



CAYMAN ISLANDS
GOVERNMENT

BUDGET STATEMENTS

**MINISTRY OF PLANNING, LANDS, AGRICULTURE, HOUSING
AND INFRASTRUCTURE**

MINISTRY OF TOURISM AND TRADE DEVELOPMENT

**MINISTRY OF HEALTH, ENVIRONMENT AND
SUSTAINABILITY**

For the Financial Year:

1 January to 31 December 2026

For the Financial Year:

1 January to 31 December 2027



Ministry of Planning, Lands, Agriculture,
Housing and Infrastructure

Ministry of Tourism and Trade Development

Ministry of Health, Environment and
Sustainability

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 of 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.

MINISTRY OF PLANNING, LANDS, AGRICULTURE,
HOUSING AND INFRASTRUCTURE

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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5. OUTPUTS TO BE DELIVERED

APPENDIX: FORECAST FINANCIAL STATEMENTS

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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 Johany Ebanks, MP

Minister

**Ministry of Planning, Lands, Agriculture,
Housing and Infrastructure**

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.

Eric Bush

Chief Officer

**Ministry of Planning, Lands, Agriculture,
Housing and Infrastructure**

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 Planning, Lands, Agriculture, Housing, and Infrastructure is responsible for the Cayman Islands' infrastructure development through the creation, facilitation, and oversight of cutting-edge legislations, policies, plans, projects, and programmes that provide smart development, well-organized land administration, connected infrastructure, and resilient systems that improve the quality of life for the people of the Cayman Islands.

The departments and units within its remit include:

- Core Ministry/Admin
- Department of Planning
- Department of Lands and Survey
- Public Lands Commission
- Department of Agriculture
- Department of Facilities Management
- Department of Vehicle and Driver's Licensing
- Public Works Department
- Department of Vehicle and Equipment Services
- Public Transport Unit

Statutory Authorities and Government-owned Company:

- National Housing and Development Trust
- National Roads Authority
- Port Authority of the Cayman Islands
- Cayman Islands Airports Authority

The Boards and committees within its remit include:

- Electrical Board of Examiners
- Central Planning Authority
- Planning Appeals Tribunal
- Development Plan Tribunal
- Builders Board
- Road Assessment Committee
- Animal Welfare Advisory Committee
- Veterinary Board
- Public Transport Board
- National Housing Development Trust Board
- National Roads Authority's Board
- Port Authority of the Cayman Islands' Board
- Cayman Islands Airports Authority's Board

Scope of Activities

The scope of activities for Planning, Lands, Agriculture, Housing and Infrastructure is as follows:

Planning

- To process development applications in a timely and efficient manner, and ensure that development is in compliance with the Development and planning laws and regulations.
- Ensure compliance with the relevant codes, laws and regulations.
- Facilitate and coordinate the development, review and completion of development plans for the Grand Cayman.
- Provide timely and comprehensive professional planning advice and input into the National Planning Initiative (NPI).
- To monitor the policy and regulatory standards that enable compliance with the relevant laws and policies.

Land Administration

- To provide a safe and secure land registration system that is efficient, easy to use, understand, and transparent.
- To maintain a first-class system of quality and accuracy in location data that supports property rights.
- To develop and manage the national infrastructure for geospatial data to support innovation and national development.
- To monitor the policy and regulatory standards that enable compliance with the relevant laws and policies.

Agriculture

- Provision of services to support the agricultural sector and implementation of the Cayman Islands Food and Nutrition Security Policy (CIFNSP) through targeted expansion of domestic production and diversification of food supplies.
- To monitor the policy and regulatory standards that enable compliance with the relevant laws and policies.

Housing

- Designing and implementing inclusive, evidence-based legislations and policies that empower the people of the Cayman Islands to access affordable, safe, and dignified home ownership by adopting the Cayman Islands Public and Affordable Housing Policy and Strategic Plan.
- To monitor the policy and regulatory standards that enable compliance with the relevant laws and policies.

Infrastructure

- Provision of quality roads within the Cayman Islands.
- Professional project management, construction and consulting services.
- To monitor the policy and regulatory standards that enable compliance with the relevant laws and policies.

Transport

- Improvement of traffic management and road networks.
- Providing oversight to the management of ports and airports within the Cayman Islands to contribute to the economic development of the Cayman Islands.

- Provision of oversight to ensure efficient and reliable public transport for all residents and visitors in the Cayman Islands.
- To monitor the policy and regulatory standards that enable compliance with the relevant laws and policies.

Internal Services and Special Projects

- Providing oversight to the MPLAHI departments that provide internal services to the CIG.
- Maintenance of government assets, including parks and civic centres.
- Professional project management, construction and consulting services for government assets.
- Sustain and optimize CIG assets that are critical to the well-being of Caymanians.
- Lead the delivery of a new subsea cable to ensure resilience and connectivity for decades to come.
- To monitor the policy and regulatory standards that enable compliance with the relevant laws and policies.

Support Services for the Whole of Government

- Regulatory, permitting, and compliance services
- Asset and facilities management, protection and improvement
- Land administration
- Vehicle procurement and maintenance
- Vehicle and Fleet management
- Project management and consultancy services
- Leasing spaces and purchasing property
- Facilitate the development of the next generation of Caymanian workers
- Emergency Response and Management

Customers and Location of Activities

Customers of the Ministry are wide ranging and include residents, Cabinet, and visitors as well as commercial, private and public sector entities, both internationally and on a local level.

Activities take place on the three islands of Grand Cayman, Cayman Brac and Little Cayman.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Ministry of Planning, Lands, Agriculture, Housing and Infrastructure in the 2026 and 2027 financial years are as follows:

- To provide a cohesive legislative and policy framework to help the Cayman Islands plan and grow through portfolio areas
- To enable greater synergy across portfolio areas
- To maintain compliance to CIG laws, procedures, policies and standards
- To foster a culture of being consultative and evidence-based
- To work across CIG to better serve the people of the Cayman Islands
- To be fiscally responsible
- Development of training programmes and succession plans for the advancement of Caymanians within the Ministry
- To ensure staff complement, training, standards, buildings and equipment are in accordance with industry standards
- To provide world-class customer service

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Ministry of Planning, Lands, Agriculture, Housing and Infrastructure 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	60,831	62,148	58,119
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	2,173	2,242	2,211
REVENUE FROM OTHERS	9,128	9,200	9,813
OPERATING EXPENSES	72,132	73,590	70,142
OPERATING SURPLUS/DEFICIT	-	-	-
NET WORTH	51,363	56,913	48,863
CASH FLOWS FROM OPERATING ACTIVITIES	2,257	2,232	(5,844)
CASH FLOWS FROM INVESTING ACTIVITIES	(4,500)	(5,550)	(3,123)
CASH FLOWS FROM FINANCING ACTIVITIES	4,332	5,433	-
CHANGE IN CASH BALANCES	2,089	2,115	(8,968)

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	5.9	6.3	5.4
TOTAL ASSETS : TOTAL LIABILITIES	10.2	11.4	9.2

MAINTENANCE OF CAPABILITY

	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	534	534	519
STAFF TURNOVER (%)			
MANAGERS	1%	1%	1%
PROFESSIONAL AND TECHNICAL STAFF	4%	4%	3%
CLERICAL AND LABOURER STAFF	6%	6%	6%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	10.67	10.67	9.58
PROFESSIONAL AND TECHNICAL STAFF	17.88	18.28	13.02
CLERICAL AND LABOURER STAFF	18.38	18.78	19.16
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	None	None	Yes

	2026 1 Jan to 31 Dec 2026 \$000's	2027 1 Jan to 31 Dec 2027 \$000's	2025 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	56,931	62,363	52,599
ASSET REPLACEMENTS : TOTAL ASSETS	0.08	0.09	0.06
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	0.60	0.60	0.60
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	4.2	3.8	5.2
CHANGES TO ASSET MANAGEMENT POLICIES	None	None	None

	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 NEW CAPITAL EXPENDITURE PROJECTS			
New Commercial Centre for agricultural supplies	500	2,000	450
Interim Warehouse and Future Farm Equipment Storage	250	-	-
Tissue Culture Lab	100	-	-
Poultry Abattoir	700	-	-
New Cayman Brac Agricultural Centre	500	500	-
Replacement of Vehicles and Equipment	400	250	
Racking system for warehouse	200	200	-
Agricultural Health Lab	100	-	-
Veterinary Services Building	100	100	-
Other equipment, computers	50	50	600
Agriculture	2,900	3,100	1,050
E-Conveyancing	-	500	-
Spatial Data Acquisition (aerial photography)	-	400	-
Lands and Survey	-	900	-
Canopy and footing replacement and power transfer	150	100	-
Replacement of DVES fleet vehicles	100	100	-
Vehicles and Equipment Services	250	200	-
Development of Online Products and Services	1,000	1,000	150
Interphase of Systems	250	250	-
Software Upgrade and Development	100	100	-
Vehicle and Drivers' Licensing	1,350	1,350	150

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Service disruption due to loss or inability to access paper-based files in the event of natural disaster or fire.	Risk remains unchanged for current files. Due to introduction of OPS files will be stored electronically and subject to industry accepted back-up protocols.	Files stored in a concrete building, elevated above historic flood level. Limited scanning of paper-based files for electronic storage.	Excess of \$500 Billion based on contribution to GDP. (ESO, 2020) Impact on approximately 6000 sector jobs (ESO, 2020).
Failure of electronic application tracking system.	Risk is systematically being reduced resulting from the introduction of OPS, inclusive of the introduction of redundant back-up systems.	Introduction of OPS has relieved some of the associated risk, as system is available via the web and not via a Local Area Network. Data is replicated and managed in accordance with industry accepted protocols.	Approximately \$500 Billion based on 2020 contribution to GDP. (ESO, 2020)
Loss of Key Technical Personnel	Remains High	Training and development of current staff members to maintain capacity and meet the high operational tempo required by the development industry. Implementation of current codes and standard to correlate with available training and development options.	Approximately \$500 Billion based on 2020 contribution to GDP. (ESO, 2020) Impact on approximately 6000 sector jobs. (ESO, 2020)
Lack of Professional Standards and Competency Standards for Industry Participants	Introduction of the Design Professional in Responsible Charge, and Registry of Design Professionals (Engineers) under the Building Code Regulations.	Introduction of Professional Registration Legislation, Implementation of the Builders Act, and Implementation of Design Professional in Responsible Charge	-
Regulatory Framework No-Longer Fit for Purpose	-	-Adopt a Three-Year Code Adoption Cycle as Per ICC Guidelines - Adopt Audit Standard- ISO- IEC 17020 Inspection Standard -Adopt Audit Standard ISO-9000	-

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss of Key personnel	Significant change	80% of FM's organization structure has been re-evaluated and FM is currently in the process of putting in redundancies in key area in the department Formulation of a succession plan for key staff, including understudy programmes Use of acting appointments job rotations/secondments to ensure staff is exposed to different roles Develop a strategy with Human Resources to address competition.	Unquantifiable
Loss of fixed/capital assets, due to natural disasters	Change	Insurance coverage under Risk Management Implementing disaster preparedness procedures	Unquantifiable
Lack of qualified/skilled persons within the local labour force to fill key within the departments	Moderate Change	Recruitment attempts for various technical roles from the local market displays the limited talent pool locally.	Unquantifiable
Work related injuries to persons	No change	Training and implementation of safety standards for heavy equipment machinery and workforce personnel	Unquantifiable
Natural disasters, (in particular hurricanes) leading to loss of assets.	No change	- Ensure all assets adequately covered by insurance and maintenance of a complete and accurate assets register - Adherence to the Civil Service's instructions on Hurricane Preparedness Activities	Undefined
Natural disasters leading to curtailed/interrupted operations	No change	- Adherence to Civil Service's instructions on Hurricane Preparedness Activities - Maintenance of backup communications equipment	Undefined
Insufficient IT systems	-	- Public Works has insufficient IT systems and a reliance on too many home-grown applications. - Management should determine its direction for a workforce management system and performance management reporting.	-
Contract Risks	-	Assess the most appropriate contract strategy risk strategy for a given project based on size and priorities.	-
Risks of injury to public in public spaces	-	Develop and maintain a risk management plan	-

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
IAS Report 2017-S17 1. Mandatory entry of Written and Road Test Results into DAVID System. 2. Implementation of automated controls within the DAVID system. 3. The DAVID system requires reengineering in order for its integration with the VRS, Idemia and Guard Card systems.	a. DVDL Change Agenda of July 2021 recommends the hiring of a full time IT Administrator. b. The Ministry has given support to hire a Business Analyst to identify and investigate discrepancies or anomalies with any transaction. c. The Business Analyst was hired in June 2022 d. The Business Analyst has made significant progress to the recommendation by mapping the business processes that has allowed the full-time IT Administrator to commence work on DVDL's IT Infrastructure and Operating systems e. October 2024, a full-time programmer/ developer hired for a fixed term of three years.	a. The MSU Final Consulting Report (Management Support Unit, POCS-CIG) of July 2021 is the catalyst driving these changes in Personnel and Systems upgrades as supported by the DG, Ministry and DVDL Stakeholder Committee. b. An ARAC Report response was provided by DVDL to ARAC on 28th February 2025 c. DVDL has developed and implemented a cash handling checklist. An internal report to consolidate findings of any deficiencies. d. Updating Policy and Procedure Manual e. Rewrite of DAVID 2.0 f. Update of Cash Management and Procedure Manual g. An inspection reconciliation audit was conducted in May 2025 and a report of the findings was captured.	Unquantifiable, but critical if there is significant fraudulent activities or breach of the systems.
Increase of Key and Essential Personnel. Due to austere measures on hires i.e. Compliance Officer and additional Accounts officers, DVDL is currently managing its risk portfolio.	Need to sustain Change Agenda recommendations of July 2021	Evaluation of new job descriptions (Completed)	Unquantifiable

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Short-staff at frontline	Remains the same	Awaiting approval of budget. Subject to recent policy on hiring new and vacant posts.	Unknown
Retention of key employees on fixed-term contracts	Development of PDPs to identify and train suitable employees	Re-appoint existing post holders until budget approval to advertise to attract suitable Caymanians to fill posts.	Unknown
Insufficient funds to finance the quality, quantity and timeliness of services required by fleet clients.	-	Encourage time- off in lieu and continue to request supplementary funding.	Unknown
Public liability due to the nature of activities of the Facilities Management Department	No Change	• Adequate insurance coverage • “Round Table” consultation between senior managers for addressing exposure on larger projects • Implement driver-training courses • Disciplinary action for staff not demonstrating due care • Appropriate training in operation of vehicle or equipment to reduce operational misuse	Unquantifiable
Loss of CIG’s computer network	No Change	Maintain older buildings as funding permits. Keep security systems operational	Maintain older buildings as funding permits. Keep security systems operational
Damage to buildings by natural disasters, fire, flooding, natural deterioration and burglary or vandalism	No Change	Maintain older buildings as funding permits. Keep security systems operational	Maintain older buildings as funding permits. Keep security systems operational

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 71 - MINISTRY OF PLAHI (PURCHASE OF ENTITY ASSETS)	4,500	5,550	3,123
TOTAL	4,500	5,550	3,123

PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

MPA 1	Ministerial Servicing		
DESCRIPTION			
Provision of ministerial services such as policy advice to Minister on Planning, Lands, Agriculture, Housing and Infrastructure and other matters on the development and implementation of policy and legislation. The development of strategies to achieve Government priorities, and activities which relate to statutory obligations. The execution and monitoring of special projects, including engagement and consultation with internal and external stakeholders.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of hours spent providing policy advice and ministerial services.	3,500-5,000	3,500-5,000	3,500-4,000
QUALITY			
Policy advice and ministerial servicing will be provided by qualified Personnel.	100%	100%	100%
Chief Officer will approve terms of reference	100%	100%	100%
Multi-disciplinary approach will be taken to all projects	100%	100%	100%
Projects will be overseen by relevant assigned senior officer within the Ministry	100%	100%	100%
TIMELINESS			
All advice and ministerial services provided within the timeframe agreed by the Minister	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$8,216,078	\$8,378,011	\$7,099,093
RELATED BROAD OUTCOME:			
- Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature - Efficient, Effective, Accountable and People-Centred Public Services			

MPA 4	Facilities Management		
DESCRIPTION			
Provision of corporate real estate and facilities management services for multi-purpose and multi-user Government Buildings: • Government Administration Building (GAB) • Cayman Islands Environmental Centre (CIEC) – Subject to pending Cabinet decision on its future management • Civic Centres, Community Halls and Town Hall • Provision of fully functional ancillary services • Provision of Shelters for major hazard(s)/disaster(s) • Provision of affordable spaces and revenue generation			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of service requests per annum • Number of contracts managed • Number of parking spaces, handsets, EV charging points and printers • Shelters available 24/7, 365(6) days • Number of civic centre rentals	9,000–10,000 35-50 2,100 5 1,200	9,000–10,000 35-50 21,00 5 1,200	10,000 35-50 2,100 5 5
QUALITY • Customer satisfaction with department’s overall service • All contracts are procured as per CIG’s Procurement Regulations to achieve expected outcomes • NEOC successfully occupying and operating at GAB within 24hrs • Uptime of offices • Availability of safe and secure Shelters for the community • Reduction in usage of printing paper • Customer satisfaction with leased spaces • Establish masterplan for CIG’s long-term office requirements	85% 100% 100% 100% 100% 5% 85–90% 60%	85% 100% 100% 100% 100% 5% 85–90% 60%	80% 100% 100% 100% 100% 0.5% 70-80% N/A
TIMELINESS • Completion of quarterly condition surveys of all buildings and facilities • Service requests: ○ Average response time for emergency service request (Target = 1 hour) ○ Average time to complete routine service requests (Target = 10 days) • Expected outcomes are delivered within the timeframe stipulated in all contracts / Service Level Agreements • Project manage the introduction of enterprise software/integrated IT system to improve overall service delivery and efficiency • Long-term asset investment plan for all DFM-managed buildings and facilities	95–100% 95–100% 90–95% 90–100% 70% 95–100%	95–100% 95–100% 90–95% 90–100% 70% 95–100%	95-100% 85-95% 85-90% 85-95% N/A N/A

LOCATION			
Grand Cayman, Cayman Islands	100%	100%	100%
COST	\$5,617,416	\$5,736,218	\$5,555,270
RELATED BROAD OUTCOME: - Efficient, Effective, Accountable and People-Centered Public Services - A Secure, Well-Governed Nation Characterized by Transparent Governance and Robust Public Safety Systems - A Cohesive Society Which Protects and Institutionalizes Caymanian Identity and Culture			

Note: The total cost of supplying this output in 2026 is \$5,982,000. However, the revenue of \$364,584 from third parties reduces the cost to Cabinet to \$5,617,416. However, to maintain 100% uptime of all buildings, additional funding may be required.

The total cost of supplying this output in 2027 is \$6,142,802. However, the revenue of \$406,584 from third parties reduces the cost to Cabinet to \$5,736,218.

AGR 33	Services to support Agricultural Production		
DESCRIPTION • Agricultural Sales - Provide agricultural supplies to farmers, backyard gardeners and the general public to support agricultural production • Crop Production - Provide technical advice and extension information on matters relating to the proper care and maintenance of plants and the propagation of vegetable seedlings and fruit trees for sale to farmers and backyard gardeners • Crop Protection - Administration of programmes to provide plant pest diagnostic services to farmers, backyard gardeners to facilitate the effective management of pests and plant health • Animal Husbandry - Provide technical guidance in order to optimize the productivity of livestock at the farm level • Abattoir - Slaughter and dressing of animals for human consumption in compliance with the regulations and departmental standards; delivery of carcasses for clients • Veterinary Medicine - Ambulatory medical and surgical service to farm animals including after-hours emergencies			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY Agricultural Sales • Number of sale transactions processed • Quantity (stocking unit) of agricultural inputs sold Crop Production • Number of plants propagated for sale • Number of extension visits to crop farmers and backyard gardeners • Number of operator hours spent clearing and preparing land for farmers Crop Protection • Number of Tree Crop Husbandry services delivered • Number of diagnostic samples processed for digital or physical specimen identification • Number of Surveillance Activities Conducted for Priority Pest of economic Significance Animal Husbandry • Number of livestock confirmed pregnant through Artificial Insemination • Number of extension visits to livestock farmers Abattoir • Number of animals slaughtered • Number of slaughter days Veterinary Medicine • Number of animals attended • Number of animals treated under existing herd health programmes	70,000–75,000 750,000–850,000 160,000–180,000 625–800 1,250–1,500 95-120 15–35 1–2 20–40 200–400 900–1,000 100–150 1,500–2,000 1,000–1,400	75,000–80,000 750,000–850,000 180,000–200,000 625–800 1,250–1,500 95–120 25–50 1–2 20–40 200–400 1,000–2,000 120–200 1,500–2,000 1,000–1,400	55,000–65,000 600,000–700,000 100,000–110,000 650–850 1,250-1,500 95-120 15-25 1-2 20-40 200-400 700-800 90-110 1,800–2,500 1,400-1,600

QUALITY			
Agricultural Sales			
Transactions are conducted in accordance with the Public Management and Finance Act (2020 Revision), internal guidelines and are subject to approval by the Head of Department or his designate	90%	90%	100%
Crop Production			
Percentage of plants that reach stage suitable for sale	95–100%	95–100%	95–100%
Services carried out by trained and qualified personnel	100%	100%	100%
Land clearing and preparation done in accordance with approved policy	100%	100%	100%
Crop Protection			
Services carried out by trained and qualified personnel	100%	100%	100%
Samples processed in accordance with established procedure for sample submission	100%	100%	100%
Number of Surveillance Activities Conducted in accordance with agreed surveillance protocols specific to the pests.	100%	100%	100%
Animal Husbandry			
All Artificial Insemination services to be performed by qualified and experienced personnel using semen supplied by approved sires	100%	100%	100%
All technical advice to be provided by appropriately trained and experienced livestock extension personnel	100%	100%	100%
Abattoir			
Percentage of animals slaughtered and dressed in compliance with Departmental Standards	100%	100%	100%
The operation of the Abattoir is in compliance with Departmental Standards	100%	100%	100%
Veterinary Medicine			
Medical/surgical services carried out by qualified personnel	100%	100%	100%
Number of complaints of unsatisfactory veterinary services	<2%	<2%	<2%
TIMELINESS			
Agricultural Sales			
Service available to customers in accordance with opening hours as approved by the Ministry responsible for Agriculture.	100%	100%	100%
Crop Production			
Maximum time of ten weeks for seedlings to be delivered from day order was received.	100%	100%	100%
Maximum period between request for advice or information and response for non-commercial farmers- five working days	80–100%	80–100%	80–100%
Maximum period between request for advice or information and response to a commercial farmer within two working days	90–100%	90–100%	90–100%
Land Clearing and preparation services supplied to farmers in each GCM district once per year	100%	100%	100%
Crop Protection			
Minimum percentage of tree crop husbandry service jobs completed within 5 working days of set schedule	90%	90%	100%
Maximum period between receipt of laboratory samples and processing 10 working days	90–100%	90–100%	90–100%
Surveillance activities conducted either in accordance to cropping cycles or in response to potential pest threats	75–100%	75–100%	75–100%

Animal Husbandry	• All Genetic Improvement services to be actioned within 30 days of receipt of written request	75%	75%	100%
	• All technical advice to be provided within the framework of a timetable as developed by the Department and approved by the Head of Department	100%	100%	100%
Abattoir	• Percentage of animals slaughtered within 12 hours of delivery to the Abattoir and within 1 hour of entering the slaughter floor.	100%	100%	100%
	• Length of the slaughter day subject to approval by the Head of Department	100%	100%	100%
Veterinary Medicine	• Emergency calls: percentage of calls responded to within two (2) hours of receipt	99–100%	99–100%	99–100%
	• Non-emergency calls: percentage of calls attended to/or client contacted with an appointment made within twelve (12) hours	80–100%	80–100%	95–100%
LOCATION				
• Grand Cayman and Cayman Brac		100%	100%	100%
COST				
		\$9,345,711	\$9,640,802	\$9,261,875
RELATED BROAD OUTCOME:				
• A Diversified, Resilient Economy that Supports Prosperity and Innovation				

Note: The total cost of supplying this output in 2026 is \$11,269,252. However, the revenue of \$1,923,541 from third parties reduces the cost to Cabinet to \$9,345,711.

The total cost of supplying this output in 2027 is \$11,564,343. However, the revenue of \$1,923,541 from third parties reduces the cost to Cabinet to \$9,640,802.

AGR 34	Animal and Plant Regulatory Services			
DESCRIPTION Plant Regulatory - Administration of programmes to regulate the importation and exportation of plants, plant products, animals, animal products, and aggregate to prevent the entry, establishment, spread of new pests and diseases into the Cayman Islands and to manage and control existing pests and diseases. Activities to regulate the importation of pesticides in order to protect the flora fauna, environment and human health. Animal Regulatory - Administration of programmes to regulate the importation and exportation of animals, animal products, to prevent the entry, establishment, spread of diseases into the Cayman Islands and to manage and control existing diseases. Animal Welfare and Control - To reduce the number of stray and neglected animals; educate residents on matters of animal welfare and investigate complaints of inhumane treatment of animals.				
MEASURES		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY				
Plant Regulatory • Number of plant/aggregate/pesticide import permits issued • Number of plant inspections at the ports of entry or designated inspection locations • Number of visits to trap and sentinel sites to examine for pests		800–850 6,500–7,000 4,000–4,500	800–850 6,500–7,000 4,000–4,500	800-850 7,000-7,500 3,400–3,700
Animal Regulatory • Number of animal related import/export permits issued • Number of animal related inspections at the ports of entry • Number of animal-related diseases under surveillance (endemic or exotic)		1,200–1,500 3,000–3,500 1–2	1,500–1,800 3,000–3,500 1–2	1,500–1,800 3,500–4,000 1-2
Animal Welfare and Control • Number of public education/awareness events • Number of investigations, follow up and licensed premises inspection conducted • Number of animals euthanized, returned and/or adopted		10–15 200–250 150–200	10–15 200-250 150–200	12-18 225-290 200–300

QUALITY			
Plant Regulatory			
• Plant Import Permits and Phytosanitary certificate issued in compliance with local regulations for import and importing country's conditions, respectively	100%	100%	100%
• Plant inspections executed in compliance with departmental procedures	95–100%	95–100%	95–100%
• Traps serviced, sentinel sites monitored and samples collected to meet Departmental standard for servicing traps and laboratory methods of collection for processing	95–100%	95–100%	95–100%
Animal Regulatory			
• Percentage of import/export permits/certificates issued in compliance with local Acts, regulations, and conditions	99–100%	99–100%	99–100%
• Percentage of animal export health certificates issued in compliance with regulations set by country of import	99–100%	99–100%	99–100%
• Percentage of port inspections and/examinations that are executed in compliance with Departmental Standard Operating Procedures	95–100%	95–100%	95–100%
• Percentage of disease surveillance programmes/projects that are executed in compliance with international and departmental standards	99–100%	99–100%	99–100%
Animal Welfare and Control			
• Maintenance and care of the animals impounded at DOA in accordance with established standard of care and Animal Act	98–100%	98–100%	98–100%
• Animal welfare provisions conducted in accordance with Animal Act, or other relevant Acts and established operating procedures	98–100%	98–100%	98–100%
• Animals euthanized in accordance with humane standards	100%	100%	100%

TIMELINESS			
Plant Regulatory			
Maximum period between receipt of application to import and rendering a decision:			
1. For previously imported products: - three working days	95%	95%	100%
2. For new product from a country where no bi-lateral protocol exists: - fourteen working days	75–100%	75–100%	95–100%
3. For Pesticide Authorization Letters: - 3 to 5 days	75–100%	75–100%	95–100%
4. For products requiring the conduct of a Pest Risk Analysis (PRA): - 3 to 4 months	75–100%	75–100%	95–100%
Maximum period between receipt of the call for inspection and commencement of the inspection process within 24 hours for:	80%	80%	100%
All consignment of plants and aggregate	80%	80%	100%
Maximum period between:			
1. Servicing of traps—Two weeks for existing pest and one week for new pest	95–100%	95–100%	95–100%
2. Visit to sentinel sites once per month in Grand Cayman and Cayman Brac; once every two months for Little Cayman	95–100%	95–100%	95–100%
Animal Regulatory			
Maximum period between receipt of completed compliant application and rendering a decision: Three to five working days	80–100%	80–100%	80–100%
Maximum period of time between delivery of animals to agricultural office and completion of inspection: 24 Hours	80–100%	80–100%	95–100%
Disease surveillance projects/programmes completed as per timeline outlined within each approved study proposal	99–100%	99–100%	99–100%
Animal Welfare and Control			
Impounding of animals done within 24 hours of receipt of request	75–100%	75–100%	85–100%
Investigations are done on a prioritised basis within 24 hours of receipt of a formal complaint	75–100%	75–100%	85–100%
Case files prepared for court submission according to agreed timelines	75%	75%	100%
LOCATION			
Grand Cayman and Cayman Brac	100%	100%	100%
COST			
	\$1,388,015	\$1,390,454	\$1,375,564
RELATED BROAD OUTCOME:			
A Diversified, Resilient Economy that Supports Prosperity and Innovation			

Note: The total cost of supplying this output in 2026 is \$2,389,899. However, the revenue of \$1,001,884 from third parties reduces the cost to Cabinet to \$1,388,015.

The total cost of supplying this output in 2027 is \$2,392,338. However, the revenue of \$1,001,884 from third parties reduces the cost to Cabinet to \$1,390,454.

AGR 35	Support for the Development of the Agriculture Sector		
DESCRIPTION			
Policy Advice on Matters Relating to the Agricultural Sector - Provision of professional advice and support to the Ministry on scientific, technical and strategic matters relating to the Agriculture sector by way of providing information for drafting instructions, policy statements, Cabinet Papers, Parliamentary Questions or other requests for information.			
Services for the Development of the Agricultural Sector - Provision of training, educational, marketing, agri-business, promotional, public relations or logistical services to support the development of the Agricultural Sector and the enhancement of National Food Security.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Policy Advice on Matters Relating to the Agricultural Sector			
Number of replies to the Ministry providing support and/or advice to requests for information in relation to legal drafting, policy development, Cabinet Papers, Parliamentary Questions or others matters	90–110	90–100	60-80
Services for the Development of the Agricultural Sector			
Number of training and educational interventions and programmes coordinated or delivered targeted to adult population	8-10	8-10	N/A
Number of educational activities or programmes provided or supported which are targeted to the youth	8-10	8-10	N//A
Number of training Interventions and educational activities conducted, target audiences include, farmers, backyard gardeners, the general public and youth	8-10	8-10	6-9
Number of commodity producer groups and sector organisations (e.g. Cayman Islands Agricultural Society, Sister Islands Show Committees, Farmers and Artisans Retail Market) provided strategic, technical, and logistical support	5–7	5–7	5-7
Number of mass communications (e.g. marketing or promotional activities or items/media appearances/media inquiries/public education campaigns, etc.) and sector data reports produced to increase public awareness and knowledge of local agricultural production and the sector as a whole	N/A	N/A	N/A
Number of activities supported by the Department designed to promote agriculture and the agricultural sector	6–10	6–10	6-10
Number of Agricultural Membership Programmes administered	N/A	N/A	N/A
Number of Agricultural Sector Registration Programmes and databases administered	2–3	2–3	2-3

QUALITY			
Policy Advice on Matters Relating to the Agricultural Sector			
Appropriately qualified personnel provide support and prepare all advice with professional care. Information provided is well researched, accurate, current and relevant. All advice is subject to internal peer review and must be signed off by the Head of Department	100%	100%	100%
Services for the Development of the Agricultural Sector			
Training programmes, educational interventions and/or educational activities delivered have a clearly defined outcome and are approved by the Head of Department	90–100%	90–100%	90–100%
All support to commodity producer groups and sector organisations shall be provided by suitably qualified persons appropriate to the specific assignment	100%	100%	100%
All promotional materials, public relations, public awareness, mass communication items released to be approved by the Head of Department or Ministry as appropriate	N/A	N/A	N/A
All Agricultural promotion actives approved by the Director or Deputy Director	100%	100%	100%
All applications for registration, renewals and/or letters of support made under the Agricultural Membership Programme are to be processed in accordance with established published guidelines and operating procedures	N/A	N/A	N/A
All Agricultural sector registration programmes and databases administered in accordance with agreed policies and/or procedures	100%	100%	100%
TIMELINESS			
Policy Advice on Matters Relating to the Agricultural Sector			
Support/advice provided in accordance with agreed deadlines with the Ministry	90–100%	90–100%	90–100%
Urgent support/advice provided within one working day	100%	100%	100%
Services for the Development of the Agricultural Sector			
All training programmes or educational activities coordinated to be delivered in accordance with an agreed schedule	90–100%	90–100%	90–100%
All support to commodity producer groups and sector organisations are completed in accordance with an agreed deadline	90–100%	90–100%	90–100%
All mass communications and sector data reports are completed in accordance with an agreed deadline	N/A	N/A	N/A
All Agricultural promotion activities completed within agreed timelines	90–100%	90–100%	90–100%
All applications for registration, renewals and/or letters of support made under the Agricultural Membership Programme are to be processed within the timeframe established in the published guidelines and operating procedures	N/A	N/A	N/A
All applications for registration, renewals and/or letters of support made under the Farmers Identification and Registration Programme are to be processed within the timeframe established in the published guidelines and operating procedures	85–100%	85–100%	85–100%

LOCATION			
Grand Cayman, Cayman Brac and Little Cayman	100%	100%	100%
COST	\$821,279	\$822,740	\$813,910
RELATED BROAD OUTCOME: A Diversified, Resilient Economy that Supports Prosperity and Innovation			

Note: The total cost of supplying this output in 2026 is \$1,290,854. However, the revenue of \$469,575 from third parties reduces the cost to Cabinet to \$821,279.

The total cost of supplying this output in 2027 is \$1,292,315. However, the revenue of \$469,575 from third parties reduces the cost to Cabinet to \$822,740.

DVE 1	Acquisition of Fleet		
DESCRIPTION			
Provision of fleet acquisition services to the Government: Conduct and perform acquisition processes leading to the purchase of the most suitable fleet for its intended purpose(s).			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of authorized fleet applications processed	40-45	40-45	30-35
QUALITY			
Perform technical researches to assist with selecting and developing suitable unit specifications	100%	100%	100%
Provide different purchase options and recommend one that is the most suitable type and make	100%	100%	100%
Inspect, receive, license, insure (commission) unit before delivery	95%	95%	95%
TIMELINESS			
Order placed within fourteen (14) working days of receiving approval from the client’s Chief Officer	100%	100%	100%
Order confirmed to client within two (2) days of advice from the supplier	100%	100%	100%
Unit prepared for hand-over to the client within five (5) working days of receipt from the supplier	95%	95%	95%
LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$386,406	\$391,292	\$383,008
RELATED BROAD OUTCOME:			
Efficient, Effective, Accountable and People-Centred Public Services			

DVE 2	Preventative Maintenance and Repairs		
DESCRIPTION Provide maintenance and repair services to Government fleet and equipment: Ensure compliance with the Original Equipment Manufacturer (OEM) repair warranty standards and guidelines that the client can maximize return on fleet investments.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY Number of maintenance work orders processed	2,000-2,500	2,000-2,500	2,000-2,500
QUALITY - Ensure the vehicle defect sheet is completed correctly and that it includes sufficient and accurate details on the work to be performed to generate and process the work order - Ensure that proper authorization is documented on the Requisition form for the request and distribution of parts.	95%	95%	95%
TIMELINESS - Maintenance and repairs will commence within 8 hours from the time the parts have been acquired and as determined by the Fleet Manager. - Essential and emergency fleet used by RCIP, DEH, Health Services, or NRA receive priority service and work will commence within two (2) hours of receiving the assignment from the client - Once maintenance and repairs have been completed, all pertinent data is documented, approved and uploaded in the Inventory Management system within 24 hours.	95%	95%	95%
LOCATION Grand Cayman	100%	100%	100%
COST	\$3,033,815	\$3,072,606	\$3,007,136
RELATED BROAD OUTCOME: Efficient, Effective, Accountable and People-Centred Public Services			

Note: The total cost of supplying this output in 2026 is \$3,050,981. However, the revenue of \$17,166 from third parties reduces the cost to Cabinet to \$3,033,815.

The total cost of supplying this output in 2027 is \$3,090,106. However, the revenue of \$17,500 from third parties reduces the cost to Cabinet to \$3,072,606.

DVE 3	Disposal of Fleet		
DESCRIPTION			
Disposal of obsolete and fully depreciated fleet that have no economic or useful value to the client.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of units authorized for disposal	50-55	55-60	55-60
QUALITY			
Assessment of the condition of a vehicle/equipment and provision of a disposal recommendation with an estimated value of the unit	100%	100%	100%
Authorization from the relevant Chief Officer is received prior to implementation of disposal recommendation	100%	100%	100%
Coordinate and administer an annual public auction, collection of revenue from the auction, and delivery of proceeds transferred to relevant department	100%	100%	100%
TIMELINESS			
Disposal by public auction is advertised in the local media for two weeks, twice per week followed by the public auction within fifteen working days after the advertisements.	95%	95%	95%
Disposals of vehicles/equipment to landfill site is carried out within four (4) weeks after receiving the relevant Chief Officer’s approval	95%	95%	95%
LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$271,152	\$274,035	\$268,768
RELATED BROAD OUTCOME:			
Efficient, Effective, Accountable and People-Centred Public Services			

DVE 4	Sale of Fuel		
DESCRIPTION			
Maintain a fuel capacity at the government’s Refueling Facility that meets the needs of the client’s fleet.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY Amount of imperial gallons of fuel disbursed	360,000-400,000	360,000-400,000	350,000-400,000
QUALITY - Fully automated fuel system available - Auxiliary power and manual back-up systems are in place in the event of a power failure - Daily stock-checks and re-stocking measures ensure fuel is available at all times	95% 100% 100%	95% 100% 100%	95% 100% 100%
TIMELINESS - Fuel is available 24 hours per day, 365 days per year - Qualified attendant is on premises for assistance during normal work hours	75% 100%	75% 100%	75% 100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$258,900	\$262,859	\$256,623
RELATED BROAD OUTCOME: Efficient, Effective, Accountable and People-Centred Public Services			

Note: The total cost of supplying this output in 2026 is \$2,160,069. However, the revenue of \$1,901,167 from third parties reduces the cost to Cabinet to \$258,900.

The total cost of supplying this output in 2027 is \$2,233,097. However, the revenue of \$1,970,239 from third parties reduces the cost to Cabinet to \$262,859.

DVE 5	Servicing of Emergency Equipment		
DESCRIPTION			
Maintenance and repairs of stand-by generators in the event of a hurricane or any other natural emergency.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of work orders for maintenance and inspection for 45 stand-by generators	450-660	450-660	450-660
QUALITY			
Services performed in accordance with international and established departmental maintenance and repair standards	100%	100%	100%
TIMELINESS			
- Monthly maintenance checks during inactive season - Bi-weekly maintenance checks during hurricane season	95% 95%	95% 95%	95% 95%
LOCATION			
Grand Cayman	100%	100%	100%
COST			
	\$211,924	\$213,473	\$210,060
RELATED BROAD OUTCOME:			
Efficient, Effective, Accountable and People-Centred Public Services			

DVE 6	Policy and Technical Advice to the Minister on Fleet Related Matters			
DESCRIPTION				
• Technical advice and guidance on maintenance practices and procedures • Advice on the most efficient fleet management practices, policies and procedures to ensure an effective disposal and replacement plan for the fleet • Fleet costs and activity reports				
MEASURES		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY				
• The number of reports, advice, discussions and recommendations relating to fleet		175-200	175-200	175-200
QUALITY				
• Professional and technical advice based on current Automotive Technology, Industry Standards		100%	100%	100%
• Reports are prepared by qualified individuals		100%	100%	100%
TIMELINESS				
• Processing of requests from the Minister will commence immediately and remitted within the specified deadlines		95%	95%	95%
LOCATION				
• Grand Cayman		100%	100%	100%
COST				
		\$191,982	\$196,007	\$190,294
RELATED BROAD OUTCOME:				
• Efficient, Effective, Accountable and People-Centred Public Services				

PLN 24	Policy Advice to the Minister for Planning, Lands, Agriculture, Housing and Infrastructure		
DESCRIPTION			
Provide advice to the Honourable Minister for Planning, Lands, Agriculture, Housing and Infrastructure, the Central Planning Authority and the Development Control Board on policy matters relating to planning and development matters throughout the three islands.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY Hours spent on briefing, papers and reports	5,500–6,000	5,500–6,000	5,000–5,500
QUALITY Reviewed for compliance with applicable legislation and vetted through internal review processes, where applicable.	95–100%	95–100%	95–100%
TIMELINESS Respond to requests for advice within assigned timeframes	95–100%	95–100%	95–100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$383,725	\$390,328	\$382,778
RELATED BROAD OUTCOME: Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			

PLN 26	Central Planning Authority – Development Control Board Annual Report		
DESCRIPTION			
Prepare the Annual Report outlining the activities of the Central Planning Authority (CPA) and Development Control Board (DCB) for the twelve months preceding the date of the report to the Cabinet for the information of the Cayman Islands Parliament.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY	1	1	1
• Report Preparation			
QUALITY	100%	100%	100%
• Accurately reflect the activities of the Authority and the Board			
TIMELINESS	100%	100%	100%
• Report submitted during March			
LOCATION	100%	100%	100%
• Cayman Islands			
COST	\$23,325	\$23,682	\$0
RELATED BROAD OUTCOME:			
• Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			

PLN 27	Process Development Applications, and Compiling Appeal Briefs for onward transmission to the Ministry of Planning, Lands, Agriculture, Housing and Infrastructure			
DESCRIPTION				
The processing of development applications for planning permission, and the preparation of Appeal Briefs for onward transmission to the Ministry of Planning, Lands, Agriculture, Housing and Infrastructure.				
MEASURES		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY				
• Processing Development Applications Administratively		225–250	225–250	225-250
• Processing Development Applications for consideration by the CPA/DCB		600–650	600–650	600-650
• Zoning queries		35-40	30-35	180-200
• Compiling Appeal Briefs		8–12	8–12	8-12
QUALITY				
• Reviewed for compliance with the Development and Planning Act (2017 Revision), the Development and Planning Regulations (2018 Revision), the Development Plan Statement, the Appeal Rules, and Central Planning Authority policies		95–100%	95–100%	95–100%
TIMELINESS				
• Routine applications–thirty-five working days for completion of initial review		90–100%	90–100%	90–100%
• Semi-routine applications–forty working days for completion of initial review		90–100%	90–100%	90–100%
• Non-routine applications–sixty working days for completion of initial review		90–100%	90–100%	90–100%
• Zoning queries–fifteen working days		90–100%	90–100%	90–100%
• Compiling Appeal Briefs–fifteen working days		90–100%	90–100%	90–100%
LOCATION				
• Cayman Islands		100%	100%	100%
COST				
		\$1,327,026	\$1,351,680	\$1,222,772
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 \$1,427,081. However, the revenue of \$100,055 from third parties reduces the cost to Cabinet to \$1,327,026.

The total cost of supplying this output in 2027 is \$1,451,735. However, the revenue of \$100,055 from third parties reduces the cost to Cabinet to \$1,351,680.

PLN 28	Enforcement of Planning Act and Regulations		
DESCRIPTION			
Enforcement of Planning Act and Regulations.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY Number of enforcement cases opened	250–300	250–300	230–250
QUALITY Reviewed for compliance with applicable legislation and vetted through internal review processes, where applicable	90–100%	90–100%	90–100%
TIMELINESS - Investigate complaint–within fifteen working days - Issuance of enforcement notice within thirty working days of Confirmation of Minutes of CPA authorisation - Forward Case to Legal Dept. within sixty working days of notice expiration date	90–100% 90–100% 90–100%	90–100% 90–100% 90–100%	90–100% 90–100% 90–100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$314,925	\$318,317	\$296,075
RELATED BROAD OUTCOME: Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			

PLN 30	Processing Building Applications		
DESCRIPTION			
Reviewing development applications for compliance with the Building Code for the issuance of building permits and the carrying out of inspections to ensure compliance with approved plans and certifying buildings fit for occupancy.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
- Number of reviews - Number of building permits issued - Number of Inspections - Number of Certificates of Occupancy/Completion issued	8,000–9,000 850–900 13,500–14,000 300–350	7,400–7,800 800-850 13,500–14,000 300–350	7,400–7,800 1,000-1,100 17,000-18,500 350–500
QUALITY			
Reviewed for compliance with applicable legislation and vetted through internal review processes, where applicable	95–100%	95–100%	95–100%
TIMELINESS			
- Processing routine (R3) applications—thirty working days- - Processing Major (C/MF) applications—seventy-five working days - Applications reviewed and inspected for Code Compliance - Inspections conducted within seven working days of request - Issue COs within three working days of final inspection and other reviewing agencies sign off	90–100% 90–100% 95–100% 95–100% 95–100%	90–100% 90–100% 95–100% 95–100% 95–100%	90–100% 90–100% 95–100% 95–100% 95–100%
LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$4,254,750	\$4,334,941	\$3,719,463
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 \$4,676,032. However, the revenue of \$421,282 from third parties reduces the cost to Cabinet to \$4,254,750.

The total cost of supplying this output in 2027 is \$4,756,223. However, the revenue of \$421,282 from third parties reduces the cost to Cabinet to \$4,334,941.

PLN 33	Statistical Information		
DESCRIPTION			
Preparation of statistical reports on the details of development applications for the economic analysis by the public and private sectors.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of statistical reports produced.	20–25	20–25	2-250
QUALITY			
Reviewed for compliance with applicable legislation, vetted through internal review processes and quality assurance measures, where applicable.	98–100%	98–100%	98–100%
TIMELINESS			
Quarterly Reports submitted within five working days of the reporting period ending	95–100%	95–100%	95–100%
Other reports processed within eighteen working days of request	95–100%	95–100%	95–100%
LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$26,419	\$26,876	\$16,227
RELATED BROAD OUTCOME:			
Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			

PLN 34	Support of Boards and Committees		
DESCRIPTION			
Provide administrative and technical support to the Central Planning Authority (CPA), Development Control Board (DCB), and various licensing and registration bodies.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of statistical reports produced	20–25	20–25	20–25
Number of CPA meeting agendas	24–30	24–30	24–30
Number of CPA meeting minutes	24–30	24–30	24–30
Number of CPA decision letters	12–14	12–14	12–14
Number of DCB meeting agendas	12–14	12–14	12–14
Number of DCB meeting minutes	100–150	100–150	100–150
Number of DCB decision letters	12–14	12–14	12–14
Number of EBE meeting agendas	12–14	12–14	12–14
Number of EBE meeting minutes	200–250	200–250	200–250
Number of EBE decision letters/licences issued	5–10	5–10	5–10
Number of FOI requests responded to	12–16	12–16	12–16
Number of BB meeting agendas	12–16	12–16	12–16
Number of BB meeting minutes	400–500	400–500	400–500
Number of BB decision letters/licences issued	180–185	180–185	180–185
Number of PBE decision letters/licences issued	100–150	100–150	100–150
Registration of Architects and Engineers			
QUALITY			
Correspondence is issued accurately and reflects the applicable decision	95–100%	95–100%	95–100%
TIMELINESS			
Agenda—six working days before the meeting	98–100%	98–100%	95–100%
Minutes—ten working days after the meeting	98–100%	98–100%	95–100%
Letters—five working days after the meeting	98–100%	98–100%	95–100%
LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$240,957	\$247,660	\$221,800
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 \$246,223. However, the revenue of \$5,266 from third parties reduces the cost to the Cabinet to \$240,957.

The total cost of supplying this output in 2027 is \$252,926. However, the revenue of \$5,266 from third parties reduces the cost to the Cabinet to \$247,660.

PWD 2	Advice and Assistance on Programmes, Policies and Matters Relating to Government Buildings and Facilities		
DESCRIPTION Provision of advice and assistance to: • Departmental programmes and policy/procedures • Clients on project and non-project specific matters relating to buildings and their related facilities • Government Committees and/or Boards of public or private sector organisations, when departmental staff are appointed by Government, in matters relating to buildings, their related facilities and on tendering procedures • Statutory Authorities and Government Owned Companies on a reimbursable basis on project and non-project specific matters relating to buildings and their facilities			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of meetings attended • Number of technical advice papers issued • Number of internal policy/procedure advice issued • Number of reports issued	1,320 96 96 187	1,320 96 96 187	3,744 438 N/A 91
QUALITY • Advice papers and reports prepared by knowledgeable persons in the subject area and reviewed/ signed off by senior management • Meetings attended by qualified/experienced persons	100% 100%	100% 100%	100% 100%
TIMELINESS • Advice papers and reports to be provided within agreed timeframes • Meetings attended as scheduled	100% 100%	100% 100%	100% 100%
LOCATION • Grand Cayman	100%	100%	100%
COST	\$2,811,408	\$2,848,616	\$2,801,798
RELATED BROAD OUTCOME: • Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			

PWD 6	Public Parks and Cemeteries Maintenance and Management			
DESCRIPTION				
Maintain and manage public toilets, docks, ramps, cemeteries, beaches and parks.				
MEASURES		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY				
Number of public restrooms maintained		40	40	38
Number of docks/ramps maintained		16	16	16
Number cemeteries maintained		14	14	14
Number of beaches maintained		19	19	19
Number of beach accesses maintained		5	5	8
Number of parks and sites maintained		118	118	118
Number of properties serviced in-house		55	55	106
Number of properties outsourced		32	32	8
QUALITY				
A General Manager and Supervisors monitor toilets, docks/ramps cemeteries, beaches, beach accesses upkeep, and parks maintenance		100%	100%	50%
Inspection and reporting of parks and sites conditions by RPCU management		100%	100%	50%
TIMELINESS				
Public restrooms maintained daily		100%	100%	100%
Docks / Ramps and Parks maintained weekly		100%	100%	100%
Cemetery grounds maintained weekly		100%	100%	100%
Beaches and beach accesses maintained weekly		100%	100%	100%
LOCATION				
Grand Cayman		100%	100%	100%
COST				
		\$2,147,244	\$2,207,642	\$2,139,905
RELATED BROAD OUTCOME:				
Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature				

PWD 8	Project Management and Consulting Services for Government Building Projects			
DESCRIPTION				
- Provision of Consultancy Services (Architecture, Structural and MEP Engineering) through the Consultancy Services Section. - Provision of Project Management and Oversight Services through the Capital Development Division; management of project works (upgrades, new construction projects, renovations and repairs to existing buildings) ranging from low to high complexity				
MEASURES		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY				
Number of drawings/plans produced (Architectural, MEP, Structural)		30	30	30
Number of drawings/plans managed (Architectural, MEP, Structural)		15	15	15
Number of external cost estimates managed		30	30	30
Number of Assessments (MEP, Structural and Architectural)		25	25	5
Number of other projects managed, upgrades and construction projects (Moderate Complexity)		30	30	20
Number of minor works projects, renovations and repairs to existing buildings, parks and beaches (Low Complexity)		20	20	20
QUALITY				
Drawing/plans produced in accordance with the Central Planning Authority and Building Control Unit requirements		100%	100%	90%
Meeting client’s requirements and successfully fulfilling planning (CPA) and building control (BCU) approval		100%	100%	90%
Project Management of Capital Projects to be delivered in accordance with industry standard PM procedures		90%	90%	90%
Project Management of Capital Projects to be delivered to full satisfaction of client		100%	100%	90%
Projects are in compliance with CI Building Code and Certificates of Occupancy (CO’s) to be obtained on completion, confirming compliance. (On those projects requiring CO’s)		100%	100%	100%
TIMELINESS				
Plans and project management within timeframes agreed, at outset / in project SLA or within client agreed extensions to that timeframe		90%	90%	90%
Project Management of Capital Projects to be carried out in accordance with timeframes agreed with client at outset or within client agreed extensions to that timeframe		90%	90%	90%
Construction projects to be completed in accordance with the timeframes agreed at the outset with the client, and any extensions agreed with client for additional works etc.		90%	90%	85%
Projects in compliance with CI Building Code and Certificates of Occupancy (CO’s) to be obtained on completion, confirming compliance (On those projects requiring CO’s)		100%	100%	100%

LOCATION			
	- Grand Cayman - Sister Islands	90% 10%	90% 10%
COST		\$2,164,648	\$2,193,590
RELATED BROAD OUTCOME: Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			

PWD 9	Maintenance, Renovations and Upgrades to Government Facilities		
DESCRIPTION			
Maintenance to and renovations and upgrades of government facilities including: - Execution of routine/reactive maintenance work order activities for standard and customary repairs of facilities, inspections, furnishings and equipment. - Execution of client funded capital minor works upgrades and capital construction projects, renovations and repairs to existing buildings - Set-ups, relocations, removals and ceremonial preparations for National events. - Emergency Response Services–Activities to provide appropriate corrective measures in the event of breakage, malfunction, or calamitous occurrence. - Advice and assistance on maintenance works.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of routine/reactive maintenance work orders completed - Number of client funded capital minor works upgrades and capital construction projects completed. - Number of set-ups, relocations, removals and ceremonial preparations for National events - Number of Emergency Response Services attended to. - Number of meetings attended for advice and assistance on maintenance works	3,360 12 360 300 1,536	3,360 12 360 300 1,536	3,000 12 180 120 1,536
QUALITY - Work orders signed off by supervisor confirming work completed to acceptable standard - Work orders completed to a satisfactory or better standard as measured by customer feedback on work order management system - Capital project activity to follow CI Building Code confirming compliance	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS - Routine work orders and preventative maintenance work orders to be completed in accordance with timeframes in Master Service Level Agreement - Construction projects to be completed in accordance with the timeframes agreed at the outset with the client, and any extensions agreed with the client for additional works etc.	100% 80%	100% 80%	100% 80%
LOCATION Grand Cayman	100%	100%	100%
COST	\$6,564,667	\$6,797,414	\$6,625,574
RELATED BROAD OUTCOME: Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			

PWD 10	Disaster Preparedness		
DESCRIPTION Design, test and implement disaster preparedness activities for hurricane, earthquake, tropical depression and other natural and manmade disasters including: • Executing an annual hurricane preparedness exercise • Supporting the work of National Hazard Management Committee • Executing post assessment inspections after storm events • Advice and assistance to national emergency committees and sub-committees			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of hurricane preparedness exercises executed • Number of buildings and public recreation areas prepared / inspected • Number of shelters and critical facility mechanical / electrical / plumbing systems inspected (before and after hurricane) • Updating PWD Hurricane Plans • Number of pre and post exercise meetings attended • Removal, storage and management of hurricane shutters and supplies for government facilities • Assessment, management and repairs to public facilities post disaster	1 124 41 2 12 124 41	1 124 41 2 12 124 41	1 122 41 2 12 122 41
QUALITY • Public Shelters and Government Buildings prepared in accordance with the requirements of Public Works Department’s Hurricane Plan and Inspector’s checklist • All Public Shelters / critical facilities’ generators, water supply systems and other MEP services inspected in accordance with inspectors’ checklists and all functioning normally under load • All Class A shelters passes inspection and is Ready for Occupancy within 6 hrs of exercise commencement	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS • Annual hurricane preparedness exercise carried out in May each year (prior to the start of the hurricane season) • Preparedness activities in hurricane exercise (or live event) completed within six hours timeframe • Mobilization and dispatch of PWD team for emergency on call events within 1 hour of all clear	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION • Grand Cayman	100%	100%	100%
COST	\$210,249	\$140,282	\$126,185
RELATED BROAD OUTCOME: • Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			

PWD 11	PWD Construction, Trades and Vocational Apprenticeship Programme		
DESCRIPTION			
Delivery of a Construction Trades Training Programme for the development of Caymanians aspiring to careers in the construction sector.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of apprentices enrolled in training at levels 1	28	28	22
• Number of apprentices enrolled in training at levels 2	7	7	14
• Number of apprentices enrolled in training at levels 3	4	4	4
• Number of apprentices graduating from Programme at level 1	24	24	10
• Number of apprentices graduating from Programme at level 2	5	5	5
• Number of apprentices graduating from Programme at level 3	2	2	2
• Number of apprentices supporting CIG facilities works	20	20	0
• Number of apprentices supporting private sector works	8	8	0
QUALITY			
• 80% of enrollees completing training during each cohort	80%	80%	80%
• 100 % of completers receiving Level 1, 2 or 3 internationally recognized City and Guilds certifications.	95%	95%	95%
TIMELINESS			
• Apprentices to complete each level in one calendar year.	90%	90%	95%
LOCATION			
• Grand Cayman	100%	100%	100%
COST			
	\$860,007	\$866,245	\$857,067
RELATED BROAD OUTCOME:			
• Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population			

PTO 2	Public Transportation Regulatory and Administrative Services		
DESCRIPTION Manages or regulates access to public transportation system through issuance of permits to taxis, tours, Public buses, water sports, vehicles, school buses, limousines and prior to operations. This involves: • Vetting applications • Issuing permits/ identification cards • Replies to permit application complaints			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of applications processed • Number of permits / identification cards issued • Number of replies to permit application complaints	900 650 125	900 650 125	900 650 125
QUALITY • Applications process in accordance with established Acts and regulations • Agendas reflect correct decision • Permits issued in accordance with decision by the Public Transport Board	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS • Approval of applications are done once a month at the monthly board meeting	90–100%	90–100%	90–100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$319,048	\$325,908	\$311,079
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 \$323,285. However, the revenue of \$4,237 from third parties reduces the cost to Cabinet to \$319,048.

The total cost of supplying this output in 2027 is \$330,145. However, the revenue of \$4,237 from third parties reduces the cost to Cabinet to \$325,908.

PTO 3	Monitoring and Investigations		
DESCRIPTION Monitoring safety and security standards of all public transportation vehicles, ensuring compliance with rules and appropriate Acts and carrying out incident investigations. This involves: • Random vehicle inspections • Annual vehicle inspections • Complaints investigation			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of random inspections carried out • Number of annual inspections conducted annually • Number of complaints investigated	1,500 600 250	1,500 600 250	1,500 600 250
QUALITY • Inspections carried out in accordance with established Acts • Investigations carried out in accordance with the Traffic Act • Responses meeting departmental standards	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS • Complaint investigations will be conducted within five working days of receipt	75–100%	75–100%	75-100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$379,186	\$386,343	\$369,715
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 \$385,576. However, the revenue of \$6,390 from third parties reduces the cost to Cabinet to \$379,186.

The total cost of supplying this output in 2027 is \$392,733. However, the revenue of \$6,390 from third parties reduces the cost to Cabinet to \$386,343.

PTO 4	Manage the operation of the Omni Bus Depot		
DESCRIPTION			
Managing the dispatching of Omni Bus operators from the George Town bus depot.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
- Number of Omni buses ranked and dispatched per month - Number of passengers transported from the bus depot to various destinations per month	60,000 168,000	60,000 168,000	72,000 168,000
QUALITY			
Omni bus dispatched in accordance with established rules and guidelines	70–100%	70–100%	70-100%
TIMELINESS			
Omni buses will be dispatched every 5-15 minutes	60–100%	60–100%	60-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$252,727	\$257,455	\$246,416
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 \$256,100. However, the revenue of \$3,373 from third parties reduces the cost to Cabinet to \$252,727.

The total cost of supplying this output in 2027 is \$260,828. However, the revenue of \$3,373 from third parties reduces the cost to Cabinet to \$257,455.

VLT 9	Licensing of Drivers and Vehicles		
DESCRIPTION			
Provision of services relating to the testing and licensing of vehicles and drivers.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of Vehicle Inspections	45,000–50,000	45,200–48,000	44,900–46,000
• Number of Vehicle Licensed	63,500–64,000	64,500–65,000	62,500–63,000
• Number of Written tests	7,100–10,500	7,600–11,000	6,700–10,000
• Number of Road testing of Drivers	3,250–3,900	3,350–4,000	2,740–3,800
• Provisional and Full Drivers’ Licenses issued	17,100–21,000	17,100–25,000	16,500–20,000
• Input of disqualifications/endorsements in Licensing Register	350–580	350–600	340–470
• Extract of records of vehicles from Licensing Register	980–1,000	990–1,050	975–1,000
• Extract of records of drivers from Licensing Register	950–1,300	1,000–1,300	940–1,200
QUALITY			
• Compliance with Traffic Act and Regulations, PFML and strict departmental standard by qualified personnel	95-100%	95-100%	95-100%
TIMELINESS			
• Vehicle Inspection and Licensing, Written Tests and Road Testing of Drivers within 5–15 minutes	95–100%	95–100%	95–100%
• Provisional and Full Drivers’ Licences issued within 5–15 minutes	95–100%	95–100%	95–100%
• Input of disqualifications/endorsements within 1–2 working days upon receipt from Court Office and Police Department	95–100%	95–100%	95–100%
• Extract of records within 3–5 working days	95–100%	95–100%	95–100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST			
	\$2,005,716	\$2,078,242	\$1,734,242
RELATED BROAD OUTCOME:			
• Efficient, Effective, Accountable and People-Centred Public Services			

Note: The total cost of supplying this output in 2026 is \$5,636,702. However, revenue of \$3,630,986 from third parties reduces the cost to Cabinet to \$2,005,716.

The total cost of supplying this output in 2027 is \$5,738,276. However, revenue of \$3,660,034 from third parties reduces the cost to Cabinet to \$2,078,242

VLT 10	Policy Advice		
DESCRIPTION Policy advice provided to the Minister and Ministry of Planning, Lands, Agriculture, Housing and Infrastructure on all matters relating to vehicle and drivers’ licensing.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of meetings attended - Research for Cabinet papers - Provision of technical advice to Ministry - Number of press releases - Number of monthly/quarterly/annual reports - Number of replies to written correspondence	65–90 2–6 45–75 8–18 12–18 30–60	70–100 3–8 45–80 10–20 13–20 30–60	60–90 2–6 40–70 8–15 12–15 30–60
QUALITY - Percentage of meetings attended with required information and predetermined standards - Percentage of Cabinet papers research, technical advice, press releases and replies to written correspondence properly researched, meeting the prescribed format and accurately presented - Percentage of reports submitted within prescribed format	95–100% 95–100% 95–100%	95–100% 95–100% 95–100%	95–100% 95–100% 95–100%
TIMELINESS - Advice and responses within scheduled time - Attendance at meetings - Percentage of reports, Cabinet papers, technical advice, press releases and replies to written correspondence submitted within predetermined deadlines	95–100% 95–100% 95–100%	95–100% 95–100% 95–100%	95–100% 95–100% 95–100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$23,300	\$34,724	\$20,145
RELATED BROAD OUTCOME: Efficient, Effective, Accountable and People-Centred Public Services			

PLC 1	Public Lands Inspectorate Services		
DESCRIPTION Provision of administrative, executive, and governance services to support the Minister, including: • Secretariat Services, including correspondence, research as requested, preparation of agendas and supporting documentation and minute-taking • Enforcement of access to and regulation of commercial activity on public lands by the Public Lands Inspectorate (PLI) • Provide advice and representation to the Commission and other bodies • Enforcement of public right of way to the shoreline. • Manage booking of crown land for non-commercial activities.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of Vendor Permit issued • Number of Non-vendor Permit Issued • Number of briefings provided to Commission and other bodies • Number of Board meeting supported	35-50 300-380 12-20 12-20	35-50 340-450 12-20 12-20	35-50 340-450 12-20 12-20
QUALITY • Services provided by appropriately experienced and qualified Person • Briefings to commission and other bodies to be vetted by Chief Inspector	94-100% 94-100%	94-100% 94-100%	94-100% 94-100%
TIMELINESS • All services delivered within established schedules or as required by Minister • Secretariat/administration services and briefings provided within proposed schedule for meetings hearings and/or as directed by Chairperson • Updates on key items/issues from meetings provided to Minister/Chief Officer on ongoing basis • Vendor and non-vendor permits issued within timeframe outlined by the Public Lands Act, 2017	97-100 % 95-100 % 95-100% 98-100 %	97-100 % 95-100 % 95-100% 98-100 %	97-100% 95-100 % 95-100% 98-100 %
LOCATION • Cayman Islands	100%	100%	100%
COST	\$797,475	\$812,574	\$793,289
RELATED BROAD OUTCOME: • Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature • A Diversified, Resilient Economy that Supports Prosperity and Innovation			

Note: The total cost of supplying this output in 2026 is \$802,426. However, the revenue of \$4,950 from third parties reduces the cost to Cabinet to \$797,475.

The total cost of supplying this output in 2027 is \$817,524. However, the revenue of \$4,950 from third parties reduces the cost to Cabinet to \$812,574.

LSU 13	Real Estate Valuation, Property Management and Disposal Services		
DESCRIPTION			
The provision of a real estate valuation and appraisal service to Government including the general management of unoccupied Crown-owned Land and the provision of services for acquisitions and disposals for Government by various methods such as lease, compulsory acquisition, Crown grants etc.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of non-Stamp Duty valuation reports completed - Number of inspections, and service calls of unoccupied Crown Owned properties - Number of sales, acquisitions, leases and disposals - Number of new leases, renewals and extensions - Number of Road compensation claims settled	40-90 50-100 8-20 15-25 5-10	40-90 50-100 8-20 15-25 5-10	50-90 50-100 10-20 25-30 N/A
QUALITY - All valuation reports are prepared in compliance with the prevailing Royal Institution of Chartered Surveyors (RICS) Valuation Manual and Regulations. - Acquisitions, disposals, compulsory purchase (Roads) or leasing are in accordance with Statutory regulations and current applicable laws - Inspections signed off by the Chief Valuation Officer - Queries answered by professional and qualified personnel.	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS - Acquisitions concluded within three months of Cabinet Approvals. - Disposals completed within three months of approval by the Parliament - Offer letter is made for a compulsory acquisition case within 3 months of receiving a valid claim for compensation (Form B) - Leases executed within one month of Cabinet Approval - Desk top valuations completed within 2 weeks of instruction and red book valuations completed within 4 weeks from instruction.	80% 80% 75% 80% 80%	80% 80% 75% 80% 80%	80% 80% 75% 80% 80%
LOCATION Grand Cayman, Cayman Brac and Little Cayman	100%	100%	100%
COST	\$778,448	\$777,226	\$736,001
RELATED BROAD OUTCOME: Efficient, Effective, Accountable and People-Centred Public Services			

Note: The total cost of supplying this output in 2026 is \$865,256. However, the revenue of \$86,808 from third parties reduces the cost to Cabinet to \$ 778,448.

The total cost of supplying this output in 2027 is \$864,034. However, the revenue of \$86,808 from third parties reduces the cost to Cabinet to \$ 777,226.

LSU 14	Land Surveying Services		
DESCRIPTION			
To undertake quality control and authentication of all surveys as well as provide land surveying services to Government Departments and Authorities.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of surveys conducted – cadastral, topographic and investigative	55-65	55-65	75-125
Number of survey plans authenticated and boundary plans approved	210-250	210-250	250-300
Number of tide gauge and Continuously Operating Reference Station (CORS) inspections	30-50	30-50	30-50
Number of Map Requests processed	900-1,100	900-1,100	900-1,100
Number of Boundary Plans (BP) and prescribed composite maps (PCM) produced.	10-20	10-20	10-20
Number of parcel mutations added to the Registry Map (RM).	175-275	175-275	175-275
Number of streets processed	250-300	250-300	250-300
Number building numbers processed	250-350	250-350	350-400
QUALITY			
Quality Control and Authentication done in compliance with Land Surveyors Act (1996 Revision) and the Land Survey Regulations (1996 Revision) and the Registered Land Act (2018) Revision	100%	100%	100%
Control network station inspections are conducted according to Lands and Survey policies and principles.	100%	100%	100%
Map requests processed following cartographic best practices and Planning Regulations.	100%	100%	100%
Boundary Plans, Prescribed Composite maps are processed in accordance with the Survey Regulations.	100%	100%	100%
Parcel Mutation processed in accordance with the Registered Land Act, (2018R) and Registered Lad Rules.	100%	100%	100%
Street Names and Building Numbers are issued in accordance with the Roads (Naming and Numbering) Act, 2019.	100%	100%	100%
TIMELINESS			
Standard surveys with field work completed to field specification and submitted to Quality Assurance within six weeks of agreed timelines	85-100%	85-100%	85-100%
Turn-around time for authentication of fully compliant submissions within 10 working days	90-100%	90-100%	90-100%
Tide gauges and GPS inspections completed a minimum of once per month or as needed	90-95%	90-95%	90-95%
Map Requests are completed within 2 business days of receiving payment.	95%	95%	95%
BP and PCM processed within 5 business days from receipt of instructions.	85-95%	85-95%	85-95%
Parcel Mutation added to the Registry Map within 2 business days after generating Land Registry.	95%	95%	95%
Street Names approved by the Minister and building numbers are processed within 3 business day of receipt of information	85%	85%	85%

LOCATION			
• Grand Cayman and Cayman Brac	100%	100%	100%
COST	\$2,026,734	\$2,022,957	\$1,916,220
RELATED BROAD OUTCOME:			
• Efficient, Effective, Accountable and People-Centred Public Services			

Note: The total cost of supplying this output in 2026 is \$2,301,626. However, the revenue of \$274,892 from third parties reduces the cost to Cabinet to \$2,026,734.

The total cost of supplying this output in 2027 is \$2,297,849. However, the revenue of \$274,892 from third parties reduces the cost to Cabinet to \$2,022,957.

LSU 15	Land Registration and Stamp Duty Services			
DESCRIPTION				
Land Registration and Stamp Duty Services include a range of activities associated with registered land transactions. The most common includes document searches, examination and registration of interests on land. Examination and registration involve incorporating changes made to land registers. Typically, changes concern land ownership details on a register, applications for a new title for sub-divisional land development (including strata), cautions, leases, powers of attorney, and other minor adjustments to land registers.				
MEASURES		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY				
Documents examined for registration against a register.		15,000-17,000	15,000-17,000	20,000-25,000
New registers/parcels created.		700-900	700-900	700-900
Number of duty stamped documents issued and commercial leases Assessed.		7,000-7,500	7,000-7,500	7,000-7,500
Number of valuations completed for stamp duty purposes.		1,500-2,000	1,500-2,000	1,500-2,200
Number of re-assessments actioned for stamp duty purposes.		350-450	350-450	500-600
QUALITY				
All documents meet the requirement of the relevant legislations as directed by the manual of Land Registry Procedure and signed off by a qualified person.		100%	100%	100%
All documents properly assessed and stamp duty plus interest when required collected, in accordance with the relevant legislation.		100%	100%	100%
TIMELINESS				
Stamp Duty assessment completed within 2 working days of receipt and re-assessments completed within 2-5 working days.		80%	80%	80%-100%
All documents are processed within fifteen working days after receipt of all relevant documents with the exception of valuations and re-assessments which is 2-5 working days		80%	80%	80%-100%
LOCATION				
Grand Cayman and Cayman Brac		100%	100%	100%
COST				
		\$2,994,998	\$3,147,886	\$2,831,686
RELATED BROAD OUTCOME:				
- Efficient, Effective, Accountable and People-Centred Public Services - Sustainable Physical Development that Prioritizes Affordable Housing, Ensures Resilient Infrastructure, and Protects Nature				

Note: The total cost of supplying this output in 2026 is \$3,081,806. However, the revenue of \$86,808 from third parties reduces the cost to Cabinet to \$2,994,998.

The total cost of supplying this output in 2027 is \$ 3,234,694. However, the revenue of \$86,808 from third parties reduces the cost to Cabinet to \$3,147,886.

LSU 16	National Geographic Information Services			
DESCRIPTION National Geographic Information Services (GIS)includes: • Provision of business development solutions for Government and private Sector to ensure full use of data and applications developed by the National GIS • Development or acquisition of new geographic Information solutions in support of government mandates and initiatives • Maintenance and deployment of geographic applications and the Cayman Land Info website • Provision of geographic data/ user training and support /applications to users				
MEASURES		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of geographic solutions developed, redeveloped or acquired. • Number of External Geographic datasets updated. • Number of consultations and training sessions • Number of new users with access to GIS data/applications including subscribers to Cayman Land Info.)		20-30 4-10 60-75 50-150	20-30 4-10 60-75 50-150	20-30 4-10 70-80 190-250
QUALITY • All geographic/software solutions are developed and maintained utilizing industry best practices, which supports security, integrity, and availability of data assets and their corresponding services. • All Geographic datasets are checked to ensure projection and schema are identical to the existing dataset. • Qualified personnel provide comprehensive and insightful consultation, training, and support. • All user agreements are reviewed for accuracy and completeness based on established standards when submitting license agreements.		100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS • Applications developed, redeveloped or acquired within the timeframe agreed with clients. • Geographic datasets are updated are updated within 5 business days of receipt of information. • Consultation and Training are provided within 10 business days of request. • User agreements are reviewed within 2 business days of receiving, and those with charges are passed to finance for processing, while those without charges are passed to the director for signing. • Customized data request processed within 2 days of customer receiving completed license agreement		85% 85% 95% 85-90% 85-90%	85% 85% 95% 85-90% 85-90%	85% 85% 95% 85-90% 85-90%

LOCATION			
• Grand Cayman	100%	100%	100%
COST			
	\$181,113	\$179,309	\$171,237
RELATED BROAD OUTCOME:			
• Efficient, Effective, Accountable and People-Centred Public Services			

Note: The total cost of supplying this output in 2026 is \$1,179,405. However, the revenue of \$998,292 from third parties reduces the cost to Cabinet to \$181,113.

The total cost of supplying this output in 2027 is \$1,177,601. However, the revenue of \$998,292 from third parties reduces the cost to Cabinet to \$179,309.



MINISTRY OF PLANNING, LANDS, AGRICULTURE, HOUSING AND INFRASTRUCTURE

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)).

Eric Bush

Chief Officer

Ministry of Planning, Lands, Agriculture, Housing and Infrastructure

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 PLANNING, LANDS, AGRICULTURE, HOUSING AND INFRASTRUCTURE
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 Planning, Agriculture, Housing, Infrastructure, Transport and 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).

MINISTRY OF PLANNING, LANDS, AGRICULTURE, HOUSING AND INFRASTRUCTURE
STATEMENT OF ACCOUNTING POLICIES (CONTINUED)
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

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 PLANNING, LANDS, AGRICULTURE, HOUSING AND INFRASTRUCTURE
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			
7,917,577	Cash and cash equivalents	1	10,006,110	12,120,964
	Marketable securities and deposits			
16,508,624	Trade receivables	2	16,508,624	16,508,624
749,969	Other receivables	2	749,969	749,969
1,801,823	Inventories	3	1,801,823	1,801,823
451,758	Prepayments	5	451,758	451,758
27,429,751	Total Current Assets		29,518,284	31,633,138
	Non-Current Assets			
24,668,271	Property, plant and equipment	6	27,068,166	30,517,637
393,077	Right-of-use assets	7	270,514	173,000
107,892	Intangible Assets	6	73,772	39,652
25,169,240	Total Non-Current Assets		27,412,453	30,730,289
52,598,991	Total Assets		56,930,736	62,363,427
	Current Liabilities			
1,471,703	Trade payables	8	1,471,703	1,471,703
2,019,493	Other payables and accruals	8	2,019,493	2,019,493
77,254	Unearned revenue	9	77,254	77,254
700,452	Employee entitlements	10	700,452	700,452
775,602	Repayment of surplus		775,602	775,602
5,044,504	Total Current Liabilities		5,044,504	5,044,504
	Non-Current Liabilities			
691,474	Lease Liability	7	523,220	405,911
691,474	Total Non-Current Liabilities		523,220	405,911
5,735,978	Total Liabilities		5,567,724	5,450,415
46,863,012	Net Assets		51,363,012	56,913,012
	NET WORTH			
38,985,377	Contributed capital		43,485,377	49,035,377
9,295,193	Revaluation reserve		9,295,193	9,295,193
(1,417,558)	Accumulated surpluses/(deficits)		(1,417,558)	(1,417,558)
46,863,012	Total Net Worth		51,363,012	56,913,012

MINISTRY OF PLANNING, LANDS, AGRICULTURE, HOUSING AND INFRASTRUCTURE
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			
70,117,741	Sale of goods and services	11	72,107,023	73,565,098
-	Investment revenue	12	-	-
-	Donations	13	-	-
24,759	Other revenue		25,000	25,000
70,142,500	Total Revenue		72,132,023	73,590,098
	Expenses			
45,704,457	Personnel costs	14	49,737,012	50,603,667
21,503,956	Supplies and consumables (including short term leases)	15	20,070,146	20,693,319
2,822,801	Depreciation and Amortisation (including ROU depreciation)	6	2,256,787	2,232,163
-	Impairment of property, plant and equipment	6	-	-
-	Impairment of inventory	3	-	-
32,820	Finance costs (including interest on lease liability)	18	23,078	15,949
78,466	Litigation costs	16	45,000	45,000
-	Other expenses		-	-
-	Other Gains and Losses	17	-	-
70,142,499	Total Expenses		72,132,023	73,590,098

MINISTRY OF PLANNING, LANDS, AGRICULTURE, HOUSING AND INFRASTRUCTURE
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			
	<i>Receipts</i>			
49,791,161	Outputs to Cabinet		60,830,768	62,148,389
2,211,161	Outputs to other government agencies - MPOs		2,172,871	2,241,943
9,394,574	Sale of goods and services - third party		8,883,863	8,954,792
	Other receipts		244,521	244,974
	<i>Payments</i>			
(45,704,457)	Personnel costs		(49,737,012)	(50,603,667)
(21,503,956)	Supplies and consumables (including Short term leases) - Third Party		(20,070,146)	(20,693,319)
	Interest paid (including interest on lease liability ROU) - Third Party		(23,049)	(15,949)
(32,850)	Interest paid (including interest on lease liability ROU) - Cabinet		-	-
	Other payments		(45,000)	(45,000)
(5,844,366)	Net cash flows from/(used by) operating activities	19	2,256,816	2,232,163
	CASH FLOWS FROM INVESTING ACTIVITIES			
(3,123,258)	Purchase of property, plant and equipment		(4,500,000)	(5,550,000)
(3,123,258)	Net cash flows from/(used by) investing activities		(4,500,000)	(5,550,000)
	CASH FLOWS FROM FINANCING ACTIVITIES			
	Equity Investment from Org 40 (including Lease principal payments)		4,500,000	5,550,000
	Lease Payments - Lease Liability (ROU) - Principal - MPOs		(168,254)	(117,309)
-	Net cash flows from/(used by) financing activities		4,331,746	5,432,691
(8,967,624)	Net increase/(decrease) in cash and cash equivalents		2,088,562	2,114,854
16,885,171	Cash and cash equivalents at beginning of period		7,917,547	10,006,109
7,917,547	Cash and cash equivalents at end of period	1	10,006,109	12,120,963

MINISTRY OF PLANNING, LANDS, AGRICULTURE, HOUSING AND INFRASTRUCTURE

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	38,852,767	9,295,193		48,147,960
Prior Year Adjustments				
Changes in accounting policy				-
Accounting Errors			(2,318,476)	(2,318,476)
Restated balance 31 December 2024	38,731,222	9,295,193	(2,318,476)	45,707,939
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				-
Capital withdrawals by Cabinet				-
Dividends payable to Cabinet				-
Net revenue / expenses recognised directly in net worth	-	-	-	-
Surplus/(deficit) for the period 2025			-	-
Total recognised revenues and expenses for the period	-	-	-	-
Balance at 31 December 2025 carried forward	38,985,377	9,295,193	(1,417,558)	46,863,012

	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2025 brought forward	38,985,377	9,295,193	(1,417,558)	46,863,012
Prior Year Adjustments				
Changes in accounting policy				-
Accounting Errors				-
Restated balance 31 December 2025	38,985,377	9,295,193	(1,417,558)	46,863,012
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	4,500,000			4,500,000
Capital withdrawals by Cabinet				-
Dividends payable to Cabinet				-
Net revenue / expenses recognised directly in net worth	4,500,000	-	-	4,500,000
Surplus/(deficit) for the period 2026	-	-	-	-
Total recognised revenues and expenses for the period	4,500,000	-	-	4,500,000
Balance at 31 December 2026 carried forward	43,485,377	9,295,193	(1,417,558)	51,363,012

MINISTRY OF PLANNING, LANDS, AGRICULTURE, HOUSING AND INFRASTRUCTURE
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	43,485,377	9,295,193	(1,417,558)	51,363,012
Prior Year Adjustments				
Changes in accounting policy				-
Accounting Errors				-
Restated balance 31 December 2026	43,485,377	9,295,193	(1,417,558)	51,363,012
Changes in net worth for 2027				
Gain/(loss) on property revaluation				-
Gain/(loss) on revaluation of investments				-
Equity Investment from Cabinet	5,550,000			5,550,000
Capital withdrawals by Cabinet				-
Net revenue / expenses recognised directly in net worth	5,550,000	-	-	5,550,000
Surplus/(deficit) for the period 2027			-	-
Total recognised revenues and expenses for the period	5,550,000	-	-	5,550,000
Balance at 31 December 2027	49,035,377	9,295,193	(1,417,558)	56,913,012

MINISTRY OF PLANNING, LANDS, AGRICULTURE, HOUSING AND INFRASTRUCTURE
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
9,881	Cash on hand (IRIS Confirmation Account/Petty Cash)	9,881	9,881
103,082	Cash in transit (IRIS Remittance Account)	103,082	103,082
1,323,908	CI\$ Operational Current Account held at Royal Bank of Canada	3,412,440	5,527,294
392,726	US\$ Operational Current Account held at Royal Bank of Canada	392,726	392,726
6,087,981	Fixed Deposits held with Treasury (less than 90 days)	6,087,981	6,087,981
7,917,577	TOTAL	10,006,110	12,120,964

NOTE 2: TRADE AND OTHER RECEIVABLES

12-Month Forecast 2025	Trade Receivables	12-Month Budget 2026	12-Month Budget 2027
2,859,604	Sale of goods and services	2,859,604	2,859,604
803,062	Outputs to Cabinet	803,062	803,062
12,845,958	Outputs to other government agencies	12,845,958	12,845,958
16,508,624	Total trade receivables	16,508,624	16,508,624

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Current		
16,508,624	Past due 1-30 days	16,508,624	16,508,624
16,508,624	Total	16,508,624	16,508,624

12-Month Forecast 2025	Other Receivables	12-Month Budget 2026	12-Month Budget 2027
13,751	Advances (salary, Official Travel, etc)	13,751	13,751
13,248	Dishonoured cheques	13,248	13,248
722,970	Other	722,970	722,970
749,969	Total other receivables	749,969	749,969

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Current		
749,969	Past due 1-30 days	749,969	749,969
749,969	Total	749,969	749,969

MINISTRY OF PLANNING, LANDS, AGRICULTURE, HOUSING AND INFRASTRUCTURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 2: TRADE AND OTHER RECEIVABLES (CONTINUED)

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
(1,112,351)	Balance at 1 January	-	-
	Additional provisions made during the year		
	Receivables written off during the period		
-	Balance at 31 December	-	-

NOTE 3: INVENTORIES

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
491,301	Inventory held for use in the provision of goods and services	491,301	491,301
1,310,522	Work in Progress and finished goods	1,310,522	1,310,522
1,801,823	TOTAL INVENTORIES	1,801,823	1,801,823

NOTE 5: PREPAYMENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
451,758	Accrued Prepayments	451,758	451,758
	Other		
451,758	Total	451,758	451,758

MINISTRY OF PLANNING, LANDS, AGRICULTURE, HOUSING AND INFRASTRUCTURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: PROPERTY, PLANT AND EQUIPMENT
COST OF PROPERTY, PLANT AND EQUIPMENT

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Water Retriculation</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2025	2,286,638	25,913,070	5,815	486,288	1,272,021	720,142	86	163,900	6,290,399	21,350	1,220,830	38,380,539
Additions	227,402	64,383	-	24,375	1,394,556	45,926	(0)	24,178	425,395	253,368	496,438	2,956,018
Disposals and Derecognition												-
Revaluation												-
Transfers												-
Balance as at 31 December 2025	2,514,039	25,977,453	5,815	510,663	2,666,578	766,068	86	188,078	6,715,793	274,717	1,717,267	41,336,557

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Water Retriculation</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2026	2,514,039	25,977,453	5,815	510,663	2,666,578	766,068	86	188,078	6,715,793	274,717	1,717,267	41,336,557
Additions								4,500,000				4,500,000
Disposals and Derecognition												-
Revaluation												-
Transfers												-
Balance as at 31 December 2026	2,514,039	25,977,453	5,815	510,663	2,666,578	766,068	86	4,688,078	6,715,793	274,717	1,717,267	45,836,557

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Water Retriculation</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2027	2,514,039	25,977,453	5,815	510,663	2,666,578	766,068	86	4,688,078	6,715,793	274,717	1,717,267	45,836,557
Additions					200,000	50,000		5,300,000				5,550,000
Disposals and Derecognition												-
Revaluation												-
Transfers												-
Balance as at 31 December 2027	2,514,039	25,977,453	5,815	510,663	2,866,578	816,068	86	9,988,078	6,715,793	274,717	1,717,267	51,386,557

MINISTRY OF PLANNING, LANDS, AGRICULTURE, HOUSING AND INFRASTRUCTURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: PROPERTY, PLANT AND EQUIPMENT

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Water Retriculation</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2025	1,237,250	5,668,502	1,454	157,065	1,031,513	572,460		150,123	4,466,229	20,758		13,305,353
Transfers	114,180	(647,487)	(485)	2,450	1,109,419	17,319		17,566	(7,502)	163,644		769,104
Impairment Reserve 2025 (closing balance)												-
Depreciation Expense 2025	192,837	1,567,060	1,454	30,959	225,917	47,263	-	4,150	497,971	26,215	-	2,593,826
Eliminate on Disposal or Derecognition 2025												-
Balance as at 31 December 2025	1,544,268	6,588,074	2,423	190,473	2,366,849	637,042	-	171,839	4,956,698	210,618	-	16,668,283

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Water Retriculation</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2026	1,544,268	6,588,075	2,423	190,474	2,366,849	637,042	-	171,839	4,956,698	210,618	-	16,668,286
Transfers												-
Impairment change 2026												-
Depreciation Expense 2026	142,324	1,319,377	-	20,699	134,419	60,023	-	2,441	420,821	-	-	2,100,104
Eliminate on Disposal or Derecognition 2026												-
Balance as at 31 December 2026	1,686,592	7,907,452	2,423	211,173	2,501,268	697,065	-	174,280	5,377,519	210,618	-	18,768,390

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Water Retriculation</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2027	1,686,592	7,907,452	2,423	211,173	2,501,268	697,065	-	174,280	5,377,519	210,618	-	18,768,390
Transfers												-
Impairment change 2027												-
Depreciation Expense 2027	144,723	1,314,377	-	20,699	134,419	60,049	-	2,441	423,821	-	-	2,100,529
Eliminate on Disposal or Derecognition 2027												-
Balance as at 31 December 2027	1,831,315	9,221,829	2,423	231,872	2,635,687	757,114	-	176,721	5,801,340	210,618	-	20,868,919

Net Book value 31 December 2025	969,772	19,389,379	3,392	320,190	299,728	129,026	86	16,239	1,759,095	64,099	1,717,267	24,668,273
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Net Book value 31 December 2026	827,447	18,070,001	3,392	299,490	165,309	69,003	86	4,513,798	1,338,274	64,099	1,717,267	27,068,166
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Net Book value 31 December 2027	682,724	16,755,624	3,392	278,791	230,890	58,954	86	9,811,357	914,453	64,099	1,717,267	30,517,637
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MINISTRY OF PLANNING, LANDS, AGRICULTURE, HOUSING AND INFRASTRUCTURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: INTANGIBLE ASSETS

COST OF INTANGIBLE ASSETS

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2025	1,214,040	1,214,040
Additions	167,240	167,240
Disposals and Derecognition		-
Revaluation		-
Transfers		-
Balance as at 31 December 2025	1,381,280	1,381,280

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2026	1,381,280	1,381,280
Additions		-
Disposals and Derecognition		-
Revaluation		-
Transfers		-
Balance as at 31 December 2026	1,381,280	1,381,280

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2027	1,381,280	1,381,280
Additions		-
Disposals and Derecognition		-
Revaluation		-
Transfers		-
Balance as at 31 December 2027	1,381,280	1,381,280

MINISTRY OF PLANNING, LANDS, AGRICULTURE, HOUSING AND INFRASTRUCTURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: INTANGIBLE ASSETS (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2025	1,102,587	1,102,587
Transfers	118,678	118,678
Impairment Reserve 2025 (closing balance)		-
Depreciation Expense 2025	52,122	52,122
Eliminate on Disposal or Derecognition 2025		-
Balance as at 31 December 2025	1,273,388	1,273,388

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2026	1,273,388	1,273,388
Transfers		-
Impairment change 2026		-
Depreciation Expense 2026	34,120	34,120
Eliminate on Disposal or Derecognition 2026		-
Balance as at 31 December 2026	1,307,508	1,307,508

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2027	1,307,508	1,307,508
Transfers		-
Impairment change 2027		-
Depreciation Expense 2027	34,120	34,120
Eliminate on Disposal or Derecognition 2027		-
Balance as at 31 December 2027	1,341,628	1,341,628

Net Book value 31 December 2025	107,892	107,892
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Net Book value 31 December 2026	73,772	73,772
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Net Book value 31 December 2027	39,652	39,652
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MINISTRY OF PLANNING, LANDS, AGRICULTURE, HOUSING AND INFRASTRUCTURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 7: LEASES – RIGHT-OF-USE

12-Month Forecast 2025	Summary	12-Month Budget 2026	12-Month Budget 2027
-	TOTAL CURRENT	-	-
691,474	TOTAL NON-CURRENT	523,220	405,911
691,474	TOTAL LEASE LIABILITY	523,220	405,911

NOTE 8: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
1,471,703	Creditors	1,471,703	1,471,703
46,729	Payroll Deductions	46,729	46,729
1,877,418	Accrued Expenses	1,877,418	1,877,418
15,570	Inter-entity due to	15,570	15,570
79,777	Other payables	79,777	79,777
3,491,196	Total trade payables other payables and accruals	3,491,196	3,491,196

NOTE 9: UNEARNED REVENUE

12-Month Forecast 2025	Details	12-Month Budget 2026	12-Month Budget 2027
77,254	Other unearned revenue	77,254	77,254
77,254	Total unearned revenue	77,254	77,254

NOTE 10: EMPLOYEE ENTITLEMENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
180,897	Annual Leave	180,897	180,897
519,555	Retirement and long service leave	519,555	519,555
700,452	Total current portion	700,452	700,452
700,452	Total employee entitlements	700,452	700,452

MINISTRY OF PLANNING, LANDS, AGRICULTURE, HOUSING AND INFRASTRUCTURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 11: SALE OF GOODS AND SERVICES

12-Month Forecast 2025	Revenue type	12-Month Budget 2026	12-Month Budget 2027
58,118,523	Outputs to Cabinet	60,830,768	62,148,389
2,211,161	Outputs to other government agencies	2,172,871	2,241,943
6,049,244	Fees and charges	5,633,405	5,662,199
3,145,179	General sales	3,075,058	3,075,193
200,150	Rentals	175,400	217,400
393,483	Other	219,521	219,974
70,117,741	Total sales of goods and services	72,107,023	73,565,098
	Fees and Charges		
333,215	Agricultural Department Fees	350,000	350,000
84,486	Customised Motor Vehicle Licence Plate Fees	45,954	46,321
481,452	Drivers Examination Fees	453,622	457,251
73,954	Duplicate Vehicle Log Books	73,401	73,988
28,644	Electrical Inspection Fees	28,930	28,930
51,700	Electrical Licence Fees	52,217	52,217
73,971	Elevator Inspection Fees	74,710	74,710
87,737	Express Land Registry	80,000	80,000
18,000	Heavy Equipment Application Fees	17,693	17,835
226,673	Land Survey Fees	250,000	250,000
215,206	Mapping Services	180,000	180,000
2,400,000	Motor Vehicle Inspection Fees	2,243,249	2,261,195
454,106	Motor Vehicle Licence Plate Fees	454,106	457,739
192,306	Online Planning System Fees	194,228	194,228
90,698	Planning Inspection Call-Out Fee	91,605	91,605
66,042	Vehicle Bank Liens	46,983	47,358
247,842	Vehicle Change of Ownership	241,737	243,671
883,823	Web Receipts	700,000	700,000
8,587	Estate Management Fees	24,000	24,000
4,950	Public Land Commission Application Fees	4,950	4,950
9,035	Vehicle and Equip. Maintenance Fees	9,035	9,215
16,817	Plumbers Examination Board Fees	16,985	16,985
6,049,244	Fees & Charges	5,633,405	5,662,199
	General Sales		
7,131	Inventory Spare Parts	7,131	7,266
3,070,794	Sale of Agric. Supplies/Produce	3,000,000	3,000,000
67,254	Sale of Planning Documents	67,927	67,927
3,145,179	Total General Sales	3,075,058	3,075,193
	Rentals		
85,543	Rentals - Other Properties	97,400	97,400
114,607	Rentals - Town Halls	78,000	120,000
200,150	Total Rentals	175,400	217,400
	Other Goods & Services Revenue		
	Goods & Services Revenue		
247,785	GIS Applications	110,000	110,000
31,467	GPS Licenses Refund	19,800	19,800
89,534	Miscellaneous Licensing Receipts	66,372	66,791
24,697	Miscellaneous Receipts	23,349	23,383
393,483	Total Good & Services Revenue	219,521	219,974
	Sales of Outputs to Cabinet		
58,118,523	Sales of Outputs to Cabinet	60,830,768	62,148,389
58,118,523	Total Sales of Outputs to Cabinet	60,830,768	62,148,389
	Other Interdepartmental Revenue		
2,211,161	Revenue from Ministries, Portfolios and Offices	2,172,871	2,241,943
2,211,161	Total Other Interdepartmental Revenue	2,172,871	2,241,943
70,117,741	Total Goods and Services	72,107,023	73,565,098

MINISTRY OF PLANNING, LANDS, AGRICULTURE, HOUSING AND INFRASTRUCTURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 14: PERSONNEL COSTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
33,986,853	Salaries, wages and allowances	36,564,186	36,811,552
9,339,023	Health care	10,732,204	11,336,196
1,848,063	Pension	1,995,247	2,010,544
293,585	Leave	219,000	219,000
236,933	Other personnel related costs	226,375	226,375
45,704,457	Total Personnel Costs	49,737,012	50,603,667

NOTE 15: SUPPLIES AND CONSUMABLES

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
10,867,022	Supplies and materials	9,881,161	10,288,576
6,677,567	Purchase of services	6,536,435	6,681,358
9,711	Short term lease	9,711	9,711
2,511,795	Utilities	2,308,531	2,339,864
295,542	Interdepartmental expenses - MPO	251,975	252,475
341,925	Travel and subsistence	361,900	369,900
457,416	Recruitment and training	509,788	540,788
342,977	Other	210,646	210,646
21,503,956	Total Supplies & consumables	20,070,146	20,693,319

NOTE 16: LITIGATION COST

12-Month Forecast 2025	Litigation Costs	12-Month Budget 2026	12-Month Budget 2027
78,466	Legal Fees	45,000	45,000
	Description		
78,466	Total Litigation cost	45,000	45,000

NOTE 18: FINANCE COSTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
32,820	Interest on Lease	23,078	15,949
32,820	Total Finance cost	23,078	15,949

MINISTRY OF PLANNING, LANDS, AGRICULTURE, HOUSING AND INFRASTRUCTURE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

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		
2,822,801	Depreciation expense	2,256,787	2,232,163
	(Increase)/decrease in receivables - Other Government agencies	29	-
2,822,801	Net cash flows from operating activities	2,256,816	2,232,163

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MINISTRY OF TOURISM AND TRADE 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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1. NATURE AND SCOPE OF ACTIVITIES
2. STRATEGIC OWNERSHIP GOALS
3. OWNERSHIP PERFORMANCE TARGETS
4. EQUITY INVESTMENTS AND WITHDRAWALS

PART B: OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

APPENDIX: FORECAST FINANCIAL STATEMENTS

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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 Gary Ratty, MP
Minister

Ministry of Tourism and Trade 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.

Stran Bodden, JP
Chief Officer

Ministry of Tourism and Trade Development

31 December 2025

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Ministry of Tourism and Trade Development

Nature of Activities

The Ministry of Tourism and Trade Development funds, develops, and monitors the implementation of policy, legislation and services in the areas of tourism and trade development, strategic planning and management of the Cayman Islands tourism industry, consultation and secretarial services for boards, and oversight of government companies, statutory authorities, non-government organizations, boards and committees.

The department within its remit is the Department of Tourism.

The Authorities, boards and committees within its remit include: Cayman Turtle Centre, Cayman Airways, Cayman Islands National Attraction Authority, Hotel Licensing Board, and Cayman Islands Film Commission.

Scope of Activities

The scope of activities for the Ministry of Tourism and Trade Development is as follows:

Strategic Planning and Management of the Cayman Islands Tourism Industry

- Technical advice, research and policy input
- Implementation of the updated National Tourism Plan
- Tourism public relations services
- Product development and regulatory activities
- Tourism accommodations inspections and licensing services
- Reimagining cruise tourism
- Marketing and public relations
- Tourism industry human capital development

Consultation and Secretarial Services for Boards

- Cayman Turtle Conservation and Education Centre Ltd.
- Cayman Airways
- Cayman Islands National Attraction Authority
- Hotel Licensing Board
- Cayman Islands Film Commission

Oversight of Government Companies and Statutory Authorities

- Cayman Islands National Attraction Authority Board
- Cayman Airways
- Cayman Turtle Centre

Customers and Location of Activities

Activities take place on the three islands of Grand Cayman, Cayman Brac and Little Cayman as well as USA, Canada and the UK.

Nature of Activities

The Department of Tourism is a public sector agency charged with short and medium term responsibility for strategic planning and general destination management for the Cayman Islands tourism industry. The department practices business management acumen in the public-sector environment and involves a close working relationship with a wide range of stakeholders. To be successful, the Department must maintain a global perspective and a parallel local sensitivity in order to meet its broadest objectives as identified in the National Tourism Plan.

The nature of the activities executed by the Department range from research and policy advice to international marketing and industry development programmes. At all times, the Department seeks to advance the heritage, culture and values of the Cayman Islands and promote the advancement of sustainable tourism policies and practices for the benefit of future generations.

Scope of Activities

- Global destination brand management for the Tourism Industry
- Strategic planning for the Tourism Industry
- Technical Advice, Research and Policy Input
- Support for Tourism-related Boards and Committees
- Tourism Public Relations Services
- Crisis and Emergency Communications
- Product Development and Regulatory Activities
 - Tourist Accommodation Inspections and Licensing Services
 - Sustainable Tourism Program for the Tourism Sector
 - Tourism Physical Product Enhancement initiatives
 - Tourism Services and Visitor Experience Enhancement initiatives
 - Collection and Audit of Tourism Revenue
- Destination Marketing and Public Relations (International and National)
 - Collection, Preparation of Statistical Information
 - Destination Marketing Planning and Implementation
 - Digital and Social Media Marketing
 - Promotional Activities
 - Advertising Activities
 - Websites Management
 - Events Marketing
 - Relationship Management with Strategic Partners
 - COOP Marketing and Affinity Marketing
- Development of Human Capital for the Tourism Industry
 - Tourism Education and Career Promotion initiatives
 - Tourism Industry Training interventions
 - Tourism Public Awareness initiatives

Customers and Location of Activities

Stakeholders are located on all three islands and include: Cayman Islands Tourism Association, Sister Islands Tourism Association, Chamber of Commerce, Film Industry, Land and Sea Cooperative, Allied Retailers, Education

and Employment stakeholders in both public and private sector, other Government Departments and Statutory Authorities, the National Flag Carrier—Cayman Airways, non-tourism private sector partners, the general community and a host of other local stakeholders.

The Department has a wide-section of its stakeholders based overseas, primarily in the United States, Canada, the United Kingdom, Latin America, and the Caribbean. These include stakeholders such as (i) Supplier Partners (Airlines, Cruise lines, Hotels etc.); (ii) Sellers (Wholesalers/Tour Operators, Travel Agents and Online Travel Sellers); (iii) Media (Journalist/Broadcast editors); (iv) Regional Governments and Regional Tourism Organizations—Caribbean Tourism Organization (public sector) and Caribbean Hotel Association (private sector) and (v) International Organizations—e.g. UN World Tourism Organization, Global Sustainable Tourism Council, World Travel and Tourism Council.

2. STRATEGIC OWNERSHIP GOALS

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

Ministry of Tourism and Trade Development

- Work with the Ministry's departments and agencies to utilize data to ensure a sustainable approach to developing the necessary legislative and policy framework for the continued success of the Cayman Islands
- Improve ports of entry to enhance visitor experience
- Diversify the tourism product with greater eco-tourism focus
- Expand and enhance the current national tourism education strategy
- Create a fund for small/micro tourism businesses development
- Expand into emerging and secondary tourism markets
- Develop and implement financial reporting and monitoring systems to assist the organisation in providing greater value for money with a cost containment focus
- Ensure staff complement, performance management, training, succession plans, and equipment are in accordance with industry standards

Department of Tourism

- In conjunction with the Ministry of Tourism and Trade Development enact tourism strategic plans (e.g. the National Tourism and RB5 Strategic Plans) to facilitate the recovery of the tourism industry
- Organize tourism in the Cayman Islands guided by the tourism strategic plans
- Research, monitor and report on the tourism economy more effectively
- Increase awareness of and positive attitudes toward tourism in the community
- Brand management - Manage and enhance the image of the Cayman Islands tourism brand
- Ensure the high quality of experience for the visitor
- Highlight and make a distinctive Caymanian experience accessible
- Implement initiatives that support a sustainable approach to tourism development
- Attract a more discerning and higher spending visitor
- Grow secondary markets and expand into emerging markets
- Assist in the development of a higher percentage of Caymanians for the tourism workforce
- Collaborate with the Department of Environment to protect and enhance the marine and terrestrial environment

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Ministry of Tourism and Trade 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	30,761	31,051	27,298
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	-
REVENUE FROM OTHERS	-	-	-
OPERATING EXPENSES	30,761	31,051	27,298
OPERATING SURPLUS/DEFICIT	-	-	-
NET WORTH	-	-	-
CASH FLOWS FROM OPERATING ACTIVITIES	993	926	2,239
CASH FLOWS FROM INVESTING ACTIVITIES	(500)	(250)	(83)
CASH FLOWS FROM FINANCING ACTIVITIES	(413)	(545)	(1,524)
CHANGE IN CASH BALANCES	3,613	3,744	3,532

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	149%	152%	147%
TOTAL ASSETS : TOTAL LIABILITIES	134%	144%	133%

MAINTENANCE OF CAPABILITY

	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	100	102	82
STAFF TURNOVER (%)	-	-	-
MANAGERS	5.8%	5.8%	0.00%
PROFESSIONAL AND TECHNICAL STAFF	4.76%	3.48%	5%
CLERICAL AND LABOURER STAFF	-	-	-
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)	-	-	-
MANAGERS	9.87 Years	10.87 Years	8.87 Years
PROFESSIONAL AND TECHNICAL STAFF	9.5 Years	10.3 Years	8.5 Years
CLERICAL AND LABOURER STAFF	-	-	-
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	My-Vista -Expansion of offerings for a comprehensive, integrated HRM system		• MY-Vista - CINICO Reporting (2023); • Payroll migration from IRIS to MV (Oct 2023); • On boarding Mobile (Nov 2023);

	2026 1 Jan to 31 Dec 2026 \$000's	2027 1 Jan to 31 Dec 2027 \$000's	2025 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	8,044	7,498	6,112
ASSET REPLACEMENTS : TOTAL ASSETS	6%	3%	1%
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	30%	27%	22%
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	199%	370%	620%
CHANGES TO ASSET MANAGEMENT POLICIES	None	None	None

	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 NEW CAPITAL EXPENDITURE PROJECTS			
NONE	-	-	-
TOTAL	NIL	NIL	NIL

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss and/or absence of critical staff	Ongoing	- 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 recognizes achievements - Support staff in times of sickness	Undefined
Aged computers and obsolete office equipment	Ongoing	Maintain and upgrade regularly and replace where feasible	Undefined
Destruction, damage or loss of assets	Ongoing	Safeguard assets in accordance with the Department's Continuity Plan	Undefined
Data and information security	Ongoing	- Ensure data on servers are backed up daily; - Ensure filing cabinets are secured; and - Ensure staff sign confidentiality agreements and adhere to the government's policy on confidentiality	Undefined
Non-renewal of contracts of key managers and technical staff	Ongoing	Coordinate with the Ministry and Portfolio of Civil Service	Undefined
Rigid implementation of vacation leave which could affect the timeliness of outputs	Ongoing	Request for exemption from vacation leave rules such that it takes into account the work production cycle	Undefined
Inadequate warehouse storage space in cases of natural disaster	Downsizing and Records Disposals	- Review and reconfigure existing space - Ensure digitization of files where needed. - Perform disposal activities in accordance with National Archive policies.	Undefined
Active Hurricane Season	No Change	- Activate the Hurricane Insurance Guarantee programme for the Tourism accommodation sector. - Partnership with Cayman Airways on waiving of travel fees and penalties in the event of a hurricane.	Undefined
Revenue Collection Completeness	Ongoing	- Tourism Accommodation Site Visits - Enforce Penalties for non-compliance. - Modernize the Revenue Collection Process	Undefined
Negative Media Perceptions	Ongoing	Increase communications with partners and stakeholders to keep them aware of what we are doing and why.	Undefined
Budget Cuts	Ongoing	- Prioritize high-impact markets and niches - Leverage Partnerships - Strengthen on-island experiences - Focus on PR and Maximize Digital and Organic Marketing	Undefined

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 MINISTRY	500	250	82
TOTAL	500	250	82

PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

MDT 18	Policy Advice and Ministerial Services			
DESCRIPTION The provision of policy and strategic advice to the Minister for Tourism and Trade Development and the Cabinet on the Ministry’s Departments, Statutory Authorities, Government-owned Companies, boards, committees and administrative support services to the Minister for Tourism and Trade Development through the following means: • Production of cabinet papers and cabinet notes submitted to Cabinet • Production of policy advice reports and legislative drafting instructions • Briefing sessions/notes • Speeches • Media releases and digital communication • Response to parliamentary questions and freedom of information requests				
MEASURES		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of cabinet papers, notes, reports and drafting instructions submitted to Cabinet • Number of briefing sessions/notes, speeches, media releases and digital communication • Number of responses to parliamentary questions and freedom of information matters • Number of written replies to inquiries, board appointments and complaints		25–30	25–30	20
		300–400	300–400	300
		8–10	8–10	8
		40–50	40–50	40
QUALITY • All Cabinet papers and notes will be reviewed by the Chief Officer and signed off by the Minister. They will include accurate information, pertinent research and data, have a clear statement of policy objectives, and identify all viable options and assess the same • All briefing notes/sessions and policy advice will be based on relevant legislation and accurate research and data • Speeches and media releases will be in line with stated policies and subject to review by Chief Officer and/or Minister • Responses to parliamentary questions will be prepared with accurate information and approved by the Minister and/or Chief Officer • Written replies will be factual and well-researched, and in accordance with relevant Acts and regulations		100%	100%	100%
		100%	100%	100%
		90–100%	90–100%	100%
		90–100%	90–100%	100%
		90–100%	90–100%	100%

TIMELINESS			
• All papers and notes will be submitted by the designated deadline established by Cabinet	90–100%	90–100%	100%
• All policy advice will be given in the timeframe agreed with the Minister	90–100%	90–100%	100%
• Speeches and statements will be finalised and approved a minimum of one day before the event	90–100%	90–100%	100%
• Written replies issued within ten working days of receipt	90–100%	90–100%	100%
• Responses to parliamentary questions will be submitted three days in advance of the item appearing on the order paper of the Parliament	90–100%	90–100%	100%
LOCATION			
• Cayman Islands; Overseas	100%	100%	100%
COST			
	\$1,703,949	\$1,855,570	\$1,407,972
RELATED BROAD OUTCOME:			
- Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population - A Diversified, Resilient Economy that Supports Prosperity and Innovation - A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture			

MDT 19	Consultative and Secretarial Services to Boards and Committees and Performance Monitoring of Statutory Authorities, Government-Owned companies and Non-Governmental Organisations		
DESCRIPTION			
Monitor and review the delivery of outputs for: - Statutory Authorities, Government-owned Companies (Cayman Airways, Cayman Islands National Attraction Authority, Cayman Turtle Centre) - Non-Government Organizations (Cayman Islands Angling Club, Caymanian Land and Sea Co-Operative Society Limited, Gardening Club of Grand Cayman) Provision of consultative and secretarial services to boards and committees which require Ministry statutory representation: - Cayman Islands Film Commission and the Hospitality School Advisory Council - Attend and host cross-ministerial workshops, meetings, presentations and training sessions			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of regulatory boards, councils, committees or other organisations where represented - Number of Purchase Agreements - Number of Ownership Agreements - Number of Annual Reports Tabled	195–250 5–6 3–4 4–5	195–250 5–6 3–4 4–5	200 5 5 4
QUALITY - Agenda and minutes accurately reflect board decisions, vetted and amended as necessary by respective board - Advice is technically accurate - Purchase agreements to contain quantity, quality, cost and timeliness measures to meet standards specified in the Public Management and Finance Act (2020 Revision) - Ownership agreements to conform to approved scope of business and financial parameters in accordance with the Public Management and Finance Act (2020 Revision) - Satisfaction of the Minister that the material incorporates and accurately reflects the agreed performance - Reports are accurate, relevant and meet standards specified in the Public Management and Finance Act (2020 Revision)	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%
TIMELINESS - Attendance when required - Agendas - within two to three working days before scheduled meeting - Minutes - circulated within ten working days after meeting - Purchase Agreements/Ownerships are finalised within specified deadline - Reports submitted within statutory deadline	90–100% 90–100% 90–100% 90–100% 100%	90–100% 90–100% 90–100% 90–100% 100%	100% 100% 100% 100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$1,146,161	\$1,095,896	\$938,648
RELATED BROAD OUTCOME: A Diversified, Resilient Economy that Supports Prosperity and Innovation			

TOU 14	Tourist Accommodations and Attractions Services		
DESCRIPTION • Provide Tourist Accommodation Inspections and Licensing Services on behalf of the Hotel Licensing Board • Provide support to maintain high quality public beach and attractions facilities • Collect and record Tourism Revenue including: ○ Tourist Accommodation Tax Charges (TAC) ○ Timeshare Tax Charges (TSC) ○ Tourist Accommodation License Fees			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY Number of bedrooms inspected: • Grand Cayman ○ Condo/Apartment ○ Villa/Guest House ○ Hotel • Sister Islands ○ Condo/Apartment ○ Villa/Guest House ○ Hotel Number of public beach inspections: • Grand Cayman • Sister Islands Collection of revenue: • Number of tourist accommodation tax receipts issued • Number of timeshare tax receipts issued • Number of Licence Fee receipts issued	 <		

TIMELINESS			
Inspections and re-inspections occur:			
• Condo/Apartments, Villa/Guest Houses - Between the period April 15-Aug 31	100%	100%	100%
• Hotels—Between the period June 15-Oct 31	100%	100%	100%
• Public Beaches—bi-monthly (every two months)	100%	100%	100%
• Collect Tourist Accommodation and Timeshare Tax on or by the 28th of each month, following the month in which accommodation was provided	100%	100%	100%
• Collect Tourist Accommodation Licence Fees upon the application for a Licence or renewal	100%	100%	100%
• Revenue from fees to be submitted to the bank on a daily basis	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST			
	\$2,377,869	\$2,430,687	\$2,125,733
RELATED BROAD OUTCOME:			
- Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population - A Diversified, Resilient Economy that Supports Prosperity and Innovation - A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture			

TOU 16	Tourism Sustainability Programme		
DESCRIPTION Implement the sustainable destination management and product development elements of the National Tourism Strategic Plans (NTP). This will be achieved through: Number of tourism sustainability initiatives, including assessments, certification initiatives (e.g. Travelife for accommodations/tour operators and Blue Flag for beaches/marinas,) destination and visitor management, environmental and cultural awareness initiatives.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of Cayman Islands Tourism product enhancement/ infrastructure projects - Number of NTP initiatives implemented - Number of musical performances by musicians at ports of entry/other selected venues - Number of cruise tourism initiatives e.g. marketing, business development, trade events, conferences	2–4 4–6 345–360 3–6	2–4 4–6 345–360 3–6	- 6 155 7
QUALITY - Physical infrastructure projects e.g. signage, visitor information kiosks will be of a high quality in keeping with set standards - Actions and projects implemented will be aligned and guided by tourism strategic plans (NTP) - Visitor Experience Programmes will be enhanced by local musicians and qualified Frontline staff at ports of exit entry/other selected venues - Execution of cruise tourism strategy as outlined and guided by the Ministry of Tourism and Trade Development	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS Ongoing throughout the year	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$2,605,233	\$2,661,126	\$2,328,989
RELATED BROAD OUTCOME: - Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population - A Diversified, Resilient Economy that Supports Prosperity and Innovation - A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture			

TOU 18	Collection, Preparation and Publication of Statistical Information		
DESCRIPTION Data Collection, Preparation and Publication of statistical reports, to be provided to local and international stakeholders, industry partners and tourism related associations and the general public. • Visitor Demographics • Monthly Visitor Arrivals (Stayover and Cruise) • Tourism Economic Indicators • Room Stock • Data Collection			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Monthly Public Tourism Statistics Report • Public Reports (i.e. - Annual/Bi-Annual Reports) • Surveys Executed	10–12 1–3 1–2	10–12 1–3 1–2	10 2 2
QUALITY • All reports will follow the guidelines set out by the Cayman Islands Department of Tourism to be posted on www.ourcayman.ky/statistics • All surveys will follow the guidelines set out by the Cayman Islands Department of Tourism to be used in the production of survey reports	100% 100%	100% 100%	100% 100%
TIMELINESS • Monthly public tourism statistics report will be produced and approved for release by the last Friday of the following month • Annual Report will be produced 8 months after the end of the budget year • Bi-annual report (JAN-JUN) will be produced 8 weeks after the reference period	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$1,884,457	\$1,921,739	\$1,684,640
RELATED BROAD OUTCOME: • Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population • A Diversified, Resilient Economy that Supports Prosperity and Innovation • A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture			

TOU 19	Tourism Education and Awareness Programmes		
DESCRIPTION - To increase the community’s awareness of the importance of tourism to the Cayman Islands economy through the following programmes and initiatives: - Tourism Career Awareness, Promotion and Exploration to Students - Tourism Awareness and Assessment Tools - Tourism Curriculum Infusion - Plan and execute Tourism Activities in support of the Hospitality School and the Tourism Sector			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of tourism education and career awareness initiatives, including promotional activities, events e.g. career fairs, school visits and initiatives, workshops, familiarization trips, competitions - Number of workshops/ trainings to be conducted - Number of market assessments - Number of career awareness workshops - Number of tourism awareness initiatives - Number of community/tourism/awareness sponsorships executed	10–12 24-36 1-2 2–4 2–4 2–4	10–12 24-36 1-2 2–4 2–4 2–4	30 44 - 1 4 1
QUALITY - All Tourism education programmes will be designed and delivered to meet CIDOT’s performance metrics (learning objectives met, learning impact assessed) - Tourism career awareness presentations and expos will be delivered by knowledgeable, qualified personnel and according to DOT guidelines - Tourism curriculum infusion to be delivered and continuously monitored - Community Tourism awareness and sponsorship programme will meet intended objectives - Assistance with School of Hospitality Studies events will be for the betterment and enhancement of the tourism industry. - Industry reports will support the tourism industry	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
TIMELINESS - Tourism competitions throughout the period - Tourism career awareness presentations and expos throughout the period - Tourism curriculum infusion session to be developed, monitored, and evaluated throughout the period - Community tourism awareness events to take place over the period of the year - Industry reports will be produced throughout the period	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$2,270,068	\$2,302,472	\$2,029,363
RELATED BROAD OUTCOME: - Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population - A Diversified, Resilient Economy that Supports Prosperity and Innovation - A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture			

TOU 26	Technical Advice and Oversight of Boards and Committees			
DESCRIPTION Provide administrative and consultative services to the following Boards and Committees: • Hotel Licensing Board (HLB) • Hospitality School Advisory Council • Cayman Islands National Attraction Authority Board • Cayman Islands Film Commission Provide Tourism Advice to the Ministry of Tourism and other Government Ministries, Departments and other Industry Stakeholders on issues likely to impact the economy and infrastructure of the Cayman Islands. • Technical research reports • Policy input and advice • Special papers and reports as requested				
MEASURES		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Hotels Licensing Board • Cayman Islands National Attraction Authority Board • School of Hospitality Studies Advisory Council • Cayman Islands Film Commission • Number of technical research reports • Policy input and advice in written format • Number of special papers, reports, and responses		8–10 10–12 10-12 10–12 2–4 2–4 1–3	8–10 10–12 10-12 10–12 2–4 2–4 1–3	- - 3 3 - 3 -
QUALITY • Board members/ committee members will define specific issues/opportunities, conduct necessary research, identify best practices and offer guidance or potential solutions to each respective board as necessary • Submitted by the Director of Tourism, all reports, responses and/or advice in written format will be prepared based on available research, existing international and national policy documents and drawing on the technical expertise available to the Department of Tourism in order to provide a comprehensive, objective, accurate and fact-based information to the Ministry of Tourism and other agencies • Each submission will be presented with a statement of the issues, include pertinent data, have an unambiguous statement of policy objectives, identify viable options and assess the same		100% 100%	100% 100%	100% 100%
TIMELINESS • Department of Tourism representative will attend meetings as called by committee chair • Advice provided within five working days of the timeframe mutually agreed between the Ministry/Other Agencies and Departments		100% 100%	100% 100%	100% 100%

LOCATION			
Cayman Islands	100%	100%	100%
COST	\$743,588	\$759,612	\$664,742
RELATED BROAD OUTCOME: - Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population - A Diversified, Resilient Economy that Supports Prosperity and Innovation - A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture			

TOU 27	Promotional and Advertising Activities		
DESCRIPTION			
Promote an awareness of, and travel to, the Cayman Islands using a variety of tools for both our trade and consumer audiences. These tools will range from in person sales calls with travel agents to Familiarisation trips for travel agents to online presence through the management of seven websites used for promotional purposes. Promotion of the Cayman Islands will occur through: - Trade Shows, Training Seminars, Sales Blitz and Calls, Partnership/Affinity Programmes, Familiarisation Trips, Event Sponsorships, Consumer Shows. - Market the Cayman Islands through the following methods of advertising: - Print, Audio, Video, Web/Digital, Social Media, Organic Social Media, Out of Home Placements (OOH) and Activations			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of Trade Activities Completed - Number of Consumer Activities Completed - Number of Public Relations Activities Completed - Number of Advertising Methods Employed	1,460-1,470 125-130 80-85 670-675	1,460-1,470 120-125 80-85 670-675	1,712 43 80 716
QUALITY - Exhibits at Trade Shows to be displayed in accordance with Tourism Guidelines - Special Events, Familiarisation Trips, Sales Calls, Sales blitz’s and Training to be conducted by qualified, knowledgeable personnel - Quality should be in compliance with agreed plans and strategy - Branding image to be maintained at all times - Content of all materials to be in compliance with the agreed strategy set forth by the Department of Tourism - In compliance with agreed plans and strategy - Branding image to be maintained at all times	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
TIMELINESS Ongoing throughout the period and in accordance with agreed plan/timelines of Department of Tourism’s media plan	100%	100%	100%
LOCATION Cayman Islands, USA, UK Continental Europe, Canada and Latin America	100%	100%	100%
COST	\$17,148,521	\$17,126,196	\$16,117,585
RELATED BROAD OUTCOME: - Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population - A Diversified, Resilient Economy that Supports Prosperity and Innovation - A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture			

TOU 28	Film Commission Services		
DESCRIPTION			
To grow the local film production industry and promote awareness of the Cayman Islands Film Commission (CIFC) and Cash Incentive Rebate to increase travel to the Cayman Islands with the purpose of Film Production using a variety of tools for both trade and consumer audiences. These tools will range from in-person sales calls to familiarisation trips and online presence through management of websites.			
Growth of the film production industry will occur through: Trade Shows, Film Liaison Training Seminars, Familiarisation Trips, Facilitation of visiting international productions and Cash Incentive Rebates.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of Trade and Marketing Shows/Events/Conferences Attended	1-2	1-2	N/A
Number of Film Liaison Trainings Completed	1-2	1-2	N/A
Number of Media Relations Activities Completed	3-5	3-5	N/A
Number of Media Production Licenses Facilitated and Issued	10-12	10-12	N/A
Number of Film Familiarisation Trips Facilitated	1-2	1-2	N/A
Number of Cash Incentive Rebates Processed	1-2	1-2	N/A
QUALITY			
Exhibits at Trade and Marketing Shows/Events/Conferences to be displayed in accordance with Tourism Guidelines	100%	100%	100%
Familiarisation Trips and Trainings to be conducted by qualified, knowledgeable personnel	100%	100%	100%
Quality should be in compliance with agreed plans and strategy	100%	100%	100%
Media Production Licenses and Audits for Cash Rebate Incentive are reviewed and processed according the CIFC and Ministry of Tourism policies	100%	100%	100%
Branding image to be maintained at all times	100%	100%	100%
Content of all materials to be in compliance with the agreed strategy set forth by the Department of Tourism and Ministry of Tourism	100%	100%	100%
In compliance with agreed plans and strategy	100%	100%	100%
Branding image to be maintained at all times	100%	100%	100%
TIMELINESS			
Ongoing throughout the period and in accordance with agreed plan/timelines of Ministry of Tourism, Department of Tourism and CIFC’s development plan	100%	100%	100%
LOCATION			
Cayman Islands, USA, UK Continental Europe, Canada and Latin America	100%	100%	100%
COST	\$880,788	\$897,876	\$0
RELATED BROAD OUTCOME:			
- Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population - A Diversified, Resilient Economy that Supports Prosperity and Innovation - A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture			



MINISTRY OF TOURISM AND TRADE 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)).

Stran Bodden, JP

Chief Officer

Ministry of Tourism and Trade 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 TOURISM AND TRADE 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			
3,532,744	Cash and cash equivalents	1	3,612,616	3,743,519
	Marketable securities and deposits			
731,752	Trade receivables	2	731,752	731,752
112,264	Other receivables	2	110,019	110,019
867,205	Prepayments	5	867,205	867,205
5,243,966	Total Current Assets		5,321,592	5,452,495
	Non-Current Assets			
-	Other receivables	2	2,245	2,245
122,745	Property, plant and equipment	6	358,992	310,676
745,150	Right-of-use assets	7	2,248,196	1,529,332
(0)	Intangible Assets	6	112,499	203,500
867,896	Total Non-Current Assets		2,721,933	2,045,754
6,111,861	Total Assets		8,043,525	7,498,249
	Current Liabilities			
58,654	Trade payables	8	58,654	58,653
918,543	Other payables and accruals	8	918,543	918,543
2,513	Unearned revenue	9	2,513	2,513
597,277	Employee entitlements	10	597,277	597,277
2,000,000	Repayment of surplus		2,000,000	2,000,000
3,576,986	Total Current Liabilities		3,576,986	3,576,985
	Non-Current Liabilities			
1,007,644	Lease Liability	7	2,439,307	1,644,032
1,007,644	Total Non-Current Liabilities		2,439,307	1,644,032
4,584,630	Total Liabilities		6,016,294	5,221,017
1,527,231	Net Assets		2,027,231	2,277,232
	NET WORTH			
31,577,057	Contributed capital		32,077,057	32,327,057
(30,049,825)	Accumulated surpluses/(deficits)		(30,049,826)	(30,049,826)
1,527,231	Total Net Worth		2,027,231	2,277,231

MINISTRY OF TOURISM AND TRADE 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			
27,297,672	Sale of goods and services	11	30,760,635	31,051,172
27,297,672	Total Revenue		30,760,635	31,051,172
	Expenses			
8,248,800	Personnel costs	14	9,727,189	10,157,440
18,458,379	Supplies and consumables (including short term leases)	15	19,671,275	19,641,275
509,963	Depreciation and Amortisation (including ROU depreciation)	6	992,628	926,180
71,642	Finance costs (including interest on lease liability)	18	146,487	103,220
2,513	Litigation costs	16	166,331	166,331
6,377	Other Gains and Losses	17	56,724	56,724
27,297,672	Total Expenses		30,760,635	31,051,172

MINISTRY OF TOURISM AND TRADE 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			
	<i>Receipts</i>			
28,971,782	Outputs to Cabinet		30,760,635	31,051,172
321,504	Sale of goods and services - third party		-	-
	<i>Payments</i>			
(7,145,505)	Personnel costs		(9,727,189)	(10,157,440)
(19,830,929)	Supplies and consumables (including Short term leases) - Third Party		(19,671,275)	(19,641,275)
(71,642)	Interest paid (including interest on lease liability ROU) - Third Party		(146,487)	(103,220)
(6,377)	Other payments		(223,056)	(223,056)
2,238,834	Net cash flows from/(used by) operating activities	19	992,628	926,180
	CASH FLOWS FROM INVESTING ACTIVITIES			
(82,279)	Purchase of property, plant and equipment		(500,000)	(250,000)
(82,279)	Net cash flows from/(used by) investing activities		(500,000)	(250,000)
	CASH FLOWS FROM FINANCING ACTIVITIES			
82,279	Equity Investment from Org 40 (including Lease principal payments)		500,000	250,000
(555,850)	Lease Payments - Lease Liability (ROU) - Principal - Third Party		(912,755)	(795,278)
(1,050,623)	Repayment of Surplus to Org 40		-	-
(1,524,194)	Net cash flows from/(used by) financing activities		(412,755)	(545,278)
632,361	Net increase/(decrease) in cash and cash equivalents		79,872	130,903
2,900,384	Cash and cash equivalents at beginning of period		3,532,744	3,612,617
3,532,744	Cash and cash equivalents at end of period	1	3,612,617	3,743,520
(0)			(1)	(1)

MINISTRY OF TOURISM AND TRADE DEVELOPMENT
STATEMENT OF CHANGES IN NET WORTH
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

	Contributed Capital	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2024 brought forward	31,856,826	(30,041,247)	1,815,579
Prior Year Adjustments			
Changes in accounting policy		-	-
Accounting Errors		-	-
Restated balance 31 December 2024	31,856,826	(30,041,247)	1,815,579
Changes in net worth for 2025			
Equity Investment from Cabinet	82,279		82,279
Net revenue / expenses recognised directly in net worth	82,279	-	82,279
Surplus/(deficit)for the period 2025		-	-
Total recognised revenues and expenses for the period	82,279	-	82,279
Balance at 31 December 2025 carried forward	31,577,057	(30,049,825)	1,527,231

	Contributed Capital	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2025 brought forward	31,577,057	(30,049,825)	1,527,231
Prior Year Adjustments			
Changes in accounting policy		-	-
Accounting Errors		-	-
Restated balance 31 December 2025	31,577,057	(30,049,825)	1,527,231
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	500,000		500,000
Capital withdrawals by Cabinet			-
Dividends payable to Cabinet			-
Net revenue / expenses recognised directly in net worth	500,000	-	500,000
Surplus/(deficit)for the period 2026		-	-
Total recognised revenues and expenses for the period	500,000	-	500,000
Balance at 31 December 2026 carried forward	32,077,057	(30,049,826)	2,027,231

MINISTRY OF TOURISM AND TRADE DEVELOPMENT

STATEMENT OF CHANGES IN NET WORTH (CONTINUED)

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

	Contributed Capital	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2026 brought forward	32,077,057	(30,049,826)	2,027,231
Prior Year Adjustments			
Changes in accounting policy			-
Accounting Errors			-
Restated balance 31 December 2026	32,077,057	(30,049,826)	2,027,231
Changes in net worth for 2027			
Gain/(loss) on property revaluation			-
Gain/(loss) on revaluation of investments			-
Equity Investment from Cabinet	250,000		250,000
Capital withdrawals by Cabinet			-
Net revenue / expenses recognised directly in net worth	250,000	-	250,000
Surplus/(deficit)for the period 2027		-	-
Total recognised revenues and expenses for the period	250,000	-	250,000
Balance at 31 December 2027	32,327,057	(30,049,826)	2,277,231

MINISTRY OF TOURISM AND TRADE DEVELOPMENT

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	12-Month Budget 2026	12-Month Budget 2027
883,014	Cash on hand (IRIS Confirmation Account/Petty Cash)	883,014	883,014
336	Cash in transit (IRIS Remittance Account)	336	336
1,874,421	CI\$ Operational Current Account held at Royal Bank of Canada	1,954,292	2,085,196
774,973	US\$ Operational Current Account held at Royal Bank of Canada	774,973	774,973
3,532,744	TOTAL	3,612,616	3,743,519

NOTE 2: TRADE AND OTHER RECEIVABLES

12-Month Forecast 2025	Trade Receivables	12-Month Budget 2026	12-Month Budget 2027
731,752	Outputs to Cabinet	731,752	731,752
731,752	Total trade receivables	731,752	731,752

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Current		
731,752	Past due 1-30 days	731,752	731,752
731,752	Total	731,752	731,752

12-Month Forecast 2025	Other Receivables	12-Month Budget 2026	12-Month Budget 2027
31,524	Advances (salary, Official Travel, etc)	31,524	31,524
80,740	Other	80,740	80,740
112,264	Total other receivables	112,264	112,264

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Current		
103,283	Past due 1-30 days	107,212	107,212
5,613	Past due 31-60 days		
3,368	Past due 61-90 days		
	Past due 90 and above	2,807	2,807
	Non-Current		
	Past due 1 year and above	2,245	2,245
112,264	Total	112,264	112,264

MINISTRY OF TOURISM AND TRADE DEVELOPMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 5: PREPAYMENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
867,205	Accrued Prepayments	867,205	867,205
867,205	Total	867,205	867,205

MINISTRY OF TOURISM AND TRADE DEVELOPMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: PROPERTY, PLANT AND EQUIPMENT

COST OF PROPERTY, PLANT AND EQUIPMENT

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Total</i>
Balance as at 1 January 2025	4,849	3,243	41,642	37,075	243,268	21,326	12,727	142,729	506,859
Additions					82,279			24,900	107,179
Disposals and Derecognition									-
Revaluation									-
Transfers								(59,900)	(59,900)
Balance as at 31 December 2025	4,849	3,243	41,642	37,075	325,548	21,326	12,727	107,729	554,138

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Total</i>
Balance as at 1 January 2026	4,849	3,243	41,642	37,075	325,548	21,326	12,727	107,729	554,138
Additions			250,000		75,000			50,000	375,000
Disposals and Derecognition									-
Revaluation									-
Transfers									-
Balance as at 31 December 2026	4,849	3,243	291,642	37,075	400,548	21,326	12,727	157,729	929,138

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Total</i>
Balance as at 1 January 2027	4,849	3,243	291,642	37,075	400,548	21,326	12,727	157,729	929,138
Additions					55,000			50,000	105,000
Disposals and Derecognition									-
Revaluation									-
Transfers									-
Balance as at 31 December 2027	4,849	3,243	291,642	37,075	455,548	21,326	12,727	207,729	1,034,138

MINISTRY OF TOURISM AND TRADE DEVELOPMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Total</i>
Balance as at 1 January 2025	4,484	2,233	14,642	27,846	219,327	21,326	12,727	98,102	400,686
Transfers								(22,962)	(22,962)
Impairment Reserve 2025 (closing balance)									-
Depreciation Expense 2025	244	368	10,125	1,524	31,644	-	-	9,764	53,668
Eliminate on Disposal or Derecognition 2025									-
Balance as at 31 December 2025	4,728	2,600	24,767	29,370	250,971	21,326	12,727	84,904	431,392

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Total</i>
Balance as at 1 January 2026	4,727	2,600	24,767	29,370	250,971	21,326	12,727	84,904	431,393
Transfers									-
Impairment change 2026									-
Depreciation Expense 2026	122	363	60,125	1,524	58,345	-	-	18,275	138,754
Eliminate on Disposal or Derecognition 2026									-
Balance as at 31 December 2026	4,849	2,963	84,892	30,894	309,316	21,326	12,727	103,179	570,147

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Total</i>
Balance as at 1 January 2027	4,849	2,963	84,892	30,894	309,316	21,326	12,727	103,179	570,147
Transfers									-
Impairment change 2027									-
Depreciation Expense 2027	-	184	57,594	1,490	68,631	-	-	25,418	153,316
Eliminate on Disposal or Derecognition 2027									-
Balance as at 31 December 2027	4,849	3,147	142,486	32,384	377,947	21,326	12,727	128,596	723,463

Net Book value 31 December 2025	121	643	16,875	7,704	74,577	-	-	22,825	122,746
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Net Book value 31 December 2026	(0)	280	206,750	6,180	91,232	-	-	54,550	358,992
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Net Book value 31 December 2027	(0)	96	149,156	4,690	77,601	-	-	79,133	310,676
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MINISTRY OF TOURISM AND TRADE DEVELOPMENT
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: INTANGIBLE ASSETS

COST OF INTANGIBLE ASSETS

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2025	8,335	8,335
Additions		-
Disposals and Derecognition		-
Revaluation		-
Transfers		-
Balance as at 31 December 2025	8,335	8,335

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2026	8,335	8,335
Additions	125,000	125,000
Disposals and Derecognition		-
Revaluation		-
Transfers		-
Balance as at 31 December 2026	133,335	133,335

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2027	133,335	133,335
Additions	145,000	145,000
Disposals and Derecognition		-
Revaluation		-
Transfers		-
Balance as at 31 December 2027	278,335	278,335

MINISTRY OF TOURISM AND TRADE DEVELOPMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: INTANGIBLE ASSETS (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2025	8,335	8,335
Transfers		-
Impairment Reserve 2025 (closing balance)		-
Depreciation Expense 2025	-	-
Eliminate on Disposal or Derecognition 2025		-
Balance as at 31 December 2025	8,335	8,335

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2026	8,335	8,335
Transfers		-
Impairment change 2026		-
Depreciation Expense 2026	12,500	12,500
Eliminate on Disposal or Derecognition 2026		-
Balance as at 31 December 2026	20,836	20,836

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2027	20,836	20,836
Transfers		-
Impairment change 2027		-
Depreciation Expense 2027	54,000	54,000
Eliminate on Disposal or Derecognition 2027		-
Balance as at 31 December 2027	74,835	74,835

Net Book value 31 December 2025	-	-
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Net Book value 31 December 2026	112,499	112,499
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Net Book value 31 December 2027	203,500	203,500
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MINISTRY OF TOURISM AND TRADE DEVELOPMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 7: LEASES – RIGHT-OF-USE

12-Month Forecast 2025	Summary	12-Month Budget 2026	12-Month Budget 2027
-	TOTAL CURRENT	-	-
1,007,644	TOTAL NON-CURRENT	2,439,307	1,644,032
1,007,644	TOTAL LEASE LIABILITY	2,439,307	1,644,032

NOTE 8: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
58,654	Creditors	58,654	58,653
821,133	Accrued Expenses	821,133	821,133
97,410	Other payables	97,410	97,410
977,197	Total trade payables other payables and accruals	977,197	977,196

NOTE 9: UNEARNED REVENUE

12-Month Forecast 2025	Details	12-Month Budget 2026	12-Month Budget 2027
2,513	Other unearned revenue	2,513	2,513
2,513	Total unearned revenue	2,513	2,513

NOTE 10: EMPLOYEE ENTITLEMENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
112,367	Annual Leave	112,367	112,367
437,288	Retirement and long service leave	437,288	437,288
47,622	Pension	47,622	47,622
597,277	Total current portion	597,277	597,277
	<i>Non-current employee entitlements are represented by:</i>		
	Retirement and long service leave		
597,277	Total employee entitlements	597,277	597,277

MINISTRY OF TOURISM AND TRADE DEVELOPMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 11: SALE OF GOODS AND SERVICES

12-Month Forecast 2025	Revenue type	12-Month Budget 2026	12-Month Budget 2027
27,297,672	Outputs to Cabinet	30,760,635	31,051,172
27,297,672	Total sales of goods and services	30,760,635	31,051,172
	Sales of Outputs to Cabinet		
27,297,672	Sales of Outputs to Cabinet	30,760,635	31,051,172
27,297,672	Total Sales of Outputs to Cabinet	30,760,635	31,051,172
27,297,672	Total Goods and Services	30,760,635	31,051,172

NOTE 14: PERSONNEL COSTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
6,701,355	Salaries, wages and allowances	8,103,398	8,386,683
1,040,205	Health care	1,194,094	1,325,025
344,547	Pension	395,698	411,733
128,284	Leave	-	-
34,408	Other personnel related costs	34,000	34,000
8,248,800	Total Personnel Costs	9,727,189	10,157,440

NOTE 15: SUPPLIES AND CONSUMABLES

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
137,488	Supplies and materials	325,923	325,923
14,877,014	Purchase of services	15,516,273	15,561,873
594,544	Short term lease	538,600	463,000
88,559	Utilities	111,638	111,638
12,220	General Insurance	11,430	11,430
97,662	Interdepartmental expenses - MPO	110,600	110,600
810,628	Travel and subsistence	1,312,770	1,312,770
92,372	Recruitment and training	365,519	365,519
1,747,892	Other	1,378,522	1,378,522
18,458,379	Total Supplies & consumables	19,671,275	19,641,275

MINISTRY OF TOURISM AND TRADE DEVELOPMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 16: LITIGATION COST

12-Month Forecast 2025	Litigation Costs	12-Month Budget 2026	12-Month Budget 2027
2,513	Legal Fees	166,331	166,331
	Description		
2,513	Total Litigation cost	166,331	166,331

NOTE 17: GAINS / (LOSSES)

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
6,377	Net (gain) / loss on foreign exchange Transactions	56,724	56,724
6,377	Total gains/ (losses)	56,724	56,724

NOTE 18: FINANCE COSTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
71,642	Interest on Lease	146,487	103,220
71,642	Total Finance cost	146,487	103,220

NOTE 18: 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		
509,963	Depreciation expense	992,628	926,180
509,963	Net cash flows from operating activities	992,628	926,180

MINISTRY OF HEALTH, ENVIRONMENT AND
SUSTAINABILITY

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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1. NATURE AND SCOPE OF ACTIVITIES
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3. OWNERSHIP PERFORMANCE TARGETS
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PART B: OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

APPENDIX: FORECAST FINANCIAL STATEMENTS

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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 Katherine Ebanks-Wilks, MP
Minister

Ministry of Health, Environment and Sustainability

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.

Tamara Ebanks
Chief Officer

Ministry of Health, Environment and Sustainability

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 Health, Environment and Sustainability (“the Ministry”) is responsible for a wide range of services critical to the well-being of the people of the Cayman Islands. The Ministry will ensure a healthy population through the development and implementation of strategic policies and legislation.

The departments/units under the Ministry include: The Department of Environmental Health, the Department of Health Regulatory Services, the Mosquito Research and Control Unit, the Department of Counselling Services, the Poinciana Rehabilitation Centre, and the Department of Environment.

Department of Environmental Health

The Department of Environmental Health is responsible for a wide range of services that promote a healthy population and a clean safe environment for both visitors and residents alike.

Department of Health Regulatory Services

The Health Regulatory Services will ensure that the provision of health insurance in the Cayman Islands is well regulated, and that greater assistance is provided to the public in resolving complaints.

Through the Health Practice Commission, the Health Regulatory Services will provide supervision of the four Health Practice Councils, Policy Advice to the Ministry and regulate healthcare facilities.

Mosquito Research and Control Unit

To suppress mosquito populations so as to minimize discomfort from mosquito biting and protect residents and visitors from mosquito-borne diseases, and thereby to enhance the quality of life for people in the community and promote the economy of the Cayman Islands.

Department of Counselling Services

The Department of Counselling Services is the agency within the Cayman Islands Government that provides high quality, cost-effective treatment services. The Department is comprised of three distinct agencies: **The Counselling Centre** provides specialist assistance, trauma informed care, and evidence-based therapies to residents of the Cayman Islands who may require assistance with a variety of life challenges. Staff at the **Family Resource Centre** provide family programmes, individualised parenting services, psycho-educational parenting workshops, crisis intervention and advocacy to victims of family violence, and spearheads public awareness campaigns aimed to strengthen families and individuals and provide the foundation for a healthy society. These services are also provided to residents of the Sister Islands at *Brac Haven—Sister Islands Counselling Centre*. **Caribbean Haven Residential Centre** located in Breakers, Grand Cayman offers residential treatment that is tailored to the needs of adult male and female clients who suffer from a substance use disorder and may also have a co-occurring mental health disorder.

Poinciana Rehabilitation Centre

The Poinciana Rehabilitation Centre (PRC), located in East End, Grand Cayman, Cayman Islands, is a tertiary care residential mental health facility. It was established to provide holistic, person-centred care for residents of the Cayman Islands living with serious and persistent mental illnesses. The Centre is designed to offer a safe, secure, and therapeutic environment, forming a vital part of the continuum of mental health services across the Islands.

The primary goal of PRC is to support the reintegration of residents into their families and communities. This is achieved through a range of structured rehabilitation services, including but not limited to:

- Medical and nursing support
- Vocational and occupational support
- Psychosocial interventions
- Knowledge and skills development

The facility operates 24 hours per day and facilitates 12-hours shift system. Admission clients with varying mental health disorders and all admissions will require a comprehensive psychiatric assessment and an individualized treatment plan to facilitate their care and rehabilitation.

Mission Statement: To provide the highest quality rehabilitation services in a therapeutic milieu that enhances the residents' level of independence and functionality, administered by a highly skilled and caring multidisciplinary team, while facilitating a respectful and healthy work environment

Vision Statement: Creating an impactful and client-centred environment that aligns with shared values and needs.

Motto / Logo Theme: Heal, Hope, Transform

Facilities Overview

The PRC campus comprises:

- **Three (3) main buildings:**
 - Administration
 - Cafeteria
 - Social Activity Centre
- **Nine (9) residential cottages:**
 - Each cottage houses up to 6 residents, with private bedrooms and washrooms
 - Includes a shared living area, patio, and garden

The facility is designed to accommodate up to 54 residents. Walking trails and landscaped surroundings enhance the therapeutic environment and provide opportunities for light agricultural and recreational activities, supporting residents' rehabilitation journeys.

Department of Environment

The Department of Environment undertakes activities that fall within the broad categories of environmental management recommendations; sustainable development and environmental policy advice; environmental research, monitoring and assessment; marine protection services; public education and secretariat and permitting services for conservation boards and committees.

Scope of Activities

Department of Environmental Health

The scope of the Department's activities is as follows:

Solid Waste Section Functions:

- Solid Waste Education and Awareness—provide appropriate solid waste and recycling information and training to the public.
- Solid Waste Collection—performed weekly from all residential units and performed as per contractual obligation to all commercial, institutional, and industrial customers.
- Litter Collection—performed on all main streets and highways.
- Collection of Recyclable Material—from recycling depots accessed by the public and selected commercial premises. Recyclable materials collected from these locations are plastic, metal cans, mixed paper / cardboard and glass bottles.
- Receipt of delivered hazardous materials from the public and small commercial sources, including industrial chemicals and waste oils.
- Collection and incineration of hazardous medical and infectious waste from medical facilities and COVID quarantine locations.
- Collection and receipt of End-of-Life Vehicles (“ELV” i.e. Derelict) and automotive waste and scrap metals.
- Waste Reduction / Recycling—processing of all collected and delivered recyclables / hazardous materials / ELVs for baling and packaging and marine shipping to US mainland for recycling and reuse in accordance with international standards.
- Waste Disposal—provide waste disposal facilities and appropriate operational strategies to ensure waste is safely deposited in the landfill, adequately compacted and covered.

Environmental Health Section Functions:

- **Environmental Health Education and Awareness:**
 - To provide appropriate public awareness, education and promotion on Environmental Health topics.
- **Environmental Health Monitoring Services:**
 - Conduct health and safety monitoring and licensing inspections of residential, institutional and commercial premises licensed by various CIG Boards.
 - Monitoring and mitigating potential Public Health hazards through health and safety inspections.
 - Inspection of various premises for compliance with DEH best-practice standards and guidelines.
 - Provision of a health and safety training course for barber salon operators.
 - Provide inspections and follow-up of substantiated nuisances reported to DEH or observed during field inspections. Issuance of warning letters and abatement notices for compliance.
 - Provide inspection and monitoring service to public facilities such as pools and spas, cemeteries, parks, retirement homes and schools.
 - Housing Accommodations services—inspection and reporting on low income or socially deprived facilities and monitoring substandard facilities.

- **Rodent Control Services:**
 - Provision of surveillance and baiting service for infestation or preventative measures to government buildings, residential properties and some commercial premises; also manage de-ratting certifications
- **Port Health Services:**
 - Provision of Port Health services under the IHR (2005) through health and safety inspections of Cruise Ships and other vessels at all sea and airports in the Cayman Islands
- **Food Safety and Hygiene services:**
 - Public Health surveillance of imported food recalls
 - Health and Safety inspections of all frozen and chilled foods entering the Cayman Islands
 - Inspection of locally slaughtered animals
 - Food-borne illness investigations.
 - Provision of health and safety training courses to all commercial food premises operators
- **Environmental Health Laboratory Services:**
 - Provision of analytical support to all of the department's sections
 - Conduct analysis and produce reports on drinking water, recreational water, food, indoor air quality, waste oil, hazardous substances, wastewater, landfill and other monitoring as necessary
- **Environmental Engineering and Development Control Services:**
 - Review of development applications to ensure that each development complies with the relevant environmental health laws, regulations, and guidelines
 - Conduct certificate of occupancy inspections for compliance with environmental health requirements and make recommendations to the Planning department
 - Provision of engineering advice to facilitate technical and policy decisions
 - Conduct engineering monitoring inspections on a routine basis as part of the department's overall inspection program to detect and abate statutory nuisance
 - Preparation of cemetery capacity reports which provide a summary of the burial capacity available in Grand Cayman, project the burial capacity required for each year, and estimate the closure time for each public cemetery to allow for the timely acquisition of additional burial sites as necessary
 - Managing the construction of burial vaults including budgeting, tendering and contract process, construction inspection, and certification of completed works for payment. In addition, the section maintains a vault sales database
 - Carry out or manage other cemeteries projects related to other capital or maintenance projects required such as new cemetery designs, retaining walls, sea walls, etc. that may be required from time to time
- **Hazardous Waste and Emergency Response Services:**
 - Provision of trained Hazmat personnel to assist in cleaning up or identification of a hazardous substance or incident
- **Services to Support the Ministry:**
 - Provision of sound technical advice; review, research and produce reports on relevant matters; serve on Boards, Committees and generate quarterly and annual departmental reports

Health Regulatory Services

The department's scope of business includes advising the Minister on any matter relating to health insurance and health practice, including advice on amendments to the Health Insurance Act, Health Practice Act and Regulations. The department investigates and resolves complaints and provides advice on fees to be paid by "Approved Insurers" to healthcare providers for healthcare benefits provided to compulsorily insured persons. It also has responsibility for the monitoring, assessment and regulation of premium rates charged by "Approved Insurers" for the Standard Health Insurance Contract, the collection of the Segregated Insurance Fund payments, the monitoring of the

number of insured persons and the provision of a public education programme on the relevant legislations and functions of the department.

Through the Health Practice Commission, the department will do the following:

- Register and Licensing of health care practitioners within their respective councils
- Inspection and certification of health care facilities for operation
- Collaborate with international and regional agencies to ensure that standards of professional practice are maintained by all licensed practitioners

Mosquito Research and Control Unit

- To conduct a range of mosquito control operations designed to prevent the development, emergence and dispersal of adult mosquitoes from larval production habitats to reduce the numbers of biting mosquitoes
- To minimize the introduction of exotic disease-vector mosquitoes into the Cayman Islands and prevent local outbreaks of mosquito-transmitted diseases
- To deploy a variety of non-chemical and chemical control techniques, and to maintain an active and innovative research program, to ensure that mosquito control in the Cayman Islands keeps up to date with scientific advances and current with the highest professional standards

Customers and Location of Activities

Mosquito control services and disease prevention measures are provided to all residents and visitors in Grand Cayman, Cayman Brac and Little Cayman.

Scientific advice, recommendations and results of research findings are provided to the Ministry and Cabinet. Information is provided to Government Departments, general public and news media. Research results are provided to overseas scientists, scientific journals and international bodies as appropriate.

Department of Counselling Services

- Individual, Couples, Family and Group Therapy
- Provision of individual, group and family therapy to adolescents, in order to modify or change substance misuse, criminal offending and other at-risk behaviors
- Intensive primary residential gender-specific treatment programmes to address substance use, with a co-occurring disorders component that will allow for the concurrent treatment of those suffering from a mental health disorder and a substance use disorder
- Extended programmes to offer continued therapeutic services and support to clients completing the residential programme that require a longer treatment stay
- Treatment services to participants in Drug Rehabilitation Court
- Provision of Family services designed to enhance parenting skills and build more nurturing, supportive and stable families
- Family Intervention and Victim Advocacy
- Provision of psycho-educational and experiential parenting programmes to support the personal, social and/or life-skills growth of young parents
- Public Awareness Campaigns, workshops, presentations, media events, and training sessions designed to strengthen families, increase skills to deal with interpersonal challenges, and contribute to the prevention

of larger systemic problems such as child abuse and neglect, domestic violence, crime, drug abuse, and the breakdown of familial and wider community systems

- DUI programme –psycho-educational group designed to increase knowledge and awareness around effects of alcohol, and its effect on driving
- Assessments and reports provided to the Conditional Release Board, Summary Courts and HM Prison Services

Poinciana Rehabilitation Centre

- Develop policy and procedure manual that guides the delivery of services for Poinciana.
- Develop an effective and efficient referral process to be utilized for admission.
- Develop and implement rehabilitation programmes for residents.
- Develop and implement educational and training programmes that are suited for individual residents of the facility.
- Assessment of overseas residents and return them to the country within the first year of operations.
- Conduct social investigations for families and communities to facilitate re-integration and identify the level of support needed from families.
- Psychotherapeutic programmes developed and implemented.
- Develop monitoring and audit tools for quality assurance, to be able to maintain local and international standards for operating.

Department of Environment

- Environmental policy advice
- Environmental assessment services and environmental management advice
- Administration of environmental legislation
- Conservation and management of marine species and habitats
- Conservation and management of terrestrial species and habitats
- Marine oil spill response

Customers and Location of Activities

The Department of Environment provides services and advice to the general public, the development community and all government entities including the National Conservation Council, Central Planning Authority, the Development Control Board, Cabinet and the Ministry of Environment. The department also collaborates with regional and international environmental agencies including the Foreign, Commonwealth and Development Office (FCDO), Department for Environment, Food and Rural Affairs (DEFRA), Joint Nature Conservation Committee (JNCC), United Nations Environment Programme (UNEP) as well as academic and technical institutions.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Ministry of Health, Environment and Sustainability in the 2026 and 2027 financial years are as follows:

The Ministry is committed to ensuring quality health care for the people of the Cayman Islands and will continue to embrace its guiding principle: “improved health and well-being for all”. The Key Strategic Ownership Goals for the Ministry of Health, Environment and Sustainability in the 2026 and 2027 financial years are as follows:

Department of Environmental Health

- Ensure that financial reporting and monitoring systems are developed to assist the organization in providing greater value for money with a cost containment focus
- Establishment of relevant training programs and succession plans for the advancement of Caymanians within the Department
- Encouragement of a performance based organization that appreciates and rewards exceptional work
- Further develop and enhance all environmental health and safety programs to improve health and safety standards at all establishments and institutions in the Cayman Islands
- Enhance the provision of value added services for the department’s internal and external customers
- Upgrade the existing departmental fleet of vehicles and equipment to improve service delivery and meet contractual obligations
- Review and revisions of policies, procedures and work practices to continue facilitating the transition to the Regent project (formerly the “Integrated Solid Waste Management System”) for Grand Cayman and the Sister Islands
- Expand environmental health awareness, education and promotion programs to students and the public to enable them to do their part in controlling or eliminating environmental health nuisances, risks, and diseases through behavior modification and civic pride
- Facilitate the promulgation of a new Environmental Health Law (EHL) and Regulations to effectively regulate and manage all environmental health functions of the department, inclusive of: food safety, environmental health, solid waste management, recycling, and waste to energy facilities
- Continuously improve upon the current solid waste collection operations in Grand Cayman, Cayman Brac and Little Cayman through; replacement of outdated vehicles, use of telemetry, standardization of residential containers and use of mechanical lifting to improve efficiency and reduce risks
- Continuously improve upon the current solid waste management on the landfills in Grand Cayman, Cayman Brac and Little Cayman through; investment in necessary staff, replacement of outdated equipment and inadequate infrastructure
- Enhance environmental health engineering services through: new and improved regulations, fact sheets, updated guidelines and other areas of development
- Complete the design and functionality of the department’s website to enable it to ‘be live’ with relevant information and data for public access
- Continue to upgrade the department’s laboratory and information system to enable it to achieve and maintain accredited to international standards
- Expand laboratory services to the Sister Islands with upgrades to the Brac Laboratory

Health Regulatory Services

- To maintain a public education campaign on health insurance and health practice in the Cayman Islands
- To resolve complaints and queries arising from the health insurance and health practice legislations

- To effectively collect the contributions for the Segregated Insurance Fund (SIF) and monitor the number of insured persons in the Cayman Islands
- To carry out the functions of the Department of Health Regulatory Services as prescribed under the Health Insurance and Health Practice legislations

Mosquito Research and Control Unit

- To improve the efficiency and effectiveness of MRCU through a restructuring of the organization
- Reduce the abundance of *Aedes aegypti* mosquitoes by implementing a robust, island-wide surveillance and control program
- Prevent Chikungunya, Zika and Dengue from becoming endemic on the islands. To minimize the number of local cases through effective and professional mosquito surveillance and control
- Develop and implement a public education programme to enhance the effectiveness of the Department's overall mosquito control strategy by improving public awareness of the issues surrounding mosquito control and encouraging the involvement of the general public in particular control methods
- Improve worker safety by the implementation of Standard Operating Procedures
- Ensure the continued efficiency and cost effectiveness of insecticides used by applied research into the resistance status of mosquito populations on all three islands
- improve application efficiency by applied research in the area of adulticide and larvicide application dynamics

Department of Counselling Services

- Creating a professional, ethical and inclusive culture where our people feel valued and have opportunities for growth.
- Meet Evolving Needs and be relevant and effective to families and individuals in order to provide the best customer service.
- To have a safe, confidential space for all to feel welcome and adequately accommodate all of our clients and remove barriers to accessing and delivering our services.
- To have efficient, secure and user-friendly processes and systems to prioritize time for client care, evaluation and research.

Poinciana Rehabilitation Centre

1. Governance – CSSP Goals 2 and 5

- To provide effective and efficient leadership, management, and administration that supports the successful achievement of PRC's overall goals and objectives.

2. Clinical Management – CSSP Goal 1

- To deliver a continuum of care at the tertiary level for residents with chronic mental health conditions through a holistic approach aimed at enhancing their overall quality of life.

3. Rehabilitation and Psychosocial Support – CSSP Goal 1

- To offer client-centered, directed rehabilitation that enhances life skills, coping abilities, and social functioning to support independent living.
- To facilitate family reunification and reintegration of residents into the community.

- To support families struggling with the demands of caring for individuals with chronic mental health conditions.
 - To provide psychological interventions addressing cognitive, emotional, and behavioural challenges.
4. **Mental Health Education, Promotion, and Training – *CSSP Goals 1 and 4***
- To impart vocational and life skills training that increases the potential for meaningful employment among residents.
 - To reduce stigma and increase awareness and advocacy around mental health issues, particularly those affecting PRC residents.
5. **Risk Management and Mitigation – *CSSP Goals 1 and 5***
- To identify and address potential risk factors early, with the aim of preventing loss of life or major property damage.
6. **Monitoring and Evaluation – *CSSP Goals 5 and 6***
- To maintain the highest quality of care and ensure operational efficiency through a competent multidisciplinary team.
 - To establish PRC as a center of excellence in rehabilitation—achieving and maintaining local and international accreditation through consistent infrastructure and equipment upkeep.

Department of Environment

- Increase protection of marine and terrestrial habitats;
- Continue to address the threat of alien invasive species;
- Facilitate the continued, comprehensive implementation of the National Conservation Act;
- Assist in the development of national climate change and sustainability strategies.

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Ministry of Health, Environment and Sustainability 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	65,335	69,753	59,069
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	-
REVENUE FROM OTHERS	4,151	4,151	4,236
OPERATING EXPENSES	69,486	73,904	63,305
OPERATING SURPLUS/DEFICIT	-	-	-
NET WORTH	95,412	103,895	79,848
CASH FLOWS FROM OPERATING ACTIVITIES	9,597	9,406	5,333
CASH FLOWS FROM INVESTING ACTIVITIES	(15,564)	(8,483)	(3,000)
CASH FLOWS FROM FINANCING ACTIVITIES	6,986	871	(8,638)
CHANGE IN CASH BALANCES	1,019	1,794	(6,305)

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	4.47:1	9.57:1	2.93:1
TOTAL ASSETS : TOTAL LIABILITIES	8.10:1	1.91:1	4.61:1

MAINTENANCE OF CAPABILITY

	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	522	522	487
STAFF TURNOVER (%)			
MANAGERS	-	-	-
PROFESSIONAL AND TECHNICAL STAFF	-	-	-
CLERICAL AND LABOURER STAFF	-	-	-
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	-	-	-
PROFESSIONAL AND TECHNICAL STAFF	-	-	-
CLERICAL AND LABOURER STAFF	-	-	-
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	-	-	-

	2026 1 Jan to 31 Dec 2026 \$000's	2027 1 Jan to 31 Dec 2027 \$000's	2025 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	108,841	109,626	101,978
ASSET REPLACEMENTS : TOTAL ASSETS	-	-	-
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	-	-	-
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	-	-	-
CHANGES TO ASSET MANAGEMENT POLICIES	-	-	-

	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 NEW CAPITAL EXPENDITURE PROJECTS			
Computers, Vehicles and Equipment replacement, Depts Facilities upgrade New DEH Facility, New aircraft DHRS-online service platform and process improvement project	15,564	8,483	3,000
TOTAL	15,564	8,483	3,000

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Turnover of staff	-	Re-evaluate duties of existing staff	-
Lack of good working relationship of Board and Councils	-	Clarity of roles, responsibilities and good communication	-
Loss of key personnel	-	Cross-training of staff to avoid loss of time if someone left employment	-
Loss of fixed/capital assets, due to natural disasters	-	Insurance coverage under Risk Management implementing disaster preparedness procedures	-
Lack of qualified/skilled persons within the local labour force to fill key positions within the Ministry and departments	-	Attempts to cross-train and further develop incumbent staff. Ministry and/or department(s) may have to look to the foreign labour market for certain suitable staff, where suitable Caymanians are not available	-
Work related injuries to persons	-	Training and implementation of safety standards	-
Damage to buildings by natural disasters, fire, flooding, natural deterioration and burglary or vandalism	-	Maintain older buildings as funding permits. Keep security systems operational	-
Work related injuries to persons	-	Training and implementation of safety standards for heavy equipment machinery and workforce personnel	-
Natural disaster leading to loss of assets or curtailed operations	-	-	-
Insufficient funding to complete capital development requirements	-	-	-
Lack and loss of trained staff	-	Formulation of succession plan for key staff, including understudy programmes. Use acting appointments to ensure staff are exposed to different roles	-

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	15,564	8,483	3,000
TOTAL	15,564	8,483	3,000

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PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

MHE 1	Administrative Services for the Minister for Health, Environment and Sustainability		
DESCRIPTION The provision of administrative services for the Minister and Cabinet including: • Production of cabinet papers and notes • Production of speeches and statements required by the Minister • Production of answers to parliamentary questions • Replies to correspondence • Initiate and research information for press releases and Public Service announcements			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of hours of administrative services • Number of cabinet papers and notes produced • Number of speeches, statements and any other information requested by the minister • Number of responses to parliamentary questions • Number of press releases, statements and Public Service announcements • Number of Coastal Works Permits issued • Number of CITES Permits issued • Number of CITES Report prepared	28,080–35,880 105–140 40–52 1–5 40–60 10-12 10-40 1-3	28,080–35,880 105–140 40–52 1–5 40–60 10-12 10-40 1-3	28,080–35,880 135-140 20-30 5 50-60 10-12 30-40 1-2
QUALITY • All information subject to internal peer review and provided by qualified personnel. • Cabinet papers and notes are accurate and meet Cabinet guidelines • Permits are issued in line with statutory and approved conditions • Accurate, easily understood and appropriate: ○ Speeches and statements ○ Responses to parliamentary questions ○ Correspondence ○ Press releases ○ Public service announcements • Delivery of clear, appropriate and timely information for media	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%

TIMELINESS			
• Cabinet papers and notes submitted to Cabinet Office by Wednesday to be placed on the agenda of the following week	100%	100%	100%
• Speeches and statements finalised no later than two days prior to due date	100%	100%	100%
• Responses to parliamentary questions submitted to minister within ten working days of receipt	100%	100%	100%
• Replies to correspondence marked “urgent” completed within three working days of receipt. Routine replies to correspondence completed within seven working days	100%	100%	100%
• Press releases and Public Service announcements to be initiated and background information dispatched to GIS no later than three working days after request is received	100%	100%	100%
• Press briefings and other briefing notes are prepared within time period stipulated by Honourable Minister/Chief Officer	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST			
	\$4,217,204	\$4,820,660	\$4,225,577
RELATED BROAD OUTCOME:			
• Healthy and Empowered People with an Improved Quality of Life for All Ages • Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			

MHE 2	Development of Legislation		
DESCRIPTION Provision of original and revised drafting instructions for revision or creation of the following Acts and regulations: • Health Practice Act and Regulation • Health Insurance Act and Regulations • Health Insurance Commission Act • Public and Environmental Health Bill and Regulations • Resiliency Act • Health Service Authority Act • Tobacco Act • Human Tissue Transplant Regulations • Mental Health Regulations • National Conservation (Coastal Works) Regulations • Amendments to: ○ National Conservation (Fees and Forms) ○ National Conservation (Marine Parks) ○ National Conservation (Fishing and Marine species) ○ Endangered Species (Trade and Transport)			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of drafting instructions or commentary prepared • Number of bills sent to Cabinet for approval • Number of bills sent to the Parliament for approval	3–15 3–6 1–3	3–15 3–6 1–3	3–15 3–6 1–3
QUALITY • Research and review current information to inform process of recommending revision to Laws • Provide clear, accurate and relevant drafting instructions and comments for the above Bills • Drafting instructions subject to peer review and signed off by the Chief Officer • Legislative Counsel rate instructions and comments as clear and relevant	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS • Drafting instructions and commentary submitted to Legislative Counsel within timelines stipulated by the Honourable Minister	100%	100%	100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$1,698,608	\$1,943,952	\$1,666,634
RELATED BROAD OUTCOME: • Healthy and Empowered People with an Improved Quality of Life for All Ages • Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			

MHE 3	Policy Advice to the Minister for Health, Environment and Sustainability		
DESCRIPTION Conduct research and a review of services to provide policy advice to the Minister of Health, Environment and Sustainability and Cabinet on the following: - Health - Environmental Health - Energy - Environment and Resiliency			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of hours of policy advice Policy papers on: - Health - Health Insurance - Environmental health - Energy - Environment and Resiliency	24,960–32,760 10–20	24,960–32,760 10–20	24,960–32,760 10–20
QUALITY - Research and review relevant information prior to completing policy to ensure accuracy and clarity, relevance to stakeholders, and consistency with objectives - Drafting of policy statements subject to review of Deputy Chief Officer and signed off by the Chief Officer	100% 100%	100% 100%	100% 100%
TIMELINESS All policy papers will be completed within timelines stipulated by the Honourable Minister	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$3,048,758	\$3,510,069	\$2,977,137
RELATED BROAD OUTCOME: - Healthy and Empowered People with an Improved Quality of Life for All Ages - Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			

MHE 7	Monitor the Performance of Statutory Authorities, Government Companies and Non-Governmental Organisations			
DESCRIPTION				
Monitor and review the delivery of outputs for: - Statutory Authorities (Health Services Authority and National Drug Council) - Non-Governmental Organizations (Aids and First Aid Education Program (NGS 4), Palliative Care Nursing (NGS 53), Tertiary Medical Care at various Overseas Providers (NGS 55), Alzheimer’s and Dementia Association (NGS 92), Preservation of Natural Environment and Places of Historic Significance (NGS 74), Multiple Sclerosis Foundation				
MEASURES		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY				
Number of Purchase Agreements		10–16	10–16	9
Number of Ownership Agreements		4–6	4–6	4
Collate Annual Reports		2	2	2
Number of payment transactions		100–150	100–150	100
Meetings attended		20–36	20–36	20
QUALITY				
Purchase agreements to contain quantity, quality, cost and timeliness measures to meet standards specified in the Public Management and Finance Act (2025 Revision)		100%	100%	100%
Ownership agreements to conform to approved scope of business and financial parameters in accordance with the Public Management and Finance Act (2025 Revision)		100%	100%	100%
Satisfaction of the Minister that the material incorporates and accurately reflects the agreed performance		100%	100%	100%
Manage payments to ensure they are supported by evidence of output delivery		100%	100%	100%
Reports are accurate, relevant and submitted within agreed timelines		100%	100%	100%
TIMELINESS				
Purchase Agreements/Ownerships are finalized within specified deadline		100%	100%	100%
Reports submitted on or before the 10th working day after the end of the quarter		100%	100%	100%
Payment process in accordance with timeline specified in the Purchase Agreement		100%	100%	100%
LOCATION				
Cayman Islands		100%	100%	100%
COST				
		\$915,698	\$1,047,143	\$893,314
RELATED BROAD OUTCOME:				
Healthy and Empowered People with an Improved Quality of Life for All Ages				

HRB 9	Certification of Health Care Facilities			
DESCRIPTION				
• Provision of certificates • Assessment of applications • Inspection of facilities (conduct inspections) • Prepare and produce reports • Meetings with the Heath Practice Commission Board • Presentations to the Health Practice Commission Board				
MEASURES		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY				
• Number of certificates issued • Number of reports to the Health Practice Commission Board • Number of On-site Inspections • Number of Clinical Trial Certificates issued		200–275 12-20 100-120 1–5	225–300 12-20 100-120 1–5	225–300 6–12 75–85 1–5
QUALITY				
• Certificates issued in accordance with the legislation • Reports completed by the appointed inspector and carried out according to established policies and procedures • Reports clearly set out inspection findings and submitted to the Registrar and Health Practice Board • Reports signed off by the Registrar and Director		100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS				
• Certificates issued 20 working days after approval by the Health Practice Commission Board • Reports produced 15 working days after the date of inspection		100% 100%	100% 100%	100% 100%
LOCATION				
• Cayman Islands		100%	100%	100%
COST				
		\$638,177	\$653,734	\$698,810
RELATED BROAD OUTCOME:				
• Healthy and Empowered People with an Improved Quality of Life for All Ages				

HRB 10	Health Insurance Complaints Resolution		
DESCRIPTION			
- Review, investigate and resolve complaints and inquiries received by the Health Insurance Commission - Issuance of letters / notices - Preparation and production of reports			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
- Number of reports - Number of letters/notices	35-50 4,500–5,500	35-50 4,500–5,500	6–10 2,225–2,800
QUALITY			
- Reports are done in accordance with the Health Insurance Commission’s policy and procedures - Reports are accurate, relevant and completed by inspectors - Reports are signed off by the Superintendent of Health Insurance prior to submission the Health Practice Commission Board - Letters / notices are done in accordance with the Health Insurance Commission’s policy and procedures	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS			
- A written notice will be provided to the complainant on all outstanding complaints within 180 working days of the receipt of the initial complaint - Reports are submitted to the Superintendent of Health Insurance within 30 working days of the date of the initial complaint - Letters will be provided 21 working days after the complaint has been received	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$783,265	\$817,470	\$499,673
RELATED BROAD OUTCOME:			
Healthy and Empowered People with an Improved Quality of Life for All Ages			

HRB 11	Administer the Segregated Insurance Fund and the Number of Insured Persons		
DESCRIPTION			
- Collection of Segregated Insurance Fund Payments - Deposit of Segregated Insurance Fund Payments - Review reports on the Number of Insured Persons - Preparation of Segregated Insurance Fund financial statements			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
- Number of receipts issued to approved insurers - Number of reports on the number of insured persons - Number of financial statements produced	90–100 12 1	90–100 12 1	90–100 12 1
QUALITY			
- Receipts generated for payments must be accurate and processed based on approved policy and procedures and in accordance with the legislation - Reports on the number of insured persons must be accurate and relevant - Financial statements must be prepared in accordance the legislation	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS			
- Receipts will be issued in accordance with approved policy and procedures - Reports on the number of insured persons are submitted the Superintendent of Health Insurance and Minister for Health at least once per month - Financial statements to be delivered to the office of the Auditor General within the agreed timeframe	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$190,099	\$200,013	\$152,357
RELATED BROAD OUTCOME:			
Healthy and Empowered People with an Improved Quality of Life for All Ages			

HRB 12	Public Education Campaign–Health Insurance		
DESCRIPTION • Ensure stakeholder awareness of the roles and responsibilities of the Health Insurance Commission (HIC) • Updates to the Health Insurance Commission’s website • Make presentations to stakeholders • Attend meetings with stakeholders			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of publications (pamphlets) disseminated • Number of presentations delivered • Number of website updates • Number of meetings attended	40–50 4–8 6–8 8–14	40–50 4–8 6–8 8–14	40–50 4–8 6–8 8–14
QUALITY • All disseminated information will be in compliance with Health Insurance legislation, clear and written in layman’s language • All presentations will be done based on current updates • All website updates must be accurate and based on current information	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS • Dissemination of information- monthly • Meetings- monthly	100% 100%	100% 100%	100% 100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$92,306	\$96,898	\$92,219
RELATED BROAD OUTCOME: • Healthy and Empowered People with an Improved Quality of Life for All Ages			

HRB 13	Enforcement of Health Insurance Legislation		
DESCRIPTION - Preparation and production of reports - Preparation of case files and submission to the Legal department - Court appearances - Investigations of all unresolved complaints received by the department stakeholders			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of investigations conducted - Number of reports to the Health Insurance Commission Board - Number of case files prepared and submitted to Legal Department for Prosecution	40-50 25-35 12-17	40-50 25-35 12-17	30–35 6–10 5–10
QUALITY - Reports are current, accurate and relevant - Reports will be signed off by the assigned inspector and Superintendent of Health Insurance - Case files submitted to the Legal Department will be accurate and relevant	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS Case files will be submitted to Legal Department within 120 working days of the initial complaints	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$128,885	\$136,170	\$181,326
RELATED BROAD OUTCOME: Healthy and Empowered People with an Improved Quality of Life for All Ages			

HRB 14	Registration and Licensing of Health Care Practitioners		
DESCRIPTION - Collect application and registration fees - Assess and process practitioner applications for the four councils- Medical and Dental Council, Nursing and Midwifery Council, Council of Professions Allied with Medicine and Pharmacy - Submission of applications to councils - Maintain practitioner files - Issue certificates			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY Number of Registration Certificates issued: - Medical and Dental Council - Nursing and Midwifery Council - Council of Professions Allied with Medicine - Pharmacy Number of Practicing Licences issued: - Medical and Dental Council - Nursing and Midwifery Council - Council of Professions Allied with Medicine - Pharmacy - Number of letters of Good Standing produced	100-150 200-250 70-85 100-150 650-750 700-800 650-750 200-300 70-100	100-150 200-250 70-85 100-150 750-850 750-850 750-850 250-350 70-100	80-90 150-250 50-60 2-8 125-225 150-200 150-200 25-35 50-70
QUALITY - Certificates issued in accordance with legislation - All certificates signed by the Registrar - Letters/ correspondences are done in accordance with the approved policy and procedures and issued 10 working days after Council meeting	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS - Certificates will be issued 30 working days after the Councils have approved the application - Receipts will be issued in accordance with approved policy and procedures - Letters/correspondences	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$577,342	\$606,127	\$607,555
RELATED BROAD OUTCOME: Healthy and Empowered People with an Improved Quality of Life for All Ages			

HRB 15	Policy Advice and Reports to the Health Insurance Commission Board and Ministry		
DESCRIPTION - Contributions to cabinet papers - Production of papers, reports, statements and responses to questions and replies to correspondence - Review and research legislation			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of contributions to cabinet papers - Number of papers, reports, speeches, statements, responses to questions and replies to correspondence - Number of minutes produced - Number of recommendations to amend legislation	1–3 6-12 9–11 1–3	1–3 6-12 9–11 1–3	1–3 5–10 9–11 1–3
QUALITY - Contributions, reports, papers and statements must be clear, accurate, current and provided within required deadlines - Information must be suitably researched, benchmarked and supported by industry standards - Provide clear, accurate and relevant information for the amendments of legislation - All reports, papers, speeches will be reviewed and signed off by the head of department	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS - All contributions, reports, papers, statements will be given within the agreed timeframe - Recommendations on amendments to legislation will be delivered within the agreed timeframe	100% 100%	100% 100%	100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$638,595	\$666,298	\$648,546
RELATED BROAD OUTCOME: Healthy and Empowered People with an Improved Quality of Life for All Ages			

HRB 16	Advice and Support to the Health Practice Commission Board, Councils and Ministry		
DESCRIPTION - Review and research legislation - Provision of administrative services to the Board and Councils - Production of papers, reports, statements, responses to questions and replies to correspondence			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of research reports/papers outlining amendments to legislation - Number of minutes produced - Number of papers, reports, statements, responses to questions and replies to correspondence - Number of investigations conducted (facility)	1–3 65-85 28,000-30,000 1–5	1–3 65-85 28,000-30,000 1–5	1–3 40–55 4,500–6,000 1–5
QUALITY - Provide clear, accurate, relevant and current information for amendments to legislation - Minutes must be clear, accurate and provided within required deadlines - All reports, papers, statements and responses to questions must be researched, benchmarked and submitted within required deadlines	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS - All reports/ papers will be delivered within the agreed timeframe - All minutes will be produced within 20 working days of the board meeting	100% 100%	100% 100%	100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$73,740	\$77,590	\$71,063
RELATED BROAD OUTCOME: Healthy and Empowered People with an Improved Quality of Life for All Ages			

HRB 17	On-site Inspections		
DESCRIPTION On-site inspections of stakeholders.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of on-site inspections - Number of reports produced	10-14 8-10	10-14 8-10	8-12 6-10
QUALITY - On-site inspections and investigations are carried out based on approved policies and procedures - Reports are current, accurate and relevant - Reports will be signed off by the assigned inspector and Superintendent of Health Insurance	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS - Report on findings is submitted to the Superintendent of Health Insurance within 21 working days of the date that the on-site inspection was conducted - Report on findings is provided to the Board, and/or other relevant parties within 45 working days of the date that the on-site inspection was conducted	100% 100%	100% 100%	100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$89,528	\$95,391	\$69,242
RELATED BROAD OUTCOME: Healthy and Empowered People with an Improved Quality of Life for All Ages			

HRB 18	Public Education Campaign–Health Practice Commission		
DESCRIPTION			
• Updates to the Health Practice Commission’s website • Make presentations to stakeholders • Attend meetings with stakeholders			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of presentations delivered • Number of website updates (bi-monthly) • Number of meetings attended	6-9 12-20 20-25	6-9 12-20 20-25	3–6 6–8 4–6
QUALITY			
• All presentations done based on current updates • All website updates must be accurate and based on current information	100% 100%	100% 100%	100% 100%
TIMELINESS			
• Meetings–quarterly	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST			
	\$75,364	\$78,859	\$72,296
RELATED BROAD OUTCOME:			
• Healthy and Empowered People with an Improved Quality of Life for All Ages			

EVH 1	Environmental Health Education and Promotion		
DESCRIPTION			
Environmental health awareness and promotion to the public and government.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of school visits/promotions	30-35	30-35	38
Number of educational lectures	4–6	4–6	38
Number of production of brochures	25–30	25–30	62
Number of promo functions/fairs	8–10	8–10	20
Number of media promotions	75–80	75–80	80
Number of Environmental Health education packages distributed	9,000–10,000	9,000–10,000	10,000
QUALITY			
School visits, programs and promotions to meet internal peer review standards for format, accuracy, and comprehensiveness	95–100%	95–100%	95–100%
Positive feedback from client surveys	80–90%	80–90%	80–90%
The promotional brochures/functions/fairs content and presentation to meet Department of Environmental Health standards	95–100%	95–100%	95–100%
Media promotions to be in accordance with Government Information Service (GIS) format and meet accepted procedural standards	95–100%	95–100%	95–100%
TIMELINESS			
School visits/promotions and lectures to be conducted as scheduled	95–100%	95–100%	95–100%
Feedback survey form issued at end of school visit/promotion/lecture	90%	90%	90%
Brochures to be printed and available for distribution (At time of event)	95–100%	95–100%	95–100%
Promotions and fairs to be attended on time	95–100%	95–100%	95–100%
Media releases are to be prepared and sent for approval promptly on the event	95–100%	95–100%	95–100%
LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$183,925	\$186,873	\$183,925
RELATED BROAD OUTCOME:			
- Healthy and Empowered People with an Improved Quality of Life for All Ages - Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			

EVH 5	Waste Disposal		
DESCRIPTION			
Management of landfills including disposal of biomedical and hazardous waste.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of landfills managed	3	3	3
Total waste managed at the landfills (tonnes)	135,000–155,000	135,000–155,000	115,679
Total infectious waste incinerated/managed (tonnes)	400–550	400–550	190
Island-wide clean-up campaign	1	1	1
Scrap metal removed from landfills	10,000	10,000	10,000
QUALITY			
Percentage of waste (tonnes) managed complying with applicable regulations and environmental/industry standards	95–100%	95–100%	95–100%
Infectious waste incinerated to applicable environmental/industry standards	95–100%	95–100%	95–100%
TIMELINESS			
Seven operating days per week on Grand Cayman	90–95%	90–95%	90–95%
Infectious waste incinerated within 24-48 hours	95–100%	95–100%	95–100%
LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$3,851,000	\$4,504,794	\$ 3,024,899
RELATED BROAD OUTCOME:			
- Healthy and Empowered People with an Improved Quality of Life for All Ages - Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			

Note: The total cost of supplying this output in fiscal 2026 is \$3,863,365. However, the receipt of \$12,365 from third parties reduce the cost to Cabinet to \$3,851,000.

The total cost of supplying this output in fiscal 2027 is \$4,517,158. However, the receipt of \$12,364 from third parties reduce the cost to Cabinet to \$4,504,794.

EVH 8	Rodent Control		
DESCRIPTION Rodent control services including de-ratting certifications.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of rodent control inspections of government buildings - Number of routine control inspections of residential properties - Number of commercial and institutional properties baited - Number of responses to rodent control requests/complaints - Number of de-ratting/ship sanitation exemption certificate inspections - Number of leaflets on rodent control issued	500-1,000 2,000-4,000 10-20 800-1,000 4-6 500-600	500-1,000 2,000-4000 10-20 800-1,000 4-6 500-600	587 3,621 - 551 - 1,025
QUALITY - Maintain surveillance and baiting of buildings/properties (residential, commercial, institutional) in accordance with the Department of Environmental health standards - Responses meeting departmental standards - De-ratting certificate issued in accordance with International Standards and Public Health Act - Printed leaflets to be clear, concise and informative in compliance with departmental standards	100% 95–100% 100%	100% 95–100% 100%	100% 95–100% 100%
TIMELINESS - Properties for surveillance/baiting that meet the departmental and/or customer schedule - Responses to complaints/requests which meet the following standards: Emergency (High)–within 24 hours; Medium Priority–within 72 hours; Low Priority–within 120 hours - De-ratting certificates issued within one day of inspection (provided they passed) - Printed leaflets available for immediate distribution	100% 95–100% 100% 100%	100% 95–100% 100% 100%	100% 95–100% 100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$215,587	\$217,036	\$215,587
RELATED BROAD OUTCOME: - Healthy and Empowered People with an Improved Quality of Life for All Ages - Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			

EVH 9	Food Safety and Hygiene Surveillance		
DESCRIPTION			
Inspection and surveillance of food establishments including food recalls, food-borne illnesses, local meat inspections and training of food handlers.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of food handlers training course	60-80	60-80	47
Number of food handlers trained	900-1,200	900-1,200	1,361
Number of inspections of food establishments	1,500-1,700	1,500-1,700	2,552
Number of inspections of imported containers	1,300-1,500	1,300-1,500	2,960
Number of special food condemnation inspections	30-40	30-40	30
Number of local meat slaughter inspection	1,300-1,500	1,300-1,500	1,259
Number of procurements of sample	150-200	150-200	147
Number of food related complaints investigated	15-20	15-20	44
Number of food-borne illness investigations	3-6	3-6	2
Number of food advice reports	2-4	2-4	-
Number of food recall surveillance	350-450	350-450	305
QUALITY			
Training in compliance with internal peer review standards for format, accuracy, and comprehensiveness by departmental standards	95–100%	95–100%	95–100%
Measured by positive food handlers customer satisfaction survey	90–100%	90–100%	90–100%
Percentage of inspections, condemnations and investigations conducted in accordance with the Public Health Law and departmental guidelines	95–100%	95–100%	95–100%
Percentage of food and water samples collected and managed in accordance with acceptable laboratory standards	95–100%	95–100%	95–100%
Percentage of substantiated food related complaints resolved	95–100%	95–100%	95–100%
Food advice to be clear, comprehensive, and technical in compliance with departmental standards	95–100%	95–100%	95–100%
Percentage of food recalls acted on based on official recalls by the United States Department of Agriculture or other appropriate authority	95–100%	95–100%	95–100%

TIMELINESS			
• Food handlers training to be held at least monthly during February to November	95–100%	95–100%	95–100%
• Inspections, and condemnations conducted as scheduled or on demand	95–100%	95–100%	95–100%
• Percentage of investigations and complaints response: eight hours for hospital referrals; 24 hours for high risk; 72 hours for all other complaints	95–100%	95–100%	95–100%
• Samples collected and delivered to laboratory standards. (Grand Cayman –within 6 hours/Sister Islands no more than 24hours)	95–100%	95–100%	95–100%
• Food recalls surveillance conducted at least weekly	95–100%	95–100%	95–100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	\$688,862	\$700,531	\$688,862
RELATED BROAD OUTCOME:			
• Healthy and Empowered People with an Improved Quality of Life for All Ages • Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			

Note: The total cost of supplying this output in fiscal 2026 is \$ 702,040 However, the receipt of \$13,178 from third party revenue reduces the cost to Cabinet to \$688,862.

The total cost of supplying this output in fiscal 2027 is \$ 713,709. However, the receipt of \$13,178 from third party revenue reduces the cost to Cabinet to \$700,531.

EVH 10	Environmental Health Laboratory Services		
DESCRIPTION Microbiological and chemical analytical services such as analysis of drinking water, recreational water and food samples plus air and noise assessments.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of potable water samples analysed and reported on	500-600	500-600	363
Number of recreational water samples analysed and reported on	450-500	450-500	413
Number of dialysis water samples analysed	130-160	100-120	177
Number of food safety samples analysed and reported on	300-350	300-350	180
Number of special projects samples analysed	80-110	80-110	52
Number of training and seminars delivered and presented	7-9	7-9	8
Number of indoor and ambient air quality assessments conducted and reported	40-50	40-50	50
Number of used oil samples conducted	500-600	500-600	15
Number of identifications of unknown chemicals containers	25-30	25-30	2
QUALITY			
Samples analysed/conducted in accordance with established international/acceptable laboratory standards and the laboratory Quality Management System.	95–100%	95–100%	95–100%
Reports peer-reviewed for accuracy, consistency, and readability and signed off by the Supervising Officer	95–100%	95-100%	95–100%
Training and seminars in compliance with internal peer review for format, accuracy and departmental standards	95–100%	95-100%	95–100%
Air and noise assessments complying with acceptable scientific protocols	95–100%	95–100%	95–100%
Unknown chemicals analysed in accordance with internationally acceptable laboratory standards and without incident	95–100%	95–100%	95–100%
TIMELINESS			
Reports which are ready according to the specific turn-around-times specified in the Laboratory Quality Management System for each type of analysis/assessment	95–100%	95–100%	95–100%
Training and seminars to be conducted as scheduled	95–100%	95–100%	95–100%
Air quality and noise assessments conducted as scheduled between clients and the laboratory	95–100%	95–100%	95–100%
Requests for service complaints are acknowledged within 48 hours of receipt by the laboratory	95-100%	95-100%	95-100%

LOCATION			
Cayman Islands	100%	100%	100%
COST	\$1,229,595	\$1,240,875	\$1,000,595
RELATED BROAD OUTCOME: - Healthy and Empowered People with an Improved Quality of Life for All Ages - Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			

Note: The total cost of supplying this output in 2026 is \$ 1,233,725. However, the receipt of \$4,130 from third party revenue reduces the cost to Cabinet to \$1,229,595.

The total cost of supplying this output in 2027 is \$ 1,245,005. However, the receipt of \$4,130 from third party revenue reduces the cost to Cabinet to \$1,240,875.

EVH 11	Development and Engineering Control		
DESCRIPTION Development and engineering services including environmental health impacts of projects, review of plans and recommending certificate of occupancy; housing and related accommodations, also cemetery management and capacity planning.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Reports on plan review applications - Inspections and reports for Certificate of Occupancy (CO) - Engineering advice and reports - Engineering monitoring inspections - Number of new vaults inspections - Number of other cemetery works/projects - Number of cemetery capacity reports - Construction of vaults to maintain cemetery capacity	460–560 115–270 65–180 195–430 60–180 5–32 1–4 70–160	460–560 115–270 65–180 195–430 60–180 5–32 1–4 70–160	621 416 191 558 335 5 2 335
QUALITY - Reports and inspections which meet internal peer review standards for accuracy, relevance and adherence to applicable Acts and standards - Engineering advice and reports to be in compliance with internationally acceptable codes and standards including local Acts - Field work and construction meeting internal review and acceptable departmental standards for compliance - Capacity reports meeting terms of reference and other predetermined acceptable standards	95–100% 95–100% 95–100% 95–100%	95–100% 95–100% 95–100% 95–100%	95–100% 95–100% 95–100% 95–100%
TIMELINESS - Reports (plans review and Certificate of Occupancy) completed within two weeks - Minimum of three days for final Inspection of construction projects - Other reports which are completed within seven days after completion of the investigation/research	95–100% 95–100% 95–100%	95–100% 95–100% 95–100%	95–100% 95–100% 95–100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$831,731	\$845,090	\$ 811,655
RELATED BROAD OUTCOME: - Healthy and Empowered People with an Improved Quality of Life for All Ages - Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			

Note: The total cost of supplying this output in 2026 is \$963,731. However, the receipt of \$132,000 from third parties reduce the cost to Cabinet to \$831,731.

The total cost of supplying this output in 2027 is \$ 977,090. However, the receipt of \$132,000 from third parties reduce the cost to Cabinet to \$845,090.

EVH 14	Hazardous Waste and Emergency Management		
DESCRIPTION			
Hazardous waste operations and emergency response to natural or manmade events.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of responses to all hazardous material incidents	1–3	1–3	4
Number of disaster management responses	2–3	2–3	2
Number of Inspections and reports of potentially hazardous sites	5–7	5–7	4
Number of response drills	3–4	3–4	2
Shipment of hazardous waste products (gallons)	20,000–25,000	20,000–25,000	11,000
QUALITY			
Responses and drills which are appropriately conducted and assessed by peer review which will consider human and environmental safety	95–100%	95–100%	95–100%
Responses to storm, hurricane or other event based on national and departmental plans	90–100%	90–100%	90–100%
Reports meeting internal standards for accuracy, relevance and adherence to applicable standards	90%	90%	90%
Hazardous waste products shipped complying with external vendor standards	95–100%	95–100%	95–100%
Unknown chemicals analysed in accordance with internationally acceptable laboratory standards and without incident	0%	0%	95–100%
TIMELINESS			
Activate the pre-hurricane response plan before the event as outlined in the departmental document and along with national plans	95–100%	95–100%	95–100%
Conduct drills and training before the start of the hurricane season	95–100%	95–100%	95–100%
Responses within 6-8 hours of receiving notification of a hazardous material spill or situation	95–100%	95–100%	95–100%
Identification of unknown chemicals and shipment of hazardous wastes to be undertaken as scheduled by the laboratory	0%	0%	0%
LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$165,790	\$166,172	\$154,002
RELATED BROAD OUTCOME:			
- Healthy and Empowered People with an Improved Quality of Life for All Ages - Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			

EVH 15	Ministerial Servicing to the Minister for Health, Environment and Sustainability		
DESCRIPTION Provide support services and policy advice by means of reports, briefing notes, speeches and replies to Parliamentary questions and correspondence to the Minister and Cabinet on 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 replies to parliamentary questions	3–5	3–5	3-5
Number of correspondences	75–80	75–80	18
Number of speeches and briefing notes	10–15	10–15	3
Number of technical reports	4–6	4–6	6
Number of Boards/Committees served on and supported	4–6	4–6	38
Number of meetings and hearings attended	25–30	25–30	138
Number of capacity planning reports	2–3	2–3	-
Number of monthly, quarterly, annual reports	12–14	12–14	23
QUALITY			
Parliamentary questions properly researched, meeting format, accurate and submitted by deadlines	100%	100%	100%
Correspondence and speeches/briefings complying with predetermined standards including accuracy, comprehension, and appropriateness	100%	100%	100%
Technical and capacity reports meeting terms of reference and other predetermined acceptable standards	100%	100%	100%
Representation on committees/boards based on relevant expertise	100%	100%	100%
Meetings and hearings in compliance with predetermined standards	100%	100%	100%
TIMELINESS			
Written questions or requests from Cabinet, Parliament, or Minister prepared and presented by the due date	100%	100%	100%
Reports, speeches, briefings and Correspondence to Ministry by agreed deadline	100%	100%	100%
Meetings/hearings/committees attended as scheduled	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$197,003	\$198,917	\$197,003
RELATED BROAD OUTCOME:			
- Healthy and Empowered People with an Improved Quality of Life for All Ages - Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			

EVH 17	Environmental Health Monitoring Services			
DESCRIPTION				
Provision of services such as, statutory nuisance monitoring and enforcements, occupational hygiene and safety services, surveillance inspections and monitoring; control of pollution from sources; and protection of public premises.				
MEASURES		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY				
• Number of monitoring inspections of premises (including sea vessels)		2,500–7000	2,500–7000	6,609
• Number of complaints investigated		800–900	800–900	713
• Number of training courses		8–10	8–10	5
• Number of operatives trained		40–80	40–80	99
• Number of procurements of water samples		400–600	400–600	1,188
• Number of public housing and accommodation reports		5–7	5–7	6
• Number of reports and correspondence		400–600	400–600	1,439
• Number of abatement notices served		30–50	30–50	92
• Number of briefs to Legal Department		2–3	2–3	14
• Number of Derelict Vehicles tagged for removal		600–800	600–800	665
QUALITY				
• Investigations and reports which meet internal peer review standards for accuracy, relevance and adherence to applicable standards		90–100%	90–100%	90–100%
• Investigations, training courses and reports which are appropriately conducted and reviewed for accuracy, relevance and adherence to applicable standards		90–100%	90–100%	90–100%
• Fieldwork and correspondence meeting internal peer review, which will consider format, accuracy, and relevance		90–100%	90–100%	90–100%
• Food and water samples collected and managed in accordance with acceptable laboratory standards		90–100%	90–100%	90–100%
• Complaint investigations, letters, and correspondence assessed by peer review for accuracy, relevance and adherence to applicable Acts and standards		90–100%	90–100%	90–100%
• Abatement notices served in accordance with the Public Health Act		90–100%	90–100%	90–100%
• Briefs to the legal department that complies with proper format, accuracy and complies with departmental standards		90–100%	90–100%	90–100%

TIMELINESS	Responses to complaints within allotted period: High-risk complaints within 24 hours; Medium risk within 72 hours; Low risk, within 120 hours	90–100%	90–100%	90–100%
	Reports which are completed within seven days after completion of the investigation	90–100%	90–100%	90–100%
	Scheduled inspections performed on time	90–100%	90–100%	90–100%
	Samples collected and delivered to laboratory standards	90–100%	90–100%	90–100%
	High risk complaint investigations within 24 hours; medium risk investigated within 72 hours; and low risk within 120 hours	90–100%	90–100%	90–100%
	Letters and briefings completed and mailed within one week	90–100%	90–100%	90–100%
	Abatement Notices served within 2–3 days of investigation	90–100%	90–100%	90–100%
LOCATION				
	Cayman Islands	100%	100%	100%
COST				
		\$1,560,684	\$1,564,569	\$1,229,595
RELATED BROAD OUTCOME:				
- Healthy and Empowered People with an Improved Quality of Life for All Ages - Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature				

EVH 18	Collection and Disposal of Waste and Litter Control		
DESCRIPTION Collection of all solid waste materials and the provision and maintenance of roadside litter control programme.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Tons of waste collected from commercial and residential properties - Miles of street receiving litter collection - Number of container or grab truck services provided - Number of community related services managed - Number of cemetery vaults prepared prior to burial - Collection of End-of-Life Vehicles (ELVs i.e. Derelict)	60,000–80,000 4,000–6,000 300–400 80–120 120–140 900–1200	65,000–85,000 4,000–6,000 350–450 80–120 130–150 900–1200	74,576 4,000 263 81 159 950
QUALITY - Collection of solid waste is in accordance to International standards - Comply with contracted obligations	95–100% 95–100%	95–100% 95–100%	95–100% 95–100%
TIMELINESS - Once per week as per current residential collection scheduled - Time containers delivered as scheduled - Service all containers as per contracted obligations - Service community related locations as scheduled - Service litter collection areas as scheduled	90–95% 90–95% 90–95% 90–95% 90–95%	90–95% 90–95% 90–95% 90–95% 90–95%	90–95% 90–95% 90–95% 90–95% 90–95%
LOCATION Cayman Islands	100%	100%	100%
COST	\$7,053,842	\$7,297,213	\$6,653,723
RELATED BROAD OUTCOME: - Healthy and Empowered People with an Improved Quality of Life for All Ages - Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			

Note: The total cost of supplying this output in fiscal 2026 is \$ 10,544,431. However, the receipt of \$3,490,589 from third party revenue reduces the cost to Cabinet to \$7,053,842.

The total cost of supplying this output in fiscal 2027 is \$ 10,782,132. However, the receipt of \$ 3,484,919 from third party revenue reduces the cost to Cabinet to \$7,297,213.

MRC 3	Larviciding Programme to Control Mosquitoes		
DESCRIPTION			
Maintain the capability to carry out a larviciding programme to control swamp-breeding mosquitoes.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Maintain the capability to apply larvicide to swamp breeding sites (aerial and ground based) up to the following levels:			
Aerial treatments (acres)			
Residual larvicide treatments	15,00–25,000	15,00–25,000	24,000
Liquid larvicide treatments	20,00–30,000	20,00–30,000	28,000
Single brood larvicide treatments	4,000–10,000	4,000–10,000	9,000
Ground Treatments (acres)			
Liquid larvicides	2,000–4000	2,000–4,000	2,000
QUALITY			
Applications conform to the Operations Manual and other relevant guidelines	100%	100%	100%
TIMELINESS			
Ongoing throughout period. Provide capability to make larvicide applications at any time, as environmental conditions require	100%	100%	100%
Applications completed within departmental timescale	100%	100%	100%
LOCATION			
Grand Cayman, Cayman Brac and Little Cayman	100%	100%	100%
COST	\$3,829,258	\$3,920,372	\$4,581,791
RELATED BROAD OUTCOME:			
Healthy and Empowered People with an Improved Quality of Life for All Ages			

MRC 4	Adulticiding Programme to Control Mosquitoes		
DESCRIPTION			
Maintain the capability to carry out an adulticiding programme to control swamp-breeding mosquitoes.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Maintain capability to carry out adulticide operations against mosquitoes (aerial and ground based) up to the following levels:			
• Aerial applications (Acres)	300,000-600,000	300,000-600,000	400,000
• Ground Applications (Acres)	300,000-600,000	300,000-600,000	550,000
QUALITY			
• Applications conform to the Operations Manual and other relevant guidelines	100%	100%	100%
TIMELINESS			
• Ongoing throughout period. Provide capability to make adulticide applications at any time, as environmental conditions require	100%	100%	100%
• Applications completed within departmental timescale	100%	100%	100%
LOCATION			
• Grand Cayman, Cayman Brac, Little Cayman	100%	100%	100%
COST	\$1,831,116	\$1,874,149	\$2,179,127
RELATED BROAD OUTCOME:			
• Healthy and Empowered People with an Improved Quality of Life for All Ages			

MRC 8	Mosquito Control Service Requests		
DESCRIPTION Mosquito control call-out service.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of call-out requests	150-250	150-250	200
QUALITY • Call-out requests responded to and mosquito complaint resolved	100%	100%	100%
TIMELINESS • Respond to call-out requests within 48 hours	100%	100%	100%
LOCATION • Grand Cayman	100%	100%	100%
COST	\$407,018	\$411,280	\$459,955
RELATED BROAD OUTCOME: • Healthy and Empowered People with an Improved Quality of Life for All Ages			

MRC 11	Scientific Advice on Mosquito Matters		
DESCRIPTION			
Provision of advice to Ministers, Government Departments, and others, on matters regarding mosquito control, related scientific matters, and the Mosquito Research and Control Act and Regulations.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY	12–15	12–15	12–15
• Number of times Scientific advice given to Ministry			
QUALITY	100%	100%	100%
• Supervisor sign-off where appropriate			
TIMELINESS	100%	100%	100%
• Respond to call-out requests within 24 hours			
LOCATION	100%	100%	100%
• Cayman Islands			
COST	\$333,972	\$338,234	\$372,601
RELATED BROAD OUTCOME:			
• Healthy and Empowered People with an Improved Quality of Life for All Ages			

MRC 12	Mosquito Control Education Programme		
DESCRIPTION			
Provide education programme to promote awareness of mosquito control methods and public engagement.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of visits/presentations	3–5	3–5	4
Number of press releases	3–5	3–5	5
QUALITY			
Visits/presentations carried out by qualified personnel	100%	100%	100%
Press releases completed to departmental standards	100%	100%	100%
TIMELINESS			
Completed according to departmental schedule.	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST			
	\$334,972	\$339,234	\$373,797
RELATED BROAD OUTCOME:			
Healthy and Empowered People with an Improved Quality of Life for All Ages			

MRC 14	Non-Chemical Control of Mosquitoes		
DESCRIPTION			
Programme to control swamp-breeding mosquitoes by non-chemical (physical and biological) means, including the annual hatch and strand programme.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Acres of canalized swamp maintained	15,000	15,000	15,000
• Acres of swamp flooded and drained	2	2	-
QUALITY			
• Operations to be completed with supervisor sign-off and in compliance with the operational plan	100%	100%	100%
TIMELINESS			
• Service provided throughout period, five days per week	100%	100%	100%
• Operations completed within timescale set by supervisor	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST			
	\$307,862	\$313,486	\$341,377
RELATED BROAD OUTCOME:			
• Healthy and Empowered People with an Improved Quality of Life for All Ages			

MRC 15	Disease Prevention and Control			
DESCRIPTION				
Programme to reduce the number of disease vector mosquitoes, monitor populations of these species, and prevent the importation of disease-carrying mosquitoes.				
MEASURES		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY				
- Yards Surveyed - Number of potential disease cases forwarded by Health Services and responded to		6,000–10,000 50–100	6,000–10,000 50–100	7,500 50
QUALITY				
Operations to conform with Operations Manual Guidelines		100%	100%	100%
TIMELINESS				
- Provide service throughout year, as required - Operations completed within timelines set by Supervisor		100% 100%	100% 100%	100% 100%
LOCATION				
Grand Cayman, Cayman Brac, and Little Cayman		100%	100%	100%
COST		\$3,110,803	\$3,157,243	\$3,835,502
RELATED BROAD OUTCOME:				
Healthy and Empowered People with an Improved Quality of Life for All Ages				

DCS 15	Individual and Group Work		
DESCRIPTION Provision of treatment to individuals, children, adolescents, couples, and families, and community-based programming for mental health and wellness on Grand Cayman. This includes: Clinical services for: • Symptoms of trauma and poor mental health (e.g. anxiety, depression, grief or loss) • Drug and alcohol Issues/Co-occurring disorders • Family and relationship problems or relationship enhancement • Issues related to personal growth and development, and Psychoeducation, coaching, and workshops to the public, government agencies, and the private sector to raise mental health awareness throughout the Cayman Islands.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of intake hours offered • Number of clinical hours offered • Hours of Early intervention /prevention wellness workshops, presentations, coaching and public awareness campaigns	1,950-2,000 8,000-8,350 45-65	1,950-2,000 8,000-8,350 45-65	1900 6,000-6,500 45-50
QUALITY • Clients who agree or strongly agree they made significant progress with the issue(s) they brought to therapy • Sessions conducted by skilled and qualified staff • Treatment informed by individualised treatment plan developed in collaboration with the client • Number of participants with rating of 4 or above for ‘Gaining new knowledge’	75–100% 100% 85–100% 100%	75–100% 100% 85–100% 100%	75–100% 100% 85–100% 100%
TIMELINESS • Sessions available during office hours and early evening • Crisis Management offered daily • Prevention and Early Intervention work is offered every month • Minimum of one monthly external supervision for EMDR and EFT models	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
LOCATION • Grand Cayman and Cayman Brac	100%	100%	100%
COST * Includes 2025 forecasted amount for DCS 15 and DCS 33	\$1,586,205	\$1,593,126	\$1,315,264*
RELATED BROAD OUTCOME: • Healthy and Empowered People with an Improved Quality of Life for All Ages			

DCS 16	Clinical Assessments and Reports		
DESCRIPTION			
Comprehensive clinical assessments completed, and assessment and progress reports prepared to identify treatment goals and track clients progress in treatment.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of assessments/reports completed	1,750-2,000	1,750-2,000	2,090-2,360
QUALITY			
Clinical assessments and reports completed by skilled and qualified staff	100%	100%	90-100%
Clinical assessments and reports for external submission reviewed by senior management prior to distribution	90–100%	90–100%	90-100%
Discharge summaries completed on every case closed	80–100%	80–100%	90%
TIMELINESS			
Case conceptualisations generated within the first 3 sessions after intake	80-100%	80-100%	80-100%
LOCATION			
Grand Cayman	100%	100%	100%
The Counselling Centre	100%	100%	100%
Caribbean Haven Residential Centre	100%	100%	100%
COST			
	\$375,506	\$375,889	\$598,124
RELATED BROAD OUTCOME:			
Healthy and Empowered People with an Improved Quality of Life for All Ages			

DCS 17	Driving Under the Influence Programme		
DESCRIPTION			
Provision of Driving Under the Influence (DUI) Programme to court-referred clients resident in the Cayman Islands.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
- Number of DUI Programme placements offered - Number of reports completed	125–150 100–150	125–150 100–150	125–150 100–150
QUALITY			
- Increase in knowledge and awareness of programme graduates around effects of alcohol use in general and the impact of alcohol use on driving ability specifically - Programme delivered by trained staff - Reports sent to court on each client completing the programme re: participation and recommendations for further treatment if appropriate	75–100% 100% 100%	75–100% 100% 100%	75–100% 100% 100%
TIMELINESS			
Comprehensive programme offered on a rotational basis throughout the year to address referrals from court	100%	100%	100%
LOCATION			
- The Counselling Centre - Brac Haven-Sister Islands Counselling Centre	100% 100%	100% 100%	100% 100%
COST	\$182,706	\$183,138	\$248,564
RELATED BROAD OUTCOME:			
Healthy and Empowered People with an Improved Quality of Life for All Ages			

DCS 18	Male Residential Treatment Programme for Substance Abuse and Co-Occurring Disorders		
DESCRIPTION			
Gender-specific programme for males age 18 years and over providing individualised residential services for substance abuse and co-occurring disorders.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Minimum number of residential placements for men provided within the treatment programme	216	216	216
• Number of hours of group interventions offered	806	806	806
• Number of hours of individual therapeutic interventions offered	780	780	780
• Number of hours of intensive case management offered	520	520	520
QUALITY			
• Collaborative treatment plan developed with each client stating individualized, measurable treatment goals in client’s own language.	90–100%	90–100%	90–100%
• Ongoing Assessment of client progress conducted throughout the treatment stay	90–100%	90–100%	90–100%
• Clients are connected to community-based treatment on completion of residential treatment.	90–100%	90–100%	90–100%
• Clients are gainfully employed upon completion of the re-entry stage of residential treatment.	90–100%	90–100%	90–100%
• Clients report improvement in personal well-being while participating in residential treatment.	80–100%	80–100%	80–100%
• Clients report improvement in personal well-being on completion of residential treatment.	80–100%	80–100%	80–100%
TIMELINESS			
• Treatment Plans developed with client within 7 days of admission	90–100%	90–100%	90–100%
• Weekly individual therapy sessions for each client in residence	100%	100%	100%
• Skill-building groups offered daily	100%	100%	100%
• Discharge Plans developed for each client to address issues specific to client’s individual needs prior to discharge	90–100%	90–100%	90–100%
LOCATION			
• Caribbean Haven Residential Centre - Grand Cayman	100%	100%	100%
COST			
	\$1,362,651	\$1,362,619	\$907,193
RELATED BROAD OUTCOME:			
• Healthy and Empowered People with an Improved Quality of Life for All Ages			

DCS 19	Public Awareness Initiatives		
DESCRIPTION Develop, deliver and/or participate in public awareness campaigns, partnerships, media appearances or events that educate and raise awareness on topics such as domestic abuse, gender violence, teen pregnancy prevention, parenting, child abuse, gender socialization issues, drug and alcohol issues, co-occurring disorders and other relevant topics. Public Awareness Campaigns include Honouring Women Month, Recovery Month, World Mental Health Day, STOOD UP: Take a Stand Against Bullying, International Men’s Day and 16 Days of Activism Against Gender-based Violence.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of public awareness campaigns - Number of media and public relation events participated in to raise awareness - Number of newsletters produced and distributed	7 20-30 12	7 20-30 12	7 20 12
QUALITY - Accurate and relevant information is provided by qualified and trained professionals - Public awareness campaigns utilise various mediums	100% 100%	100% 100%	100% 100%
TIMELINESS - Newsletter published monthly - Public Awareness Campaigns throughout the year	100% 100%	100% 100%	100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$117,057	\$112,868	\$70,995
RELATED BROAD OUTCOME: Healthy and Empowered People with an Improved Quality of Life for All Ages			

DCS 21	Non-Medical Detoxification Services		
DESCRIPTION Provision of specialised non-medical detoxification services for men involving screening for withdrawal potential; non-medical withdrawal and relapse management; and initial clinical assessment of clients experiencing substance use problems.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Minimum number of placements available for the provision of non-medical detoxification programme per annum - Minimum number of hours of individual therapeutic support offered for non-medical detoxification programme per annum	60-70 120-140	60-70 120-140	60 N/A
QUALITY - Assessment conducted by skilled and qualified staff - Transition plan to identify appropriate level of care developed for all clients completing detoxification programme - Treatment readiness sessions offered on an individual or group basis to all clients entering the programme.	100% 95–100% 95–100%	100% 95–100% 95–100%	100% 95% 95-100%
TIMELINESS - Access to programme available seven days per week - Daily treatment readiness sessions/DBT Orientation - Initial assessment conducted to determine treatment readiness and appropriate level of treatment within 5 – 7 days of admission - Written transition summary to be completed within 48 hours of transition/discharge.	100% 90–100% 90–100% 90–100%	100% 90–100% 90–100% 90–100%	100% 90–100% 95% 95%
LOCATION Caribbean Haven Residential Centre–Grand Cayman	100%	100%	100%
COST	\$581,084	\$581,074	\$412,560
RELATED BROAD OUTCOME: Healthy and Empowered People with an Improved Quality of Life for All Ages			

DCS 24	Treatment Services to Participants in Drug Rehabilitation Court		
DESCRIPTION Provision of treatment services to offenders referred by the Drug Rehabilitation Court (DRC). - DRC Intake completed for individuals applying for the Drug Rehabilitation Court programme. - Assessments for suitability to participate in DRC - Screenings for admission to WMU programme - Weekly reports submitted to court for participants of the Drug Rehabilitation Court Programme - Multi-Disciplinary case conferencing as required			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Minimum number of intake sessions offered to DRC clients - Number of DRC pre-court conferences attended - Minimum number of screenings for WMU offered to DRC clients - Number of Clinical Assessments completed for DRC - Number of progress reports completed for DRC	150-175 120-150 100 30-50 350-410	150-175 120-150 100 30-50 350-410	N/A 50-52 100-104 32-45 350-410
QUALITY - Number DRC clients reaching phase 3 or above in the programme - Percentage of clients who report improvement in life areas during the course of treatment - Sessions conducted by skilled and qualified staff - Individualised treatment plans developed in conjunction with client as evidenced by client’s signature - Intake and Assessment Appointment offered within 14 days of Phase 1 admission.	70-85% 60–100% 100% 85–100% 100%	70-85% 60–100% 100% 85–100% 100%	70-85% 60–100% 100% 85–100% N/A
TIMELINESS - Intake sessions offered to DRC clients on a weekly basis - Weekly attendance at DRC pre-court conferences	100% 100%	100% 100%	100% 100%
LOCATION - The Counselling Centre–Grand Cayman - Caribbean Haven Residential Centre	100% 100%	100% 100%	100% 100%
COST	\$480,352	\$481,234	\$304,090
RELATED BROAD OUTCOME: Healthy and Empowered People with an Improved Quality of Life for All Ages			

DCS 26	Policy Advice to the Minister for Health, Environment and Sustainability		
DESCRIPTION Policy Advice on matters pertaining to the provision of treatment services and therapeutic interventions for mental health and co-occurring disorders, parenting challenges and other relational family concerns. Includes responses to parliamentary questions, cabinet papers and speaking notes.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Reports, responses and advice provided to the Ministry • Number of meetings attended • Number of parliamentary questions, cabinet papers, press releases, and speaking notes drafted	5-8 15–20 1-2	5-8 15–20 1-2	5 15 2
QUALITY • Information provided based on research and best practice guidelines	100%	100%	100%
TIMELINESS • Advice provided in accordance with agreed deadlines with the Ministry	100%	100%	100%
LOCATION • Grand Cayman	100%	100%	100%
COST	\$113,621	\$113,569	\$118,951
RELATED BROAD OUTCOME: • Healthy and Empowered People with an Improved Quality of Life for All Ages			

DCS 27	Family Programmes and Services		
DESCRIPTION - Provision of parenting intervention and prevention sessions to service families experiencing mild to chronic family dysfunction. - Provision of family programmes designed to enhance parent’s competence and knowledge of effective positive parenting practices in order to improve overall family well-being and quality of life. - Facilitation of monthly family skills parenting sessions in collaboration with partner agencies to access a wider range of families and provide ongoing education and prevention services for families - Parent consultation sessions offered to group participants during clinical family programme to reinforce skills learned and manage ongoing family challenges			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of Family Programmes offered - Number of Family Skills Sessions offered - Number of hours of parent consultation offered to programme participants - Number of hours of Individual Parenting offered - Number of skill building sessions offered to at risk youth enrolled in family programme	5-6 10 200-250 1,500-1,700 40-50	5-6 10 200-250 1,500-1,700 40-50	5 11 NM 1,100 30
QUALITY - Support groups and psycho-educational programmes provided by trained and qualified professionals - Number of participants who rate satisfaction with programme four or higher on a scale of 1-5 - Percentage of parents who showed improvement in three or more parenting constructs post service completion	100% 80–100% 60–80%	100% 80–100% 60–80%	100% 100% 75%
TIMELINESS - Family Skills Programmes offered throughout the year - Family Skills Sessions offered monthly - Parent coaching sessions offered in person or virtually throughout the year	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION The Family Resource Centre	100%	100%	100%
COST	\$463,511	\$466,409	\$431,253
RELATED BROAD OUTCOME: Healthy and Empowered People with an Improved Quality of Life for All Ages			

DCS 28	Workshops and Presentations		
DESCRIPTION Delivery of psychoeducational programmes, workshops, and presentations for families, children, and youth. These initiatives are designed to improve positive parenting practices, build emotional competence, and strengthen family relationships. Key topics include violence prevention, resilience, and emotion regulation. Comprehensive programmes targeted to families and at-risk youth such as the Stop Now And Plan (SNAP) are offered in schools and community settings to help children and youth develop self-control and problem-solving skills. Initiative - increase in response to demand in services, including parents of children with neurodivergent needs. Training and programme materials costs to be incurred.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of parenting programmes offered - Number of psychoeducational community-based presentations offered - Number of community outreach parenting workshops - Number of youth-based workshops offered	10-12 15-20 8-10 15-20	10-12 15-20 8-10 15-20	11 10 6 8
QUALITY - Workshops or presentations are delivered by qualified professionals - Participants who rate psychoeducational workshop or presentation 4 or higher on a scale of 1-5	100% 80–100%	100% 80–100%	100% 100%
TIMELINESS Workshops and presentations offered throughout the year	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$351,025	\$353,408	\$231,127
RELATED BROAD OUTCOME: Healthy and Empowered People with an Improved Quality of Life for All Ages			

DCS 29	Family Intervention and Victim Advocacy		
DESCRIPTION - Crisis intervention and assessment of the needs of victims of family violence to ensure appropriate referrals to community resources, and emotional support and guidance to victims throughout various stages - Case Management services offered to individuals and families in need of community resources and inter agency collaboration. - Facilitation of the Domestic Violence Intervention Training Programme (DVITP) for Police Officers, Social Workers and other front-line professionals - Coordination of the Legal Befriender Service			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of family intake sessions - Minimum number of case management consultation hours offered to individuals, families and at-risk youth (includes referrals, MDT, case discussions with partner agencies) - Number of DVITP training sessions facilitated - Number of Child protection training sessions (including darkness to light trainings, Child Protection Unit training)	30-40 100-150	30-40 100-150	30 NM
QUALITY - Referrals followed up to ensure appropriate care coordination - DVITP provided by qualified, trained facilitators who receive supervision - Darkness to Light is provided by qualified, trained facilitators. - Advice delivered by qualified attorneys	3 10-15	3 10-15	3 10
TIMELINESS - Child abuse referrals completed within 24hrs of suspicion of abuse - Case coordination meetings to be scheduled within 30 days. - DVITP Sessions offered quarterly - Legal Befriender service offered weekly	100% 80–100%	100% 80–100%	100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$385,021	\$387,788	\$143,954
RELATED BROAD OUTCOME: Healthy and Empowered People with an Improved Quality of Life for All Ages			

DCS 32	Services for Young Parents		
DESCRIPTION - Provision of psycho-educational comprehensive parenting service to support the personal, social, educational and/or life-skills growth of young parents - Familial intervention to promote secure parent child attachment facilitate basic baby care and child well-being - Delivery of evidence-based prevention and education workshops to equip children and youth with information and strategies to prevent, recognize, and respond appropriately to bullying, cyberbullying, all types of abuse, relationship abuse, digital dangers, exploitation, and human trafficking.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Minimum number of placements offered to young parents per annum - Number of young parent education hours offered to young parents - Number of hours of case management services offered - Number of intakes offered to at risk youth and young adults	100 300-350 200-250 50-60	100 300-350 200-250 50-60	100 145 200 50
QUALITY - Percentage of young parents who have individualised support plans developed - Percentage of young parents engaged in professional development trainings - Number of young parents successfully secured employment - Number of young parents successfully completed programme - Coordination of care with partner agencies for programme participants - Sessions in compliance with agency curriculum	90–100% 80-100% 40–50% 60–80% 100% 100%	90–100% 80-100% 40–50% 60–80% 100% 100%	90% 60% 40% 60% 100% 100%
TIMELINESS Programme offered in Phases throughout the school year	100%	100%	100%
LOCATION The Family Resource Centre	100%	100%	100%
COST	\$457,708	\$461,273	\$377,329
RELATED BROAD OUTCOME: Healthy and Empowered People with an Improved Quality of Life for All Ages			

RMH 1	Residential Mental Health Services		
DESCRIPTION			
Provision of tertiary level rehabilitation for residents with serious and persistent mental health problems.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUALITY			
Number of beds at the facility	54	54	54
Number of patients admitted for the year	15- 40	41 - 60	18
Number of beds occupied	15- 36	36- 54	24
Number of residents referred from HSA	5-16	11 - 25	12
Number of residents referred from other mental health services (prisons, etc)	5-20	20- 35	12
Number of local residents referred overseas	0-2	0-1	1
Number of rehabilitation programmes implemented	10-30	31-40	15
Number of social interventions implemented	5-30	40-60	13
Number of residents discharged/ re-integrated into families/ communities	2-10	11-20	4
Number of psychotherapeutic interventions (Counselling, etc)	5 - 30	31-50	9
Number of educational/ training sessions done (staff/residents)	30-60	60-70	40
Number of overseas residents admitted to the facility (Medical Tourism)	-	1- 6	-
QUALITY			
Average length of stay (days)	90-365	90-365	365
Percentage of adult residents overseas returned to the island	50-100%	50-100%	80%
Percentage residents referred admitted to the facility	50-60%	60-100%	50%
Percentage of occupancy	60%	100%	30%
TIMELINESS			
Percentage of residents admitted within one month of being referred	50-100%	80-100%	50%
Percentage of residents receiving monthly psychiatric/medical reviews and interventions	100%	100%	100%
LOCATION			
East End, Grand Cayman	100%	100%	100%
COST	\$11,478,152	\$12,740,613	\$8,239,364
RELATED BROAD OUTCOME:			
Healthy and Empowered People with an Improved Quality of Life for All Ages			

ENV 14	Environmental Policy Advice		
DESCRIPTION To develop, recommend and implement National policies to protect the natural environment and resources as well as fulfil the provisions of multi-lateral environmental agreements.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of Legislative items finalized - Number of responses to Parliamentary Questions prepared - Number of speeches and statements drafter - Number of press releases and advisories issued - Number of reports and policy papers prepared	2-5 2-5 2-5 10-20 5-10	2-5 2-5 2-5 10-20 5-10	2-5 2-5 2-5 10-20 5-10
QUALITY - All reports will be based on a thorough understanding of the environmental issues and consensus advice received from the Department of Environment (DOE) – compliance - Presented in a clear, concise and professional manner following a standard format agreed by the DOE and approved by the Director of Environment	100% 100%	100% 100%	100% 100%
TIMELINESS All reports prepared within agreed timeframes.	100%	100%	100%
LOCATION Grand Cayman, Cayman Brac and Little Cayman	100%	100%	100%
COST	\$311,148	\$342,223	\$301,897
RELATED BROAD OUTCOME: - Healthy and Empowered People with an Improved Quality of Life for All Ages - Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			

ENV 15	Administration of Environmental Legislation			
DESCRIPTION				
To provide a comprehensive legal, policy and operational framework that protects the Islands’ natural environment and resources and adequately addresses current and future environmental concerns.				
MEASURES		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY				
- Greenhouse gas inventory - Minutes, agendas, working papers for NCC - Licenses and permits reviewed and issued - Reviews of exotic species importation requests - Reports and reviews for existing and new MEAs		1 18-80 150-350 30-80 1-3	1 18-80 150-350 30-80 1-3	1 80 330 73 1
QUALITY				
- Efficient application and issuing regime for permits and licenses under the NCL and various MEAs - Working papers for NCC’s consideration based on best available information - Licenses and permits issued in accordance with the relevant laws and treaties		100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS				
- Minutes, Agendas and Working Papers for the NCC prepared in agreed timeframes - All reports and reviews for MEAs prepared within agreed timeframe - Licenses and permits issued within required legislated timeframe of submission of all necessary documentation		100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION				
Grand Cayman, Cayman Brac and Little Cayman		100%	100%	100%
COST				
		\$641,482	\$674,722	\$587,325
RELATED BROAD OUTCOME:				
- Healthy and Empowered People with an Improved Quality of Life for All Ages - Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature				

ENV 22	Conservation of Marine Species and Habitats		
DESCRIPTION To provide a marine conservation framework that is underpinned by sound scientific information derived from research and monitoring programmes and supported by an efficient enforcement approach.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of programmes assessing the health of marine communities and species - Number of markers and moorings maintained - Number of days for Island-wide enforcement coverage	7-10 475 365	7-10 475 365	9 475 365
QUALITY - Moorings and markers in safe and functional condition - Number of days of enforcement coverage for marine resources as a percentage of total possible days - Research and monitoring programmes will be conducted using internationally recognised scientific protocols and address environmental and natural resource issues of the Cayman Islands - Reports, findings and recommendations will be written and reported in a clear, concise and professional manner and will be - Based on a consensus of advice and thorough understanding of environmental and scientific issues following an extensive review by DOE staff	95% 95% 100% 100% 100%	95% 95% 100% 100% 100%	95% 95% 100% 100% 100%
TIMELINESS - All damaged or missing public moorings repaired and replaced within 30 days of detection or report - Patrols conducted daily as possible - All research and monitoring programmes completed within designated or agreed time schedules – compliance - Reports, findings and recommendations produced within agreed timeframes	95% 95% 95% 95%	95% 95% 95% 95%	95% 95% 95% 95%
LOCATION Grand Cayman, Cayman Brac and Little Cayman	100%	100%	100%
COST	\$3,358,223	\$3,339,441	\$2,929,901
RELATED BROAD OUTCOME: - Healthy and Empowered People with an Improved Quality of Life for All Ages - Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			

ENV 23	Conservation of Terrestrial Species and Habitats		
DESCRIPTION To provide a terrestrial conservation framework that is underpinned by sound scientific information derived from research and monitoring programmes and supported by an efficient enforcement approach.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of programmes assessing the health of terrestrial communities and species - Number of days for Island-wide enforcement coverage	3-7 365	3-7 365	7 365
QUALITY - Number of days of enforcement coverage for terrestrial resources as a percentage of total possible days - Research and Monitoring programmes will be conducted using internationally recognised scientific protocols and address environmental and natural resource issues of the Cayman Islands - Reports, findings and recommendations will be written and reported in a clear, concise and professional manner - Based on a consensus of advice and thorough understanding of environmental and scientific issues following an extensive review by DOE staff	95% 100% 100% 100%	95% 100% 100% 100%	95% 100% 100% 100%
TIMELINESS - Patrols conducted daily as possible - All Research and monitoring programmes completed within designated or agreed time schedules – compliance - Reports, findings and recommendations produced within agreed timeframes	95% 95% 95%	95% 95% 95%	95% 95% 95%
LOCATION Grand Cayman, Cayman Brac and Little Cayman	100%	100%	100%
COST	\$2,781,736	\$3,137,242	\$1,923,388
RELATED BROAD OUTCOME: - Healthy and Empowered People with an Improved Quality of Life for All Ages - Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			

ENV 24	Marine Pollution Response		
DESCRIPTION			
To coordinate oil spill contingency planning and provide management services.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
- Number of days providing marine oil spill response services - Marine oil spill contingency planning	365 1	365 1	365 1
QUALITY			
- Tier 1 response equipment maintained in a state of readiness - National Marine Oil Spill Contingency Plan current and revised as needed - First responder actions compliant with International Marine Organisation guidelines and best practices - Compliance with Oil Pollution Response Convention	80% 90% 90% 90%	80% 90% 90% 90%	80% 90% 90% 90%
TIMELINESS			
Marine oil pollution incident investigated within 12 hours of notification 365 days per year.	100%	100%	100%
LOCATION			
Grand Cayman, Cayman Brac and Little Cayman	100%	100%	100%
COST			
	\$201,039	\$204,579	\$168,064
RELATED BROAD OUTCOME:			
- Healthy and Empowered People with an Improved Quality of Life for All Ages - Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			

ENV 25	Environmental Assessment Services and Environmental Management Advice			
DESCRIPTION				
To facilitate a national governance model that promotes and ensures the integration of environmental concerns into all physical, economic and development planning and decision, making processes.				
MEASURES		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY				
Number of Coastal Works reports		20-60	20-60	30
Number of Planning reviews		100-700	100-700	700
Environmental Impact Assessment terms of reference, guideline documents and interim, draft and final reports reviewed		1-6	1-6	5
Consultation and advice on environmental considerations for local projects		20-80	20-80	60
QUALITY				
Reports, findings and recommendations will be written and reported in a clear, concise and professional manner and will be		100%	100%	100%
Based on a consensus of advice and thorough understanding of environmental and scientific issues following an extensive review by DOE staff		100%	100%	100%
Based on additional advice sought from other agencies and professionals, both locally and overseas as appropriate		100%	100%	100%
Approved by the Director of Environment		100%	100%	100%
TIMELINESS				
Reports, findings and recommendations produced within agreed timeframes.		100%	100%	100%
LOCATION				
Grand Cayman, Cayman Brac and Little Cayman		100%	100%	100%
COST				
		\$806,098	\$815,016	\$820,444
RELATED BROAD OUTCOME:				
- Healthy and Empowered People with an Improved Quality of Life for All Ages - Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature				



MINISTRY OF HEALTH, ENVIRONMENT AND SUSTAINABILITY
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)).

Tamara Ebanks

Chief Officer

Ministry of Health, Environment and Sustainability

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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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 Health, Environment and Sustainability*.

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.

MINISTRY OF HEALTH, ENVIRONMENT AND SUSTAINABILITY
STATEMENT OF ACCOUNTING POLICIES (CONTINUED)
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

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 HEALTH, ENVIRONMENT AND SUSTAINABILITY
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			
34,206,850	Cash and cash equivalents	1	35,225,439	37,019,554
	Marketable securities and deposits			
12,073,904	Trade receivables	2	6,812,279	6,982,764
12,001,489	Other receivables	2	12,001,489	6,870,489
1,644,247	Inventories	3	1,644,247	1,644,247
250,000	Prepayments	5	250,000	250,000
60,176,489	Total Current Assets		55,933,453	52,767,053
	Non-Current Assets			
39,653,210	Property, plant and equipment	6	51,393,772	56,060,733
2,121,709	Right-of-use assets	7	1,420,816	722,541
26,921	Intangible Assets	6	93,396	75,835
41,801,841	Total Non-Current Assets		52,907,984	56,859,109
101,978,330	Total Assets		108,841,438	109,626,163
	Current Liabilities			
621,065	Trade payables	8	621,065	621,065
1,788,674	Other payables and accruals	8	1,788,674	1,788,674
639,394	Lease Liability	7	639,394	639,394
45,383	Unearned revenue	9	45,383	45,383
779,079	Employee entitlements	10	779,079	779,079
16,637,542	Repayment of surplus		8,637,542	1,637,542
20,511,137	Total Current Liabilities		12,511,137	5,511,137
	Non-Current Liabilities			
1,619,011	Lease Liability	7	918,117	219,842
1,619,011	Total Non-Current Liabilities		918,117	219,842
22,130,147	Total Liabilities		13,429,253	5,730,979
79,848,183	Net Assets		95,412,184	103,895,184
	NET WORTH			
95,815,601	Contributed capital		111,379,601	119,862,601
323,125	Revaluation reserve		323,125	323,125
(16,290,542)	Accumulated surpluses/(deficits)		(16,290,542)	(16,290,542)
79,848,184	Total Net Worth		95,412,184	103,895,184

MINISTRY OF HEALTH, ENVIRONMENT AND SUSTAINABILITY
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			
	<i>Revenue</i>			
63,305,035	Sale of goods and services	11	69,486,001	73,903,762
23,158	Donations	13	-	-
63,328,193	Total Revenue		69,486,001	73,903,762
	<i>Expenses</i>			
40,958,337	Personnel costs	14	46,719,293	48,487,562
17,511,967	Supplies and consumables (including short term leases)	15	18,036,236	20,438,330
4,455,355	Depreciation and Amortisation (including ROU depreciation)	6	4,457,858	4,531,875
140,035	Finance costs (including interest on lease liability)	18	122,615	85,996
262,500	Litigation costs	16	150,000	360,000
63,328,193	Total Expenses		69,486,001	73,903,762

MINISTRY OF HEALTH, ENVIRONMENT AND SUSTAINABILITY

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			
	<i>Receipts</i>			
59,068,936	Outputs to Cabinet		70,596,534	69,582,185
3,952,016	Outputs to other government agencies - SAGCs		-	-
-	Sale of goods and services - third party		4,143,592	4,143,592
284,083	Donations / Grants		-	-
-	Other receipts		7,500	5,138,500
	<i>Payments</i>			
(40,958,337)	Personnel costs		(46,719,293)	(48,487,562)
(16,874,032)	Supplies and consumables (including Short term leases) - Third Party		(18,158,851)	(20,524,326)
(140,035)	Interest paid (including interest on lease liability ROU) - Third Party		(122,615)	(85,996)
	Interest paid (including interest on lease liability ROU) - SAGCs		-	(360,000)
	Other payments		(150,000)	-
5,332,632	Net cash flows from/(used by) operating activities	19	9,596,868	9,406,394
	CASH FLOWS FROM INVESTING ACTIVITIES			
(3,000,000)	Purchase of property, plant and equipment		(15,564,000)	(8,483,000)
(3,000,000)	Net cash flows from/(used by) investing activities		(15,564,000)	(8,483,000)
	CASH FLOWS FROM FINANCING ACTIVITIES			
3,000,000	Equity Investment from Org 40 (including Lease principal payments)		15,564,000	8,483,000
(637,935)	Lease Payments - Lease Liability (ROU) - Principal - Third Party		(578,279)	(612,279)
(11,000,000)	Repayment of Surplus to Org 40		(8,000,000)	(7,000,000)
(8,637,935)	Net cash flows from/(used by) financing activities		6,985,721	870,721
(6,305,303)	Net increase/(decrease) in cash and cash equivalents		1,018,589	1,794,115
40,512,153	Cash and cash equivalents at beginning of period		34,206,850	35,225,439
34,206,850	Cash and cash equivalents at end of period	1	35,225,439	37,019,554

MINISTRY OF HEALTH, ENVIRONMENT AND SUSTAINABILITY

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				-
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				-
Capital withdrawals by Cabinet				-
Dividends payable to Cabinet				-
Net revenue / expenses recognised directly in net worth	-	-	-	-
Surplus/(deficit)for the period 2025			-	-
Total recognised revenues and expenses for the period	-	-	-	-
Balance at 31 December 2025 carried forward	95,815,601	323,125	(16,290,542)	79,848,184

	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2025 brought forward	95,815,601	323,125	(16,290,542)	79,848,184
Prior Year Adjustments				
Changes in accounting policy				-
Accounting Errors				-
Restated balance 31 December 2025	95,815,601	323,125	(16,290,542)	79,848,184
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	15,564,000			15,564,000
Capital withdrawals by Cabinet				-
Dividends payable to Cabinet				-
Net revenue / expenses recognised directly in net worth	15,564,000	-	-	15,564,000
Surplus/(deficit)for the period 2026			0	0
Total recognised revenues and expenses for the period	15,564,000	-	0	15,564,000
Balance at 31 December 2026 carried forward	111,379,601	323,125	(16,290,542)	95,412,184

MINISTRY OF HEALTH, ENVIRONMENT AND SUSTAINABILITY

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	111,379,601	323,125	(16,290,542)	95,412,184
Prior Year Adjustments				
Changes in accounting policy				-
Accounting Errors				-
Restated balance 31 December 2026	111,379,601	323,125	(16,290,542)	95,412,184
Changes in net worth for 2027				
Gain/(loss) on property revaluation				-
Gain/(loss) on revaluation of investments				-
Equity Investment from Cabinet	8,483,000			8,483,000
Capital withdrawals by Cabinet				-
Net revenue / expenses recognised directly in net worth	8,483,000	-	-	8,483,000
Surplus/(deficit) for the period 2027			-	-
Total recognised revenues and expenses for the period	8,483,000	-	-	8,483,000
Balance at 31 December 2027	119,862,601	323,125	(16,290,542)	103,895,184

MINISTRY OF HEALTH, ENVIRONMENT AND SUSTAINABILITY

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	12-Month Budget 2026	12-Month Budget 2027
1,460	Cash on hand (IRIS Confirmation Account/Petty Cash)	1,460	1,460
10,000	Cash in transit (IRIS Remittance Account)	10,000	10,000
33,230,441	CI\$ Operational Current Account held at Royal Bank of Canada	34,249,030	36,043,145
964,949	US\$ Operational Current Account held at Royal Bank of Canada	964,949	964,949
34,206,850	TOTAL	35,225,439	37,019,554

NOTE 2: TRADE AND OTHER RECEIVABLES

12-Month Forecast 2025	Trade Receivables	12-Month Budget 2026	12-Month Budget 2027
10,556,359	Sale of goods and services	10,656,359	10,656,359
10,716,141	Outputs to other government agencies	5,454,516	5,625,001
(9,198,596)	Less: provision for doubtful debts (Enter -ve number)	(9,298,596)	(9,298,596)
12,073,904	Total trade receivables	6,812,279	6,982,764

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Current		
1,811,086	Past due 1-30 days	3,114,921	678,882
3,018,476	Past due 31-60 days	3,018,476	5,625,001
7,244,342	Past due 61-90 days		
	Past due 90 and above	678,882	678,882
	Non-Current		
	Past due 1 year and above		
12,073,904	Total	6,812,279	6,982,764

12-Month Forecast 2025	Other Receivables	12-Month Budget 2026	12-Month Budget 2027
12,001,489	Other	12,001,489	6,870,489
12,001,489	Total other receivables	12,001,489	6,870,489

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Current		
3,000,372	Past due 1-30 days	6,000,744	3,435,244
3,000,372	Past due 31-60 days	6,000,744	3,435,244
6,000,744	Past due 61-90 days		
	Past due 90 and above		
	Non-Current		
	Past due 1 year and above		
12,001,489	Total	12,001,489	6,870,489

MINISTRY OF HEALTH, ENVIRONMENT AND SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 2: TRADE AND OTHER RECEIVABLES (CONTINUED)

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
-	Balance at 1 January	(9,198,596)	(9,298,596)
	Additional provisions made during the year	(100,000)	-
	Receivables written off during the period		
(9,198,596)	Balance at 31 December	(9,298,596)	(9,298,596)

NOTE 3: INVENTORIES

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
1,644,247	Work in Progress and finished goods	1,644,247	1,644,247
1,644,247	TOTAL INVENTORIES	1,644,247	1,644,247

NOTE 5: PREPAYMENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
250,000	Accrued Prepayments	250,000	250,000
250,000	Total	250,000	250,000

MINISTRY OF HEALTH, ENVIRONMENT AND SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: PROPERTY, PLANT AND EQUIPMENT

COST OF PROPERTY, PLANT AND EQUIPMENT

	<i>Land</i>	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Roads and Sidewalks</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Aircraft</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2025														-	-
Additions	115,416	7,749,313	30,811,888	818,903	1,459,818	853,083	292,586	-	813,323	21,249,948	1,070,692	1,840,105	836,362	1,302,909	69,214,348
Disposals and Derecognition															-
Revaluation															-
Transfers															-
Balance as at 31 December 2025	115,416	7,749,313	30,811,888	818,903	1,459,818	853,083	292,586	-	813,323	21,249,948	1,070,692	1,840,105	836,362	1,302,909	69,214,348

	<i>Land</i>	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Roads and Sidewalks</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Aircraft</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2026	115,416	7,749,314	30,811,887	818,903	1,459,818	853,083	292,586	-	813,323	21,249,948	1,070,692	1,840,105	836,362	1,302,910	69,214,349
Additions	227,379	1,985,690	845,000	243,450	415,000	306,000	217,500			2,592,000	438,199	1,800,000	4,509,746	1,900,000	15,479,964
Disposals and Derecognition															-
Revaluation															-
Transfers															-
Balance as at 31 December 2026	342,795	9,735,004	31,656,887	1,062,353	1,874,818	1,159,083	510,086	-	813,323	23,841,948	1,508,891	3,640,105	5,346,108	3,202,910	84,694,313

	<i>Land</i>	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Roads and Sidewalks</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Aircraft</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2027	342,795	9,735,004	31,656,887	1,062,353	1,874,818	1,159,083	510,086	-	813,323	23,841,948	1,508,891	3,640,105	5,346,108	3,202,910	84,694,313
Additions	300,000	89,514	150,000	760,000		129,500	-	100,000		1,020,750	306,500	-	2,326,736	3,300,000	8,483,000
Disposals and Derecognition															-
Revaluation															-
Transfers															-
Balance as at 31 December 2027	642,795	9,824,518	31,806,887	1,822,353	1,874,818	1,288,583	510,086	100,000	813,323	24,862,698	1,815,391	3,640,105	7,672,844	6,502,910	93,177,313

MINISTRY OF HEALTH, ENVIRONMENT AND SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: PROPERTY, PLANT AND EQUIPMENT

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	<i>Land</i>	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Roads and Sidewalks</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Aircraft</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2025															-
Transfers		5,050,005.1	2,408,594.3	681,305.0	614,349.2	473,470.2	208,698.5		43,849.5	13,428,751.6	785,808.0	1,487,756.8	578,706.9		25,761,295.2
Impairment Reserve 2025 (closing balance)															-
Depreciation Expense 2025		293,504.9	1,476,409.1	7,087.2	81,680.8	150,354.8	33,844.0	-	37,569.0	1,335,344.4	114,716.0	209,404.0	59,930.1	-	3,799,844.4
Eliminate on Disposal or Derecognition 2025															-
Balance as at 31 December 2025	-	5,343,510.0	3,885,003.4	688,392.2	696,030.0	623,825.0	242,542.5	-	81,418.5	14,764,096.0	900,524.0	1,697,160.8	638,637.0	-	29,561,139.5

	<i>Land</i>	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Roads and Sidewalks</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Aircraft</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2026		5,343,510.2	3,885,003.0	688,391.8	696,029.7	623,825.0	242,542.5	-	81,418.5	14,764,096.1	900,524.1	1,697,160.8	638,637.4	-	29,561,139.1
Transfers															-
Impairment change 2026															-
Depreciation Expense 2026		381,720.0	1,364,756.9	7,087.2	107,745.9	156,372.2	37,093.3	-	80,112.0	1,266,571.9	114,716.0	137,784.0	85,443.0	-	3,739,402.2
Eliminate on Disposal or Derecognition 2026															-
Balance as at 31 December 2026		5,725,230.2	5,249,759.8	695,479.0	803,775.6	780,197.2	279,635.8	-	161,530.5	16,030,668.0	1,015,240.1	1,834,944.8	724,080.3	-	33,300,541.4

	<i>Land</i>	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Roads and Sidewalks</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Aircraft</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2027		5,725,230.2	5,249,759.8	695,479.0	803,775.6	780,197.2	279,635.8	-	161,530.5	16,030,668.0	1,015,240.1	1,834,944.8	724,080.3	-	33,300,541.4
Transfers															-
Impairment change 2027															-
Depreciation Expense 2027		397,236.0	1,399,252.2	7,087.2	113,414.6	158,107.4	40,757.8	-	80,203.4	1,271,468.9	114,716.0	140,508.0	93,286.6	-	3,816,038.2
Eliminate on Disposal or Derecognition 2027															-
Balance as at 31 December 2027		6,122,466.2	6,649,012.1	702,566.2	917,190.2	938,304.5	320,393.6	-	241,733.9	17,302,136.9	1,129,956.1	1,975,452.8	817,367.0	-	37,116,579.6

Net Book value 31 December 2025	115,416.5	2,405,803.4	26,926,884.2	130,510.8	763,787.8	229,258.2	50,043.5	-	731,904.7	6,485,852.3	170,168.0	142,944.5	197,725.2	1,302,909.3	39,653,208.4
Net Book value 31 December 2026	342,795.5	4,009,773.8	26,407,127.4	366,874.0	1,071,042.7	378,885.9	230,450.2	-	651,792.3	7,811,280.4	493,651.3	1,805,160.5	4,622,027.7	3,202,909.7	51,393,771.5
Net Book value 31 December 2027	642,795.5	3,702,051.8	25,157,875.2	1,119,786.8	957,628.1	350,278.5	189,692.4	100,000.0	571,588.8	7,560,561.4	685,435.3	1,664,652.5	6,855,477.0	6,502,909.7	56,060,733.3

MINISTRY OF HEALTH, ENVIRONMENT AND SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: INTANGIBLE ASSETS

COST OF INTANGIBLE ASSETS

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2025		-
Additions	97,580	97,580
Disposals and Derecognition		-
Revaluation		-
Transfers		-
Balance as at 31 December 2025	97,580	97,580

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2026	97,580	97,580
Additions	84,037	84,037
Disposals and Derecognition		-
Revaluation		-
Transfers		-
Balance as at 31 December 2026	181,617	181,617

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2027	181,617	181,617
Additions	-	-
Disposals and Derecognition		-
Revaluation		-
Transfers		-
Balance as at 31 December 2027	181,617	181,617

MINISTRY OF HEALTH, ENVIRONMENT AND SUSTAINABILITY
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: INTANGIBLE ASSETS (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2025		-
Transfers	53,083	53,083
Impairment Reserve 2025 (closing balance)		-
Depreciation Expense 2025	17,575	17,575
Eliminate on Disposal or Derecognition 2025		-
Balance as at 31 December 2025	70,658	70,658

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2026	70,658	70,658
Transfers		-
Impairment change 2026		-
Depreciation Expense 2026	17,562	17,562
Eliminate on Disposal or Derecognition 2026		-
Balance as at 31 December 2026	88,220	88,220

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2027	88,220	88,220
Transfers		-
Impairment change 2027		-
Depreciation Expense 2027	17,562	17,562
Eliminate on Disposal or Derecognition 2027		-
Balance as at 31 December 2027	105,782	105,782

Net Book value 31 December 2025	26,922	26,922
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Net Book value 31 December 2026	93,396	93,396
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Net Book value 31 December 2027	75,835	75,835
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MINISTRY OF HEALTH, ENVIRONMENT AND SUSTAINABILITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 7:

12-Month Forecast 2025	Summary	12-Month Budget 2026	12-Month Budget 2027
639,394	TOTAL CURRENT	639,394	639,394
1,619,011	TOTAL NON-CURRENT	918,117	219,842
2,258,405	TOTAL LEASE LIABILITY	1,557,511	859,236

NOTE 8: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
621,065	Creditors	621,065	621,065
4,183	Payroll Deductions	4,183	4,183
1,432,339	Accrued Expenses	1,432,339	1,432,339
352,152	Other payables	352,152	352,152
2,409,739	Total trade payables other payables and accruals	2,409,739	2,409,739

NOTE 9: UNEARNED REVENUE

12-Month Forecast 2025	Details	12-Month Budget 2026	12-Month Budget 2027
25,383	Revenue deposits	25,383	25,383
20,000	Other unearned revenue	20,000	20,000
45,383	Total unearned revenue	45,383	45,383

NOTE 10: EMPLOYEE ENTITLEMENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
368,300	Annual Leave	368,300	368,300
174,501	Accrued salaries	174,501	174,501
236,278	Pension	236,278	236,278
779,079	Total current portion	779,079	779,079
779,079	Total employee entitlements	779,079	779,079

MINISTRY OF HEALTH, ENVIRONMENT AND SUSTAINABILITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 11: SALE OF GOODS AND SERVICES

12-Month Forecast 2025	Revenue type	12-Month Budget 2026	12-Month Budget 2027
59,068,936	Outputs to Cabinet	65,334,909	69,752,670
3,952,016	Fees and charges	4,143,592	4,143,592
284,083	Other	7,500	7,500
63,305,035	Total sales of goods and services	69,486,001	73,903,762
	<i>Fees and Charges</i>		
27,110	Environmental Service Fees	25,000	25,000
2,568,467	Garbage Fees	2,668,467	2,668,467
138,314	Vault Sales (Cemetery Fees)	132,000	132,000
1,218,125	Vehicle Disposal Fees	1,318,125	1,318,125
3,952,016	Fees & Charges	4,143,592	4,143,592
	Other Goods & Services Revenue		
	Goods & Services Revenue		
284,083	Miscellaneous Receipts	7,500	7,500
284,083	Total Goods & Services Revenue	7,500	7,500
	Sales of Outputs to Cabinet		
59,068,936	Sales of Outputs to Cabinet	65,334,909	69,752,670
59,068,936	Total Sales of Outputs to Cabinet	65,334,909	69,752,670
63,305,035	Total Goods and Services	69,486,001	73,903,762

MINISTRY OF HEALTH, ENVIRONMENT AND SUSTAINABILITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 14: PERSONNEL COSTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
30,236,524	Salaries, wages and allowances	34,863,594	35,775,968
8,609,656	Health care	9,700,419	10,481,871
1,562,398	Pension	1,900,278	1,954,722
379,438	Leave	20,000	20,000
170,319	Other personnel related costs	235,002	255,002
40,958,337	Total Personnel Costs	46,719,293	48,487,562

NOTE 15: SUPPLIES AND CONSUMABLES

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
6,292,203	Supplies and materials	5,470,812	5,619,864
8,177,573	Purchase of services	9,717,066	12,064,003
82,279	Short term lease	121,147	121,147
1,051,994	Utilities	984,781	1,041,694
6,969	General Insurance	7,200	7,200
204,869	Interdepartmental expenses - MPO	164,337	164,360
252,271	Travel and subsistence	297,939	305,936
373,040	Recruitment and training	383,338	388,522
1,070,768	Other	889,617	725,604
17,511,967	Total Supplies & consumables	18,036,236	20,438,330

NOTE 16: LITIGATION COSTS

12-Month Forecast 2025	Litigation Costs	12-Month Budget 2026	12-Month Budget 2027
262,500	Legal Fees	150,000	360,000
	Description		
262,500	Total Litigation cost	150,000	360,000

NOTE 18: FINANCE COSTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
140,035	Interest on Lease	122,615	85,996
140,035	Total Finance cost	122,615	85,996

MINISTRY OF HEALTH, ENVIRONMENT AND SUSTAINABILITY

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

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		
4,455,355	Depreciation expense	4,457,858	4,531,875
	Changes in current assets and liabilities:		
	(Increase)/decrease in receivables - Other Government agencies	5,261,625	4,960,515
	(Increase)/decrease in receivables - Other 3rd Party	(122,615)	(85,996)
	Increase/(decrease) in payables - Other Government agencies	lease int	lease int
4,455,355	Net cash flows from operating activities	9,596,868	9,406,394

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CAYMAN ISLANDS GOVERNMENT

BUDGET STATEMENTS

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