CAYMAN ISLANDS GOVERNMENT

BUDGET STATEMENTS

CABINET OFFICE
MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT
MINISTRY OF EDUCATION AND TRAINING
MINISTRY OF DISTRICT ADMINISTRATION AND HOME AFFAIRS

For the Financial Year:
1 January to 31 December 2026
For the Financial Year:
1 January to 31 December 2027

Cabinet Office

Ministry of Finance and Economic Development

Ministry of Education and Training

Ministry of District Administration and Home Affairs

BUDGET STATEMENTS

FOR THE 2026 FINANCIAL YEAR ENDING 31 DECEMBER 2026
AND THE 2027 FINANCIAL YEAR ENDING 31 DECEMBER 2027

PREPARED IN ACCORDANCE WITH SECTION 24 OF THE PUBLIC MANAGEMENT AND FINANCE ACT (2020 REVISION)

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INTRODUCTION

In accordance with the requirements of the Public Management and Finance Act (2020 Revision), this volume of documents contains the Budget Statements, for each Ministry, Portfolio and Office covering two financial years, ending 31 December 2026 and 31 December 2027.

The Budget Statements specify the output delivery and ownership performance expected of each Ministry, Portfolio or Office for the 2026 and 2027 financial years.

In some cases, a Ministry/Portfolio/Office is providing an output which is being funded by way of a user-charge paid by the public but the user-charge is insufficient to cover the full cost of the output. Where this occurs, Cabinet subsidises the shortfall (in other words, part of the output is paid for by the user and part by the Cabinet). In these cases, the portion of the output that Cabinet is purchasing is included in Output Performance sections of the Budget Statements and the quantity, quality, timeliness and location measures reflect only the portion Cabinet is purchasing. These outputs are noted accordingly.

The Budget Statement for each Ministry, Portfolio and Office comprises the following:

PART A Ownership Performance

- A description of the Nature and Scope of Activities to better reflect outputs being purchased by Cabinet;
- Strategic Goals and Objectives;
- Ownership Performance Targets, which includes financial performance, human and physical capability measures, information regarding major entity capital expenditures, and issues of risk; and
- Planned equity investments and withdrawals into or from the Ministry/Portfolio/Office are reported.

PART B Output Performance

Outputs to be delivered pertain only to those outputs which Cabinet is buying. These output costs are measured on an accrual basis and do not include any inter-agency charges, with the exception of the Audit Office. This section details:

- A description of the output to be purchased;
- The quantity and quality of each output to be purchased;
- The delivery dates of each output to be purchased;
- The place of delivery of each output to be purchased;
- The price to be paid for each output to be purchased; and
- Payment arrangements.

ACCRUAL-BASED FORECAST FINANCIAL STATEMENTS

Cabinet Purchased Outputs and Interagency Charging

In 2026 and 2027, most agencies, with the exception of the Audit Office, will charge Cabinet the cost of producing their outputs. The Audit Office charges Ministries/Portfolios/Offices and Statutory Authorities and Government Companies for audit work performed.

Output Cost

The cost of outputs purchased by Cabinet reflects the cost of all resources consumed in the production of those outputs. This means that indirect costs (such as depreciation and insurance) are also included in the output costs.

The Capital Charge

The capital charge rate has been set to zero for the 2026 and 2027 financial years.

Payment Arrangements

Cabinet will pay for the outputs at the time those outputs are delivered, and on the actual input costs incurred. This means that the Ministry/Portfolio/Office will only get paid or funded if they deliver outputs, thereby providing an incentive to maintain productivity and ensure output delivery. Ministries/Portfolios/Offices will invoice Cabinet (via their Minister/Official Member) each month for the outputs delivered during that month, and Treasury will fund the Ministry/Portfolio/Office once that invoice has been authorised by the respective Minister/Official Member certifying that the outputs have indeed been delivered. Payment arrangements are agreed between Cabinet and the Ministry/Portfolio/Office.

Ministries/Portfolios/Offices maintain their own bank account (within a suite of accounts overseen by the Treasury) and are responsible for managing their own working capital. Therefore, each Ministry/Portfolio/Office will need to ensure sufficient cash is in their respective bank account before cheques are authorised or payroll is processed. Each Ministry/Portfolio/Office will need to ensure that they collect revenue in a timely manner, and manage the debtor and creditor position to maximise the cash position.

Accrual Forecast Financial Statements

The financial figures presented in the Budget Statements reflect accrual budgeting as specified by the Public Management and Finance Act (2020 Revision). The forecast financial statements of a Ministry/Portfolio/Office for the 2026 and 2027 financial years are provided in the Appendix to its Budget Statement. These statements specify the financial performance the Ministry/Portfolio/Office is seeking to achieve during the financial year, and is specified in four different statements together with a Statement of Accounting Policies and Notes to the Financial Statements as below:

- Forecast Operating Statement;
- Forecast Statement of Changes in Net Worth;
- Forecast Balance Sheet; and
- Forecast Cash Flow Statement.

A Statement of Responsibility, signed by the respective Chief Officer accepting responsibility for the accuracy and integrity of the forecast financial statements, is also provided.

The forecast financial statements comply with the format and accounting policies in accordance with the Public Management and Finance Act (2020 Revision) and the Financial Regulations (2018 Revision).

Financial Performance Measures

The Budget Statement identifies the key measures of a Ministry/Portfolio/Office financial performance on an accrual accounting basis. These measures are the key numbers from the forecast financial statements and include the following:

Operating Statement Measures:

- **Revenue from Cabinet:** this is revenue a Ministry/Portfolio/Office is forecast to earn from Cabinet for producing and delivering outputs for Cabinet's purchase. For the 2026 and 2027 financial years, Cabinet will purchase most outputs from Ministries/Portfolios/Offices.

- **Revenue from Statutory Authorities and Government Companies:** this is the revenue a Ministry/Portfolio/Office is forecast to earn from Statutory Authorities and Government Companies for producing and delivering outputs which those agencies are buying (these outputs are also specified in Part A of the Budget Statement, since in most cases, Cabinet is also buying them).

- **Revenue from Others:** this is the revenue a Ministry/Portfolio/Office is forecast to earn from the public for producing and delivering outputs which members of the public (including private sector businesses) are buying; i.e. paid for directly through user charges (these outputs are also specified in Part B of the Budget Statement, as Cabinet is also buying them).

- **Surplus/Deficit from Outputs:** this is the difference between the amount of revenue earned from producing outputs, and the cost of producing those outputs.

- **Operating Surplus/Deficit:** this is total revenues less total expenses.

Balance Sheet Measures:

- **Net Worth:** this is the value of a Ministry/Portfolio/Office's assets less its liabilities. It is also equal to the amount of capital the Cabinet has invested in a Ministry/Portfolio/Office.

Cash Flow Measures:

Cash Flows from Operating Activities: this is the net amount of cash flowing into and out of a Ministry/Portfolio/Office's bank account as a result of activity recorded from its operating statement.

Cash Flows from Investing Activities: this is the net amount of cash flowing into and out of a Ministry/Portfolio/Office's bank account resulting from the purchase or sale of a Ministry/Portfolio/Office's assets.

Cash Flows from Financing Activities: this is the net amount of cash flowing into and out of a Ministry/Portfolio/Office's bank account as a result of equity investments from Cabinet, or the repayment of the surpluses to Cabinet.

The three measures, previously listed, identify the source of a Ministry/Portfolio/Office's cash and are susceptible to changes in market conditions and/or changes in Cabinet's expenditure priorities.

The surplus/deficit from Outputs measure tells the reader whether the agency is earning enough revenue to cover the cost of producing its outputs (a deficit means it is producing its outputs at a loss; a zero balance means it is breaking even; and a surplus means that it is making a profit). This is an important measure because the Public Management and Finance Act (2020 Revision), prohibits Ministries/Portfolios/Offices from producing an output unless Cabinet, or another entity or person, has agreed to pay for the full cost of the output. Therefore, the 'Surplus/Deficit from Outputs' measure should never be a deficit. In most cases this measure is zero and this is because the budgeting rule states that Cabinet should pay for the outputs they are buying at a price equal to the output cost. However, in a few cases the measure is a surplus; this happens when the user-charge price paid by the public for outputs is higher than the (accrual) cost of producing those outputs.

As a general rule, ownership expenses are not items that can be budgeted for and so this measure would normally be zero in the budget.

The operating surplus/deficit is the key operating statement measure. The Public Management and Finance Act (2020 Revision) states that a Ministry/Portfolio/Office shall not incur entity expenses exceeding in total its entity revenue in the financial years 2026 and 2027. Where it is a surplus, the budgeting assumption is that this surplus is paid over to Cabinet (and therefore forms part of the Executive revenue) rather than be retained by the Ministry/Portfolio/Office concerned.

The Net Worth measure summarises a Ministry/Portfolio/Office's balance sheet position (total assets less total liabilities) at the end of the forecasted year. An increase in net worth during the financial year means that the Cabinet has increased financial investment into the Ministry/Portfolio/Office. Since a Ministry/ Portfolio/Office is required to repay all surpluses to Cabinet, its budgeted net worth would normally be expected to remain constant from one year to the next. However, when Cabinet makes an equity investment into a Ministry/Portfolio/Office to fund the purchase of a new entity asset (see the discussion below), then the budgeted net worth increases by this amount.

The operating cash flows measure is normally expected to be positive, because cash expenditures are usually less than accrual expenses because they do not include non-cash items such as depreciation.

The investing cash flows measure is normally expected to be negative, as the value of asset purchases is usually significantly greater than the value of asset sales in a year.

Two Standard Financial Performance ratios are provided in the Budget Statement and these are as follows:

Working Capital Ratio: this shows the relationship between the current assets and liabilities of a Ministry/Portfolio/Office, and is a measure of its ability to meet its commitments/pay its bills as they fall due. In the case of Ministries/Portfolios/Offices this ratio is expected to be at least 1:1 or 100%.

Asset:Liability Ratio: this shows the level of total assets compared to the level of total liabilities of a Ministry/Portfolio/Office, and is an indication of the long-term financial viability of the entity. In the case of Ministries/Portfolios/Offices this ratio is expected to be at least 2:1 or 200%.

Physical Capability Measures

The Budget Statement provides measures to show how well the human and physical capabilities of the Ministries/Portfolios/Offices are being maintained. The human capability measures are the same as in previous years.

These measures are:

- **Value of Total Assets:** this shows the dollar value of a Ministry/Portfolio/Office's assets. As a general rule, a decline in this measure between years indicates a reduction in capability.
- **Book Value of Assets: Cost of those Assets**: the book value of an asset is the cost of the asset less its accumulated depreciation. This ratio provides a measure of how worn the assets of each Ministry/Portfolio/Office are. A high ratio means that (on average) an asset is fairly new, whereas a low ratio means the assets are nearing the end of their useful life and therefore a significant amount of asset replacement is needed or will be needed shortly.
- **Asset Replacement: Total Asset**: this is the amount to be spent during the year buying new assets compared to the total value of these assets. This indicates how much of the stock of assets is being replaced. If assets are old or nearing the end of their useful life, as a general rule, a low value in this measure indicates that the assets are not being replaced at a rate sufficient to maintain capability.
- **Depreciation: Assets Purchases:** depreciation is the measure of how much an asset wears within a year and therefore this ratio indicates whether an asset is being replaced at the same rate as it is wearing out. A ratio of 1:1 (100%) indicates that it is being replaced at the same rate; a ratio greater than 100% indicates that it is being replaced faster than it is being worn out (i.e. capability is being improved), and a ratio of less than 100% indicates that it is being replaced at a rate slower than it is wearing out (i.e. capability is declining).

Entity Capital Expenditure

Depreciation is included in the operating expenses of a Ministry/Portfolio/Office and this cost is therefore recovered as part of a Ministry/Portfolio/Office's revenue. As depreciation reflects the use (or wearing out) of assets, it means that Ministries/Portfolios/Offices are now automatically funded by the amount needed to replace their existing assets as a part of the output revenue earned each year.

Cabinet makes an equity investment in a Ministry/Portfolio/Office for one of two reasons:

- **Where the assets to be replaced are already depreciated:** Many of the assets owned by Ministries/Portfolios/Offices are quite old and are already significantly or fully depreciated though they are still being used. This means Ministries/Portfolios/Offices are receiving little or no depreciation funding for those assets and therefore have no cash with which to replace the asset. An equity investment (conceptually equivalent to the amount of unfunded accumulated depreciation of that asset) is therefore necessary; and

- **Where the assets to be purchased are new rather than replacements of existing assets:** If an asset is new rather than a replacement of an existing asset, it is inappropriate to use depreciation of existing assets to fund that purchase. To do so would mean no cash would be available to fund the replacement of the existing asset when that replacement is due. This situation essentially represents an expansion in the scope of business to a Ministry/Portfolio/Office, and an equity investment is required to increase the balance sheet commensurately.

Where an equity investment is being proposed, this is reflected in the forecast financial statements and financial performance measures in the Budget Statement. Assets funded by way of equity investments are also included in the Major Entity Capital Expenditure of the Year in the Ownership Performance Targets of the Budget Statement.

CABINET OFFICE

BUDGET STATEMENTS

FOR THE 2026 FINANCIAL YEAR ENDING 31 DECEMBER 2026

AND THE 2027 FINANCIAL YEAR ENDING 31 DECEMBER 2027

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE ACT (2020 REVISION)

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STATEMENT OF THE PREMIER

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2026 and 2027 financial years.

Honourable Andre Ebanks, MP
Premier

Cabinet Office

31 December 2025

STATEMENT OF THE CHIEF OFFICER

The Budget Statements have been compiled using the best information available and are to the best of my knowledge complete and accurate as of this date.

I take responsibility for the accuracy and completeness of the financial information and outputs contained herein.

Samuel Rose, Cert. Hon, JP
Chief Officer

Cabinet Office

31 December 2025

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

The Cabinet Secretary and Cabinet Office provide frank and politically neutral policy advice to the Governor, Premier, and Cabinet- including regional and international matters. The Cabinet Office coordinates the development and implementation of cross-Ministerial and national policies, as needed; it also provides administrative support for the Premier, Cabinet, and National Security Council.

The departments and units in the Cabinet Office perform the following activities: help the public stay informed and safe by sharing updates about Government activities, weather disturbances, and natural or human-made hazards; support effective internal communication to promote collaboration and engage civil servants to deliver on priorities and support organisational change; advise and support Government agencies in relation to protocol services; provide educational, cultural, entertainment and religious programming on public television and radio; support public entities, particularly Information Managers, Date Protection Leaders, and other practitioners, to comply with the Freedom of Information Act and Data Protection Act and other relevant legislation and policy frameworks.

In addition, the Cayman Islands Government Office in the United Kingdom (UK) is the official representation of all Cayman Islands Government activities in the UK, it acts as a local point of contact for the Cayman Islands Government, serves as the hub and advocate for Caymanians and residents in the UK (especially students), and provides policy and strategic support to Cayman Islands Government Ministries, Departments and Statutory Authorities.

The Cayman Islands National Weather Service (CINWS) provides services to a wide suite of customers including the aviation sector, mariners, fishers, water sports enthusiasts and the public. The CINWS also provides warnings to protect life and property from adverse weather conditions including those during the passage of tropical cyclones. Finally, Hazard Management Cayman Islands has overall responsibility for the National Comprehensive Disaster Management programme, including preparedness, mitigation, response and recovery.

Scope of Activities

The scope of activities for the Cabinet Office are as follows:

- Supporting the Cabinet by coordinating the collection and dissemination of information regarding the decisions of the Cabinet.
- Providing secretarial, administrative and policy support to the Premier.
- Providing support to Government agencies in communicating proactively and responsively with the public, and utilising the mass media as primary partners.
- Developing and managing internal communication and engagement campaigns and channels to keep civil servants informed, drive high performance, support organisational change, and help achieve Government's objectives.
- Providing leaders with quality, relevant internal communication and engagement advice and interventions based on audience insight.
- Facilitating training and capacity building for managers across the civil service to confidently communicate with staff.
- Connecting people, promoting collaboration and building Civil Service morale by sharing a strong strategic narrative about the Government and its purpose, embed values, solicit feedback, and promote organisational integrity.

- Providing advice, training and coordination of protocol services through the management of formal and informal Government ceremonies and events and diplomatic activities.
- Promoting information rights, building trust, reducing cost and risk, and promoting efficiency and effectiveness by leading and coordinating Freedom of Information and Data Protection across the public service.
- Providing on air broadcasting of government bulletins, commercials, news, public affairs programmes, entertainment and public service announcements as well as educational, cultural and religious programmes.
- Improving the delivery of public policy by facilitating policy training and information sharing for civil and public servants through the coordination of the Community of Practice for Policy Practitioners (CPPP).
- Enhancing the reputation of the Cayman Islands through the promotion of Cayman Islands policies and businesses to governments, individuals, international agencies, organisations and the media.
- Gathering information about the political and economic environment in the region and internationally to advise the Premier on relevant developments.
- Offering secretariat support to the Immigration Appeals Tribunal and the Refugee Protection Appeals Tribunal pursuant to the Immigration Act and the Customs and Border Control Act.
- Providing secretariat services to the Russia sanctions multi-agency taskforce, Operation Hektor, in accordance with the relevant legislation, policies and agreements.
- Developing alliances and relationships in the UK as well as with the 54 nations of the Commonwealth.
- Facilitating activities that create unique opportunities for the Cayman Islands Government, people and businesses.
- Coordinating and supporting events that celebrate and promote the Cayman Islands in the UK, as well as opportunities for fellowship amongst Caymanians overseas.
- Promoting a better economic, social, cultural and political understanding of the Cayman Islands in order to improve and strengthen the country's relationship with the UK – culturally, politically, economically, and commercially.
- Gathering information about the political and economic environment in the UK to advise the Premier on relevant developments.
- Coordinating national disaster management programmes for both natural and human-made hazards.
- Providing meteorological services and observing, understanding and predicting the weather and climate of the Cayman Islands. These products are delivered to the public and to the aviation sector.
- Delivering professional communications services through the **Strategic Communications Unit (SCU)**, including governance, national campaigns, ministerial messaging, internal communications and engagement, audience insight, and evaluation.
- Supporting digital government delivery through the **Digital Delivery Unit (DDU),** including digital platform management, social and web channel execution, livestreams, content formatting, metadata and accessibility, and vendor coordination.
- Producing live events of national importance and developing branded content and creative visual products that helps the Cayman Islands Government bring important stories and initiatives to life with the aim of increasing public engagement with our priorities and influencing public behavior.
- Maintaining the National Hazard Management plans and coordinating training programmes for all hazards that may impact the Cayman Islands, alongside taking responsibility for the National Emergency Operations Centre (NEOC), which is activated to direct and coordinate the response to national threats and maintenance and activation all emergency shelters and the Emergency Field Hospital.

Customers and Location of Activities

The customers of the Cabinet Office are the Governor, Premier, Cabinet, National Security Council, Members of Parliament, Government agencies in the Cayman Islands, Statutory Authorities and Government-Owned Companies in the Cayman Islands, Governments of other Overseas Territories, the general public, visitors, public and private organisations, and public servants.

Customers also include Caymanians studying and living in the UK; stakeholders located in the UK that have an interest in investing in the Cayman Islands; local and national governments with a presence in the UK; the listenership of Radio Cayman spans the globe due to their website presence and YouTube channel.

HMCI collaborates with regional and international partners such as the Foreign, Commonwealth and Development Office (FCDO), Caribbean Disaster Emergency Management Agency (CDEMA) and other overseas territories.

2. STRATEGIC OWNERSHIP GOALS

The key Strategic Ownership Goals for the Cabinet Office in the 2026 and 2027 financial years are as follows:

- The establishment of mechanisms to improve the development, implementation and monitoring of Government Policy, encourage innovation and creativity in policymaking, and identify and oversee policy which encompasses a number of Ministries and Portfolios;
- Expand the membership and continue to facilitate policy training and information sharing for civil and public servants through the coordination of the Community of Practice for Policy Practitioners (CPPP);
- Support senior leaders and business teams across the public service to effectively implement the Cayman Islands Government Privacy Policy;
- Represent and protect the interests of the Government and people of the Cayman Islands in the UK;
- To develop and implement appropriate hazard management plans, strengthen interoperability and response to national emergencies through multi-agency collaboration and validation through exercises and testing;
- To provide comprehensive disaster management training to public, private and community-based groups;
- To coordinate the implementation of a robust national command structure in response to all identified hazards;
- To strengthen recovery and disaster relief through efficient and effective logistics, operations and supply chain management;
- Complete the construction of the Cayman Islands National Weather Service Operational and Research Centre;
- Improve the effectiveness of government communication by implementing the Communications Strategy and Plan for the civil service which is informed by and supports agreed policy objectives for the Cayman Islands Government; and
- Enhancement of internal communication channels and content as a tool to facilitate employee engagement.

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Cabinet Office for the years ending 31 December 2026 and 31 December 2027 are as follows:

	2026 1 Jan to 31 Dec 2026 $000's	2027 1 Jan to 31 Dec 2027 $000's	2025 12-Month Forecast $000's
REVENUE FROM CABINET	21,011	21,487	19,839
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	-
REVENUE FROM OTHERS	1,245	1,245	1,283
OPERATING EXPENSES	22,256	22,732	21,121
OPERATING SURPLUS/DEFICIT	-	-	-
NET WORTH	25,155	26,284	21,701
CASH FLOWS FROM OPERATING ACTIVITIES	656	714	1,788
CASH FLOWS FROM INVESTING ACTIVITIES	(3,455)	(1,128)	(8,257)
CASH FLOWS FROM FINANCING ACTIVITIES	3,374	1,048	8,324
CHANGE IN CASH BALANCES	576	634	1,855

FINANCIAL PERFORMANCE RATIO	2026 1 Jan to 31 Dec 2026 %	2027 1 Jan to 31 Dec 2027 %	2025 12-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	11.7:1	13.5:1	10.2:1
TOTAL ASSETS : TOTAL LIABILITIES	26.3:1	30:1	21:1

MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	141	144	130
STAFF TURNOVER (%)			
MANAGERS	0%	0%	8%
PROFESSIONAL AND TECHNICAL STAFF	8%	8%	8%
CLERICAL AND LABOURER STAFF	0%	0%	0%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	16	16	16
PROFESSIONAL AND TECHNICAL STAFF	11	11	11
CLERICAL AND LABOURER STAFF	12	12	12
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	NONE	NONE	NONE

PHYSICAL CAPITAL MEASURES	2026 1 Jan to 31 Dec 2026 $000's	2027 1 Jan to 31 Dec 2027 $000's	2025 12-Month Forecast $000's
VALUE OF TOTAL ASSETS	26,151	27,189	22,785
ASSET REPLACEMENTS : TOTAL ASSETS	11%	9%	5%
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	78%	77%	76%
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	19%	63%	6%
CHANGES TO ASSET MANAGEMENT POLICIES	NONE	NONE	NONE

MAJOR NEW CAPITAL EXPENDITURE PROJECTS	2026 1 Jan to 31 Dec 2026 $000's	2027 1 Jan to 31 Dec 2027 $000's	2025 12-Month Forecast $000's
E-CABINET	1,698	-	-
TOTAL	**1,698**	**NIL**	**NIL**

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Natural Disaster – Loss of Vital Information	Unchanged	Employees transfer vital information on a regular basis to the Archives. Archiving of application files and other documents. Off-site real-time copies of data Increased Awareness and Preparedness.	Unquantifiable
Loss of fixed/capital assets, due to natural disasters	Unchanged	Insurance coverage under Risk Management and Implementing disaster preparedness procedures.	Unquantifiable
Security of Confidential Documents	Unchanged	• Personnel records are kept locked away in cabinets and are only accessed by authorised personnel; Government ECM database which contains scanned electronic versions of the personnel files is also only accessed by authorised personnel. • Cabinet Minutes, Agendas, Papers and Notes – as per the Guide to the Operations of Cabinet, all Ministries and Portfolios are required to submit the Minister's/Member's copies for destruction every 3 to 6 months. Master copies of the Minutes, Agendas, Papers and Notes are kept locked in cabinets in a secure filing room and Minutes are sent to National Archives every 6 months to be microfiched. Copies of confirmed Minutes are also sent to the Foreign and Commonwealth Office every 2 to 3 months.	Unquantifiable
Resistance to changes required by professionalisation of communications, which may hinder efficient execution of activities and/or make organisational and behaviour change more difficult to secure and sustain	Unchanged	Solicit buy-in from senior leadership (elected, official and public service); proactively communicate with stakeholders at critical points and involve them in developing solutions; raise awareness of the positive impact changes will bring; demonstrate the value of new approaches through case studies and evaluation of activities. Use the performance management regime to set expectations and objectives and regularly monitor progress.	Unquantifiable

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss of the on air computer networks for CIGTV and Radio Cayman	Unchanged	Computers are maintained and upgraded to alleviate failures.	Unquantifiable but disruption could affect commercials and programs
Loss of archival material of historical level due to equipment malfunction	Unchanged	Plan for continuous upgrade and replacement of defunct computers and equipment.	Unquantifiable
Lawsuit for defamation	Unchanged	Continuous sensitization and training of hosts and a delay system.	Undetermined
Lawsuit for breach of copyright	Unchanged	Subscribe to online music and design libraries.	Undetermined
Training delivered for Information Rights practitioners does not meet agency needs	Unchanged	Research options extensively to select appropriate courses/materials and vendors, where training is outsourced. Consult with relevant stakeholders on learning objectives and course content. Evaluate each training session to ensure it achieved the learning objectives.	Unquantifiable
Damage as a result of inaccurate advice being provided to public sector agencies in relation to information rights practice	New risk	Ensure staff providing advice are trained and qualified	Damage as a result of inaccurate advice being provided to public sector agencies in relation to information rights practice
Staff retention and recruitment	Unchanged	Cross-training of staff. Succession Planning	Minimal Unquantifiable
Loss of key personnel	Unchanged	Cross-training of staff.	Unquantifiable
Natural disasters, (in particular hurricanes) leading to loss of assets.	On going	Ensure all assets adequately covered by insurance and maintenance of a complete and accurate assets register Adherence to Civil Service's instructions on Disaster Preparedness Activities	Unquantifiable
HMCI Equipment Failure or Loss (NENS, Situational Awareness Dashboard, communications equipment etc.)	Procured more equipment from private donor, NENS (phase 2 launched)	Regular monthly checks of equipment (including NENS Phase 1 and NEOC equipment), NEOC Drills re-initiated, daily usage of Dashboard and staff trained on Governor's Office comms equipment as contingency (in particular VSAT)	Unquantifiable

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2026 1 Jan to 31 Dec 2026 $000's	2027 1 Jan to 31 Dec 2027 $000's	2025 12-Month Forecast $000's
EQUITY INVESTMENT FROM CABINET INTO THE CABINET OFFICE	3,455	1,128	8,256
TOTAL	**3,455**	**1,128**	**8,256**

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PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

CAB 1	Policy Development Coordination and Advice

DESCRIPTION

Research and development of policy proposals, actions or strategies for Cabinet, The Premier and the National Security Council, and the coordination of policy development between Ministries/Portfolios and other Government Sector Agencies. This output encompasses sustainable development policies, the organisation and management of projects and initiatives in the national, regional or international interest.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of hours of development coordination and advice	4,500-5,000	4,500- 5,000	3,500-4,000
QUALITY			
• Advice, management, and coordination reviewed or provided by senior personnel	95-100%	95-100%	95-100%
TIMELINESS			
• All advice submitted in accordance with schedules as agreed with the client	90-100%	90-100%	90-100%
LOCATION			
• Cayman Islands and Overseas	100%	100%	100%
COST	**$926,406**	**$964,654**	**$992,569**

RELATED BROAD OUTCOME:

- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems

CAB 2	Coordinating and Monitoring of Policy Implementation

DESCRIPTION

Coordinating and monitoring the implementation of policy initiatives by Ministries and Portfolios and public agencies to avoid the duplication of activity and promote synergy in areas of common responsibility.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of hours spent coordinating and monitoring policy implementation	3,500-4,000	3,500-4,000	2,700
QUALITY			
• Policies coordinated and monitored by senior personnel	95-100%	95-100%	95-100%
TIMELINESS			
• Monitoring is conducted on an on-going basis	90-100%	90-100%	90-100%
LOCATION			
• Cayman Islands and Overseas	100%	100%	100%
COST	**$703,604**	**$729,585**	**$605,787**

RELATED BROAD OUTCOME:

- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems

CAB 4	Administrative Support for Cabinet

DESCRIPTION

Administrative support to Cabinet involving:

- Preparing and circulating Cabinet agendas and minutes to Members and Ministers;
- Preparing and circulating Cabinet extracts to Members and Chief Officers;
- Arranging and preparing secretarial support for Cabinet meetings and subcommittees;
- Advising on procedures regarding the conduct of Cabinet meetings;
- Briefing the Cabinet;
- Preparing and Maintaining Code of Conduct for Ministers and Business Guide for Cabinet; and
- National Security Council – preparing and circulating agendas and minutes to Members and arranging secretariat support for the council meetings.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of agendas prepared and circulated	85-95	85-95	85-95
• Number of minutes prepared and circulated	35-40	35-40	35-40
• Number of extracts prepared and circulated	2,975-3,000	2,975-3,000	2,975-3,000
• Number of Cabinet briefings conducted	20-30	20-30	20-30
QUALITY			
• All Agendas, minutes and extracts are prepared in accordance with the Guidelines to the Operation of Cabinet	95-100%	95-100%	95-100%
• Agendas signed by the Clerk to the Cabinet or Acting Clerk	95-100%	95-100%	95-100%
• Minutes reviewed by Cabinet Secretary	95-100%	95-100%	95-100%
• Briefings conducted by qualified and experienced personnel	95-100%	95-100%	95-100%
TIMELINESS			
• Agendas circulated at least two working days prior to meetings	90-100%	90-100%	90-100%
• Minutes circulated within three working days after meeting	90-100%	90-100%	90-100%
• Extracts Issued within two working days after confirmation of Minutes	90-100%	90-100%	90-100%
• Briefings provided within the timeframe agreed upon	90-100%	90-100%	90-100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$2,889,334**	**$2,431,827**	**$2,020,987**

RELATED BROAD OUTCOME:

- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems

CAB 6	Administrative and Secretarial Support for the Processing of Appeals

DESCRIPTION

Support for the processing of appeals on behalf of the:

- Immigration Appeals Tribunal involving Work Permits, Caymanian Status and Permanent Residence;
- Refugee Protection Appeals Tribunal involving Asylums; and
- Cabinet involving Firearms and National Conservation Council.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of Tribunal meetings supported and attended	45-60	45-60	45-60
QUALITY			
• Tribunal minutes issued are an accurate account of the meeting and signed by the chair of the meeting	100%	100%	100%
TIMELINESS			
• Minutes issued up to three working days after meeting to the chair of the meeting	90-100%	90-100%	90-100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$400,009**	**$414,498**	**$316,780**

RELATED BROAD OUTCOME:

- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems
- A Diversified, Resilient Economy that Supports Prosperity and Innovation
- Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population

Note: The total cost of supplying this output over the two years is $946,507. However, revenue of $132,000 from other third parties reduces the cost to Cabinet to $814,507.

CAB 7	Tax Undertaking Certificates

DESCRIPTION

Preparation and distribution of Tax Undertaking Certificates.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of Tax Undertaking Certificates issued	6,000-6,700	6,000-6,700	6,000-6,700
QUALITY			
• Tax undertaking certificates processed in accordance with the relevant Acts and checked and signed by Clerk or Acting Clerk of the Cabinet	95-100%	95-100%	95-100%
TIMELINESS			
• Tax Undertaking applications issued within 2-3 weeks from receipt	90-100%	90-100%	90-100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$124,444**	**$130,001**	**$90,223**

RELATED BROAD OUTCOME:

- A Diversified, Resilient Economy that Supports Prosperity and Innovation

CAB 12	Information Rights Coordination

DESCRIPTION

The Information Rights Unit will lead and coordinate Freedom of Information and Data Protection across government and develop internal capacity for compliance. This output encompasses raising awareness in the entire public sector, developing tools and procedures for effective implementation of relevant legislation and policies, organising and conducting training for practitioners in public entities, and providing public entities with procedural advice and assistance with best practice considerations.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of proactive training and awareness sessions	30-40	35-40	40-42
• Number of reactive assistance interactions with public entities	1,000-1,200	1,100-1,300	1,000-1,100
• Number of statutory, regulatory and policy requirements reviewed	1-4	1-4	3
• Number of websites maintained	2-3	2-3	3
QUALITY			
• Training and awareness to be provided by qualified officer; 80% of evaluations rated "good" or better overall	95-100%	95-100%	100%
• Assistance based on relevant legislation, policies and best practice	95-100%	95-100%	100%
• Statutory, regulatory and policy requirements considered based on relevant legislation policies and good practice and developed/reviewed by a qualified officer	95-100%	95-100%	100%
• Website information created and approved by a qualified officer	95-100%	95-100%	100%
TIMELINESS			
• Extensive quarterly in-person training, ongoing online on-demand training, reactive training within agreed timeframe	75-100%	75-100%	100%
• Assistance within two business days or within timeframe agreed with public entity	95-100%	95-100%	99%
• Statutory, regulatory and policy development/review conducted in the timeframe agreed with the requesting agency or the timeframe set by the Cabinet Secretary	50-100%	50-100%	100%
• Website online maintained throughout the year	95-100%	95-100%	100%
LOCATION			
• Cayman Islands and Overseas	100%	100%	100%
COST	**$363,399**	**$377,060**	**$434,024**

RELATED BROAD OUTCOME:

- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems

PCF 1	Protocol Services

DESCRIPTION

Included in this output are:
The provision of a wide range of protocol services and interventions to the Cayman Islands Government and to the wider community as required. Additionally, this output includes various ceremonies including: Heroes Day; Remembrance Day; King's Birthday; Official Funerals; and Inaugurations.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of hours of advice and reporting in relation to protocol matters	3,500-4,000	3,500-4,000	3,500-4,000
• Number of protocol policies and services developed	1-2	1-2	1-2
• Number of ceremonial and official events coordinated	8-10	8-10	8-10
• Number of official visits (local/overseas), conferences and meetings given assistance and/or organised	6-8	6-8	6-8
• Number of training sessions delivered	5-6	5-6	5-6
• Number of airport courtesies and diplomatic facilitations delivered	450-500	450-500	200-250
QUALITY			
• All policies and practices will be developed with key stakeholders in conformance with international best practice while being tailored specifically for the Cayman Islands	100%	100%	100%
• Protocol advice, services and training to be provided by suitably experienced staff	100%	100%	100%
• Protocol advice, services and training in accordance with agreed policies and guidelines	100%	100%	100%
• Delivery of support and services to be provided in a professional and efficient manner	100%	100%	100%
TIMELINESS			
• Protocol services will be delivered in line with timetables agreed with the Cabinet Secretary	95-100%	95-100%	95-100%
• Ceremonial and official events coordinated as required	95-100%	95-100%	95-100%
• Protocol assistance and organisation of visits as required	95-100%	95-100%	95-100%
• Training to be provided throughout the year	95-100%	95-100%	95-100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$1,111,909**	**$1,119,280**	**$962,998**

RELATED BROAD OUTCOME:

- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems

Note: The total cost of supplying this output over the two years is $2,236,189. However, revenue of $5,000 from other third parties reduces the cost to Cabinet to $2,231,189.

DOC 1	Internal Communication and Engagement

DESCRIPTION

Working in partnership with leaders to engage staff in delivering on priorities and support organisational and cultural change. This output encompasses development and management of campaigns and channels, provision of high-quality and relevant advice and interventions, training and capacity building, and support for implementation of the 5-Year Strategic Plan for the Civil Service and other projects. Leading and supporting professional development of public communicators across the Government Communications Service.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of Campaigns developed or supported	6-12	6-12	4-6
• Number of Reactive assistance interactions with public entities	20-30	20-30	15-20
• Number of Corporate posts and products published	700-780	700-780	450-500
• Number of Newsletters and briefings created	80-90	80-90	50-60
• Number of Channels managed	5-6	5-6	3-4
• Number of Training and development opportunities facilitated	5-6	5-6	3-6
• Number of Inter-departmental coordination meetings hosted/attended	60-80	60-80	40-50
QUALITY			
• Campaigns meet stated objectives	50-100%	50-100%	50-100%
• Assistance provided by qualified officer	100%	100%	100%
• Content adheres to relevant standards	95-100%	95-100%	95-100%
• Channels receive good or better rating from staff	50-100%	50-100%	50-100%
• Participants gain relevant knowledge or skills	80-100%	80-100%	80-100%
• Meeting hosted/attended by qualified officer	100%	100%	100%
TIMELINESS			
• Campaigns completed within stated timeframe	60-100%	60-100%	60-100%
• Assistance provided at point of contact or within agreed timeframe	90-100%	90-100%	90-100%
• Content published/meetings hosted in accordance with campaign timeline/internal communication grid	90-100%	90-100%	90-100%
• Channels online throughout the year	95-100%	95-100%	95-100%
• Training and development opportunity available at least once per year	100%	100%	100%
LOCATION			
• Cayman Islands and Overseas	100%	100%	100%
COST	**$571,614**	**$626,866**	**$534,589**

RELATED BROAD OUTCOME:

- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems
- Efficient, Effective, Accountable and People-Centred Public Services

DOC 2	Strategic/National Campaigns

DESCRIPTION

Working with Ministries to shaping communications strategy, joining up government communications so the public receive a coherent central narrative. Working with Ministries and partners to create and commission compelling campaigns based on segmented audience insight. Developing our channels in response to changing audience need and potential.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of Progress Reports Submitted	2-4	2-4	3-4
• Number of Campaigns Developed	2-5	2-5	9
• Number of Channel Improvement Initiatives	2	2	2-4
QUALITY			
• Report Prepared by Qualified Officer	100%	100%	100%
• Approved Plan in Place	100%	100%	100%
• Campaigns Meet stated Objectives	50-100%	50-100%	50-100%
• Users Report Satisfaction	50-100%	50-100%	50-100%
• Communicators Attendance at one Event Per Annum	60-100%	60-100%	60-100%
TIMELINESS			
• Reports Submitted Quarterly	100%	100%	100%
• Submitted/Reviewed at Least Annually	100%	100%	100%
• Campaigns Started Within Stated Timeframe	50-100%	50-100%	50-100%
• Improvement Initiatives Started Within the Stated Time Frame	50-100%	50-100%	50-100%
• At Least 1 Training and Development Opportunity Offered Per Quarter	100%	100%	100%
LOCATION			
• Cayman Islands and Overseas	100%	100%	N/A
COST	**$577,006**	**$612,912**	**$455,803**

RELATED BROAD OUTCOME:

- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems
- Efficient, Effective, Accountable and People-Centred Public Services

DOC 3	Strategic Communication

DESCRIPTION

Working with Ministries to manage communications strategy, joining up government communications, grow Global Reputation. Leading the Government Communications Service to ensure continuous improvement.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of Progress Reports Submitted	6-8	6-8	3-4
• Number of Communications Improvements	2-4	2-4	1
QUALITY			
• Report Prepared by Qualified Officer	100%	100%	100%
• Approved Plan in Place	100%	100%	100%
• Campaigns Meet stated Objectives	50-100%	50-100%	50-100%
• Users Report Satisfaction	50-100%	50-100%	50-100%
TIMELINESS			
• Reports Submitted Quarterly	100%	100%	100%
• Submitted/Reviewed at Least Annually	100%	100%	100%
• Improvement Initiatives Started Within the Stated Time Frame	50-100%	50-100%	50-100%
LOCATION			
• Cayman Islands and Overseas	100%	100%	N/A
COST	**$788,227**	**$850,545**	**$1,976,859**

RELATED BROAD OUTCOME:

- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems
- Efficient, Effective, Accountable and People-Centred Public Services

DOC 4	Advertising/Marketing Products and Services

DESCRIPTION

Advertising/marketing products include:

- Branding/Government Collateral
- Videos Produced
- Brochures
- Posters and Banners
- Programmes
- Signage
- Layout of Reports
- Electronic and Social Media
- Web Design and Development

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of marketing/advertising products	670-740	680-750	1,000 – 1,100
QUALITY			
• All products reviewed by manager prior to release	100%	100%	100%
• Focus groups for items	5%	5%	5%
• Client satisfaction survey	Annual	Annual	Annual
TIMELINESS			
• As agreed with client	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$788,561**	**$961,606**	**$382,922**

RELATED BROAD OUTCOME:

- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems
- Efficient, Effective, Accountable and People-Centred Public Services

DOC 5	Written, Photographic and Web Products—News and Public Information

DESCRIPTION

- **Written products (News)**
  - Releases (with or without photographs)
  - Bulletin boards
- **Photographic products and services**
  - Photo stories and photo essays
  - Photographs of VIP's
  - Photographs of special events
- **Public information products and services**
  - Information provided at the public's request on Government matters
  - Services provided to the local/overseas media
  - GIS-owned public information products
  - Updating local/overseas publications
- **Web and Social Media**
  - Coordination and Content (generation, copywriting, uploading, and updating) for gis.ky, gov.ky and social media presence

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of press releases	500-600	500-600	450-500
• Number of bulletin boards	100-200	100-200	100-120
• Number of special photographic products	165-220	165-220	75-100
• Number of public information requests	400-500	400-500	400-500
• Number of social media sites maintained	20-30	20-30	13
• Number of edits for external colleagues	100-200	100-200	75-90
• Other copy	100-200	100-200	75-90
QUALITY			
• All products reviewed by manager prior to release	100%	100%	100%
• Client satisfaction survey	90-100%	90-100%	90-100%
• Increase in web and social media hits	5%	5%	5%
TIMELINESS			
• As agreed with client.	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$502,051**	**$564,513**	**$591,232**

RELATED BROAD OUTCOME:

- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems
- Efficient, Effective, Accountable and People-Centred Public Services

DOC 6	Communications and Media Relations Services

DESCRIPTION

- Development and maintenance of Ministry communications plans, includes: major and minor government public information and public education campaigns for government policies, projects, programmes and events as well as, issues management, risk communications, crisis communications. Includes contributions to planning by all Government Information Services sections
- Reports on characteristics of target audiences
- Media contacts developed and maintained
- Key Stakeholder contact databases developed and maintained
- Communications assistance for public information and public education events
- Communications training internal and external
- Speech Writing

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of plans/campaigns developed	100-200	100-200	50-100
• Number of reports produced	20-30	20-30	10-12
• Number of media plans	300-350	300-350	300-350
• Number of media enquiries handled	100-200	100-200	60-70
• Number of advisories/media events coordinated	90-100	90-100	90-100
• Number of speeches	110-130	110-130	50-70
• Number of training sessions staged	10-12	10-12	5-6
QUALITY			
• All products reviewed by manager prior to release	100%	100%	100%
• Client Satisfaction Survey	90-100%	90-100%	90-100%
TIMELINESS			
• As agreed with client	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$551,518**	**$611,061**	**$603,056**

RELATED BROAD OUTCOME:

- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems
- Efficient, Effective, Accountable and People-Centred Public Services

DOC 7	Digital Channel Products

DESCRIPTION

- Video Production
- Special Electronic Media Programmes
- Messages
- Audio and Video Public Service Announcements (PSA)
- Coverage of Parliament broadcasts

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of special videos, including special events, press conferences, copies of archival footage	300-400	300-400	200-300
• Number of unique Spotlight programmes offered	7	8	5
• Number of messages	30-40	30-40	20-30
• Number of PSAs	20-40	20-40	15-30
• Daily newscasts	300	300	200
QUALITY			
• All products reviewed by manager prior to release	100%	100%	100%
• Client satisfaction survey	90-100%	90-100%	90-100%
• Audience Satisfaction Survey	90-100%	90-100%	90-100%
TIMELINESS			
• As agreed with client	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$978,242**	**$1,128,547**	**$815,436**

RELATED BROAD OUTCOME:

- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems
- Efficient, Effective, Accountable and People-Centred Public Services

Note: The total cost of supplying this output over the two years is $3,606,789. However, revenue of $1,500,000 from other third parties reduce the cost to Cabinet to $2,106,789.

OTP 1	Advice and Assistance to the Premier and Administration of the Premier's Office

DESCRIPTION

Provision of advice and assistance to the Premier and administration of the Premier's Office.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of hours of advice and administrative support provided	3,600-5,000	3,600-5,000	3,600-5,000
QUALITY			
• All personnel are qualified in his/her area of expertise or experience	100%	100%	100%
TIMELINESS			
• All advice and services are provided within the timeframe set by the Premier	90-100%	90-100%	90-100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$1,184,658**	**$1,185,295**	**$1,577,890**

RELATED BROAD OUTCOME:

- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems

RCY 1	Public Information, Newscasts and Sports

DESCRIPTION

Delivery of newscasts and sports on local and international events which includes press coverage of the courts and parliamentary proceedings, sports events, gathering news from various sources, producing and presenting news and sports broadcasts and Bulletin Board items (for community events).

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of News Bulletins	3,000-4,000	3,000-4,000	3,000-4,000
• Number of News Headlines	2,000-3,000	2,000-3,000	2,000-3,000
• Number of sports Reports	400-500	400-500	400-500
QUALITY			
• Compliance for all programmes to good practice broadcast standards	100%	100%	100%
TIMELINESS			
• Newscasts broadcast on Radio Cayman's established schedules	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$677,762**	**$698,936**	**$614,576**

RELATED BROAD OUTCOME:

- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems
- Efficient, Effective, Accountable and People-Centred Public Services

RCY 2	On Air Programmes

DESCRIPTION

Delivery of general information programmes such as Business Buzz, For The Record, Talk Today, Youth Flex, Morning Fusion, Super Jam, Music Express and BBC overnight programmes; current affairs programmes, such as live coverage of National Heroes Day celebrations and the State Opening of the Parliament in addition to other entertainment, educational and religious programming, delayed Parliament broadcasts and Public Service Announcements for charities, schools and government departments.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of information programmes	600 – 700	600 – 700	900 -1,000
• Religious programmes	1,500 – 2,000	1,500 – 2,000	1,500 – 2,000
• Educational programmes	400 – 500	400 – 500	600 – 700
• Entertainment programmes	3,000 – 4,000	3,000 – 4,000	3,000 – 4,000
• Broadcasts from Parliament	30 – 40	30 – 40	150 – 250
• Current Affairs and Cultural programmes	1,000 – 2,000	1,000 – 2,000	100 – 200
• Number of Public Service Announcements	12,000 – 13,000	12,000 – 13,000	13,000-14,000
QUALITY			
• Programmes monitored by Director/Deputy Director	80-100%	80-100%	100%
• Compliance for all programmes to good practice broadcast standards	80-100%	80-100%	100%
TIMELINESS			
• All programmes to be delivered on the date and times agreed with the requesting customer.	80-100%	80-100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$1,147,203**	**$1,182,163**	**$1,207,145**

RELATED BROAD OUTCOME:

- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems
- Efficient, Effective, Accountable and People-Centred Public Services

RCY 3	Sales, Production and Remote Broadcasts

DESCRIPTION

Delivery of Sales, Production and Remote Broadcasts.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of Commercials sold	50,000-51,000	50,000-51,000	24,000-25,000
QUALITY			
• Finished product reviewed for Client	80-100%	80-100%	100%
• Compliance with industry good practice standards for sales and production services	80-100%	80-100%	100%
TIMELINESS			
• Commercials to be produced before the date required	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$325,514**	**$348,388**	**$447,595**

RELATED BROAD OUTCOME:

- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems
- Efficient, Effective, Accountable and People-Centred Public Services

Note: The total cost of supplying this output over the two years is $1,527,902. However, revenue of $854,000 from other third parties reduces the cost to Cabinet to $673,902.

UKO 17	Consular Services

DESCRIPTION

Serve as the hub and advocate for Caymanians and residents in the United Kingdom. Provide consular services, and act as a contact point, to Caymanians (especially Caymanian students) and other stakeholders in the United Kingdom. Activities include:

- Providing advice, support and guidance to Cayman students in the United Kingdom;
- Providing advice and guidance on immigration matters, such as visas and work permits;
- Supporting and coordinating activities related to disaster response efforts; and
- Providing advice and guidance to Caymanians who are experiencing distress in the United Kingdom.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Capacity to provide consular services	12 Months	12 Months	12 Months
QUALITY			
• Assistance/advice/support provided by officer experienced in liaising with the Cayman Islands and United Kingdom public and private sector agencies	95-100%	95-100%	100%
• Assistance/advice/support provided by officer experienced and knowledgeable in relevant Cayman Islands and United Kingdom laws and policies	95-100%	95-100%	100%
TIMELINESS			
• Assistance/advice/support provided within three business days of request	95-100%	95-100%	100%
LOCATION			
• United Kingdom and Europe	100%	100%	100%
COST	**$290,725**	**$291,278**	**$328,610**

RELATED BROAD OUTCOME:

- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems

UKO 18	Representational Duties, International Relations and Promotions

DESCRIPTION

Serve as the official representation of all Cayman Islands Government activities in the United Kingdom and act as a local point of contact for the Cayman Islands Government in the United Kingdom. Develop alliances and relationships in the United Kingdom as well as with the 54 nations of the Commonwealth. Facilitate activities that create unique opportunities for the Cayman Islands Government, people and businesses. Coordinate and support events that celebrate and promote the Cayman Islands in the UK, as well as opportunities for fellowship amongst Caymanians overseas. Promote a better economic, social, cultural and political understanding of the Cayman Islands in order to improve and strengthen the country's relationship with the United Kingdom – culturally, politically, economically, and commercially. Activities include:

- Participating in and arranging meetings, conferences, functions and official visits;
- Attending ceremonial events, conferences and official meetings and functions;
- Supporting and providing administrative services to the All Party Parliamentary Group (APPG) for the Cayman Islands;
- Participating in the United Kingdom Overseas Territory Association (UKOTA); and
- Supporting and coordinating activities that bring together Caymanians in the United Kingdom.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of ceremonial events, official meetings, conferences and official functions attended	100-140	100-140	100-140
QUALITY • Official meetings, conferences, ceremonial events and official functions attended by a qualified officer	95-100%	95-100%	100%
TIMELINESS • Record of attendance of the above filed within three business days of attendance	95-100%	95-100%	100%
LOCATION • United Kingdom	100%	100%	100%
COST	**$690,820**	**$694,176**	**$621,266**

RELATED BROAD OUTCOME:

- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems

UKO 19	Ministerial Servicing

DESCRIPTION

Provide policy and strategic support to Cayman Islands Government Ministries, Departments and Statutory Authorities. Activities include:

- Providing information to Cayman Islands Government entities on events, policies and other developments internationally; and
- Developing briefing papers and policy proposals on matters of importance to the Cayman Islands.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Capacity to provide policy advice and ministerial servicing	12 Months	12 Months	12 Months
QUALITY			
• Services provided by qualified personnel	95-100%	95-100%	100%
TIMELINESS			
• Deadlines met as per agreement with the requesting parties	95-100%	95-100%	100%
LOCATION			
• United Kingdom	100%	100%	100%
COST	**$495,987**	**$496,865**	**$363,230**

RELATED BROAD OUTCOME:

- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems

NEM 1	National 'All Hazard' Preparedness

DESCRIPTION

Providing a comprehensive "all hazard' approach to risk management, including prevention, planning and preparedness including:

- Ensuring public safety through maintaining a high level of community preparedness;
- Providing residents with adequate information, capacity and skills to allow them to take responsibility for their personal safety; and
- Providing policy and technical advice to the Ministers, Deputy Governor, Chief Officers, Government Departments and others on matters relating to national hazard management and disaster preparedness.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of disaster preparedness presentations/risk assessments to schools/service clubs/ private partners and other stakeholders	90-110	100-120	80-100
• Number of Community Emergency Response Teams training events	5-6	6-7	4
• Hours spent drafting, reviewing and implementing National Plans	800-900	800-900	820
• Hours spent designing Incident Command protocols (JESIP)	450-600	450-600	550
• Hours to plan and implement training for first responders including Mass Casualty Management, Regiment etc.	300-500	300-350	300
QUALITY			
• Ensure alignment of plans with credible scenarios and that plans address business continuity for all sectors	80%+	90%+	90-100%
• Increased community resilience through community- based preparedness	90%	95%	100%
• Increased reliance on HMCI to provide timely and reliable public information	90%	95%	100%
• HMCI personnel providing advice are technically competent to do so	100%	100%	100%
TIMELINESS			
• National disaster activities performed in accordance with the timescales agreed with the Chairman of the National Hazard Management Council and the Chief Officer	100%	100%	95-100%
• Develop local capacity through training and development of community hazard management teams and NGO network within agreed timelines	90%	95%	100%
• Response to request for advice answered within the timeframe as agreed at time of request	100%	100%	95-100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$733,520**	**$775,486**	**$903,537**

RELATED BROAD OUTCOME:

- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems

NEM 3	National Hazard Mitigation

DESCRIPTION

A cooperative proactive partnership of the public, private sectors to build a culture of safety and resilience, to encourage and facilitate implementation of mitigation measures and minimise the consequences of natural and other disasters. The development and maintenance of a National Emergency Notification System (Broad outcome 8 (f) and a National Mitigation Plan as required by The Disaster Preparedness and Hazard Management Act, 2019 Revision. Assist Lead Agencies (NRA/CINWS) in the development and implementation of a national storm water plan, including remediation of chronic flooding areas (Broad Outcome 8 (b).

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Hours developing and Implementing the National Emergency Notification System (Phase 3)	400-650	400-650	475
• Hours spent researching storm surge and flood mitigation measures and other emerging threats, including data gathered	800-1,000	800-1,000	900
• Hours developing the National Mitigation Plan including socio-economic impacts, used to ensure public safety and to contribute to sustainable national development for all hazards	300-350	300-350	300
QUALITY			
• Track performance in mitigation/risk reduction by using proven measures	100%	100%	80-90%
• Install and maintain IOT flood monitoring stations and ensure data is fed back into HMCI and other agencies plans	100%	100%	100%
TIMELINESS			
• Risk assessment and development of risk maps and policy within the timeframe agreed with the Chair of National Hazard Management Council and Chief Officer	95-100%	95-100%	95-100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$543,739**	**$580,040**	**$524,748**

RELATED BROAD OUTCOME:

- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems

NEM 4	National Hazard Response and Recovery

DESCRIPTION

Provide the management and support needed to ensure National Response readiness in the event of any national disaster. The provision of assistance during or immediately after a disaster for the preservation of life and the provision of basic essential supplies and services for those people affected. The maintenance and activation of all emergency shelters, the Emergency Field Hospital and the deployment of telecommunications equipment and personnel.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of times NEOC activated (including stand up drills)	6-10	6-10	6
• Number of Shelter Management Trainings/exercises conducted	10-15	10-15	6
• Number of days maintaining emergency shelters (across all 3 islands)	365	365	365
• Number of emergency exercises conducted (Annual Hurricane Exercise, Incident Command Exercise, Hazmat exercise etc.)	3-6	3-6	5
• Annual reporting to Cabinet of Disaster Fund in accordance with The Disaster Preparedness and Hazard Management Act, 2019 Revision and Management of the fund during activation	1-2	1-2	1
QUALITY			
• Ensure existence of coordinating focal point for multi-hazard responses	100%	100%	100%
• Improved coordination and communication between response agencies-standard protocols	85%	95%	80-90%
• Relief operations meet or exceed stated standards of basic essential supply and services for those people affected	75%	85%	80-100%
• Emergency telecommunications and electronic incident management systems available on standby	95%	100%	100%
TIMELINESS			
• Emergency Shelters are available in the event of any disaster occurring and will remain open until alternative accommodation is found for displaced persons (including the provision of adequate supplies)	100%	100%	100%
• All shelter generators are maintained and fuelled for operation	100%	100%	100%
• NEOC available 24 hours 365 days per year	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$708,610**	**$732,320**	**$649,157**

RELATED BROAD OUTCOME:

- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems
- Efficient, Effective, Accountable and People-Centred Public Services Good Governance

NWS 3	Meteorological Services

DESCRIPTION

The meteorological service provides:

- Meteorological and related services to the various governmental departments and statutory bodies in the form of reports and special projects
- Range of weather information, forecast and warning services to the community at large through the media for protection of life and property
- Maintenance of systems for the collection and quality control of observational data to assemble the national climate record and support meteorological research
- Maintenance of the national climate archive as an integral part of providing climate monitoring and prediction services

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of Meteorological Aviation Observations	10,300-10,600	10,300-10,600	11,034
• Number of Aviation Forecast	1,750-1,850	1,750-1,850	1,830
• Number of Public Weather Forecast	1,075 - 1,100	1,075 - 1,100	1,092
• Number of Weather Warnings	200 – 250	200 – 250	175
• Number of reports as requested/needed due to media request, statistical request and special reports	80-100	80-100	128
QUALITY			
• All the work and data gathering are done under the conventions and recommended standards and practices of the World Meteorological Organization (WMO) and the International Civil Aviation Organization (ICAO) using most up to date technology where available	100%	100%	100%
• All Forecast, Warnings and Reports are undertaken under the guidelines, standards and recommendation practices recognised by the WMO	100%	100%	100%
TIMELINESS			
• Meteorological Aviation Observations will be submitted on an hourly basis	100%	100%	100%
• Aviation Forecasts will be submitted 4 times per day	100%	100%	100%
• Public forecast reports will be updated three times daily	100%	100%	100%
• Warnings will be issued as required for threatening severe weather systems	100%	100%	100%
• Reports as requested by various government departments for climate data to be used in project planning	100%	100%	100%
LOCATION			
• Grand Cayman and Cayman Brac	100%	100%	100%
COST	**$2,936,365**	**$2,979,309**	**$2,333,232**

RELATED BROAD OUTCOME:

- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems

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CAYMAN ISLANDS GOVERNMENT

CABINET OFFICE

STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

These forecast financial statements have been prepared in accordance with the provisions of the Public Management and Finance Act (2020 Revision).

I accept responsibility for the accuracy and integrity of the financial information in these forecast financial statements and their compliance with the Public Management and Finance Act (2020 Revision).

To the best of my knowledge the statements are:

a. Complete and reliable;

b. Fairly reflect the forecast financial position as at 31 December 2026 and 31 December 2027 and performance for the years ending 31 December 2026 and 31 December 2027; and
c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Act (2020 Revision).

Samuel Rose, Cert Hon., JP
Cabinet Secretary, Chief Officer

Cabinet Office

31 December 2025

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FINANCIAL STATEMENTS

FOR THE 2026 FINANCIAL YEAR ENDING 31 DECEMBER 2026
AND THE 2027 FINANCIAL YEAR ENDING 31 DECEMBER 2027

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CABINET OFFICE

STATEMENT OF ACCOUNTING POLICIES
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

General Accounting Policies

Reporting entity

These forecast financial statements are for the Cabinet Office.

Basis of preparation

The forecast financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) using the accrual basis of accounting. Where there are currently no IPSAS, other authoritative pronouncements such as International Accounting Standards and United Kingdom reporting standards applicable to the public sector have been used. The measurement base applied is historical cost adjusted for revaluations of certain assets.

The forecast financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently.

Reporting Period

The reporting period is the period ending 31 December 2026 and 2027.

Specific Accounting Policies

Revenue

Output revenue

Output revenue, including revenue resulting from user charges or fees, is recognised when it is earned.

Interest revenue

Interest revenue is recognised in the period in which it is earned.

Expenses

General

Expenses are recognised when incurred.

Depreciation

Depreciation of non-financial physical assets is generally provided on a straight-line basis at rates based on the expected useful lives of those assets.

Assets

Cash and cash equivalents

Cash and cash equivalents include cash held in the Ministry or Portfolio's bank account and on deposit with the Ministry of Finance and Economic Development (Treasury).

Receivables and advances
Receivables and advances are recorded at the amounts expected to be ultimately collected in cash.

Inventory
Inventories are recorded at the lower of cost and net current value. Where inventories are valued at cost, specific identification or the FIFO method has been used. Appropriate allowance has been made for obsolescence.

Property, Plant and Equipment (including Infrastructure Assets)
Buildings are recorded at historical cost (or fair value as at time of first recognition) or valuation.

Other plant and equipment, which includes motor vehicles and office equipment, is recorded at cost less accumulated depreciation.

Computer Hardware and Software
Computer hardware and software are recorded at cost, and depreciated in accordance with the policy on depreciation.

Liabilities
Accounts Payable
Accounts payable are recorded at the amount owing after allowing for credit notes and other adjustments.

Provisions
Provisions are recognised in accordance with IPSAS 19 Provisions, Contingent Liabilities and Contingent Assets.

Employee entitlements
Amounts incurred but not paid at the end of the reporting period are accrued. Annual leave due, but not taken, is recognised as a liability. Long service leave liabilities are measured as the present value of estimated leave service entitlements.

CABINET OFFICE

STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2026	12-Month Budget 2027
	Current Assets			
7,562,543	Cash and cash equivalents	1	8,138,771	8,772,503
789,331	Trade receivables	2	789,331	789,331
2,215,808	Other receivables	2	2,203,780	2,194,253
464,202	Prepayments	5	464,202	464,202
11,031,884	**Total Current Assets**		**11,596,084**	**12,220,289**
	Non-Current Assets			
11,488,609	Property, plant and equipment	6	14,210,653	14,645,512
299,209	Right-of-use assets	7	219,423	139,637
-34,568	Intangible Assets	6	124,375	183,735
11,753,250	**Total Non-Current Assets**		**14,554,451**	**14,968,884**
22,785,134	**Total Assets**		**26,150,535**	**27,189,173**
	Current Liabilities			
679	Trade payables	8	679	679
267,002	Other payables and accruals	8	267,002	267,002
289,518	Lease Liability	7	200,041	110,564
41,552	Unearned revenue	9	41,552	41,552
485,868	Employee entitlements	10	485,868	485,868
1,084,619	**Total Current Liabilities**		**995,142**	**905,665**
	Non-Current Liabilities			
	Trade payables	8		
	Other payables and accruals	8		
-	Lease Liability	7	-	-
	Unearned revenue	9		
-	Employee entitlements	10	-	-
-	**Total Non-Current Liabilities**		**-**	**-**
1,084,619	**Total Liabilities**		**995,142**	**905,665**
21,700,515	**Net Assets**		**25,155,392**	**26,283,508**
	NET WORTH			
23,251,782	Contributed capital		26,706,659	27,834,776
-	Other Reserves		-	-
3,775	Revaluation reserve		3,775	3,775
-1,555,042	Accumulated surpluses/(deficits)		-1,555,042	-1,555,043
21,700,515	**Total Net Worth**		**25,155,392**	**26,283,508**

CABINET OFFICE

STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2026	12-Month Budget 2027
	FOR THE YEAR ENDED 31 DECEMBER 2026			
	Revenue			
21,121,649	Sale of goods and services	**11**	22,256,724	22,732,706
21,121,649	**Total Revenue**		**22,256,724**	**22,732,706**
	Expenses			
14,491,611	Personnel costs	**14**	14,177,840	14,710,959
6,086,779	Supplies and consumables (including short term leases)	**15**	7,414,016	7,296,874
533,568	Depreciation and Amortisation (including ROU depreciation)	**6**	653,677	713,683
9,691	Finance costs (including interest on lease liability)	**18**	9,691	9,691
-	Other Gains and Losses	**17**	1,500	1,500
21,121,649	**Total Expenses**		**22,256,724**	**22,732,708**
-	**Surplus or (Deficit) for the period**		**-**	**(1)**

CABINET OFFICE

STATEMENT OF CASH FLOWS
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	CASH FLOW STATEMENT	Note	12-Month Budget 2026	12-Month Budget 2027
	FOR THE YEAR ENDED 31 DECEMBER 2026			
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
19,838,698	Outputs to Cabinet		21,011,224	21,487,206
	Outputs to other government agencies - MPOs		0	2,544
	Outputs to other government agencies - SAGCs		0	1,243,000
1,282,951	Sale of goods and services - third party		1,248,000	0
137,716	Interest received		0	0
	Payments			
-14,491,611	Personnel costs		-14,177,840	-14,710,959
-4,969,987	Supplies and consumables (including Short term leases) - Third Party		-7,187,516	-7,070,374
	Supplies and consumables (including Short term leases) - MPOs		-226,500	-226,500
-9,691	Interest paid (including interest on lease liability ROU) - Third Party		-9,691	-9,691
	Other payments		-1,500	-1,544
1,788,076	**Net cash flows from/(used by) operating activities**	**19**	**656,177**	**713,682**
	CASH FLOWS FROM INVESTING ACTIVITIES			
-8,256,947	Purchase of property, plant and equipment		-3,454,877	-1,128,117
-8,256,947	**Net cash flows from/(used by) investing activities**		**-3,454,877**	**-1,128,117**
	CASH FLOWS FROM FINANCING ACTIVITIES			
8,256,947	Equity Investment from Org 40 (including Lease principal payments)		3,454,877	1,128,117
	Lease Payments - Lease Liability (ROU) - Principal - Third Party		0	-79,949
-7,949	Lease Payments - Lease Liability (ROU) - Principal - MPOs		-79,949	0
75,025	Repayment of Surplus to Org 40		0	0
8,324,023	**Net cash flows from/(used by) financing activities**		**3,374,928**	**1,048,168**
1,855,152	**Net increase/(decrease) in cash and cash equivalents**		**576,228**	**633,733**
5,707,390	Cash and cash equivalents at beginning of period		7,562,543	8,138,771
7,562,543	**Cash and cash equivalents at end of period**	**1**	**8,138,771**	**8,772,503**

CABINET OFFICE

STATEMENT OF CHANGES IN NET WORTH
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2024 brought forward	14,994,835	3,775	(2,726,684)	12,271,926
Prior Year Adjustments				
Changes in accounting policy				-
Accounting Errors				-
Restated balance 31 December 2024	14,994,835	3,775	(2,726,684)	12,271,925
Changes in net worth for 2025				
Gain/(loss) on property revaluation				-
Gain/(loss) on revaluation of investments				-
Exchange differences on translating foreign operations				-
Equity Investment from Cabinet	8,256,947			8,256,947
Capital withdrawals by Cabinet				-
Dividends payable to Cabinet				-
Net revenue / expenses recognised directly in net worth	8,256,947	-	-	8,256,947
Surplus/(deficit)for the period 2025			-	-
Total recognised revenues and expenses for the period	8,256,947	-	-	8,256,947
Balance at 31 December 2025 carried forward	23,251,782	3,775	(1,555,042)	21,700,515

	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2025 brought forward	23,251,782	3,775	(1,555,042)	21,700,515
Prior Year Adjustments				
Changes in accounting policy				-
Accounting Errors				-
Restated balance 31 December 2025	23,251,782	3,775	-1,555,042	21,700,515
Changes in net worth for 2026				
Gain/(loss) on property revaluation				-
Gain/(loss) on revaluation of investments				-
Exchange differences on translating foreign operations				-
Equity Investment from Cabinet	3,454,877			3,454,877
Capital withdrawals by Cabinet				-
Dividends payable to Cabinet				-
Net revenue / expenses recognised directly in net worth	3,454,877	-	-	3,454,877
Surplus/(deficit)for the period 2026			-	-
Total recognised revenues and expenses for the period	3,454,877	-	-	3,454,877
Balance at 31 December 2026 carried forward	26,706,659	3,775	(1,555,042)	25,155,392

CABINET OFFICE

STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2026 brought forward	26,706,659	3,775	(1,555,042)	25,155,392
Prior Year Adjustments				
Changes in accounting policy				-
Accounting Errors				-
Restated balance 31 December 2026	26,706,659	3,775	(1,555,042)	25,155,392
Changes in net worth for 2027				
Gain/(loss) on property revaluation				-
Gain/(loss) on revaluation of investments				-
Equity Investment from Cabinet	1,128,117			1,128,117
Capital withdrawals by Cabinet				-
Net revenue / expenses recognised directly in net worth	1,128,117	-	-	1,128,117
Surplus/(deficit)for the period 2027			(1)	(1)
Total recognised revenues and expenses for the period	1,128,117	-	(1)	1,128,116
Balance at 31 December 2027	27,834,776	3,775	(1,555,043)	26,283,508

CABINET OFFICE

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 1: CASH AND CASH EQUIVALENTS

12-Month Forecast 2025	Description - Enter overdraft as negative	12-Month Budget 2026	12-Month Budget 2027
78	Cash on hand (IRIS Confirmation Account/Petty Cash)	78	78
25,376	Cash in transit (IRIS Remittance Account)	25,376	25,376
3,729,005	CI$ Operational Current Account held at Royal Bank of Canada	4,305,233	4,938,965
180,712	US$ Operational Current Account held at Royal Bank of Canada	180,712	180,712
-	Payroll Current Account held at Royal Bank of Canada	-	-
696,466	Bank Accounts held at other financial institutions [DISCLOSE ACCOUNT DETAILS IF MATERIAL]	696,466	696,466
2,930,906	Fixed Deposits held with Treasury (less than 90 days)	2,930,906	2,930,906
7,562,543	**TOTAL**	**8,138,771**	**8,772,503**

NOTE 2: TRADE AND OTHER RECEIVABLES

12-Month Forecast 2025	Trade Receivables	12-Month Budget 2026	12-Month Budget 2027
1,513,506	Sale of goods and services	1,513,506	1,513,506
1,653,225	Outputs to Cabinet	1,653,225	1,653,225
132,611	Outputs to other government agencies	132,611	132,611
-	Other	-	-
(2,510,010)	**Less: provision for doubtful debts (Enter -ve number)**	(2,510,010)	(2,510,010)
789,331	**Total trade receivables**	**789,331**	**789,331**

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Current		
789,331	Past due 1-30 days	789,331	789,331
789,331	**Total**	**789,331**	**789,331**

12-Month Forecast 2025	Other Receivables	12-Month Budget 2026	12-Month Budget 2027
2,215,808	Other	2,203,780	2,194,253
2,215,808	**Total other receivables**	**2,203,780**	**2,194,253**

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Current		
2,215,808	Past due 1-30 days	2,203,780	2,194,253
2,215,808	**Total**	**2,203,780**	**2,194,253**

NOTE 2: TRADE AND OTHER RECEIVABLES (CONTINUED)

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
(2,510,010)	Balance at 1 January	(2,510,010)	(2,510,010)
(2,510,010)	Balance at 31 December	(2,510,010)	(2,510,010)

NOTE 5: PREPAYMENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
464,202	Accrued Prepayments	464,202	464,202
-	Prepaid Insurance	-	-
	Other		
464,202	**Total**	**464,202**	**464,202**

NOTE 6: PROPERTY, PLANT AND EQUIPMENT

COST OF PROPERTY, PLANT AND EQUIPMENT

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2025	919,987	1,184,323	655,573	338,442	189,648	826,355	230,466	9,570	729,144	509,005	725	962,089	6,555,326
Additions		24,797	1,100,000	6,738	19,753	280,175	9,015		5,195	103,900		6,707,375	8,256,947
Disposals and Derecognisation													-
Revaluation													-
Transfers													-
Balance as at 31 December 2025	919,987	1,209,120	1,755,573	345,180	209,401	1,106,530	239,481	9,570	734,339	612,905	725	7,669,464	14,812,273

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2026	919,987	1,209,120	1,755,573	345,180	209,401	1,106,530	239,481	9,570	734,339	612,905	725	7,669,464	14,812,273
Additions		260,000	9,038,841	518,000		172,500	10,000		480,000	430,000		(7,669,464)	3,239,877
Disposals and Derecognisation													-
Revaluation													-
Transfers													-
Balance as at 31 December 2026	919,987	1,469,120	10,794,414	863,180	209,401	1,279,030	249,481	9,570	1,214,339	1,042,905	725	-	18,052,150

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2027	919,987	1,469,120	10,794,414	863,180	209,401	1,279,030	249,481	9,570	1,214,339	1,042,905	725	-	18,052,150
Additions		245,000	151,117	15,000		133,000	4,000		480,000				1,028,117
Disposals and Derecognisation													-
Revaluation													-
Transfers													-
Balance as at 31 December 2027	919,987	1,714,120	10,945,531	878,180	209,401	1,412,030	253,481	9,570	1,694,339	1,042,905	725	-	19,080,267

NOTE 6: INTANGIBLE ASSETS (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2025		768,608	125,651	151,510	110,514	681,451	215,967	3,509	555,681	307,325	725		2,920,941
Transfers													-
Impairment Reserve 2025 (closing balance)													-
Depreciation Expense 2025		62,463	69,926	33,130	10,630	128,230	3,602	1,000	16,828	76,914	-	-	402,723
Eliminate on Disposal or Derecognisation 2025													-
Balance as at 31 December 2025	-	831,071	195,577	184,640	121,144	809,681	219,569	4,509	572,509	384,239	725	-	3,323,664

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2026		831,071	195,577	184,640	121,144	809,681	219,569	4,509	572,509	384,239	725	-	3,323,664
Transfers													-
Impairment change 2026													-
Depreciation Expense 2026		119,359	148,525	15,747	23,626	107,144	6,065	1,000	34,805	61,564	-	-	517,833
Eliminate on Disposal or Derecognisation 2026													-
Balance as at 31 December 2026		950,430	344,102	200,387	144,770	916,825	225,634	5,509	607,314	445,802	725	-	3,841,497

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2027		950,430	344,102	200,387	144,770	916,825	225,634	5,509	607,314	445,802	725	-	3,841,497
Transfers													-
Impairment change 2027													-
Depreciation Expense 2027		110,856	248,525	15,747	22,798	97,400	6,065	1,000	32,305	58,564	-	-	593,258
Eliminate on Disposal or Derecognisation 2027													-
Balance as at 31 December 2027		1,061,285	592,627	216,134	167,568	1,014,224	231,698	6,509	639,618	504,366	725	-	4,434,755

Net Book value 31 December 2025	919,987	378,049	1,559,996	160,540	88,257	296,849	19,912	5,061	161,829	228,666	-	7,669,464	11,488,609
Net Book value 31 December 2026	919,987	518,691	10,450,312	662,793	64,631	362,205	23,847	4,061	607,025	597,103	-	-	14,210,653
Net Book value 31 December 2027	919,987	652,835	10,352,904	662,046	41,833	397,805	21,782	3,061	1,054,720	538,539	-	-	14,645,512

NOTE 6: INTANGIBLE ASSETS (CONTINUED)

COST OF INTANGIBLE ASSETS

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2025	159,728		159,728
Additions			-
Disposals and Derecognisation			-
Revaluation			-
Transfers			-
Balance as at 31 December 2025	159,728	-	159,728

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2026	159,728	-	159,728
Additions	215,000		215,000
Disposals and Derecognisation			-
Revaluation			-
Transfers			-
Balance as at 31 December 2026	374,728	-	374,728

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2027	374,728	-	374,728
Additions	100,000		100,000
Disposals and Derecognisation			-
Revaluation			-
Transfers			-
Balance as at 31 December 2027	474,728	-	474,728

NOTE 6: INTANGIBLE ASSETS (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2025	143,237		143,237
Transfers			-
Impairment Reserve 2025 (closing balance)			-
Depreciation Expense 2025	51,059	-	51,059
Eliminate on Disposal or Derecognisation 2025			-
Balance as at 31 December 2025	194,296	-	194,296

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2026	194,296	-	194,296
Transfers			-
Impairment change 2026			-
Depreciation Expense 2026	56,057	-	56,057
Eliminate on Disposal or Derecognisation 2026			-
Balance as at 31 December 2026	250,354	-	250,354

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2027	250,354	-	250,354
Transfers			-
Impairment change 2027			-
Depreciation Expense 2027	40,639	-	40,639
Eliminate on Disposal or Derecognisation 2027			-
Balance as at 31 December 2027	290,993	-	290,993

Net Book value 31 December 2025	(34,568)	-	(34,568)

Net Book value 31 December 2026	124,375	-	124,375

Net Book value 31 December 2027	183,735	-	183,735

NOTE 7: LEASES – RIGHT-OF-USE

12-Month Forecast 2025	Summary	12-Month Budget 2026	12-Month Budget 2027
289,518	TOTAL CURRENT	**200,041**	**110,564**
-	TOTAL NON-CURRENT	-	-
289,518	TOTAL LEASE LIABILITY	**200,041**	**110,564**

NOTE 8: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
679	Creditors	679	679
10,247	Inter-entity due to	10,247	10,247
17,950	Provisions	17,950	17,950
238,805	Other payables	238,805	238,805
267,681	**Total trade payables other payables and accruals**	**267,681**	**267,681**

NOTE 9: UNEARNED REVENUE

12-Month Forecast 2023	Details	12-Month Budget 2024	12-Month Budget 2025
-	Rentals paid in advance	-	-
-	Immigration deposits	-	-
-	Customs deposits	-	-
-	Revenue deposits	-	-
4,587	Other unearned revenue	4,587	4,587
-	Non current Unearned revenue	-	-
4,587	**Total unearned reveune**	**4,587**	**4,587**

NOTE 10: EMPLOYEE ENTITLEMENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
93,050	Annual Leave	93,050	93,050
311,506	Retirement and long service leave	311,506	311,506
81,312	Pension	81,312	81,312
485,868	**Total current portion**	**485,868**	**485,868**
485,868	**Total employee entitlements**	**485,868**	**485,868**

NOTE 11: SALE OF GOODS AND SERVICES

12-Month Forecast 2025	Revenue type	12-Month Budget 2026	12-Month Budget 2027
19,838,698	Outputs to Cabinet	21,011,224	21,487,206
66,000	Fees and charges	66,000	66,000
1,216,951	General sales	1,179,500	1,179,500
21,121,649	**Total sales of goods and services**	**22,256,724**	**22,732,706**
	Fees and Charges		
66,000	Cabinet Appeal Fees (formerly Executive Council Appeal Fees)	66,000	66,000
66,000	**Fees & Charges**	66,000	66,000
	General Sales		
427,000	Sale Of Advertising Space	427,000	427,000
787,451	Sale Of Gazettes And Subscriptions	750,000	750,000
2,500	Coat of Arms & Other National Symbols Usage Fee	2,500	2,500
1,216,951	**Total General Sales**	1,179,500	1,179,500
	Sales of Outputs to Cabinet		
19,838,698	Sales of Outputs to Cabinet	21,011,224	21,487,206
19,838,698	**Total Sales of Outputs to Cabinet**	21,011,224	21,487,206
21,121,649	**Total Goods and Services**	**22,256,724**	**22,732,706**

NOTE 14: PERSONNEL COSTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
11,124,524	Salaries, wages and allowances	11,235,565	11,475,790
2,706,696	Health care	2,278,893	2,558,803
651,302	Pension	619,062	632,046
9,089	Other personnel related costs	44,321	44,321
14,491,611	**Total Personnel Costs**	**14,177,840**	**14,710,959**

NOTE 15: SUPPLIES AND CONSUMABLES

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
522,305	Supplies and materials	653,754	653,258
3,729,457	Purchase of services	4,945,453	4,831,057
160,880	Short term lease	-	-
291,404	Utilities	346,216	346,216
6,503	General Insurance	4,403	4,403
100,176	Interdepartmental expenses - MPO	226,500	226,500
	Interdepartmental expenses - SAGC		
404,964	Travel and subsistence	488,820	488,820
370,463	Recruitment and training	268,772	268,772
500,627	Other	480,098	477,848
6,086,779	**Total Supplies & consumables**	**7,414,016**	**7,296,874**

NOTE 17: GAINS / (LOSSES)

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
-	Net (gain) / loss on foreign exchange Transactions	1,500	1,500
-	**Total gains/ (losses)**	**1,500**	**1,500**

NOTE 18: FINANCE COSTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
9,691	Interest on Lease	9,691	9,691
9,691	**Total Finance cost**	**9,691**	**9,691**

NOTE 19: RECONCILIATION OF NET CASH FLOWS FROM OPPERATING ACTIVITIES TO SURPLUS/(DEFICIT)

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
-	**Surplus/(deficit) from ordinary activities**	-	(1)
	Non-cash movements		
533,568	Depreciation expense	653,677	713,683
	Increase/(decrease) in payables - Other 3rd Party	2,500	
533,568	**Net cash flows from operating activities**	**656,177**	**713,682**

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

BUDGET STATEMENTS

FOR THE 2026 FINANCIAL YEAR ENDING 31 DECEMBER 2026

AND THE 2027 FINANCIAL YEAR ENDING 31 DECEMBER 2027

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE ACT (2020 REVISION)

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STATEMENT OF THE MINISTER

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2026 and 2027 financial years.

Honourable Rolston Anglin, MP
Minister

Ministry of Finance and Economic Development

31 December 2025

STATEMENT OF THE CHIEF OFFICER

The Budget Statements have been compiled using the best information available and are to the best of my knowledge complete and accurate as of this date.

I take responsibility for the accuracy and completeness of the financial information and outputs contained herein.

Kenneth Jefferson, JP
Financial Secretary and Chief Officer

Ministry of Finance and Economic Development

31 December 2025

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

Central Procurement Office

The Central Procurement Office provides training, advice and guidance to all entities and persons involved in public procurement.

Economic and Statistics Office

The Economic and Statistics Office monitors the economy, develops economic policies and plans, and advises Government on a range of economic issues to sustain growth of the Islands.

The Office also conducts and analyses social and economic surveys, compiles and publishes statistical data on the Cayman Islands, and provides other Government departments with technical advice on data collection and dissemination, and survey design and methodology.

Finance Administration

The Finance Administration assists the Financial Secretary and Chief Officer and the Minister for Finance and Economic Development by delivering policy advice, governance and administrative services related to all financial, budgeting and reporting matters of the Government, processing applications for fees and customs duty waivers, stamp duty abatements and assessments, and providing administrative support to, monitoring the performance of agencies under the Ministry.

Risk Management Unit

The Risk Management Unit develops and implements property and liability insurance programs along with safety and loss control activities to minimise the negative financial impact of natural hazards, accidents, potential liabilities and other unexpected events to the Government.

Treasury Department

The Treasury Department - is responsible for managing Government cash flow and revenue forecasts, handling the Government's borrowing needs, preparing budgets and financial reports for the public sector, and giving financial advice to Ministries, Portfolios, Offices, and the Executive to support good decision-making.

Scope of Activities

Central Procurement Office

- Developing, implementing and carrying out the periodic review and recommendations for the adjustment of procurement policies and procedures to be used by all entities including requirements for business case preparation.
- Ensuring all procurement laws, regulations, policies and procedures are promoted, publicized and easily accessible to public servants, suppliers and the general public.
- Developing and maintaining standard contract forms, bidding documents, business case templates and any other public procurement related documents to be used by all government entities.
- Monitoring the operation of the public procurement process and compliance with the Procurement Act, procurement policies and procedures, and issuing guidance to entities, as required, in any form, including directives, guidelines, instructions, technical notes or manuals, with respect to the conduct of public procurement and the implementation of the Procurement Act, policies and procedures.
- Developing and implementing a Code of Conduct, in consultation with the Chief Officer for the Ministry of Finance, for suppliers, procuring entities and all public officers engaged in procurement activities at all stages, such Code specifying standards of conduct, procedures and best practices.
- Advising Chief Officers on the procurement of major projects.
- Establishing and maintaining a common, accessible, electronic platform for use by all entities for the purpose of advertising and reporting results of all public procurement opportunities required.
- Establishing and maintaining a contract performance monitoring database.
- Conducting appropriate orientation, training and education for government officials, entity employees, suppliers and interested members of the public on the government's procurement process.
- Identifying opportunities and establishing government-wide contracts for commonly used goods and services where it can be demonstrated that there is potential for savings through bulk purchasing or consolidation of entity requirements.
- Reviewing and advising on the use of the intranet and electronic procurement tools to reduce or replace manual procurement processes and maximise efficiency.
- Coordinating and reporting post implementation reviews to demonstrate whether major projects have achieved the objectives of the business case and projects are completed within agreed financial and timeline commitments.
- Compiling statistics on government-wide procurement and preparing an annual public report to be published in the Annual Public Procurement Report.
- Advising the Public Procurement Committee and entity procurement committees.

Economic and Statistics Office

- Conducting macro-economic analysis and research.
- Monitoring the economy and producing quarterly and annual economic reports and forecasts.
- Conducting the Census of Population and Housing approximately every 10 years.
- Publishing multi-disciplinary statistical series through the annual Compendium of Statistics.
- Updating the Household Register and Business Register as needed.
- Conducting and publishing the results of Labour Force Surveys.
- Conducting and publishing the results of the Occupational Wage Survey approximately every 5 years
- Conducting and publishing the results of quarterly Consumer Price Index surveys.
- Conducting a Household Budget Survey every 5 to 6 years.
- Developing and implementing a macroeconomic compilation program consisting of the System of National Accounts (Gross Domestic Product) and Balance of Payments.
- Conducting other household and business surveys to provide the data requirements of statistical publications or socio-economic reports and studies for the Government.
- Providing technical assistance on economic and statistical matters to other Government Departments and Agencies, as resources permit.
- Promoting the wider use of statistics in the local community, and facilitating greater community participation in data collection and dissemination.
- Providing technical assistance to regional and international agencies on economic and statistical matters related to the Cayman Islands.
- Promoting and implementing the adoption of international standards in the compilation of national statistical accounts and the participation of the Cayman Islands in relevant initiatives related thereto.
- Facilitating the development of the national statistical system in coordination with other agencies through the National Statistical Coordination Committee as resources permit.

Finance Administration

- Providing policy advice on all financial matters of the Government.
- Providing administrative support and monitoring the performance of departments under the Ministry.
- Providing governance and administrative services to statutory authorities, government companies and other committees and boards which are under the responsibility of the Financial Secretary and Chief Officer and the Minister for Finance and Economic Development.
- Processing applications for fees and customs duty waivers, stamp duty abatements and assessments, and approvals under sections 32, 80, 178 and 181 of the Companies Act (2013 Revision).

Risk Management Unit

- Coordinating a comprehensive property and liability insurance program to protect Cayman Islands Government assets from potential threats.
- Providing technical policy advice on risk management issues.
- Developing and executing risk awareness/ reduction projects.
- Managing claims/incidents.

Treasury Department

- Overseeing the management and forecasting of Core Government cash flows and revenue forecasts
- Negotiating, evaluating and administering Core Government borrowing.
- Designing, providing quality assurance and managing the budget and financial reporting for the Entire Public Sector.
- Providing financial management and advisory services to Ministries/Portfolios/Offices and the Executive.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Ministry of Finance and Economic Development in the 2026 and 2027 financial years are as follows:

Central Procurement Office

- Reduce government expenditure on commonly used goods and services by a minimum of 10% on each government wide contract established in the next two years.
- Improve internal client rating of the Government as a customer on annual surveys compared to a baseline.
- Improve consistency and efficiency of the competitive bid process by ensuring compliance with the use of bid document templates by all public entities.
- Improve transparency and reporting of procurement results to comply with the requirements of Procurement Acts and Regulations.
- Increase flexibility through a wider range of permissible procurement methods recognized under the Acts and regulations.

Economic and Statistics Office

- Further improvement of the quality and variety of statistical and macroeconomic forecasting resources in support of economic planning and policy analysis, specifically through the following:
    - Reporting and dissemination of The Cayman Islands Occupational Wage Survey results; Continuing the estimation of GDP by expenditures approach, in addition to GDP by production and income approaches;
    - Sustained estimation of new statistics on the country's international investment position, and the balances of financial and capital transactions with other jurisdictions;
    - Continuing the development of quarterly GDP growth projections using actual indicators of sector economic activities.
    - Preliminary work on the Cayman Islands Tourism Satellite Accounts'; and
    - Preliminary work on the Cayman Islands Development Plan
- Continuous adoption of international standards in statistical development including standards on dissemination and quality assurance standards, in collaboration with regional and international statistical bodies, as resources permit.
- Further development of in-house capacity for social and economic statistics compilation and dissemination, macroeconomic analysis and forecasting, which includes external training through CARTAC, CARICOM, and ECLAC.
- Supporting the further development of statistical capacity in the public sector through direct technical assistance, and programs for the National Statistical Coordination Committee members, as resources permit.
- Continuous improvement of outreach and statistical dissemination programs to widen the use of all statistical products among all stakeholders in the community and generate greater support for national data collection through continuous improvement of the website, direct provision of data to entities in the public and private sector as requested, internships and other activities for students and regular holding of Statistics Week annually in cooperation with members of the National Statistical Coordination Committee, subject to their availability.

Finance Administration

- Oversee a review of the International Public Sector Accounting Standards (IPSAS) and the UK Public Sector Standards to determine the most appropriate accounting framework for the Government, with recommendations on adoption and transition planning. Oversee the phased closure of the Cayman Islands Development Bank and the establishment of a new unit to manage affordable lending programmes and strengthen oversight and alignment with national housing, education, and small business financing priorities.
- Lead an economic and actuarial review of the health insurance market to assess the feasibility of a National Health Insurance Plan to improve the affordability and coverage of healthcare services.
- Conduct a market analysis to evaluate the need for a National Property Insurance Plan, exploring models aimed at stabilising premiums, enhancing resilience, and improving access to coverage.
- Modernise the Government's budgeting and reporting framework, which emphasises the achievement of outcomes, clearer and concise budget documents, and a more efficient budget preparation process.
- Oversee the development of a national strategy to guide economic diversification, resilience, and growth, aligning with Government's long-term fiscal and development objectives.

Risk Management Unit

- Continue improvement of the claims management processes allowing for faster claims resolution.
- Improve general risk awareness across the Public Service.
- Develop an insurance alternative for certain risks facing the Government

Treasury Department

- Manage Oracle accounting system (IRIS) and implement enhancements/upgrades to facilitate and improve financial reporting and compliance with Public Management and Finance Act (2020 Revision), the Financial Regulations and the Public Finance Manual.
- Promote acceptance and use of IPSAS and provide guidance in the application of these standards
- Continue to advance the skill set and competence level of staff in order to provide greater levels of production with similar levels of resources.
- Improve governance by taking a more direct approach to financial monitoring and advisory services.
- Improve quality of revenue forecasts by strengthening working relationships with key revenue collecting agencies, developing robust econometric models for revenue forecasting and obtaining expert technical assistance for forecast training.
- Ensure high quality execution of the Government's fiscal policy and priorities through the development and execution of the budget, in conjunction with ongoing monitoring/ management of the Government's financial position in accordance with Cabinet's priorities/ policies.
- Aim to be a trusted and respected source of information based on the quality of documents/ reports produced through the formation of constructive relationships across the Entire Public Sector.
- Convert several business processes to an electronic format to increase efficiency and reduce the use of paper resources.

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Ministry of Finance and Economic Development for the years ending 31 December 2026 and 31 December 2027 are as follows:

	2026 1 Jan to 31 Dec 2026 $000's	2027 1 Jan to 31 Dec 2027 $000's	2025 12-Month Forecast $000's
REVENUE FROM CABINET	15,212	15,264	13,658
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	19	19	39
REVENUE FROM OTHERS	10	10	15
OPERATING EXPENSES	15,241	15,293	13,712
OPERATING SURPLUS/DEFICIT	-	-	-
NET WORTH	**15,403**	**16,468**	**14,338**
CASH FLOWS FROM OPERATING ACTIVITIES	(210)	176	573
CASH FLOWS FROM INVESTING ACTIVITIES	(1,065)	(1,065)	(11)
CASH FLOWS FROM FINANCING ACTIVITIES	1,024	1,024	(42)
CHANGE IN CASH BALANCES	(251)	135	520

FINANCIAL PERFORMANCE RATIO	2026 1 Jan to 31 Dec 2026 %	2027 1 Jan to 31 Dec 2027 %	2025 12-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	1162%	1159%	1157%
TOTAL ASSETS : TOTAL LIABILITIES	1211%	1305%	1154%

MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	92	92	92
STAFF TURNOVER (%)			
MANAGERS	20%	10%	-
PROFESSIONAL AND TECHNICAL STAFF	6%	12%	6%
CLERICAL AND LABOURER STAFF	2%	8%	2%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	17.88	18.88	17.13
PROFESSIONAL AND TECHNICAL STAFF	12.78	16.25	11.38
CLERICAL AND LABOURER STAFF	7.25	8	7.25

PHYSICAL CAPITAL MEASURES	2026 1 Jan to 31 Dec 2026 $000's	2027 1 Jan to 31 Dec 2027 $000's	2025 12-Month Forecast $000's
VALUE OF TOTAL ASSETS	16,790	17,835	15,698
ASSET REPLACEMENTS : TOTAL ASSETS	6%	6%	0%
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	73%	81%	9%
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	7%	7%	206%
CHANGES TO ASSET MANAGEMENT POLICIES	None	None	None

MAJOR NEW CAPITAL EXPENDITURE PROJECTS	2026 1 Jan to 31 Dec 2026 $000's	2027 1 Jan to 31 Dec 2027 $000's	2025 12-Month Forecast $000's
BUDGET AND REPORTING SOFTWARE	1,000	1,000	-
TOTAL	**1,000**	**1,000**	**NIL**

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss of Vital Human Resources	Unchanged	• Provide on the job training and cross-training • Formulation of a succession plan for key staff • Use acting appointments to ensure staff are exposed to different roles • Develop an organisational structure and environment which provides challenges, promotes advancement and recognise achievements • Support staff in times of sickness	
Destruction, damage or loss of assets	Unchanged	Safeguard assets in accordance with the Ministry's Continuity Plan	
Data and information security	Unchanged	• Ensure data on servers are backed up daily • Ensure filling cabinets are secured • Ensure staff sign confidentiality agreements and adhere to the government's policy on confidentiality	
Natural Disaster – Loss of Vital Information	Unchanged	• Employees transfer vital information on a regular basis to the Archives • Archiving of application files and other documents • Off-site real-time copies of data	
Difficulty in implementing Labour Force Surveys in "gated" communities	Increasing	Continued publicity and soliciting cooperation with property managers and relevant government departments Consider requesting an amendment to the Statistics Act to gain access codes to gated communities	
Damage to buildings can result from natural disasters, fire, flooding, natural deterioration and burglary or vandalism.	Unchanged	Maintain older buildings as funding permits. Keep security systems operational and	Undefined loss of business and revenue and/or increased expenditure.

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Failure of the IRIS system if unavailable for more than one week	None	Regular upgrades and introduction of policy for applying Oracle patches/fixes	
Absence or loss of key accounting staff	None	Cross- training of staff	
Integrity of the financial data	None	• Rigorous Q and A of financial data • CFO confirmation of ledger upgrades Continuous review and changes to IRIS functionality and Accounting Standards	
Unauthorized approval letters issued		• All outgoing letters to be vetted and signed only by the Senior Assistant Secretary or the Senior Assistant Financial Secretary	
Mitigate potential COVID-19 transmission through the mail pipeline and within the workplace		• All incoming mail and parcels undergo a sanitization process prior to being processed for local delivery. PPE supplies are provided for staff usage.	Undefined loss of business and revenue and/or increased expenditure, and staff health.
Reputational risk due to non-compliant procurements	None	• Compliance checks on all public procurements • Training by all of staff to avoid issues created by a lack of awareness	

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2026 1 Jan to 31 Dec 2026 $000's	2027 1 Jan to 31 Dec 2027 $000's	2025 12-Month Forecast $000's
EQUITY INVESTMENTS	1,065	1,065	-
CAYMAN ISLANDS DEVELOPMENT BANK	500	500	1,000
UTILITY REGULATION AND COMPETITION OFFICE	120	-	-
TOTAL	**1,685**	**1,565**	**1,000**

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PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

CPO 1	Central Procurement Services		
DESCRIPTION • Develop training and education programs to inform and up skill public servants that are responsible for carrying out the procurement process. • Conduct procurement compliance checks on an ongoing basis and recording results for the purposes of annual reporting, continuous learning and improvement. • Review CIG expenditure to identify commonly purchased items and conduct procurements for government-wide framework agreements.			
MEASURES	**2026 1 Jan to 31 Dec 2026**	**2027 1 Jan to 31 Dec 2027**	**2025 12-Month Forecast**
QUANTITY			
• Hours spent providing central procurement services	10,080	10,080	5,040
• Training Courses provided	2-4	2-4	2-4
• Develop frameworks with a purchasing volume of $500,000 each	2	2	2
QUALITY			
• Daily compliance checks for new procurement postings	100%	100%	100%
• Review all projects posted to the e-procurement portal to ensure compliance	100%	100%	100%
• Frameworks to result in 10% savings on average	100%	100%	100%
• Provide training materials and implementation support	100%	100%	100%
TIMELINESS			
• Services will be delivered within agreed timescales	90%	90%	90%
• Frameworks to run for a minimum of two years	90%	90%	90%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$920,713**	**$948,209**	**$740,440**
RELATED BROAD OUTCOME: • A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			

ESO 7	Publication of Statistical Reports and Conduct of Statistical Services

DESCRIPTION

- Publication of statistical reports, which include social and economic statistics.
- Delivery of census, survey and other statistical services.
- Dissemination of statistical information.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Compendium of Statistics	5	5	5
• Compendium of Statistics Online	1	1	1
• International Trade Data Processing	12	12	12
• International Trade Reports	4	4	4
• International Comparison Program	20	20	20
• Consumer Price Index Surveys	12	12	12
• Consumer Price Index Data Processing	4	4	4
• Consumer Price Index Reports	4	4	4
• Labour Force Survey Production Stages	12	12	12
• Quality of Life Survey	12	12	6
• Supply and Use Tables	4	-	5
• Tourism Satellite Accounting	-	10	-
• Enhanced Country Poverty Assessment	1	-	-
• Occupational Wage Survey Production Stages	6	-	-
• Partial Household Register Database Updates by District	-	6	-
• Household Budget Survey	-	-	9
• Human Development Index	1	1	1
• Business Register Monthly Updates	9	9	9
• GDP Production Stages and Report	15	15	15
• Balance of Payments Production Stages and Report	10	10	10
• Statistical Information Sets	20	20	20
QUALITY			
• All reports to be reviewed by the Director and Deputy Director	100%	100%	100%
TIMELINESS			
• All reports to be submitted to Cabinet in line with the 2026 and 2027 Statistical Publication Calendars	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$2,084,085**	**$2,119,545**	**$2,103,225**

RELATED BROAD OUTCOME:

- A Diversified, Resilient Economy that Supports Prosperity and Innovation
- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems

ESO 8	Monitoring and Reporting on the Economy		
DESCRIPTION • Quarterly and annual economic reporting. • Providing country reports for regional and international agencies. • Conducting economic studies as requested.			
MEASURES	**2026 1 Jan to 31 Dec 2026**	**2027 1 Jan to 31 Dec 2027**	**2025 12-Month Forecast**
QUANTITY			
• Quarterly economic reports on the domestic economy	3	3	3
• Annual report on the domestic economy	1	1	1
• Annual report on the world economy	1	1	1
• Economic information sets for other agencies	5	5	5
• Economic research report as requested	1	1	1
• Economic Development Plan	6	2	-
QUALITY			
• All reports to be reviewed by the Director	100%	100%	100%
TIMELINESS			
• Annual reports submitted to Cabinet seven months after the preceding subject year	100%	100%	100%
• Quarterly reports submitted to Cabinet within the following four months after the quarter subject to data availability	100% 100%	100% 100%	100% 100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$922,983**	**$647,666**	**$306,192**
RELATED BROAD OUTCOME: • A Diversified, Resilient Economy that Supports Prosperity and Innovation			

ESO 10	Policy and Technical Advice of Statistical Matters and Economic Issues

DESCRIPTION

Provision of policy and technical advice to the Financial Secretary, Cabinet, Committees and other government agencies on:

- Data collection;
- Survey design and associated methodology;
- Economic outlook;
- Macroeconomic impact analyses and forecasting; and
- Research on selected economic issues.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Updates on economic outlook	1	1	1
• Macroeconomic forecasts	4	4	4
• Technical assistance to agencies as requested	5	5	5
QUALITY			
• All reports to be reviewed by the Director and Deputy Director	100%	100%	100%
TIMELINESS			
• Updated economic outlook and macroeconomic forecasts to be produced within deadlines set for the Strategic Policy Statement preparation.	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$65,998**	**$66,976**	**$57,594**

RELATED BROAD OUTCOME:

- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems

FIN 18	Policy Advice, Governance and Ministerial Support Services

DESCRIPTION

The provision of:

- Policy advice to the Minister in the form of briefings, cabinet papers and notes, speeches, policy papers, reports and responses to parliamentary questions;
- Governance on committees and the boards of statutory authorities and government companies; and
- Ministerial services to support the Minister with the assessment and processing of applications for:
  - Fees and customs duty waivers under the Customs and Border Control Act, 2018;
  - Stamp duty concessions and assessments under the Stamp Duty Act (2019 Revision);
  - Waivers under the Companies Act (2013 Revision);
  - Planning fees waivers under the Development and Planning Act (2015 Revision); and
  - The Government Guaranteed Home Mortgage Scheme.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Pieces of policy advice	210-225	210-250	210
• Number of committee and board meetings attended	72	72	72
• Number of applications assessed and processed	1,000	1,000	1,000
QUALITY			
• Advice and services provided by competent and qualified personnel	100%	100%	100%
• Applications processed in compliance with applicable laws and Ministry guidelines	100%	100%	100%
TIMELINESS			
• Advice and services will be delivered within the agreed timeframes	80%	80%	80%
• Attendance when board meetings are requested	85%	85%	85%
• Response provided within 5-8 working days of receipt of application	90%	90%	90%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$3,129,884**	**$2,767,753**	**$2,387,223**

RELATED BROAD OUTCOME:

- Efficient, Effective, Accountable and People-Centred Public Services
- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems

RSK 6	Risk Management Services

DESCRIPTION

- Management of operational, financial, strategic and hazardous risks, involving:
  - Identifying, evaluating and reviewing risks;
  - Developing and managing risk awareness/reduction projects;
  - Incident investigation; and
  - Arranging and coordinating appropriate property and liability insurance coverage.
- Provision of policy advice and ministerial services to the Minister for Finance, Cabinet and Financial Secretary on risk management issues.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of insurance policies managed	20-24	20-24	20-24
• Number of cabinet papers and notes	4-6	4-6	-
• Risk Awareness/Reduction Projects	6-8	6-8	-
QUALITY			
• Policies to be reviewed by trained and competent personnel	100%	100%	100%
• All advice will be prepared and presented accurately, in required format and using robust data analysis	100%	100%	100%
• All advice will be reviewed and signed off by senior management	100%	100%	100%
TIMELINESS			
• Policy to be reviewed before expiration date	100%	100%	100%
• Cabinet papers/notes will be delivered by agreed target dates	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$192,154**	**$194,692**	**$170,750**

RELATED BROAD OUTCOME:

- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems

TSY 47	Policy Advice, Governance and Ministerial Services

DESCRIPTION

Provision of policy advice, administration and ministerial services to the Minister for Finance and Economic Development on issues relating to:

- All Government financial, budgeting and reporting responsibilities;
- Revenue measures, collection and enforcement mechanism;
- Preparation of draft papers, notes and replies to parliamentary questions; and
- Governance and administrative services including advice and participation in related activities to Statutory Authorities and Government Companies' boards and committees.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of cabinet papers, cabinet notes, speeches, speaking notes, pieces of advice/papers, briefings, policy papers, reports and responses to parliamentary questions	15-20	15-20	15-20
• Number of board and committee meetings attended	60-70	60-70	60-70
QUALITY			
• All replies, papers, notes and pieces of advice are peer reviewed and signed-off by senior management	100%	100%	100%
• Support to committees provided by experienced and qualified personnel	100%	100%	100%
TIMELINESS			
• Advice, briefings and reports delivered within timeframe agreed	95-100%	95-100%	95-100%
• Attendance to meetings when required	95-100%	95-100%	95-100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$220,550**	**$223,413**	**$216,332**

RELATED BROAD OUTCOME:

- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems

TSY 48	Financial Management and Reporting Services

DESCRIPTION

Provision of analysis, monitoring and reporting on the financial performance of government including:

- Budget planning and forecasting;
- Financial reporting and advisory services; and
- Management and maintenance of Integrated Resource Information System (IRIS)

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of budget reports and appropriation bills	1	2	2
• Number of supplementary budget requests	25	25	100
• Number of financial and fiscal reports	18	18	18
• Number of International Public Sector Accounting Standards (IPSAS) training sessions/workshops offered annually	2	2	2
• Number of users supported for IRIS	474	474	474
QUALITY			
• Percentage of budget forecasts compliant with Framework for Fiscal Responsibility requirements	100%	100%	100%
• Number of EPS consolidation errors	<5	<5	<5
• Percentage of IRIS Uptime Availability	99.9%	99.9%	99.9%
TIMELINESS			
• Reports produced within statutory and agreed timelines	100%	100%	100%
• Average first response time of 24 hours to queries	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$4,048,000**	**$4,597,842**	**$4,087,376**

RELATED BROAD OUTCOME:

- Efficient, Effective, Accountable and People-Centred Public Services
- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems

Note: The total cost of supplying this output over the two years is $8,662,642. However, revenue of $ 16,800 from third parties reduces the cost to Cabinet to $8,645,842.

TSY 49	Treasury Management Services

DESCRIPTION

Provision of Treasury Management Services including:

- Cash and revenue forecasting of Core Government cash flows;
- Management of Government Bank Accounts, Investments, Reserves and Public Debt;
- Bank reconciliation;
- Management and administration of loans made to various organisations, individuals and employees;
- Management of Trust Assets on behalf of the Financial Secretary;
- Receipting and management of coercive revenue;
- Processing of payroll and other employee related payments;
- Processing creditor payments; and
- Recovering outstanding Core Government debts.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of cash and revenue forecasts	20-24	20-24	20-24
• Number of annual cheque runs	700-800	700-800	700-800
• Number of monthly payroll runs and file uploads processed	75-80	75-80	75-80
• Number of Core Government debts managed	600-700	600-700	600-700
• Number of invoices and receipts produced for coercive revenue	900-1,000	900-1,000	900-1,000
• Number of receipts produced on behalf of other agencies	1,800-1,900	1,800-1,900	1,800-1,900
• Number of investments managed	60-70	60-70	60-70
• Number of reserve funds managed	12-14	12-14	12-14
• Number of public debt loans managed	5-6	5-6	4-5
• Number of Bank Accounts managed	112-115	112-115	112-115
• Number of Bank Reconciliations	1,300-1,400	1,300-1,400	1,300-1,400
• Number of loans managed monthly	65-75	65-75	65-75
• Number of trust assets managed	4	4	4
QUALITY			
• Forecasts are based on related technical standards, subject to peer review and sign off by senior management	100%	100%	100%
• Payment requests are verified and signed by Chief Officer, Chief Financial Officer or another designated person(s)	100%	100%	100%
• Electronic Payroll bank files filtered by agency and files uploaded in accordance with P.O.C.S. instruction	100%	100%	100%
• Collection efforts will be carried out in accordance with departmental procedures	100%	100%	100%
• EPF Invoices prepared in accordance with Manifest details, in compliance with Travel Tax Act/ PMFA Regulations and reviewed and verified by senior management within 24 hours (or one business day) of issuance	100%	100%	100%
• Compliance with the Public Management and Finance Act (2020Revision), and the Financial Regulations (2024Revision) and with instructions given by the Parliament and Finance Committee for transfer of funds to or from Reserve Funds	100%	100%	100%
• Ensure that sufficient funds exist in bank accounts prior to cheque runs	100%	100%	100%
• Loans are managed in accordance with conditions laid out in the relevant bond/loan agreements and debt management strategy	100%	100%	100%
• Bank reconciliation statements reviewed and approved by Supervisor prior to release to clients and Chief Financial Officer (CFO)/Client alerted to outstanding issues	100%	100%	100%
• Loans are processed in accordance with conditions laid out in the relevant loan agreements, secured where required and approved by management to ensure disbursement do not exceed approved amounts	100%	100%	100%
• Trust assets to be managed in accordance with Public Management and Finance Act (2020 Revision), and the Financial Regulations (2024 Revision)	100%	100%	100%

TIMELINESS			
• Forecasts are prepared in accordance with budgeting and reporting time lines	100%	100%	100%
• Cheque runs processed within 24 hours or the next business day	95-100%	95-100%	95-100%
• Monthly payrolls to be verified prior to distribution to banks	100%	100%	100%
• Monthly payroll forwarded to banks 2-3 days prior to pay date	100%	100%	100%
• Action will be initiated within 30 days of debt being referred by requesting department	95-100%	95-100%	95-100%
• Invoices to be sent and revenue receipted within two business days	100%	100%	100%
• Funds on behalf of other Government agencies receipted on the day received	95-100%	95-100%	95-100%
• Activities recorded in General Ledger for investments within one week of date of transaction	100%	100%	100%
• Reconciliation of reserve funds by 5th working day of the following month	95-100%	95-100%	95-100%
• Principal repayments and interest payments made by the due date	95-100%	95-100%	95-100%
• Bank reconciliation prepared and approved by the end of the following month and CFO/Client contacted within 48 hours of approval	100%	100%	100%
• Stale-dated cheques written back quarterly	100%	100%	100%
• Approved loan applications are processed within five working days of receipt of approved application	100%	100%	100%
• Late or missed payments followed up within 10 working days of following month	100%	100%	100%
• Statement of trust assets stating the revenues, expenses and opening and closing balances for each category of such assets to be submitted by statutory deadline	100%	100%	100%
• Claims to be processed in accordance with the Public Management and Finance Act or applicable act	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$3,627,482**	**$3,698,026**	**$3,588,869**

RELATED BROAD OUTCOME:

- Efficient, Effective, Accountable and People-Centred Public Services

Note: The total cost of supplying this output over the two years is $7,365,828. However, revenue of $40,320 from third parties and other Government Agencies reduces the cost to Cabinet to $7,325,508.

CAYMAN ISLANDS GOVERNMENT

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

These forecast financial statements have been prepared in accordance with the provisions of the Public Management and Finance Act (2020 Revision).

I accept responsibility for the accuracy and integrity of the financial information in these forecast financial statements and their compliance with the Public Management and Finance Act (2020 Revision).

To the best of my knowledge the statements are:

a. Complete and reliable;
b. Fairly reflect the forecast financial position as at 31 December 2026 and 31 December 2027 and performance for the years ending 31 December 2026 and 31 December 2027; and
c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Act (2020 Revision).

Kenneth Jefferson, JP
Financial Secretary and Chief Officer

Ministry of Finance and Economic Development

31 December 2025

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FINANCIAL STATEMENTS

FOR THE 2026 FINANCIAL YEAR ENDING 31 DECEMBER 2026
AND THE 2027 FINANCIAL YEAR ENDING 31 DECEMBER 2027

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MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

STATEMENT OF ACCOUNTING POLICIES
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

General Accounting Policies

Reporting entity

These forecast financial statements are for the *Ministry of Finance and Economic Development.*

Basis of preparation

The forecast financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) using the accrual basis of accounting. Where there are currently no IPSAS, other authoritative pronouncements such as International Accounting Standards and United Kingdom reporting standards applicable to the public sector have been used. The measurement base applied is historical cost adjusted for revaluations of certain assets.

The forecast financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently.

Reporting Period

The reporting period is the period ending 31 December 2026 and 2027.

Specific Accounting Policies

Revenue

Output revenue

Output revenue, including revenue resulting from user charges or fees, is recognised when it is earned.

Interest revenue

Interest revenue is recognised in the period in which it is earned.

Expenses

General

Expenses are recognised when incurred.

Depreciation

Depreciation of non-financial physical assets is generally provided on a straight-line basis at rates based on the expected useful lives of those assets.

Assets

Cash and cash equivalents

Cash and cash equivalents include cash held in the Ministry or Portfolio's bank account and on deposit with the Ministry of Finance and Economic Development (Treasury).

Receivables and advances

Receivables and advances are recorded at the amounts expected to be ultimately collected in cash.

Inventory
Inventories are recorded at the lower of cost and net current value. Where inventories are valued at cost, specific identification or the FIFO method has been used. Appropriate allowance has been made for obsolescence.

Property, Plant and Equipment (including Infrastructure Assets)
Buildings are recorded at historical cost (or fair value as at time of first recognition) or valuation.

Other plant and equipment, which includes motor vehicles and office equipment, is recorded at cost less accumulated depreciation.

Computer Hardware and Software
Computer hardware and software are recorded at cost, and depreciated in accordance with the policy on depreciation.

Liabilities
Accounts Payable
Accounts payable are recorded at the amount owing after allowing for credit notes and other adjustments.

Provisions
Provisions are recognised in accordance with IPSAS 19 Provisions, Contingent Liabilities and Contingent Assets.

Employee entitlements
Amounts incurred but not paid at the end of the reporting period are accrued. Annual leave due, but not taken, is recognised as a liability. Long service leave liabilities are measured as the present value of estimated leave service entitlements.

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2026	12-Month Budget 2027
	Current Assets			
13,135,968	Cash and cash equivalents	**1**	12,885,391	13,020,166
	Marketable securities and deposits			
2,330,202	Trade receivables	**2**	2,680,302	2,635,402
30,047	Other receivables	**2**	27,847	27,347
151,272	Prepayments	**5**	151,272	151,272
15,647,489	**Total Current Assets**		**15,744,812**	**15,834,187**
	Non-Current Assets			
15,095	Other receivables	**2**	-	-
28,481	Property, plant and equipment	**6**	64,309	100,337
7,425	Right-of-use assets	**7**	30,667	0
-	Intangible Assets	**6**	950,000	1,900,000
51,001	**Total Non-Current Assets**		**1,044,976**	**2,000,337**
15,698,490	**Total Assets**		**16,789,788**	**17,834,524**
	Current Liabilities			
62,343	Trade payables	**8**	82,343	107,343
904,021	Other payables and accruals	**8**	919,021	929,021
386,100	Employee entitlements	**10**	354,100	330,100
1,352,464	**Total Current Liabilities**		**1,355,464**	**1,366,464**
	Non-Current Liabilities			
7,966	Lease Liability	**7**	31,264	-
7,966	**Total Non-Current Liabilities**		**31,264**	**-**
1,360,430	**Total Liabilities**		**1,386,728**	**1,366,464**
14,338,060	**Net Assets**		**15,403,059**	**16,468,059**
	NET WORTH			
22,462,556	Contributed capital		23,527,556	24,592,556
2,325,029	Revaluation reserve		2,325,029	2,325,029
(10,449,524)	Accumulated surpluses/(deficits)		(10,449,525)	(10,449,525)
14,338,060	**Total Net Worth**		**15,403,060**	**16,468,060**

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2026	12-Month Budget 2027
	FOR THE YEAR ENDED 31 DECEMBER 2026			
	Revenue			
13,711,701	Sale of goods and services	**11**	15,240,407	15,292,680
13,711,701	**Total Revenue**		**15,240,407**	**15,292,680**
	Expenses			
10,717,658	Personnel costs	**14**	10,815,959	11,010,400
2,930,772	Supplies and consumables (including short term leases)	**15**	4,302,770	4,161,453
61,888	Depreciation and Amortisation (including ROU depreciation)	**6**	119,797	119,835
1,384	Finance costs (including interest on lease liability)	**18**	1,881	992
13,711,701	**Total Expenses**		**15,240,407**	**15,292,680**

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

STATEMENT OF CASH FLOWS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	CASH FLOW STATEMENT	Note	12-Month Budget 2026	12-Month Budget 2027
	FOR THE YEAR ENDED 31 DECEMBER 2026			
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
13,949,814	Outputs to Cabinet		14,861,847	15,309,120
38,700	Outputs to other government agencies - MPOs		18,960	18,960
169,594	Sale of goods and services - third party		16,695	400
974	Interest received		500	-
15,000	Other receipts		9,600	9,600
	Payments			
(10,715,513)	Personnel costs		(10,847,959)	(11,034,400)
(2,884,471)	Supplies and consumables (including Short term leases) - Third Party		(4,267,770)	(4,126,453)
(1,384)	Interest paid (including interest on lease liability ROU) - Third Party		(1,881)	(992)
572,714	**Net cash flows from/(used by) operating activities**	**19**	**(210,008)**	**176,235**
	CASH FLOWS FROM INVESTING ACTIVITIES			
(10,858)	Purchase of property, plant and equipment		(1,065,000)	(1,065,000)
(10,858)	**Net cash flows from/(used by) investing activities**		**(1,065,000)**	**(1,065,000)**
	CASH FLOWS FROM FINANCING ACTIVITIES			
	Equity Investment from Org 40 (including Lease principal payments)		1,065,000	1,065,000
	Lease Payments - Lease Liability (ROU) - Principal - Third Party		-	(41,460)
(41,680)	Lease Payments - Lease Liability (ROU) - Principal - MPOs		(40,569)	-
(41,680)	**Net cash flows from/(used by) financing activities**		**1,024,431**	**1,023,540**
520,177	**Net increase/(decrease) in cash and cash equivalents**		**(250,577)**	**134,775**
12,615,791	Cash and cash equivalents at beginning of period		13,135,968	12,885,391
13,135,968	**Cash and cash equivalents at end of period**	**1**	**12,885,391**	**13,020,166**

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

STATEMENT OF CHANGES IN NET WORTH
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2024 brought forward	22,462,556	2,325,029	(10,444,799)	14,342,785
Prior Year Adjustments				
Changes in accounting policy			(2,003)	(2,003)
Accounting Errors				-
Restated balance 31 December 2024	22,462,556	2,325,029	(10,446,802)	14,340,782
Balance at 31 December 2025 carried forward	22,462,556	2,325,029	(10,449,524)	14,338,060

	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2025 brought forward	22,462,556	2,325,029	(10,449,524)	14,338,060
Prior Year Adjustments				
Changes in accounting policy				-
Accounting Errors				-
Restated balance 31 December 2025	22,462,556	2,325,029	(10,449,524)	14,338,060
Changes in net worth for 2026				
Equity Investment from Cabinet	1,065,000			1,065,000
Net revenue / expenses recognised directly in net worth	1,065,000	-	-	1,065,000
Surplus/(deficit)for the period 2026			(0)	(0)
Total recognised revenues and expenses for the period	1,065,000	-	(0)	1,065,000
Balance at 31 December 2026 carried forward	23,527,556	2,325,029	(10,449,525)	15,403,060

	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2026 brought forward	23,527,556	2,325,029	(10,449,525)	15,403,060
Prior Year Adjustments				
Changes in accounting policy				-
Accounting Errors				-
Restated balance 31 December 2026	23,527,556	2,325,029	(10,449,525)	15,403,060
Changes in net worth for 2027				
Equity Investment from Cabinet	1,065,000			1,065,000
Capital withdrawals by Cabinet				-
Net revenue / expenses recognised directly in net worth	1,065,000	-	-	1,065,000
Surplus/(deficit)for the period 2027			-	-
Total recognised revenues and expenses for the period	1,065,000	-	-	1,065,000
Balance at 31 December 2027	24,592,556	2,325,029	(10,449,525)	16,468,060

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 1: CASH AND CASH EQUIVALENTS

12-Month Forecast 2025	Description - Enter overdraft as negative	12-Month Budget 2026	12-Month Budget 2027
300	Cash on hand (IRIS Confirmation Account/Petty Cash)	300	300
2,864	Cash in transit (IRIS Remittance Account)	2,864	2,864
8,785,881	CI$ Operational Current Account held at Royal Bank of Canada	8,535,304	8,670,079
53,652	US$ Operational Current Account held at Royal Bank of Canada	53,652	53,652
4,293,271	Fixed Deposits held with Treasury (less than 90 days)	4,293,271	4,293,271
13,135,968	**TOTAL**	**12,885,391**	**13,020,166**

NOTE 2: TRADE AND OTHER RECEIVABLES

12-Month Forecast 2025	Trade Receivables	12-Month Budget 2026	12-Month Budget 2027
51,906	Sale of goods and services	52,006	52,106
2,278,496	Outputs to other government agencies	2,628,496	2,583,496
(200)	**Less: provision for doubtful debts (Enter -ve number)**	(200)	(200)
2,330,202	**Total trade receivables**	**2,680,302**	**2,635,402**

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Current		
2,330,202	Past due 1-30 days	2,680,302	2,635,402
2,330,202	**Total**	**2,680,302**	**2,635,402**

12-Month Forecast 2025	Other Receivables	12-Month Budget 2026	12-Month Budget 2027
547	Dishonoured cheques	547	547
27,800	Interest receivable	27,300	26,800
64,811	Other	48,016	0
(48,016)	**Less: provision for doubtful debts (Enter -ve number)**	(48,016)	(0)
45,142	**Total other receivables**	**27,847**	**27,347**

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Current		
28,347	Past due 1-30 days	26,047	25,947
1,700	Past due 31-60 days	1,800	1,400
	Non-Current		
15,095	Past due 1 year and above		
45,142	**Total**	**27,847**	**27,347**

NOTE 2: TRADE AND OTHER RECEIVABLES (CONTINUED)

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
(200)	Balance at 1 January	(200)	(200)
	Additional provisions made during the year		
	Receivables written off during the period		
(200)	Balance at 31 December	(200)	(200)

NOTE 5: PREPAYMENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
151,272	Accrued Prepayments	151,272	151,272
	Other		
151,272	**Total**	**151,272**	**151,272**

NOTE 6: PROPERTY, PLANT AND EQUIPMENT

COST OF PROPERTY, PLANT AND EQUIPMENT

	Computer Hardware	*Office Equipment*	*Total*
Balance as at 1 January 2025	150,802	70,028	220,830
Additions	10,858		10,858
Disposals and Derecognisation			-
Revaluation	(6,083)		(6,083)
Transfers			-
Balance as at 31 December 2025	155,576	70,028	225,604

	Computer Hardware	*Office Equipment*	*Total*
Balance as at 1 January 2026	155,576	70,028	225,604
Additions	50,000	15,000	65,000
Disposals and Derecognisation			-
Revaluation			-
Transfers			-
Balance as at 31 December 2026	205,576	85,028	290,604

	Computer Hardware	*Office Equipment*	*Total*
Balance as at 1 January 2027	205,576	85,028	290,604
Additions	50,000	15,000	65,000
Disposals and Derecognisation			-
Revaluation			-
Transfers			-
Balance as at 31 December 2027	255,576	100,028	355,604

NOTE 6: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	Computer Hardware	*Office Equipment*	*Total*
Balance as at 1 January 2025	129,289	51,527	180,816
Transfers			-
Impairment Reserve 2025 (closing balance)			-
Depreciation Expense 2025	16,977	5,414	22,391
Eliminate on Disposal or Derecognisation 2025	(6,083)		(6,083)
Balance as at 31 December 2025	140,182	56,941	197,124

	Computer Hardware	*Office Equipment*	*Total*
Balance as at 1 January 2026	140,182	56,941	197,123
Transfers			-
Impairment change 2026			-
Depreciation Expense 2026	21,672	7,500	29,172
Eliminate on Disposal or Derecognisation 2026			-
Balance as at 31 December 2026	161,854	64,441	226,295

	Computer Hardware	*Office Equipment*	*Total*
Balance as at 1 January 2027	161,854	64,441	226,295
Transfers			-
Impairment change 2027			-
Depreciation Expense 2027	21,472	7,500	28,972
Eliminate on Disposal or Derecognisation 2027			-
Balance as at 31 December 2027	183,326	71,941	255,267

Net Book value 31 December 2025	15,394	13,087	28,481

Net Book value 31 December 2026	43,722	20,587	64,309

Net Book value 31 December 2027	72,250	28,087	100,337

NOTE 6: INTANGIBLE ASSETS

COST OF INTANGIBLE ASSETS

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2025	105,924		105,924
Additions			-
Disposals and Derecognisation			-
Revaluation			-
Transfers			-
Balance as at 31 December 2025	105,924	-	105,924

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2026	105,924	-	105,924
Additions	1,000,000		1,000,000
Disposals and Derecognisation			-
Revaluation			-
Transfers			-
Balance as at 31 December 2026	1,105,924	-	1,105,924

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2027	1,105,924	-	1,105,924
Additions	1,000,000		1,000,000
Disposals and Derecognisation			-
Revaluation			-
Transfers			-
Balance as at 31 December 2027	2,105,924	-	2,105,924

NOTE 6: INTANGIBLE ASSETS (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2025	105,924		105,924
Transfers			-
Impairment Reserve 2025 (closing balance)			-
Depreciation Expense 2025	-	-	-
Eliminate on Disposal or Derecognisation 2025			-
Balance as at 31 December 2025	105,924	-	105,924

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2026	105,924	-	105,924
Transfers			-
Impairment change 2026			-
Depreciation Expense 2026	50,000	-	50,000
Eliminate on Disposal or Derecognisation 2026			-
Balance as at 31 December 2026	155,924	-	155,924

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2027	155,924	-	155,924
Transfers			-
Impairment change 2027			-
Depreciation Expense 2027	50,000	-	50,000
Eliminate on Disposal or Derecognisation 2027			-
Balance as at 31 December 2027	205,924	-	205,924

Net Book value 31 December 2025	-	-	-

Net Book value 31 December 2026	950,000	-	950,000

Net Book value 31 December 2027	1,900,000	-	1,900,000

NOTE 7: LEASES – RIGHT-OF-USE

12-Month Forecast 2025	Summary	12-Month Budget 2026	12-Month Budget 2027
-	**TOTAL CURRENT**	-	-
7,966	**TOTAL NON-CURRENT**	**31,264**	-
7,966	**TOTAL LEASE LIABILITY**	**31,264**	-

NOTE 8: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
62,343	Creditors	82,343	107,343
175,308	Accrued Expenses	190,308	200,308
727,485	Accrued Expenses Ministries/Portfolios	727,485	727,485
1,228	Other payables	1,228	1,228
966,364	**Total trade payables other payables and accruals**	**1,001,364**	**1,036,364**

NOTE 10: EMPLOYEE ENTITLEMENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
18,015	Annual Leave	13,015	11,015
291,585	Retirement and long service leave	261,585	236,585
76,500	Pension	79,500	82,500
386,100	**Total current portion**	**354,100**	**330,100**
	Non-current employee entitlements are represented by:		
	Retirement and long service leave		
386,100	**Total employee entitlements**	**354,100**	**330,100**

NOTE 11: SALE OF GOODS AND SERVICES

12-Month Forecast 2025	Revenue type	12-Month Budget 2026	12-Month Budget 2027
13,658,001	Outputs to Cabinet	15,211,847	15,264,120
38,700	Outputs to other government agencies	18,960	18,960
15,000	Other	9,600	9,600
13,711,701	**Total sales of goods and services**	**15,240,407**	**15,292,680**
	Other Goods & Services Revenue		
	Goods & Services Revenue		
15,000	Miscellaneous Receipts	9,600	9,600
15,000		9,600	9,600
	Sales of Outputs to Cabinet		
13,658,001	Sales of Outputs to Cabinet	15,211,847	15,264,120
13,658,001	**Total Sales of Outputs to Cabinet**	15,211,847	15,264,120
	Other Interdepartmental Revenue		
38,700	Revenue from Ministries,Portfolios and Offices	18,960	18,960
38,700	**Total Other Interdepartmental Revenue**	18,960	18,960
13,711,701	**Total Goods and Services**	**15,240,407**	**15,292,680**

NOTE 14: PERSONNEL COSTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
8,473,922	Salaries, wages and allowances	8,447,155	8,467,140
1,707,930	Health care	1,830,012	2,003,280
465,762	Pension	475,592	476,581
68,544	Leave	54,700	54,700
1,500	Other personnel related costs	8,500	8,700
10,717,658	**Total Personnel Costs**	**10,815,959**	**11,010,400**

NOTE 15: SUPPLIES AND CONSUMABLES

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
126,217	Supplies and materials	132,072	125,872
2,307,124	Purchase of services	3,552,148	3,415,730
21,927	Utilities	26,600	25,400
409,544	Interdepartmental expenses - MPO	433,700	433,701
8,484	Travel and subsistence	39,630	39,730
57,476	Recruitment and training	118,620	121,020
2,930,772	**Total Supplies & consumables**	**4,302,770**	**4,161,453**

NOTE 18: FINANCE COSTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
1,384	Interest on Lease	1,881	992
1,384	**Total Finance cost**	**1,881**	**992**

NOTE 19: RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT)

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Non-cash movements		
61,888	Depreciation expense	119,797	119,835
	Changes in current assets and liabilities:		
	(Increase)/decrease in receivables - Other Government agencies	(350,000)	45,000
	(Increase)/decrease in receivables - Other 3rd Party	17,195	400
	Increase/(decrease) in payables - SAGC's	3,000	11,000
61,888	**Net cash flows from operating activities**	**(210,008)**	**176,235**

NOTE 22: RELATED PARTY AND KEY MANAGEMENT PERSONNEL DISCLOSURES

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
1,320,009	Salaries & other short-term employee benefits	1,270,724	1,287,980
135,714	Other long-term benefits	130,061	130,793
1,455,723	**Total**	**1,400,785**	**1,418,773**

MINISTRY OF EDUCATION AND TRAINING

BUDGET STATEMENTS

FOR THE 2026 FINANCIAL YEAR ENDING 31 DECEMBER 2026

AND THE 2027 FINANCIAL YEAR ENDING 31 DECEMBER 2027

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE ACT (2020 REVISION)

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STATEMENT OF THE MINISTER

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2026 and 2027 financial years.

Honourable Rolston Anglin, MP
Minister

Ministry of Education and Training

31 December 2025

STATEMENT OF THE CHIEF OFFICER

The Budget Statements have been compiled using the best information available and are to the best of my knowledge complete and accurate as of this date.

I take responsibility for the accuracy and completeness of the financial information and outputs contained herein.

Cetonya Cacho
Chief Officer

Ministry of Education and Training

31 December 2025

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

The Ministry of Education and Training provides policy and legislative advice, as well as development, implementation, monitoring, and reporting services for education and public libraries. The Ministry will continue to develop a world-class education system that positions our children and young people for success in further learning, employment and life.

The Departments within its remit include the:

- Core Ministry
- Department of Education Services (DES);
- Cayman Islands Public Libraries Services (CIPLS);
- Sunrise Adult Training Centre (SATC)

The Authorities, boards and committees within its remit include the:

- University College of the Cayman Islands (UCCI);
- Education Council;
- Caribbean Examinations Council National Committee; and
- Public Libraries Management Committee

Scope of Activities

The scope of the Ministry's activities includes:

- **Core Ministry** develops National Policy and Legislation for Education and Public Libraries. Education ranges from early childhood to post-secondary provision. Additionally, the Ministry provides administrative services for post-secondary scholarships. General secretarial and administrative services are also provided to the Honourable Minister, as well as services to support the administration of the Education Council.

- **Department of Education Services *(DES)*** oversees the provision of Primary, Secondary, Further Education, Special Education and alternative education services in public schools. The Department of Educational Services is the operational arm of the core Ministry. The DES provides the following for all public schools:
  - School improvement support
  - Centralized business services (e.g. procurement of transportation, canteen services, classroom furniture and supplies)
  - Exams and testing provision
  - Data collation, registration and truancy monitoring
  - Facilities management

- **The Cayman Islands Public Library Service** provides literary and other materials and services for community residents of all ages for personal enrichment, enjoyment and educational needs. The Library has a special mission to young children and their parents, encouraging a love of reading and learning.

- **Sunrise Adult Training Centre -** educates, supports and serves adults with additional learning needs, while promoting therapy and employment opportunities to empower and maximize their independence,

potential and quality of life. The Centre helps clients discover their full potential and develop confidence, skills, and pride in their efforts and achievements.

Customers and Location of Activities

The Ministry's customers are the Cabinet, the Minister of Education, all its departments and Units, UCCI, and other Government Ministries. Externally, services are provided to the business community, students, and the public.

Services of this Ministry are provided from various locations throughout the Cayman Islands.

2. STRATEGIC OWNERSHIP GOALS

he Key Strategic Ownership Goals for the Ministry of Education and Training in the 2026 and 2027 financial years are as follows:

- Child Centred Focus – Update and establish applicable legislation to modernize governance structure across the Cayman Islands for Education for all ages. This will ensure a unified cradle-to-career pathway, embracing equity, inclusion, and continuity across all stages. This includes:
    - Review of relevant Acts and Regulations
    - Ensure equitable provision and outcomes for students with diverse needs.
    - Ensure programme offerings align with future workforce skills.
    - Provide structured, coherent pathways after compulsory schooling.
    - Provide continuous training linked to career progression.
    - Provide coordinated wraparound services for student wellbeing, including a focus on trauma recovery and suicide prevention
    - Provide inclusive, accessible education on relationships and parenting.

- Caymanian School Identity Framework – Creating authentic learning experiences which encompass all aspects of Caymanian history, resulting in culturally rich schools that look, feel and sound Caymanian.

- Improving the quality of teaching and learning – Hire the best teachers, implement the most suitable curriculum and assessments to ensure that public school students are well educated and can compete among the world's top performers. This will be achieved through;
    - Building a sustainable, high-quality teaching workforce by revising the recruitment process/requirements and providing continuous training to build capacity and for career progression to education leadership roles.
    - Evaluating fairness, effectiveness, and alignment with the curriculum.
    - Ensuring measurable progress at the classroom level.
    - Providing accurate data for planning, identifying school patterns, highlighting areas for intervention and resource allocation.

- Public Libraries – Modernise libraries by expanding digital access, preserving Caymanian heritage, strengthening collections, and delivering programmes that promote literacy and lifelong learning.

- Sunrise Adult Training Centre (SATC) – Enhancing person-centred services for adults with diverse abilities by strengthening vocational training and employment opportunities, enhancing therapeutic and wellness supports, and fostering inclusion within the community.

- Infrastructure and Capital Planning - Ensure sustainable and efficient long-term capital investment, Ministry-wide, that will safeguard health and remove risks. Enhance operational efficiency with suitable accommodations by transitioning to preventive maintenance, which reduces costs and extends the lifespan of our infrastructure. Secure a facility that is suitable for adults with Special Needs.

- Internal Ministry Effectiveness - Develop and implement policies that align accountability drivers to government priorities. This will be achieved through strengthened fiscal prudence, which will be continually assessed against outcomes and transparency in reporting.

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Ministry of Education and Training for the years ending 31 December 2026 and 31 December 2027 are as follows:

	2026 1 Jan to 31 Dec 2026 $000's	2027 1 Jan to 31 Dec 2027 $000's	2025 12-Month Forecast $000's
REVENUE FROM CABINET	161,766	165,783	134,767
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	-
REVENUE FROM OTHERS	3,477	3,500	3,438
OPERATING EXPENSES	165,242	169,283	138,205
NET SURPLUS/DEFICIT	**-**	**-**	**-**
TOTAL ASSETS	**590,261**	**609,446**	**568,581**
TOTAL LIABILITIES	**8,406**	**8,191**	**8,166**
NET WORTH	**581,855**	**601,255**	**560,415**
CASH FLOWS FROM OPERATING ACTIVITIES	16,135	16,775	22,621
CASH FLOWS FROM INVESTING ACTIVITIES	(21,440)	(19,400)	(40,357)
CASH FLOWS FROM FINANCING ACTIVITIES	21,225	19,185	40,179
CHANGE IN CASH BALANCES	15,920	16,560	22,443

FINANCIAL PERFORMANCE RATIO	2026 1 Jan to 31 Dec 2026 %	2027 1 Jan to 31 Dec 2027 %	2025 12-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	28.25	30.85	25.75
TOTAL ASSETS : TOTAL LIABILITIES	70.22	74.41	69.63

MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	1,184	1,184	1,172
STAFF TURNOVER (%)	6%	6%	7%
MANAGERS	3%	3%	8%
PROFESSIONAL AND TECHNICAL STAFF	6%	6%	6%
CLERICAL AND LABOURER STAFF	5%	5%	10%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)	10	10	10
MANAGERS	15	15	15
PROFESSIONAL AND TECHNICAL STAFF	10	10	10
CLERICAL AND LABOURER STAFF	9	9	9
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	-	-	-

PHYSICAL CAPITAL MEASURES	2026 1 Jan to 31 Dec 2026 $000's	2027 1 Jan to 31 Dec 2027 $000's	2025 12-Month Forecast $000's
VALUE OF TOTAL ASSETS	590,261	609,446	568,581
ASSET REPLACEMENTS : TOTAL ASSETS	-	-	-
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	76%	79%	73%
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	92%	106%	43%
CHANGES TO ASSET MANAGEMENT POLICIES	NONE	NONE	NONE

MAJOR NEW CAPITAL EXPENDITURE PROJECTS	2026 1 Jan to 31 Dec 2026 $000's	2027 1 Jan to 31 Dec 2027 $000's	2025 12-Month Forecast $000's
MAJOR WORKS: LIGHTHOUSE SCHOOL EXPANSION	7,000	10,000	-
MAJOR WORKS: CONSTRUCTION COMPLETION OF CAYMAN BRAC HIGH SCHOOL - NEW BUILDING	4,000	-	30,228
MAJOR WORKS: SCHOOL HALL - JOANNA CLARKE PRIMARY SCHOOL	2,500	3,000	-
MAJOR WORKS: SCHOOLS HALLS	1,040	350	5,970
MAJOR WORKS: PHASED CONSTRUCTION NEW WEST BAY HIGH SCHOOL	1,000	1,000	-
MAJOR WORKS: SCHOOL BLOCK - EDNA MOYLE NORTHSIDE PRIMARY SCHOOL	1,000	1,500	-
MAJOR WORKS: SCHOOL BLOCK - SIR JOHN A. CUMBER PRIMARY SCHOOL	1,000	1,500	-
MAJOR WORKS: RELOCATE SUNRISE ADULT TRAINING CENTRE TO GEORGE HICKS CAMPUS - CIFEC SITE	1,000	-	-
MAJOR WORKS: CONSTRUCTION COMPLETION OF NEW JOHN GREY HIGH SCHOOL	-	-	4,360
DES: CAPITAL PURCHASES AND OTHER CAPITAL WORKS	900	500	1,882
ICT: CAPITAL PURCHASES FOR SCHOOLS	1,000	1,000	941
PUBLIC LIBRARIES: CAPITAL PURCHASES AND OTHER CAPITAL WORKS	750	500	245
CORE MINISTRY: CAPITAL PURCHASES AND OTHER CAPITAL WORKS	250	50	40

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss of key Personnel	Unchanged	• Succession planning • Cross training • Developing existing staff • Work to attract and retain more Caymanians to work in key roles in education and to build capacity for leadership and other key roles within the organisation	Unquantifiable at this time
Data Security Loss of network use from external attacks on data and applications.	Unchanged	• Established data security protocols including use of anti-virus and anti-spy software. Software protocols supplemented by hardware firewall to protect against unauthorized access to data through the Internet • Offsite and off-island backups implemented	Unquantifiable at this time
Environmental Potential legal claims for environmental health hazards	Unchanged	• All buildings insured by CIG- Risk Management or a recognised Insurer • Managing Environmental controls i.e. air/heating systems • Regular environmental testing • Regular cleaning and maintenance of properties • Improve preparation procedures for a disaster	Risk should be adequately covered by public liability insurance
Damage to school by natural/man-made disasters	Unchanged	• Continue with wire upgrades and alarm systems; • Identify fire exits; • All buildings insured by CIG- Risk Management insurance providers; • Continuity of Operations Plans is maintained for all departments and the Ministry • Conduct emergency drills and procedures	Unquantifiable at this time

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Injury or death of students or staff as a direct result of using transportation services contracted or owned by the Department of Education Services	Unchanged	• All contractors or transportation staff is required to provide up-to-date proof of a valid driver's license with no traffic-related convictions; • DES checks vehicle insurance • Vehicle inspections carried out by the Public Transport Board, Department of Vehicle and Equipment Services (DVES) and Department and Vehicle and Licenses (DVDL) • Conduct staff training in emergency first aid • Handbook provided to staff outlining safety procedures	Risk should be adequately covered by comprehensive insurance
Free Meal providers – settlement of liability claim from food-related illness	Revised	• All contractors and their staff providing the service must have valid food handling certificates issued by the health department. • All contractors must have at least $2 million in public liability coverage • Conduct monthly inspections of kitchens by DEH • Monthly maintenance of kitchen equipment via contracted services	Unquantifiable at this time
Potential health and safety risks associated with poor indoor environments	Unchanged	• Regular cleaning and maintenance of buildings; • Regular environmental monitoring of buildings • Hire suitably qualified companies to provide remediation services	Unquantifiable at this time
Injury to staff and students while engaging in school-related activities	Unchanged	• Ensure policies and procedures surrounding behaviour management and facilities management are current and adhered to by all stakeholders to promote a safe school environment	Unquantifiable at this time

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Potential school closures due to the occurrence of a pandemic	Revised	• Enact operational procedures established in 2020: ○ Operationalise 1-1 laptop computing remote learning protocols ○ Mobilise the Facilities Unit to enhance maintenance checks at schools during that period ○ Facilitate support for students and teachers for mental and emotional well-being and the availability of meals and resources.	Unquantifiable at this time

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2026 1 Jan to 31 Dec 2026 $000's	2027 1 Jan to 31 Dec 2027 $000's	2025 12-Month Forecast $000's
EQUITY INVESTMENT FORM CABINET IN TO THE MINISTRY OF EDUCATION AND TRAINING	21,440	19,400	44,487
TOTAL	**21,440**	**19,400**	**44,487**

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PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

MEG 1	Legislative Initiatives, Policy Advice, Development and Implementation

DESCRIPTION

Provision of services to support the development of new or revised legislation or policies. Services to include:

- Conducting research and consultation with key stakeholders
- Drafting and preparing Cabinet Papers on legislative proposals, policy objectives, and other administrative matters
- Preparing drafting instructions and providing ongoing liaison and advice to the assigned Legal Draftsperson
- Providing evidence-based recommendations to inform the development and delivery of services

Provision of policy advice and support services to the Minister in the areas of Education in relation to:

- Undertaking policy research, development, communication, implementation, and evaluation
- Developing and managing strategic priority projects across the education sector

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of contributions to the Throne Speech	1	1	1
• Number of drafting instructions prepared	1-3	1-3	1-3
• Information and decision-making briefs	15-20	20-25	20-30
• Cabinet papers and notes	10-15	10-15	10-15
• Parliamentary questions	5-10	5-10	5-10
• Statements in the Legislative Assembly	1-5	1-5	1-5
• Number of strategic priority projects advised on and/or managed	10-15	10-15	10-15
QUALITY			
• Drafting instructions prepared by suitably qualified and experienced personnel	100%	100%	100%
• Drafting instructions developed through a consultative process to include relevant stakeholders	100%	100%	100%
• Cabinet papers, drafting instructions, speech notes and press releases reviewed by the Chief Officer or delegate and approved by the Minister before submission	100%	100%	100%
• Policies and advice consistent with any relevant regional or international conventions and/or best practice	100%	100%	100%
• Policies and strategies developed through a consultative process with key stakeholders	100%	100%	100%
• Policy and strategy documents reviewed and approved by the Chief Officer or delegate before release	100%	100%	100%
TIMELINESS			
• All services delivered within established schedules or as required by the Minister	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$1,609,197**	**$2,359,196**	**$1,013,485**

RELATED BROAD OUTCOME:

- Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population
- Efficient, Effective, Accountable and People-Centred Public Services
- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems

MEG 3	Ministerial Services

DESCRIPTION

Provision of administrative, executive, and governance services to support the Minister, including:

- Events Management and Speech Writing Services
- Public relations advice and support, including promotions of Ministry/Departmental initiatives through various media, Government Information Services liaison and other mass communication matters
- Governance and representation on regulatory Boards and Councils, international boards or committees and boards related to the Ministry, Statutory Authorities and Government Owned Companies (SAGC)
- Education Council Secretariat Services, including correspondence, research as requested, preparation of agendas and supporting documentation and minute-taking
- Project Management of Ministerial Capital Works and Departmental Facilities Management
- Recruitment, retention, onboarding and offboarding of staff
- Budgeting, financial management and reporting.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of events hosted or promotions managed	2-5	2-5	2-5
• Number of press releases, press briefings or mass communications prepared (verify)	40-60	40-60	50-60
• Number of initiatives promoted	10-15	10-15	10-15
• Number of speeches written	15-25	15-25	25-30
• Number of regulatory Boards, Councils, Committees or other organizations where represented	2-5	2-5	9-12
• Number of memberships on SAGC boards represented	1	1	2
• Number of Education Council Meetings supported	12	12	12
• Number of facilities management projects initiated by the departments receiving project management support from the Ministry	4	4	4
• Number of capital projects receiving project management services from the Ministry.	11	11	11
• Number of days between resignation and recruitment	90	90	90
• Number of audits facilitated	2	2	4
QUALITY			
• Speeches, briefings, mass communications, etc. are peer reviewed and/or approved by the Chief Officer or designate as necessary.	100%	100%	100%
• Representatives on Boards, Committees and Councils to be nominated from the senior management team by the Chief Officer	100%	100%	100%
• Services provided by appropriately experienced and qualified Personnel	100%	100%	100%
• All schools are adequately staffed	100%	100%	100%
• An unqualified audit report achieved after a statutory audit review	100%	100%	100%

TIMELINESS			
• Press releases, briefings, promotions and speeches: as scheduled or agreed with the Minister or Chief Officer	100%	100%	100%
• Secretariat/administration services provided within the proposed schedule for Education Council meetings, hearings, and/or as directed by Chairpersons	100%	100%	100%
• The Minister/Chief Officer is regularly provided with updates on key items/issues from meetings.	100%	100%	100%
• Capital Works deliverables by agreed-upon deadlines	100%	100%	100%
• Educators' posts are filled within ninety days of resignation being received	100%	100%	100%
• Unqualified audit report achieved within the statutory deadline	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$4,476,428**	**$4,587,012**	**$6,461,940**

RELATED BROAD OUTCOME:

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Note: The total cost of supplying this output for the years 2026, 2027, and 2025 is forecast to be $6,976,428, $7,087,012, and $6,461,940. However, annual revenue from third parties of $2,500,000 reduces this to $4,476,428, $4,587,012, and $3,961,940, respectively.

MEG 4	Inclusive Education Initiatives

DESCRIPTION

Provision of technical expertise, strategic oversight, guidance and support for the implementation of policies, programmes and strategies that promote inclusive education practices and the creation of safe and positive learning environments, throughout the education system, through:

- Provision of technical advice and direction for the implementation of legislation in alignment with international agreements and the national strategic agenda
- Development of guidance and policy documents to ensure compliance of all educational institutions with the established regulations addressing the needs of learners with additional learning needs, including at-risk youth and learners with special education needs and disabilities (SEND).
- Continuous research to inform policy development and the implementation of evidence-based initiatives that promote inclusivity and that are responsive to the learning, developmental, and psycho-social needs of all students
- Monitoring and evaluation of the current levels of service provision in relation to existing demand
- Meaningful stakeholder engagement throughout all stages of policy development, programme planning and implementation.
- Provision of policy direction for the incremental and continuous improvement of service delivery
- Identification and Development of targeted training programmes to build the capacity of all personnel (educators, support staff and other service providers)
- Provide strategic oversight for the implementation of specific initiatives to facilitate the development of inclusive, safe and positive school climates for all students
- Management and oversight for Alternative Education Service Provision

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Programmes/initiatives overseen and/or coordinated by the Inclusive Education and SEND Unit of the Ministry of Education	3-5	3-5	3-5
• Policies and strategy documents/official reports developed, updated /and contributed to	10-15	10-15	10-15
• Policy documents from EIs reviewed for compliance	15-20	15-20	15-20
• Proposals and Decision Briefs submitted for approval to inform improved service delivery	3-5	3-5	3-5
• Alternative Education referrals received and processed	15-20	15-20	15-20
• Alternative Education referrals/placements reviewed through case conference	15-20	15-20	15-20
• Site Visits conducted to monitor Alternative Education Placements	10-15	10-15	10-15
• Safe Environment Site Visits conducted to ensure compliance	20-30	20-30	20-30
• Oversight Site Visits to EASP sites	12-15	12-15	12-15
• Training modules developed and delivered, or hosted	10-15	10-15	10-15
• Meetings, workshops, and presentations attended	12-15	12-15	12-15
• Inter-ministerial/council/other agency meetings attended	24-36	24-36	24-36
• Consultations provided to Parent/Other individual stakeholders	15-20	15-20	15-20

QUALITY			
• Purchase agreements or MOUs established and monitored for all programmes overseen and inform monitoring functions (KPIs)	100%	100%	100%
• Quality assurance measures outlined and implemented for all programmes overseen as outlined in purchase agreements	100%	100%	100%
• Policy advice and documents align with regional and international best practices	100%	100%	100%
• Policies and strategic guidance documents developed through rigorous and transparent stakeholder engagement processes	100%	100%	100%
• Training sessions are hosted by professionally trained personnel	100%	100%	100%
• Evaluations of training sessions receive a 'good' or higher rating from participants.	100%	100%	100%
TIMELINESS			
• All projects, programmes and services delivered within established timelines, and in accordance with strategic mandates	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$878,159**	**$886,415**	**$620,768**

RELATED BROAD OUTCOME:

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MEG 6	Information, Communication and Technology Services

DESCRIPTION

The Department of Education ICT Unit provides strategic oversight and management of Information and Communications Technology (ICT) across the department and schools in the Ministry of Education. The unit ensures the effective integration of ICT systems, develops and enforces ICT operational policies, oversees procurement processes, and manages the education ICT network.

- Helpdesk Support: Delivering comprehensive helpdesk services to assist ICT users, including teachers and students in public schools.
- ICT Infrastructure Management: Providing and maintaining ICT infrastructure, including wireless and internet access, as well as appropriate hardware and software solutions, across all public schools, including Little Cayman, Cayman Brac Schools, the Cayman Brac Teacher's Centre, and the Department of Education Services.
- ICT Procurement: Managing the procurement of ICT resources for educational sites while ensuring compliance with the Public Management and Finance Act (2020 Revision) and the Financial Regulations (2020 Revision).
- Advisory Services: Offering technical advice and recommendations to support strategic purchasing decisions and the implementation of ICT hardware, software, and online resources to align with educational goals and ministry-wide initiatives.
- Innovation and Piloting Initiatives: Testing and piloting new hardware and software solutions across all schools to drive technological innovation in education.

Policy Development: Creating and updating ICT operational use policies to ensure consistent and effective technology utilisation.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of sites fully operational with ICT infrastructure, wireless and internet access and appropriate software and hardware technology	21	21	20
• Number of online portals and websites supported	24	24	24
• Number of software applications supported	30-35	30-35	30-35
• Number of end users supported	5,800-6,100	5,800-6,100	5,800-6,100
• Number of laptop, desktop and tablet computers maintained	6,200-6,700	6,200-6,700	6,200-6,700
• Number of wireless access points supported	800-950	800-1,020	780-800
• Number of servers supported	95-115	95-115	95-115
• Number of network equipment devices supported	150-195	150-195	150-195
• Policies developed for ICT-related strategies and management	2-3	2-3	2-3
QUALITY			
• ICT support structure for schools, educational centres, portals and websites to be maintained by certified technical support technicians, systems administrators and qualified vendors with standardised ICT hardware and software infrastructure	100%	100%	100%
• End-users (students, teachers, admin staff) are provided with appropriate support for ICT hardware and software by the ICT unit	100%	100%	100%
• PC's, software, servers and network equipment to be maintained with approved hardware peripherals and consistent software updates	85-95%	85-95%	95%
• Policies Developed through a consultative process with strategic partners	100%	100%	100%

TIMELINESS			
• All ICT services are available during normal and after working hours	90-95%	90-95%	97%
• Response to helpdesk tickets within two business days	100%	100%	100%
• Policies to be completed by 31 December	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$8,182,203**	**$8,212,060**	**$7,480,182**

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MEG 7	Early Childhood Care and Education Unit

DESCRIPTION

Supporting ECCE Providers

- Streamlined Registration: Simplify the administrative process for new and existing ECCE establishments, while ensuring compliance with quality standards and the Education Act (2024).
- Enhanced Leadership and Management: Provide ECCE centre owners with training and tools to strengthen leadership, governance, and service delivery.
- Professional Development: Deliver targeted, high-quality training opportunities for practitioners to enhance pedagogy, inclusion, and child development outcomes**.**

Strengthening Families and Caregivers

- Family Support Programmes: Offer workshops, resources, and outreach to strengthen parenting practices and support early childhood development.
- Community Partnerships: Work with community organisations to provide wraparound support services for families and children.

Improving ECCE Quality

- Centre Support Visits: Conduct regular visits to monitor quality of care, provide guidance, and ensure compliance.
- Curriculum Implementation: Support the rollout and continuous improvement of the national ECCE curriculum, aligned with child-centred best practices.
- Data-Driven Decision Making: Establish systems for collecting, analyzing, and reporting ECCE data to drive continuous improvement.
- Interagency Collaboration: Partner with the Early Intervention Programme, primary schools, and other agencies to ensure smooth transitions for children.

Expanding Access to ECCE

- Early Childhood Assistance Programme (ECAP): Administer ECAP to increase accessibility and affordability of ECCE for Caymanian families.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Supporting ECCE Providers:			
• ECCE owners/managers trained	40-45	40-45	40-45
• Centre support visits	30-40	30-40	30-40
• Practitioners/educators trained	30-40	30-40	30-40
• Families participating in family support programmes	35-40	35-40	35-40
• Parent/caregiver workshops	2-5	2-5	2-5
• Children enrolled in ECCE programmes	1500-1800	1500-1800	1500-1800
• ECAP applications processed within the funding period	150-200	150-200	150-200
• Families receiving financial assistance through ECAP	150-200	150-200	150-200
• Interagency meetings held	10-12	10-12	10-12
• Collaborative initiatives implemented	1-2	1-2	1-2

QUALITY			
• % of settings meeting operational standards	90-100%	90-100%	90-100%
• % of settings implementing ECCE curriculum	95-100%	95-100%	95-100%
• % of settings submitting annual developmental outcomes (4 domains)	95-100%	95-100%	95-100%
• ECAP processes applied consistently within approved guidelines	100%	100%	100%
• Registration and compliance supported under the Education Act (2024)	100%	100%	100%
• Professional development delivered by qualified staff as needs arise	100%	100%	100%
• ECCE settings registered/re-registered by the Education Council	100%	100%	100%
TIMELINESS			
• Support sessions with Centres and schools delivered on schedule	100%	100%	100%
• ECAP applications processed and payments made within intake deadlines	100%	100%	100%
• Registration submissions presented to the Education Council within statutory timelines	100%	100%	100%
• Professional development sessions are held within scheduled timeframes	100%	100%	100%
• Interagency meetings convened as planned	100%	100%	100%
• Research-based data collected and reported as per the MoET policy cycle	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$793,528**	**$805,047**	**$624,024**

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MEG 9	Scholarship and Grant Administration Services

DESCRIPTION

The Scholarship Secretariat provides the following services:

- Presentation of shortlisted applicants, appeals and requests to the Education Council, as required
- Management and support in the application and award stages, monitoring to ensure compliance with scholarship criteria and standards, communications, record-keeping, reporting and promotional activities for scholarship recipients
- Disbursement of funds and career guidance/counselling for students as required throughout the scholarship process

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of **new local** scholarship/grant applications received and processed	300-500	300-500	300-500
• Number of **new overseas** scholarship applications received and processed	300-500	300-500	300-500
• Number of current local scholarships or grants being monitored	1,400-1,600	1,400-1,600	1,000-1,200
• Number of current overseas scholarships being monitored	600	600	600-800
QUALITY			
• Services provided by appropriately experienced and qualified personnel	100%	100%	100%
• Scholarship or grant awards are governed by the agreed criteria of the Education Council	100%	100%	100%
TIMELINESS			
• Recommended new Overseas Scholarship applicants for the 24/25 and 25/26 school year are submitted to the Education Council by stipulated deadlines	90-100%	90-100%	100%
• Recommended new Local Scholarship applicants for the 24/25 and 25/26 school year to be approved by stipulated deadlines	90-100%	90-100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$970,308**	**$982,652**	**$821,319**

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NTU 1	Services to Improve Workforce Readiness

DESCRIPTION

The delivery and provision of services to enhance the workforce readiness of the people of the Cayman Islands includes:

- Access to workforce readiness training, recognised qualifications, and practical, hands-on experience.
- Facilitating connections between employers and individuals through apprenticeships and internships while offering job placement support, these initiatives equip Caymanians with the essential skills, training, and qualifications required for successful employment.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of general training and TVET workshops	25-50	25-50	26
• Number of workforce readiness programmes	4-6	4-6	6
• Number of participants enrolled in workforce readiness programme	60-90	60-90	-
• Number of employer interactions	75-100	75-100	-
• Number of persons assisted through Courts, ROTL, Second Chances	8-12	8-12	15
• Number of internships and apprenticeships facilitated	10-25	10-25	19
QUALITY			
• General training and TVET workshops delivered in accordance with established criteria	100%	100%	100%
• Workforce readiness programmes are developed in accordance with labour market criteria	100%	100%	100%
• All participants enrolled in workforce readiness programmes in accordance with established criteria	100%	100%	100%
• All employers assisted in accordance with established procedures	100%	100%	100%
• All persons assisted through courts, ROTL and Second Chances in accordance with established policy and procedures	100%	100%	100%
• Internships and apprenticeships are facilitated in accordance with established criteria	100%	100%	100%
TIMELINESS			
• General training, TVET workshops, workforce readiness programmes, internships, and apprenticeships are delivered/facilitated according to agreed-upon schedules	100%	100%	100%
• Employers assisted within established policy timelines	100%	100%	100%
• All persons assisted through courts, ROTL and Second Chances were assisted within established policy timelines	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$2,080,014**	**$2,090,014**	**$596,759**

RELATED BROAD OUTCOME:

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LIB 5	Community Information, Education and Recreational Resource Centre

DESCRIPTION

Provision of a central George Town library service and five community library branches, to serve as a community destination for information access in support of the following key strategic objectives:

- Literacy promotion to encourage a love and appreciation for reading
- Connection building to encourage and facilitate self-directed learning
- Development and coordination of programme, service and collection offerings in support of primary stakeholders (Ministry of Education and Training as well as other government ministries)
- Development of collections, programmes and services that are responsive to the needs of the community (consumer education, small business support, cultural heritage)
- Development and implementation of coordinated access to collections, services and resources among the libraries in the Cayman Islands to maximize resources

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of items circulated throughout the year	50,000	50,000	48,000
• Number of Reference Transactions	4,000-4,500	4,000-4,500	4,000
• Number of literacy programs	30	30	30
• Number of community/cultural programs	10	10	15
• Number of information access/technology programs	15	15	15
• Number of adult books acquired	1,500	1,500	1,100
• Number of juvenile books acquired	1,000	1,000	1,700
• Number of ICT hours accessed	25,000	25,000	26,000
• Number of facilities operated	6	6	6
QUALITY			
• Operations in all locations overseen by suitably qualified staff	100%	100%	100%
• Reference Services provided by suitably qualified staff	100%	100%	100%
• Materials selected and programmes developed and monitored by qualified staff	100%	100%	100%
• All facilities meet safety regulations, are kept clean and neat and are publicly accessible	100%	100%	100%
TIMELINESS			
• Materials will be available for loan throughout the library's opening hours	100%	100%	100%
• Ready reference enquiries will be processed within twenty-four hours of receipt	100%	100%	100%
• Library materials will be acquired quarterly	100%	100%	100%
• Programmes will be prepared and delivered monthly	100%	100%	100%
• Library facilities are operated on an agreed schedule as approved by the Chief Officer	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$2,523,665**	**$2,566,492**	**$2,185,949**

RELATED BROAD OUTCOME:

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Note: The total cost of supplying this output for years 2026, 2027 and 2025 forecast are $2,538,665, $2,581,492 and $2,200,949 respectively. However, annual revenue from third parties of $15,000 reduces this to $2,523,665, $2,566,492 and $2,185,949 respectively.

DES 1	Primary Level Teaching and Learning

DESCRIPTION

Provision of teaching and learning services for children between the ages of 4 and 11 at government reception programmes, primary schools and nursery pilot (age 3) programme in Cayman Brac at Creek and Spot Bay primary:

- Delivery of the National Curriculum for early years and primary students
- Assessment, recording and reporting of students' progress and attainment
- Student progress and achievement reports are issued with reference to attainment targets three times annually.
- Standardized testing is administered to students annually to assess their English and Mathematics skills. The data provided informs teaching and learning, tracks students' progress, and reports to parents/guardians.
- Students will sit the Cognitive Ability Test (CAT) in Years 4 and 6. The Student Attitude to Self and School Survey will be administered in Years 1-6 to provide supporting information for student attainment, engagement and well-being.
- Curriculum in core subjects of English, Mathematics and Science at Key Stage 1 and Key Stage 2

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of students for whom reception programmes and primary school service are provided	2,500-3,000	2,500-3,000	2,600
• Number of schools	10	10	10
• Number of instructional days for students	185	185	185
• Number of national curriculum subjects taught	12	12	12
• Number of annual cognitive abilities tests and attitude surveys administered	2	2	2
• Number of national student progress and achievement reports per student	3	3	3
• Number of standardized national core curriculum subject tests administered	5	5	5
QUALITY			
• Lessons, assessment and preparation of student reports by teachers with appropriate training and qualifications	95-100%	95-100%	100%
• Overall student/teacher ratio is less than 15:1 (Students per total teaching staff within the primary schools)	95-100%	95-100%	100%
• Overall student/teacher ratio is less than or equal to 12:1 (Students per total teaching staff within the reception programme)	100%	100%	100%
• Nursery and Reception programmes delivered	100%	100%	100%
• Standardised tests selected for reliability, validity and relevance for students educated in the Cayman Islands and for international currency	100%	100%	100%
• National curriculum tests are internally and/or externally written in accordance with international/regional best practice (English National Curriculum Assessments in the Cayman Islands)	100%	100%	100%

TIMELINESS			
• Reception programmes and Primary education programmes to be delivered within the scheduled academic year as outlined in the approved school calendar	100%	100%	100%
• Standardised and national curriculum (English National Curriculum Assessments in the Cayman Islands) administered annually in May/June and October for the budget ending December 2026 and 2027	100%	100%	100%
• Students' progress reports to parents/guardians at least three times annually	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$45,899,904**	**$46,901,614**	**$41,523,018**

RELATED BROAD OUTCOME:

- Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population
- Efficient, Effective, Accountable and People-Centred Public Services
- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems

Note: The total cost of supplying this output in 2026 is $46,322,104, and in 2027 is $47,347,064. However, annual revenue from third parties of $422,200 reduces this to $45,899,904 and $46,901,614 respectively.

DES 2	Secondary Level Teaching and Learning

DESCRIPTION

Provision of secondary level teaching and learning services for children in Years 7-11 at government secondary schools in Grand Cayman and children in Years 7-12 in Cayman Brac, including:

- Delivery of the Key Stage 3 (KS 3) National Curriculum, in accordance with the aims and guiding principles of the National Curriculum Overview document
- Delivery of existing Key Stage 4 (KS 4) curriculum, to meet the requirements of exam board syllabi and school curriculum guidance and schemes of work
- Continued implementation and delivery of new Key Stage 4 (KS 4) Curriculum Pathways, in accordance with the aims and guiding principles of the National Curriculum Overview document, progress and attainment:
    - Student progress and achievement reports issued with reference to National Curriculum attainment targets (in Key Stage 3) or predicted examination grades (in Years 10 and 11) in Grand Cayman and (Years 10-12) in Cayman Brac three times annually
    - Standardized testing is administered annually to students in Years 7-9 to assess English, Science and Mathematics skills, provide data to inform teaching and learning, track students' progress, and report to parents/guardians. The Cognitive Ability Test (CAT) is administered in Year 9. Students sit CSEC/GCSE and other equivalent external qualifications as appropriate in Year 11 in Grand Cayman and Years 11 and 12 in Cayman Brac
    - Student attitude survey to be administered in Years 7-12 to provide supporting information for student attainment, engagement and well-being

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of students for whom secondary school service is provided	2,000-2,300	2,000-2,300	1,975
• Number of schools	3	3	3
• Number of instructional days for students	185	185	185
• Number of national curriculum subjects taught in KS3	13	13	13
• Number of core subjects taught at KS4	6	6	6
• Number of optional subjects offered	20-27	20-27	20-27
• Number of annual cognitive abilities tests and attitude surveys administered	2	2	2
• Number of annual standardised national core curriculum tests administered	3	3	-
• Number of student progress reports produced per student	2	2	2
QUALITY			
• Lessons, assessment and preparation of student reports by teachers with appropriate training and qualifications	95-100%	95-100%	95-100%
• Overall student/teacher ratio (Students per total teaching staff within the schools) 10-15:1	100%	100%	100%
• Standardised tests selected for reliability, validity and relevance for students educated in the Cayman Islands and for international currency	100%	100%	100%
• National curriculum tests internally and/or externally written in accordance with international/regional best practice	100%	100%	100%

TIMELINESS			
• Secondary education programmes to be delivered within the scheduled academic year as outlined in the approved school calendar	100%	100%	100%
• Standardised tests administered in June and October of each year	100%	100%	100%
• Students' progress reports to parents at least three times annually	100%	100%	100%
LOCATION			
• Cayman Islands, Overseas	100%	100%	100%
COST	**$45,047,849**	**$46,516,016**	**$42,059,456**

RELATED BROAD OUTCOME:

- Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population
- Efficient, Effective, Accountable and People-Centred Public Services
- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems

Note: The total cost of supplying this output in 2026 is $45,452,049, and in 2027 is $46,920,216. However, annual revenue from third parties of $404,200 reduces this to $45,047,849 and $46,516,016, respectively.

DES 3	Teaching and Learning at Lighthouse School

DESCRIPTION

Provision of educational and developmental services to students with disabilities within the compulsory education sector at the Lighthouse School (LHS), including:

- Delivery of the Key Stage 1, 2 and 3 National Curriculum, adapted to the specific needs of the students
- Critical Life Skills Programme for students at primary and secondary levels with more profound disabilities, emphasizing communication and independent living skills
- Mainstream inclusion programme, for students up to Year 10, to give eligible primary and secondary students opportunities to be educated part-time in mainstream schools, where communication, social and academic needs can be appropriately addressed outside the Lighthouse School.
- Specialised programmes for secondary students, with reference to students' Individual Education Plans, including:
  - Pre-Vocational Programme for students who experience moderate disabilities and who may be able to access future vocational settings or sheltered workshop programmes
  - Vocational Work Experience Programme for students in their last year of enrolment capable of supervised employment in supportive work settings.
  - (Various aspects of work for students in Year 7- Vocational Programme is accredited using the internationally recognised Award Scheme Development and Accreditation Network (ASDAN) programme)
- Assessment, recording and written reports of students' achievement
  - Student progress and achievement reports issued, against targets within Individual Educational Plans (IEPs) [including in Year's 10/11, introduction of reporting against P Levels (pre-national curriculum levels)], to inform teaching and learning, to track students' progress and to report to parents three times annually.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of students for whom services are provided at LHS	100-110	100-110	100-110
• Number of students participating in a mainstream inclusion programme	6-15	6-15	15
• Number of school days for students at LHS	185	185	185
• Number of specialized programmes provided	6	6	6
• Number of student progress reports produced per student	3	3	3
QUALITY			
• Lessons provided by teachers with appropriate training and qualifications	95-100%	95-100%	100%
• ASDAN framework used to accredit aspects of the work of secondary students	100%	100%	100%
• Students with current IEPs	100%	100%	100%
TIMELINESS			
• All education programmes to be delivered over the academic year from September through June	100%	100%	100%
• Students' progress reports to parents three times annually	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$5,824,061**	**$5,961,724**	**$5,732,818**

RELATED BROAD OUTCOME:

- Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population
- Efficient, Effective, Accountable and People-Centred Public Services
- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems

Note: The total cost of supplying this output in 2026 is $5,868,761 and in 2027 is $6,006,424. However, annual revenue from third parties of $44,700 reduces this to $5,824,061 and $5,961,724 respectively.

DES 4	School Inclusion Services

DESCRIPTION

- Co-ordination and devolved oversight of school inclusion services against established operating parameters and expectations for deliverance and student outcome.
- Provision of school inclusion services for students with social, emotional and behavioural needs who require alternative delivery of the curriculum provided by mainstream

Primary Inclusion Services - Provision of:

- Primary behaviour specialist support team for students in Primary schools who present behavioural, emotional, social and/or mental health issues as allocated to provide support, training, advice and strategies so that students remain in mainstream placements.
- Primary Therapeutic Service for primary students with significant behavioural, emotional, social and/or mental health issues who require temporary withdrawal from mainstream schools by providing appropriate interventions to support the reintegration of these students to their Primary/Secondary school (Key Stage 1, Key Stage 2and Key Stage 3).

Secondary Inclusion Services - Provision of:

- School Inclusion Specialists to support allocated Secondary Schools, providing intensive support for learning and behaviour to reduce the risk of exclusion.
- Secondary Therapeutic service for Key Stage 3/ Key Stage 4 students providing intensive support for learning and behaviour with a curriculum linked at Key Stage 4 which supports individual student needs towards reintegration at Key Stage 3 and attendance at CIFEC following Key Stage 4 as appropriate.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of in-school secondary inclusion provisions	4	4	4
• Number of in-school suspension units	4	4	4
• Number of secondary students participating in the Secondary Therapeutic Behaviour Services Programme	12-16	12-16	10
• Number of Secondary Therapeutic provision	1	1	1
• Number of Primary Therapeutic provision	2	2	1
• Number of students provided for through the Transition Unit	6-8	6-8	6
• Number of Students provided for in the Primary Key Stage 1 Therapeutic Unit	6-8	6-8	10
• Number of Students provided for in the Primary KS 2 Therapeutic Unit	6-8	6-8	9
• Number of students supported in the mainstream settings through the Primary Behaviour Support Service	150-250	150-250	150-250
• Number of students supported in mainstream settings through the Secondary Behaviour Support Service	350-400	350-400	350-400
• Days of operation of School Inclusion services	185	185	259
QUALITY			
• Services by school inclusion specialists to be provided by staff with appropriate training, qualifications and experience	100%	100%	100%
• All students in Primary Therapeutic Behaviour Services Programme with Individual Educational Plans (IEPs)/Individual Behavioural Plans (IBPs)	100%	100%	100%
• All students in Secondary Therapeutic Behaviour Services Programme with IEP/IBPs	100%	100%	100%

TIMELINESS			
• All education programmes to be delivered within the scheduled academic year as outlined in the approved school calendar	100%	100%	100%
• Student progress reports to parents three times annually	100%	100%	100%
LOCATION			
• Cayman Islands, Overseas	100%	100%	100%
COST	**$2,035,717**	**$2,082,985**	**$2,060,283**

RELATED BROAD OUTCOME:

- Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population
- Efficient, Effective, Accountable and People-Centred Public Services
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DES 5	Student Services

DESCRIPTION

Provision and co-ordination of assessment, identification and intervention services to children with significant barriers to learning in order to allow them to access the full range of educational opportunities, including:

- Educational Psychology providing expert assessment and intervention services for students with a range of social, emotional, psychological and cognitive challenges
- Speech and Language Therapy for students with difficulties in communication
- Occupational Therapy
- School Counselling
- English as a Second Language services
- Services for the Hearing Impaired and the Visually Impaired
- Early Intervention Services to promote the growth and development of children in the early years with significant barriers to learning
- Music Therapy for students with Emotional, Behavioural difficulties and motor skill issues

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Individual student psychological assessments	150-200	150-200	150-200
• Individual speech and language assessments	350-400	350-400	350-400
• Individual occupational therapy assessments	100-200	100-200	150
• Students supported through English as a Second Language instruction	90-100	90-100	90-100
• Number of students served by the occupational therapy Programme	250-300	250-300	250-300
• Number of students served by the speech and language therapy programme	300-400	300-400	300
• Number of students served by the counselling Programme	1,500-2,000	1,500-2,000	1,500-2,000
• Number of students served in the Hearing Impaired Programme	20-25	20-25	20-25
• Number of students served in the Visually Impaired Programme	35-40	35-40	35-40
• Number of children served through the Early Intervention Programme	121-150	121-150	121-150
• Students served by the Music Therapy Programme	40-60	40-60	40-60
QUALITY			
• Assessments and interventions to be provided by appropriately trained and qualified individuals	95-100%	95-100%	95-100%
• All services to be aligned with students ' IEPs and IBDs	100%	100%	100%
• Early intervention assessments and interventions carried out by appropriately qualified and experienced staff	100%	100%	100%
TIMELINESS			
• Psychological assessments provided within 60 days of an approved request	95-100%	95-100%	100%
• Speech and language assessments provided within 60 days of an approved request	100%	100%	100%
• Occupational therapy assessments and music therapy assessments provided within 60 days of approved request	100%	100%	100%
• Early childhood assessment and interventions conducted in line with SEN Code of Practice	100%	100%	100%

LOCATION • Cayman Islands	100%	100%	100%
COST	**$5,573,551**	**$5,676,607**	**$5,971,428**

RELATED BROAD OUTCOME:

- Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population
- Efficient, Effective, Accountable and People-Centred Public Services
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DES 6	Operational School Support Services

DESCRIPTION

Provision of key infrastructural, procurement and other services to support the effective operations of schools and the education system, including:

- Centralised tendering and procurement services for capital and recurrent expenditure orders for schools:
- Identifying quality suppliers, negotiating and managing contracts, managing supplier relationships, managing tendering processes (Public Procurement Committee - PPC and Entity Tenders Committee - ETC)
- Student transportation to and from schools, and local educational excursions
- Sanitisation of school buses and education sites
- Oversight of canteen services at schools
- Oversight of janitorial services
- Oversight of campus security services

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of educational sites for which procurement services provided	22	22	22
• Number of consolidated capital orders processed	5-10	5-10	5-10
• Number of consolidated overseas recurrent orders processed	20-25	20-25	20-25
• Number of janitorial contracts managed	20	20	20
• Number of transportation contracts managed	7	7	7
• Number of canteen contracts managed	9	9	9
• Number of security contracts managed	13-17	13-17	13-17
• Number of tender processes managed	45-65	45-65	45-65
QUALITY			
• Procurement processes managed by appropriately qualified and experienced individuals	100%	100%	100%
• Tendering processes administered in line with The Procurement Act, 2016 and The Procurement Regulations, 2018	100%	100%	100%
• Contracts awarded in line with tender specifications and any relevant legal requirements	100%	100%	100%
TIMELINESS			
• Consolidated capital and overseas recurrent orders processed within 60 – 90 days of confirmation.	95-100%	95-100%	90%
• Contracts renewal to commence at least four months before expiry dates	95-100%	95-100%	70%
• Prescribed transport routes are serviced daily and on time	95-100%	95-100%	100%
• Janitorial and security services provided in accordance with the agreed schedule	95-100%	95-100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$13,808,836**	**$13,808,836**	**$13,667,623**

RELATED BROAD OUTCOME:

- Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population
- Efficient, Effective, Accountable and People-Centred Public Services
- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems

DES 10	Facilities Maintenance Services

DESCRIPTION

Provision of building management and facility maintenance services to all schools, Department of Education Services and other educational facilities.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of facilities maintained	20	20	20
• Number of full inspections	20	20	20
• Number of maintenance plans developed	20	20	20
• Number of facilities contracts managed	45-50	45-50	50
• Number of monthly maintenance reports	12	12	12
QUALITY			
• Maintenance services and inspection to be provided by appropriately qualified and/or experienced personnel	100%	100%	100%
• All plant and equipment to be serviced and maintained by qualified technicians	100%	100%	100%
• Maintenance services to be delivered in accordance with maintenance plans	90-100%	90-100%	100%
• Maintenance plans to reflect specific needs and key data for individual schools	90-100%	90-100%	100%
TIMELINESS			
• Facilities Inspections are conducted annually in August of each year	100%	100%	100%
• Facility maintenance plans to be developed by December of each year, ahead of the new budget year	90-100%	90-100%	100%
• Contract renewal to commence at least four months before the expiration of the current contract	90-100%	90-100%	100%
• Facility Maintenance reports submitted monthly	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$4,827,822**	**$4,838,706**	**$4,615,000**

RELATED BROAD OUTCOME:

- Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population
- Efficient, Effective, Accountable and People-Centred Public Services
- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems

DES 11	Further Education Programme

DESCRIPTION

Provision of Further Education programmes, to offer a wide range of academic, career and technical education opportunities for students in Year 12 in Grand Cayman.

Programme strands to include:

- Vocational, career and technical programmes components, including opportunities for work experience
- A Foundations Programme, to assist students who need additional support in obtaining key academic qualifications
- Supervision of a Dual Entry programme component to offer guidance and monitoring of students in Grand Cayman and Cayman Brac who attend off-site educational programmes for Year 12 credit (e.g. UCCI, A Levels, approved off-island programmes)

In addition, a key component of the Further Education Programme will be enhanced career guidance, advisory and counselling for all secondary students, with a significant emphasis on supporting further education students.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of students provided services through the advanced Dual-Entry programme	140-170	140-170	146
• Number of student places available in career and technical programmes	250-300	250-300	250
• Number of vocational, career and technical subjects offered	15-25	15-25	15-25
• Number of students placed on work experience/community services placements	250-300	250-300	240-260
• Number of students counselled through the Careers Advisory Service	750-1,000	750-1,000	750-1,000
• Number of instructional days for students	180	180	180
QUALITY			
• Career and technical programmes accredited through external qualification schemes	100%	100%	100%
• Programmes delivered by staff with appropriate training and qualifications	95-100%	95-100%	100%
TIMELINESS			
• Programmes to be delivered over the academic year from September to June	90-100%	90-100%	90-100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$6,052,094**	**$6,173,798**	**$5,669,708**

RELATED BROAD OUTCOME:

- Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population
- Efficient, Effective, Accountable and People-Centred Public Services
- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems

Note: The total cost of supplying this output in 2026 is $6,132,594, and in 2027 is $6,254,298. However, annual revenue from third parties of $80,500 reduces this to $6,052,094 and $6,173,798, respectively.

DES 12	School Improvement Support Services - Grand Cayman

DESCRIPTION

The provision of school improvement services to schools to provide targeted challenge and support, to raise standards of achievement and improve the quality of teaching and learning in all government schools in Grand Cayman, including:

- Assisting /mentoring school leadership to evaluate school performance, using evidence-based assessment, to identify priorities for improvement and plan effective change
- Monitoring and reporting on student achievement and overall school performance
- Identifying training and professional development needs
- Developing and implementing school improvement strategies and Structured Support Plans for schools requiring additional external support
- Collecting, collating, analysing and reporting educational data, to inform strategic planning and decision-making
- Communicating and ensuring the effective implementation of Ministry policy and strategic initiatives
- Advising and informing the Ministry to support policy and strategy development
- Coordinating and reporting on results of standardized tests; and managing the entry process, submissions, reports and statistics for external examinations
- Managing and monitoring school attendance and registration

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of School Improvement Plans (SIPs) advised, monitored and reported on	12	12	12
• Number of Post Inspection Plans (PIPs) advised, monitored and reported on	12	12	12
• Number of Structured Support Plans developed and implemented	1-3	1-3	1-3
• Number of consolidated monthly statistical reports	10	10	10
• Number of strategic data analysis reports	5-10	5-10	10
• Number of DES Annual reports on School Performance and Development	1	1	1
• Number of strategic initiatives supported	4-6	4-6	6
• Number of external examination entries processed	4,500-5,000	4,500-5,000	4,500-5,000
• Number of reports per primary/secondary school on standardised tests and KS tests	8	8	8
• Number of statistical reports on external exam results	500-600	500-600	500-600
• Number of new student registrations processed	400-450	400-450	400-450
• Number of student transcripts completed	80-120	80-120	80-120
• Number of temporary teacher licence applications processed	275-350	275-350	350
• Number of full teacher licence applications and home school licences processed for approval by the Education Council	100-130	100-130	130
QUALITY			
• School improvement services delivered by professionals with appropriate, qualifications, training and experience	100%	100%	100%
• Structured Support Plans to be developed in consultation with key stakeholders	100%	100%	100%
• Statistical reports prepared according to template approved by the Chief Officer (CO) and subject to sign-off by the Chief Officer prior to publication	100%	100%	100%
• Annual DES report prepared according to template agreed with Chief Officer	100%	100%	100%
• Transcripts completed according to template approved by CO	100%	100%	100%
• Teacher licences completed according to the template approved by the Education Council	100%	100%	100%

TIMELINESS			
• SIPs submitted by 31 October each year	90-100%	90-100%	90-100%
• PIPs submitted by 31 October each year	100%	100%	100%
• All School Support Plans to be delivered over the period	100%	100%	100%
• Evaluation report on the previous year's SIPs by 30 September each year	90-100%	90-100%	90-100%
• Evaluation report on previous year's PIPs by 30 September each year	95-100%	95-100%	95-100%
• Statistical reports on standardised and key stage tests by 30 September each year	95-100%	95-100%	95-100%
• Statistical report on external examinations by 30 September each year	100%	100%	100%
• Annual Data Report by 31 December each year	95-100%	95-100%	95-100%
• Transcripts completed within 10 working days of receipt of payment	100%	100%	100%
• Temporary teacher licence applications processed within ten days of application	100%	100%	100%
• Full Teacher licence applications completed for approval by Education Council within three days of application	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$6,479,234**	**$6,554,881**	**$7,493,909**

RELATED BROAD OUTCOME:

- Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population
- Efficient, Effective, Accountable and People-Centred Public Services
- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems

Note: The total cost of supplying this output in 2026 is $6,489,234, and in 2027 is $6,564,881. However, annual revenue from third parties of $10,000 reduces this to $6,479,234 and $6,554,881, respectively.

DES 13	School Improvement Support Services – Cayman Brac

DESCRIPTION

The provision of school improvement services to schools to provide targeted challenge and support, to raise standards of achievement and improve the quality of teaching and learning in government schools located in Cayman Brac and Little Cayman, including:

- Assisting /mentoring school leadership to evaluate school performance, using evidence-based assessment, to identify priorities for improvement and plan effective change
- Identifying training and professional development needs
- Developing and implementing school improvement strategies and Structured Support Plans for schools requiring additional external support
- Communicating and ensuring the effective implementation of Ministry policy and strategic initiatives
- Coordinating and reporting on results of standardized tests; and managing the entry process, submissions, reports and statistics for external examinations
- Managing and monitoring school attendance and registration

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of School Improvement Plans (SIPs) advised, monitored and reported on	4	4	N/A
• Number of Post Inspection Plans (PIPs) advised, monitored and reported on	4	4	N/A
• Number of Structured Support Plans developed and implemented	1-3	1-3	N/A
• Number of consolidated monthly statistical reports	1-3	1-3	N/A
• Number of strategic initiatives supported	1-2	1-2	N/A
• Number of external examination entries processed	80-100	80-100	N/A
• Number of reports per primary/secondary school on standardised tests and KS tests	25-30	25-30	N/A
• Number of new student registrations processed	25-30	25-30	N/A
QUALITY			
• School improvement services delivered by professionals with appropriate, qualifications, training and experience	100%	100%	N/A
• Structured Support Plans to be developed in consultation with key stakeholders	100%	100%	N/A
• Statistical reports prepared according to template approved by the Chief Officer (CO) and subject to sign-off by the Chief Officer prior to publication	100%	100%	N/A
TIMELINESS			
• SIPs submitted by 31 October each year	90-100%	90-100%	N/A
• PIPs submitted by 31 October each year	100%	100%	N/A
• All School Support Plans to be delivered over the period	100%	100%	N/A
• Evaluation report on the previous year's SIPs by 30 September each year	90-100%	90-100%	N/A
• Evaluation report on previous year's PIPs by 30 September each year	95-100%	95-100%	N/A
• Statistical reports on standardised and key stage tests by 30 September each year	95-100%	95-100%	N/A
• Statistical report on external examinations by 30 each year	100%	100%	N/A

LOCATION • Cayman Islands	100%	100%	100%
COST	**$1,536,185**	**$1,560,425**	**$0**

RELATED BROAD OUTCOME:

- Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population
- Efficient, Effective, Accountable and People-Centred Public Services
- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems

SRC 7	Training and Therapeutic Programmes for Adults with Disabilities

DESCRIPTION

Provide training, therapeutic, and recreational programmes for adults with disabilities, to promote the developmentof client functioning, independence, and community inclusion.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of clients accessing recreational programmes	65-80	70-85	50-65
• Number of clients accessing vocational programmes in-centre	30-35	35-40	25-35
• Number of clients accessing community-based services provided by SATC	45-55	50-60	30-40
• Number of employed clients accessing the SATC vocational programme in the community	25-35	30-40	20-30
• Number of occupational therapy sessions offered	13,500	14,000	13,348
• Total number of adults accessing programmes and services through the Department	100-110	110-120	90-100
• Number of new employment placements	15-20	15-20	10-15
• Number of community-based occupational therapy sessions	55-65	60-70	50-60
• Number of case management interventions	80-115	80-115	75-100
QUALITY			
• All training will be facilitated and supervised by qualified staff	90-100%	90-100%	90%
• Vocational training, placement, and support needs determined by assessment	100%	100%	100%
TIMELINESS			
• All programmes to be delivered year-round	100%	100%	80-90%
• Programme delivery will be Monday through Friday from 8:00 am to 5:00pm	100%	100%	90-100%
LOCATION			
• Sunrise Adult Training Centre and Community locations, as arranged in Grand Cayman	100%	100%	100%
COST	**$3,166,943**	**$3,218,693**	**$1,765,760**

RELATED BROAD OUTCOME:

- Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population
- Efficient, Effective, Accountable and People-Centred Public Services
- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems

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CAYMAN ISLANDS GOVERNMENT

MINISTRY OF EDUCATION AND TRAINING

STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

These forecast financial statements have been prepared in accordance with the provisions of the Public Management and Finance Act (2020 Revision).

I accept responsibility for the accuracy and integrity of the financial information in these forecast financial statements and their compliance with the Public Management and Finance Act (2020 Revision).

To the best of my knowledge the statements are:

a. Complete and reliable;

b. Fairly reflect the forecast financial position as at 31 December 2026 and 31 December 2027 and performance for the years ending 31 December 2026 and 31 December 2027; and
c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Act (2020 Revision).

Cetonya Cacho
Chief Officer

Ministry Education and Training

31 December 2025

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FINANCIAL STATEMENTS

FOR THE 2026 FINANCIAL YEAR ENDING 31 DECEMBER 2026
AND THE 2027 FINANCIAL YEAR ENDING 31 DECEMBER 2027

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General Accounting Policies

Reporting entity

These forecast financial statements are for the Ministry of Education and Training.

Basis of preparation

The forecast financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) using the accrual basis of accounting. Where there are currently no IPSAS, other authoritative pronouncements such as International Accounting Standards and United Kingdom reporting standards applicable to the public sector have been used. The measurement base applied is historical cost adjusted for revaluations of certain assets.

The forecast financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently.

Reporting Period

The reporting period is the period ending 31 December 2026 and 2027.

Specific Accounting Policies

Revenue

Output revenue

Output revenue, including revenue resulting from user charges or fees, is recognised when it is earned.

Interest revenue

Interest revenue is recognised in the period in which it is earned.

Expenses

General

Expenses are recognised when incurred.

Depreciation

Depreciation of non-financial physical assets is generally provided on a straight-line basis at rates based on the expected useful lives of those assets.

Assets

Cash and cash equivalents

Cash and cash equivalents include cash held in the Ministry or Portfolio's bank account and on deposit with the Ministry of Finance and Economic Development (Treasury).

Receivables and advances

Receivables and advances are recorded at the amounts expected to be ultimately collected in cash.

Inventory
Inventories are recorded at the lower of cost and net current value. Where inventories are valued at cost, specific identification or the FIFO method has been used. Appropriate allowance has been made for obsolescence.

Property, Plant and Equipment (including Infrastructure Assets)
Buildings are recorded at historical cost (or fair value as at time of first recognition) or valuation.

Other plant and equipment, which includes motor vehicles and office equipment, is recorded at cost less accumulated depreciation.

Computer Hardware and Software
Computer hardware and software are recorded at cost, and depreciated in accordance with the policy on depreciation.

Liabilities
Accounts Payable
Accounts payable are recorded at the amount owing after allowing for credit notes and other adjustments.

Provisions
Provisions are recognised in accordance with IPSAS 19 Provisions, Contingent Liabilities and Contingent Assets.

Employee entitlements
Amounts incurred but not paid at the end of the reporting period are accrued. Annual leave due, but not taken, is recognised as a liability. Long service leave liabilities are measured as the present value of estimated leave service entitlements.

MINISTRY OF EDUCATION AND TRAINING

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2026	12-Month Budget 2027
	Current Assets			
185,284,476	Cash and cash equivalents	**1**	201,204,494	217,764,812
	Marketable securities and deposits			
17,140,847	Trade receivables	**2**	20,965,839	24,874,307
29,007	Other receivables	**2**	29,007	29,007
79	Inventories	**3**	79	79
686,047	Prepayments	**5**	686,047	686,047
203,140,456	**Total Current Assets**		**222,885,466**	**243,354,252**
	Non-Current Assets			
365,172,962	Property, plant and equipment	**6**	366,876,231	365,807,412
256,730	Right-of-use assets	**7**	499,536	284,393
10,776	Intangible Assets	**6**	-	-
365,440,469	**Total Non-Current Assets**		**367,375,767**	**366,091,805**
568,580,925	**Total Assets**		**590,261,233**	**609,446,057**
	Current Liabilities			
265,841	Trade payables	**8**	265,841	265,841
6,414,037	Other payables and accruals	**8**	6,414,037	6,414,037
6,869	Unearned revenue	**9**	6,869	6,869
1,202,225	Employee entitlements	**10**	1,202,225	1,202,225
7,888,972	**Total Current Liabilities**		**7,888,972**	**7,888,972**
	Non-Current Liabilities			
276,659	Lease Liability	**7**	516,966	301,790
276,659	**Total Non-Current Liabilities**		**516,966**	**301,790**
8,165,630	**Total Liabilities**		**8,405,938**	**8,190,762**
560,415,294	**Net Assets**		**581,855,295**	**601,255,295**
	NET WORTH			
541,830,926	Contributed capital		563,270,926	582,670,926
17,925	Other Reserves		17,925	17,925
97,217,555	Revaluation reserve		97,217,555	97,217,555
(78,651,111)	Accumulated surpluses/(deficits)		(78,651,111)	(78,651,111)
560,415,295	**Total Net Worth**		**581,855,295**	**601,255,295**

MINISTRY OF EDUCATION AND TRAINING

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2026	12-Month Budget 2027
	FOR THE YEAR ENDED 31 DECEMBER 2026			
	Revenue			
135,705,664	Sale of goods and services	**11**	162,742,299	166,783,215
2,500,000	Investment revenue	**12**	2,500,000	2,500,000
138,205,664	**Total Revenue**		**165,242,299**	**169,283,215**
	Expenses			
89,776,646	Personnel costs	**14**	109,793,231	112,353,991
31,230,128	Supplies and consumables (including short term leases)	**15**	35,461,161	36,211,161
17,180,095	Depreciation and Amortisation (including ROU depreciation)	**6**	19,960,188	20,683,963
18,795	Finance costs (including interest on lease liability)	**18**	27,720	34,100
138,205,664	**Total Expenses**		**165,242,299**	**169,283,215**

MINISTRY OF EDUCATION AND TRAINING

STATEMENT OF CASH FLOWS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	CASH FLOW STATEMENT	Note	12-Month Budget 2026	12-Month Budget 2027
	FOR THE YEAR ENDED 31 DECEMBER 2026			
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
139,129,292	Outputs to Cabinet		161,251,912	162,124,172
260,069	Sale of goods and services - third party		976,600	322,429
3,160,669	Interest received		2,500,000	2,500,000
	Payments			
(87,443,902)	Personnel costs		(112,354,435)	(112,353,991)
(32,466,548)	Supplies and consumables (including Short term leases) - Third Party		(36,211,161)	(35,783,017)
(18,795)	Interest paid (including interest on lease liability ROU) - Third Party		(27,720)	(34,100)
22,620,784	**Net cash flows from/(used by) operating activities**	**19**	**16,135,196**	**16,775,494**
	CASH FLOWS FROM INVESTING ACTIVITIES			
(40,357,247)	Purchase of property, plant and equipment		(21,440,000)	(19,400,000)
(40,357,247)	**Net cash flows from/(used by) investing activities**		**(21,440,000)**	**(19,400,000)**
	CASH FLOWS FROM FINANCING ACTIVITIES			
40,357,247	Equity Investment from Org 40 (including Lease principal payments)		21,440,000	19,400,000
(177,851)	Lease Payments - Lease Liability (ROU) - Principal - Third Party		(215,178)	(215,176)
40,179,395	**Net cash flows from/(used by) financing activities**		**21,224,822**	**19,184,824**
22,442,933	**Net increase/(decrease) in cash and cash equivalents**		**15,920,018**	**16,560,318**
162,841,543	Cash and cash equivalents at beginning of period		185,284,476	201,204,494
185,284,476	**Cash and cash equivalents at end of period**	**1**	**201,204,494**	**217,764,812**

MINISTRY OF EDUCATION AND TRAINING

STATEMENT OF CHANGES IN NET WORTH
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2024 brought forward	499,197,827	17,925	97,217,555	(77,414,339)	519,018,968
Prior Year Adjustments					
Changes in accounting policy					-
Accounting Errors				(1,235,054)	(1,235,054)
Restated balance 31 December 2024	499,197,827	17,925	97,217,555	(78,649,394)	517,783,914
Changes in net worth for 2025					
Equity Investment from Cabinet	42,633,099				42,633,099
Net revenue / expenses recognised directly in net worth	42,633,099	-	-	-	42,633,099
Surplus/(deficit)for the period 2025				-	-
Total recognised revenues and expenses for the period	42,633,099	-	-	-	42,633,099
Balance at 31 December 2025 carried forward	541,830,926	17,925	97,217,555	(78,651,111)	560,415,295

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2025 brought forward	541,830,926	17,925	97,217,555	(78,651,111)	560,415,295
Prior Year Adjustments					
Changes in accounting policy					-
Accounting Errors					-
Restated balance 31 December 2025	541,830,926	17,925	97,217,555	(78,651,111)	560,415,295
Changes in net worth for 2026					
Gain/(loss) on property revaluation					-
Gain/(loss) on revaluation of investments					-
Exchange differences on translating foreign operations					-
Equity Investment from Cabinet	21,440,000				21,440,000
Capital withdrawals by Cabinet					-
Dividends payable to Cabinet					-
Net revenue / expenses recognised directly in net worth	21,440,000	-	-	-	21,440,000
Surplus/(deficit)for the period 2026				-	-
Total recognised revenues and expenses for the period	21,440,000	-	-	-	21,440,000
Balance at 31 December 2026 carried forward	563,270,926	17,925	97,217,555	(78,651,111)	581,855,295

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2026 brought forward	563,270,926	17,925	97,217,555	(78,651,111)	581,855,295
Prior Year Adjustments					
Changes in accounting policy					-
Accounting Errors					-
Restated balance 31 December 2026	563,270,926	17,925	97,217,555	(78,651,111)	581,855,295
Changes in net worth for 2027					
Gain/(loss) on property revaluation					-
Gain/(loss) on revaluation of investments					-
Equity Investment from Cabinet	19,400,000				19,400,000
Capital withdrawals by Cabinet					-
Net revenue / expenses recognised directly in net worth	19,400,000	-	-	-	19,400,000
Surplus/(deficit)for the period 2027				-	-
Total recognised revenues and expenses for the period	19,400,000	-	-	-	19,400,000
Balance at 31 December 2027	582,670,926	17,925	97,217,555	(78,651,111)	601,255,295

NOTE 1: CASH AND CASH EQUIVALENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
413	Cash on hand (IRIS Confirmation Account/Petty Cash)	413	413
3,306	Cash in transit (IRIS Remittance Account)	3,306	3,306
38,541,774	CI$ Operational Current Account held at Royal Bank of Canada	54,461,791	71,022,109
606,864	US$ Operational Current Account held at Royal Bank of Canada	606,864	606,864
146,132,120	Fixed Deposits held with Treasury (less than 90 days)	146,132,120	146,132,120
185,284,476	**TOTAL**	**201,204,494**	**217,764,812**

NOTE 2: TRADE AND OTHER RECEIVABLES

12-Month Forecast 2025	Trade Receivables	12-Month Budget 2026	12-Month Budget 2027
6,283,379	Sale of goods and services	6,283,379	6,283,379
11,226,853	Outputs to Cabinet	15,051,845	18,960,312
5,000,000	Outputs to other government agencies	5,000,000	5,000,000
(5,369,384)	**Less: provision for doubtful debts (Enter -ve number)**	(5,369,384)	(5,369,384)
17,140,847	**Total trade receivables**	**20,965,839**	**24,874,307**

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Current		
17,140,847	Past due 1-30 days	20,965,839	24,874,307
17,140,847	**Total**	**20,965,839**	**24,874,307**

12-Month Forecast 2025	Other Receivables	12-Month Budget 2026	12-Month Budget 2027
6,911	Advances (salary, Official Travel, etc)	6,911	6,911
2,095	Dishonoured cheques	2,095	2,095
1,382	Other Non-Current Assets	1,382	1,382
18,619	Other	18,619	18,619
29,007	**Total other receivables**	**29,007**	**29,007**

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Current		
29,007	Past due 1-30 days	29,007	29,007
29,007	**Total**	**29,007**	**29,007**

NOTE 2: TRADE AND OTHER RECEIVABLES (CONTINUED)

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
(5,172,882)	Balance at 1 January	(5,369,384)	(5,369,384)
(5,369,384)	Balance at 31 December	(5,369,384)	(5,369,384)

NOTE 3: INVENTORIES

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
79	Inventory held for use in the provision of goods and services	79	79
79	**TOTAL INVENTORIES**	**79**	**79**

NOTE 5: PREPAYMENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
686,047	Accrued Prepayments	686,047	686,047
	Other		
686,047	**Total**	**686,047**	**686,047**

NOTE 6: PROPERTY, PLANT AND EQUIPMENT

COST OF PROPERTY, PLANT AND EQUIPMENT

	Plant and equipment	*Buildings and Leasehold*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2025	1,869,907	333,799,984	5,997,914	18,185,151	2,588,886	49,688	831,187	1,335,281		3,409,392	52,610,469	420,677,859
Additions	5,425	26,313,414	380,482	600,406	783,908	243,730		341,312			40,722,050	69,390,726
Disposals and Derecognisation												-
Revaluation												-
Transfers											(28,668,677)	(28,668,677)
Balance as at 31 December 2025	1,875,332	360,113,398	6,378,396	18,785,556	3,372,794	293,418	831,187	1,676,593	-	3,409,392	64,663,842	461,399,909

	Plant and equipment	*Buildings and Leasehold*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2026	1,875,332	360,113,398	6,378,396	18,785,556	3,372,794	293,418	831,187	1,676,593	-	3,409,392	64,663,842	461,399,908
Additions											21,440,000	21,440,000
Disposals and Derecognisation												-
Revaluation												-
Transfers												-
Balance as at 31 December 2026	1,875,332	360,113,398	6,378,396	18,785,556	3,372,794	293,418	831,187	1,676,593	-	3,409,392	86,103,842	482,839,908

	Plant and equipment	*Buildings and Leasehold*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2027	1,875,332	360,113,398	6,378,396	18,785,556	3,372,794	293,418	831,187	1,676,593	-	3,409,392	86,103,842	482,839,908
Additions											19,400,000	19,400,000
Disposals and Derecognisation												-
Revaluation												-
Transfers												-
Balance as at 31 December 2027	1,875,332	360,113,398	6,378,396	18,785,556	3,372,794	293,418	831,187	1,676,593	-	3,409,392	105,503,842	502,239,908

NOTE 6: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	Plant and equipment	*Buildings and Leasehold*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2025	1,535,710	52,110,808	4,449,885	13,944,615	2,118,351	28,539	714,995	854,857	(9)	3,352,447		79,110,198
Transfers												-
Impairment Reserve 2025 (closing balance)		134,641										134,641
Depreciation Expense 2025	77,981	13,790,674	193,443	2,577,412	165,700	3,007	10,394	130,709	-	32,788	-	16,982,107
Eliminate on Disposal or Derecognisation 2025												-
Balance as at 31 December 2025	1,613,691	66,036,124	4,643,327	16,522,027	2,284,050	31,546	725,388	985,567	(9)	3,385,234	-	96,226,946

	Plant and equipment	*Buildings and Leasehold*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2026	1,613,691	66,036,124	4,643,327	16,522,027	2,284,050	31,546	725,388	985,567	(9)	3,385,234	-	96,226,946
Transfers												-
Impairment change 2026				(528,196)						(8,631)	536,827	-
Depreciation Expense 2026	79,830	16,271,656	193,643	2,791,725	173,305	6,480	10,394	176,910	-	32,788	-	19,736,731
Eliminate on Disposal or Derecognisation 2026												-
Balance as at 31 December 2026	1,693,521	82,307,780	4,836,970	18,785,556	2,457,355	38,026	735,782	1,162,477	(9)	3,409,391	536,827	115,963,677

	Plant and equipment	*Buildings and Leasehold*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2027	1,693,521	82,307,780	4,836,970	18,785,556	2,457,355	38,026	735,782	1,162,477	(9)	3,409,391	536,827	115,963,677
Transfers												-
Impairment change 2027				(2,791,725)						(32,788)	2,824,513	-
Depreciation Expense 2027	79,830	17,003,744	193,643	2,791,725	173,305	6,480	10,394	176,910	-	32,788	-	20,468,819
Eliminate on Disposal or Derecognisation 2027												-
Balance as at 31 December 2027	1,773,351	99,311,524	5,030,613	18,785,556	2,630,660	44,506	746,176	1,339,387	(9)	3,409,391	3,361,340	136,432,496

Net Book value 31 December 2025	261,641	294,077,274	1,735,069	2,263,529	1,088,743	261,872	105,799	691,026	9	24,157	64,663,842	365,172,962
Net Book value 31 December 2026	181,811	277,805,618	1,541,426	-	915,438	255,392	95,405	514,116	9	-	85,567,015	366,876,231
Net Book value 31 December 2027	101,981	260,801,874	1,347,783	-	742,133	248,912	85,011	337,206	9	-	102,142,502	365,807,412

NOTE 6: INTANGIBLE ASSETS

COST OF INTANGIBLE ASSETS

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2025	731,792		731,792
Additions			-
Disposals and Derecognisation			-
Revaluation			-
Transfers			-
Balance as at 31 December 2025	731,792	-	731,792

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2026	731,792	-	731,792
Additions			-
Disposals and Derecognisation			-
Revaluation			-
Transfers			-
Balance as at 31 December 2026	731,792	-	731,792

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2027	731,792	-	731,792
Additions			-
Disposals and Derecognisation			-
Revaluation			-
Transfers			-
Balance as at 31 December 2027	731,792	-	731,792

NOTE 6: INTANGIBLE ASSETS (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2025	698,378		698,378
Transfers			-
Impairment Reserve 2025 (closing balance)			-
Depreciation Expense 2025	22,637	-	22,637
Eliminate on Disposal or Derecognisation 2025			-
Balance as at 31 December 2025	721,016	-	721,016

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2026	721,016	-	721,016
Transfers			-
Impairment change 2026			-
Depreciation Expense 2026	10,776	-	10,776
Eliminate on Disposal or Derecognisation 2026			-
Balance as at 31 December 2026	731,792	-	731,792

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2027	731,792	-	731,792
Transfers			-
Impairment change 2027			-
Depreciation Expense 2027	-	-	-
Eliminate on Disposal or Derecognisation 2027			-
Balance as at 31 December 2027	731,792	-	731,792

Net Book value 31 December 2025	10,776	-	10,776
Net Book value 31 December 2026	-	-	-
Net Book value 31 December 2027	-	-	-

NOTE 7: LEASES – RIGHT-OF-USE

12-Month Forecast 2025	Summary	12-Month Budget 2026	12-Month Budget 2027
-	**TOTAL CURRENT**	-	-
276,659	**TOTAL NON-CURRENT**	**516,966**	**301,790**
276,659	**TOTAL LEASE LIABILITY**	**516,966**	**301,790**

NOTE 8: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
265,841	Creditors	265,841	265,841
5,071	Payroll Deductions	5,071	5,071
5,367,079	Accrued Expenses	5,367,079	5,367,079
217,860	Inter-entity due to	217,860	217,860
824,027	Other payables	824,027	824,027
6,679,877	**Total trade payables other payables and accruals**	**6,679,877**	**6,679,877**

NOTE 9: UNEARNED REVENUE

12-Month Forecast 2025	Details	12-Month Budget 2026	12-Month Budget 2027
6,869	Other unearned revenue	6,869	6,869
6,869	**Total unearned reveune**	**6,869**	**6,869**

NOTE 10: EMPLOYEE ENTITLEMENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
510,155	Annual Leave	510,155	510,155
692,070	Pension	692,070	692,070
1,202,225	**Total current portion**	**1,202,225**	**1,202,225**
	Non-current employee entitlements are represented by:		
	Retirement and long service leave		
1,202,225	**Total employee entitlements**	**1,202,225**	**1,202,225**

NOTE 11: SALE OF GOODS AND SERVICES

12-Month Forecast 2025	Revenue type	12-Month Budget 2026	12-Month Budget 2027
134,767,359	Outputs to Cabinet	161,765,699	165,783,365
848,980	Fees and charges	859,400	870,650
89,325	Rentals	117,200	129,200
135,705,664	**Total sales of goods and services**	**162,742,299**	**166,783,215**
	Fees and Charges		
45,730	Examination Fees	41,800	41,800
15,000	Public Library Fees	15,000	15,000
784,750	School Fees	799,100	810,350
3,500	Transcript Fees	3,500	3,500
848,980	**Fees & Charges**	859,400	870,650
	Rentals		
82,825	Rental - School Canteens	110,700	122,700
6,500	Rentals - Other Properties	6,500	6,500
89,325	**Total Rentals**	117,200	129,200
	Sales of Outputs to Cabinet		
134,767,359	Sales of Outputs to Cabinet	161,765,699	165,783,365
134,767,359	**Total Sales of Outputs to Cabinet**	161,765,699	165,783,365
135,705,664	**Total Goods and Services**	**162,742,299**	**166,783,215**

NOTE 12: INVESTMENTS

12-Month Forecast 2025	Revenue type	12-Month Budget 2026	12-Month Budget 2027
2,500,000	Interest on deposits held with cabinet	2,500,000	2,500,000
2,500,000	**Total Investment revenue**	**2,500,000**	**2,500,000**

NOTE 14: PERSONNEL COSTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
68,279,716	Salaries, wages and allowances	80,443,852	80,443,844
17,458,884	Health care	24,527,104	27,087,880
3,690,717	Pension	4,467,954	4,467,946
103,291	Leave	103,291	103,291
244,039	Other personnel related costs	251,031	251,031
89,776,646	**Total Personnel Costs**	**109,793,231**	**112,353,991**

NOTE 15: SUPPLIES AND CONSUMABLES

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
1,132,497	Supplies and materials	1,248,970	1,248,970
22,412,003	Purchase of services	23,422,500	24,172,500
15,321	Short term lease	465,902	465,902
5,632,526	Utilities	6,035,220	6,035,220
168,254	Interdepartmental expenses - MPO	172,254	172,254
318,506	Travel and subsistence	368,069	368,069
448,749	Recruitment and training	514,294	514,294
1,102,271	Other	3,233,951	3,233,951
31,230,128	**Total Supplies & consumables**	**35,461,161**	**36,211,161**

NOTE 18: FINANCE COSTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
18,795	Interest on Lease	27,720	34,100
18,795	**Total Finance cost**	**27,720**	**34,100**

NOTE 19: RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/ (DEFICIT)

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Non-cash movements		
17,180,095	Depreciation expense	19,960,188	20,683,963
	Changes in current assets and liabilities:		
5,899,979	(Increase)/decrease in receivables - Other Government agencies	(3,824,991)	(3,908,470)
(603,380)	(Increase)/decrease in receivables - Other 3rd Party		
22,476,694	**Net cash flows from operating activities**	**16,135,197**	**16,775,493**

MINISTRY OF DISTRICT ADMINISTRATION AND HOME AFFAIRS

BUDGET STATEMENTS

FOR THE 2026 FINANCIAL YEAR ENDING 31 DECEMBER 2026

AND THE 2027 FINANCIAL YEAR ENDING 31 DECEMBER 2027

PREPARED IN ACCORDANCE WITH SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE ACT (2020 REVISION)

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STATEMENT OF THE MINISTER

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2026 and 2027 financial years.

Honourable Nickolas DaCosta, MP
Minister

Ministry of District Administration and Home Affairs

31 December 2025

STATEMENT OF THE ACTING CHIEF OFFICER

The Budget Statements have been compiled using the best information available and are to the best of my knowledge complete and accurate as of this date.

I take responsibility for the accuracy and completeness of the financial information and outputs contained herein.

Michael Ebanks
Chief Officer

Ministry of District Administration and Home Affairs

31 December 2025

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

The Ministry of District Administration and Home Affairs (MDAHA) occupies a central role in ensuring the security, safety, and resilience of the Cayman Islands. Its remit spans multiple mission areas that collectively help to safeguard the country's stability and prosperity: border enforcement, economic resilience, community readiness, emergency response, and offender management.

The Ministry operates in a dynamic environment shaped by global security threats, regional vulnerabilities, and domestic complexities.

MDAHA provides policy direction, strategic leadership, and governance oversight for a diverse set of departments, units, statutory authorities, government companies, boards, and tribunals:

Departments:

- His Majesty's Cayman Islands Prison Service (HMCIPS)
- Department of District Administration (DAD)
- Department of Public Safety Communications (DPSC)
- Department of Community Rehabilitation (DCR)
- Cayman Islands Fire Service (CIFS)
- Cayman Islands Cadet Corps (CICC)
- Cayman Islands Postal Service (CIPS)
- Customs and Border Control Service (CBC)
- Core Ministry

Units and Sections:

- Sister Islands Sports Unit (SISU)
- Joy Marie Tibbetts Adult Training Centre (JMATC)

Statutory Authorities and Government Companies:

- Water Authority of the Cayman Islands
- Sister Islands Affordable Housing Development Corporation

Boards and Committees:

- Development Control Board
- Expungement Board
- Sister Islands Affordable Housing Development Corporation Board
- Water Authority of the Cayman Islands Board
- Cadet Corps Committee
- Stamp Advisory Committee
- Sister Islands Emergency Committee

Tribunals:

- Sister Islands Planning Appeals Tribunal

The Ministry manages an annual budget in excess of CI$145 million, comprising approximately CI$130 million in operating expenditure and CI$18 million in capital projects. It also oversees the collection of government revenues exceeding CI$240 million annually, primarily through
Customs and Border Control.

The Ministry encompasses approximately 900 employees across its core government departments, units, and sections delivering essential frontline services on all 3 Islands while advancing public policy, strategic initiatives, and projects that strengthen community readiness and national resilience.

In addition, the Ministry's work is complemented by statutory authorities, government companies, boards, committees, and tribunals which extend its reach and impact across the Islands, upholding good governance and advancing the Government's Broad Strategic Outcomes.

Scope of Activities

The scope of the Ministry's activities includes:

Core Ministry

The Core Ministry provides strategic policy advice, implementation support, communications, and evaluation services to the Honourable Minister on public policy matters, including legislative and regulatory affairs. It delivers funding, governance, risk management, and compliance oversight for the Ministry's operational entities, including the Sister Islands Affordable Housing Development Corporation and the Joy Marie Tibbetts Adult Training Centre. The Core Ministry also manages executive expenditure and executive assets that fall under the Minister's portfolio, while overseeing programmes and the delivery of major capital projects. In addition, it provides secretariat, administrative, and governance support to the Ministry's boards, committees, and tribunals. Through these functions, the Core Ministry ensures accountability, effective policy delivery, and alignment of resources with government priorities.

District Administration Services (DAD)

The Department of District Administration serves as the central hub of government services in the Sister Islands, ensuring residents of Cayman Brac and Little Cayman have direct access to essential public functions. It provides a wide range of services, including passport and visa processing, licensing and vehicle inspections, and treasury support for other government entities. The Department also plays a leading role in community infrastructure through the construction and maintenance of public buildings, historic preservation, and the operation of cultural and heritage sites. In addition, it coordinates hurricane preparedness, disaster response, and official visits, reinforcing the Sister Islands' resilience and governance. The Department supports tourism and business development, childcare and preschool programmes, and provides information services to the public. By delivering these varied functions under one umbrella, DAD ensures effective governance, community support, and equitable access to government services for Sister Islands residents.

Fire-Rescue Services (CIFS)

The Cayman Islands Fire Service (CIFS) provides essential fire suppression, rescue, and emergency response services across all three Islands. Its remit covers domestic incidents and aviation emergencies, including aircraft firefighting in compliance with international standards. Firefighters respond to fires, road traffic collisions, hazardous material incidents, and water rescues, while also delivering medical first response support. Beyond frontline operations, CIFS enforces fire prevention measures through inspections, code enforcement, and public education, reducing risks to lives and property. The Service also undertakes fire investigations to determine causes and prevent recurrence. By integrating prevention with response, CIFS plays a vital role in protecting public safety, critical infrastructure, and national resilience.

Customs and Border Control Service (CBC)

The Customs and Border Control Service (CBC) is the Cayman Islands' national law enforcement agency for border protection and the disruption of cross-border crime. In addition to the collection of customs taxes, duties, and fees, the Service is mandated to detect, deter, and investigate the movement of illicit goods, weapons, cash, drugs, and other threats that compromise public safety. CBC is also charged with disrupting criminal networks involved in money laundering, terrorist financing, organised crime, and illegal migration. Its officers exercise enforcement powers at all ports of entry, the interior, and maritime domain, conducting inspections, investigations, and interdictions in close collaboration with law enforcement agencies and the intelligence community. CBC also manages the secure processing of passengers and cargo, balancing facilitation with vigilance to protect the Islands' safety. Through its focus on intelligence, enforcement, and inter-agency coordination, CBC strengthens Cayman's resilience against border threats and safeguards the integrity of the nation's security.

Public Safety Communications Services (DPSC)

The Cayman Islands Department of Public Safety Communications (DPSC) is a critical hub for national security and emergency response management. It operates the Public Safety Communications Centre (PSCC), which manages 9-1-1 calls and dispatches police, fire, and EMS resources on a 24/7 basis, while also serving as the national Tsunami Warning Focal Point. Co-located with PSCC, the Electronic Monitoring Centre (EMC) oversees both offender tracking through GPS-enabled devices and the National CCTV Programme, guided by a Cabinet-approved Code of Practice. The department also manages the National Public Safety Radio Communications System, ensuring interoperability and reliability of radio communications across agencies. In addition, DPSC maintains seismic monitoring sensors and supports the electronic incident management system for the National Emergency Operations Centre. By integrating technology, coordination, and oversight, DPSC enables safer communities and provides vital support to law enforcement, emergency responders, and critical national infrastructure partners.

Offender Management and Custodial Services (HMCIPS)

His Majesty's Cayman Islands Prison Service is responsible for the secure custody, care, and rehabilitation of persons sentenced and remanded by the courts. Its facilities, including HMP Northward and HMP Fairbanks, provide structured programmes that focus on education, vocational training, and reintegration support. The Service prioritises security while also advancing rehabilitation through trauma-informed practices and offender behaviour programmes. Partnerships with businesses, NGOs, and government agencies support pathways for successful re-entry into society. Modernisation efforts include upgrading infrastructure and embedding intelligence-led practices for safety and compliance. Through its dual focus on security and rehabilitation, HMCIPS contributes to reduced reoffending and safer communities.

Community Rehabilitation Services (DCR)

The Department of Community Rehabilitation is a key public safety agency responsible for the supervision and management of offenders in the community. Its officers oversee probationers, parolees, and other individuals subject to court-ordered supervision, ensuring compliance with conditions that protect the public. DCR delivers structured interventions that address criminogenic risks and promote lawful behaviour, while also monitoring high-risk cases in coordination with law enforcement, prison services, and the courts. By enforcing accountability and providing targeted rehabilitation, the Department reduces reoffending and alleviates pressure on custodial facilities. Its work is integral to maintaining community safety and supporting the justice system with effective alternatives to incarceration.

Postal and Mail Security Services (CIPS)
The Cayman Islands Postal Service provides critical national and international mail services that connect the Islands to the global network of trade, communication, and commerce. The Service plays an important role in border security and public safety by screening inbound and outbound mail to detect and deter prohibited items, illicit substances, and other contraband. Its operations support law enforcement partners in maintaining the integrity of Cayman's borders while ensuring the safe and timely delivery of mail. The Service operates post offices across all districts, facilitating access to postal, parcel, and financial services for residents and businesses. With its dual mandate of secure border management and reliable public service delivery, CIPS remains an essential enabler of national security and economic activity.

Cadet Corps Programming (CICC)
The Cayman Islands Cadet Corps is a youth development organisation that delivers structured training within a disciplined, uniformed environment. Using a military-style framework, the Corps fosters leadership, teamwork, and civic responsibility among young people. Cadets are trained across a wide range of disciplines with development of technical, vocational, and community engagement skills as preparatory support for future education and career opportunities. The Corps works closely with schools, civic organizations, and other uniformed services to promote sustainable youth engagement. Through initiatives such as Fire Cadets and Sea Cadets, participants gain exposure to public safety career pathways while building resilience and national pride. By instilling discipline and life skills, the Corps contributes to shaping future leaders who are prepared to serve their communities and the Cayman Islands.

Youth Sports Programming (SISU)
The Sister Islands Sports Unit is responsible for promoting sports and recreation across Cayman Brac and Little Cayman, with a focus on youth engagement and community wellness. Its staff deliver structured coaching and instruction through school sessions, after-school programmes, and community sports activities. SISU supports national development pathways by preparing athletes through local programmes that align with national standards and opportunities. Recreational leagues, events, and grassroots initiatives encourage participation across all age groups, strengthening social cohesion and healthy lifestyles. By fostering both competitive and recreational sports, SISU plays a central role in building community wellness and resilience in the Sister Islands.

Specialist Adult Inclusion Programming (JMTATC)
The Joy Marie Tibbetts Adult Training Centre provides Life Skills Programmes for adults with Special Education Needs and Disabilities as well as those with Additional Learning Support Needs in the Sister Islands. It offers basic vocational training, social development, and daily living skills that promote independence, inclusion, and dignity. The Centre strengthens community resilience by equipping individuals with the tools to participate actively in society, reducing dependency, and fostering supportive networks. Staff work closely with families, agencies, and the wider community to create pathways that enhance well-being, inclusion, and social cohesion. The Centre ensures that programmes are accessible to all participants, removing barriers so that clients can engage fully and consistently in its services and contribute to community life. By empowering participants to play an active role in their communities, JMTATC helps build stronger, more inclusive, and resilient Cayman Islands.

Customers and Location of Activities

Core Ministry
Customers: Honourable Minister for District Administration and Home Affairs; Cabinet and Caucus; the Parliament; the National Security Council; the Governor's Office; the Office of the Deputy Governor; Ministry operational entities (Departments, Units, Sections, and SAGCs); boards, committees, and tribunals operating under the policy direction of the Ministry; and the wider public through legislative, regulatory, governance, and policy outcomes.

Location of Activities: Core Ministry headquarters in Grand Cayman, with oversight responsibilities extending to operational entities and statutory functions delivered across all three Islands.

Department of District Administration
Customers: Residents of Cayman Brac and Little Cayman; local businesses; community organisations; visiting dignitaries; and other government departments relying on treasury, licensing, and support services.
Location of Activities: District Administration (Cayman Brac); satellite office (Little Cayman); public buildings, community centres, heritage sites, and event venues across the Sister Islands.

Cayman Islands Fire Service
Customers: General public across all three Islands; air travellers and airport operators at Owen Roberts International Airport (ORIA) and Charles Kirkconnell International Airport (CKIA); motorists and road users; property owners, businesses, and utilities companies; and government partners requiring fire prevention, code inspections, or investigation support.
Location of Activities: Fire stations in Grand Cayman (Central, West Bay, Frank Sound, North Side), Cayman Brac, and Little Cayman; aerodrome fire and rescue operations at Owen Roberts International Airport, Charles Kirkconnell International Airport, and Edward Bodden Airfield; and community outreach and fire prevention activities delivered throughout the Cayman Islands.

Customs and Border Control
Customers: General public and travellers; importers, exporters, shipping companies, and courier operators; law enforcement, intelligence, and public safety partners; the Law Courts and judicial bodies; regional and international agencies engaged in border security, AML/TF compliance, and trade enforcement.
Location of Activities: Owen Roberts International Airport, Charles Kirkconnell International Airport, George Town Port, Cayman Brac Port, courier hubs, and bonded warehouses.

Department of Public Safety Communications
Customers: General public (9-1-1 callers); Royal Cayman Islands Police Service (RCIPS); Cayman Islands Coast Guard (CICG); Cayman Islands Fire Service (CIFS); Emergency Medical Service (EMS); Hazard Management Cayman Islands (HMCI); Customs and Border Control Service (CBC); His Majesty's Cayman Islands Prison Service (HMCIPS); Department of Environment (DoE); Civil Aviation Authority (CAA); Cayman Islands Airports Authority (CIAA); Water Authority of the Cayman Islands (WAC); and the Law Courts.
Location of Activities: Public Safety Communications Centre (Grand Cayman); Electronic Offender Monitoring Centre (Grand Cayman); National CCTV Administration Centre (Grand Cayman); emergency telecommunications towers; public surveillance cameras; and seismic monitoring points at various sites across the Islands.

His Majesty's Cayman Islands Prison Service
Customers: The Law Courts and offenders in custody or on remand; inspectorates and oversight bodies; parole, probation, and rehabilitation authorities; educational standards authorities; technical and vocational training partners; law enforcement, intelligence, and public safety partners; offender families; and the wider public benefiting from secure custody and reduced reoffending.
Location of Activities: Northward Prison (Grand Cayman); Fairbanks Women's Prison (Grand Cayman); and associated facilities including workshops, rehabilitation areas, and secure transport operations.

Department of Community Rehabilitation

Customers: Primary customers are adult offenders and victims of crime. Secondary customers include family members who support rehabilitation efforts, as well as members of the public who voluntarily seek intervention or support services. Other customers include the courts, judiciary, law enforcement partners, and agencies in the public and private sector engaged in offender management and reintegration.

Location of Activities: Services are delivered across the Islands, with offices in Grand Cayman and Cayman Brac, with offender supervision provided in field settings across communities of the Cayman Islands.

Cayman Islands Postal Service

Customers: General public; local businesses; government agencies; international postal partners; and law enforcement agencies requiring mail screening for border security.

Location of Activities: Postal headquarters (Grand Cayman); district post offices (George Town, Savannah, Bodden Town, West Bay, North Side, East End); post offices in Cayman Brac and Little Cayman; and international mail exchanges through airports and seaports.

Cayman Islands Cadet Corps

Customers: School-aged youth participants; families; education standards authorities; public safety agencies including the Fire Service, Coast Guard, Police Service, and Hazard Management Cayman Islands; and the wider community through civic, national, and ceremonial events.

Location of Activities: Headquarters (Grand Cayman); Cayman Brac unit; and field training sites across Grand Cayman, Cayman Brac, and Little Cayman, including maritime and fire training venues.

Sister Islands Sports Unit

Customers: Education Services, District Administration, and other government partners; national sports associations including football, netball, swimming, volleyball, cricket, athletics, rugby, table tennis, and boxing; local sports clubs in the Sister Islands; and the general public through after-school programmes, recreational leagues, and community events.

Location of Activities: Services are provided at the Cayman Brac Sports Complex and pools, Layman Scott Senior High School, West End Primary School, Creek and Spot Bay Junior School, Cayman Brac Day Care Centre, Joy Marie Tibbetts Adult Training Centre, and in Little Cayman. Services are also delivered in Grand Cayman when Sister Islands teams travel for sports competitions.

Joy Marie Tibbetts Adult Training Centre

Customers: Adults with Special Education Needs and Disabilities and those with Additional Learnings Support Needs; their families and caregivers; and the wider community that benefits from inclusive participation.

Location of Activities: JMTATC facility (Cayman Brac); community placements; outreach and training sites across the Sister Islands.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Ministry of District Administration and Home Affairs in the 2026 and 2027 financial years align with the Government's Broad Strategic Outcomes and are as follows:

- **Strengthen national security and public safety** by investing in modern emergency response infrastructure, intelligence-led border management systems, and integrated frameworks for offender management, rehabilitation, and reintegration.
- **Enhance community resilience and quality of life in the Sister Islands** through improved government services, critical infrastructure upgrades, heritage preservation, youth development, and inclusive programmes for vulnerable populations.
- **Advance policy, leadership, and governance capability** by embedding digitalisation, accountability, and risk management practices across the Ministry and its entities.

Vision:

Resilient communities through world-class security, readiness, and service.

Mission:

To strengthen Cayman's resilience by securing its borders, protecting its communities, and delivering essential public services — with accountability, innovation, and people at the core.

Broad Outcome 2 – Housing, Infrastructure, and Environment
Provide affordable housing and sustainable infrastructure while protecting natural resources.

- Sister Islands Affordable Housing Development Corporation (SIAHDC):
    - Expansion of affordable housing in Cayman Brac and Little Cayman, with equity injections and subsidies bridging affordability gaps.
- District Administration:
    - Main building renovation, day care expansion, pool refurbishments, and heavy equipment to support Sister Islands public works.
- Executive Assets – Sister Islands:
    - Roads development, street lighting, storm drains, and community parks/playfields, ensuring safe and sustainable growth.
- Water Authority Cayman (WAC):
    - Water infrastructure including booster station, pump station, reverse osmosis plant, and improved wastewater systems.

Broad Outcome 3 – Economy
Promote a diversified and resilient economy that supports innovation and prosperity.

- Customs and Border Control:
    - Pursue trade facilitation solutions supported by integrated intelligence systems enforcement capabilities.
- Postal Service:
    - New SME service products and rate modernisation to support competitiveness.
- District Administration:
    - Investments in heritage tourism assets (museum upgrades, heritage house, trails) and improved community infrastructure to support Sister Islands' economic activity.
- Public Safety Communications:
    - Expansion of the NCCTV Programme, supporting improvement law enforcement, safe commerce, and investor confidence.

Broad Outcome 4 – Health and Social Development

Enhance health and social programmes to improve quality of life.

- Prison Service and DCR:
  - Expanded trauma-informed programming, wellness initiatives, and offender rehabilitation frameworks.
- Joy Marie Tibbetts Adult Training Centre (JMTATC):
  - Introduction of wheelchair accessible bus and inclusive training programmes for adults with disabilities.
- Sister Islands Sports Unit (SISU):
  - New equipment and playfield upgrades, supporting youth sports, recreation, and community wellness.
- District Administration:
  - Community facilities and wellness initiatives for Cayman Brac and Little Cayman.

Broad Outcome 5 – Caymanian Culture and Heritage

Preserve and promote Caymanian identity, culture, and heritage.

- District Administration:
  - Support for Heritage House, museum upgrades, and historic site preservation in Cayman Brac and Little Cayman.
- Cadet Corps:
  - Cadet programmes fostering civic responsibility and national pride.
- Postal Service:
  - Annual stamp programme celebrating Caymanian history, culture, and environment.
- Stamp Advisory Committee:
  - Guidance on design and issuance of philatelic collections highlighting Caymanian identity.

Broad Outcome 6 – Public Services

Deliver modern, accountable, and sustainable public services.

- Core Ministry:
  - Governance and programme management tools.
- Postal Service:
  - GPO roof, digitalisation, UPU sustainability targets, and environmentally sustainable shipping initiatives.
- Public Safety Communications:
  - Unified communications, seismic/tsunami monitoring.

Broad Outcome 7 – Public Safety and Good Governance

Strengthen security, governance, and public trust through safe communities and accountable institutions.

- Core Ministry:
  - OSINT/national security monitoring
- Prison Service:
  - Transition to construction of a new prison facility, trauma-informed rehabilitation, offender management frameworks.
- Fire Service:
  - Fleet renewal, fire station upgrades, firefighting supplies.
- Customs and Border Control:
  - Border management and intelligence system upgrades, Migrant Detention Centre, warehouse expansion, CIMS development, biometric capabilities.
- Public Safety Communications:

- Computer Aided Dispatch (CAD) upgrade, Solacom 911 system, Northward Radio Bunker, CCTV expansion.

- Cadet Corps:
  - Fire and Sea Cadets, vocational pathways, fleet/equipment upgrades.

Initiatives and Projects

The following tables set out key initiatives (capital projects and operational initiatives) for the Ministry and its entities for the upcoming 2026 – 2027 Budget Year:

Core Ministry

Initiative / Project	Broad Outcome	Specific Outcome
Capital Projects		
Executive Assets – Sister Islands Infrastructure for roads, storm drains, lighting, parks/playfields	BO2 – Housing, Infrastructure, and Environment	Ensure sustainable, safe, and resilient infrastructure and services for all communities, including the Sister Islands.
District Administration Buildings and Facilities building renovations, pool refurbishments, equipment	BO2 – Housing, Infrastructure, and Environment	Ensure sustainable, safe, and resilient infrastructure and services for all communities, including the Sister Islands.
Operational Initiatives		
Enterprise Risk Management Framework (ERM) – rollout of MetricStream ERM with risk registers and quarterly reporting	BO6 – Public Services	Strengthen accountability, governance, and performance management across the Civil Service.
KPI Framework – standardised monitoring of operations and risk areas	BO6 – Public Services	Strengthen accountability, governance, and performance management across the Civil Service.
Board Governance and Administrative Support – Secretariat/policy services for SAGCs, Boards, and Committees	BO6 – Public Services	Strengthen accountability, governance, and performance management across the Civil Service.

Department of Public Safety Communications (DPSC)

The Department of Public Safety Communications will focus on strengthening public confidence and national resilience by modernising critical communications infrastructure and enhancing interagency coordination. Capital projects in 2026–2027, including upgrades to the computer-aided dispatch (CAD) system, the establishment of the Northward Radio Bunker, CCTV expansion, and unified communications, will ensure reliable emergency response and public safety services. Alongside these investments, the department will advance initiatives to improve caller experience, expand community outreach, and build stronger public trust through transparent feedback channels and awareness campaigns. DPSC will also prioritise workforce development through succession planning, leadership coaching, and a transition to paper-free operations, ensuring sustainable, efficient, and accountable service delivery. Collectively, these efforts will enhance the Cayman Islands' emergency preparedness, public safety, and service quality in alignment with the Government's Broad Outcomes.

Initiative / Project	Broad Outcome	Specific Outcome
Capital Projects		
CAD upgrade	BO7 – Good Governance and Public Safety	Maintain and strengthen emergency preparedness measures to ensure the safety and wellbeing of all residents and visitors in the Cayman Islands.
Northward Radio Bunker	BO7 – Good Governance and Public Safety	Maintain and strengthen emergency preparedness measures to ensure the safety and wellbeing of all residents and visitors in the Cayman Islands.
CCTV expansion	BO7 – Good Governance and Public Safety	Strengthen national security through effective law enforcement, public safety and border control for the safety and protection of all residents and visitors in the Cayman Islands.
Unified communications and telecoms upgrades	BO6 – Public Services	Facilitate streamlined, integrated, and high-performing public service operations.
Seismic monitoring system	BO7 – Good Governance and Public Safety	Maintain and strengthen emergency preparedness measures to ensure the safety and wellbeing of all residents and visitors in the Cayman Islands.
Vehicle fleet replacement	BO6 – Public Services	Reliable, efficiently managed essential public infrastructure and buildings across their full life cycle.
Operational Initiatives		
Public safety awareness campaigns (“Save a Life – Report a Fire – Stop a Crime”)	BO7 – Good Governance and Public Safety	Strengthen transparency, accountability, and public trust by providing a framework to regularly monitor public sector performance and ensure clear and responsive government communications.
Improve 9-1-1 caller experience (courtesy, empathy, professionalism)	BO7 – Good Governance and Public Safety	Strengthen transparency, accountability, and public trust by providing a framework to regularly monitor public sector performance and ensure clear and responsive government communications.
Community outreach with schools, civic groups, and organisations	BO7 – Good Governance and Public Safety	Strengthen transparency, accountability, and public trust by providing a framework to regularly monitor public sector performance and ensure clear and responsive government communications.
Interagency Standard Operating Guidelines (SOGs)	BO7 – Good Governance and Public Safety	Maintain and strengthen emergency preparedness measures to ensure the safety and wellbeing of all residents and visitors in the Cayman Islands.

Quarterly multi-agency radio/communications drills	BO7 – Good Governance and Public Safety	Maintain and strengthen emergency preparedness measures to ensure the safety and wellbeing of all residents and visitors in the Cayman Islands.
Annual public safety outreach event (all partner agencies)	BO7 – Good Governance and Public Safety	Strengthen transparency, accountability, and public trust by providing a framework to regularly monitor public sector performance and ensure clear and responsive government communications.

Cayman Islands Fire Service (CIFS)

The Cayman Islands Fire Service will focus on enhancing its capacity to respond to domestic, aviation, and marine emergencies while strengthening fire prevention and community resilience. Capital priorities for 2026–2027 include the renewal of the firefighting fleet, upgrades to fire stations, and investment in firefighting equipment and supplies. CIFS will also continue to expand community fire prevention programmes, enforce building fire codes, and strengthen aviation fire and rescue services in compliance with international standards. These investments and initiatives will ensure that CIFS is well-prepared to protect lives, property, and infrastructure across all three Islands.

Initiative / Project	**Broad Outcome**	**Specific Outcome**
Capital Projects		
Fleet renewal – ladder truck, mini pumpers, FTP truck (Cayman Brac)	BO7 – Good Governance and Public Safety	Maintain and strengthen emergency preparedness measures to ensure the safety and wellbeing of all residents and visitors.
Fire station upgrades (Grand Cayman and Sister Islands)	BO7 – Good Governance and Public Safety	Reliable, efficiently managed essential public infrastructure and buildings across their full life cycle.
Firefighting supplies and equipment replacement	BO7 – Good Governance and Public Safety	Maintain and strengthen emergency preparedness measures to ensure the safety and wellbeing of all residents and visitors.
Generator replacement (2026)	BO7 – Good Governance and Public Safety	Reliable, efficiently managed essential public infrastructure and buildings across their full life cycle.
Bay door replacements (2027)	BO7 – Good Governance and Public Safety	Reliable, efficiently managed essential public infrastructure and buildings across their full life cycle.
Prevention vehicle fleet (2027)	BO7 – Good Governance and Public Safety	Maintain and strengthen emergency preparedness measures to ensure the safety and wellbeing of all residents and visitors.

Operational Initiatives		
Fire prevention programme in 10 high-risk areas	BO7 – Good Governance and Public Safety	Strengthen national security through effective law enforcement, public safety and border control.
Expand community outreach to increase fire safety awareness	BO7 – Good Governance and Public Safety	Strengthen transparency, accountability, and public trust through clear and responsive government communications.
Deliver 5 public campaigns on fire prevention and preparedness	BO7 – Good Governance and Public Safety	Strengthen transparency, accountability, and public trust through clear and responsive government communications.
Participate in at least 10 community events/forums	BO7 – Good Governance and Public Safety	Strengthen transparency, accountability, and public trust through clear and responsive government communications.
New safety protocols, risk assessments, debriefings (20% reduction in hazards)	BO7 – Good Governance and Public Safety	Maintain and strengthen emergency preparedness measures to ensure the safety and wellbeing of all residents and visitors.

His Majesty's Cayman Islands Prison Service (HMCIPS)

The Prison Service will focus on balancing secure custody with modern rehabilitation and reintegration initiatives. Capital projects in 2026–2027 include construction of the new Northward Prison facility, electrical and wastewater upgrades, and renovations to Fairbanks Prison. Alongside these investments, the Service will expand trauma-informed programming, offender rehabilitation frameworks, and reintegration pathways, while maintaining safe and secure custody operations. These initiatives strengthen both public safety and rehabilitation outcomes, ensuring that the Prison Service contributes to reduced reoffending and stronger community resilience.

Initiative/Project	Broad Outcome	Specific Outcome
Capital Projects		
Prison infrastructure remediation and preparation for phase 1 of project to construct a new prison facility	BO7 – Good Governance and Public Safety	Maintain and strengthen emergency preparedness measures to ensure the safety and wellbeing of all residents and visitors.
Fairbanks electrical upgrades and renovations	BO7 – Good Governance and Public Safety	Reliable, efficiently managed essential public infrastructure and buildings across their full life cycle.
Prison wastewater treatment upgrades	BO7 – Good Governance and Public Safety	Reliable, efficiently managed essential public infrastructure and buildings across their full life cycle.
Kitchen and storeroom renovations	BO7 – Good Governance and Public Safety	Reliable, efficiently managed essential public infrastructure and buildings across their full life cycle.

Smoke extraction and safety system improvements	BO7 – Good Governance and Public Safety	Maintain and strengthen emergency preparedness measures to ensure the safety and wellbeing of all residents and visitors.
Operational Initiatives		
Improve timeliness and quality of reports to the Conditional Release Board	BO7 – Good Governance and Public Safety	Strengthen transparency, accountability, and public trust through clear and responsive government communications.
Design rehabilitation programmes tailored to inmate needs	BO4 – Health and Social Development	Strengthen national resilience through social and mental health programmes to support vulnerable individuals and communities.
Expand vocational/technical courses and external certifications	BO4 – Health and Social Development	Strengthen national resilience through social and mental health programmes to support vulnerable individuals and communities.
Work with Department of Community Rehabilitation (DCR) to deliver joint reintegration programmes	BO4 – Health and Social Development	Strengthen national resilience through social and mental health programmes to support vulnerable individuals and communities.
Support ex-offender employment pathways through the Second Chances programme	BO4 – Health and Social Development	Strengthen national resilience through social and mental health programmes to support vulnerable individuals and communities.

Department of Community Rehabilitation (DCR)

The Department of Community Rehabilitation will focus on strengthening public safety through offender supervision, rehabilitation, and reintegration while expanding victim services and cross-agency collaboration. In 2026–2027, DCR will progress a multi-agency offender management framework with justice partners, enhance its quality assurance systems to provide data-driven services, and expand client empowerment programmes in partnership with public and private organisations. These efforts will be reinforced through trauma-informed practices, vocational and rehabilitative interventions, and digital case management systems. By working closely with justice, social sector, and community partners, DCR contributes to reducing recidivism, protecting victims, and fostering safer and more resilient communities.

Initiative/Project	Broad Outcome	Specific Outcome
Operational Programmes		
Deliver probation, parole, and community supervision for offenders aged 17+	BO4 – Health and Social Development	Strengthen national resilience through social and mental health programmes to support vulnerable individuals and communities.
Provide vocational, educational, and life-skills programmes to improve rehabilitation outcomes	BO4 – Health and Social Development	Strengthen national resilience through social and mental health programmes to support vulnerable individuals and communities.
Collaborate with HMCIPS, RCIPS, DPSC, NGOs, and social agencies to support re-entry	BO4 – Health and Social Development	Strengthen national resilience through social and mental health programmes to support vulnerable individuals and communities.
Client Empowerment/Training – pro-social engagement through public/private sector partnerships	BO4 – Health and Social Development	Strengthen national resilience through social and mental health programmes to support vulnerable individuals and communities.
Victim services, including risk assessments and safety planning	BO4 – Health and Social Development	Strengthen national resilience through social and mental health programmes to support vulnerable individuals and communities.
Quality Assurance Framework – measure outcomes, identify gaps, and reduce recidivism	BO6 – Public Services	Facilitate streamlined, integrated, and high-performing public service operations
Implement a digital case management system to improve efficiency and oversight	BO7 – Good Governance and Public Safety	Strengthen transparency, accountability, and public trust through clear and responsive government communications.

Cayman Islands Cadet Corps (CICC)

The Cayman Islands Cadet Corps will focus on youth development, civic responsibility, and pathways into public safety careers. In 2026–2027, capital investment in fleet and equipment renewal will strengthen training capacity and ensure safe, modern resources for cadet activities. The Corps will deliver structured training that instils leadership, discipline, and resilience in young people, while expanding opportunities for adventurous training, mentorship, and international exchange. By building strong partnerships with public safety agencies and maintaining an active civic presence, the Corps will continue to prepare Caymanian youth for future roles in the uniformed services and as leaders in their communities.

Initiative/Project	Broad Outcome	Specific Outcome
Capital Projects		
Fleet and equipment upgrades (2026–27)	BO7 – Good Governance and Public Safety	Maintain and strengthen emergency preparedness measures to ensure the safety and wellbeing of all residents and visitors.
Operational Initiatives		
Deliver practical training in leadership, discipline, and resilience	BO4 – Health and Social Development	Strengthen national resilience through social and mental health programmes to support vulnerable individuals and communities.
Participation in local, regional, and international camps	BO5 – Caymanian Culture and Heritage	Promote Caymanian culture, traditions, and civic pride.
Joint expeditions and cultural exchange with regional/international cadet units	BO5 – Caymanian Culture and Heritage	Promote Caymanian culture, traditions, and civic pride.
Partnerships with CICG, CIFS, RCIPS, HMCIPS and other services	BO7 – Good Governance and Public Safety	Maintain and strengthen emergency preparedness measures to ensure the safety and wellbeing of all residents and visitors.
Active presence at national, civic, and cultural events	BO5 – Caymanian Culture and Heritage	Promote Caymanian culture, traditions, and civic pride.

Cayman Islands Postal Service (CIPS)

The Cayman Islands Postal Service (CIPS) plays a vital role at the intersection of border security, trade facilitation, and community service. Its strategic focus is on safeguarding the movement of mail and parcels through secure postal channels, strengthening Cayman's position in the global postal network, and enabling small and medium-sized enterprises (SMEs) to expand their exports. CIPS is also adapting its operations to upcoming changes in international postal regulations, maintaining Cayman's advocacy within the Universal Postal Union (UPU), and modernising postal infrastructure. By combining secure handling of goods with expanded export services, the Postal Service directly supports national objectives for economic resilience, border integrity, and good governance.

Initiative/Project	Broad Outcome	Specific Outcome
Capital Projects		
General Post Office Roof Replacement	BO6 – Public Services	Reliable, efficiently managed essential public infrastructure and buildings across their full life cycle.
Postal Service Digitalisation	BO6 – Public Services	Facilitate well resourced, digitally-enabled government departments and agencies that effectively deliver customer centric services.

Operational Initiatives		
UPU and International Postal Reforms Implementation	BO3 – Economy	Enhance existing trade routes and explore the establishment of new trade partners.
Support for Caymanian SME Exports	BO3 – Economy	Cultivate a resilient, inclusive and diversified economic centre by strengthening local commerce and empowering entrepreneurship.

Customs and Border Control Service (CBC)

Customs and Border Control will focus on strengthening Cayman's border security, intelligence-led enforcement, and national security capabilities while supporting efficient trade and travel. In 2026–2027, capital projects will include implementation of the Border Management System, expansion of the Migrant Reception Centre, warehouse security upgrades, and biometric alert systems. Alongside these investments, CBC will continue to modernise its operations by leveraging technology, expanding intelligence and information-sharing, and improving customer experience. By fostering inter-agency cooperation and contributing to regional security initiatives, CBC will ensure that Cayman's borders remain secure, resilient, and efficient in line with the Government's Broad Outcomes.

Initiative/Project	**Broad Outcome**	**Specific Outcome**
Capital Projects		
Border Management and Intelligence Systems	BO7 – Good Governance and Public Safety	Maintain and strengthen emergency preparedness measures to ensure the safety and wellbeing of all residents and visitors.
Migrant Reception and Detention Centre expansion	BO7 – Good Governance and Public Safety	Maintain and strengthen emergency preparedness measures to ensure the safety and wellbeing of all residents and visitors.
Cargo warehouse expansion and security upgrades	BO7 – Good Governance and Public Safety	Maintain and strengthen emergency preparedness measures to ensure the safety and wellbeing of all residents and visitors.
Biometric alert capabilities and passenger screening systems	BO7 – Good Governance and Public Safety	Maintain and strengthen emergency preparedness measures to ensure the safety and wellbeing of all residents and visitors.
Operational Initiatives		
Improve intelligence and information-sharing for law enforcement, border security, and other core functions	BO7 – Good Governance and Public Safety	Maintain and strengthen emergency preparedness measures to ensure the safety and wellbeing of all residents and visitors.

Identify and address weaknesses, risks, and threats to national security in a timely, efficient, and cost-effective manner	BO7 – Good Governance and Public Safety	Maintain and strengthen emergency preparedness measures to ensure the safety and wellbeing of all residents and visitors.
Review policies, set service standards, and create multiple delivery channels for customers	BO6 – Public Services	Facilitate streamlined, integrated, and high-performing public service operations
Improve customer experience through business process reforms and timely communication	BO6 – Public Services	Facilitate streamlined, integrated, and high-performing public service operations

District Administration

The Department of District Administration will focus on strengthening government service delivery, infrastructure, and community resilience in the Sister Islands. In 2026–2027, capital investments include renovations to the District Administration building, pool refurbishments, heavy equipment purchases to support public works, and improvements to roads, drains, lighting, and community parks. At the operational level, DAD will progress leadership development, succession planning, and workforce training, while improving efficiency through HR analytics, digitalisation, and new customer service systems. The Department will also enhance sustainability in building projects, maintain robust facilities management, and streamline processes through paperless operations and archival compliance. Collectively, these efforts will ensure efficient service delivery, resilient infrastructure, and community well-being in Cayman Brac and Little Cayman.

Initiative/Project	**Broad Outcome**	**Specific Outcome**
Capital Projects		
District Administration building renovations	BO7 – Good Governance and Public Safety	Maintain and strengthen emergency preparedness measures to ensure the safety and wellbeing of all residents and visitors.
Pool refurbishments	BO7 – Good Governance and Public Safety	Maintain and strengthen emergency preparedness measures to ensure the safety and wellbeing of all residents and visitors.
Public Works heavy equipment	BO7 – Good Governance and Public Safety	Maintain and strengthen emergency preparedness measures to ensure the safety and wellbeing of all residents and visitors.
Executive Assets – Sister Islands: roads, street lighting, storm drains, community parks/playfields	BO7 – Good Governance and Public Safety	Maintain and strengthen emergency preparedness measures to ensure the safety and wellbeing of all residents and visitors.
Operational Initiatives		

Use of HR analytics and planning/management tools	BO7 – Good Governance and Public Safety	Maintain and strengthen emergency preparedness measures to ensure the safety and wellbeing of all residents and visitors.
Transition to a paperless office	BO7 – Good Governance and Public Safety	Maintain and strengthen emergency preparedness measures to ensure the safety and wellbeing of all residents and visitors.
Streamline facilities reporting via system solutions	BO7 – Good Governance and Public Safety	Maintain and strengthen emergency preparedness measures to ensure the safety and wellbeing of all residents and visitors.

Sister Islands Sports Unit

The Sister Islands Sports Unit will focus on expanding access to sports, recreation, and wellness opportunities for youth and the wider community in Cayman Brac and Little Cayman. In 2026–2027, capital priorities include new sports equipment and playfield upgrades to strengthen community facilities. At the operational level, SISU will deliver structured programmes that align with the Long-Term Athlete Development (LTAD) model, build coaching capacity, and promote healthy lifestyles through school and community engagement. The Unit will continue to partner with National Sports Associations, education stakeholders, and health agencies to deliver programmes that foster inclusion, resilience, and personal development. By integrating sport with education, health, and tourism initiatives, SISU will enhance community well-being, resilience, and youth development in the Sister Islands.

Initiative/Project	Broad Outcome	Specific Outcome
Capital Projects		
Sports equipment purchases	BO4 – Health and Social Development	Strengthen national resilience through social and mental health programmes to support vulnerable individuals and communities.
Playfield upgrades	BO4 – Health and Social Development	Strengthen national resilience through social and mental health programmes to support vulnerable individuals and communities.
Operational Initiatives		
Sports programmes aligned with the LTAD model	BO4 – Health and Social Development	Strengthen national resilience through social and mental health programmes to support vulnerable individuals and communities.
Strengthen competitive and learn-to-swim programmes as essential life skills	BO4 – Health and Social Development	Strengthen national resilience through social and mental health programmes to support vulnerable individuals and communities.

Provide sports education and training in schools and communities	BO4 – Health and Social Development	Strengthen national resilience through social and mental health programmes to support vulnerable individuals and communities.
Provide professional development and tertiary education opportunities for staff, interns, and students	BO6 – Public Services	Develop the workforce of the Cayman Islands through a national workforce development strategy and by creating pathways for Caymanians.
Produce and distribute monthly sports calendar	BO5 – Caymanian Culture and Heritage	Promote Caymanian culture, traditions, and civic pride.
Partner with National Sports Associations to deliver programmes and events	BO5 – Caymanian Culture and Heritage	Promote Caymanian culture, traditions, and civic pride.

Joy Marie Tibbetts Adult Training Centre

The Joy Marie Tibbetts Adult Training Centre will focus on empowering adults with special educational needs and disabilities (SEND) in the Sister Islands through accredited training, life skills development, and inclusive community programmes. In 2026–2027, the Centre will strengthen its role as a hub for resilience and inclusion by maintaining ASDAN accreditation, introducing assistive technology, and expanding vocational and recreational opportunities for its clients. Partnerships with local businesses, recreational organisations, and public agencies will support social integration and work-related experiences, while initiatives such as hydroponics farming and kitchen garden activities promote independence and healthy living. The Centre will also enhance staff capacity through specialised SEND training, ensuring high-quality service delivery. Collectively, these efforts will reinforce the Centre's mission to support independence, dignity, and community participation for adults with SEND in Cayman Brac.

Initiative/Project	**Broad Outcome**	**Specific Outcome**
Capital Projects		
Wheelchair-accessible bus procurement	BO4 – Health and Social Development	Strengthen national resilience through social and mental health programmes to support vulnerable individuals and communities.
Operational Initiatives		
Enrol SEND learners in ASDAN accredited programmes (literacy, numeracy, daily living skills)	BO4 – Health and Social Development	Strengthen national resilience through social and mental health programmes to support vulnerable individuals and communities
Introduce technology for use as AAC (Alternative Augmentative Communication) devices	BO4 – Health and Social Development	Strengthen national resilience through social and mental health programmes to support

		vulnerable individuals and communities
Build partnerships with local businesses and organisations for work-related experiences	BO3 – Economy	Support a diversified and resilient economy that promotes innovation and competitiveness.
Establish structured recreational programmes to encourage inclusion	BO4 – Health and Social Development	Strengthen national resilience through social and mental health programmes to support vulnerable individuals and communities.
Deliver in-house/cross-department training and use online SEND platforms for upskilling	BO6 – Public Services	Develop the workforce of the Cayman Islands through a national workforce development strategy and by creating pathways for Caymanians.
Continue hydroponics farming system for use in cooking sessions	BO2 – Housing, Infrastructure and Environment	Provide affordable housing and sustainable infrastructure while protecting natural resources.
Collaborate with Department of Agriculture on kitchen garden	BO2 – Housing, Infrastructure and Environment	Provide affordable housing and sustainable infrastructure while protecting natural resources.

Statutory Authorities and Government Companies (SAGCs)

The Statutory Authorities and Government Companies (SAGCs) under the Ministry align their core strategies with the Government's priorities, as reflected in the approved Broad and Specific Outcomes. Their strategic contributions and programme initiatives are outlined below.

Water Authority of the Cayman Islands

The Water Authority Cayman will focus on safeguarding the Islands' water security and wastewater management through resilient infrastructure, reliable distribution, and sustainable growth planning. In 2026–2027, key capital priorities include upgrades to Grand Cayman's production, distribution, and storage capacity; extension of distribution systems and new works facilities in Cayman Brac; and improvements to wastewater collection integrity. These investments will ensure reliable access to potable water, effective wastewater treatment, and the resilience of critical infrastructure in line with the national priorities. WAC will also maintain operational efficiency by modernising systems and ensuring infrastructure readiness across all three islands.

Initiative/Project	**Broad Outcome**	**Specific Outcome**
Capital Projects		
Grand Cayman – Maintain water production capacity, distribution, and storage	BO2 – Housing, Infrastructure and Environment	Provide affordable housing and sustainable infrastructure while protecting natural resources.
Grand Cayman – Maintain adequate infrastructure to operate efficiently	BO6 – Public Services	Reliable, efficiently managed essential public infrastructure and buildings across their full life cycle.
Cayman Brac – Water distribution extension and Water Works facility	BO2 – Housing, Infrastructure and Environment	Provide affordable housing and sustainable infrastructure while protecting natural resources.

Wastewater – Improve integrity of existing collection system and expand for future needs	BO2 – Housing, Infrastructure and Environment	Provide affordable housing and sustainable infrastructure while protecting natural resources.
Operational Programmes		
Sustain potable water reliability through ongoing monitoring, maintenance, and upgrades	BO2 – Housing, Infrastructure and Environment	Provide affordable housing and sustainable infrastructure while protecting natural resources.
Maintain operational efficiency by upgrading systems and processes	BO6 – Public Services	Reliable, efficiently managed essential public infrastructure and buildings across their full life cycle.
Expand wastewater treatment capacity to support growth and environmental resilience	BO2 – Housing, Infrastructure and Environment	Provide affordable housing and sustainable infrastructure while protecting natural resources.
Strengthen disaster resilience of water production and distribution assets	BO7 – Good Governance and Public Safety	Maintain and strengthen emergency preparedness measures to ensure the safety and wellbeing of all residents and visitors.

Sisters Islands Affordable Housing Development Corporation (SIAHDC)

The Sister Islands Affordable Housing Development Corporation will focus on addressing housing needs in Cayman Brac and Little Cayman by constructing and maintaining affordable homes, supported by equity injections and subsidies to bridge affordability gaps. In 2026–2027, capital investments will fund the expansion of affordable housing stock, ensuring that more families and individuals have access to safe, sustainable, and resilient housing. SIAHDC will also ensure ongoing maintenance of existing housing units and continue to align its programmes with the Government's strategic outcomes for infrastructure, community resilience, and social development.

Initiative/Project	Broad Outcome	Specific Outcome
Capital Projects		
Expansion of affordable housing units in the Sister Islands	BO2 – Housing, Infrastructure and Environment	Provide affordable housing and sustainable infrastructure while protecting natural resources.
Equity injections and subsidies to bridge affordability gaps for qualifying households	BO4 – Health and Social Development	Strengthen national resilience through social and mental health programmes to support vulnerable individuals and communities.
Operational Initiatives		
Identify the housing needs of Caymanians in the Sister Islands and plan accordingly	BO2 – Housing, Infrastructure and Environment	Provide affordable housing and sustainable infrastructure while protecting natural resources.
Assist qualifying Caymanian households in purchasing affordable homes built under the Corporation's legal remit	BO4 – Health and Social Development	Strengthen national resilience through social and mental health programmes to support vulnerable individuals and communities.

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Ministry of District Administration and Home Affairs for the years ending 31 December 2026 and 31 December 2025 are as follows:

	2026 1 Jan to 31 Dec 2026 $000's	**2027 1 Jan to 31 Dec 2027 $000's**	**2025 12-Month Forecast $000's**
REVENUE FROM CABINET	112,019	115,151	49,766
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	-
REVENUE FROM OTHERS	10,319	10,501	5,009
OPERATING EXPENSES	122,337	125,652	54,775
OPERATING SURPLUS/DEFICIT	**-**	**-**	**-**
NET WORTH	**118,680**	**131,193**	**105,508**
CASH FLOWS FROM OPERATING ACTIVITIES	8,831	10,112	8,075
CASH FLOWS FROM INVESTING ACTIVITIES	(13,172)	(12,514)	(13,569)
CASH FLOWS FROM FINANCING ACTIVITIES	12,286	15,580	19,126
CHANGE IN CASH BALANCES	7,946	9,178	13,632

FINANCIAL PERFORMANCE RATIO	**2026 1 Jan to 31 Dec 2026 %**	**2027 1 Jan to 31 Dec 2027 %**	**2025 12-Month Forecast %**
CURRENT ASSETS: CURRENT LIABILITIES	3.37	4.12	273
TOTAL ASSETS: TOTAL LIABILITIES	9.25	10.76	791

MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	1,000	1,020	950
STAFF TURNOVER (%)			
MANAGERS	20%	14%	14%
PROFESSIONAL AND TECHNICAL STAFF	40%	32%	32%
CLERICAL AND LABOURER STAFF	40%	46%	46%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	7 Years	8 Years	6 Years
PROFESSIONAL AND TECHNICAL STAFF	9.5	10.5	8.5
CLERICAL AND LABOURER STAFF	10	11	9
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	2	-	1

PHYSICAL CAPITAL MEASURES	2026 1 Jan to 31 Dec 2026 $000's	2027 1 Jan to 31 Dec 2027 $000's	2025 12-Month Forecast $000's
VALUE OF TOTAL ASSETS	133,061	144,641	120,775
ASSET REPLACEMENTS : TOTAL ASSETS	2%	1%	1%
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	87%	88%	86%
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	56%	66%	31%
CHANGES TO ASSET MANAGEMENT POLICIES	-	1	1

MAJOR NEW CAPITAL EXPENDITURE PROJECTS	2026 1 Jan to 31 Dec 2026 $000's	2027 1 Jan to 31 Dec 2027 $000's	2025 12-Month Forecast $000's
CUSTOMS AND BORDER CONTROL:			
Migrant Centre Construction	-	-	2,240
Warehouse expansion and upgrade	2,100	-	600
Technological Upgrade	1,300	1,300	1,052
Vehicles and Equipment	250	250	913
HIS MAJESTY'S CAYMAN ISLANDS PRISON SERVICE:			
New Prison Build	1,500	6,500	2,500
Building/facilities upgrade	2,025	1,530	20
Vehicles and staff tools	100	50	376
CAYMAN ISLANDS FIRE SERVICE:			
Fire Station upgrade/renovation	-	300	1,200
Fire fighting vehicles and equipment	2,200	995	2,416
Other	50	45	34
DISTRICT ADMINISTRATION:			
DA Main Building	1,000	400	241
Other Building and facilities construction/renovation	185	110	528
Vehicles and heavy-duty equipment	535	200	311
Other	132	66	38
CORE MINISTRY	225	25	961
DEPARTMENT OF COMMUNITY REHABILITATION	116	44	44
DEPARTMENT OF PUBLIC SAFETY COMMUNICATIONS	1,210	591	-
CAYMAN ISLANDS POSTAL SERVICE	120	-	-
CAYMAN ISLAND CADET CORPS	74	104	50
SISTER ISLANDS SPORTS	50	4	-
TOTAL	**13,172**	**12,514**	**13,524**

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Fiscal risks: inflation, cost escalation, trade fluctuations	New	Contingency allocations; phased project delivery; fiscal monitoring and forecasting.	Exposure on capital programme.
Operational risks: recruitment/retention challenges, project delivery capacity	New	Workforce planning; leadership pipelines; training partnerships; targeted recruitment.	Unquantifiable (staff shortages across multiple entities).
Technological risks: cybersecurity threats, ICT obsolescence	New	Cyber resilience embedded in capital planning (Solacom 911, CIMS, CAD upgrades); secure networks; ICT upgrades.	Financial/ reputational exposure.
Governance and compliance risks: legislative delays, procurement challenges, inter-agency coordination gaps	New	ERM framework (MetricStream); quarterly reporting; interagency committees (NSC, Road Safety, Child Safeguarding).	Unquantifiable (delays can cause cost escalation).
Natural disaster impact (operational entities)	New	Evacuation/continuity plans; insurance; HMCI coordination.	Unquantifiable
Non-compliance with laws/regulations	Unchanged	Policy/legal review; staff training; SOPs.	Unquantifiable
Reputational damage	Unchanged	Crisis comms plan; trained spokespersons; proactive engagement.	Unquantifiable
Financial mismanagement or fraud	Unchanged	Segregation of duties; annual audits; annual reports; Ministry oversight.	Unquantifiable
Child safeguarding breach	Unchanged	Vetting; safeguarding policy; training; reporting channels.	Unquantifiable
Lack of KPI monitoring	New	Establish Ministry-wide KPI reporting frameworks; quarterly reporting to Ministry.	Unquantifiable (impacts decision-making and accountability).
Lack of enterprise risk management framework and systems	New	Adopt MetricStream ERM tool; designate risk owners; quarterly risk reporting to Ministry.	Unquantifiable (exposes Ministry to unmanaged risks).
Financial or reputational loss from mismanagement of official communications, policy development procedures, official events, and ceremonial functions	New	Develop governance frameworks; train staff in comms/policy protocols; formal event SOPs; monitoring and audit.	Unquantifiable (reputational and financial exposure).
Cadet mental health challenges	Unchanged	Counselling; welfare officers; code of conduct.	Unquantifiable
Transportation accidents (Cadets/clients/ staff)	Unchanged	Licensed providers; inspections; insurance.	Unquantifiable
Staff or volunteer shortages	Unchanged	Recruitment drives; partnerships.	Unquantifiable
Depletion of firefighting supplies	Unchanged	Stock monitoring; reordering.	Unquantifiable
Equipment failure/loss (vehicles, radios, ICT)	Unchanged	Replacement strategy; upgrades.	Unquantifiable

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Compliance with Aerodrome Regulations (OTAR/ICAO)	Unchanged	Maintain funding for compliance.	Unquantifiable (reputational and financial exposure)
Injury during training	Unchanged	Risk assessments; SOPs; PPE.	Unquantifiable
Cybersecurity/data breach (systems)	Unchanged	Data protection policy; training; restricted access.	Unquantifiable
Loss of records (CAD/RMS/JMS)	Unchanged	Digitalisation; encrypted storage; compliance.	Unquantifiable
Inadequate offender management strategies	Unchanged	Multi-agency offender management framework.	Unquantifiable
Loss of key staff	Unchanged	Succession planning; knowledge management.	Minimum CI$201k annual salary per Probation Officer I.
Physical estate deterioration (Prison)	New	Business case for new estate.	High reputational/ security/financial risk.
Limited prisoner programmes	New	Expand rehabilitation programmes (per Clinical Ops Plan).	High reputational/ security risk.
Staff corruption (contraband risk)	New	Strengthen intelligence/security; tech surveillance.	High reputational/ security risk.
Growth in prison population	New	Business case for new estate.	High reputational/ security risk.
Safeguarding and well-being of staff/clients (SEND adults)	Unchanged	Safety-focused facility design.	Unquantifiable
Declining client participation (SEND adults)	Unchanged	Wheelchair-accessible bus (funded).	Unquantifiable
Ineffective SEND programme delivery	Unchanged	Acquire AAC devices (assistive tech).	Unquantifiable
Loss of US “de minimis” postal exemption	In force (Aug 2025)	Risk assessment; stakeholder engagement; diversification.	Potentially significant (under review).
Postal system misuse for illicit purposes	Unchanged	Screening; interagency collaboration; compliance.	High reputational risk.
Aging workforce and facilities (GPO, Hell Post Office)	Facilities: worsened	Succession planning; facility maintenance.	Moderate–High cost.
Environmental and external risks: disasters, migration surges, regional instability	Unchanged	Strengthen migration response planning; regional cooperation; surge capacity protocols.	Unquantifiable (variable, but high operational impact).
Border security gaps due to limited intelligence integration	Unchanged	Invest in intelligence systems (BMS, CIMS); enhance interagency info-sharing; risk-based targeting.	High (multi-million in capital funding).
Illicit trade and AML/TF exposure at borders	Unchanged	Implement advanced cargo and passenger screening; financial intelligence collaboration; joint operations.	Unquantifiable (financial crime exposure).
Workforce and skills shortages in specialist areas (intelligence, K-9, investigations)	Unchanged	Recruitment strategy; overseas training; secondments.	Unquantifiable (staffing cost exposure).

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Infrastructure deterioration (public facilities, daycare, pool, Heritage House, museum)	Unchanged	Maintenance programme; capital upgrades 2026–27; structural monitoring.	Unquantifiable (potential high community impact).
Service delivery constraints due to workforce shortages (licensing, passport, public works)	Unchanged	Succession planning; HR analytics; targeted recruitment.	Unquantifiable (potential high community impact).
Disruption of critical services during disasters (Sister Islands)	Unchanged	Continuity planning; backup power/facilities; HMCI coordination.	Unquantifiable (potential high community impact).

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2026 1 Jan to 31 Dec 2026 $000's	2027 1 Jan to 31 Dec 2027 $000's	2025 12-Month Forecast $000's
EI 93 MINISTRY OF DISTRICT ADMINISTRATION AND HOME AFFAIRS–ENTITY ASSETS	13,171	12,514	13,524
TOTAL	13,171	12,514	13,524

PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

ADL 1	Policy Advice, Legislative Initiatives, and Strategic Services

DESCRIPTION

The provision of policy, financial, and strategic advice to the Minister for District Administration and Home Affairs and the Cabinet in relation to the Ministry's Departments, Units, Government Owned Companies, Statutory Authorities, Boards and Committees, covering a broad scope of activities that includes:

- Full suite of government services across the Sister Islands spanning sports programming, roads infrastructure, affordable housing, preservation of heritage and artifacts, early childhood daycare, and services to adults with special educational needs and disabilities.
- Border security, joint offender management, community readiness, public safety, and emergency response management across all three Islands.
- Research, strategic briefs, policy papers, legislative drafting instructions, official speeches, and media releases.
- Financial stewardship, enterprise risk management, and compliance with statutory frameworks for good governance.
- Oversight of major capital projects as well as strategic regional and international initiatives to strengthen national security resilience.
- Administrative services to manage, monitor, and review applications, grants and transfer payments.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Capacity to provide policy advice, strategic coordination, adult special education needs and enterprise risk management with competent resources	12 months	12 months	New
• Annual Report detailing delivery of strategic plans	1	1	
• Cabinet Papers and notes	25-30	25-30	
• Responses to Parliamentary Questions or Private Members Motions	4-6	4-6	
• Briefing Papers, official speeches, statements	10-15	10-15	
• Media releases/advisories	30-35	30-35	
QUALITY			
• All documents produced for the Minister will be based on consultation where appropriate/required, the best available information/research and in accordance with applicable guidance.	90-100%	90-100%	New
• Amended and new legislation will be supported by comprehensive comparative analysis of legislation in similar jurisdictions, research into established best practices and industry standards, and stakeholder consultation.	90-100%	90-100%	
• Consultation will be conducted in an open, broad and transparent manner, followed by policy recommendations that include information analysis and rationale.	90-100%	90-100%	
• Key projects and programmes across the Ministry will align with strategic objectives and Broad Outcomes.	90-100%	90-100%	
TIMELINESS			
• All work will be completed in accordance with statutory timelines and/or international agreements and standards as required, and within timeframes and deadlines set by the Ministry	90-100%	90-100%	New

LOCATION • Services are delivered within the Cayman Islands	100%	100%	New
COST	**$5,447,403**	**$5,381,078**	**$2,252,421***
RELATED BROAD OUTCOME: • A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			

**New Ministry of DAHA established 1st Jul 2025, 2025 forecast reflective of this.*

DAD 3	Sister Islands Sports

DESCRIPTION

- The provision of sports coaching and instructing primarily in the focused sports activities to improve the health, well-being, technical skills and fitness of youth and adults at novice to elite levels via:
  - Community Sport Programmes – Development Programmes conducted in all districts throughout Cayman Brac which involves age groups ranging from age One to Adult
  - National Programmes – Caters specifically to high performing athletes (juniors/seniors) in preparing them to compete in regional and international sports events
  - After-School Programmes – Programmes are designed to enable students to participate in recreational events by enhancing their sport-specific skills and fitness needs
  - School sessions – Assistance with Coaching Sessions are provided in compliance with the Public and Private Schools' curriculum in specific instances
  - Sports Workshops – Develop the technical skills of volunteers in various sports organizations to enhance the quality of coaching throughout Cayman Brac
  - Provide professional advice and technical support to the ministry, sporting associations and schools with particular focus on the core sports.
  - Recreational Leagues and Events – Organized to encourage physical activities for corporations and students. For students this is done by fostering school competitions, interaction amongst students and opportunities to apply skills.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of Community Sport Development Programmes	7-9	7-9	6-7
• Number of National Athletes coached	4-6	4-6	7-8
• Number of Recreational Leagues/events organised	60-80	60-80	62-72
• Number of School Coaching Sessions delivered	350-400	350-400	675-725
• Number of Workshops conducted	2-4	2-4	2
• Number of After-School Programmes offered	10-12	10-12	16
QUALITY			
• Workshops/After-School Programmes/Community/National Coaching are conducted by technical staff trained to standards set by the international governing body for the particular sport	100%	100%	100%
• Recreational Leagues/events organised according to relevant international rules and standards	100%	100%	100%
• School sessions are aligned and conducted in compliance with school strategy/plan/curriculum	100%	100%	100%
TIMELINESS			
• Community Coaching held daily 5-6 days a week	100%	100%	100%
• National programmes held during the respective sporting season	100%	100%	100%
• Recreational leagues /events are conducted on a weekly basis	100%	100%	100%
• Workshops are conducted once every 4 – 6 months	100%	100%	100%
• School sessions provided daily five days per week and as requested	100%	100%	100%
• After-School Programmes provided held daily 5-6 days a week	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$677,735**	**$683,441**	**$306,158**

RELATED BROAD OUTCOME:

- Healthy and Empowered People with an Improved Quality of Life for All Ages

**New Ministry of DAHA established 1st Jul 2025, 2025 forecast cost reflective of this. However, outputs disclosed for full year for comparative purposes.*

DAD 16	Policy Advice on Cayman Brac and Little Cayman Matters

DESCRIPTION

Provision of Information and Policy Advice to Cabinet, Parliament, Portfolios and other Departments on matters relating to the Sister Islands.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of parliamentary questions/ decision briefs answered/prepared	1-2	1-2	1
• Number of meetings held/attended	250-500	250-500	477
QUALITY			
• Questions answered by qualified and experienced personnel	100%	100%	100%
• Meetings held and attended by senior personnel	100%	100%	100%
TIMELINESS			
• Parliamentary questions answered within agreed-upon timeline	100%	100%	100%
• Meetings held and attended as required	100%	100%	100%
LOCATION			
• Cayman Brac and Little Cayman	100%	100%	100%
COST	**$1,401,492**	**$1,433,190**	**$577,809**

RELATED BROAD OUTCOME:

- Efficient, Effective, Accountable and People-Centred Public Services

Note: The total cost of supplying this output in 2026 is $ 1,422,842. However, revenue of $ 21,350 from third parties reduces the cost to Cabinet to $ 1,401,492.

The total cost of supplying this output in 2027 is $ 1,454,540. However, revenue of $ 21,350 from third parties reduces the cost to Cabinet to $ 1,433,190.

**New Ministry of DAHA established 1st Jul 2025, 2025 forecast cost reflective of this. However, outputs disclosed for full year for comparative purposes.*

DAD 22	Tourism and Business Development		
DESCRIPTION Develop, implement and support Tourism and Business Initiatives to help energize the economy and create jobs.			
MEASURES	**2026 1 Jan to 31 Dec 2026**	**2027 1 Jan to 31 Dec 2027**	**2025 12-Month Forecast**
QUANTITY			
• Number of responses to world-wide requests for information	1,250-2,500	1,250-2,500	1,550
• Number of tours conducted	50-100	50-100	54
QUALITY			
• Information provided by highly qualified representatives is accurate and in accordance with established programmes and policies	100%	100%	100%
• Tours are conducted by fully qualified guides	100%	100%	100%
TIMELINESS	100%	100%	100%
• Respond to inquiries within seven days			
• Tours bookings are confirmed as requested	100%	100%	100%
LOCATION			
• Cayman Brac and Little Cayman	100%	100%	100%
COST	**$609,004**	**$623,743**	**$257,313**
RELATED BROAD OUTCOME: • A Diversified, Resilient Economy that Supports Prosperity and Innovation			

**New Ministry of DAHA established 1st Jul 2025, 2025 forecast cost reflective of this. However, outputs disclosed for full year for comparative purposes.*

DAD 24	Construction and Maintenance of Public Facilities

DESCRIPTION

Construction and Maintenance of Public Facilities broad outcomes:

- Paving and maintenance of roads in Cayman Brac and Little Cayman
- Complete the Cayman Brac Sports Complex to encourage sports tourism on Cayman Brac
- Complete works to convert the Bluff hurricane shelter site into a new Multi-purpose Hall
- Continue road repair in Cayman Brac due to WAC installing pipelines for city water between 2016-2025

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of miles of road maintenance and construction	350-450	350-450	300
• Number of building/facility maintenance job orders processed	1,100-1,400	1,100-1,400	1,100
• Other Projects/ Minor Works	1,000-1,200	1,000-1,200	1,050
QUALITY			
• Roads are constructed to National Engineering Standards	100%	100%	100%
• Project Management and maintenance by professional staff and Building Code	100%	100%	100%
TIMELINESS			
• As set out in Annual Budget Guidelines and approved works programme.	100%	100%	100%
LOCATION			
• Cayman Brac and Little Cayman	100%	100%	100%
COST	**$7,393,750**	**$7,605,910**	**$3,418,320**

RELATED BROAD OUTCOME:

- Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature

Note: The total cost of supplying this output in 2026 is $ 7,453,750. However, revenue of $ 60,000 from third parties reduces the cost to Cabinet to $ 7,393,750.

The total cost of supplying this output in 2027 is $ 7,665,910. However, revenue of $ 60,000. from third parties reduces the cost to Cabinet to $ 7,605,910.

**New Ministry of DAHA established 1st Jul 2025, 2025 forecast cost reflective of this. However, outputs disclosed for full year for comparative purposes.*

DAD 26	Preservation and Display of Materials and Sites of Historical Significance

DESCRIPTION

- Collection, preservation and display of material evidence significant to our culture, history and heritage, including:
- Collection, documentation and preservation of material
- Providing exhibitions and displays and general public access to them and museum facilities
- Preservation of historical sites

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of tours provided	450-650	450-650	600
• Number of Heritage House Bookings/ Event	75-125	75-125	110
QUALITY			
• Historical Sites marked with descriptive signs to U.S. Parks Standards	100%	100%	100%
• Artifacts secured, exhibited and preserved in accordance with National Museum Standards	100%	100%	100%
TIMELINESS			
• Open for public access for five to five and a half (5-5 ½) days per week.	100%.	100%	100%
LOCATION			
• Cayman Brac and Little Cayman	100%	100%	100%
COST	**$491,561**	**$500,887**	**$208,322**

RELATED BROAD OUTCOME:

- A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture

**New Ministry of DAHA established 1st Jul 2025, 2025 forecast cost reflective of this. However, outputs disclosed for full year for comparative purposes*

DAD 27	Child Care and Pre-School Services

DESCRIPTION

Provision of Child Day-care and Pre-School Services.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of students attending the Centre (per day).	20-35	20-35	28
QUALITY			
• Facility is licensed by and meets standards set by Education Department for Child Care Facilities and tasks performed by trained and qualified staff.	100%	100%	100%
TIMELINESS			
• Services Provided 7:30a.m. – 5:30p.m., Monday – Friday	100%	100%	100%
LOCATION			
• Cayman Brac and Little Cayman	100%	100%	100%
COST	**$1,118,786**	**$1,140,237**	**$528,361**

RELATED BROAD OUTCOME:

- Healthy and Empowered People with an Improved Quality of Life for All Ages

**New Ministry of DAHA established 1st Jul 2025, 2025 forecast cost reflective of this. However, outputs disclosed for full year for comparative purposes*

DAD 31	Government Services in Cayman Brac and Little Cayman

DESCRIPTION

Processing of Passports and Registration related Application, Events Organizing, Revenue Collection, Hurricane and Disaster Preparedness, Public Information, Inspection and Licensing Services, Accounting Transactions, Support Services, Computer Services, Finance and HR Related Services.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of applications of new Cayman Islands Passports, British Citizenship applications, US Visa Waivers, US Visas for Elderly (79+ years of age) and Children (under 14)	300-550	300-550	515
• Number of Official Events arranged	30-45	30-45	30
• Number of revenue transactions processed	11,000-13,000	11,000-13,000	12,200
• Number of Disaster Exercises and Shelters maintained	45-60	45-60	50
• Number of Vehicles inspected and licenses issued	2,500-3,500	2,500-3,500	2,610
QUALITY			
• Guidelines and regulations from HM Passport Office and Passport and Corporate Services, Home Office-London and each requested jurisdiction requirements.	100%	100%	100%
• Instructions from the Governors' Office, Ministry Management team to the DC/DDC per event	100%	100%	100%
• Full compliance with established departmental procedures, in accordance with Public Management and Finance Act (2020 Revision), and other legal framework and monthly Reconciliation	100%	100%	100%
• SI Hazard/Disaster Management Plan	100%	100%	100%
• In accordance with Licensing, inspection and Electrical Codes and guidelines	100%	100%	100%
TIMELINESS			
DA processing times:			
• All Applications - within 6-8 weeks- Passports, 4-6 weeks – Visas, 6-12 weeks– Citizenship, 1 day – Special Marriage License, 1 week – Marine License Renewal, 3-6 months	100%	100%	100%
• In accordance with Itinerary requirement	100%	100%	100%
• All documents meet legislative requirements and internal management review: 1-2 days	100%	100%	100%
• Routine enquires: 2-3 days to acknowledge receipt of request; Research/ Respond within an average of 30 days	100%	100%	100%
• All payments processed within one week of receipt	100%	100%	100%
LOCATION			
• Cayman Brac and Little Cayman	100%	100%	100%
COST	**$3,158,619**	**$3,225,016**	**$1,518,694**

RELATED BROAD OUTCOME:

- Efficient, Effective, Accountable and People-Centred Public Services

Note: The total cost of supplying this output in 2026 is $ 3,265,619. However, revenue of $ 107,000 from third parties reduces the cost to Cabinet to $3,158,619.

The total cost of supplying this output in 2027 is $ 3,332,016. However, revenue of $ 107,000 from third parties reduces the cost to Cabinet to $ 3,225,016.

**New Ministry of DAHA established 1st Jul 2025, 2025 forecast cost reflective of this. However, outputs disclosed for full year for comparative purposes*

POS 1	Revenue Collection

DESCRIPTION

Use of the network of postal facilities to enhance customer access to non-core postal services and revenue payments. Services offered include:

- Post Office clearance fee payments;
- Fax and photocopying services;
- Fees Collected on behalf of Government Departments: Custom Duties, Package Tax, Deputy Governor, Planning Department, Public Lands Commission, Environmental Health, Facilities Management etc.
- Commissions Derived from collection of fees for non-government services: CUC, Water Authority, Logic, and Cayman Academy etc.;
- Delivery Services on behalf of core government departments: Passport Office, DVDL, etc.;
- Mail Delivery and Pick Up Services; and
- Retail Product and Services (Shipping Boxes, Souvenirs, etc.).

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of transactions processed	23,000-25,000	23,500-25,000	23,500
QUALITY			
• Revenue collected in accordance with rates established in relevant legislation	100%	100%	100%
TIMELINESS			
• Maximum 5 – 7 minutes per customer per transaction	95-100%	95-100%	95%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$248,719**	**$256,606**	**$112,537**

RELATED BROAD OUTCOME:

- Efficient, Effective, Accountable and People-Centred Public Services

Note: The total cost of supplying this output in 2026 is $346,328. However, revenue of $97,609 from third parties reduces the cost to Cabinet to $248,719.

The total cost of supplying this output in 2027 is $356,533. However, revenue of $99,927 from third parties reduces the cost to Cabinet to $256,606.

**New Ministry of DAHA established 1st Jul 2025, 2025 forecast cost reflective of this. However, outputs disclosed for full year for comparative purposes*

POS 2	National Mail Service – All Islands

DESCRIPTION

Operate three international mail processing centre (IMPC) two on Grand Cayman, one on Cayman Brac and in addition, thirteen (13) delivery and lodgement offices so as to provide a National Mail Service including:

- The processing of domestic and incoming international mail for local delivery; and
- The processing and overseas dispatch of outgoing international mail to countries outside the Cayman Islands Mail comprises of various services and processing methods, as well as a wide category of items. The main categories of mail include ordinary letter mail, including mail with certified-posting, registered mail, prepaid mail, parcels, tracking packs and the postal industry's courier service – Express Mail Service (EMS).

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of postal facilities	16	16	16
• Hours of public access to postal counter services	28,000-28,800	28,000-28,800	28,000-28,800
• Weight of mail dispatched internationally (kg)	28,000-29,000	28,500-30,000	24,000
• Number of post office boxes available for rent	13,877	13,877	13,877
• Number of licenses issued for franking meters	2-3	2-3	2
QUALITY			
• Domestic and International Mail Service / Express Mail Services/ Stamp Sales/ Post Box Rentals / Franking Meter Licenses ○ All incoming and outgoing mail is processed in accordance with established Cayman Islands Postal Service procedures, the Postal Act and Regulations, the Universal Postal Union Regulations and where applicable, the Customs Act and Regulations	100%	100%	100%

TIMELINESS • Domestic Mail Service ○ Mail posted in Grand Cayman by 3:00 p.m. Monday-Friday will be delivered to any Grand Cayman and dispatched to the Sister Island within two business days after posting	90%	95%	95%
• International Mail Service ○ Outgoing mail posted by 3:00 p.m. Monday-Friday will be processed for overseas dispatch within two business days ○ Incoming mail delivered to post office boxes or general delivery within two business days of collection	90%	95%	98%
• Express Mail Services ○ Outgoing: Items posted by 1:00 p.m. Monday-Friday will be processed for dispatched overseas the same business day ○ Incoming: Items received by 2:00 p.m. Monday-Friday will be processed for delivery same business day	95%	95%	95%
• Stamp Sales / Post Office Box Rentals / Franking Meter Licenses ○ Stamp sales - counter transactions to be completed within 5 – 7 minutes; call-in orders readied within 2 hours ○ Post box rental transactions to be completed within 7 – 10 minutes; new box rentals completed within one business day, based upon availability and receipt of payment ○ Franking meter licenses issued within one business day after receipt of payment Franking meter licenses issued within one business day after receipt of payment	95-100%	95-100%	98%
LOCATION • All Post Offices on Grand Cayman: Airport, General, Seven Mile Beach, West Bay, Hell, Savannah and Government Administration Building	100%	100%	100%
COST	**$4,877,303**	**$4,973,643**	**$2,241,670**
RELATED BROAD OUTCOME: • Efficient, Effective, Accountable and People-Centred Public Services			

Note: The total cost of supplying this output in 2026 is $6,821,303. However, revenue of $1,944,000 from third parties reduces the cost to Cabinet to $4,877,303.

The total cost of supplying this output in 2027 is $6,939,440. However, revenue of $1,965,797 from third parties reduces the cost to Cabinet to $4,973,643.

**New Ministry of DAHA established 1st Jul 2025, 2025 forecast cost reflective of this. However, outputs disclosed for full year for comparative purposes*

POS 4	Philatelic Services

DESCRIPTION

The provision of services which includes:

- Production of official Cayman Islands stamps; and
- Philatelic Services (stamp collecting).

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of stamp issues produced	2-4	2-4	4
• Number of Philatelic educational presentations	1-3	1-3	3
• Number of Philatelic Services(stamp collecting)	400-500	425-500	450
QUALITY			
• Stamp production in accordance with guidelines set by Her Majesty, Cabinet and Stamp Advisory Committee	100%	100%	100%
• Ensure that presentations are conducted by postal staff knowledgeable in philately or by Stamp Advisory Committee members	100%	100%	100%
TIMELINESS			
• Stamp issues to be printed after Cabinet and His Majesty's approvals and prior to planned release date	100%	100%	100%
• Philatelic educational presentations to be conducted within the school year	90-100%	90-100%	90-100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$201,933**	**$205,884**	**$91,373**

RELATED BROAD OUTCOME:

- Efficient, Effective, Accountable and People-Centred Public Services

Note: The total cost of supplying this output in 2026 is $281,324. However, revenue of $79,391 from third parties reduces the cost to Cabinet to $201,933.

The total cost of supplying this output in 2027 is $286,160. However, revenue of $80,276 from third parties reduces the cost to Cabinet to $205,884.

**New Ministry of DAHA established 1st Jul 2025, 2025 forecast cost reflective of this. However, outputs disclosed for full year for comparative purposes*

CBC 2	Border Control Services

DESCRIPTION

Provision of Border Control Services to prevent, detect and investigate offenses under the Customs and Border Control Act (2024) and/or any other relevant laws and international conventions while facilitating trade and travel including:

- Processing of air and marine craft;
- Processing passengers arriving and departing by air and sea;
- Inspection, monitoring and clearance of imported and exported cargo;
- Processing of Visas and Extensions;
- Processing of applications for irregular migrants and asylum seekers;
- Processing and recording of coercive and entity revenue;
- Processing of money declarations;
- Identify, arrest and investigate offenders suspected of committing offences including over stayers; and
- Conducting K-9 sniff searches of persons, cargo, baggage and vessels.

Provision of finance, governance and administrative services to the public, ministries, statutory authorities, government owned companies, boards and committees including NPOs (Non-Profit Organisations) including:

- Administrative processing of Duty Waivers, Temporary Import Applications, Requests for the Importation of Used Personal Belongings and Extension of Vessels;
- Reconciling, recording and reporting of coercive and entity revenues;
- Report on statistical information;
- Providing competent and qualified input as a member of Executive Boards and Committee in the Cayman Islands;
- Responses to Parliamentary Questions;
- Preparation and input in Cabinet Papers and Notes; and
- Recommendations on request for concessions and wavier of duty.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of Temporary Importations processed	15-20	15-20	New
• Number of applications processed	900-950	925-975	890-910
• Number of Statistical Report Produced	30-40	35-45	25-35
• Number of Boards/ Committee meetings attended	135-145	135-145	135-145
• Number of Visas and Extensions processed	40,000-42,000	42,000-44,000	35,500-38,500
• Number of Cargo Declarations processed	315,000-350,000	390,000-410,000	259,000-310,000
• Number of Inspections on cargo conducted	130,500-145,500	130,500-145,500	125,500-130,500
• Number of money declarations processed	25-30	25-30	25-30
• Number of aircraft, vessels, and passengers processed	3,500,500-3,700,500	3,500,500-3,700,500	3,000,000-3,300,000
• Number of migrants and asylum applications processed	70-100	70-100	70-100
• Number of investigations	100-200	100-200	100-200
• Number of detentions/seizures	215-230	215-230	215-230
QUALITY			
• All air and cruise arrival passengers processed in accordance with Customs and Border Control Act (2022) and established guidelines	98-100%	98-100%	98-100%
• Investigations, Inspections, Applications Processed, Investigations and Seizures will be conducted professionally and supervised however, there is an expected increase risk in the outcomes	75-100%	75-100%	75-100%

TIMELINESS			
• Passengers from vessels should be cleared within **30 minutes to an hour and air passengers within 90-180 minutes of arrival**	50-75%	50-75%	50-75%
• Visa applications will be processed within 28-36 business days of receipt, providing relevant information is submitted without errors or omissions	50-75%	50-75%	50-75%
• Investigations should be conducted within the statute of limitations, however limited human resources could adversely impact this timeline	50-75%	50-75%	50-75%
• Migrant and Asylum Applications will be processed within 3-6 months providing submission is made without errors or omissions.	50-75%	50-75%	50-75%
• Entries will be processed within 96-80 hours, providing submission is made without errors or omissions	50-75%	50-75%	50-75%
• Inspections will be conducted within 48-72 hours however, this could be extended based on the nature of the inspection	50-75%	50-75%	50-75%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$27,350,998**	**$27,975,949**	**$11,396,877**
RELATED BROAD OUTCOME: • A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			

Note: The total cost of supplying this output in 2026 is $35,225,176. However, revenue of $7,874,178 from third parties reduces the cost to Cabinet to $27,350,998.

The total cost of supplying this output in 2027 is $36,007,612. However, revenue of $8,031,663 from third parties reduces the cost to Cabinet to $27,975,949.

**New Ministry of DAHA established 1st Jul 2025, 2025 forecast cost reflective of this. However, outputs disclosed for full year for comparative purposes*

FRE 9	Domestic Emergency Response

DESCRIPTION

Provide a capacity to respond to Domestic fire and other emergencies, including communication, management, coordination and operations during and after a natural disaster in accordance with the National Hurricane Disaster Plan.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of days providing 24-hour coverage for the community. • Provide radio/telephone communication to coordinate during all hurricanes and other disasters	365 365	365 365	365 365
QUALITY			
• Ensure that Fire Officers are properly equipped to respond to one call for rescue and fighting per station at any given time • Ensure compliance of CI Fire Brigade Law and the CI Fire Service operation orders • Capacity to provide sufficient staff and equipment • Compliance with National Fire Protection Association's guidelines	80–95% 90–100% 50–65% 50–65%	80–95% 90–100% 50–65% 50–65%	80–95% 90–100% 50–66% 50–66%
TIMELINESS			
• 24 hours per day 365 days per year, to respond within 20 seconds on receipt of calls to arrive at scene of fire-George Town and Cayman Brac within 25 minutes.	75%	75%	90–100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$11,533,851**	**$12,110,940**	**$5,363,749**

RELATED BROAD OUTCOME:

- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems

**New Ministry of DAHA established 1st Jul 2025, 2025 forecast cost reflective of this. However, outputs disclosed for full year for comparative purposes*

FRE 10	Aircraft Rescue and Fire Fighting Service

DESCRIPTION

The aim of the Aircraft Rescue and Fire Fighting Service (ARFFS) is to minimize the effects an incident/accident will have on the aerodrome, particularly the saving of lives, and the continuation of airport operations.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• The ARFFS is manned and equipped to respond to only one full scale emergency at any one time	365	365	365
• The ARFFS is capable of providing Rescue and Fire Fighting Service to the Owen Roberts International Airport in accordance with category 7 firefighting capabilities, to the Charles Kirkconnell International Airport in accordance with Category 4 capabilities and the Edward Bodden Airfield in accordance with category 3 capabilities	365	365	365
• The ARFFS will inspect the distribution of fuel to aircrafts	2 or 3 per year	2 or 3 per year	2 or 3 per year
QUALITY			
• Vehicles and quality are in compliance with International Civil Aviation Organization (ICAO) e.g. performance time 0-50 mph in 40 seconds	90–100%	90–100%	90–100%
• Firefighting media in compliance with ICAO.	85–95%	85–95%	90–100%
• Equipment Grand Cayman - Category 7 - 4 vehicles, Cayman Brac - Category #4 - 3 vehicles and Little Cayman - 1 vehicle	70–80%	70–80%	70–80%
• Number of personnel and training are in compliance with ICAO	75–85%	75–85%	80–90%
• Rescue equipment is in compliance with ICAO	85–90%	85–90%	90–100%
TIMELINESS			
• The ARFFS will provide Rescue and Fire Fighting coverage during the opening hours of the airport and upon request outside of operating hours	90–100%	90–100%	90–100%
• The ARFFS will respond as per ICAO requirements within 2 minutes to either end of the operational runway	90–100%	90–100%	90–100%
• On a monthly basis the ARFFS equipment will be inspected by a certified technician for operational compliance	90–100%	90–100%	90–100%
• Performance test will be conducted on a monthly basis to ensure that the appliance is capable of meeting the 2-minute response time required.	90–100%	90–100%	90–100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$6,847,374**	**$7,192,717**	**$3,184,116**

RELATED BROAD OUTCOME:

- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems

**New Ministry of DAHA established 1st Jul 2025, 2025 forecast cost reflective of this. However, outputs disclosed for full year for comparative purposes*

FRE 11	Inspection for Compliance with Fire Code

DESCRIPTION

To provide the Cayman Islands with the legal requirements outlined in the Fire Brigade Act which sanction the provision of safe, efficient, effective code compliance and to outline our legal obligations to the citizens of these islands.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of premises inspected	3,000–3,500	3,000–3,500	3,000–3,500
• Number of development drawings reviewed	250–350	250–350	250–350
• Number of assessment reports prepared re: building control and relevant development	400–600	400–600	400–600
QUALITY			
• Developments are in compliance with Acts, standard and codes e.g. CI Fire Prevention Code and section of Fire Brigade Act, Liquor Licensing Act, Cinematograph Act etc.	98–100%	98–100%	98–100%
• Inspection and drawings cover all methods required by relevant Acts, standards and codes of practice	90–100%	90–100%	90–100%
• Inspection carried out by qualified personnel	80–100%	80–100%	90–100%
• Reports are comprehensive, relevant and accurate subject to peer review and signed off by qualified personnel	90–100%	90–100%	90–100%
TIMELINESS			
• Inspection within three days of notifications of completion	90–100%	90–100%	90–100%
• Annual inspection to meet deadlines for annual general meetings of CI Tourism Accommodation Board and Liquor Licensing Board	90–100%	90–100%	90–100%
• Reports submitted within three days of completion	90–100%	90–100%	90–100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$514,638**	**$534,988**	**$239,495**

RELATED BROAD OUTCOME:

- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems

**New Ministry of DAHA established 1st Jul 2025, 2025 forecast cost reflective of this. However, outputs disclosed for full year for comparative purposes.*

FRE 12	Investigation of Fires

DESCRIPTION

To investigate all fire occurrences to determine their cause and point of origin. Utilise data to develop building, fire, and general safety standards in an effort to reduce fire incidents in the future.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of cause and origin investigated	150–250	150–250	150–250
• Number of assessment reports	500–650	500–650	500–650
QUALITY			
• Inspection undertaken by certified fire investigator and in compliance with Acts, codes or standards	90–100%	90–100%	90–100%
• Reports identify key issues make recommendations for action related to the implementation of fire safety standards and codes based on Cayman Islands Acts and Codes	90–100%	90–100%	90–100%
• Provide comprehensive, relevant and accurate information, which is clearly and succinctly presented	90–100%	90–100%	90–100%
TIMELINESS			
• Investigation completed within two days	90–100%	90–100%	90–100%
• Report completed within three days of incident if further investigation is not required	90–100%	90–100%	90–100%
• Witness attendance whenever Courts summons	90–100%	90–100%	90–100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$499,281**	**$519,688**	**$232,054**

RELATED BROAD OUTCOME:

- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems

**New Ministry of DAHA established 1st Jul 2025, 2025 forecast cost reflective of this. However, outputs disclosed for full year for comparative purposes.*

FRE 13	Fire Safety Education and Training Programmes		
DESCRIPTION Provide fire and life safety strategy programs through public education and training.			
MEASURES	**2026 1 Jan to 31 Dec 2026**	**2027 1 Jan to 31 Dec 2027**	**2025 12-Month Forecast**
QUANTITY			
• Number of educational demonstrations – fire warden training and fire extinguisher training	100–150	100–150	100–150
• Number of workshops	4–8	4–8	4–8
• Number of media announcements	12	12	12
• Number of publications per year	3–4	3–4	3–4
QUALITY Ensuring that material is:			
• Clear jargon-free language, concise and accurate	90–100%	90–100%	90–100%
• Vetted by professional in their individual areas of expertise and experience	90–100%	90–100%	90–100%
• Content is appropriate for various age groups and useful guidance on fire safety measures	90–100%	90–100%	90–100%
• Extensive feedback from participants will rate course by formal survey	90–100%	90–100%	90–100%
TIMELINESS			
• Material is available at request	90–100%	90–100%	90–100%
• Timeliness required for workshops and publications	90–100%	90–100%	90–100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$584,332**	**$611,506**	**$271,582**
RELATED BROAD OUTCOME: • Healthy and Empowered People with an Improved Quality of Life for All Ages			

**New Ministry of DAHA established 1st Jul 2025, 2025 forecast cost reflective of this. However, outputs disclosed for full year for comparative purposes.*

EMC 1	Public Safety Communications Centre

DESCRIPTION

The Department operates a 24-hour Public Safety Answering Point (PSAP) to support public safety-first responder services including Police, Fire and Emergency Medical Services known as the Public Safety Communications Centre (PSCC).

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of hours that the PSCC operates per fiscal year (24/7/365)	8,784	8,760	8,760
• Minimum staffing of 9-1-1 Telecommunications staff on duty	3	4	2
○ 24/7 except Friday and Saturday nights (Non-peak)	4	4	3
○ Friday and Saturday nights (Peak)			
• Number of incoming 9-1-1 telephone calls answered per month on average	7,000–8,000	8,000–9,000	8,800
• Number of dispatched Calls For Service processed per month on average	3,000–3,500	3,000–3,500	3,800
• Number of RCIPS vehicle stops, pedestrian stops and boat checks tracked by the Public Safety Communications Centre per month on average	1,000–1,500	1,000–1,500	1,365
QUALITY	250	250	197
• Quality Assurance case reviews completed on Calls For Service (both call-taking and dispatch functions)	Call-Taking 95%	Call-Taking 95%	Call-Taking 94%
• Quality Assurance scores regarding Calls For Service call reviews	Dispatching 95%	Dispatching 95%	Dispatching 97%
TIMELINESS			
• Percentage of 9-1-1 telephone calls answered within 10 seconds for calendar year (as recorded by PSCC Power911 reports)	98%	98%	98.5%
• Percentage of highest priority Calls For Service dispatched to emergency personnel within 90 seconds from when 9-1-1 telephone call was answered or CAD event was initiated (as recorded by PSCC Computer Aided Dispatch reports)	65%	65%	60%
• Average time of highest priority Calls For Service dispatched to emergency personnel from when 9-1-1 telephone call was answered or CAD event was initiated (as recorded by PSCC Computer Aided Dispatch reports)	1 Minute, 10 Seconds	1 Minute, 10 Seconds	1 Minute, 10 Seconds
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$4,313,925**	**$4,528,400**	**$1,818,844**

RELATED BROAD OUTCOME:

- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems

**New Ministry of DAHA established 1st Jul 2025, 2025 forecast cost reflective of this. However, outputs disclosed for full year for comparative purposes.*

EMC 2	Electronic Monitoring Centre

DESCRIPTION

The Electronic Monitoring Centre (EMC) has two distinct programmes which support the commitment to lessen the impact of crime in the Cayman Islands (electronic monitoring of offenders and National CCTV Programme).

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of hours that the EMC maintains the capacity to tag, monitor, document and report violations of Electronic Monitoring Programme offenders and monitor and support the National CCTV project with backup provided by Public Safety Communications Centre (24/7/365 basis)	8,784	8,760	8,760
• Number of offenders monitored simultaneously	50–75	65–75	47
• Number of requests for archived CCTV video received from RCIPS during fiscal year	325–375	325–375	258
QUALITY			
• Quality Assurance case reviews completed on Electronic Monitoring Centre actions (offender violation processing)	95-100%	150	127
• Quality Assurance ratings regarding Electronic Monitoring Centre actions	97%	97%	97%
TIMELINESS			
• Authorised requests from RCIPS or other EMC User Group for information regarding an offender's violation are processed within 48 hours	98%	98%	90%
• Authorised requests from RCIPS for copies of archived CCTV video recordings are processed within 5 calendar days	99%	99%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$1,377,718**	**$1,618,203**	**$583,684**

RELATED BROAD OUTCOME:

- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems

**New Ministry of DAHA established 1st Jul 2025, 2025 forecast cost reflective of this. However, outputs disclosed for full year for comparative purposes*

EMC 3	Technical Services for Telecommunication System

DESCRIPTION

Provision of technical services required for the planning, operating and maintaining of the telecommunication system infrastructure: Switching, Radio and ancillary's equipment that support the Government Agencies.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of radios using system infrastructure • Hours of Radio System Management	1,600-1,700	1,600-1,700	1,664
QUALITY			
• System infrastructure is continuous monitored for availability and reliability (overall network availability)	95–99%	95–99%	95-99%
TIMELINESS			
Response Times:			
For Critical System (911 system; paging systems; fire department)			
• During normal working hours: 15 minutes	95–98%	95–98%	98%
• Outside of normal working hours: 45 minutes	95–98%	95–98%	98%
Other Systems			
• Grand Cayman: within 1 Hour	90–95%	90–95%	95%
• Cayman Brac and Little Cayman: Next available flight	90–95%	90–95%	95%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$906,802**	**$950,952**	**$380,738**

RELATED BROAD OUTCOME:

- A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems

**New Ministry of DAHA established 1st Jul 2025, 2025 forecast cost reflective of this. However, outputs disclosed for full year for comparative purposes.*

PRI 13	Custodial Services and Administration		
DESCRIPTION The broad range of custodial and administrative services which enable a stable, orderly and safety focused environment. These services provide the basis upon which rehabilitative activities can be engaged.			
MEASURES	**2026 1 Jan to 31 Dec 2026**	**2027 1 Jan to 31 Dec 2027**	**2025 12-Month Forecast**
QUANTITY			
• Number of inmates held in custody per month.	210–240	210–240	256
• Number of receptions (inmates received into the care of HMCIPS) per month.	25-30	25-30	26
• Number of cell searches conducted per month.	140-160	140-160	New
• Number of inmate drug tests conducted per month.	30–35	30–35	30
• Number of inmate adjudications per month.	50–60	50–60	40
• Number of inmates escorted to court and medical visits per month.	150-200	150-200	New
• Number of contingency plan reviews per year.	1–3	1–3	1
• Number of invoices processed per month.	150-200	150-200	New
• Number of Freedom of Information (FOI) requests received per month.	0-3	0-3	New
QUALITY			
• Inmates will be held lawfully and there will be no detentions or liberations in error.	95–100%	95–100%	100%
• Receptions will be processed in accordance with the relevant Prison Service Instruction (PSI) to ensure a smooth transition into custodial care.	95–100%	95–100%	100%
• Cell searches will be carried out in accordance with the relevant PSI to ensure preservation of dignity for the inmates whilst maintaining safety for staff.	95–100%	95–100%	New
• Drug tests will be conducted in accordance with the relevant PSI to ensure integrity of results.	95–100%	95–100%	100%
• Investigation, charging and adjudication of prisoner disciplinary matters will be in accordance with Prison Rules	95–100%	95–100%	100%
• Inmates will be escorted on all external movements in such a way as to ensure safety and security for themselves, staff, and the community.	95–100%	95–100%	New
• Contingency plan will be reviewed to address all continuing and emerging situations which would affect the operations of HMCIPS.	95–100%	95–100%	100%
• Invoices will be processed in accordance with the Public Service Management Law (PSML).	95–100%	95–100%	New
• FOI requests will be processed in accordance with the Freedom of Information Act.	95–100%	95–100%	New
TIMELINESS			
• New receptions will attend the Induction Programme within 2 weeks of their admission.	90-100%	90-100%	100%
• All cells searched at least once per quarter.	90–100%	90–100%	New
• Drug test results will be allocated by the end of each month.	90–100%	90–100%	100%
• Adjudication of disciplinary offences to be completed within PSI prescribed timescale	90-100%	90-100%	100%
• Contingency Plans reviewed by 30th April each year	90-100%	90-100%	100%
• Vendors paid within 30 days of receipt of invoice	90–100%	90–100%	New
• FOI requests will be addressed within 30 days of receipt.	90–100%	90–100%	New

LOCATION • HMP Northward, HMP Fairbanks, Enhanced Reintegration Unit (ERU)	100%	100%	100%
COST	**$13,935,744**	**$14,165,650**	**$6,500,526**
RELATED BROAD OUTCOME: • Healthy and Empowered People with an Improved Quality of Life for All Ages			

**New Ministry of DAHA established 1st Jul 2025, 2025 forecast cost reflective of this. However, outputs disclosed for full year for comparative purposes*

PRI 15	Promoting Wellbeing, Care, Rehabilitation and Citizenship		
DESCRIPTION Activities which focus on healthcare services and interventions, support emotional and physical wellbeing, and which present opportunities to assist transformational change, address offending behaviour and aide community reintegration.			
MEASURES	**2026 1 Jan to 31 Dec 2026**	**2027 1 Jan to 31 Dec 2027**	**2025 12-Month Forecast**
QUANTITY			
• Number of sessions attended by inmates for Vocational / Technical (VT) and Educational classes per month.	400-500	400-500	New
• Number of inmates enrolled in the Release on Temporary License (ROTL) programme per month.	10–12	10–12	11
• Number of group / individual clinical sessions attended by inmates per month.	50-60	50-60	50
• Number of meals provided to inmates per month	18,000–22,000	18,000–22,000	20,000
• Number of family visits per month (Including virtual visits)	250–300	250–300	250
QUALITY			
• Classes offered to inmates will meet the requirements of external accreditation bodies.	90-100%	90-100%	New
• The ROTL programme will be managed in accordance with the relevant PSI to facilitate opportunities for participants whilst mitigating any potential risks to the community.	90-100%	90-100%	100%
• Clinical sessions are facilitated by trained and competent members of the HMP Clinical Team.	90-100%	90-100%	100%
• Meals provided to inmates will be nutritionally assessed by a qualified nutritionist.	90-100%	90-100%	100%
• Visits will be conducted in accordance with the relevant PSI and in compliance with Prison Rules to ensure the safety of all those involved.	90-100%	90-100%	100%
TIMELINESS			
• All purposeful activities conducted within the core day and within specified hours at during the weekend	90–100%	90–100%	100%
• Nutritional Assessment of food menu to be completed before end January each year	100%	100%	100%
LOCATION			
• HMP Northward, HMP Fairbanks, Enhanced Reintegration Unit (ERU)	100%	100%	100%
COST	**$12,084,296**	**$12,175,129**	**$5,807,915**
RELATED BROAD OUTCOME: • Healthy and Empowered People with an Improved Quality of Life for All Ages			

Note: The total cost of supplying this output in 2026 is $12,219,296. However, revenue of $135,000 from third parties reduces the cost to Cabinet to $12,084,296.

The total cost of supplying this output in 2027 is $12,310,129. However, revenue of $135,000 from third parties reduces the cost to Cabinet to $12,175,129.

**New Ministry of DAHA established 1st Jul 2025, 2025 forecast cost reflective of this. However, outputs disclosed for full year for comparative purposes.*

DCR 9	Court Services for Adult Offenders

DESCRIPTION

Provision of a comprehensive range of rehabilitation and offender management services designed to enhance public safety, reduce rates of reoffending, and support the successful reintegration of individuals into society including

a. Community Supervision:
- Monitoring offenders in the community under court bail, court orders, conditional release licenses and ensuring compliance with conditions whilst promoting responsible behavior through rehabilitative services.

b. Case Management and Support Service:
- Developing individualized case plans for offenders in the community and the prisons to target specific offending behaviors.
- Conducting comprehensive assessments to identify individual risk levels, criminogenic needs, and appropriate supervision and intervention strategies.

c. Rehabilitation and Intervention Programs:
- Delivering structured programs to address individual needs based on risk assessments
- Provision of comprehensive through and aftercare services to clients during incarceration and following their release on a Conditional Release License, along with tailored support for their families to promote successful reintegration.
- Delivery of psycho-educational intervention programmes aimed at enhancing knowledge, awareness, and positive behavioral change through group sessions and presentations within both the community and prison settings.

d. Victim Services:
- Advocacy and support for victims of crime, to reduce the likelihood of further victimization, and ensure they are supported during the criminal justice process.
- Promoting victim protection through risks assessments, supervision of offenders, and measures that reduce victim risks.
- Provision of witness accompaniment and support during Court proceedings and Conditional Release Board hearings.

e. Community Service Orders
- Coordinating and supervising unpaid work placement that benefit the community while instilling accountability in offenders through the Community Payback Programme.

f. Preparation of Reports:
- Preparing pre-sentence and social inquiry reports, that include detailed assessments that guide sentencing decisions.
- Preparation of Home Background Reports (HBR) and comprehensive assessments to inform decisions regarding the granting of a Conditional Release License.
- Preparation and submission of Victim Impact Reports to the Courts and the Conditional Release Board, accompanied by dedicated advocacy and support services for victims.
- Preparation and submission of Non-Compliance/Breach Reports to ensure accountability, public safety, and appropriate corrective measures.

g. Multi Agency Partnerships:
- Collaborating with partner agencies, including but not limited to, law enforcement, courts, social services, and health agencies to ensure coordinated support for offenders and victims.

h. Policy and Law Reinforcement, Revision, and Implementation
- Supporting the development, review, and enforcement of laws and policies governing offender management and victim services.
- Implementing policy changes effectively to strengthen compliance, accountability, and service delivery for offender management and victim services.

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of community supervision cases managed.	14,520-16,850	15,060-17600	New
• Number of victim service cases managed.	2,200-2,400	2,250-2,500	
• Number of reports produced.	1,750-2,150	1,830-2,250	
• Number of risk assessments completed.	520-680	540-720	
• Number of case plans completed.	150-225	150-225	
• Number of court/ victim accompaniments provided.	600-750	620-800	
• Number of strategic/ board meetings attended.	75-150	80-150	
• Number of program sessions delivered to clients, victims and institutions.	221-302	226-312	
• Number of outreach presentations and engagement initiatives delivered.	12-16	12-18	
QUALITY			
• Supervision and monitoring will be based on the principles of the risk, need, responsivity Model and specifics of the orders received for offender management.	95-100%	95-100%	New
• Reports will be prepared timely with accuracy, adhering to the prescribed formats and layouts mandated by the respective entities.	95-100%	95-100%	
• Case plans are aligned with the assessed needs of the client and should include clear actionable and measurable goals.	95-100%	95-100%	
• Effective participation in strategic/board meetings, with timely preparation, actionable contributions, and measurable impact on organizational outcomes.	95-100%	95-100%	
• Provision of relevant and clear information grounded in evidence-based research, experience, and professional guidelines related to offender management and victim services.	95-100%	95-100%	
• Programs are facilitated by trained/ certified staff in accordance with the Department's guidelines.	95-100%	95-100%	
TIMELINESS			
• Supervision and monitoring will be ongoing as specified by judicial orders/ conditions.	95-100%	95-100%	New
• Reports, assessments, and case plans completed and submitted on or before the established timelines of the entity.	95-100%	95-100%	
• Officers are on time for court and there are limited instances of late of missed accompaniment relative to scheduled hearings.	95-100%	95-100%	
• Attendance on scheduled meetings dates and timely implementation of meeting outcomes/ action ideas.	95-100%	95-100%	
• Programs delivered in accordance to the planned schedule.	95-100%	95-100%	
• Outreach presentations will be done on a need's basis.	95-100%	95-100%	
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$4,974,409**	**$5,032,255**	**$1,887,972**
RELATED BROAD OUTCOME: • A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			

**New Ministry of DAHA established 1st Jul 2025, 2025 forecast cost reflective of this. However, outputs disclosed for full year for comparative purposes.*

The department has reviewed and updated the measures in the output, that is why 'new' is displayed in 2025.

CAD 4	Cadet Training Programme

DESCRIPTION

- Provision of an internationally recognized Star 4 Cadet Corps programme for youth ages 11–18 including:
  - Instructional (practical and theoretical) Training syllabus include; Infantry Cadets/Band Cadets/Sea Cadets/Fire Cadets.
  - Infantry Training includes; Drill and ceremonial, Map and Compass reading, Field Craft, Adventure Activities, First Aid and CPR.
  - Maritime Training including sailing, kayaking, diving
  - Physical Activities critical to the promotion of personal fitness and healthy lifestyles
  - Leadership Training and Development including Method of Instructions (MOI), Group Dynamics and Management
  - Child Safeguarding and other relevant training for all adults working with the Cadet Corps
- Participation in national, regional and international parades. There are also special ceremonies including state visits, special conferences opening ceremonies where cadets bear the flags and perform other duties.
- Participate in various Community Service activities geared at developing community awareness and making the lives of those we serve better, including:
  - Community clean-up activities
  - Volunteer services to other Government Departments and Organisations
  - Manage the National Emergency Operating Centre during emergency situations, elections etc.
- Participate in various camps locally, regionally and internationally within a residential environment. These include:
  - Junior/Senior Cadet Instructor Cadres
  - Annual Training Camps
  - Recruit Training Camps
  - Adult Training and Development Camps
  - Caribbean Cadet Camps
  - International Sea Cadet Exchange programmes

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of training sessions	180–195	180–195	180–195
• Number of parades participated (including National and Local Cadet Parade)	4–6	4–6	4–6
• Number of camps operated locally	3–4	3–4	3–4
• Number of camps attended regionally and internationally	1–3	1–3	1–3
• Number of community projects facilitated	6–8	6–8	6–8
QUALITY			
• All instructors must be competent in various subject area and should deliver training and camps in accordance with the Army Cadet Force (ACF) Cadet Training Manual, Regional Cadet Training Manual and international standards governing the Cadet movement.	100%	100%	100%
• Persons participating in parades are to be experienced in various drill and ceremonial matters including using the correct words of command and parade sequences.	100%	100%	100%
• All community projects will be preauthorised by the Commandant and facilitated by an Officer detailed to supervise the activity.	100%	100%	100%

TIMELINESS			
• The Cadet Training Programme is delivered outside of regular school hours on Mondays to Fridays 4:00pm–8:00pm and Saturdays 9:00am–2:00pm during school term;	100%	100%	100%
• Participants are expected to attend parades and community projects as scheduled by the CICC	100%	100%	100%
• Annual Camp of 10 - 14 days will be held during July and August or other specified times. Weekend camps will be held for periods as determined by the Commandant.	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$756,762**	**$882,317**	**$300,455**

RELATED BROAD OUTCOME:

- A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture

**New Ministry of DAHA established 1st Jul 2025, 2025 forecast cost reflective of this. However, outputs disclosed for full year for comparative purposes*

CAD 6	Cadet Corps Vocational Training Programme

DESCRIPTION

- Provide a vocational and technical training programme to Cadets who are at least 16 years of age and Star 2 qualified.
- Cadets will cover areas such as:
  - Professional CV preparation,
  - Interviewing techniques,
  - Communication,
  - First aid,
  - Adventure training,
  - Health and nutrition
  - Physical Fitness
- For those interested in Music, Cadets will cover areas such as:
  - A basic understanding of music as a profession,
  - Solo and ensemble work,
  - How to manage rehearsals
  - How to market, budget, advertise, programme and publicise a music event
  - Fire Cadets
  - Sea Cadets
  - Youth Leadership

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of training sessions delivered	32–36	32–36	32–36
QUALITY			
• Delivery of modular units by trained instructors based on regional and international standards	100%	100%	100%
• Completion of the Senior Cadet Instructors Course (SCIC) delivered in a separate camp setting in accordance with the Cadet Training Manual	100%	100%	100%
TIMELINESS			
• Training sessions held once a week during the school calendar year	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
• Regional (Caribbean) / International	100%	100%	100%
COST	**$712,190**	**$822,633**	**$284,985**

RELATED BROAD OUTCOME:

- Efficient, Effective, Accountable and People-Centred Public Services

**New Ministry of DAHA established 1st Jul 2025, 2025 forecast cost reflective of this. However, outputs disclosed for full year for comparative purposes*

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CAYMAN ISLANDS GOVERNMENT

MINISTRY OF DISTRICT ADMINISTRATION AND HOME AFFAIRS

STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

These forecast financial statements have been prepared in accordance with the provisions of the Public Management and Finance Act (2020 Revision).

I accept responsibility for the accuracy and integrity of the financial information in these forecast financial statements and their compliance with the Public Management and Finance Act (2020 Revision).

To the best of my knowledge the statements are:

a. Complete and reliable;
b. Fairly reflect the forecast financial position as at 31 December 2026 and 31 December 2027 and performance for the years ending 31 December 2026 and 31 December 2027; and
c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Act (2020 Revision).

Michael Ebanks
Chief Officer

Ministry of District Administration and Home Affairs

31 December 2025

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FINANCIAL STATEMENTS

FOR THE 2026 FINANCIAL YEAR ENDING 31 DECEMBER 2026
AND THE 2027 FINANCIAL YEAR ENDING 31 DECEMBER 2027

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MINISTRY OF DISTRICT ADMINISTRATION AND HOME AFFAIRS

STATEMENT OF ACCOUNTING POLICIES
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

General Accounting Policies

Reporting entity

These forecast financial statements are for the *Ministry of District Administration and Home Affairs.*

Basis of preparation

The forecast financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) using the accrual basis of accounting. Where there are currently no IPSAS, other authoritative pronouncements such as International Accounting Standards and United Kingdom reporting standards applicable to the public sector have been used. The measurement base applied is historical cost adjusted for revaluations of certain assets.

The forecast financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently.

Reporting Period

The reporting period is the period ending 31 December 2026 and 2027.

Specific Accounting Policies

Revenue

Output revenue

Output revenue, including revenue resulting from user charges or fees, is recognised when it is earned.

Interest revenue

Interest revenue is recognised in the period in which it is earned.

Expenses

General

Expenses are recognised when incurred.

Depreciation

Depreciation of non-financial physical assets is generally provided on a straight-line basis at rates based on the expected useful lives of those assets.

Assets

Cash and cash equivalents

Cash and cash equivalents include cash held in the Ministry or Portfolio's bank account and on deposit with the Ministry of Finance and Economic Development (Treasury).

Receivables and advances

Receivables and advances are recorded at the amounts expected to be ultimately collected in cash.

Inventory
Inventories are recorded at the lower of cost and net current value. Where inventories are valued at cost, specific identification or the FIFO method has been used. Appropriate allowance has been made for obsolescence.

Property, Plant and Equipment (including Infrastructure Assets)
Buildings are recorded at historical cost (or fair value as at time of first recognition) or valuation.

Other plant and equipment, which includes motor vehicles and office equipment, is recorded at cost less accumulated depreciation.

Computer Hardware and Software
Computer hardware and software are recorded at cost, and depreciated in accordance with the policy on depreciation.

Liabilities
Accounts Payable
Accounts payable are recorded at the amount owing after allowing for credit notes and other adjustments.

Provisions
Provisions are recognised in accordance with IPSAS 19 Provisions, Contingent Liabilities and Contingent Assets.

Employee entitlements
Amounts incurred but not paid at the end of the reporting period are accrued. Annual leave due, but not taken, is recognised as a liability. Long service leave liabilities are measured as the present value of estimated leave service entitlements.

MINISTRY OF DISTRICT ADMINISTRATION AND HOME AFFAIRS

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2026	12-Month Budget 2027
	Current Assets			
13,631,964	Cash and cash equivalents	**1**	21,577,924	30,755,632
17,231,371	Trade receivables	**2**	17,231,371	17,231,371
918,253	Other receivables	**2**	918,253	918,253
603,791	Inventories	**3**	603,791	603,791
1,069,816	Prepayments	**5**	1,069,816	1,069,816
33,455,195	**Total Current Assets**		**41,401,155**	**50,578,863**
	Non-Current Assets			
80,959,017	Property, plant and equipment	**6**	85,810,462	87,291,696
3,759,096	Right-of-use assets	**7**	2,854,620	1,950,144
2,602,071	Intangible Assets	**6**	2,995,152	4,820,556
87,320,184	**Total Non-Current Assets**		**91,660,234**	**94,062,396**
120,775,379	**Total Assets**		**133,061,389**	**144,641,259**
	Current Liabilities			
564,622	Trade payables	**8**	564,622	564,622
5,617,381	Other payables and accruals	**8**	5,617,381	5,617,381
885,522	Lease Liability	**7**	885,522	885,522
844,293	Unearned revenue	**9**	844,293	844,293
4,271,045	Employee entitlements	**10**	4,271,045	4,271,045
92,322	Repayment of surplus		92,322	92,322
12,275,186	**Total Current Liabilities**		**12,275,186**	**12,275,186**
	Non-Current Liabilities			
2,992,088	Lease Liability	**7**	2,106,566	1,172,736
2,992,088	**Total Non-Current Liabilities**		**2,106,566**	**1,172,736**
15,267,274	**Total Liabilities**		**14,381,752**	**13,447,922**
105,508,105	**Net Assets**		**118,679,637**	**131,193,337**
	NET WORTH			
94,804,674	Contributed capital		107,976,206	120,489,906
10,703,430	Revaluation reserve		10,703,430	10,703,430
105,508,105	**Total Net Worth**		**118,679,637**	**131,193,337**

MINISTRY OF DISTRICT ADMINISTRATION AND HOME AFFAIRS

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2026	12-Month Budget 2027
	FOR THE YEAR ENDED 31 DECEMBER 2026			
	Revenue			
54,775,154	Sale of goods and services	11	122,337,155	125,651,977
54,775,154	**Total Revenue**		**122,337,155**	**125,651,977**
	Expenses			
41,726,848	Personnel costs	14	92,598,943	94,426,528
8,668,166	Supplies and consumables (including short term leases)	15	20,634,198	20,888,487
4,190,207	Depreciation and Amortisation (including ROU depreciation)	6	8,831,482	10,111,538
99,285	Finance costs (including interest on lease liability)	18	175,932	128,824
1,500	Litigation costs	16	10,800	10,800
42,000	Other expenses		75,000	75,000
47,149	Other Gains and Losses	17	10,800	10,800
54,775,154	**Total Expenses**		**122,337,155**	**125,651,977**

MINISTRY OF DISTRICT ADMINISTRATION AND HOME AFFAIRS

STATEMENT OF CASH FLOWS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	CASH FLOW STATEMENT	Note	12-Month Budget 2026	12-Month Budget 2027
	FOR THE YEAR ENDED 31 DECEMBER 2026			
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
49,765,970	Outputs to Cabinet		112,018,627	102,683,741
5,008,899	Sale of goods and services - third party		10,317,945	9,458,116
286	Other receipts		583	534
	Payments			
(41,556,540)	Personnel costs		(92,598,943)	(84,882,364)
(5,031,869)	Supplies and consumables (including Short term leases) - Third Party		(20,701,590)	(18,976,457)
(99,285)	Interest paid (including interest on lease liability ROU) - Third Party		(175,932)	(161,271)
(12,331)	Other payments		(29,208)	(26,774)
8,075,129	**Net cash flows from/(used by) operating activities**	**19**	**8,831,482**	**8,095,525**
	CASH FLOWS FROM INVESTING ACTIVITIES			
(13,568,867)	Purchase of property, plant and equipment		(13,171,532)	(12,073,904)
	Proceeds from sale of property, plant and equipment		-	-
(13,568,867)	**Net cash flows from/(used by) investing activities**		**(13,171,532)**	**(12,073,904)**
	CASH FLOWS FROM FINANCING ACTIVITIES			
19,544,430	Equity Investment from Org 40 (including Lease principal payments)		13,171,532	12,073,904
(418,728)	Lease Payments - Lease Liability (ROU) - Principal - Third Party		(885,522)	(811,729)
19,125,702	**Net cash flows from/(used by) financing activities**		**12,286,010**	**11,262,176**
13,631,964	**Net increase/(decrease) in cash and cash equivalents**		**7,945,960**	**7,283,797**
-	Cash and cash equivalents at beginning of period		13,631,964	-
13,631,964	**Cash and cash equivalents at end of period**	**1**	**21,577,924**	**7,283,797**

MINISTRY OF DISTRICT ADMINISTRATION AND HOME AFFAIRS

STATEMENT OF CHANGES IN NET WORTH

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

	Contributed Capital	Revaluation Reserve	Total
Balance at 31 December 2024 brought forward			-
Prior Year Adjustments			
Changes in accounting policy			-
Accounting Errors			-
Restated balance 31 December 2024	-	-	-
Changes in net worth for 2025			
Gain/(loss) on property revaluation			-
Gain/(loss) on revaluation of investments			-
Exchange differences on translating foreign operations			-
Equity Investment from Cabinet	94,804,674.4		94,804,674.4
Capital withdrawals by Cabinet			-
Dividends payable to Cabinet			-
Net revenue / expenses recognised directly in net worth	94,804,674.4	-	94,804,674.4
Surplus/(deficit)for the period 2025			-
Total recognised revenues and expenses for the period	94,804,674.4	-	94,804,674.4
Balance at 31 December 2025 carried forward	94,804,674.4	10,703,430.2	105,508,104.6

	Contributed Capital	Revaluation Reserve	Total
Balance at 31 December 2025 brought forward	94,804,674	10,703,430	105,508,105
Prior Year Adjustments			
Changes in accounting policy			-
Accounting Errors			-
Restated balance 31 December 2025	94,804,674	10,703,430	105,508,105
Changes in net worth for 2026			
Gain/(loss) on property revaluation			-
Gain/(loss) on revaluation of investments			-
Exchange differences on translating foreign operations			-
Equity Investment from Cabinet	13,171,532		13,171,532
Capital withdrawals by Cabinet			-
Dividends payable to Cabinet			-
Net revenue / expenses recognised directly in net worth	13,171,532	-	13,171,532
Surplus/(deficit)for the period 2026			-
Total recognised revenues and expenses for the period	13,171,532	-	13,171,532
Balance at 31 December 2026 carried forward	107,976,206	10,703,430	118,679,637

MINISTRY OF DISTRICT ADMINISTRATION AND HOME AFFAIRS

STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

	Contributed Capital	Revaluation Reserve	Total
Balance at 31 December 2026 brought forward	107,976,206	10,703,430	118,679,637
Prior Year Adjustments			
Changes in accounting policy			-
Accounting Errors			-
Restated balance 31 December 2026	107,976,206	10,703,430	118,679,637
Changes in net worth for 2027			
Gain/(loss) on property revaluation			-
Gain/(loss) on revaluation of investments			-
Equity Investment from Cabinet	12,513,700		12,513,700.0
Capital withdrawals by Cabinet			-
Net revenue / expenses recognised directly in net worth	12,513,700	-	12,513,700
Surplus/(deficit)for the period 2027			-
Total recognised revenues and expenses for the period	12,513,700	-	12,513,700
Balance at 31 December 2027	120,489,906	10,703,430	131,193,337

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 1: CASH AND CASH EQUIVALENTS

12-Month Forecast 2025	Description - Enter overdraft as negative	12-Month Budget 2026	12-Month Budget 2027
1,300	Cash on hand (IRIS Confirmation Account/Petty Cash)	1,300	1,300
13,621,163	CI$ Operational Current Account held at Royal Bank of Canada	21,567,123	30,744,831
9,501	Payroll Current Account held at Royal Bank of Canada	9,501	9,501
13,631,964	**TOTAL**	**21,577,924**	**30,755,632**

NOTE 2: TRADE AND OTHER RECEIVABLES

12-Month Forecast 2025	Trade Receivables	12-Month Budget 2026	12-Month Budget 2027
1,995,130	Sale of goods and services	1,995,130	1,995,130
16,070,495	Outputs to other government agencies	16,070,495	16,070,495
(834,254)	**Less: provision for doubtful debts (Enter -ve number)**	(834,254)	(834,254)
17,231,371	**Total trade receivables**	**17,231,371**	**17,231,371**

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Current		
17,231,371	Past due 1-30 days	17,231,371	17,231,371
17,231,371	**Total**	**17,231,371**	**17,231,371**

12-Month Forecast 2025	Other Receivables	12-Month Budget 2026	12-Month Budget 2027
55,453	Advances (salary, Official Travel, etc)	55,453	55,453
10,000	Other Non-Current Assets	10,000	10,000
852,800	Other	852,800	852,800
918,253	**Total other receivables**	**918,253**	**918,253**

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Current		
918,253	Past due 1-30 days	918,253	918,253
918,253	**Total**	**918,253**	**918,253**

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
-	Balance at 1 January	(834,254)	(834,254)
	Additional provisions made during the year		
	Receivables written off during the period		
(834,254)	Balance at 31 December	(834,254)	(834,254)

NOTE 3: INVENTORIES

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
439,587	Inventory held for use in the provision of goods and services	439,587	439,587
164,204	Work in Progress and finished goods	164,204	164,204
603,791	**TOTAL INVENTORIES**	**603,791**	**603,791**

NOTE 5: PREPAYMENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
1,069,816	Accrued Prepayments	1,069,816	1,069,816
	Other		
1,069,816	**Total**	**1,069,816**	**1,069,816**

NOTE 6: PROPERTY, PLANT AND EQUIPMENT

COST OF PROPERTY, PLANT AND EQUIPMENT

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Roads and Sidewalks*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Aircraft*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2025																-
Additions	-	1,531,838	9,991,188	-	19,893	207,664	460,463	-	-	259,746	1,552,958	43,424	-	-	(1,495,173)	12,572,000
Disposals and Derecognisation																-
Revaluation																-
Transfers	6,982,000	27,527,717	45,565,501	538,267	611,245	4,185,770	950,836	22,800	206,986	9,313,593	9,628,728	958,447	39,897	1,270,927	15,010,417	122,813,130
Balance as at 31 December 2025	6,982,000	29,059,555	55,556,689	538,267	631,138	4,393,434	1,411,298	22,800	206,986	9,573,339	11,181,686	1,001,871	39,897	1,270,927	13,515,244	135,385,130

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Roads and Sidewalks*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Aircraft*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2026	6,982,000	29,059,555	55,556,689	538,267	631,138	4,393,434	1,411,298	22,800	206,986	9,573,339	11,181,686	1,001,871	39,897	1,270,927	13,515,244	135,385,130
Additions	-	1,884,000	8,150,898	-	15,000	196,300	152,000	-	1,000,000	-	327,000	-	-	-	494,102	12,219,300
Disposals and Derecognisation																-
Revaluation																-
Transfers																-
Balance as at 31 December 2026	6,982,000	30,943,555	63,707,587	538,267	646,138	4,589,734	1,563,298	22,800	1,206,986	9,573,339	11,508,686	1,001,871	39,897	1,270,927	14,009,346	147,604,430

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Roads and Sidewalks*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Aircraft*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2027	6,982,000	30,943,555	63,707,587	538,267	646,138	4,589,734	1,563,298	22,800	1,206,986	9,573,339	11,508,686	1,001,871	39,897	1,270,927	14,009,346	147,604,430
Additions	-	2,574,000	5,011,197	-	5,500	-	322,000	-	100,000	100,000	1,619,200	-	-	2,000	(20,197)	9,713,700
Disposals and Derecognisation																-
Revaluation																-
Transfers																-
Balance as at 31 December 2027	6,982,000	33,517,555	68,718,783	538,267	651,638	4,589,734	1,885,298	22,800	1,306,986	9,673,339	13,127,886	1,001,871	39,897	1,272,927	13,989,149	157,318,130

NOTE 6: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Roads and Sidewalks*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Aircraft*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2025																-
Transfers		15,631,139	13,339,727	455,644	408,991	2,862,560	672,808	9,690	45,401	8,746,061	7,136,942	708,357	9,876	959,710		50,986,906
Impairment Reserve 2025 (closing balance)																-
Depreciation Expense 2025		1,016,018	1,609,056	10,133	21,382	200,115	63,930	1,477	9,649	62,043	390,398	25,348	646	29,012	-	3,439,207
Eliminate on Disposal or Derecognisation 2025																-
Balance as at 31 December 2025	-	16,647,157	14,948,783	465,777	430,373	3,062,675	736,738	11,167	55,051	8,808,104	7,527,340	733,705	10,523	988,722	-	54,426,113

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Roads and Sidewalks*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Aircraft*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2026		16,647,157	14,948,783	465,777	430,373	3,062,675	736,738	11,167	55,051	8,808,104	7,527,340	733,705	10,523	988,722	-	54,426,113
Transfers																-
Impairment change 2026																-
Depreciation Expense 2026		2,175,538	3,450,270	19,980	32,533	318,196	274,465	2,856	10,000	165,131	777,092	54,039	1,080	86,675	-	7,367,855
Eliminate on Disposal or Derecognisation 2026																-
Balance as at 31 December 2026		18,822,695	18,399,053	485,757	462,906	3,380,871	1,011,203	14,023	65,051	8,973,235	8,304,432	787,744	11,603	1,075,397	-	61,793,968

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Roads and Sidewalks*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Aircraft*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2027		18,822,695	18,399,053	485,757	462,906	3,380,871	1,011,203	14,023	65,051	8,973,235	8,304,432	787,744	11,603	1,075,397	-	61,793,968
Transfers																-
Impairment change 2027																-
Depreciation Expense 2027		2,682,800	3,664,153	19,980	32,212	189,861	273,823	2,856	10,000	350,337	851,637	70,215	1,080	83,512	-	8,232,466
Eliminate on Disposal or Derecognisation 2027																-
Balance as at 31 December 2027		21,505,495	22,063,206	505,737	495,118	3,570,732	1,285,026	16,879	75,051	9,323,572	9,156,069	857,959	12,683	1,158,909	-	70,026,434

Net Book value 31 December 2025	6,982,000	12,412,398	40,607,906	72,491	200,765	1,330,758	674,561	11,633	151,935	765,235	3,654,346	268,166	29,374	282,205	13,515,244	80,959,017

Net Book value 31 December 2026	6,982,000	12,120,860	45,308,534	52,511	183,232	1,208,862	552,096	8,777	1,141,935	600,104	3,204,254	214,127	28,294	195,530	14,009,346	85,810,462

Net Book value 31 December 2027	6,982,000	12,012,060	46,655,577	32,531	156,520	1,019,001	600,273	5,921	1,231,935	349,767	3,971,817	143,912	27,214	114,018	13,989,149	87,291,696

NOTE 6: INTANGIBLE ASSETS

COST OF INTANGIBLE ASSETS

	Computer Software	*Total*
Balance as at 1 January 2025		-
Additions	952,000	952,000
Disposals and Derecognisation		-
Revaluation		-
Transfers	4,302,269	4,302,269
Balance as at 31 December 2025	5,254,269	5,254,269

	Computer Software	*Total*
Balance as at 1 January 2026	5,254,269	5,254,269
Additions	952,232	952,232
Disposals and Derecognisation		-
Revaluation		-
Transfers		-
Balance as at 31 December 2026	6,206,501	6,206,501

	Computer Software	*Total*
Balance as at 1 January 2027	6,206,501	6,206,501
Additions	2,800,000	2,800,000
Disposals and Derecognisation		-
Revaluation		-
Transfers		-
Balance as at 31 December 2027	9,006,501	9,006,501

NOTE 6: INTANGIBLE ASSETS (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	Computer Software	*Total*
Balance as at 1 January 2025		-
Transfers	2,348,133	2,348,133
Impairment Reserve 2025 (closing balance)		-
Depreciation Expense 2025	304,065	304,065
Eliminate on Disposal or Derecognisation 2025		-
Balance as at 31 December 2025	2,652,198	2,652,198

	Computer Software	*Total*
Balance as at 1 January 2026	2,652,198	2,652,198
Transfers		-
Impairment change 2026		-
Depreciation Expense 2026	559,151	559,151
Eliminate on Disposal or Derecognisation 2026		-
Balance as at 31 December 2026	3,211,349	3,211,349

	Computer Software	*Total*
Balance as at 1 January 2027	3,211,349	3,211,349
Transfers		-
Impairment change 2027		-
Depreciation Expense 2027	974,596	974,596
Eliminate on Disposal or Derecognisation 2027		-
Balance as at 31 December 2027	4,185,945	4,185,945

Net Book value 31 December 2025	2,602,071	2,602,071

Net Book value 31 December 2026	2,995,152	2,995,152

Net Book value 31 December 2027	4,820,556	4,820,556

NOTE 7: LEASES – RIGHT-OF-USE

12-Month Forecast 2025	Summary	12-Month Budget 2026	12-Month Budget 2027
885,522	**TOTAL CURRENT**	**885,522**	**885,522**
2,992,088	**TOTAL NON-CURRENT**	**2,106,566**	**1,172,736**
3,877,610	**TOTAL LEASE LIABILITY**	**2,992,088**	**2,058,258**

NOTE 8: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

12-Month Forecast 2025	Desription	12-Month Budget 2026	12-Month Budget 2027
564,622	Creditors	564,622	564,622
(5,724)	Payroll Deductions	(5,724)	(5,724)
5,258,085	Accrued Expenses	5,258,085	5,258,085
365,020	Other payables	365,020	365,020
6,182,004	**Total trade payables other payables and accruals**	**6,182,004**	**6,182,004**

NOTE 9: UNEARNED REVENUE

12-Month Forecast 2025	Details	12-Month Budget 2026	12-Month Budget 2027
63,650	Customs deposits	63,650	63,650
780,643	Other unearned revenue	780,643	780,643
844,293	**Total unearned reveune**	**844,293**	**844,293**

NOTE 10: EMPLOYEE ENTITLEMENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
1,232,526	Annual Leave	1,232,526	1,232,526
1,897,026	Retirement and long service leave	1,897,026	1,897,026
572,010	Accrued salaries	572,010	572,010
569,483	Pension	569,483	569,483
4,271,045	**Total current portion**	**4,271,045**	**4,271,045**
	Non-current employee entitlements are represented by:		
	Retirement and long service leave		
4,271,045	**Total employee entitlements**	**4,271,045**	**4,271,045**

NOTE 11: SALE OF GOODS AND SERVICES

12-Month Forecast 2025	Revenue type	12-Month Budget 2026	12-Month Budget 2027
49,765,970	Outputs to Cabinet	112,018,627	115,150,964
4,146,275	Fees and charges	8,442,303	8,604,733
341,236	General sales	826,583	841,595
513,325	Rentals	1,036,500	1,041,500
8,348	Other	13,142	13,185
54,775,154	**Total sales of goods and services**	**122,337,155**	**125,651,977**
	Fees and Charges		
63	Customised Motor Vehicle Licence Plate Fees	300	300
407,788	Customs Special Attendance Fees	831,887	848,525
7,175	Drivers Examination Fees	14,000	14,000
990	Duplicate Vehicle Log Books	2,000	2,000
1,152,540	Examination Fees	2,351,181	2,398,205
215,000	Mail Terminal Credits	420,000	425,000
28,703	Motor Vehicle Inspection Fees	60,000	60,000
4,413	Motor Vehicle Licence Plate Fees	9,000	9,000
31,462	Other Fees	64,181	65,465
8,170	Passport Fees	20,000	20,000
6,748	Sale of Custom Forms	13,766	14,041
18,125	Vault Sales (Cemetery Fees)	35,000	35,000
394	Vehicle Bank Liens	1,050	1,050
4,688	Vehicle Change of Ownership	9,500	9,500
109,323	VWA - Visitor's Work Visa Application Fee	223,018	227,478
1,162,784	Warehousage	2,372,080	2,419,522
987,912	VEA - Extension of a Visitor's Work Visa Application Fee	2,015,340	2,055,647
4,146,275	**Fees & Charges**	8,442,303	8,604,733
	General Sales		
286	Auction Receipts	583	595
-	Canteen Sales	100,000	100,000
30,000	Other Postal Business	62,000	65,000
5,250	Philatelic Sales	12,000	14,000
700	Police Clearances	2,000	2,000
305,000	Postal Stamps	615,000	625,000
-	Prison Craft Sales	20,000	20,000
-	Prison Sales	15,000	15,000
341,236	**Total General Sales**	826,583	841,595
	Rentals		
3,780	Equipment Rental - PWD (Cayman Brac)	9,000	9,000
505,000	Postal Box Rental Fees	1,010,000	1,015,000
4,050	Rentals - Government Housing	12,500	12,500
495	Rentals - Other Properties	5,000	5,000
513,325	**Total Rentals**	1,036,500	1,041,500
	Other Goods & Services Revenue		
	Goods & Services Revenue		
1,089	Miscellaneous Licensing Receipts	1,500	1,500
7,260	Miscellaneous Receipts	11,642	11,685
8,348		13,142	13,185
	Sales of Outputs to Cabinet		
49,765,970	Sales of Outputs to Cabinet	112,018,627	115,150,964
49,765,970	**Total Sales of Outputs to Cabinet**	112,018,627	115,150,964
54,775,154	**Total Goods and Services**	**122,337,155**	**125,651,977**

NOTE 14: PERSONNEL COSTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
31,245,234	Salaries, wages and allowances	68,132,769	68,064,032
8,879,837	Health care	19,880,860	21,913,324
1,523,924	Pension	3,588,529	3,584,076
(38,137)	Leave	11,089	11,089
115,991	Other personnel related costs	985,696	854,007
41,726,848	**Total Personnel Costs**	**92,598,943**	**94,426,528**

NOTE 15: SUPPLIES AND CONSUMABLES

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
1,483,779	Supplies and materials	3,346,598	3,374,918
3,683,606	Purchase of services	9,174,666	9,272,619
228,662	Short term lease	623,883	658,228
1,623,562	Utilities	3,470,448	3,467,068
900,500	General Insurance	1,806,692	1,806,692
98,563	Interdepartmental expenses - MPO	246,830	279,484
235,349	Travel and subsistence	627,615	645,715
362,115	Recruitment and training	1,130,848	1,174,745
52,029	Other	206,618	209,018
8,668,166	**Total Supplies & consumables**	**20,634,198**	**20,888,487**

NOTE 16: LITIGATION COST

12-Month Forecast 2025	Litagation Costs	12-Month Budget 2026	12-Month Budget 2027
1,500	Legal Fees	10,800	10,800
	Description		
1,500	**Total Litigation cost**	**10,800**	**10,800**

NOTE 17: GAINS / (LOSSES)

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
44,867	Net (gain) / loss on disposal of property, plant and equipment, revaluation	-	-
2,282	Net (gain) / loss on foreign exchange Transactions	10,800	10,800
47,149	**Total gains/ (losses)**	**10,800**	**10,800**

NOTE 18: FINANCE COSTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
99,285	Interest on Lease	175,932	128,824
99,285	**Total Finance cost**	**175,932**	**128,824**

NOTE 19: RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/ (DEFICIT)

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Non-cash movements		
4,190,207	Depreciation expense	8,831,482	10,111,538
44,867	(Gain)/losses on sale of property plant and equipment	-	-
4,235,074	**Net cash flows from operating activities**	**8,831,482**	**10,111,538**

CAYMAN ISLANDS GOVERNMENT

BUDGET STATEMENTS

END