track changes in registration status, thereby enhancing transparency.

Challenges for 2025:

Unforeseen issues in securing a consultant to develop the CPD Framework affected planned sessions aimed at addressing the lack of requirements for skill upgrades and advocacy work targeting employers to encourage ongoing professional development.

The absence of a Chairperson from July 2024 to June 2025 has impacted decision-making and leadership and no Board meetings was held from July 2025 to November 2025, as Chairperson was unable to assume office before then. This was further compounded by poor communication with the Minister's Office.

Internal communication and commitment challenges delayed key initiatives, impacted operational efficiency, and resulted in the postponement of activities such as planned workshops. These issues also caused delays in project implementation, including critical reviews of the two consultancies involved in the procurement process. In relation to the revised Act, Council invested in a binding machine for the production of procedure manuals and SOPs to be used by Board-appointed committees.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programme against the performance measures and targets set for 2025.

Table 3 Performance measures for Programme 1

Programme:	P1: Regulatory and Capacity Building				
Outcome:	Improved regulatory oversight of Social Work profession				
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
P1: Governance Management and Administration					
1. Number of practising social workers registered	74	105	105	111	The target was set based on the number of learners expected to complete their studies at NIHSS by December 2025. However, there was an unforeseen increase in new registrations from past graduates, who had not been previously recorded due to the absence of comprehensive graduate records at that time.
2. Number of sensitisation sessions conducted	1	5	4	0	Although both consultancy projects were advertised early in the year, unforeseen delays in procedures occurred, and the response to the advertisements were not positive.
3. % of investigations into allegations of malpractice completed	100%	100%	100%	0%	No reported cases, as public sharing of information was not possible due to setbacks with the Act. Calculation methodology for contributing indicator to be reviewed for 2027.

INVESTMENT, ENTREPRENEURSHIP AND INDUSTRY PORTFOLIO

Ministry of Investment, Entrepreneurship and Industry

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn
P1: Governance, Management and Administration	17,037	17,092	13,056	5,262	7,815	-	4,036	23.6%
P2: Policy, Planning, Monitoring and Evaluation and Management Information System	3,523	2,773	1,750	1,508	242	-	1,023	36.9%
P3: Science, Technology and Innovation	3,668	2,898	1,137	912	224	-	1,761	60.8%
Total	24,228	22,763	15,943	7,682	8,281	-	6,820	30.0%

2. Strategic Overview of Entity

Mandate

The Ministry of Investment, Entrepreneurship and Industry is responsible for investment, entrepreneurship and business-related affairs. Its core objectives are to promote greater economic activities in the country to create wealth, help increase domestic revenue collection, have a positive impact on Balance of Payments, and reduce level of unemployment in the country.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
Modernise the investment framework in Seychelles	Partly	P2	There has been significant progress made on certain items such as the implementation of the provisional license, SLA regulatory reviews, review of the Investment Act, finalization of the model investment agreement and the development of the Investment Portal. The Ministry also supported the negotiations of EU-ESA partnership agreement. However, there were also some setbacks in the launching of the Seychelles Made label due to the necessity to carry out certain revision to the Act. Implementation challenges were attributed to dependencies on external bodies and referral agencies.
Facilitate sustainable diversification of the economy through the development of industries	Partly	P2	Economic diversification is an ongoing agenda item within our Ministry and targeted efforts have been undertaken to support the processing sector specifically focused on agro-processing. To this effect, efforts were made in the development of the cinnamon sector where continued negotiations is being undertaken with relevant stakeholders with the support of SIB to make available land for harvesting and cultivation. The Ministry also participated in the Intellectual Property development with focus on the honey sector. One of the factors hindering economic diversification is workspace. The Ministry worked with the Industrial Estates Authority to develop PPP models for the development of Micro-Enterprise Centres, which are being piloted at Au Cap and Perseverance, such that a total of 5 units from each of the development are to be subleased to IEA for MSMEs at subsidised rates. The Ministry continues to identify and remedy obstacles and policy constraints that cause difficulty for businesses startups or diversify. The easing of regulatory framework is an important catalyst to economic diversification.

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
Promote the integration of STI and strengthen relevant legal, regulatory frameworks to support participating businesses across the priority sectors	Partly	P3	The BTI framework has been finalized. A project is being used for the initial implementation with the assistance of a local consultant.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

Justification:

During the course of the year the Ministry has achieved 55% of its targets. Some setbacks were faced such as external stakeholders' responsiveness, resource limitation and technical expertise, which have led to some delays. The Department has set out tasks to modernise the investment framework to ensure we allow for innovative businesses and reduce the regulatory burden. The tender process for digitalising the investment procedure through the development of the investment portal has been carried out.. The tender process faced numerous challenges requiring annulment and re-tendering. The contract for the design and development of the portal was signed in October and the works are ongoing. In addition, we have carried out the review of the Investment Act and formulated a model Investment Agreement and the Seychelles Made Act with the support of the Attorney General's Chamber.

3. Budget Overview

Consolidated Expenditure Outturn

Table 1 Consolidated expenditure outturn

R'000s	2,024	2,025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR'000s)	Revised Budget to Outturn
Programmes						
P1: Governance, Management and Administration	9,445	17,037	17,092	13,056	4,036	23.6%
P2: Policy, Planning, Monitoring and Evaluation and Management Information System	1,881	3,523	2,773	1,750	1,023	36.9%
P3: Science, Technology and Innovation	2,011	3,668	2,898	1,137	1,761	60.8%
Total	13,337	24,228	22,763	15,943	6,820	30.0%
Economic Classification						
CURRENT EXPENDITURE	13,337	24,228	22,763	15,943	6,820	30.0%
Compensation of Employees	7,882	11,082	9,582	7,682	1,899	19.8%
Wages and Salaries in Cash	7,882	11,082	9,582	7,682	1,899	19.8%
Wages and Salaries in Kind	348	348	348	348	-	0.0%
Use of Goods and Services	5,455	13,147	13,181	8,260	4,921	37.3%
Office Expenses	1,738	2,119	2,037	1,427	610	29.9%
Transportation and Travel cost	1,098	1,543	1,165	628	537	46.1%
Maintenance and Repairs	110	116	154	108	46	30.0%
Materials and Supplies	5	2	7	2	5	78.2%
Other Uses of Goods and Services	1,721	8,835	6,465	5,341	1,124	17.4%
Minor Capital Outlays	435	184	3,005	407	2,598	86.5%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
<i>Building and Infrastructure</i>	-	-	-	-	-	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	13,337	24,228	22,763	15,943	6,820	30.0%

Justification:

Major Achievements in 2025

- Continuous improvements in investment and business facilitation through regulatory reviews and digitalisation of processes;
- Successfully signed contract for the development of the Investment Portal with works currently underway;
- Review of the Investment Act;
- Finalisation of the Model Investment Agreement;
- Implementation of the provisional license;
- Made continuous progress towards the economic diversification agenda;
- Gazetting of the Seychelles Made Act;
- Built capacity to support further integration of technology and innovation across all sectors;
- Successfully delivered digital training for Seed Capital grantees;
- Successfully identified the consultant for the UNDP NbS project/GFCR Programme.

- Finalized the BTI framework

Key Challenges

- Implementation challenges attributed to dependencies on external bodies and referral agencies;
- Strengthening the collaborative and support systems to reduce other barriers for Micro, Small and Medium Enterprises (MSMEs), including start-ups, in view of the reliance on other referral agencies;
- Availability and affordable operating space for MSMEs;
- Safeguarding the business environment from potential distortions caused by related policies and legislations being introduced by other sectors and international organisations;
- Appreciation of technology and innovation in socio-economic development and its ability to help build a resilient economy;
- Awareness /understanding of application of technology in business development; and
- Space for operating Business Incubator;

The Ministry faced difficulty in the replacement and recruitment of staff.

Additionally, in view of the Ministry's functions and responsibilities being dependent on other bodies, local and international, the Ministry also faced implementation challenges.

As a result of the shortage of staff and dependencies, office expenses, transportation & travel and material supplies costs have been underutilized. Additionally, staff mainly travelled on externally funded missions hence the underutilization of travel funds.

In view of unavailability of space, the BTII could not be set up and therefore targets were not met. The Ministry prepared proposals for the legislative framework for Research and Development but fell short of submitting to Cabinet.

MIEI has initiated its Digitalization with the Investment Portal, and engaged the technical experts. The experts are currently developing the portal which is expected to be completed by the end of 2026.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 2 Performance measures for Programme 2.

Programme:	Policy, Planning, Monitoring and Evaluation Management Information System				
Outcome:	1. Increase in production of locally made products (introduction of Made in Seychelles Policy), increased competitiveness and diversification in export markets				
	2. Businesses generating wealth and creating employment				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of Seychelles Made Products Certified	0	25	35	0	Due to further amendments to the Act, the launch was delayed. The launch is now scheduled for Q2 of 2026.
2. Number of tests conducted (bio-chemical, waste &c constructions)	New indicator	1338	1338	11,620	The target has been surpassed significantly.

Programme:	Policy, Planning, Monitoring and Evaluation Management Information System				
Outcome:	1. Increase in production of locally made products (introduction of Made in Seychelles Policy), increased competitiveness and diversification in export markets 2. Businesses generating wealth and creating employment				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
3. Number of Investment applications by SIB	128	100	125	134	The target has been surpassed and it is attributable to the continued streamlining efforts within the investment ecosystem.
4. Number of new License Issued	1124	1500	1300	1429	The target has been surpassed.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Percentage of Online Investment submissions	0%	10%	10%	0.60%	Figures recorded from the BLS shows 0.60% of business applications submitted online. Target has not been achieved in view of the technical difficulties encountered during the digitalization process. The work on the Investment Portal is still underway, which will facilitate the transition.
2. Number of days taken to start a business	9 Days	8 Days	8 days	8 days	MIEI has achieved the target and we anticipate to reduce the days further with the digitalization and reviewing of the regulation around starting a business.

Table 3 Performance measures for Programme 3.

Programme:	Science, Technology and Innovation				
Outcome:	Greater use of STI in the diversification of the priority sectors				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1 Number of successful commercialised ventures per year	0	3	3	0	The BTI was not operational yet.
2. Gross Domestic Expenditure on R&D (GERD) as % of Gross Domestic Product	0	0.60 %	0.60 %	N/A	Due to poor responsiveness from concerned stakeholders, the data was not obtained.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
Sub-programme 1					
1.Number of incubates admitted in the BTI every year	0	10	10	36	There were 36 grantees for the 2025 Seed Capital Grant Scheme, however since the BTI was not operational the grantees received incubation support through the UniSey training agreement.
2.Number of MDA's, Non-Governmental Organisations (NGOs), Private Sector completed the Research and Development survey	0	200	200	0	Due to poor responsiveness from concerned stakeholders, the target was not achieved.
3. Number of STI related programmes/projects promoted and empowered with other stakeholders	4	3	3	3	3 trainings were conducted. Seed capital Grant Scheme, UniSey Training and UNDP Export Accelerator training.

Enterprise Seychelles Agency

1. Summary of Preliminary Outturn

	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn
P1: Governance, Management and Administration	14,033	9,661	9,014	3,746	2,012	3,255	647	6.7%
P2: Property Management and Administration	2,211	3,470	2,532	710	1,823	-	937	27.0%
P3: Business Development, Intelligence and Promotion	3,437	3,382	3,139	2,477	662	-	243	7.2%
Total	19,681	16,513	14,685	6,933	4,497	3,255	1,828	11.1%

2. Strategic Overview of Entity

Mandate

The mandate of the Enterprise Seychelles Agency (ESA) is to implement policies and strategies of Government relating to micro, small and medium enterprises and to provide them with the necessary services and support.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Implement a fully functional database for ESA to capture data on Small and Medium Enterprises (SMEs) that will assist in harmonising the relationship between the different agencies within the public sector to facilitate information flow and data sharing as well as facilitate property management and monitoring. Data collection on SMEs will be done through collaboration with stakeholders such as National Bureau of Standards as part of information requested in the census; Seychelles Revenue Commission on the number of tax returns submitted that will assist to categories businesses as micro, small and medium and will assist in understanding the business environment leading to economic diversification.	No	P3	This strategic priority was not fully achieved during the reporting period due to delays in the tender process for the procurement of the MSMEs database system, which has not yet been finalised. However, data collection on MSME's continued and is currently being maintained in an Excel database. Collaboration has also been established with key stakeholders, including the National Bureau of Statistics (NBS), the Seychelles Licensing Authority (SLA), and the Seychelles Revenue Commission (SRC) through Memoranda of Understanding (MOUs) to facilitate data sharing.
2. Provide capacity building for staff through training and exposure to international events which will assist in developing and enhancing their skills in business development and improve service delivery, which in turn will assist entrepreneurs in developing their business idea into sustainable and viable businesses	Yes	P1	

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
3. Provide opportunities for businesses to showcase their products and services through the creation of fairs and networking events, with the aim of providing business opportunities for sustainable and viable businesses	Yes	P3	
4. Present proposals for infrastructure projects with the aim of providing affordable spaces to businesses and after care services through property administration services	Yes	P2	

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Receipts Outturn

Table 1 Receipts outturn

	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn
Receipts transferred to Consolidated Fund	1,783	4,103	2,053	2,292	-239	11.6%
Rental of Building	1,539	4,050	2,000	2,193	-193	9.6%
Processing Fees	0	2	2	0	2	-90.2%
Trade Fairs	245	51	51	95	-44	87.1%
Sales of Tender Documents	-	-	-	4	-4	0.0%
			-			
Total	1,783	4,103	2,053	2,292	-239	11.6%

Justification:

The rental revenue budget was revised downward due to delays in the completion of the Beau Vallon Beach Bazaar project, which was initially expected to be operational in April 2025 but was officially opened in August 2025. As a result, rental collections were anticipated to start later in the year, leading to a reduction in the revised revenue projections.

However, the preliminary outturn exceeded the revised budget mainly due to the recovery of some outstanding rental arrears during the year. In addition, higher participation in organized trade fairs in the last quarter of 2025, as well as increased demand from organizations renting the ESA compound for events and activities, contributed to higher-than-expected revenue under the Trade Fairs account.

Consolidated Expenditure Outturn

Table 2 Consolidated expenditure outturn

R'000s	2,024	2,025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn
Programmes						
P1: Governance, Management and Administration	5,807	14,033	9,661	9,014	647	6.7%
P2: Property Management and Administration	1,167	2,211	3,470	2,532	937	27.0%
P3: Business Development, Intelligence and Promotion	3,611	3,437	3,382	3,139	243	7.2%
Total	10,585	19,681	16,513	14,685	1,828	11.1%
Economic Classification						
CURRENT EXPENDITURE	10,585	12,181	13,258	11,430	1,828	13.8%
Compensation of Employees	6,351	7,297	7,147	6,933	213	3.0%
Wages and Salaries in Cash	6,351	7,297	7,147	6,933	213	3.0%
Wages and Salaries in Kind	-	-	-	-	-	0.0%
Use of Goods and Services	4,235	4,884	6,111	4,497	1,614	26.4%
Office Expenses	1,569	1,663	1,661	1,525	136	8.2%
Transportation and Travel cost	315	530	406	222	184	45.3%
Maintenance and Repairs	233	343	275	155	120	43.7%
Materials and Supplies	-	60	18	37	-19	-107.3%
Other Uses of Goods and Services	1,877	1,800	3,227	2,267	960	29.7%
Minor Capital Outlays	240	488	525	218	307	58.4%
Grant	-	-	-	72	-72	-
CAPITAL EXPENDITURE	-	7,500	3,255	3,255	-	0.0%
Non-financial Assets	-	7,500	3,255	3,255	-	0.0%
<i>Building and Infrastructure</i>	-	7,500	3,255	3,255	-	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	10,585	19,681	16,513	14,685	1,828	11.1%

Justification:

In 2025, the Agency recorded notable progress in delivering its core programmes despite some operational challenges. One of the key achievements during the year was the opening of the Beau Va Beach Bazaar in August 2025, which created affordable and accessible rental space for 44 small businesses, thereby strengthening opportunities for local entrepreneurs and contributing to economic activity within the district. This initiative supported the Agency's mandate of promoting and facilitating small business development. During the year, the Agency also implemented the Seed Capital Grant Scheme, for which the allocation provided by Government increased from SR 5 million to SR 7 million. This increase enabled a greater number of entrepreneurs to benefit from financial assistance and business training programmes. As a result, more small businesses were supported, and the Agency strengthened its monitoring and advisory services to grant beneficiaries. The recruitment of Business Development staff further enhanced the Agency's capacity to deliver these services and support enterprise development initiatives. Despite these achievements, the Agency experienced several challenges that affected the full utilisation of the revised budget.

The following are the explanation of the variances by programme:

- Programme 1: Governance, Management and Administration, expenditure remained broadly aligned with operational requirements, although some savings were realised due to adjustments in operational spending during the year.
- Programme 2: Property Management and Administration, expenditure was lower than the revised budget mainly due to staffing constraints within the property management function. The Agency experienced difficulties in recruiting a suitably qualified Lease Officer, and the position remained vacant for the entire year. This affected the pace of certain operational activities within the programme, although essential property management services continued to be delivered.
- Programme 3: Business Development, Intelligence and Promotion, expenditure savings were largely linked to delays in the procurement of the Database Software System, which resulted in reduced spending under Minor Capital Outlays and related Goods and Services, including planned maintenance and hosting costs. In addition, the Business Development Officer was recruited mid-year, which limited the implementation of some planned activities during the first half of the year. Furthermore, certain initiatives, such as the Seychelles Made programme, could not be implemented due to staffing constraints and the prioritisation of the Beau Va Beach Bazaar project. Additional savings were recorded as the Seychelles Made Committee had not yet been established, resulting in the postponement of planned activities under this initiative.

Overall, while expenditure remained 11.5% below the revised budget, the Agency was able to deliver key outputs, particularly the completion and operationalisation of the Beau Va Beach Bazaar, the continued implementation of the Seed Capital Grant Scheme, and the provision of advisory support to MSMEs, as well as the management of Agency properties. However, recruitment challenges and procurement delays affected the full implementation of some planned initiatives. Strengthening staffing capacity and improving procurement timelines will be important to further enhance programme delivery in future reporting periods.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 3. Performance measures for Programme 2

Programme:		P2: Property Management and Administration			
Outcome:		Efficient management of government properties allocated through ESA			
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1.Revenue collection ('000)	1,760	4,049.96	3,158.16	2,288.00	The variance in revenue collected against the target is mainly due to the Beau Va Beach Bazaar project being completed later than anticipated, resulting in rental payments being collected later in the year and lower collections than initially budgeted. Additionally, the shortfall in revenue is partly attributed to outstanding arrears during 2025, particularly relating to tenants at the Esplanade and Camion Hall sites.

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Space occupancy rate	100%	100%	100%	99%	The occupancy rate achieved was 99% against the 100% target as one kiosk at the Beau Va Beach Bazaar site remained vacant following the return of keys by a previously successful occupant during the reporting period. The space remained available pending reallocation through an Expression of Interest process.

Table 4 Performance measures for Programme 3.

Programme:	P3: Business Development, Intelligence and Promotion				
Outcome:	Improved capacity of MSMEs				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of businesses assisted through promotion and business development opportunities	80	90	80	204	The target of 80 businesses assisted was exceeded, reaching a total of 204. This was mainly due to the increased number of activities facilitated and organised by ESA, including 51 trainings/trade fairs facilitated, 73 trainings delivered, and 80 events organised.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of training held for businesses	2	2	2	3	An additional training session was conducted, increasing the total from two to three, ahead of the opening of the Beau Vallon Beach Bazaar. The session focused on Food Safety and Customer Care for food and beverage tenants.
2. Number of successful applicants for seed capital grant scheme	29	48	48	36	A total of 36 grants were allocated instead of the targeted 48. This was because several recipients requested amounts close to the maximum grant value of SCR 200,000, resulting in most of the allocated budget being utilised (SCR 6,698,310.29) with fewer beneficiaries than initially projected.
3. Number of events held	6	10	3	3	

Industrial Estates Authority

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR'000s)	Revised Budget to Outturn
P1: Governance, Management and Administration	5,993	6,786	4,688	2,660	2,029	-	2,098	30.9%
P2: Estates Management	59,752	31,512	29,544	2,662	4,708	22,174	1,968	6.2%
Total	65,745	38,298	34,233	5,322	6,737	22,174	4,065	10.6%

2. Strategic Overview of Entity

Mandate

The mandate of the Industrial Estates Authority (IEA) is to facilitate the development of a diversified industrial estate through the creation of an enabling environment guided by government policies and strategies in relation to industrial estates and micro enterprise premises.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
Redefine and enforce the Industrial Estates land use plan (Providence, part of Ile Perseverance and Eve Island).	Yes	P2	IEA had a land use plan for Eve Island, Praslin and Zone 20 Extension, Providence. However, discussions are ongoing to have a land use plan for Providence Industrial Estate and Perseverance. IEA has worked on a draft tender document to tender out the consultancy services for the zoning, risk assessment and landuse plan shortly.
Strengthen the capacity of IEA through digitalisation and automation to ensure timely revenue collection, and implement programmes to collect arrears	Yes	P2	The digitalisation of the lease section has been completed, the property management software is being implemented and the training for the same has been completed. In regards to timely collection of revenue, the activity is ongoing and IEA has recruited a Financial Controller to have oversight on the financial aspects of the Authority. Consequently, in regards to collection of arrears, IEA has taken quite a number of steps to enforce on collection of arrears, like conducting meetings with non-paying tenants at the Micro Enterprise Centres, issuance of repayment plans, eviction from the workshop for non-paying clients, filing of legal cases at Attorney General's Office for non-paying clients, sending regular letters of reminders, recruitment of an Accounts Technician for invoicing and close monitoring of debtors are being done through quarterly debtors report.
Speed up infrastructure project implementation of Eve Island, Zone 20 bulk infrastructure, Zone 6, Zone 20 Extension and in the Light Industrial Zone of Perseverance	Yes	P2	IEA, upon the completion of the Eve Island Phase 1 in December 2024, tendered out the Eve Island Phase 2 project and the construction work is ongoing. The road project at zone 20 and zone extension is near completion. Temporary road at UCPS Morin Reclamation has been completed. However, IEA encountered a project delay for Perseverance bulk infrastructure and SIA is following up on the same.
Source alternative financing for implementation of projects and encourage Public Private	Yes	P2	IEA completed the PPP tender projects for both Au Cap and Perseverance. The Micro Enterprise Centre for Anse Aux Pins is in the designing phase at SIA, the existing Micro Enterprise

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
Partnerships (PPPs) to realise projects including the materialising of the “One District, One Project” and reclamation of land			Centre at Baie Lazare is yet to be demolished to pave way for the new project, construction work has started on the Grand Anse Praslin Micro Enterprise Centre, tender for the Marine and Auto Industrial Park at Providence has been completed, construction of the workshops for the PPP project with China Sheng Yeng has started. The reclamation project is ongoing and IEA has submitted the land demand plan to the Land Department for consideration.
Identify land for industrial related uses across the Seychelles, including the inner islands and the outer islands, and also to increase the stock of industrial land through reclamation	Yes	P2	There is ongoing discussion for possible stock of land through reclamation projects and IEA has already submitted the land demand plan for the Authority to the Department of Lands for consideration.
Expand the powers and authority of IEA to ensuring compliance with regulatory guidelines, such as traffic, environmental, illegal access, and breach	Yes	P2	IEA has work closely with the Ministry to amend the IEA's Act, and a draft of the same has been submitted to Attorney General's Office for review. This will later on be forwarded to the Cabinet of Ministers for consideration and approval and in return, IEA will be able to obtain its enforcement powers to enforce on cases of breaches in the zones.
Complete survey work on all the Industrial Estates parcels as well as establish property and encroachment determination.	Yes	P2	IEA has completed several surveys works on the Industrial Estates lands and few cases of encroachment have been identified and rectified.

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Receipts Outturn

SR'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR'000s)	Revised Budget to Outturn
Receipts transferred to Consolidated Fund	15,662	23,096	23,096	13,223	9,873	-42.7%
Short term - land	149	96	96	72	24	-25.0%
Transaction Fees	-				-	0.0%
Rent SME Building Providence	3,819	6,000	6,000	3,917	2,083	-34.7%
Long Term Lease - Land & Building	11,694	17,000	17,000	9,234	7,766	-45.7%
Total	15,662	23,096	23,096	13,223	9,873	-42.7%

Justification:

The Industrial Estates Authority (IEA) faced mixed operational results in 2025. The Authority managed to successfully appoint a Financial Controller to oversee the financial aspect of the entity. However, the capacity to aggressively collect revenue remains hampered by the inability to recruit a dedicated Accountant and Accounts Technician for the revenue section. In response to payment breaches, the Authority executed a strict enforcement protocol targeting tenants at the Micro Enterprise Centres. Negotiation meetings were initiated with the tenants in breach with the aim of establishing structured repayment plans for arrears. Persistent non-payment cases were forwarded to the Attorney General's Office for legal action and eviction from workshop for clients who failed to honor payment obligations were affected. Challenges were also encountered with the reconciliation of the accounts using the Bank Treasury and regular liaison with the treasury division have to be done which is time consuming.

Consolidated Expenditure Outturn

Table 3 Consolidated expenditure outturn

R'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR'000s)	Revised Budget to Outturn
Programmes						
P1: Governance, Management and Administration	6,994	5,993	6,786	4,688	2,098	30.9%
P2: Estates Management	28,842	59,752	31,512	29,544	1,968	6.2%
Total	35,835	65,745	38,298	34,233	4,065	10.6%
Economic Classification						
CURRENT EXPENDITURE	10,762	16,744	14,479	12,059	2,420	16.7%
Compensation of Employees	4,866	7,439	6,439	5,322	1,117	17.3%
Wages and Salaries in Cash	4,866	7,439	6,439	5,322	1,117	17.3%
Wages and Salaries in Kind	-	-	-	-	-	0.0%
Use of Goods and Services	5,895	9,305	8,040	6,737	1,303	16.2%
Office Expenses	993	1,317	1,176	1,088	88	7.5%
Transportation and Travel cost	137	358	421	357	64	15.2%
Maintenance and Repairs	525	538	579	536	43	7.4%
Materials and Supplies	-	-	-	-	-	0.0%
Other Uses of Goods and Services	3,879	6,301	5,288	4,362	926	17.5%
Minor Capital Outlays	361	792	577	395	182	31.6%
CAPITAL EXPENDITURE	25,074	49,001	23,819	22,174	1,646	6.9%
Non-financial Assets	25,074	49,001	23,819	22,174	1,646	6.9%
<i>Building and Infrastructure</i>	25,074	49,001	23,819	22,174	1,646	6.9%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
					-	
Total	35,835	65,745	38,298	34,233	4,065	10.6%

Justification:

In 2025, the Industrial Estates Authority (IEA) successfully delivered nine of its eleven approved capital projects. The Authority utilised its capital expenditure budget to drive significant new infrastructure and infrastructure improvement in the Industrial zones. Beyond the major capital projects, IEA also executed 25 minor capital projects, strictly adhering to the year's procurement plan. Additionally, IEA completed the tender processes for the Public Private Partnership (PPP) for Au Cap and Perseverance districts and for the allocation of 15 plots of Industrial land on Eve Island, Praslin.

A critical achievement for 2025 was the complete recovery of the businesses in the Providence industrial zone affected by the 07th December 2023 disaster. The IEA played a pivotal role in accelerating the required support through key stakeholders by ensuring safety compliance in allowing the zone to return in full operational capacity.

While expenses management remained strictly within the approved budget line, revenue targets were missed due to staffing shortages in the Accounts Section. To address this, the Authority initiated a restructuring process and recruited new staff to increase the capacity. In terms of regulatory and modernization of lease, IEA jointly with the Ministry review the Land Lease Agreement and the IEA Act. However, in enhancing safety management in the zones, the Authority successfully collaborated with stakeholders to contain and manage isolated fire incidents within the zones. Service delivery remain a challenge for the Authority

consequently, with the implementation of the new property management software it will assist to streamline the Lease Section's operation. In regards to capacity building, the delivery of specialized training programs to upskill the workforce will be implemented as per the annual training plan. IEA remained committed to achieve its targets and uphold its mandate to the fullest.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 4 Performance measures for Programme 2

Programme:	P2: Estates Management				
Outcome:	Sustainable industries in Industrial Estates and in MEC				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of plot developed based on total number of plots allocated	90%	80%	80%	83%	Target has been achieved
Contributing indicators	2023	2024			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of industrial sites and enterprise centres inspected per year	95%	95%	95%	92%	Target nearly achieved however, to complement the results, the number on inspection planned to be conducted did not happened due to unavailability and limited staff in this section (staff on long medical leave and annual leave).
2. % decrease of aged debtors over 90 days	25%	20%	20%	1%	Target not achieved, debtors decreased slightly and stricter legal action has to be taken against non-paying clients.
3. % revenue collections of current invoices	85%	85%	85%	54%	Target not achieved however, IEA was struggling in getting a permanent accountant and an accounts technician for the revenue section to follow-up on invoicing and timely revenue collection. FC has to undertake the work of this section from time to time.
4. % coverage of paved roads	85%	85%	85%	71%	Target not achieved; IEA faced lateness in project delivery for the road construction at Zone 20 connecting zone 20 extension. This project is now near completion.
5. % of utilities connected	96%	80%	80%	81%	Target achieved.

Seychelles Bureau of Standards

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn
P1: Governance, Management and Administration	8,340	9,372	9,334	3,968	5,366	-	37	0.4%
P2: Metrology and Conformity Assessment Services	17,975	16,875	16,788	7,205	9,583	-	87	0.5%
P3: Standardisation and Certification Services	2,373	2,027	1,968	1,447	520	-	59	2.9%
P4: Fish inspection and Quality Assurance Services	3,316	3,731	3,919	2,383	1,537	-	-189	-5.1%
Total	32,005	32,005	32,009	15,004	17,006	-	-5	0.0%

2. Strategic Overview of Entity

Mandate

The mandate of the Seychelles Bureau of Standards (SBS) is to provide standardisation services, conformity assessment services (inspection, certification and testing) and metrology services to various stakeholders to enhance the country's socio-economic development.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1.Strengthen the inspection and testing services through accreditation and introduction of new tests	Yes	P2 and P4	
2. Strengthen the enforcement of the sanitary controls and the certification of fishery products for export	Yes	P2 and P4	
3.Enhance the quality of products, processes and services through standardisation	Yes	P3	
4. Encourage the export, sales and consumption of local products through certification	Yes	P2, P3 and P4	
5.Develop and enforce a new metrology legislation governing measurement to ensure fair trade practices and consumer protection	No	P2	It is to be noted that even though soft copies of the 8 pieces of the Metrology legislations were submitted to the Principal Secretary of the Ministry responsible for Industry for submission to the Attorney General's Office, such legislation were unfortunately not considered for inclusion in the Legislative Calendar of 2025. This might be due to lack of a legal draft person to take up the dossier and/or due to emerging legislations considered priority which needs to be drafted and presented to the Bill's Committee of the National Assembly for review and approval in 2025

3. Budget Overview

Receipts Outturn

Table 1 Receipts outturn

SR'000s	2,024	2,025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn
Receipts transferred to Consolidated Fund	10,161	11,779	12,779	11,036	1,743	-13.6%
Micro Laboratory	2,102	2,400	2,400	2,100	300	-12.5%
Environmental Laboratory	1,479	1,800	2,800	2,423	377	-13.5%
Food Chemical Laboratory	1,787	1,200	1,200	1,590	-390	32.5%
Chemical Laboratory	37	80	80	126	-46	57.3%
Gas Cylinder Testing Centre	965	800	800	951	-151	18.9%
Construction Material Laboratory	793	1,725	1,725	520	1,205	-69.9%
National Metrology Laboratory	326	261	261	455	-194	74.5%
Legal Metrology Unit	558	465	465	548	-83	17.9%
Standardisation	23	27	27	11	16	-59.1%
QMS Certification	-	14	14	3	12	-82.1%
QMS Training	37	57	57	-	57	-100.0%
Fish Inspection	2,054	2,950	2,950	2,309	641	-21.7%
Total	10,161	11,779	12,779	11,036	1,743	-13.6%

Justification:

As denoted by the figure in above receipt outturn for year 2025, the bureau was 13.6 % short of its revised revenue budget. It is to be noted however, that due to an error recorded by Ministry of Finance, the 2025 revised receipt budget for Environmental Laboratory budget should have been SCR1.8 million instead of SCR2.8 million.

Reason for positive outturn received are as follows: -

Food Chemistry laboratory: The number of samples of fish and fishery received from fish exporters for the testing of histamine using the Accredited High Performance Liquid Chromatography (HPLC method) was more of less consistent to that of 2024 and the recruitment in post of another laboratory technician with experience helped the laboratory to exceed the revenue target.

Chemical Analysis Laboratory: There was a gradual increase in the number of test request and samples of raw fish being tested for sodium Chloride.

Gas Cylinder Testing Centre (GCTC): The timely recruitment of 2 technicians in vacant post assisted the laboratory to undertake the work-related inspection and testing of the higher number of cylinders due for volumetric pressure test being brought in from diving businesses, dive operators, owner of diving cylinders as well as LPG Cylinders from the Seychelles Petroleum Company.

The increasing demand for the metrology services being offered by the National Metrology Laboratory and the Legal Metrology Unit assisted both laboratories to exceed its revenue target.

Environmental Laboratory: If it was not due to the error made with the revised budget target for 2025, it can be seen that this laboratory exceeded its revenue target. This was due to the gradual increase in demand for physico- chemical and trace elements testing in water, sewerage water as well as raw fish received from hotels and fish export industry.

Reason for negative outturn received are as follows: -

Microbiology Laboratory. The shortage of three staff and break down of certain test equipment notably the autoclaves caused the laboratory to accept less samples for testing and as a result less revenue was generated.

Construction Material Laboratory. In view of staff turnover (i.e....1 technician who was recruited in February 2025 left after just 1 month probation and 2 senior technicians resigned in May and June 2024 respectively), this laboratory managed to fill in all 3 posts in May 2025. The laboratory resumed only concrete testing in June 2025 after the 3 staff complete their in-house training. This laboratory did not manage to offer all the services that were previously available as the new staff have not undertaken the applicable training yet to be deemed competent for these other tests. The bureau is looking into obtaining the necessary trainings and have the laboratory operating at its previous potential.

Standardisation. There was a reduction in demand for adopted international standards/national standard from customers.

QMS Training. The bureau currently has only one trainer for this service and due to medical reason and his unavailability, the bureau was unable to cater for trainings in 2025. Additional staff is being mentored to become part of the training team in order to deliver these QMS trainings.

QMS Certification. Application was received for the service, but client did not manage to move onto the next stage of the certification process which included on-site auditing and document evaluation.

Fish Inspection. Based on the decision at the Ministry level for SBS not halt the implementation of the proposed new for the services being offered by the Fish Inspection and Quality Control Unit, this hindered the unit to collect more revenue in 2025.

Consolidated Expenditure Outturn

Table 2. Consolidated expenditure outturn

R'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn
Programmes						
P1: Governance, Management and Administration	8,718	8,340	9,372	9,334	37	0.4%
P2: Metrology and Conformity Assessment Services	14,293	17,975	16,875	16,788	87	0.5%
P3: Standardisation and Certification Services	2,022	2,373	2,027	1,968	59	2.9%
P4: Fish inspection and Quality Assurance Services	3,404	3,316	3,731	3,919	-189	-5.1%
Total	28,438	32,005	32,005	32,009	-5	0.0%
Economic Classification						
CURRENT EXPENDITURE	28,422	32,005	32,005	32,009	-5	0.0%
Compensation of Employees	15,113	16,253	15,253	15,004	249	1.6%
Wages and Salaries in Cash	15,113	16,253	15,253	15,004	249	1.6%
Wages and Salaries in Kind	-	-	-	-	-	0.0%
Use of Goods and Services	13,309	15,752	16,752	17,006	-254	-1.5%
Office Expenses	3,204	3,060	3,425	3,431	-6	-0.2%
Transportation and Travel cost	316	812	431	429	2	0.5%
Maintenance and Repairs	1,691	1,957	1,590	1,576	14	0.9%
Materials and Supplies	4,325	4,982	4,949	5,013	-64	-1.3%
Other Uses of Goods and Services	2,025	2,255	2,166	2,149	17	0.8%
Minor Capital Outlays	1,749	2,686	4,192	4,294	-103	-2.4%
Grant			-	113	-113	0.0%

R'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn
CAPITAL EXPENDITURE	16	-	-	-	-	0.0%
Non-financial Assets	16	-	-	-	-	0.0%
<i>Building and Infrastructure</i>	16	-	-	-	-	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	28,438	32,005	32,005	32,009	-5	0.0%

Justification:

Through effective management and use of the allocated expenditure budget for 2025, the bureau has been able to implement most of its planned activities aimed towards the achievement of its set Strategic priorities 2025 – 2027. The bureau successfully procured most of its resources required to perform tests and new additional laboratory equipment purchased and/or received under the EU sectoral support fund were installed and training were provided to staff. New laboratory tests were introduced to meet the needs and expectation of customers. The bureau managed to recruit the 3 staff at the Construction Material testing Laboratory in order to resume certain testing operation in Mid-2025. Based on saving that was available from “Wages & Salaries” due to delay encountered with certain recruitments, the bureau manages to make use of such saving to procure 2 new vehicles in order to upgrade its current vehicle fleets to facilitate the day to day off site activities. With the support of fund from the EU sectoral support, a web-based platform was developed for the Fish Inspection and Quality Control Unit to facilitate in streamlining the sanitary control and certification of fish and fishery export process in the Seychelles.

The main challenges encountered throughout 2025 were as follows:

- (a) inadequate staff in certain specific areas to further support the inspections and/or testing activities;
- (b) inadequate laboratory space within the existing building for laboratory expansion to support introduction of additional tests;
- (c) difficulty to retain competent staff; and water leakage coming from the concrete roof top slab of the SBS building.

It can be noted however, that even though, the bureau did not manage to get new parameters accredited to ISO 17025 as planned for 2025 due to the postponement of the Southern African Development Community Accreditation Service (SADCAS) accreditation visit in 2025, the bureau's overall performance in service delivery was according to expectation.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Table 3 Performance measures for Programme 2.

Outcome:	1. Availability of new laboratory testing services 2. New metrology law and accompanying regulation being implemented and enforced				
Outcome indicator	2025	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of new tests introduced	8	5	5	7	Food chemistry laboratory introduced 4 new tests as follows: Histamine test as per ISO 19343, % Brix and ethanol in alcoholic beverages using Alco-tester, Immunoassay histamine test using the DYNEX DS 2 system. Environment Laboratory introduced 3 new tests as follows: Analysis of Mercury, Lead and Cadmium in Food Grade Salt.

Outcome:	1. Availability of new laboratory testing services 2. New metrology law and accompanying regulation being implemented and enforced				
Outcome indicator	2025	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
2. Number of non-compliance to legislation cases	2	2	20	6	The Legal Metrology Unit recorded 6 non-compliance related to the implementation of the Metrology legislation. The non-compliances relate to six scales that did not comply with the limits of error as specified in the Weights and Measures Act. This means that errors present on these scales were higher than the limit allowed in the Act.

Table 4 Performance measures for Programme 3.

Programme:	P3: Standardisation and Certification Services				
Outcome:	1. Increase usage of standards available for industries				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of standards developed	52	55	55	0	Though standards were worked on during the year, the declaration did not happen during the same calendar year. Some projects did not complete the drafting process or obtained board endorsement before end of the year (this explains the outturn for the outcome indicator below)
2. Number of active draft standards	14	20	20	70	In view of the demand for standards is area related to electric vehicle, household electric appliances, this led to an increase in development of draft standards for consideration by TC's. These standards are more technical and requires more time to review

Table 5 Performance measures for Programme 4.

Programme:	P4:Fish inspection and Quality Assurance Services				
Outcome:	Sustenance of the export of fish and fishery products				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of fishery health certificates issued	4100	5200	7000	7891	The number of Fish Health Certificate has increased and exceeded the target due to the following reasons: - (1). Additional request for certificate from new Seychelles Registered flagged vessels and (2). gradual increase in number of requests for the export of frozen fish on ice by fish export establishment
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1 Number of inspections and audits performed	135	140	800	809	The revised target has slightly been exceeded due to the following reasons: - (1) The number of new foreign freezer vessels transporting brine frozen tuna fish from Seychelles have increased and this mean that additional inspection/audit have to be carried out. (2) Due to increase in number of health certificate issued to fish exporters means that more inspection and audit have to be undertaken at the fish export establishment, approved fish landing sites and freezer vessels/reefeer vessels.

Seychelles Investment Board

1. Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn
P1: Governance, Management, and Administration	6,129	6,111	5,698	2,167	3,532	-	413	6.8%
P2: Investment Promotion	6,234	6,252	5,603	4,282	1,320	-	650	10.4%
Total	12,363	12,363	11,301	6,449	4,852	-	1,062	8.6%

2. Strategic Overview of Entity

Mandate

The mandate of the Seychelles Investment Board (SIB) is to stimulate the development, expansion, and growth of the economy by promoting Seychelles as an investment, business, and service centre; promote and facilitate investments and re-investments; offer pre and post-investment support services; devise robust promotional strategies and undertake effective promotional plans to attract local and foreign investors.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Play an active role in improving the ease of doing business in Seychelles	No	P2 SP2	Despite enhanced customer service with the implementation of the Provisional Licence Framework in 2025 and the streamlining of the Economic Needs Test process, the much-awaited Investment Portal encountered procurement delays and is now projected to be in place by the end of 2026 only. SIB is therefore still encountering delays in the closure of project scoping and regulatory approvals from government bodies. All this creates a lag between project submission, closure, and final implementation, which ultimately impacts the flow of investment. Current projections, therefore, show that actuals for 2025 will land under targeted figures.
2. Be the driver in promoting the priority sectors	No	P2 SP1	Despite the fact that SIB has been actively promoting investment opportunities in the Sustainable Development Goals (SDG) since the launch of the SDG Investor Map, and areas of interest have been identified from the demand coming from investors, its efforts are being hampered by the following challenges:
3. Identify sectors and areas where investment should be targeted for more sustainable investment growth and efficient use of resources (environment/labour/capital)			• Unavailability of clear investable projects from investors, particularly in renewable energy, waste-to-energy projects, manufacturing, and processing ; • Unavailability of state-owned land for commercial and industrial use is a major barrier to the expansion and sustainable economic growth of existing businesses as well as the establishment of new businesses; and • Undesirable outcome from the lending sector when it comes to funding businesses or projects

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

3. Budget Overview

Consolidated Expenditure Outturn

Table 1 Consolidated expenditure outturn

R'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn
Programmes						
P1: Governance, Management and Administration	5,256	6,129	6,111	5,698	413	6.8%
P2: Investment Promotion	4,370	6,234	6,252	5,603	650	10.4%
Total	9,626	12,363	12,363	11,301	1,062	8.6%
Economic Classification						
CURRENT EXPENDITURE	9,626	12,363	12,363	11,301	1,062	8.6%
Compensation of Employees	5,674	6,761	6,621	6,449	172	2.6%
Wages and Salaries in Cash	5,674	6,761	6,621	6,449	172	2.6%
Wages and Salaries in Kind	-	-	-	-	-	0.0%
Use of Goods and Services	3,952	5,602	5,742	4,852	890	15.5%
Office Expenses	1,808	1,750	1,578	1,405	174	11.0%
Transportation and Travel cost	466	872	721	660	61	8.5%
Maintenance and Repairs	46	60	380	355	25	6.6%
Materials and Supplies	2	3	10	1	9	85.1%
Other Uses of Goods and Services	1,446	2,079	2,058	1,611	448	21.7%
Minor Capital Outlays	186	838	993	819	174	17.5%
CAPITAL EXPENDITURE	-	-	-	-	-	0.0%
Non-financial Assets	-	-	-	-	-	0.0%
<i>Building and Infrastructure</i>	-	-	-	-	-	0.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	9,626	12,363	12,363	11,301	1,062	8.6%

Justification:

The budget performance of the Seychelles Investment Board (SIB) in 2025 remains stable and strong. SIB was able to complete all its promotional objectives, resulting in the continued increase in interest in the Seychelles as an investment destination. However, the lack of bankable projects across targeted sectors and delays in the implementation and cancellation of Government PPP projects, such as the Ile Aurore extension, have impacted investment flows in the country.

The variance under Wages and Salaries for both P1 and P2 Programmes is a result of the freezing of the position of Deputy Chief Executive Officer in order to fund the proposed revised Scheme of Service in 2025.

The underspending under Goods and Services is due to savings achieved under Minor Capitals during the procurement exercise for the SIB vehicle purchase, and the funds allocated for office partitioning were not used due to delays in receiving quotations and the necessary approvals from the landlord.

4. Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2023.

Table 4 Performance measures for Programme 2.

Programme:	P2:Investment Promotion				
Outcome:	Growth in total local and foreign investments in line with national priority sectors				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Total annual value in USD millions	250.43	275.47	259.25	211.37	• Despite stable project numbers, total investment value fluctuated significantly year-to-year, largely due to the influence of large-scale investment projects such as Assomption. • The gap between proposed investment and closed won investment is mainly due to large investment projects deferred or withdrawn, such as the Ile Aurore extension.
2. 5% year-on-year growth in Foreign Direct Investments	5%	10%	5%	4%	
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
SP1: Promotion and Events					
Programme:	P2: Investment Promotion				
Outcome:	Growth in total local and foreign investments in line with national priority sectors				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. 20% year-on-year annual growth (on actual) in website investment enquiries	-21%	20%	20%	24%	The SIB website is accurate and up to date with all relevant information for background search by investors, although they still follow up with direct queries.
2. Number of investment enquiries received for the year	103	164	128	152	
3. 30% year-on-year annual growth in social media (LinkedIn) followings	49%	50%	30%	28.81%	LinkedIn is still not the most popular social media platform in Seychelles, and as a result, the reach is not as high when compared to Facebook, which means the target has to be readjusted to provide a more realistic outlook and increase visibility in other channels.
4. Number of annual followings	2600	3900	2578	2476	
SP2: Facilitation and Services					
1. 5% year-on-year growth in local and foreign investment projects in national priority sectors	139%	5%	5%	4%	The decrease is due to a few projects still in the decision-making stage at the end of 2025. This at the end includes 2 large hotel accommodation developments and 1 real estate development, with a combined value of USD 395 million, and the cancelled Ile Aurore extension development, which would have brought in USD 13.44 million in 2025 upon signature of the commercial agreement.
2. Total annual value in USD Millions	181	199.1	160.44	113	

Seychelles Licensing Authority

Summary of Preliminary Outturn

SR'000s	2025						Variance	
	Budget	Revised Budget	Preliminary Outturn	Compensation of Employees	Use of Goods and Services	Capital	Revised Budget to Outturn (SR 000)	Revised Budget to Outturn
P1: Governance, Management and Administration	21,521	17,745	16,524	6,205	10,319	-	1,221	6.9%
P2: Licensing Services	4,389	4,862	4,792	4,772	20	-	70	1.4%
P3: Inspection, Investigation and Enforcement	3,711	2,964	2,565	2,474	91	-	399	13.4%
Total	29,621	25,571	23,881	13,451	10,430	-	1,690	6.6%

Strategic Overview of Entity

Mandate

The mandate of the Seychelles Licensing Authority (SLA) is to facilitate business and socio-economic development through enforcement of the Licenses Act and Regulations in order to create an enabling environment for sustainable business development in Seychelles.

Strategic Priorities in 2025 to 2027

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
1. Facilitate Ease of Doing Business (EODB) by improving the efficiency and effectiveness of processes to foster a more conducive business environment through digitization and process simplification	No	P1: Governance, Management and Administration P2: Licensing Services	The scanning contract was terminated due to deficiencies in the project scope and a lack of alignment between the Seychelles Licensing Authority (SLA) and the broader government-wide digital transformation framework regarding the expected outcomes for SLA's digitization initiative. Furthermore, SLA, in collaboration with the Department of Information and Communications Technology (DICT), has been advancing the development of a new licensing software platform. While the initial target for completion was November 2025, implementation timelines were revised due to system development and integration requirements. The traffic module of the system is now expected to be operational in the second quarter of 2026, with full system deployment anticipated by the end of 2026.
2. Ensure adherence to relevant laws and regulations that are crucial for maintaining a fair and orderly market by enhancing inspection and investigation procedures, and enforcing measures to ensure that all businesses operate within the legal framework	No	P1: Governance, Management and Administration P3: Inspection, Investigation and Enforcement	A legislative review is currently being undertaken by a legal consultant engaged by the Authority to assess and update the relevant regulations and governing Acts. This process is ongoing and aims to ensure that the Authority's legal framework remains aligned with current operational requirements and national policy direction. In parallel, representatives of the Authority participated in training sessions and workshops with key enforcement and oversight agencies, including the Seychelles Police Force, Anti-Corruption Commission Seychelles, and Financial Intelligence Unit. These engagements were intended to strengthen inter-agency collaboration and enhance coordination between the Seychelles Licensing Authority and other Ministries, Departments, and Agencies (MDAs).

Strategic Priorities	Results Achieved (Yes/No)	Programs or Sub-programs Impacted	Explanation of Results for priorities not achieved
			The review of internal regulations and legislative instruments remains in progress under the guidance of the appointed consultant. We have finalized a risk assessment relating to one-day licenses to identify which businesses are high- and low-risk in relation to same-day issuance.
3. Enhance support services through targeted training, guidance, and communication initiatives to foster a collaborative and supportive relationship with the licensees and empower businesses with the knowledge and resources they need to thrive and to meet regulatory requirements	Yes	P1: Governance, Management and Administration P2: Licensing Services	Quarterly audits are being conducted to ensure that internal processes and relevant legislative frameworks are adhered to by Seychelles Licensing Authority (SLA) staff. In addition, a Standard Operating Procedure (SOP) for communicating legislative changes has been developed and implemented by the Compliance and Legal Unit. While these initiatives are being undertaken, they currently lack a structured and coordinated approach, with departments operating in silos. Recognizing that information and business practices continue to evolve, the Authority has planned increased outreach initiatives to better engage clients, improve awareness of available services, and reduce the number of walk-in enquiries. As part of this effort, an internal campaign has been introduced encouraging all departments to contribute to a Frequently Asked Questions (FAQ) resource, which will support improved dissemination of information through SLA's online platforms.
5. Undertake restructuring, staff redeployment, and functional reviews to enhance operational efficiency, and invest in staff training to strengthen the organization's internal capacity	Yes	P1: Governance, Management and Administration	A request was submitted for a comprehensive review of the Scheme of Service for the Seychelles Licensing Authority (SLA), driven by a non-conducive operating environment, elevated enforcement-related risks, and the high volume of daily cash transactions across the Authority. Following a functional review submitted to the Public Service Bureau (PSB), a location allowance was approved; however, this was limited to the Enforcement and Licensing Services departments, despite similar risk exposure across the organization. SLA maintains that these risks are systemic rather than department-specific. Accordingly, management is committed to undertaking an Authority-wide review of the Scheme of Service to ensure equitable treatment, strengthen staff morale, and align benefits with actual operational risk. This review will also support modernization of the framework, improve retention, and enhance overall organizational effectiveness

Source: Report Strategic Priorities from PPBB Statement 2025 – 2027 published in 2025 Budget Book

Table 1 Budget Overview**Consolidated Expenditure Outturn****Consolidated expenditure outturn**

R'000s	2024	2025			Variance	
	Audited Outturn	Budget	Revised Budget	Preliminary Outturn	Revised Budget to Outturn (SR'000s)	Revised Budget to Outturn
Programmes						
P1: Governance, Management and Administration	15,619	21,521	17,745	16,524	1,221	6.9%
P2: Licensing Services	5,035	4,389	4,862	4,792	70	1.4%
P3: Inspection, Investigation and Enforcement	2,669	3,711	2,964	2,565	399	13.4%
Total	23,323	29,621	25,571	23,881	1,690	6.6%
Economic Classification						
CURRENT EXPENDITURE	23,323	26,621	24,571	23,881	690	2.8%
Compensation of Employees	13,134	16,078	14,727	13,451	1,276	8.7%
Wages and Salaries in Cash	13,134	16,078	14,727	13,451	1,276	8.7%
Wages and Salaries in Kind	-	-	-	-	-	0.0%
Use of Goods and Services	10,189	10,543	9,844	10,430	-586	-6.0%
Office Expenses	3,292	2,508	3,026	2,936	90	3.0%
Transportation and Travel cost	689	615	1,031	667	364	35.3%
Maintenance and Repairs	330	378	559	552	7	1.3%
Materials and Supplies	-	-	-	-	-	0.0%
Other Uses of Goods and Services	3,557	6,208	4,384	4,490	-107	-2.4%
Minor Capital Outlays	2,321	835	845	1,785	-940	-111.2%
CAPITAL EXPENDITURE	-	3,000	1,000	-	1,000	100.0%
Non-financial Assets	-	3,000	1,000	-	1,000	100.0%
<i>Building and Infrastructure</i>	-	3,000	1,000	-	1,000	100.0%
<i>Machinery and Equipment</i>	-	-	-	-	-	0.0%
<i>Other Fixed Assets</i>	-	-	-	-	-	0.0%
<i>Non-produced Assets</i>	-	-	-	-	-	0.0%
Total	23,323	29,621	25,571	23,881	1,690	6.6%

Justifications:

The results achieved during the reporting period were influenced by a combination of external and internal challenges that affected the timely implementation of certain strategic priorities. These included delays in the digital transformation programme due to misalignment in project scope and system integration requirements, as well as the ongoing legislative review process, which requires consultation and coordination with multiple stakeholders.

Operational continuity was also impacted by changes in leadership following the resignation of both the Chief Executive Officer (CEO) and Deputy Chief Executive Officer (DCEO). This transition period created temporary management and decision-making gaps during critical stages of planning and implementation.

In addition, evolving regulatory demands, system development timelines, and the need for stronger inter-agency coordination presented further operational constraints. These challenges affected service delivery in areas such as the rollout of digital services and the implementation of certain enforcement mechanisms.

Despite these challenges, the Authority has continued to implement corrective measures, including the development of a new licensing system, ongoing legislative reforms, strengthened stakeholder engagement, and internal capacity-building initiatives to support the achievement of its strategic objectives.

Table 2 Performance Information:

Performance against Programme Strategic Objectives and Measures

The tables below set out the performance of the programmes against the performance measures and targets set for 2025.

Performance measures for Programme 1

Programme:	P1: Governance, Management and Administration				
Outcome:	Efficient core services provided to all sections for their smooth functioning				
Outcome indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Employee satisfaction score on opportunities for professional growth and development (2 surveys per year)	2	2	2	1	Conducted by an HR consultant; however, the process took longer than initially anticipated.
2. Number of reported workplace incidents or grievances	≤ 5	≤ 5	≤ 5	4	
3. % adherence to the SLA technology roadmap	100%	100%	100%	100%	
4. Reduction in the time taken to access and retrieve data for decision-making purposes	< 48 hours	< 24 hours	< 48 hours	>48 hours	Most Data must be sourced from DICT, which has contributed to delays in accessing and compiling the necessary information.
5. Number of data inaccuracies recorded across the licensing system	< 70	< 50	< 70	>100	Increase in errors due to limitations associated with the outdated system.
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of in-house training programmes conducted annually(1 per quarter)	3	4	3	2	Limitations arising from high staff turnover.
2. Number of recognitions programmes in place to acknowledge employee contribution	≥ 2	≥ 2	≥ 2	2	Long service recognized at the end-of-year event, with staff achievements highlighted quarterly in the newsletter.
3. Number of non-frivolous staff complaints on resource allocations	≤ 1 per department	≤ 1 per department	≤ 1 per department	2	Most complaints received are frivolous and lack substantive grounds.
4. Number of training sessions dedicated to staff on new technologies and innovation management	≥ 5	≥ 5	≥ 5	2	Limitations arising from high staff turnover.
5. Number of data sources integrated into the management system (Plan -VTS, Police Competency Certificate, Insurance, SRC, Registrar, NBS)	1	4	1	0	A new system is currently being developed.

Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
6. Frequency of data audits conducted to ensure quality and integrity (1/ trimester/ department) (Registry, procurement, Trade, traffic, statistics, enforcement)	≥ 5	≥ 10	≥ 5	3	Audits are being conducted; however, a reorganization is required to include more departments and avoid duplication of the same audit activities.

Table 4 Performance measures for Programme 2.

P2: Licensing Services					
Outcome	High quality, timely and efficient licensing service in line with rules, regulations and policies				
Outcome Indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % of consulting body required licences issued within 14 days (New licences)	50%	60%	50%	50%	Late response from stakeholder
2. % of consulting body required licences issued within 14 days (Renewals)	50%	60%	50%	50%	Late response from stakeholder
3. % of non-consulting body required licences issued within 7 days (New licences)	90%	90%	90%	90%	Within less than 7 days
4. % of non-consulting body required licences issued within 7 days (Renewals)	90%	90%	90%	90%	Within less than 7 days
5. % increase in the number of businesses served annually (website traffic and enquiries mail)	30%	50%	30%	30%	Stakeholder not making used of online services
6. Resolution rate for customer enquiries within 48 hours (EODB Section)	75%	75%	75%	85%	
7. Customer satisfaction score based on feedback surveys or ratings. (2 surveys per year or dependent on smiley terminals)	40% positive	50% positive	40% positive	N/A	Funding Constraints
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. % increase in license transactions completed through digital/online platforms	50%	60%	50%	50%	Stakeholder not making used of online services
2. Number of improvements made based on feedback received from stakeholders	≥1	≥1	≥1	5	
3. Participation in stakeholder engagement events or forums to gather input and address concerns	≥ 4	≥ 4	≥ 4	10	
4. % decrease in the number of non-frivolous complaints on service delivery	10%	15%	10%	10%	Most complaints received are frivolous and lack substantive grounds.

Table 5 Performance measures for Programme 3.

P3: Inspection, Investigation and Enforcement					
Outcome	Improved compliance with licensing conditions due to co-ordinated inspections and investigations in a risk-based approach				
Outcome Indicator	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of non-frivolous compliance-related complaints received	34	<20	42	40	Most complaints received are frivolous and lack substantive grounds.
2. Number of non-frivolous inspection and enforcement complaints received	34	<50	42	40	Most complaints received are frivolous and lack substantive grounds.
3. % of successful enforcement measures taken [Enforcement/ Investigation + spot-checks]	63%	15%	75%	40%	Absence of CEO/DCEO for approval on recommendation
4. Increase in the number of public awareness initiatives in relation to licensing legislation	≥ 4	≥ 4	≥ 4	1	Funding Constraints
5. Number of reported violations or infractions over time	102	<200	100	95	Lack of manpower on outstation
Contributing indicators	2024	2025			Explanation of Difference between Targets and Outturn
	Outturn	Target	Revised Target	Outturn	
1. Number of compliance audits conducted annually	≥4	≥4	≥4	2	Lack of manpower
2. Number of licensed entities found to be compliant during inspections and spot checks	1634	1700	1700	1680	
3. Number of collaborations with law enforcement agencies or other regulatory bodies on joint investigations and enforcement initiatives	14	≥ 6	15	13	
4. Timeliness and effectiveness of communication regarding regulatory changes or updates	≤ 7 days	≤ 7 days	≤ 7 days	≤ 7 days	

