Ministry of Planning, Agriculture, Housing, Infrastructure, Transport and Development

Ministry of Tourism and Ports

Ministry of Health and Wellness

Ministry of Home Affairs

BUDGET STATEMENTS

FOR THE 2024 FINANCIAL YEAR ENDING 31 DECEMBER 2024
AND THE 2025 FINANCIAL YEAR ENDING 31 DECEMBER 2025

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 2024 and 31 December 2025.

The Budget Statements specify the output delivery and ownership performance expected of each Ministry, Portfolio or Office for the 2024 and 2025 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 2024 and 2025, 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 2024 and 2025 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 2024 and 2025 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 2024 and 2025 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 2024 and 2025. 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, AGRICULTURE, HOUSING, INFRASTRUCTURE, TRANSPORT AND DEVELOPMENT

BUDGET STATEMENTS

FOR THE 2024 FINANCIAL YEAR ENDING 31 DECEMBER 2024

AND THE 2025 FINANCIAL YEAR ENDING 31 DECEMBER 2025

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

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STATEMENT OF THE MINISTER

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2024 and 2025 financial years.

Honourable Jay Ebanks, MP

Minister

Ministry of Planning, Agriculture, Housing, Infrastructure, Transport and Development

31 December 2023

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, Agriculture, Housing, Infrastructure, Transport and Development

31 December 2023

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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, Agriculture, Housing, Infrastructure, Transport and Development (PAHITD) funds, develops, and monitors the implementation of policy, legislation and services in respect to infrastructure development.

The departments and units within its remit include: Ministry of PAHITD–Ministry Admin; Planning; Agriculture; Facilities Management; Public Works; Vehicle and Drivers Licensing; Vehicle and Equipment Services.

The Authorities, boards and committees within its remit include: National Roads Authority, National Housing Development Trust, Electrical Trade Licensing Board of Examiners, Central Planning Authority, Planning Appeals Tribunal, Development Plan Tribunal, Builders Board, Road Assessment Committee, Animal Welfare Advisory Committee, and Veterinary Board.

Scope of Activities

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

Provision of Support of Infrastructure

- Provision of quality roads within the islands
- Maintenance of government buildings
- Professional project management and consulting services for government buildings and other facilities.

Planning and Development

- To process development applications in a timely and efficient manner, and ensure that development is in compliance with the Development and Planning Acts and Regulations
- Ensure compliance with the Planning Act, Regulations and Guidelines by enforcing against those who choose not to apply for planning permission, or to construct to required codes and standards
- Facilitate and coordinate the 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)

Support Services for the Whole of Government

- Property management and security
- Preparation of Development Plans for Grand Cayman
- Natural hurricane response
- Vehicle procurement and maintenance

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, Agriculture, Housing, Infrastructure, Transport and Development in the 2024 and 2025 financial years are as follows:

- To provide a cohesive, co-coordinated body of policies relating to the various Ministry subject areas, with the goal of providing the necessary legislative and policy framework to help the Cayman Islands plan and grow
- Ensure a well-developed national infrastructure
- To provide Facilities Management services for the Government Administration building, the home for Government's administration and financial services
- Development of training programmes and succession plans for the advancement of Caymanians within the Ministry
- To ensure staff complement, training and equipment are in accordance with industry standards

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Ministry of Planning, Agriculture, Housing, Infrastructure, Transport and Development for the years ending 31 December 2024 and 31 December 2025 are as follows:

	2024 1 Jan to 31 Dec 2024 $000's	2025 1 Jan to 31 Dec 2025 $000's	2023 12-Month Forecast $000's
REVENUE FROM CABINET	47,657	47,611	41,952
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	2,218	2,218	272
REVENUE FROM OTHERS	6,768	6,813	6,850
OPERATING EXPENSES	56,643	56,641	49,073
OPERATING SURPLUS/DEFICIT	-	-	-
NET WORTH	-	-	-
CASH FLOWS FROM OPERATING ACTIVITIES	2,247	2,105	3,191
CASH FLOWS FROM INVESTING ACTIVITIES	(3,951)	(1,008)	(2,000)
CASH FLOWS FROM FINANCING ACTIVITIES	3,951	1,008	2,879
CHANGE IN CASH BALANCES	2,247	2,105	4,070

FINANCIAL PERFORMANCE RATIO	2024 1 Jan to 31 Dec 2024 %	2025 1 Jan to 31 Dec 2025 %	2023 12-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	4.1%	4.5%	3.8%
TOTAL ASSETS : TOTAL LIABILITIES	8.5%	8.6%	7.9%

MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	430	447	422
STAFF TURNOVER (%)			
MANAGERS	13%	9%	9%
PROFESSIONAL AND TECHNICAL STAFF	43%	45%	44%
CLERICAL AND LABOURER STAFF	43%	46%	47%
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			Yes

PHYSICAL CAPITAL MEASURES	2024 1 Jan to 31 Dec 2024 $000's	2025 1 Jan to 31 Dec 2025 $000's	2023 12-Month Forecast $000's
VALUE OF TOTAL ASSETS	27,253	26,155	25,381
ASSET REPLACEMENTS : TOTAL ASSETS	1:7	1:26	1:6
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	1:1.5	1:1.6	1:1.5
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	-	-	-
CHANGES TO ASSET MANAGEMENT POLICIES	-	-	-

MAJOR NEW CAPITAL EXPENDITURE PROJECTS	2024 1 Jan to 31 Dec 2024 $000's	2025 1 Jan to 31 Dec 2025 $000's	2023 12-Month Forecast $000's
NEW CAYMAN BRAC OFFICE AND SLAUGHTER HOUSE	1,500	300	-
PURCHASE OF VARIOUS AGRICULTURE EQUIPMENT	185	-	-
VETERINARY CARE FACILITY	50	-	-
AGR TOTAL	45	-	-
COMPLETION OF DVES FACILITIES-PHASE 2	**1,775**	**300**	**-**
NEW SECURITY UPGRADES FOR GFF AND NEW ADMINISTRATION BUILDING	100	100	-
DVES TOTALS	**100**	**100**	**-**
RENOVATION OF CUSTOMER SERVICE AREA AT CREWE ROAD	150	150	-
SOFTWARE DEVELOPMENT-ADDITIONAL SOFTWARE DEVELOPMENT AND UPGRADES	1,420	-	-
NEW DVDL SATELLITE OFFICE IN WEST BAY-PHASE 1 SITE DEVELOPMENT AND PHASE 2-OFFICE FIT OUT	352	388	-
DVL TOTALS	**1,922**	**538**	**NIL**

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2023	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 in 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 million 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 2023	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 2023	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 has to be reengineered in order for its integration with the VRS, Idemia and Guard Card systems.	a. IT consultant (UK) was hired in August 2020 for (15) months. b. DVDL Change Agenda of July 2021 recommends the hiring of a full time IT Administrator. c. The Ministry has given its support to hire a Business Analysts to identify and investigate discrepancies or anomalies with any transaction. d. The Business Analyst, once hired, will progress this recommendation by mapping the business processes that will allow the full-time IT Administrator to formulate the integration.	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.	Unquantifiable, but critical if there is significant fraudulent activities or breach of the systems.
Increase of Key Personnel.	Need to sustain Change Agenda recommendations of July 2021.	Evaluation of new job descriptions.	Unquantifiable
Short-staff at frontline.	Remains the same.	Awaiting approval of budget.	$373,504
Retention of key employees on temporary contracts.	-	Re-appoint existing post holders until funds are available to advertise and hire 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

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2023	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
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	2024 1 Jan to 31 Dec 2024 $000's	2025 1 Jan to 31 Dec 2025 $000's	2023 12-Month Forecast $000's
EI 71 - MINISTRY OF PAHITD (PURCHASE OF ENTITY ASSETS)	3,951	1,008	2,000
TOTAL	**3,951**	**1,008**	**2,000**

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, Agriculture, Housing, Infrastructure, Transport and Development 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	**2024 1 Jan to 31 Dec 2024**	**2025 1 Jan to 31 Dec 2025**	**2023 12-Month Forecast**
QUANTITY			
• Number of hours spent providing policy advice and ministerial services.	3,500-5,000	3,500-5,000	2,500-4,000
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	**$5,510,533**	**$5,500,683**	**$4,808,371**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians • Enhance Our Competitiveness While Meeting International Standards • Future Proofing to Increase Resilience • Modernise Government to Improve Public Sector Performance			

MPA 4	Facilities Management

DESCRIPTION

Provision of Facilities Management Services for multi-user Government Buildings

- Government Administration Building (GAB)
- Cayman Islands Environmental Centre (CIEC)
- Civic Centres and Town Halls

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of service calls actioned	1,300–1,600	1,300–1,600	1,300–1,500
• Number of contracts managed	50–60	50–60	50–60
QUALITY			
• All service calls outsourced for government buildings are signed off by the Director	100%	100%	100%
• All contracts go through a tendering process, are monitored and managed to deliver the expected outcomes	100%	100%	100%
TIMELINESS			
• Weekly inspection of each site and preparation of maintenance schedule once per year	95–100%	95–100%	95–100%
• Service calls: ○ Emergency calls–action immediately ○ High Priority calls–action within 24 hours ○ Normal Priority calls–action within three to five days	95–100%	95–100%	95–100%
• Expected outcomes are delivered within the timeframe stipulated in all contracts	95–100%	95–100%	95–100%
LOCATION			
• Grand Cayman, Cayman Islands	100%	100%	100%
COST	**$5,126,702**	**$5,126,702**	**$5,243,406**

RELATED BROAD OUTCOME:

- Modernise Government to Improve Public Sector Performance

Note: The total cost of supplying this output in 2024 is $5,443,406. However, the revenue of $316,704 from third parties reduces the cost to Cabinet to $5,126,702.

The total cost of supplying this output in 2025 is $5,443,406. However, the revenue of $316,704 from third parties reduces the cost to Cabinet to $5,126,702.

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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
Agricultural Sales			
• Number of sale transactions processed	55,000–65,000	55,000–65,000	65,000–75,000
• Quantity (stocking unit) of agricultural inputs sold	600,000–700,000	600,000–700,000	750,000–850,000
Crop Production			
• Number of plants propagated for sale	100,000–110,000	100,000–110,000	125,000–150,000
• Number of extension visits to crop farmers and backyard gardeners	650–850	650–850	650–850
• Number of operator hours spent clearing & preparing land for farmers	1,250–1,500	1,250–1,500	N/A
Crop Protection			
• Number of Tree Crop Husbandry services delivered	95-120	95–120	95-120
• Number of diagnostic samples processed	N/A	N/A	20-30
• Number of diagnostic samples processed for digital or physical specimen identification	15–25	15–25	N/A
• Number of Surveillance Activities Conducted for Priority Pest of economic Significance	1–2	1–2	2-3
Animal Husbandry			
• Number of livestock confirmed pregnant through Artificial Insemination	20–40	20–40	35-45
• Number of extension visits to livestock farmers	200–400	200–400	240-300
Abattoir			
• Number of animals slaughtered	700–800	700–800	750–800
• Number of slaughter days	90–110	90–110	90–100
Veterinary Medicine			
• Number of animals attended	1,800–2,500	1,800–2,500	1,200–1,500
• Number of animals treated under existing herd health programmes	1,400–1,600	1,400–1,600	1,400–1,600

QUALITY			
Agricultural Sales			
• Transactions are conducted in accordance with the Public Management and Finance Act (2018 Revision), internal guidelines and are subject to approval by the Head of Department or his designate	100%	100%	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 & preparation done in accordance with approved policy	100%	100%	N/A
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%	90–100%
• Maximum period between request for advice or information and response to a commercial farmer within two working days	90–100%	90–100%	98–100%
• Land Clearing & preparation services supplied to farmers in each GCM district once per year	100%	100%	N/A
Crop Protection			
• Minimum percentage of tree crop husbandry service jobs completed within 5 working days of set schedule	100%	100%	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	100%	100%	N/A

• 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	95–100%	95–100%	95–100%
LOCATION			
• Grand Cayman and Cayman Brac	100%	100%	100%
COST	**$7,281,908**	**$7,303,452**	**$7,211,684**

RELATED BROAD OUTCOME:

- Future Proofing to Increase Resilience

Note: The total costs of supplying this output in 2024 is $9,657,902 and in 2025 is $9,668,263. However, annual revenue from third parties in 2024 is $2,375,994 and 2025 is $2,364,811 reduces this to $7,281,908 and $7,303,452 respectively of Cabinet required funding.

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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
Plant Regulatory			
• Number of plant/aggregate/pesticide import permits issued	800–850	800–850	650–700
• Number of plant inspections at the ports of entry	N/A	N/A	5,000–6,000
• Number of plant inspections at the ports of entry or designated inspection locations	7,000–7,500	7,000–7,500	N/A
• Number of visits to trap and sentinel sites to examine for pests	3,400–3,700	3,400–3,700	4,000–4,500
Animal Regulatory			
• Number of animal related import/export permits issued	1,500–1,800	1,500–1,800	1,400–1,575
• Number of animal related inspections at the ports of entry	3,500–4,000	3,500–4,000	3,000–3,500
• Number of animal-related diseases under surveillance (endemic or exotic)	1–2	1–2	2-4
Animal Welfare and Control			
• Number of public education/awareness events	12–18	12–18	18–24
• Number of investigations, follow up and licensed premises inspection conducted	225–290	225-290	225–290
• Number of animals euthanized, returned and/or adopted	200–300	200–300	225–325
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%	99–100%
• 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	100%	100%	100%
2. For new product from a country where no bi-lateral protocol exists: - fourteen working days	95–100%	95–100%	95–100%
3. For Pesticide Authorization Letters: - 3 to 5 days	95–100%	95–100%	95–100%
4. For products requiring the conduct of a Pest Risk Analysis (PRA): - 3 to 4 months	95–100%	95–100%	95–100%
○ Maximum period between receipt of the call for inspection and commencement of the inspection process within 24 hours for:	100%	100%	100%
○ All consignment of plants and aggregate	100%	100%	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	95–100%	95–100%	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	85–100%	85–100%	85–100%
• Investigations are done on a prioritised basis within 24 hours of receipt of a formal complaint	85–100%	85–100%	100%
• Case files prepared for court submission according to agreed timelines	100%	100%	100%
LOCATION			
• Grand Cayman and Cayman Brac	100%	100%	100%
COST	**$2,119,841**	**$2,104,128**	**$2,555,458**

RELATED BROAD OUTCOME:

- Future Proofing to Increase Resilience

Note: The total costs of supplying this output in 2024 is $2,315,841 and in 2025 is $2,319,728. However, annual revenue from third parties of $196,000 in 2024 and $215,600 in 2025 reduces this to $2,119,841 and $2,104,128 respectively of Cabinet required funding.

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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 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	60–80	60–80	50–75
Services for the Development of the Agricultural Sector			
• Number of training and educational interventions and programmes coordinated or delivered targeted to adult population	N/A	N/A	8–10
• Number of educational activities or programmes provided or supported which are targeted to the youth	N/A	N/A	8–10
• Number of training Interventions and educational activities conducted, target audiences include, farmers, backyard gardeners, the general public and youth	6–9	6–9	N/A
• 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	8–10
• 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	50–75
• Number of activities supported by the Department designed to promote agriculture and the agricultural sector	6–10	6–10	N/A
• Number of Agricultural Membership Programmes administered	N/A	N/A	1
• Number of Agricultural Sector Registration Programmes and databases administered	2–3	2–3	N/A
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	100%

• All Agricultural promotion actives approved by the Director or Deputy Director	100%	100%	N/A
• 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	90-100%
• All Agricultural sector registration programmes and databases administered in accordance with agreed polices and/or procedures	100%	100%	N/A
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	85–100%
• 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%	N/A
LOCATION			
• Grand Cayman, Cayman Brac and Little Cayman	100%	100%	100%
COST	**$1,098,347**	**$1,081,549**	**$886,436**

RELATED BROAD OUTCOME:

- Future Proofing to Increase Resilience

Note: The total cost of supplying this output in 2024 is $1,105,847 and in 2025 is $1,091,599. However, annual revenue from third parties of $7,500 in 2024 and $10,050 in 2025 reduces this to $1,098,347 and $1,081,549 respectively of Cabinet required funding.

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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of authorized fleet applications processed	30-35	30-35	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	**$349,708**	**$349,904**	**$209,352**

RELATED BROAD OUTCOME:

- Modernise Government to Improve Public Sector Performance

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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 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	95%	95%	95%
• 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.	95%	95%	95%
• 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	95%	95%	95%
• Once maintenance and repairs have been completed, all pertinent data is documented, approved and uploaded in the Inventory Management system within 24 hours.	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$3,032,168**	**$3,027,957**	**$2,842,724**

RELATED BROAD OUTCOME:

- Modernise Government to Improve Public Sector Performance.

Note: The total cost of supplying this output in 2024 is $3,046,168. However, the revenue of $14,000 from other third parties reduces the cost to Cabinet to $3,032,168.

The total cost of supplying this output in 2025 is $3,041,957. However, the revenue of $14,000 from other third parties reduces the cost to Cabinet to $3,027,957.

DVE 3	Disposal of Fleet

DESCRIPTION

Disposal of obsolete and fully depreciated fleet that have no economic or useful value to the client.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 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	**$361,662**	**$361,078**	**$458,293**

RELATED BROAD OUTCOME:

- Modernise Government to Improve Public Sector Performance.

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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 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	95%	95%	95%
• Auxiliary power and manual back-up systems are in place in the event of a power failure	100%	100%	100%
• Daily stock-checks and re-stocking measures ensure fuel is available at all times	100%	100%	100%
TIMELINESS			
• Fuel is available 24 hours per day, 365 days per year	75%	75%	100%
• Qualified attendant is on premises for assistance during normal work hours	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$308,021**	**$314,465**	**$350,346**

RELATED BROAD OUTCOME:

- Modernise Government to Improve Public Sector Performance

Note: The total cost of supplying this output in 2024 is $2,254,141. However, the revenue of $ 1,946,120 from other third parties reduces the cost to Cabinet to $308,021.

The total cost of supplying this output in 2025 is $2,260,585. However, the revenue of $ 1,946,120 from other third parties reduces the cost to Cabinet to $314,465.

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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 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	95%	95%	95%
• Bi-weekly maintenance checks during hurricane season	95%	95%	95%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$249,382**	**$248,590**	**$174,800**

RELATED BROAD OUTCOME:

- Modernise Government to Improve Public Sector Performance

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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• The number of reports, advice, discussions and recommendations relating to fleet	175-200	175-200	150-200
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	**$208,550**	**$207,497**	**$174,234**

RELATED BROAD OUTCOME:

- Modernise Government to Improve Public Sector Performance

PLN 24	Policy Advice to the Minister for Planning, Agriculture, Housing, Infrastructure, Transport and Development

DESCRIPTION

Provide advice to the Hon. Minister for Planning, Agriculture, Housing, Infrastructure, Transport and Development the Central Planning Authority and Development Control Board on policy matters relating to planning and development matters throughout the three islands.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Hours spent on briefing, papers and reports	5,000–5,500	5,000–5,500	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	**$383,329**	**$382,778**	**$320,000**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Future Proofing to Increase Resilience
- Protect and Promote Caymanian Culture, Heritage and Identity

PLN 27	Process Development Applications, and Compiling Appeal Briefs for onward transmission to the Ministry Planning, Agriculture, Housing, Infrastructure, Transport and Development

DESCRIPTION

The processing of development applications for planning permission, and the preparation of Appeal Briefs for onward transmission to the Ministry of Planning, Agriculture, Housing, Infrastructure, Transport and Development.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Processing Development Applications Administratively	225–250	225–250	250–300
• Processing Development Applications for consideration by the CPA/DCB	600–650	600–650	700–750
• Trade and Business letters	N/A	N/A	N/A
• Zoning queries	180–200	180–200	
• Compiling Appeal Briefs	8–12	8–12	9–10
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–10 calendar days completion of initial review	90–100%	90–100%	90–100%
• Semi-routine applications–15 calendar days completion of initial review	90–100%	90–100%	90–100%
• Non-routine applications–20 calendar days completion of initial review	90–100%	90–100%	90–100%
• Trade and Business letter–N/A	90–100%	90–100%	90–100%
• Zoning queries–10 calendar days	90–100%	90–100%	90–100%
• Compiling Appeal Briefs–12 calendar days	90–100%	90–100%	90–100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$1,236,525**	**$1,222,772**	**$1,419,117**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Future Proofing to Increase Resilience
- Protect and Promote Caymanian Culture, Heritage and Identity

Note: The total cost of supplying this output in 2024 is $1,327,039. However, the revenue of $90,514 from other third parties reduces the cost to Cabinet to $1,236,525.

The total cost of supplying this output in 2025 is $1,314,192. However, the revenue of $91,420 from other third parties reduces the cost to Cabinet to $1,222,772.

PLN 28	Enforcement of Planning Act and Regulations

DESCRIPTION

Enforcement of Planning Act and Regulations.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of enforcement cases processed	250–350	250–350	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 15 calendar days	90–100%	90–100%	90–100%
• Contact relevant parties–within 15 calendar days of Case being opened	90–100%	90–100%	90–100%
• Issuance of enforcement notice within 18 calendar days of Confirmation of Minutes of CPA authorization	90–100%	90–100%	90–100%
• Forward Case to Legal Dept. within 60 calendar days of notice expiration date	90–100%	90–100%	90–100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$297,258**	**$296,075**	**$225,560**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Future Proofing to Increase Resilience
- Protect and Promote Caymanian Culture, Heritage and Identity

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 the compliance with approved plans and certifying buildings fit for occupancy.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of reviews	9,500–10,000	7,400–7,800	10,000–11,000
• Number of building permits issued	1,000–1,100	1,000–1,100	1,100–1,300
• Number of Inspections	16,500–17,500	17,000–18,500	16,500–17,000
• Number of Certificates of Occupancy/Completion issued	400–500	350–500	450–500
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–10-15 calendar days-	90–100%	90–100%	50–65%
• Processing Major (C/MF) applications–20-25 calendar days	90–100%	90–100%	45–50%
• Applications reviewed and inspected for Code Compliance	95–100%	95–100%	50–55%
• Inspections conducted within 5 calendar days of request	95–100%	95–100%	40–45%
• Issue COs within 3 calendar days of final inspection and other reviewing agencies sign off	95–100%	95–100%	95–100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$3,546,077**	**$3,548,258**	**$3,330,000**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Future Proofing to Increase Resilience
- Protect and Promote Caymanian Culture, Heritage and Identity

Note: The total cost of supplying this output in 2024 is $3,927,191. However, the revenue of $381,114 from other third parties reduces the cost to Cabinet to $3,546,077.

The total cost of supplying this output in 2025 is $3,933,183. However, the revenue of $384,925 from other third parties reduces the cost to Cabinet to $3,548,258.

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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of statistical reports produced.	20–25	20–25	18–20
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 5 working days of the reporting period ending	95–100%	95–100%	95–100%
• Other reports processed within 18 working days of request	95–100%	95–100%	95–100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$16,203**	**$16,227**	**$15,520**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Future Proofing to Increase Resilience
- Protect and Promote Caymanian Culture, Heritage and Identity

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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of statistical reports produced	20–25	20–25	18–20
• Number of CPA meeting agendas	24–30	24–30	30–31
• Number of CPA meeting minutes	24–30	24–30	30–31
• Number of CPA decision letters	12–14	12–14	12–14
• Number of DCB meeting agenda	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 agenda	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	-
• Number of BB meeting agendas	12–16	12–16	-
• Number of BB meeting minutes	400–500	400–500	-
• Number of BB decision letter/licences issued	N/A	N/A	N/A
• Number of PBE meeting agendas	N/A	N/A	N/A
• Number of PBE meeting minutes	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 issued accurately and reflects applicable decision	95–100%	95–100%	95–100%
TIMELINESS			
• Agenda–6 working days before the meeting	98–100%	98–100%	95–100%
• Minutes–10 working days after the meeting	98–100%	98–100%	95–100%
• Letters–5 working days after the meeting	98–100%	98–100%	95–100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$213,285**	**$221,800**	**$208,205**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Future Proofing to Increase Resilience
- Protect and Promote Caymanian Culture, Heritage and Identity

Note: The total cost of supplying this output in 2024 is $218,047. However, the revenue of $4,762 from other third parties reduces the cost to Cabinet to $213,285.

The total cost of supplying this output in 2025 is $226,611. However, the revenue of $4,811 from other third parties reduces the cost to Cabinet to $221,800.

PWD 1	Policy Advice on Government Facilities and Related Matter

DESCRIPTION

Policy advice and services on government facilities and related matters to support the Cayman Islands Government:

- Preparation of reports and advice papers
- Attending meetings

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of meetings attended	3,744	3,744	3,744
• Number of technical advices issued	438	438	438
• Number of reports issued	91	91	91
QUALITY			
• Advice papers and reports prepared by knowledgeable persons in the subject area	100%	100%	100%
• Meetings attended by qualified/experienced persons	100%	100%	100%
TIMELINESS			
• Advice papers and reports to be provided within agreed timeframes	100%	100%	100%
• Meetings attended as scheduled	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$2,418,340**	**$2,418,340**	**$277,311**

RELATED BROAD OUTCOME:

- Future Proofing to Increase Resilience

PWD 6	Public Parks and Cemeteries Maintenance and Management

DESCRIPTION

Maintain and manage public toilets, docks, ramps, cemeteries, beaches and parks.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of public restrooms maintained	38	38	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	8	8	8
• Number of parks and sites maintained	118	118	118
• Number of landscaped properties managed and maintained	24	24	24
• Number of properties serviced in-house	106	106	106
• Number of properties outsourced	8	8	8
QUALITY			
• A General Manager and Supervisors monitor toilets, docks/ramps cemeteries, beaches, beach accesses upkeep, and parks maintenance	50%	50%	100%
• Inspection and reporting of parks and sites conditions by RPCU management	50%	50%	100%
• Inspection of CIG landscaped properties	50%	50%	100%
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	**$1,831,016**	**$1,831,016**	**$3,024,277**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Future Proofing to Increase Resilience
- Protect and Promote Caymanian Culture, Heritage and Identity

PWD 8	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	**2024 1 Jan to 31 Dec 2024**	**2025 1 Jan to 31 Dec 2025**	**2023 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 major projects (High Complexity)	5	5	5
• Number of other projects managed, upgrades and construction projects (Moderate Complexity)	20	20	20
• Number of minor works projects, renovations and repairs to existing buildings, parks and beached (Low Complexity)	20	20	20
QUALITY			
• Drawing/plans produced in accordance with the Central Planning Authority and Building Control Unit requirements	90%	90%	90%
• Meeting client's requirements and successfully fulfilling planning (CPA) and building control (BCU) approval	90%	90%	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	90%	90%	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.	85%	85%	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	100%	100%	100%
COST	**$2,435,799**	**$2,435,799**	**$2,333,908**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians • Future Proofing to Increase Resilience			

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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of routine/reactive maintenance work orders completed	3,000	3,000	3,000
• Number of client funded capital minor works upgrades and capital construction projects completed.	12	12	12
• Number of set-ups, relocations, removals and ceremonial preparations for National events	180	180	180
• Number of Emergency Response Services attended to.	120	120	120
• Number of meetings attended for advice and assistance on maintenance works	1,536	1,536	1,536
QUALITY			
• Work orders signed off by supervisor confirming work completed to acceptable standard	100%	100%	100%
• Work orders completed to a satisfactory or better standard as measured by customer feedback on work order management system	100%	100%	100%
• Capital project activity to follow CI Building Code confirming compliance	100%	100%	100%
TIMELINESS			
• Routine work orders and preventative maintenance work orders to be completed in accordance with timeframes in Master Service Level Agreement	100%	100%	100%
• 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.	80%	80%	80%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$5,987,151**	**$5,987,151**	**$6,867,868**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Future Proofing to Increase Resilience

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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of hurricane preparedness exercises executed	1	1	1
• Number of buildings and public recreation areas prepared / inspected	122	122	122
• Number of shelters and critical facility mechanical / electrical / plumbing systems inspected (before and after hurricane)	41	41	41
• Updating PWD Hurricane Plans	2	2	2
• Number of pre and post exercise meetings attended	12	12	12
• Removal, storage and management of hurricane shutters and supplies for government facilities	122	122	122
• Assessment, management and repairs to public facilities post disaster	41	41	41
QUALITY			
• Public Shelters and Government Buildings prepared in accordance with the requirements of Public Works Department's Hurricane Plan and Inspector's checklist	100%	100%	100%
• 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	100%	100%	100%
• All Class A shelters passes inspection and is Ready for Occupancy within 6 hrs of exercise commencement	100%	100%	100%
TIMELINESS			
• Annual hurricane preparedness exercise carried out in May each year (prior to the start of the hurricane season)	100%	100%	100%
• Preparedness activities in hurricane exercise (or live event) completed within six hours timeframe	100%	100%	100%
• Mobilization and dispatch of PWD team for emergency on call events within 1 hour of all clear	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$126,185**	**$126,185**	**$139,460**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Future Proofing to Increase Resilience

PWD 11	PWD Construction, Trades and Vocational Apprenticeship Programme

DESCRIPTION

Delivery of a construction vocational training Programme for the development of Caymanians aspiring to careers in the construction sector.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of apprentices enrolled in training on levels 1, 2 and 3	35	35	50
• Number of apprentices graduating from Programme at level 2	10	16	14
• Number of apprentices graduating from Programme at level 3	9	8	3
QUALITY			
• 80% of enrolees completing training during each cohort	80%	80%	80%
• 95% 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.	95%	95%	95%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$837,855**	**$837,855**	**$1,462,578**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

PTO 2	Public Transportation Regulatory and Administrative Services

DESCRIPTION

Manages or regulates access to public transportation system through issuance of permits to taxis, tours, buses, water sports, vehicles, school buses, limousines and churches prior to operations. This involves:

- Vetting applications
- Issuing permits/ identification cards
- Replies to permit application complaints

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of applications processed	900	900	800
• Number of permits / identification cards issued	650	650	650
• Number of replies to permit application complaints	125	125	150
QUALITY			
• Applications process in accordance with established Acts and regulations	100%	100%	100%
• Agendas reflect correct decision	100%	100%	100%
• Permits issued in accordance with decision by the Public Transport Board	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	**$331,076**	**$343,724**	**$300,942**

RELATED BROAD OUTCOME:

- Future Proofing to Increase Resilience

Note: The total cost of supplying this output in 2024 is $338,052. However, the revenue of $6,976 from other third parties reduces the cost to Cabinet to $331,076.

The total cost of supplying this output in 2025 is $350,907. However, the revenue of $7,183 from other third parties reduces the cost to Cabinet to $343,724.

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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of random inspections carried out	1,500	1,500	1,500
• Number of annual inspections conducted annually	600	600	600
• Number of complaints investigated	250	250	250
QUALITY			
• Inspections carried out in accordance with established Acts	100%	100%	100%
• Investigations carried out in accordance with the Traffic Act	100%	100%	100%
• Responses meeting departmental standards	100%	100%	100%
TIMELINESS			
• Complaint investigations will be conducted within five working days of receipt	75–100%	75–100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$427,182**	**$424,622**	**$364,038**

RELATED BROAD OUTCOME:

- Future Proofing to Increase Resilience

Note: The total cost of supplying this output in 2024 is $436,183. However, the revenue of $9,001 from other third parties reduces the cost to Cabinet to $427,182.

The total cost of supplying this output in 2025 is $433,495. However, the revenue of $8,873 from other third parties reduces the cost to Cabinet to $424,622.

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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of Omni buses ranked and dispatched per month	72,000	72,000	72,000
• Number of passengers transported from the bus depot to various destinations per month	168,000	168,000	168,000
QUALITY			
• Omni bus dispatched in accordance with established rules and guidelines	70–100%	70–100%	100%
TIMELINESS			
• Omni buses will be dispatched every 5-15 minutes	60–100%	60–100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$285,803**	**$284,424**	**$239,911**

RELATED BROAD OUTCOME:

- Future Proofing to Increase Resilience

Note: The total cost of supplying this output in 2024 is $291,826. However, the revenue of $6,023 from other third parties reduces the cost to Cabinet to $285,803.

The total cost of supplying this output in 2025 is $290,367. However, the revenue of $5,943 from other third parties reduces the cost to Cabinet to $284,424.

VLT 9	Licensing of Drivers and Vehicles

DESCRIPTION

Provision of services relating to the testing and licensing of vehicles and drivers.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of Vehicle Inspections	48,500–50,000	46,500–48,000	44,900–46,000
• Number of Vehicle Licensed	63,500–64,000	64,500–65,000	62,500–63,000
• Number of Written tests	11,100–11,500	11,600–12,000	10,700–11,000
• Number of Road testing of Drivers	3,850–3,900	3,950–4,000	3,740–3,800
• Provisional and Full Drivers' Licenses issued	23,100–24,000	24,100–25,000	22,500–23,000
• Input of disqualifications/endorsements in Licensing Register	545–580	550–590	540–570
• 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	945–970	950–980	940–960
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	**$1,604,205**	**$1,575,157**	**$1,496,069**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Future Proofing to Increase Resilience
- Protect and Promote Caymanian Culture, Heritage and Identity

Note: The total cost of supplying this output in 2024 is $5,235,191. However, the revenue of $3,630,986 from other third parties reduces the cost to Cabinet to $1,604,205.

The total cost of supplying this output in 2025 is $5,235,191. However, the revenue of $3,660,034 from other third parties reduces the cost to Cabinet to $1,575,157.

VLT 10	Policy Advice

DESCRIPTION

Policy advice provided to the Minister and Ministry of Commerce, Planning and Infrastructure on all matters relating to vehicle and drivers' licensing.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of meetings attended	95–115	100–125	90–110
• Research for Cabinet papers	3–8	5–10	2–6
• Provision of technical advice to Ministry	65–75	70–80	60–70
• Number of press releases	12–18	15–20	10–15
• Number of monthly/quarterly/annual reports	15–18	18–20	12–15
• Number of replies to written correspondence	65–80	70–85	60–75
QUALITY			
• Percentage of meetings attended with required information and predetermined standards	95–100%	95–100%	95–100%
• Percentage of Cabinet papers research, technical advice, press releases and replies to written correspondence properly researched, meeting the prescribed format and accurately presented	95–100%	95–100%	95–100%
• Percentage of reports submitted within prescribed format	95–100%	95–100%	95–100%
TIMELINESS			
• Advice and responses within scheduled time	95–100%	95–100%	95–100%
• Attendance at meetings	95–100%	95–100%	95–100%
• Percentage of reports, Cabinet papers, technical advice, press releases and replies to written correspondence submitted within predetermined deadlines	95–100%	95–100%	95–100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$33,404**	**$33,404**	**$43,947**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Future Proofing to Increase Resilience
- Protect and Promote Caymanian Culture, Heritage and Identity

CAYMAN ISLANDS GOVERNMENT

MINISTRY OF PLANNING, AGRICULTURE, HOUSING, INFRASTRUCTURE, TRANSPORT AND 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 2024 and 31 December 2025 and performance for the years ending 31 December 2024 and 31 December 2025; 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, Agriculture, Housing, Infrastructure, Transport and Development

31 December 2023

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FINANCIAL STATEMENTS

FOR THE 2024 FINANCIAL YEAR ENDING 31 DECEMBER 2024
AND THE 2025 FINANCIAL YEAR ENDING 31 DECEMBER 2025

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STATEMENT OF ACCOUNTING POLICIES
FOR THE YEARS ENDING 31 DECEMBER 2024 AND 31 DECEMBER 2025

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 2024 and 2025.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

Cash and cash equivalents

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

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

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

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

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

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

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

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

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

MINISTRY OF PLANNING, AGRICULTURE, HOUSING, INFRASTRUCTURE, TRANSPORT AND DEVELOPMENT

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024 AND 31 DECEMBER 2025

12-Month Forecast 2023	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2024	12-Month Budget 2025
	Current Assets			
11,187,193	Cash and cash equivalents	1	13,419,280	15,524,760
	Marketable securities and deposits			
7,696,775	Trade receivables	2	7,542,840	7,542,840
1,707,089	Other receivables	2	1,707,089	1,707,089
2,918,923	Inventories	3	2,918,923	2,918,923
-	Investments	4	-	-
207,146	Prepayments	5	207,146	207,146
23,717,126	**Total Current Assets**		**25,795,277**	**27,900,757**
	Non-Current Assets			
-	Trade receivables	2	153,936	153,936
-	Other receivables	2	-	-
	Inventories	3		
	Investments	4		
	Prepayments	5		
48,257	Intangible Assets	6	2,068	(44,120)
25,332,356	Property, plant and equipment	6	27,097,239	26,045,459
25,380,613	**Total Non-Current Assets**		**27,253,243**	**26,155,274**
49,097,739	**Total Assets**		**53,048,520**	**54,056,031**
	Current Liabilities			
287,488	Trade payables	7	287,488	287,488
1,327,300	Other payables and accruals	7	1,327,300	1,327,300
2,243,188	Unearned revenue	8	2,243,188	2,243,188
336,053	Employee entitlements	9	336,053	336,053
2,041,206	Repayment of surplus		2,041,206	2,041,206
6,235,235	**Total Current Liabilities**		**6,235,235**	**6,235,235**
	Non-Current Liabilities			
	Trade payables	7		
	Other payables and accruals	7		
	Unearned revenue	8		
-	Employee entitlements	9	-	-
-	**Total Non-Current Liabilities**		**-**	**-**
6,235,235	**Total Liabilities**		**6,235,235**	**6,235,235**
42,862,503	**Net Assets**		**46,813,284**	**47,820,795**
	NET WORTH			
35,892,344	Contributed capital		39,843,125	40,850,635
-	Other Reserves		-	-
9,295,193	Revaluation reserve		9,295,193	9,295,193
(2,325,034)	Accumulated surpluses/(deficits)		(2,325,034)	(2,325,033)
42,862,503	**Total Net Worth**		**46,813,284**	**47,820,795**

MINISTRY OF PLANNING, AGRICULTURE, HOUSING, INFRASTRUCTURE, TRANSPORT AND DEVELOPMENT

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEARS ENDING 31 DECEMBER 2024 AND 31 DECEMBER 2025

12-Month Forecast 2023	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2024	12-Month Budget 2025
	Revenue			
49,072,977	Sale of goods and services	10	56,643,207	56,642,068
-	Investment revenue	11	-	-
-	Donations	12	-	-
-	Other revenue		-	-
49,072,977	**Total Revenue**		**56,643,207**	**56,642,068**
	Expenses			
29,259,358	Personnel costs	13	37,294,305	37,393,281
17,938,181	Supplies and consumables	14	17,105,316	17,131,807
1,873,707	Depreciation & Amortisation	6	2,232,087	2,105,479
-	Impairment of property, plant and equipment	6	-	-
-	Impairment of inventory	3	-	-
-	Litigation costs	15	10,000	10,000
-	Other expenses		-	-
1,731	Other Gains and Losses	16	1,500	1,500
49,072,977	**Total Expenses**		**56,643,207**	**56,642,067**
(1)	**Surplus or (Deficit) for the period**		**(0)**	**1**

MINISTRY OF PLANNING, AGRICULTURE, HOUSING, INFRASTRUCTURE, TRANSPORT AND DEVELOPMENT

STATEMENT OF CASH FLOWS

FOR THE YEARS ENDING 31 DECEMBER 2024 AND 31 DECEMBER 2025

12-Month Forecast 2023	CASH FLOW STATEMENT	Note	12-Month Budget 2024	12-Month Budget 2025
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
45,484,830	Outputs to Cabinet		47,656,918	47,610,997
271,704	Outputs to other government agencies		2,217,824	2,217,824
5,247,431	Sale of goods and services - third party		6,691,629	6,735,977
(13,074)	Interest received		-	-
	Donations / Grants		-	-
60,900	Other receipts		76,241	76,675
	Payments			
(28,441,997)	Personnel costs		(37,294,305)	(37,393,281)
(19,416,769)	Supplies and consumables		(17,104,721)	(17,131,212)
	Interest paid		-	-
(1,731)	Other payments		2,952	(11,500)
3,191,294	**Net cash flows from operating activities**		**2,246,539**	**2,105,480**
	CASH FLOWS FROM INVESTING ACTIVITIES			
(2,000,000)	Purchase of property, plant and equipment		(3,950,781)	(1,007,510)
	Proceeds from sale of property, plant and equipment		-	-
(2,000,000)	**Net cash flows from investing activities**		**(3,950,781)**	**(1,007,510)**
	CASH FLOWS FROM FINANCING ACTIVITIES			
2,878,845	Equity Investment from Org 40		3,950,781	1,007,510
	Repayment of Surplus to Org 40		-	0
2,878,845	**Net cash flows from financing activities**		**3,950,781**	**1,007,510**
4,070,139	**Net increase/(decrease) in cash and cash equivalents**		**2,246,539**	**2,105,480**
7,102,602	Cash and cash equivalents at beginning of period		11,172,741	13,419,280
11,172,741	**Cash and cash equivalents at end of period**	1	**13,419,280**	**15,524,760**

MINISTRY OF PLANNING, AGRICULTURE, HOUSING, INFRASTRUCTURE, TRANSPORT AND DEVELOPMENT

STATEMENT OF CHANGES IN NET WORTH

FOR THE YEARS ENDING 31 DECEMBER 2024 AND 31 DECEMBER 2025

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2022 brought forward	33,955,081	-	9,295,193	328,724	43,578,997
Prior Year Adjustments					
Changes in accounting policy					-
Accounting Errors				(17,454)	(17,454)
Restated balance 31 December 2022	33,955,081	-	9,295,193	311,270	43,561,543
Changes in net worth for 2023					
Gain/(loss) on property revaluation					-
Gain/(loss) on revaluation of investments					-
Exchange differences on translating foreign operations					-
Equity Investment from Cabinet	1,937,264				1,937,264
Capital withdrawals by Cabinet				(2,636,304)	(2,636,304)
Dividends payable to Cabinet				1	1
Net revenue / expenses recognised directly in net worth	1,937,264	-	-	(2,636,303)	(699,040)
Surplus/(deficit)for the period 2023				(1)	(1)
Total recognised revenues and expenses for the period	1,937,264	-	-	(2,636,304)	(699,040)
Balance at 31 December 2023 carried forward	35,892,344	-	9,295,193	(2,325,034)	42,862,503

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2023 brought forward	35,892,344	-	9,295,193	(2,325,034)	42,862,503
Prior Year Adjustments					
Changes in accounting policy					-
Accounting Errors					-
Restated balance 31 December 2023	35,892,344	-	9,295,193	(2,325,034)	42,862,503
Changes in net worth for 2024					
Gain/(loss) on property revaluation					-
Gain/(loss) on revaluation of investments					-
Exchange differences on translating foreign operations					-
Equity Investment from Cabinet	3,950,781				3,950,781
Capital withdrawals by Cabinet					-
Dividends payable to Cabinet				0	0
Net revenue / expenses recognised directly in net worth	3,950,781	-	-	0	3,950,781
Surplus/(deficit)for the period 2024				(0)	(0)
Total recognised revenues and expenses for the period	3,950,781	-	-	-	3,950,781
Balance at 31 December 2024 carried forward	39,843,125	-	9,295,193	(2,325,034)	46,813,284

MINISTRY OF PLANNING, AGRICULTURE, HOUSING, INFRASTRUCTURE, TRANSPORT AND DEVELOPMENT

STATEMENT OF CHANGES IN NET WORTH (CONTINUED)

FOR THE YEARS ENDING 31 DECEMBER 2024 AND 31 DECEMBER 2025

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2024 brought forward	39,843,125	-	9,295,193	(2,325,034)	46,813,284
Prior Year Adjustments					
Changes in accounting policy					-
Accounting Errors					-
Restated balance 31 December 2024	39,843,125	-	9,295,193	(2,325,034)	46,813,284
Changes in net worth for 2025					
Gain/(loss) on property revaluation					-
Gain/(loss) on revaluation of investments					-
Equity Investment from Cabinet	1,007,510				1,007,510
Capital withdrawals by Cabinet				(1)	(1)
Net revenue / expenses recognised directly in net worth	1,007,510	-	-	(1)	1,007,509
Surplus/(deficit)for the period 2025				1	1
Total recognised revenues and expenses for the period	1,007,510	-	-	-	1,007,510
Balance at 31 December 2025	40,850,635	-	9,295,193	(2,325,033)	47,820,795

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2024 AND 31 DECEMBER 2025

NOTE 1: CASH AND CASH EQUIVALENTS

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
9,881	Cash on hand (IRIS Confirmation Account/Petty Cash)	9,881	9,881
135,363	Cash in transit (IRIS Remittance Account)	135,363	135,363
7,053,009	CI$ Operational Current Account held at Royal Bank of Canada	9,285,096	11,390,576
379,192	US$ Operational Current Account held at Royal Bank of Canada	379,192	379,192
3,609,749	Payroll Current Account held at Royal Bank of Canada	3,609,749	3,609,749
-	Bank Accounts held at other financial institutions ***[DISCLOSE ACCOUNT DETAILS IF MATERIAL]***	-	-
-	Fixed Deposits held with Treasury (less than 90 days)	-	-
11,187,193	**TOTAL**	**13,419,280**	**15,524,760**

NOTE 2: TRADE AND OTHER RECEIVABLES

12-Month Forecast 2023	Trade Receivables	12-Month Budget 2024	12-Month Budget 2025
4,374,487	Sale of goods and services	4,374,487	4,374,487
803,062	Outputs to Cabinet	803,062	803,062
4,062,848	Outputs to other government agencies	4,062,848	4,062,848
-	Other	-	-
(1,543,623)	**Less: provision for doubtful debts**	(1,543,623)	(1,543,623)
7,696,775	**Total trade receivables**	**7,696,775**	**7,696,775**

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
	Current		
7,081,033	Past due 1-30 days	7,350,420	7,350,420
384,839	Past due 31-60 days		
230,903	Past due 61-90 days		
	Past due 90 and above	192,419	192,419
	Non-Current		
	Past due 1 year and above	153,936	153,936
7,696,775	**Total**	**7,696,775**	**7,696,775**

12-Month Forecast 2023	Other Receivables	12-Month Budget 2024	12-Month Budget 2025
16,679	Advances (salary, Official Travel, etc)	16,679	16,679
7,457	Dishonoured cheques	7,457	7,457
-	Interest receivable	-	-
-	Loans	-	-
-	Interentity Due from	-	-
-	Other Non-Current Assets	-	-
1,682,952	Other	1,682,952	1,682,952
-	**Less: provision for doubtful debts**	-	-
1,707,089	**Total other receivables**	**1,707,089**	**1,707,089**

NOTE 2: TRADE AND OTHER RECEIVABLES (CONTINUED)

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
	Current		
1,707,089	Past due 1-30 days	1,707,089	1,707,089
	Past due 31-60 days		
	Past due 61-90 days		
	Past due 90 and above		
	Non-Current		
	Past due 1 year and above		
1,707,089	**Total**	**1,707,089**	**1,707,089**

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
(2,116,709)	Balance at 1 July/1January	(1,543,623)	(1,543,623)
	Additional provisions made during the year		
	Receivables written off during the period		
(1,543,623)	Balance at 30 June	(1,543,623)	(1,543,623)

NOTE 3: INVENTORIES

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
458,565	Inventory held for use in the provision of goods and services	458,565	458,565
2,460,357	Work in Progress and finished goods	2,460,357	2,460,357
2,918,923	**Total Inventories**	**2,918,923**	**2,918,923**

NOTE 5: PREPAYMENTS

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
207,146	Accrued Prepayments	207,146	207,146
-	Prepaid Insurance	-	-
	Other		
207,146	**Total**	**207,146**	**207,146**

NOTE 6: PROPERTY, PLANT AND EQUIPMENT

COST OF PROPERTY, PLANT AND EQUIPMENT

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Roads and Sidewalks*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Aircraft*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2023	-	2,143,111	24,657,752	-	335,253	1,162,967	683,042	-	-	186,701	5,568,119	-	-	21,350	528,054	35,286,350
Additions					42,123	29,176	24,960				110,590				1,793,151	2,000,000
Disposals and Derecognisation																-
Revaluation																-
Transfers																-
Balance as at 31 December 2023	-	2,143,111	24,657,752	-	377,376	1,192,143	708,001	-	-	186,701	5,678,709	-	-	21,350	2,321,205	37,286,350

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Roads and Sidewalks*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Aircraft*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2024	-	2,143,111	24,657,752	-	377,376	1,192,143	708,001	-	-	186,701	5,678,709	-	-	21,350	2,321,205	37,286,349
Additions															3,950,781	3,950,781
Disposals and Derecognisation																-
Revaluation																-
Transfers																-
Balance as at 31 December 2024	-	2,143,111	24,657,752	-	377,376	1,192,143	708,001	-	-	186,701	5,678,709	-	-	21,350	6,271,986	41,237,130

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Roads and Sidewalks*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Aircraft*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2025	-	2,143,111	24,657,752	-	377,376	1,192,143	708,001	-	-	186,701	5,678,709	-	-	21,350	6,271,986	41,237,130
Additions															1,007,510	1,007,510
Disposals and Derecognisation																-
Revaluation																-
Transfers																-
Balance as at 31 December 2025	-	2,143,111	24,657,752	-	377,376	1,192,143	708,001	-	-	186,701	5,678,709	-	-	21,350	7,279,496	42,244,640

NOTE 6: PROPERTY, PLANT AND EQUIPMENT

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Roads and Sidewalks*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Aircraft*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2023		1,083,420	2,617,008	-	187,620	1,027,914	546,854	-	-	186,701	4,438,665	-	-	20,557	-	10,108,740
Transfers																-
Impairment Reserve 2023 (closing balance)																-
Depreciation Expense 2023		71,030	1,275,382	-	37,751	115,010	42,646	-	-	-	303,265	-	-	172	-	1,845,255
Eliminate on Disposal or Derecognisation 2023																-
Balance as at 31 December 2023		1,154,450	3,892,389	-	225,371	1,142,924	589,500	-	-	186,701	4,741,929	-	-	20,730	-	11,953,995

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Roads and Sidewalks*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Aircraft*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2024		1,154,448	3,892,389	-	225,371	1,142,924	589,500	-	-	186,701	4,741,929	-	-	20,730	-	11,953,993
Transfers																-
Impairment change 2024																-
Depreciation Expense 2024		152,857	1,426,929	-	32,425	121,668	54,477	-	-	-	397,373	-	-	170	-	2,185,898
Eliminate on Disposal or Derecognisation 2024																-
Balance as at 31 December 2024		1,307,305	5,319,318	-	257,796	1,264,592	643,977	-	-	186,701	5,139,302	-	-	20,900	-	14,139,891

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Roads and Sidewalks*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Aircraft*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2025		1,307,305	5,319,318	-	257,796	1,264,592	643,977	-	-	186,701	5,139,302	-	-	20,900	-	14,139,891
Transfers																-
Impairment change 2025																-
Depreciation Expense 2025		152,857	1,300,321	-	32,425	121,668	54,477	-	-	-	397,373	-	-	170	-	2,059,290
Eliminate on Disposal or Derecognisation 2025																-
Balance as at 31 December 2025		1,460,162	6,619,639	-	290,221	1,386,260	698,454	-	-	186,701	5,536,675	-	-	21,070	-	16,199,181

Net Book value 31 December 2023	-	988,661	20,765,363	-	152,005	49,219	118,501	-	-	0	936,780	-	-	620	2,321,205	25,332,354
Net Book value 31 December 2024	-	835,806	19,338,434	-	119,580	(72,449)	64,025	-	-	0	539,407	-	-	450	6,271,986	27,097,239
Net Book value 31 December 2025	-	682,949	18,038,113	-	87,155	(194,117)	9,548	-	-	0	142,035	-	-	280	7,279,496	26,045,459

NOTE 6: INTANGIBLE ASSETS

COST OF INTANGIBLE ASSETS

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2023	1,068,014		1,068,014
Additions	42,893		42,893
Disposals and Derecognisation			-
Revaluation			-
Transfers			-
Balance as at 31 December 2023	1,110,907	-	1,110,907

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2024	1,110,907	-	1,110,907
Additions			-
Disposals and Derecognisation			-
Revaluation			-
Transfers			-
Balance as at 31 December 2024	1,110,907	-	1,110,907

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2025	1,110,907	-	1,110,907
Additions			-
Disposals and Derecognisation			-
Revaluation			-
Transfers			-
Balance as at 31 December 2025	1,110,907	-	1,110,907

NOTE 6: INTANGIBLE ASSETS (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2023	1,034,197		1,034,197
Transfers			-
Impairment Reserve 2023 (closing balance)			-
Depreciation Expense 2023	28,452	-	28,452
Eliminate on Disposal or Derecognisation 2023			-
Balance as at 31 December 2023	1,062,650	-	1,062,650

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2024	1,062,650	-	1,062,650
Transfers			-
Impairment change 2024			-
Depreciation Expense 2024	46,189	-	46,189
Eliminate on Disposal or Derecognisation 2024			-
Balance as at 31 December 2024	1,108,838	-	1,108,838

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2025	1,108,838	-	1,108,838
Transfers			-
Impairment change 2025			-
Depreciation Expense 2025	46,189	-	46,189
Eliminate on Disposal or Derecognisation 2025			-
Balance as at 31 December 2025	1,155,027	-	1,155,027

Net Book value 31 December 2023	48,257	-	48,257

Net Book value 31 December 2024	2,068	-	2,068

Net Book value 31 December 2025	(44,120)	-	(44,120)

NOTE 7: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
287,488	Creditors	287,488	287,488
	Creditors Ministries/Portfolios		
	Creditors other government agencies		
-	Non current Accounts payable	-	-
11,722	Payroll Deductions	11,722	11,722
-	Operating Lease	-	-
750,099	Accrued Expenses	750,099	750,099
	Accrued Expenses Ministries/Portfolios		
	Accrued Expenses other government agencies		
120,446	Inter-entity due to	120,446	120,446
-	Accrued Entity Interest	-	-
-	Provisions	-	-
445,033	Other payables	445,033	445,033
1,614,788	**Total trade payables other payables and accruals**	**1,614,788**	**1,614,788**

NOTE 8: UNEARNED REVENUE

12-Month Forecast 2023	Details	12-Month Budget 2024	12-Month Budget 2025
-	Rentals paid in advance	-	-
-	Immigration deposits	-	-
-	Customs deposits	-	-
-	Revenue deposits	-	-
2,243,188	Other unearned revenue	2,243,188	2,243,188
0	Non current Unearned revenue	0	0
2,243,188	**Total unearned reveune**	**2,243,188**	**2,243,188**

NOTE 9: EMPLOYEE ENTITLEMENTS

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
2,942	Annual Leave	2,942	2,942
487,412	Retirement and long service leave	487,412	487,412
-	Accrued salaries	-	-
-	Travel	-	-
(154,300)	Pension	(154,300)	(154,300)
-	Other salary related entitlements	-	-
336,053	**Total current portion**	**336,053**	**336,053**
	Non-current employee entitlements are represented by:		
	Retirement and long service leave		
336,053	**Total employee entitlements**	**336,053**	**336,053**

NOTE 10: SALE OF GOODS AND SERVICES

12-Month Forecast 2023	Revenue type	12-Month Budget 2024	12-Month Budget 2025
41,440,958	Outputs to Cabinet	47,657,513	47,611,592
271,704	Outputs to other government agencies	2,217,824	2,217,824
4,398,229	Fees and charges	4,197,888	4,252,688
2,850,000	General sales	2,448,741	2,438,289
51,171	Rentals	45,000	45,000
60,914	Other	76,241	76,675
49,072,977	**Total sales of goods and services**	**56,643,207**	**56,642,068**
	Fees and Charges		
188,149	Agricultural Department Fees	203,500	225,650
60,414	Customised Motor Vehicle Licence Plate Fees	45,954	46,321
458,486	Drivers Examination Fees	453,622	457,251
70,885	Duplicate Vehicle Log Books	73,401	73,988
14,000	Electrical Inspection Fees	14,293	14,436
85,000	Electrical Licence Fees	86,623	87,488
50,000	Elevator Inspection Fees	51,419	51,933
16,533	Heavy Equipment Application Fees	17,693	17,835
2,418,668	Motor Vehicle Inspection Fees	2,243,249	2,261,195
489,686	Motor Vehicle Licence Plate Fees	454,106	457,739
203,000	Online Planning System Fees	205,338	207,392
700	Planning Appeal Fees	-	-
44,000	Planning Inspection Call-Out Fee	45,970	46,430
59,733	Vehicle Bank Liens	46,983	47,358
238,600	Vehicle Change of Ownership	241,737	243,671
375	Facilities Management	-	-
-		14,000	14,000
4,398,229	**Fees & Charges**	4,197,888	4,252,688
	General Sales		
2,780,000	Sale of Agric. Supplies/Produce	2,375,994	2,364,811
60,000	Sale of Planning Documents	61,058	61,669
10,000		11,689	11,809
2,850,000	**Total General Sales**	2,448,741	2,438,289
	Rentals		
20,571	Rentals - Other Properties	14,400	14,400
30,600	Rentals - Town Halls	30,600	30,600
51,171	**Total Rentals**	45,000	45,000
	Other Goods & Services Revenue		
	Goods & Services Revenue		
59,680	Miscellaneous Licensing Receipts	66,372	66,791
1,233	Miscellaneous Receipts	9,869	9,884
60,914		76,241	76,675
	Sales of Outputs to Cabinet		
41,440,958	Sales of Outputs to Cabinet	47,657,513	47,611,592
41,440,958	**Total Sales of Outputs to Cabinet**	47,657,513	47,611,592
	Other Interdepartmental Revenue		
271,704	Revenue from Ministries/Portfolios & Public Authorities	2,217,824	2,217,824
271,704	**Total Other Interdepartmental Revenue**	2,217,824	2,217,824
49,072,977	**Total Goods and Services**	**56,643,207**	**56,642,068**

NOTE 13: PERSONNEL COSTS

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
21,406,307	Salaries, wages and allowances	27,257,259	26,950,296
6,324,482	Health care	8,246,644	8,669,186
1,148,349	Pension	1,462,302	1,446,199
225,535	Leave	206,000	206,000
154,685	Other personnel related costs	122,100	121,600
29,259,358	**Total Personnel Costs**	**37,294,305**	**37,393,281**

NOTE 14: SUPPLIES AND CONSUMABLES

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
8,359,782	Supplies and Materials	8,846,016	8,834,832
5,794,106	Purchase of services	4,470,907	4,461,684
243,269	Lease of Property and Equipment	283,928	283,928
2,489,940	Utilities	2,431,850	2,440,549
-	General Insurance	-	-
174,788	Interdepartmental expenses	197,533	204,130
207,849	Travel and Subsistence	215,100	264,900
296,778	Recruitment and Training	408,481	390,284
371,669	Other	251,500	251,500
17,938,181	**Total Supplies & consumables**	**17,105,316**	**17,131,807**

NOTE 15: LITIGATION COST

12-Month Forecast 2023	Litagation Costs	12-Month Budget 2024	12-Month Budget 2025
-	Legal Fees	10,000	10,000
	Description		
-	**Total Litigation cost**	**10,000**	**10,000**

NOTE 16: GAINS / (LOSSES)

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
-	Net (gain) / loss on disposal of property, plant and equipment, revaluation	-	-
-	Gain/Loss on Derecognition of Assets	-	-
1,731	Net (gain) / loss on foreign exchange Transactions	1,500	1,500
1,731	**Total gains/ (losses)**	**1,500**	**1,500**

NOTE 18: RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/ (DEFICIT)

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
(1)	**Surplus/(deficit) from ordinary activities**	(0)	1
	Non-cash movements		
1,873,707	Depreciation expense	2,232,087	2,105,479
-	Impairment	-	-
-	(Gain)/losses on sale of property plant and equipment	-	-
	Changes in current assets and liabilities:		
3,533,265	(Increase)/decrease in receivables - Other Government agencies	700	
	(Increase)/decrease in receivables - SAGC's		
	(Increase)/decrease in receivables - Other 3rd Party		
	Increase/(decrease) in payables - Other Government agencies		
	Increase/(decrease) in payables - SAGC's		
	Increase/(decrease) in payables - Other 3rd Party	13,752	
5,406,972	**Net cash flows from operating activities**	**2,246,539**	**2,105,480**

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MINISTRY OF TOURISM AND PORTS

BUDGET STATEMENTS

FOR THE 2024 FINANCIAL YEAR ENDING 31 DECEMBER 2024

AND THE 2025 FINANCIAL YEAR ENDING 31 DECEMBER 2025

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

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STATEMENT OF THE MINISTER

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2024 and 2025 financial years.

Honourable Kenneth Bryan, MP
Minister

Ministry of Tourism and Ports

31 December 2023

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 Ports

31 December 2023

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Ministry of Tourism and Ports

Nature of Activities

The Ministry of Tourism and Ports funds, develops, and monitors the implementation of policy, legislation and services in the areas of tourism and ports, 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: Port Authority, Airports Authority, 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 Ports 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

- Port Authority
- Airports Authority
- 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

- Tourism Attraction Board
- Cayman Airways
- Cayman Turtle Centre
- Port Authority of the Cayman Islands
- Cayman Islands Airport Authority

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.

Department of Tourism

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 Ports in the 2024 and 2025 financial years are as follows:

Ministry of Tourism and Ports

- 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
- Construct a new general aviation terminal and runway extension at Owen Roberts International Airport
- 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 Ports 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 Ports for the years ending 31 December 2024 and 31 December 2025 are as follows:

	2024 1 Jan to 31 Dec 2024 $000's	2025 1 Jan to 31 Dec 2025 $000's	2023 12-Month Forecast $000's
REVENUE FROM CABINET	28,453	28,661	27,644
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	-
REVENUE FROM OTHERS	4	4	20
OPERATING EXPENSES	28,457	28,665	27,664
OPERATING SURPLUS/DEFICIT	**-**	**-**	**106**
NET WORTH			
CASH FLOWS FROM OPERATING ACTIVITIES	99	96	969
CASH FLOWS FROM INVESTING ACTIVITIES	(150)	(150)	-
CASH FLOWS FROM FINANCING ACTIVITIES	150	150	(921)
CHANGE IN CASH BALANCES	3,076	3,171	2,977

FINANCIAL PERFORMANCE RATIO	2024 1 Jan to 31 Dec 2024 %	2025 1 Jan to 31 Dec 2025 %	2023 12-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	140%	142%	139%
TOTAL ASSETS : TOTAL LIABILITIES	146%	149%	143%

MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	84	86	80
STAFF TURNOVER (%)			
MANAGERS	3.57%	2.32%	1.25%
PROFESSIONAL AND TECHNICAL STAFF	4.76%	3.48%	5%
CLERICAL AND LABOURER STAFF	-	-	-
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)	-	-	-
MANAGERS	7.07 Years	7.92 Years	10.13 Years
PROFESSIONAL AND TECHNICAL STAFF	8.72 Years	9.72 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);

PHYSICAL CAPITAL MEASURES	2024 1 Jan to 31 Dec 2024 $000's	2025 1 Jan to 31 Dec 2025 $000's	2023 12-Month Forecast $000's
VALUE OF TOTAL ASSETS	**6,680**	6,830	6,530
ASSET REPLACEMENTS : TOTAL ASSETS	2%	2%	0%
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	66%	64%	0%
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	66%	64%	0%
CHANGES TO ASSET MANAGEMENT POLICIES	None	None	None

MAJOR NEW CAPITAL EXPENDITURE PROJECTS	2024 1 Jan to 31 Dec 2024 $000's	2025 1 Jan to 31 Dec 2025 $000's	2023 12-Month Forecast $000's
NONE	-	-	-
TOTAL	**NIL**	**NIL**	**NIL**

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2023	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 Ministry's Continuity Plan	Undefined
Data and information security	Ongoing	• Ensure data on servers are backed up daily; • Ensure filling 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 Services	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	Unchanged	• Review and reconfigure existing space or seek alternative storage accommodation at depot	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

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2024 1 Jan to 31 Dec 2024 $000's	2025 1 Jan to 31 Dec 2025 $000's	2023 12-Month Forecast $000's
EQUITY INVESTMENT FROM CABINET INTO THE MINISTRY	150	150	-
TOTAL	**150**	**150**	**NIL**

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 Ports 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 Ports 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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of cabinet papers, notes, reports and drafting instructions submitted to Cabinet	25–30	25–30	50
• Number of briefing sessions/notes, speeches, media releases and digital communication	300–400	300–400	150
• Number of responses to parliamentary questions and freedom of information matters	8–10	8–10	2
• Number of written replies to inquiries, board appointments and complaints	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	100%	100%	100%
• All briefing notes/sessions and policy advice will be based on relevant legislation and accurate research and data	100%	100%	100%
• Speeches and media releases will be in line with stated policies and subject to review by Chief Officer and/or Minister	90–100%	90–100%	100%
• Responses to parliamentary questions will be prepared with accurate information and approved by the Minister and/or Chief Officer	90–100%	90–100%	100%
• Written replies will be factual and well-researched, and in accordance with relevant Acts and regulations	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	**$1,600,124**	**$1,638,956**	**$1,289,352**

RELATED BROAD OUTCOME:

- Enhance Our Competitiveness While Meeting International Standards
- Future Proofing to Increase Resilience
- Protect and Promote Caymanian Culture, Heritage and Identity

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, Tourism Attraction Board, Port Authority, Airport 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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of regulatory boards, councils, committees or other organisations where represented	195–250	195–250	200
• Number of Purchase Agreements	4–5	4–5	5
• Number of Ownership Agreements	5–6	5–6	5
• Number of Annual Reports Tabled	7–8	7–8	4
QUALITY			
• Agenda and minutes accurately reflect board decisions, vetted and amended as necessary by respective board	100%	100%	100%
• Advice is technically accurate	100%	100%	100%
• Purchase agreements to contain quantity, quality, cost and timeliness measures to meet standards specified in the Public Management and Finance Act (2020 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 (2020 Revision)	100%	100%	100%
• Satisfaction of the Minister that the material incorporates and accurately reflects the agreed performance	100%	100%	100%
• Reports are accurate, relevant and meet standards specified in the Public Management and Finance Act (2020 Revision)	100%	100%	100%
TIMELINESS			
• Attendance when required	90–100%	90–100%	100%
• Agendas - within two to three working days before scheduled meeting	90–100%	90–100%	100%
• Minutes - circulated within ten working days after meeting	90–100%	90–100%	100%
• Purchase Agreements/Ownerships are finalised within specified deadline	90–100%	90–100%	100%
• Reports submitted within statutory deadline	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$1,059,035**	**$1,068,104**	**$1,024,813**

RELATED BROAD OUTCOME:

- Enhance Our Competitiveness While Meeting International Standards

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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
Number of bedrooms inspected:			
• Grand Cayman			
○ Condo/Apartment	1,600–1,720	1,600–1,720	1,620
○ Villa/Guest House	500–610	500–610	910
○ Hotel	1,100–1,240	900–1,080	2,500
• Sister Islands			
○ Condo/Apartment			
○ Villa/Guest House	80–101	80–101	100
○ Hotel	100–145	100–145	140
	75–95	75–95	95
Number of public beach/attraction inspections:			
• Grand Cayman (days per annum)	N/A	N/A	6
• Sister Islands (days per annum)	N/A	N/A	6
Number of public beach inspections **(NEW)**:			
• Grand Cayman	30–48	30–48	N/A
• Sister Islands	85–106	85–106	N/A
Collection of revenue:			
• Number of tourist accommodation tax receipts issued	6,000–6,600	6,000–6,600	6,000
• Number of timeshare tax receipts issued	80–85	80–85	84
• Number of Licence Fee receipts issued	950–975	950–975	975

QUALITY			
• Inspections will be based upon standards and regulations in the Tourism Act	100%	100%	100%
• Internationally accepted standards and practices will be incorporated into accommodation and public facilities inspection evaluation process	100%	100%	100%
• Public Beach Inspections reports to be shared with government entities responsible for managing them	100%	100%	100%
• Properties will be inspected by qualified personnel	100%	100%	100%
• Consultation and award of accommodation licences will be done by the Hotel Licensing Board			
• All TAT and TST due for the months of January 2024 to December 2025 is collected according to Tourism Act	100%	100%	100%
• License Fees collected from all new properties opening and all new units or properties entering the rental pool during this period as well as all renewals	100%	100%	100%
• Revenue submission to be in compliance with the relevant Acts and policies	100%	100%	100%
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	**$2,439,546**	**$2,482,883**	**$1,886,271**

RELATED BROAD OUTCOME:

- Enhance Our Competitiveness While Meeting International Standards
- Future Proofing to Increase Resilience
- Protect and Promote Caymanian Culture, Heritage and Identity

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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of Cayman Islands Tourism product enhancement/ infrastructure projects	2–4	2–4	4
• Number of NTP & RB5 initiatives implemented	N/A	N/A	6
• Number of NTP initiatives implemented **(New)**	4–6	4–6	N/A
• Number of musical performances by musicians at ports of entry/other selected venues (New)	345–360	345–360	360
• Number of cruise tourism initiatives e.g. marketing, business development, trade events, conferences	3–6	3–6	5
QUALITY			
• Physical infrastructure projects e.g. signage, visitor information kiosks will be of a high quality in keeping with set standards	100%	100%	100%
• Actions and projects implemented will be aligned and guided by tourism strategic plans (NTP)	100%	100%	100%
• Visitor Experience Programmes will be enhanced by local musicians and qualified Frontline staff at ports of exit entry/other selected venues	100%	100%	100%
• Execution of cruise tourism strategy as outlined and guided by the Ministry of Tourism and Ports	100%	100%	100%
TIMELINESS			
• Ongoing throughout the year	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$2,222,752**	**$2,215,037**	**$1,718,644**

RELATED BROAD OUTCOME:

- Enhance Our Competitiveness While Meeting International Standards
- Future Proofing to Increase Resilience
- Protect and Promote Caymanian Culture, Heritage and Identity

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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Monthly Public Tourism Statistics Report	9–12	9–12	12
• Public Reports (i.e. - Annual/Bi-Annual Reports)	1–3	1–3	2
• Surveys Executed	1–2	1–2	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	100%	100%	100%
• 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%
TIMELINESS			
• Monthly public tourism statistics report will be produced and approved for release by the last Friday of the following month	100%	100%	100%
• Annual Report will be produced 8 months after the end of the budget year	100%	100%	100%
• Bi-annual report (JAN-JUN) will be produced 8 weeks after the reference period	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$1,441,933**	**$1,445,173**	**$1,114,911**

RELATED BROAD OUTCOME:

- Enhance Our Competitiveness While Meeting International Standards
- Future Proofing to Increase Resilience
- Protect and Promote Caymanian Culture, Heritage and Identity

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	**2024** **1 Jan to** **31 Dec 2024**	**2025** **1 Jan to** **31 Dec 2025**	**2023** **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	10–12 24–36	10–12 24–36	10 48
• Number of workshops/ trainings to be conducted	N/A	N/A	N/A
• Number of mystery shopping assessments	1–2	1–2	N/A
• Number of market assessments (New)	2–4	2–4	1
• Number of career awareness workshops	2–4	2–4	N/A
• Number of tourism awareness initiatives (New)	2–4	2–4	1
• Number of community/tourism/awareness sponsorships executed			
QUALITY			
• All Tourism education programmes will be designed and delivered to meet CIDOT's performance metrics (learning objectives met, learning impact assessed)	100%	100%	100%
• Tourism career awareness presentations and expos will be delivered by knowledgeable, qualified personnel and according to DOT guidelines	100%	100%	100%
• Tourism curriculum infusion to be delivered and continuously monitored	100%	100%	100%
• Community Tourism awareness and sponsorship programme will meet intended objectives	100%	100%	100%
• Assistance with School of Hospitality Studies events will be for the betterment and enhancement of the tourism industry.	100%	100%	100%
• Industry reports will support the tourism industry	100%	100%	100%
TIMELINESS			
• Tourism competitions throughout the period	100%	100%	100%
• Tourism career awareness presentations and expos throughout the period	100%	100%	100%
• Tourism curriculum infusion session to be developed, monitored, and evaluated throughout the period	100%	100%	100%
• Community tourism awareness events to take place over the period of the year	100%	100%	100%
• Industry reports will be produced throughout the period	100%	100%	100%

LOCATION • Cayman Islands	100%	100%	100%
COST	**$1,458,086**	**$1,457,599**	**$1,127,400**
RELATED BROAD OUTCOME: • Enhance Our Competitiveness While Meeting International Standards • Future Proofing to Increase Resilience • Protect and Promote Caymanian Culture, Heritage and Identity			

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
- Tourism Attraction 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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Hotels Licensing Board	8–10	8–10	10
• Tourism Attraction Board	10–12	10–12	8
• School of Hospitality Studies Advisory Council	1–4	1–4	4
• Cayman Islands Film Commission	10–12	10–12	10
• Number of technical research reports	2–4	2–4	4
• Policy input and advice in written format	2–4	2–4	4
• Number of special papers, reports, and responses	1–3	1–3	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	100%	100%	100%
• 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	100%	100%	100%
• 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%
TIMELINESS			
• Department of Tourism representative will attend meetings as called by committee chair	100%	100%	100%
• Advice provided within five working days of the timeframe mutually agreed between the Ministry/Other Agencies and Departments	100%	100%	100%

LOCATION • Cayman Islands	100%	100%	100%
COST	**$799,236**	**$861,199**	**$617,974**

RELATED BROAD OUTCOME:

- Enhance Our Competitiveness While Meeting International Standards
- Future Proofing to Increase Resilience
- Protect and Promote Caymanian Culture, Heritage and Identity

Note: The total cost of supplying this output is $803,036 in 2024 and $864,999 in 2025. However, the revenue of $3,800 in 2024 and $3,800 in 2025 from third parties reduces the cost to Cabinet to $799,236 in 2024 and $861,199 in 2025.

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 Familiarization 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, Familiarization Trips, Event Sponsorships, Consumer Shows.
- Market the Cayman Islands through the following methods of advertising:
- Print Insertions, Radio Spots, Television Spots, Web Placements, Social Media Engagements, Out of Home Placements (OOH), Promotions Supported, and Live Activations

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of Trade Activities Completed	950–1,001	950–1,001	138
• Number of Consumer Activities Completed	95–110	95–110	59
• Number Public Relations Activities Completed	85–95	85–95	55
• Number of Advertising Methods Employed	4,500–5,000	4,500–5,000	154
QUALITY			
• Exhibits at Trade Shows to be displayed in accordance with Tourism Guidelines	100%	100%	100%
• Special Events, Familiarisation Trips, Sales Calls, Sales blitz's and Training to be conducted by qualified, knowledgeable personnel	100%	100%	100%
• Quality should be in compliance with agreed plans and strategy	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	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 Department of Tourism's media plan	100%	100%	100%
LOCATION			
• Cayman Islands, USA, UK Continental Europe and Canada	100%	100%	100%
COST	**$17,432,736**	**$17,492,493**	**$18,571,937**

RELATED BROAD OUTCOME:

- Enhance Our Competitiveness While Meeting International Standards
- Future Proofing to Increase Resilience
- Protect and Promote Caymanian Culture, Heritage and Identity

Note: The total cost of supplying this output is $17,436,536 in 2024 and $17,496,293 in 2025. However, the revenue of $3,800 in 2024 and $3,800 in 2025 from third parties reduces the cost to Cabinet to $17,432,736 in 2024 and $17,492,493 in 2025.

CAYMAN ISLANDS GOVERNMENT

MINISTRY OF TOURISM AND PORTS

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 2024 and 31 December 2025 and performance for the years ending 31 December 2024 and 31 December 2025; 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 Ports

31 December 2023

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FINANCIAL STATEMENTS

FOR THE 2024 FINANCIAL YEAR ENDING 31 DECEMBER 2024
AND THE 2025 FINANCIAL YEAR ENDING 31 DECEMBER 2025

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MINISTRY OF TOURISM AND PORTS

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024 AND 31 DECEMBER 2025

12-Month Forecast 2023	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2024	12-Month Budget 2025
	Current Assets			
2,977,211	Cash and cash equivalents	1	3,075,822	3,171,394
	Marketable securities and deposits			
2,490,056	Trade receivables	2	2,440,255	2,440,255
271,209	Other receivables	2	271,209	271,209
8,901	Inventories	3	8,901	8,901
-	Investments	4	-	-
600,803	Prepayments	5	600,803	600,803
6,348,179	**Total Current Assets**		**6,396,989**	**6,492,561**
	Non-Current Assets			
-	Trade receivables	2	49,801	49,801
-	Other receivables	2	-	-
	Inventories	3		
	Investments	4		
	Prepayments	5		
-	Intangible Assets	6	85,714	157,142
181,819	Property, plant and equipment	6	147,494	130,494
181,819	**Total Non-Current Assets**		**283,009**	**337,437**
6,529,998	**Total Assets**		**6,679,998**	**6,829,998**
	Current Liabilities			
190,547	Trade payables	7	190,547	190,547
1,300,608	Other payables and accruals	7	1,300,608	1,300,608
-	Unearned revenue	8	-	-
559,351	Employee entitlements	9	559,351	559,351
2,519,686	Repayment of surplus		2,519,686	2,519,686
4,570,192	**Total Current Liabilities**		**4,570,192**	**4,570,192**
	Non-Current Liabilities			
	Trade payables	7		
	Other payables and accruals	7		
	Unearned revenue	8		
-	Employee entitlements	9	-	-
-	**Total Non-Current Liabilities**		**-**	**-**
4,570,192	**Total Liabilities**		**4,570,192**	**4,570,192**
1,959,806	**Net Assets**		**2,109,806**	**2,259,806**
	NET WORTH			
31,840,919	Contributed capital		31,990,919	32,140,919
-	Other Reserves		-	-
-	Revaluation reserve		-	-
(29,881,113)	Accumulated surpluses/(deficits)		(29,881,113)	(29,881,113)
1,959,806	**Total Net Worth**		**2,109,806**	**2,259,806**

MINISTRY OF TOURISM AND PORTS

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEARS ENDING 31 DECEMBER 2024 AND 31 DECEMBER 2025

12-Month Forecast 2023	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2024	12-Month Budget 2025
	Revenue			
27,673,172	Sale of goods and services	10	28,457,248	28,665,244
-	Investment revenue	11	-	-
-	Donations	12	-	-
-	Other revenue		-	-
27,673,172	**Total Revenue**		**28,457,248**	**28,665,244**
	Expenses			
8,839,489	Personnel costs	13	9,550,407	9,807,106
18,431,019	Supplies and consumables	14	18,581,120	18,535,456
82,583	Depreciation & Amortisation	6	98,610	95,571
-	Impairment of property, plant and equipment	6	-	-
-	Impairment of inventory	3	-	-
196,601	Litigation costs	15	198,342	198,342
-	Other expenses		-	-
17,819	Other Gains and Losses	16	28,769	28,769
27,567,511	**Total Expenses**		**28,457,248**	**28,665,244**
105,661	**Surplus or (Deficit) for the period**		**(0)**	**0**

MINISTRY OF TOURISM AND PORTS

STATEMENT OF CASH FLOWS

FOR THE YEARS ENDING 31 DECEMBER 2024 AND 31 DECEMBER 2025

12-Month Forecast 2023	CASH FLOW STATEMENT	Note	12-Month Budget 2024	12-Month Budget 2025
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
28,620,799	Outputs to Cabinet		28,453,448	28,661,444
-	Outputs to other government agencies		-	-
185,149	Sale of goods and services - third party		3,800	3,800
-	Interest received		-	-
	Donations / Grants		-	-
5,800	Other receipts		-	-
	Payments			
(7,881,883)	Personnel costs		(9,550,407)	(9,807,106)
(19,942,307)	Supplies and consumables		(18,581,119)	(18,535,456)
	Interest paid		-	-
(17,819)	Other payments		(227,111)	(227,111)
969,739	**Net cash flows from operating activities**		**98,611**	**95,571**
	CASH FLOWS FROM INVESTING ACTIVITIES			
	Purchase of property, plant and equipment		(150,000)	(150,000)
	Proceeds from sale of property, plant and equipment		-	-
-	**Net cash flows from investing activities**		**(150,000)**	**(150,000)**
	CASH FLOWS FROM FINANCING ACTIVITIES			
-	Equity Investment from Org 40		150,000	150,000
(920,650)	Repayment of Surplus to Org 40		-	-
(920,650)	**Net cash flows from financing activities**		**150,000**	**150,000**
49,090	**Net increase/(decrease) in cash and cash equivalents**		**98,611**	**95,571**
2,928,122	Cash and cash equivalents at beginning of period		2,977,211	3,075,822
2,977,211	**Cash and cash equivalents at end of period**	1	**3,075,822**	**3,171,394**

MINISTRY OF TOURISM AND PORTS

STATEMENT OF CHANGES IN NET WORTH
FOR THE YEARS ENDING 31 DECEMBER 2024 AND 31 DECEMBER 2025

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2022 brought forward	31,840,919			(29,979,556)	1,861,363
Prior Year Adjustments					
Changes in accounting policy					-
Accounting Errors				-	-
Restated balance 31 December 2022	31,840,919	-	-	(29,979,556)	1,861,363
Changes in net worth for 2023					
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	(49,540)				(49,540)
Dividends payable to Cabinet				(105,661)	(105,661)
Net revenue / expenses recognised directly in net worth	(49,540)	-	-	(105,661)	(155,201)
Surplus/(deficit)for the period 2023				105,661	105,661
Total recognised revenues and expenses for the period	(49,540)	-	-	-	(49,540)
Balance at 31 December 2023 carried forward	31,840,919	-	-	(29,881,113)	1,959,806

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2023 brought forward	31,840,919	-	-	(29,881,113)	1,959,806
Prior Year Adjustments					
Changes in accounting policy					-
Accounting Errors					-
Restated balance 31 December 2023	31,840,919	-	-	(29,881,113)	1,959,806
Changes in net worth for 2024					
Gain/(loss) on property revaluation					-
Gain/(loss) on revaluation of investments					-
Exchange differences on translating foreign operations					-
Equity Investment from Cabinet	150,000				150,000
Capital withdrawals by Cabinet					-
Dividends payable to Cabinet				-	-
Net revenue / expenses recognised directly in net worth	150,000	-	-	-	150,000
Surplus/(deficit)for the period 2024				(0)	(0)
Total recognised revenues and expenses for the period	150,000	-	-	(0)	150,000
Balance at 31 December 2024 carried forward	31,990,919	-	-	(29,881,113)	2,109,806

MINISTRY OF TOURISM AND PORTS

STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE YEARS ENDING 31 DECEMBER 2024 AND 31 DECEMBER 2025

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2024 brought forward	31,990,919	-	-	(29,881,113)	2,109,806
Prior Year Adjustments					
Changes in accounting policy					-
Accounting Errors					-
Restated balance 31 December 2024	31,990,919	-	-	(29,881,113)	2,109,806
Changes in net worth for 2025					
Gain/(loss) on property revaluation					-
Gain/(loss) on revaluation of investments					-
Equity Investment from Cabinet	150,000				150,000
Capital withdrawals by Cabinet				-	-
Net revenue / expenses recognised directly in net worth	150,000	-	-	-	150,000
Surplus/(deficit)for the period 2025				-	-
Total recognised revenues and expenses for the period	150,000	-	-	-	150,000
Balance at 31 December 2025	32,140,919	-	-	(29,881,113)	2,259,806

MINISTRY OF TOURISM AND PORTS

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2024 AND 31 DECEMBER 2025

NOTE 1: CASH AND CASH EQUIVALENTS

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
569,220	Cash on hand (IRIS Confirmation Account/Petty Cash)	569,220	569,220
336	Cash in transit (IRIS Remittance Account)	336	336
2,004,716	CI$ Operational Current Account held at Royal Bank of Canada	2,103,327	2,198,899
380,844	US$ Operational Current Account held at Royal Bank of Canada	380,844	380,844
22,094	Payroll Current Account held at Royal Bank of Canada	22,094	22,094
-	Bank Accounts held at other financial institutions ***[DISCLOSE ACCOUNT DETAILS IF MATERIAL]***	-	-
-	Fixed Deposits held with Treasury (less than 90 days)	-	-
2,977,211	**TOTAL**	**3,075,822**	**3,171,394**

NOTE 2: TRADE AND OTHER RECEIVABLES

12-Month Forecast 2023	Trade Receivables	12-Month Budget 2024	12-Month Budget 2025
136,915	Sale of goods and services	136,915	136,915
2,353,141	Outputs to Cabinet	2,353,141	2,353,141
-	Outputs to other government agencies	-	-
-	Other	-	-
-	**Less: provision for doubtful debts**	-	-
2,490,056	**Total trade receivables**	**2,490,056**	**2,490,056**

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
	Current		
2,290,852	Past due 1-30 days	2,378,004	2,378,004
124,503	Past due 31-60 days		
74,702	Past due 61-90 days		
	Past due 90 and above	62,251	62,251
	Non-Current		
	Past due 1 year and above	49,801	49,801
2,490,056	**Total**	**2,490,056**	**2,490,056**

NOTE 2: TRADE AND OTHER RECEIVABLES (CONTINUED)

12-Month Forecast 2023	Other Receivables	12-Month Budget 2024	12-Month Budget 2025
33,271	Advances (salary, Official Travel, etc)	33,271	33,271
-	Dishonoured cheques	-	-
-	Interest receivable	-	-
-	Loans	-	-
-	Interentity Due from	-	-
-	Other Non-Current Assets	-	-
237,937	Other	237,937	237,937
-	**Less: provision for doubtful debts**	-	-
271,209	**Total other receivables**	**271,209**	**271,209**

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
	Current		
271,209	Past due 1-30 days	271,209	271,209
	Past due 31-60 days		
	Past due 61-90 days		
	Past due 90 and above		
	Non-Current		
	Past due 1 year and above		
271,209	**Total**	**271,209**	**271,209**

NOTE 3: INVENTORIES

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
8,901	Inventory held for use in the provision of goods and services	8,901	8,901
-	Work in Progress and finished goods	-	-
8,901	**TOTAL INVENTORIES**	**8,901**	**8,901**

NOTE 5: PREPAYMENTS

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
600,803	Accrued Prepayments	600,803	600,803
-	Prepaid Insurance	-	-
	Other		
600,803	**Total**	**600,803**	**600,803**

NOTE 6: PROPERTY, PLANT AND EQUIPMENT

COST OF PROPERTY, PLANT AND EQUIPMENT

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Roads and Sidewalks*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Aircraft*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2023		11,010	3,243	1,142	106,190	259,184	53,192			12,727	193,419				61,545	701,651
Additions				40,500		36,332					60,000					136,832
Disposals and Derecognisation																-
Revaluation																-
Transfers					(42,123)	(29,176)	(24,960)				(110,590)				(61,545)	(268,393)
Balance as at 31 December 2023	-	11,010	3,243	41,642	64,067	266,339	28,232	-	-	12,727	142,829	-	-	-	-	570,089

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Roads and Sidewalks*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Aircraft*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2024	-	11,010	3,243	41,642	64,067	266,339	28,232	-	-	12,727	142,829	-	-	-	-	570,089
Additions		-				50,000										50,000
Disposals and Derecognisation																-
Revaluation																-
Transfers																-
Balance as at 31 December 2024	-	11,010	3,243	41,642	64,067	316,339	28,232	-	-	12,727	142,829	-	-	-	-	620,089

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Roads and Sidewalks*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Aircraft*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2025	-	11,010	3,243	41,642	64,067	316,339	28,232	-	-	12,727	142,829	-	-	-	-	620,089
Additions						25,000					25,000					50,000
Disposals and Derecognisation																-
Revaluation																-
Transfers																-
Balance as at 31 December 2025	-	11,010	3,243	41,642	64,067	341,339	28,232	-	-	12,727	167,829	-	-	-	-	670,089

NOTE 6: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Roads and Sidewalks*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Aircraft*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2023		9,791	1,497	970	93,393	174,632	44,702			12,727	134,842					472,554
Transfers					(42,123)	(19,745)	(24,960)				(77,234)					(164,062)
Impairment Reserve 2023 (closing balance)																-
Depreciation Expense 2023		611	367	2,196	1,939	52,789	4,816	-	-	-	17,059	-	-	-	-	79,777
Eliminate on Disposal or Derecognisation 2023																-
Balance as at 31 December 2023		10,402	1,864	3,166	53,209	207,676	24,559	-	-	12,727	74,666	-	-	-	-	388,270

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Roads and Sidewalks*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Aircraft*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2024		10,401	1,864	3,167	53,209	207,677	24,559	-	-	12,727	74,666	-	-	-	-	388,270
Transfers																-
Impairment change 2024																-
Depreciation Expense 2024		244	367	8,100	1,524	53,899	3,672	-	-	-	16,517	-	-	-	-	84,324
Eliminate on Disposal or Derecognisation 2024																-
Balance as at 31 December 2024		10,645	2,232	11,267	54,733	261,576	28,232	-	-	12,727	91,183	-	-	-	-	472,595

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Roads and Sidewalks*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Aircraft*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2025		10,645	2,232	11,267	54,733	261,576	28,232	-	-	12,727	91,183	-	-	-	-	472,595
Transfers																-
Impairment change 2025																-
Depreciation Expense 2025		244	367	8,100	1,524	39,350	-	-	-	-	17,414	-	-	-	-	66,999
Eliminate on Disposal or Derecognisation 2025																-
Balance as at 31 December 2025		10,889	2,600	19,367	56,257	300,926	28,232	-	-	12,727	108,597	-	-	-	-	539,595

Net Book value 31 December 2023	-	608	1,379	38,475	10,858	58,663	3,673	-	-	-	68,163	-	-	-	-	181,819
Net Book value 31 December 2024	-	365	1,011	30,375	9,334	54,763	-	-	-	-	51,646	-	-	-	-	147,494
Net Book value 31 December 2025	-	121	643	22,275	7,810	40,413	-	-	-	-	59,232	-	-	-	-	130,494

NOTE 6: INTANGIBLE ASSETS

COST OF INTANGIBLE ASSETS

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2023	71,274		71,274
Additions			-
Disposals and Derecognisation			-
Revaluation			-
Transfers	(42,893)		(42,893)
Balance as at 31 December 2023	28,381	-	28,381

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2024	28,381	-	28,381
Additions	100,000		100,000
Disposals and Derecognisation			-
Revaluation			-
Transfers			-
Balance as at 31 December 2024	128,381	-	128,381

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2025	128,381	-	128,381
Additions	100,000		100,000
Disposals and Derecognisation			-
Revaluation			-
Transfers			-
Balance as at 31 December 2025	228,381	-	228,381

NOTE 6: INTANGIBLE ASSETS (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2023	48,364		48,364
Transfers	(22,789)		(22,789)
Impairment Reserve 2023 (closing balance)			-
Depreciation Expense 2023	2,806	-	2,806
Eliminate on Disposal or Derecognisation 2023			-
Balance as at 31 December 2023	28,381	-	28,381

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2024	28,381	-	28,381
Transfers			-
Impairment change 2024			-
Depreciation Expense 2024	14,286	-	14,286
Eliminate on Disposal or Derecognisation 2024			-
Balance as at 31 December 2024	42,667	-	42,667

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2025	42,667	-	42,667
Transfers			-
Impairment change 2025			-
Depreciation Expense 2025	28,572	-	28,572
Eliminate on Disposal or Derecognisation 2025			-
Balance as at 31 December 2025	71,239	-	71,239

Net Book value 31 December 2023	(0)	-	(0)

Net Book value 31 December 2024	85,714	-	85,714

Net Book value 31 December 2025	157,142	-	157,142

NOTE 7: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
190,547	Creditors	190,547	190,547
	Creditors Ministries/Portfolios		
	Creditors other government agencies		
-	Non current Accounts payable	-	-
-	Payroll Deductions	-	-
-	Operating Lease	-	-
1,199,532	Accrued Expenses	1,199,532	1,199,532
	Accrued Expenses Ministries/Portfolios		
	Accrued Expenses other government agencies		
-	Inter-entity due to	-	-
-	Accrued Entity Interest	-	-
-	Provisions	-	-
101,076	Other payables	101,076	101,076
1,491,154	**Total trade payables other payables and accruals**	**1,491,154**	**1,491,154**

NOTE 9: EMPLOYEE ENTITLEMENTS

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
84,347	Annual Leave	84,347	84,347
433,066	Retirement and long service leave	433,066	433,066
-	Accrued salaries	-	-
-	Travel	-	-
41,938	Pension	41,938	41,938
-	Other salary related entitlements	-	-
559,351	**Total current portion**	**559,351**	**559,351**
	Non-current employee entitlements are represented by: Retirement and long service leave		
559,351	**Total employee entitlements**	**559,351**	**559,351**

NOTE 10: SALE OF GOODS AND SERVICES

12-Month Forecast 2023	Revenue type	12-Month Budget 2024	12-Month Budget 2025
27,653,351	Outputs to Cabinet	28,453,448	28,661,444
-	Outputs to other government agencies	-	-
-	Fees and charges	3,800	3,800
14,021	General sales	-	-
-	Rentals	-	-
5,800	Other	-	-
27,673,172	**Total sales of goods and services**	**28,457,248**	**28,665,244**
	Fees and Charges		
-	Funds Received From Department of Tourism (DOT) Events	3,800	3,800
-	**Fees & Charges**	3,800	3,800
	General Sales		
14,021	Miscellaneous Sales	-	-
14,021	**Total General Sales**	-	-
	Other Goods & Services Revenue		
	Goods & Services Revenue		
5,300	Miscellaneous Licensing Receipts	-	-
500	Miscellaneous Receipts	-	-
5,800		-	-
	Sales of Outputs to Cabinet		
27,653,351	Sales of Outputs to Cabinet	28,453,448	28,661,444
27,653,351	**Total Sales of Outputs to Cabinet**	28,453,448	28,661,444
27,673,172	**Total Goods and Services**	**28,457,248**	**28,665,244**

NOTE 13: PERSONNEL COSTS

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
7,342,682	Salaries, wages and allowances	7,813,483	7,935,724
1,102,775	Health care	1,317,615	1,444,315
358,910	Pension	390,087	397,845
4,843	Leave	-	-
30,278	Other personnel related costs	29,222	29,222
8,839,489	**Total Personnel Costs**	**9,550,407**	**9,807,106**

NOTE 14: SUPPLIES AND CONSUMABLES

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
251,515	Supplies and Materials	221,528	221,528
14,955,393	Purchase of services	14,994,205	14,922,603
622,171	Lease of Property and Equipment	595,989	595,989
112,166	Utilities	100,248	100,248
17,295	General Insurance	17,457	17,457
102,817	Interdepartmental expenses	97,200	102,200
950,038	Travel and Subsistence	943,777	943,777
149,337	Recruitment and Training	232,637	232,637
1,270,287	Other	1,378,080	1,399,017
18,431,019	**Total Supplies & consumables**	**18,581,120**	**18,535,456**

NOTE 15: LITIGATION COST

12-Month Forecast 2023	Litagation Costs	12-Month Budget 2024	12-Month Budget 2025
196,601	Legal Fees	198,342	198,342
	Description		
196,601	**Total Litigation cost**	**198,342**	**198,342**

NOTE 16: GAINS / (LOSSES)

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
-	Net (gain) / loss on disposal of property, plant and equipment, revaluation	-	-
-	Gain/Loss on Derecognition of Assets	-	-
17,819	Net (gain) / loss on foreign exchange Transactions	28,769	28,769
17,819	**Total gains/ (losses)**	**28,769**	**28,769**

NOTE 18: RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT)

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
105,661	**Surplus/(deficit) from ordinary activities**	(0)	-
	Non-cash movements		
82,583	Depreciation expense	98,610	95,571
-	Impairment	-	-
-	(Gain)/losses on sale of property plant and equipment	-	-
	Changes in current assets and liabilities:		
967,447	(Increase)/decrease in receivables - Other Government agencies		
	(Increase)/decrease in receivables - SAGC's		
	(Increase)/decrease in receivables - Other 3rd Party		
	Increase/(decrease) in payables - Other Government agencies		
	Increase/(decrease) in payables - SAGC's		
	Increase/(decrease) in payables - Other 3rd Party		
1,155,691	**Net cash flows from operating activities**	**98,610**	**95,571**

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MINISTRY OF HEALTH AND WELLNESS

BUDGET STATEMENTS

FOR THE 2024 FINANCIAL YEAR ENDING 31 DECEMBER 2024

AND THE 2025 FINANCIAL YEAR ENDING 31 DECEMBER 2025

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

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STATEMENT OF THE MINISTER

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2024 and 2025 financial years.

Honourable Sabrina Turner, MP

Minister

Ministry of Health and Wellness

31 December 2023

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.

Nellie Pouchie

Chief Officer

Ministry of Health and Wellness

31 December 2023

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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 and Wellness ("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 Public Health.

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, located in East End, Grand Cayman, is a tertiary care, long-term residential facility. It was built to offer transitional mental health care for "residents in the Cayman Islands that have serious and persistent mental illness to be cared for holistically in a safe and secure environment reflecting a therapeutic approach to care". The main goal is to improve the functionality of the residents in order to re-integrate them back into their communities. This would be achieved through various rehabilitation activities and psychosocial interventions. The building is part of the continuum of mental health services in the Cayman Islands.

The Poinciana Rehabilitation Centre has a capacity to accommodate 54 residents, 42 local residents and 12 international residents, as part of medical tourism, to facilitate income generation for the facility.
There are three main facilities on the premises for administration, dining and social therapy, located around an open courtyard called the village square. These buildings house staff offices, exam rooms, counselling spaces, multi-purpose activity, meeting and classrooms and include a lobby–reception area with a coffee club and gift shop. Adjacent to the village square is a greenery of trees which further connects to nine cottages, clustered into three groups of three. Each cottage can hold up to 6 resident bedrooms with private washroom, a shared living room, a nurse's station, patio and gardening area. There are walking trails that serve to connect residents to a variety of therapeutic amenities.

The residents that will access the facility will be from the age of 18 years who continue to have persistent residual mental health symptoms as well as other problems that would make them suitable for this level of care. As noted in the Outline Business Case document (OBC), these include individuals:

- Certified under the Mental health Act with a high elopement risk
- With co-morbid substance abuse problems
- With a refractory or residual condition
- With high level of noncompliance and with multiple admissions to hospitals
- With behavioural issues and tendency for aggressive behaviour
- With Intellectual and/or cognitive impairment
- Who are long stay inpatients -above the ALOS in hospital

There are also residents in facilities overseas who will be brought back home to continue their care in the facility. The levels of care for residents at the Poinciana Rehabilitation Centre will be classified as high, moderate or low, based on the functionality, symptoms and behaviours of the residents. The number of support staff will be aligned accordingly. As obtained in many mental health facilities, the multidisciplinary team approach will be used to provide care and rehabilitation to the residents. This team consists of various administrative, clinical professional and support staff groups. The facility will be managed by a director who reports to the Chief Officer in the Ministry of Health and Wellness.

The Centre's rehabilitation activities include vocational and skills training, educational sessions, recreational and music therapy, support groups and occupational therapy (such as farming, gardening, craft making, food preparation, etc). Psychological and social interventions will also play a significant role in the recovery process.

Department of Public Health

The Department of Public Health will be responsible for the administration and delivery of National Public Health Services compliant with relevant International Standards to the people of the Cayman Islands.

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
- 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
- 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 Public Health

The proposed areas of activity for an enhanced Public Health entity are essential population-level services, which include the administration and or delivery of:

- Expanded Programme on Immunisation ("EPI")
- School Health Service
- Child Health Programme
- Cancer Registry
- Sexually Transmitted Infections (STI)
- Tuberculosis (TB)
- Travel Health
- Adult Vaccination Programme
- Nutrition
- Non-Communicable Disease
- Infection and Prevention Control (IPC)
- Public Health Reference Laboratory Services

These services will be available on all three islands to all population sectors, including visitors.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Ministry of Health and Wellness in the 2024 and 2025 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 and Wellness in the 2024 and 2025 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

- To leverage new and innovative technologies to better manage the services that we offer to our clients by 2030
- To develop and embed a single departmental culture, by 2025, that will ensure that our people work and behave in a consistent way as we strive to make the lives of people better
- To identify, design, and implement new services which people need, by 2027, and which complement our existing services offered
- To develop purpose-built facilities for the delivery of community-based services by 2028
- To design and implement outcome and process evaluations to assess programmes of the Department against

Poinciana Rehabilitation Centre

- To provide a continuum of care at the tertiary level for residents with chronic mental health conditions. Residents referred from the Health Services Authority that are above the average length of stay (ALOS). Also, those referred from other mental health care facilities and the prison that meets the criteria for admission
- To provide rehabilitation that is client centered and client directed and increases the resident's potential to gain meaningful employment. Programmes will be individualized based on clients' capabilities
- To provide knowledge, skills and psychosocial support that will help residents improve their level of independence and functionality. Incorporate educational sessions and vocational training opportunities in various areas
- To have residents closer to family members and assist in reintegrating residents into families and communities. Return oversees residents to the island. Do relevant social investigations to facilitate re-integration

- To provide support for families that have difficulty coping with family members that have chronic mental health conditions. Facilitate family assessments to make determinations
- To provide psychological interventions that will address cognitive, emotional, psychological and behavioural issues
- To establish a center of excellence in rehabilitation for residents in the region–maintenance of equipment and infrastructure, etc. to achieve local and international accreditation to facilitate admission of oversees residents

Department of Public Health

- **Expanded Programme on Immunisation (EPI)**: Strengthen existing EPI Activities to respond to evidence from enhanced epidemiological surveillance.
- **School Health Service**: Hire additional school health Nurses positions to provide one registered nurse-to-school ratio to improve chronic disease support and health promotion delivery to all public schools. The best staffing model must be determined based on the school size, prevalence of illness, and travel time, among other factors
- **Cancer Registry**: Improve data collection, analysis, and application to inform and help improve the understanding and management of cancer locally
- **Sexually Transmitted Infections (STI)**: Implementation of a national STI education and Prevention campaign. Improve data collection, analysis, and application to inform and help improve the understanding and management of STIs locally
- **Tuberculosis (TB)**: Review of TB cases and improve the speed of diagnosis through enhanced laboratory services and developing a nationally agreed care pathway. Improve data collection, analysis, and application to inform and help improve the understanding and management of TB locally
- **Travel Health**: Assess fees for travel health to allow for revenue generation where appropriate
- **Adult Vaccination Programme**: Establish a database and system for monitoring and alerting. Carry out campaigns to encourage participation in adult vaccination programmes
- **Nutrition**: Develop programs to increase access to healthy foods and the improvement of nutrition in schools
- **Non-Communicable Disease**: The proposed activities relating to non-communicable diseases will include:
    - *the development of science-based policy advice which will provide policy makers with up-to-date information to better inform decision-making and priority services intervention;*
    - *the collection, collation, monitoring and evaluation of data that is routinely collected, including the development of new mandatory data collection essential to the management of the most significant PH threats, e.g., the urgent development of a confidential, linked mandatory cancer registry;*
    - *monitoring programmes offered by private providers with the view of determining which interventions are recommended and contribute towards the protection and improvement of health;*
    - *developing and maintaining a Non-Communicable Disease surveillance database. The HSA has already began doing some work around this, and the new structure will seek to further expand on this work on a national level; and*
    - *undertaking programmed surveys of the population's health status to understand the changes in determinants of future health demand from non-communicable diseases, e.g., STEP surveys.*
- **Infection and Prevention Control (IPC)**: Support the regulators to strengthen compliance with IPC standards by providing up-to-date expertise regarding standards, practices, and procedures (and training if requested)

- **Laboratory Services**: Meet the standards for a dedicated molecular and genomics Reference Laboratory that the PH Laboratory be a separate, identifiable entity capable of engagement with regional quality assurance networks and be accredited both for its scientific functions and as a focus for education, training, and professional accreditation of laboratory scientists

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Ministry of Health and Wellness for the years ending 31 December 2024 and 31 December 2025 are as follows:

	2024 1 Jan to 31 Dec 2024 $000's	**2025 1 Jan to 31 Dec 2025 $000's**	**2023 12-Month Forecast $000's**
REVENUE FROM CABINET	45,697	50,324	34,736
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	57	57	57
REVENUE FROM OTHERS	4,824	4,824	4,824
OPERATING EXPENSES	50,566	55,193	39,605
OPERATING SURPLUS/DEFICIT	**12**	**12**	**12**
NET WORTH	**77,051**	**87,082**	**89,416**
CASH FLOWS FROM OPERATING ACTIVITIES	(7,995)	3,620	24,747
CASH FLOWS FROM INVESTING ACTIVITIES	(10,031)	(2,334)	(13,000)
CASH FLOWS FROM FINANCING ACTIVITIES	10,031	2,322	4,859
CHANGE IN CASH BALANCES	(7,995)	3,608	16,606

FINANCIAL PERFORMANCE RATIO	**2024 1 Jan to 31 Dec 2024 %**	**2025 1 Jan to 31 Dec 2025 %**	**2023 12-Month Forecast %**
CURRENT ASSETS : CURRENT LIABILITIES	2.1:1	2.2:1	2.1:1
TOTAL ASSETS : TOTAL LIABILITIES	3.8:1	3.9:1	3.4:1

MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	409	426	270
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	-	-	-

PHYSICAL CAPITAL MEASURES	2024 1 Jan to 31 Dec 2024 $000's	2025 1 Jan to 31 Dec 2025 $000's	2023 12-Month Forecast $000's
VALUE OF TOTAL ASSETS	117,810	120,156	109,009
ASSET REPLACEMENTS : TOTAL ASSETS	-	-	-
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	-	-	-
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	-	-	-
CHANGES TO ASSET MANAGEMENT POLICIES	-	-	-

MAJOR NEW CAPITAL EXPENDITURE PROJECTS	2024 1 Jan to 31 Dec 2024 $000's	2025 1 Jan to 31 Dec 2025 $000's	2023 12-Month Forecast $000's
NONE	-	-	-
TOTAL	**NIL**	**NIL**	**NIL**

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2023	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	-
Work related injuries to persons	-	Training and implementation of safety standards for heavy equipment machinery and workforce personnel	-
Control failure due to insecticide resistance	-	Monitor mosquito population for development of resistance	-
Loss of Mosquito Research Control Unit pilot	-	Employ two pilots or make arrangements for locum pilot	-
Failure of aircraft Engine or airframe	-	Regular aircraft maintenance and periodic overhaul	-
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	-
Public liability due to the nature of activities of the Department of Environmental Health	-	Adequate insurance coverage Implement driver-training courses. Disciplinary action for staff not demonstrating due care. Appropriate training in operation of vehicle or equipment to reduce operational misuse	-
Natural disaster leading to loss of assets or curtailed operations	-	-	-
Insufficient funding to complete capital development requirements	-	-	-
Inappropriate or untimely repair and maintenance on the vehicles and equipment due to aging fleet	-	Funding allocated for this in 2024 and 2025	-
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	2024 1 Jan to 31 Dec 2024 $000's	2025 1 Jan to 31 Dec 2025 $000's	2023 12-Month Forecast $000's
EQUITY INVESTMENT FROM CABINET	10,031	2,334	13,000
TOTAL	**10,031**	**2,334**	**13,000**

PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

MHE 1	Administrative Services for the Minister		
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	**2024 1 Jan to 31 Dec 2024**	**2025 1 Jan to 31 Dec 2025**	**2023 12-Month Forecast**
QUANTITY			
• Number of hours of administrative services	5,250–5,750	5,250–5,750	5,250–5,750
• Number of cabinet papers and notes produced	30–40	30–40	30–40
• Number of speeches, statements and any other information requested by the minister	30–40	30–40	30–40
• Number of responses to parliamentary questions	1–5	1–5	1–5
• Number of press releases and Public Service announcements	5–10	5–10	5–10
• Number of statements for press briefings	2–3	2–3	2–3
QUALITY			
• All information subject to internal peer review	100%	100%	100%
• Cabinet papers and notes are accurate and meet Cabinet guidelines	100%	100%	100%
• Accurate, easily understood and appropriate: ○ Speeches and statements ○ Responses to parliamentary questions ○ Correspondence ○ Press releases ○ Public service announcements	100%	100%	100%
• Delivery of clear, appropriate and timely information for media	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%	1005
COST	**$2,550,448**	**$2,567,735**	**$1,771,592**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians			

MHE 2	Development of Legislation

DESCRIPTION

Provision of original and revised drafting instructions for revision or creation of the following Act:

- Cancer Registry Act
- Human Tissue Transplant Regulations
- Pharmacy Act and Regulations
- Mental Health Regulations

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of drafting instructions or commentary prepared	3–15	3–15	3–15
• Number of bills sent to Cabinet for approval	3–6	3–6	3–6
• Number of bills sent to the Parliament for approval	1–3	1–3	1–3
QUALITY	100%	100%	100%
• Research and review current information to inform process of recommending revision to Laws	100%	100%	100%
• Provide clear, accurate and relevant drafting instructions and comments for the above Bills	100%	100%	100%
• Drafting instructions subject to peer review and signed off by the Chief Officer	100%	100%	100%
• Legislative Counsel rate instructions and comments as clear and relevant			
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	**$1,478,985**	**$1,485,187**	**$1,041,570**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

MHE 3	Policy Advice to the Minister for Health and Wellness

DESCRIPTION

Conduct research and a review of services to provide policy advice to the Minister of Health and Wellness and Cabinet on the following:

- Health
- Environmental Health
- Health Insurance

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of hours of policy advice	3,000–3,500	3,000–3,500	3,000–3,500
Policy papers on:			
• Health • Health Insurance • Environmental health	6–10	6–10	6–10
QUALITY			
• Research and review relevant information prior to completing policy to ensure accuracy and clarity, relevance to stakeholders, and consistency with objectives	100%	100%	100%
• Drafting of policy statements subject to review of Deputy Chief Officer and signed off by the Chief Officer	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	**$2,095,867**	**$2,104,263**	**$1,361,943**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

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, Cayman Islands National Museum, National Gallery and Cayman National Culture Foundation) • Cultural Organisations			
MEASURES	**2024 1 Jan to 31 Dec 2024**	**2025 1 Jan to 31 Dec 2025**	**2023 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	1
• 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 (2020 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 (2020 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	**$833,387**	**$837,626**	**$659,209**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians			

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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of certificates issued	200–275	225–300	225–300
• Number of reports to the Health Practice Commission Board	6–12	6–12	6–12
• Number of On-site Inspections	70–80	75–85	75–85
• Number of Clinical Trial Certificates issued	1–5	1–5	1–5
QUALITY			
• Certificates issued in accordance with the legislation	100%	100%	100%
• Reports completed by the appointed inspector and carried out according to established policies and procedures	100%	100%	100%
• Reports clearly set out inspection findings and submitted to the Registrar and Health Practice Board	100%	100%	100%
• Reports signed off by the Registrar and Director	100%	100%	100%
TIMELINESS			
• Certificates issued 20 working days after approval by the Health Practice Commission Board	100%	100%	100%
• Reports produced 15 working days after the date of inspection	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$636,994**	**$698,810**	**$244,156**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of reports	6–10	6–10	6–10
• Number of letters/notices	2,000–2,500	2,225–2,800	2,225–2,800
QUALITY			
• Reports are done in accordance with the Health Insurance Commission's policy and procedures	100%	100%	100%
• Reports are accurate, relevant and completed by inspectors	100%	100%	100%
• Reports are signed off by the Superintendent of Health Insurance prior to submission the Health Practice Commission Board	100%	100%	100%
• Letters / notices are done in accordance with the Health Insurance Commission's policy and procedures	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	100%	100%	100%
• Reports are submitted to the Superintendent of Health Insurance within 30 working days of the date of the initial complaint	100%	100%	100%
• Letters will be provided 21 working days after the complaint has been received	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$505,046**	**$499,673**	**$537,584**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

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	**2024 1 Jan to 31 Dec 2024**	**2025 1 Jan to 31 Dec 2025**	**2023 12-Month Forecast**
QUANTITY			
• Number of receipts issued to approved insurers	90–100	90–100	90–100
• Number of reports on the number of insured persons	12	12	12
• Number of financial statements produced	1	1	1
QUALITY			
• Receipts generated for payments must be accurate and processed based on approved policy and procedures and in accordance with the legislation	100%	100%	100%
• Reports on the number of insured persons must be accurate and relevant	100%	100%	100%
• Financial statements must be prepared in accordance the legislation	100%	100%	100%
TIMELINESS			
• Receipts will be issued in accordance with approved policy and procedures	100%	100%	100%
• Reports on the number of insured persons are submitted the Superintendent of Health Insurance and Minister for Health at least once per month	100%	100%	100%
• Financial statements to be delivered to the office of the Auditor General within the agreed timeframe	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$155,309**	**$152,357**	**$237,286**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians			

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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of publications (pamphlets) disseminated	40–50	40–50	40–50
• Number of presentations delivered	4–8	4–8	4–8
• Number of website updates	6–8	6–8	6–8
• Number of meetings attended	8–14	8–14	8–14
QUALITY			
• All disseminated information will be in compliance with Health Insurance legislation, clear and written in layman's language	100%	100%	100%
• All presentations will be done based on current updates	100%	100%	100%
• All website updates must be accurate and based on current information	100%	100%	100%
TIMELINESS			
• Dissemination of information- monthly	100%	100%	100%
• Meetings- monthly	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$88,409**	**$92,219**	**$73,693**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of investigations conducted	30–35	30–35	30–35
• Number of reports to the Health Insurance Commission Board	6–10	6–10	6–10
• Number of case files prepared and submitted to Legal Department for Prosecution	5–10	5–10	5–10
QUALITY			
• Reports are current, accurate and relevant	100%	100%	100%
• Reports will be signed off by the assigned inspector and Superintendent of Health Insurance	100%	100%	100%
• Case files submitted to the Legal Department will be accurate and relevant	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	**$185,190**	**$181,326**	**$237,140**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
Number of Registration Certificates issued:			
• Medical and Dental Council	50–70	80–90	80–90
• Nursing and Midwifery Council	50–70	150–250	150–250
• Council of Professions Allied with Medicine	60–80	50–60	50–60
• Pharmacy	2–8	2–8	2–8
Number of Practicing Licences issued:			
• Medical and Dental Council	100–150	125–225	125–225
• Nursing and Midwifery Council	150–175	150–200	150–200
• Council of Professions Allied with Medicine	150–175	150–200	150–200
• Pharmacy	15–25	25–35	25–35
• Number of letters of Good Standing produced	25–50	50–70	50–70
QUALITY			
• Certificates issued in accordance with legislation	100%	100%	100%
• All certificates signed by the Registrar	100%	100%	100%
• Letters/ correspondences are done in accordance with the approved policy and procedures and issued 10 working days after Council meeting	100%	100%	100%
TIMELINESS			
• Certificates will be issued 30 working days after the Councils have approved the application	100%	100%	100%
• Receipts will be issued in accordance with approved policy and procedures	100%	100%	100%
• Letters/correspondences	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$593,808**	**$607,555**	**$609,550**

RELATED BROAD OUTCOMES:

- Improve the Quality of Life for Caymanians

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	**2024 1 Jan to 31 Dec 2024**	**2025 1 Jan to 31 Dec 2025**	**2023 12-Month Forecast**
QUANTITY			
• Number of contributions to cabinet papers	1–3	1–3	1–3
• Number of papers, reports, speeches, statements, responses to questions and replies to correspondence	5–10	5–10	5–10
• Number of minutes produced	9–11	9–11	9–11
• Number of recommendations to amend legislation	1–3	1–3	1–3
QUALITY			
• Contributions, reports, papers and statements must be clear, accurate, current and provided within required deadlines	100%	100%	100%
• Information must be suitably researched, benchmarked and supported by industry standards	100%	100%	100%
• Provide clear, accurate and relevant information for the amendments of legislation	100%	100%	100%
• All reports, papers, speeches will be reviewed and signed off by the head of department	100%	100%	100%
TIMELINESS			
• All contributions, reports, papers, statements will be given within the agreed timeframe	100%	100%	100%
• Recommendations on amendments to legislation will be delivered within the agreed timeframe	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$591,399**	**$648,546**	**$371,586**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians			

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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of research reports/papers outlining amendments to legislation	1–3	1–3	1–3
• Number of minutes produced	40–55	40–55	40–55
• Number of papers, reports, statements, responses to questions and replies to correspondence	4,500–6,000	4,500–6,000	4,500–6,000
• Number of investigations conducted (facility)	1–5	1–5	1–5
QUALITY			
• Provide clear, accurate, relevant and current information for amendments to legislation	100%	100%	100%
• Minutes must be clear, accurate and provided within required deadlines	100%	100%	100%
• All reports, papers, statements and responses to questions must be researched, benchmarked and submitted within required deadlines	100%	100%	100%
TIMELINESS			
• All reports/ papers will be delivered within the agreed timeframe	100%	100%	100%
• All minutes will be produced within 20 working days of the board meeting	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$72,171**	**$71,063**	**$56,332**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

HRB 17	On-site Inspections		
DESCRIPTION On-site inspections of stakeholders.			
MEASURES	**2024 1 Jan to 31 Dec 2024**	**2025 1 Jan to 31 Dec 2025**	**2023 12-Month Forecast**
QUANTITY			
• Number of on-site inspections	8–12	8–12	8–12
• Number of reports produced	6–10	6–10	6–10
QUALITY			
• On-site inspections and investigations are carried out based on approved policies and procedures	100%	100%	100%
• Reports are current, accurate and relevant	100%	100%	100%
• Reports will be signed off by the assigned inspector and Superintendent of Health Insurance	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	100%	100%	100%
• 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%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$71,345**	**$69,242**	**$83,607**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians			

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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of presentations delivered	3–6	3–6	3–6
• Number of website updates (bi-monthly)	6–8	6–8	6–8
• Number of meetings attended	4–6	4–6	4–6
QUALITY			
• All presentations done based on current updates	100%	100%	100%
• All website updates must be accurate and based on current information	100%	100%	100%
TIMELINESS			
• Meetings–quarterly	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$66,815**	**$72,296**	**$36,483**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

EVH 1	Environmental Health Education and Promotion		
DESCRIPTION Environmental health awareness and promotion to the public and government.			
MEASURES	**2024 1 Jan to 31 Dec 2024**	**2025 1 Jan to 31 Dec 2025**	**2023 12-Month Forecast**
QUANTITY			
• Number of school visits/promotions	30–35	30–35	4
• Number of educational lectures	4–6	4–6	0
• Number of production of brochures	25–30	25–30	5
• Number of promo functions/fairs	8–10	8–10	2
• Number of media promotions	75–80	75–80	20
• Number of Environmental Health education packages distributed	9,000–10,000	9,000–10,000	4,000
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	**$247,556**	**$259,130**	**$137,252**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians			

EVH 5	Waste Disposal

DESCRIPTION

Management of landfills including disposal of biomedical and hazardous waste.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 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	153,956
• Total infectious waste incinerated/managed (tonnes)	400–550	400–550	449
• Island-wide clean-up campaign	1	1	1
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	**$2,752,782**	**$2,770,784**	**$3,115,915**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

Note 1: The total cost of supplying this output in fiscal 2024 is $2,798,450. However, the receipt of $14,370 from third parties and $31,298 from other agency revenues reduce the cost to Cabinet to $2,752,782.

Note 2: The total cost of supplying this output in fiscal 2025 is 2,816,452. However, the receipt of $14,370 from third parties and $31,298 from other agency revenues reduce the cost to Cabinet to $2,770,784.

EVH 8	Rodent Control

DESCRIPTION

Rodent control services including de-ratting certifications.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of rodent control inspections of government buildings	50–100	50–100	91
• Number of routine control inspections of residential properties	200–250	200–250	165
• Number of commercial and institutional properties baited	10–20	10–20	15
• Number of responses to rodent control requests/complaints	800–1,000	800–1,000	826
• Number of de-ratting/ship sanitation exemption certificate inspections	4–6	4–6	-
• Number of leaflets on rodent control issued	500–600	500–600	617
QUALITY			
• Maintain surveillance and baiting of buildings/properties (residential, commercial, institutional) in accordance with the Department of Environmental health standards	100%	100%	100%
• Responses meeting departmental standards	95–100%	95–100%	95–100%
• De-ratting certificate issued in accordance with International Standards and Public Health Act	100%	100%	100%
• Printed leaflets to be clear, concise and informative in compliance with departmental standards	100%	100%	100%
TIMELINESS			
• Properties for surveillance/baiting that meet the departmental and/or customer schedule	100%	100%	100%
• Responses to complaints/requests which meet the following standards: Emergency (High)–within 24 hours; Medium Priority–within 72 hours; Low Priority–within 120 hours	95–100%	95–100%	95–100%
• De-ratting certificates issued within one day of inspection (provided they passed)	100%	100%	100%
• Printed leaflets available for immediate distribution	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$306,667**	**$309,238**	**$487,085**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

EVH 9	Food and 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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of food handlers training course	60–80	60–80	80
• Number of food handlers trained	900–1,200	900–1,200	1,046
• Number of inspections of food establishments	1,500–1,700	1,500–1,700	1,244
• Number of inspections of imported containers	1,300–1,500	1,300–1,500	2,732
• Number of special food condemnation inspections	30–40	30–40	26
• Number of local meat slaughter inspection	1,300–1,500	1,300–1,500	1,494
• Number of procurements of sample	150–200	150–200	172
• Number of food related complaints investigated	15–20	15–20	30
• Number of food-borne illness investigations	3–6	3–6	4
• Number of food advice reports	2–4	2–4	2
• Number of food recall surveillance	350–450	350–450	354
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	**$816,114**	**$821,897**	**$827,474**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians			

Note: The total cost of supplying this output in fiscal 2024 is $831,430 However, the receipt of $15,316 from third party revenue reduces the cost to Cabinet to $816,114.

The total cost of supplying this output in fiscal 2025 is $837,213. However, the receipt of $15,316 from third party revenue reduces the cost to Cabinet to $821,897.

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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of potable water samples analysed and reported on	800–900	800–900	750
• Number of recreational water samples analysed and reported on	300–350	300–350	360
• Number of dialysis water samples analysed	100–120	100–120	68
• Number of food safety samples analysed and reported on	300–350	300–350	202
• Number of special projects samples analysed	100–110	100–110	45
• Number of training and seminars delivered and presented	7–9	7–9	10
• Number of indoor and ambient air quality assessments conducted and reported	40–50	40–50	30
• Number of used oil samples conducted	500–600	500–600	350
• Number of identifications of unknown chemicals containers	25–30	25–30	10
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			
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$990,974**	**$1,040,274**	**$944,833**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

Note: The total cost of supplying this output in fiscal 2024 is $995,774. However, the receipt of $4,800 from third party revenue reduces the cost to Cabinet to $990,974.

The total cost of supplying this output in fiscal 2025 is $1,045,074. However, the receipt of $4,800 from third party revenue reduces the cost to Cabinet to $1,040,274.

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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Reports on plan review applications	460–560	460–560	350
• Inspections and reports for Certificate of Occupancy (CO)	115–270	115–270	150
• Engineering advice and reports	65–180	65–180	150
• Engineering monitoring inspections	195–430	195–430	300
• Number of new vaults inspections	60–180	60–180	100
• Number of other cemetery works/projects	5–32	5–32	20
• Number of cemetery capacity reports	1–4	1–4	4
• Construction of vaults to maintain cemetery capacity	70–160	70–160	100
QUALITY			
• Reports and inspections which meet internal peer review standards for accuracy, relevance and adherence to applicable Acts and standards	95–100%	95–100%	95–100%
• Engineering advice and reports to be in compliance with internationally acceptable codes and standards including local Acts	95–100%	95–100%	95–100%
• Field work and construction meeting internal review and acceptable departmental standards for compliance	95–100%	95–100%	95–100%
• Capacity reports meeting terms of reference and other predetermined acceptable standards	95–100%	95–100%	95–100%
TIMELINESS			
• Reports (plans review and Certificate of Occupancy) completed within two weeks	95–100%	95–100%	95–100%
• Minimum of three days for final Inspection of construction projects	95–100%	95–100%	95–100%
• Other reports which are completed within seven days after completion of the investigation/research	95–100%	95–100%	95–100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$828,562**	**$885,171**	**$604,964**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

Note: The total cost of supplying this output in fiscal 2024 is $985,705. However, the receipt of $131,945 from third parties and $25,198 from other agency revenues reduce the cost to Cabinet to $828,562.

The total cost of supplying this output in fiscal 2025 is $1,042,314. However, the receipt of $131,945 from third parties and $25,198 from other agency revenues reduce the cost to Cabinet to $885,171.

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EVH 14	Hazardous Waste and Emergency Management

DESCRIPTION

Hazardous waste operations and emergency response to natural or manmade events.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of responses to all hazardous material incidents	1–3	1–3	2
• Number of disaster management responses	2–3	2–3	1
• 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	**$94,821**	**$91,668**	**$171,417**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

EVH 15	Ministerial Servicing to the Minister for Health and Wellness

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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of replies to parliamentary questions	3–5	3–5	-
• Number of correspondence	75–80	75–80	3
• Number of speeches and briefing notes	10–15	10–15	2
• Number of technical reports	4–6	4–6	3
• Number of Boards/Committees served on and supported	4–6	4–	179
• Number of meetings and hearings attended	25–30	25–30	21
• Number of capacity planning reports	2–3	2–3	0
• Number of monthly, quarterly, annual reports	12–14	12–14	14
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	**$179,386**	**$181,673**	**$154,295**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of monitoring inspections of premises (including sea vessels)	2,500–3,500	2,500–3,500	4,968
• Number of complaints investigated	800–900	800–900	1,366
• Number of training courses	8–10	8–10	6
• Number of operatives trained	40–80	40–80	54
• Number of procurements of water samples	400–600	400–600	406
• Number of public housing and accommodation reports	5–7	5–7	4
• Number of reports and correspondence	400–600	400–600	934
• Number of abatement notices served	30–50	30–50	298
• Number of briefs to Legal Department	2–3	2–3	10
• Number of Derelict Vehicles tagged for removal	600–800	600–800	504
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	**$1,303,275**	**$1,365,322**	**$764,736**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians			

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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Tons of waste collected from commercial and residential properties	60,000–80,000	65,000–85,000	75,180
• Miles of street receiving litter collection	4,000–6,000	4,000–6,000	4,000
• Number of container or grab truck services provided	300–400	350–450	297
• Number of community related services managed	80–120	80–120	81
• Number of cemetery vaults prepared prior to burial	120–140	130–150	159
• Collection of End of Life Vehicles (ELVs i.e. Derelict)	900–1200	900–1200	950
QUALITY			
• Collection of solid waste is in accordance to International standards	95–100%	95–100%	95–100%
• Comply with contracted obligations	95–100%	95–100%	95–100%
TIMELINESS			
• Once per week as per current residential collection scheduled	90–95%	90–95%	90–95%
• Time containers delivered as scheduled	90–95%	90–95%	90–95%
• Service all containers as per contracted obligations	90–95%	90–95%	90–95%
• Service community related locations as scheduled	90–95%	90–95%	90–95%
• Service litter collection areas as scheduled	90–95%	90–95%	90–95%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$5,288,688**	**$5,411,043**	**$3,818,188**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

Note: The total cost of supplying this output in fiscal 2024 is $9,195,830. However, the receipt of $3,907,142 from third party revenue reduces the cost to Cabinet to $5,288,688.

The total cost of supplying this output in fiscal 2025 is $9,291,755. However, the receipt of $3,880,712 from third party revenue reduces the cost to Cabinet to $5,411,043.

MRC 3	Larviciding Programme to Control Mosquitoes

DESCRIPTION

Maintain the capability to carry out a larviciding programme to control swamp-breeding mosquitoes.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 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	**$4,521,875**	**$4,630,405**	**$4,412,351**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

MRC 4	Adulticiding Programme to Control Mosquitoes		
DESCRIPTION Maintain the capability to carry out an adulticiding programme to control swamp-breeding mosquitoes.			
MEASURES	**2024 1 Jan to 31 Dec 2024**	**2025 1 Jan to 31 Dec 2025**	**2023 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) • Ground Applications (Acres)	 300,000-600,000 300,000-600,000	 300,000-600,000 300,000-600,000	 400,000 550,000
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 • Applications completed within departmental timescale	100% 100%	100% 100%	100% 100%
LOCATION • Grand Cayman, Cayman Brac, Little Cayman	100%	100%	100%
COST	**$2,255,363**	**$2,573,448**	**$2,150,212**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians			

MRC 8	Mosquito Control Service Requests

DESCRIPTION

Mosquito control call-out service.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 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	**$257,240**	**$277,753**	**$299,745**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of times Scientific advice given to Ministry	12–15	12–15	12–15
QUALITY			
• Supervisor sign-off where appropriate	100%	100%	100%
TIMELINESS			
• Respond to call-out requests within 24 hours	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$257,240**	**$277,753**	**$309,256**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

MRC 12	Mosquito Control Education Programme

DESCRIPTION

Provide education programme to promote awareness of mosquito control methods and public engagement.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 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	**$257,240**	**$277,753**	**$479,066**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 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	**$232,242**	**$245,661**	**$481,916**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Yards Surveyed	8,000–10,000	8,000–10,000	7,500
• Number of potential disease cases forwarded by Health Services and responded to	50–100	50–100	50
QUALITY			
• Operations to conform with Operations Manual Guidelines	100%	100%	100%
TIMELINESS			
• Provide service throughout year, as required	100%	100%	100%
• Operations completed within timelines set by Supervisor	100%	100%	100%
LOCATION			
• Grand Cayman, Cayman Brac, and Little Cayman	100%	100%	100%
COST	**$3,894,349**	**$3,869,842**	**$3,247,952**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

DCS 15	Individual, Couples, Family, Group Therapy

DESCRIPTION

1) Provision of Individual, couples, family, and group therapy to residents of Grand Cayman requiring assistance with a variety of life challenges including:

- Mental Health (Anxiety and Depression, Grief, and Loss) and Trauma
- Drug and Alcohol Issues/Co-occurring disorders
- Family and Relationship Problems including Marriage preparation and enrichment, Family Violence
- Issues related to personal growth and development

This includes holistic programming such as projective therapies, yoga therapy and creative art therapy.

2) Provision of Wellness Workshops, Presentations and Consultations to outside Agencies

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of intake sessions offered	1,575–1,600	1,625–1,650	1,325–1,475
• Number of clinical sessions offered	7,000–7,200	8,000–8,200	5,400–6,000
• Number of group therapy and wellness workshop hours offered	400–425	400–450	375–400
• Number of Consultation hours offered to outside agencies	35–40	35–40	20–40
QUALITY			
• Percentage of clients who report improvement in life areas during the course of treatment	60–100%	60–100%	60–100%
• Sessions conducted by skilled and qualified staff	100%	100%	100%
• Treatment informed by individualised treatment plan developed in collaboration with client	85–100%	85–100%	85–100%
• Crisis cases managed by trained staff to ensure multi-agency care and coordination	100%	100%	100%
TIMELINESS			
• Sessions available during evening and daytime hours, Monday through Friday	100%	100%	100%
• Crisis Management Offered Daily	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
• The Counselling Centre	100%	100%	100%
COST	**$890,242**	**$965,816**	**$676,673**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of clinical profiles (assessments)	550–600	575–625	300–325
• Number of reports	675–700	675–725	500–550
QUALITY			
• Clinical profiles, assessments and reports completed by skilled and qualified staff	100%	100%	100%
• Clinical profiles, assessments and reports reviewed by senior management prior to distribution	90–100%	90–100%	90–100%
• Discharge summaries completed on every case closed	90–100%	90–100%	90–100%
TIMELINESS			
• Clinical profiles generated within the first three sessions after intake	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
• The Counselling Centre	100%	100%	100%
• Caribbean Haven Residential Centre	100%	100%	100%
COST	**$287,485**	**$312,234**	**$224,428**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of DUI Programme placements offered	125–150	125–150	125–150
• Number of reports completed	100–150	100–150	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	75–100%	75–100%	75–100%
• Programme delivered by trained staff	100%	100%	100%
• Reports sent to Court on each client completing the programme re: participation and recommendations for further treatment if appropriate	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	100%	100%	100%
• Brac Haven-Sister Islands Counselling Centre	100%	100%	100%
COST	**$160,891**	**$170,615**	**$130,329**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

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	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 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	**$898,648**	**$907,193**	**$786,585**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

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 socialisation issues, drug and alcohol issues, co-occurring disorders and other relevant topics. Public Awareness Campaigns include Honouring Women Month, Teen Pregnancy Prevention, Recovery Month, STOOD UP: Take a Stand Against Bullying, 16 Days of Activism Against Gender-based Violence and International Men's Day.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of public awareness campaigns	6	6	7
• Number of media events	40–50	40–50	35
• Number of newsletters produced and distributed	12	12	12
• Number of other public relation events participated in to raise awareness	9–10	9–10	9
QUALITY			
• Accurate and relevant information is provided by qualified and trained professionals	100%	100%	100%
• Public awareness campaigns utilize various mediums	100%	100%	100%
TIMELINESS			
• Newsletter published monthly	100%	100%	100%
• Public Awareness Campaigns throughout the year	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$156,679**	**$161,268**	**$100,313**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

DCS 21	Non-Medical Detoxification Services

DESCRIPTION

Provision of specialised non-medical detoxification services for men and women involving screening for withdrawal potential; non-medical withdrawal and relapse management; and initial clinical assessment of clients experiencing substance use problems.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Minimum number of placements available for the provision of non-medical detoxification programme at the Withdrawal Management Unit in the Men's centre	36	36	36
• Minimum number of placements available for the provision of non-medical detoxification programme at the Withdrawal Management Unit in the Women's centre	24	24	24
QUALITY			
• Assessment conducted by skilled and qualified staff	100%	100%	100%
• Transition plan to identify appropriate level of care developed for all clients completing detoxification programme	95–100%	95–100%	95%
• Treatment readiness sessions offered on an individual or group basis to all clients entering the programme.	95–100%	95–100%	95-100%
TIMELINESS			
• Access to programme available seven days per week	100%	100%	100%
• Daily treatment readiness sessions/DBT Orientation	90–100%	90–100%	90–100%
• Initial assessment conducted to determine treatment readiness and appropriate level of treatment within 5–7 days of admission	90–100%	90–100%	95%
• Written transition summary to be completed within 48 hours of transition/discharge.	90–100%	90–100%	95%
LOCATION			
• Caribbean Haven Residential Centre–Grand Cayman	100%	100%	100%
COST	**$412,393**	**$412,574**	**$369,871**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

DCS 22	Female Residential Substance Abuse Treatment Programme

DESCRIPTION

Gender-specific programme for females age 18 years and over providing individualised residential substance abuse treatment within a therapeutic setting.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Minimum number of residential placements for women provided within the treatment programme	36	36	36
• Number of hours of group interventions offered	806	806	806
• Number of hours of individual therapeutic interventions offered	312	312	312
• Number of hours of intensive case management offered	312	312	312
QUALITY			
• Collaborative treatment plan developed with each client stating individualised, 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	**$603,658**	**$605,923**	**$543,852**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

DCS 24	Treatment Services to Participants in Drug Rehabilitation Court

DESCRIPTION

Provision of treatment services to offenders referred by the Drug Rehabilitation Court (DRC).

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Minimum number of intake sessions offered to DRC clients	40–50	50–60	40–50
• Number of clinical sessions offered to DRC clients	120–140	125–150	100–120
• Number of DRC pre-court conferences attended	50–52	50–52	50–52
• Minimum Number of screenings for WMU offered to DRC clients	50	50	NM
• Number of Clinical Assessments completed for DRC	20–30	20–40	15–25
• Number of progress reports completed for DRC	200–225	250–300	175–200
QUALITY			
• Percentage of clients who report improvement in life areas during the course of treatment	60–100%	60–100%	60–100%
• Sessions conducted by skilled and qualified staff	100%	100%	100%
• Individualised treatment plans developed in conjunction with client as evidenced by client's signature	85–100%	85–100%	85–100%
TIMELINESS			
• Intake sessions offered to DRC clients on a weekly basis	100%	100%	100%
• Weekly attendance at DRC pre-court conferences	100%	100%	100%
LOCATION			
• The Counselling Centre–Grand Cayman	100%	100%	100%
• Caribbean Haven Residential Centre	100%	100%	100%
COST	**$366,886**	**$371,742**	**$328,032**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

DCS 26	Policy Advice to the Minister for Health and Wellness

DESCRIPTION

Policy Advice on matters pertaining to the provision of treatment services and therapeutic interventions, including responses to parliamentary questions, cabinet papers and speaking notes.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Monthly Reports, responses and advice provided to the Ministry	10–12	10–12	3
• Number of meetings attended	15–20	15–20	10
• Number of parliamentary questions, cabinet papers, press releases, and speaking notes drafted	2–4	2–4	4
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	**$156,496**	**$156,526**	**$124,417**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

DCS 27	Family Programmes and Services

DESCRIPTION

- Provision of individualised parenting intervention and preventative services to families experiencing mild to chronic family dysfunction. Sessions are offered in person or virtually.
- Provision of family group-based programmes designed to enhance parents' 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.
- Crisis intervention and assessment of the needs of families experiencing parenting challenges to determine service suitability.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of Family Programmes offered	5–6	5–6	5
• Number of parenting programmes offered	10–15	10–15	10
• Number of Family Skills Sessions offered	10	10	10
• Number of Individual Parenting sessions offered	1,500–2,000	1,500–2,000	950
• Number of family intake sessions	40–50	40–50	-
QUALITY			
• Family programmes and psycho-educational skills sessions provided by trained and qualified professionals	100%	100%	100%
• Number of participants who rate satisfaction with programme four or higher on a scale of 1-5	80–100%	80–100%	80%
• Percentage of parents who showed improvement three or more parenting constructs post service completion	60–80%	60–80%	75%
TIMELINESS			
• Family Skills Programmes offered throughout the year	100%	100%	100%
• Family Skills Sessions offered monthly	100%	100%	100%
• Parent coaching sessions offered in person or virtually throughout the year	100%	100%	100%
LOCATION			
• The Family Resource Centre	100%	100%	100%
COST	**$466,730**	**$479,111**	**$323,882**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

DCS 28	Workshops and Presentations

DESCRIPTION

Delivery of psychoeducational parenting workshops and presentations aimed at empowering, educating and increasing the skills of families on topics such as positive parenting practices, healthy relationships, violence prevention, drug and alcohol issues, co-occurring disorders, and gender socialisation issues.

Facilitation of SNAP School programme that focuses on emotion-regulation, self-control and problem-solving with children experiencing behavioral and emotional difficulties, teaching them how to make better choices "in the moment".

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of community outreach parenting workshops	6–10	6–10	-
• Number of psychoeducational community-based presentations offered	20–30	20–30	20
• Number of participants who show improvement on three or more parenting constructs	8–10	8–10	7
QUALITY			
• Workshops or presentations are delivered by qualified professionals	100%	100%	100%
• Number of participants who rate satisfaction with four or higher on a scale of 1-5	80–100%	80–100%	80–100%
• Number of participants who show improvement on three or more parenting constructs	60–80%	60–80%	60–80%
TIMELINESS			
• Workshops and Presentations offered throughout the year	100%	100%	100%
• Workshops delivered to partnering agencies within 45 days of acknowledgement of request.	80%	80%	80%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$242,243**	**$245,876**	**$238,365**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

DCS 29	Family Intervention and Victim Advocacy

DESCRIPTION

- Referral of individuals/families to appropriate community resources.
- Facilitation of the Domestic Violence Intervention Training Programme (DVITP) for Police Officers, Social Workers and other front-line professionals who interface with families impacted by Domestic Violence.
- Coordination of the Legal Befriender Service.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Minimum number of referrals made to appropriate service providers	150–200	150–200	75
• Number of DVITP training sessions facilitated	3	3	3
• Number of coordinated sessions of Legal Befriender Service	80–100	80–100	75
• Number of Child protection training sessions (including darkness to light trainings, Child Protection Unit training)	10–15	10–15	10
QUALITY			
• Referrals followed up to ensure appropriate care coordination	100%	100%	100%
• DVITP provided by qualified, trained facilitators who receive supervision	80–100%	80–100%	100%
• Darkness to Light is provided by qualified, trained facilitators.	100%	100%	100%
• Advice delivered by qualified attorneys	100%	100%	100%
TIMELINESS			
• Child abuse referrals completed within 24hrs of allegations of abuse	100%	100%	NM
• Referrals made to appropriate service providers within 7 working days	100%	100%	NM
• DVITP Sessions offered quarterly	100%	100%	100%
• Legal Befriender service offered weekly	100%	100%%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$208,931**	**$212,894**	**$262,748**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

DCS 31	Community Based Treatment Services for Adolescents

DESCRIPTION

Provision of community-based treatment services for adolescents who require individual, group and family therapy in order to modify or change substance misuse, criminal offending and other at-risk behaviours.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of clinical sessions offered	1,800–1,850	2,000–2,200	1,400–1,600
QUALITY			
• Percentage of clients who report improvement in life areas during the course of treatment	85–100%	85–100%	85–100%
• Sessions conducted by skilled and qualified staff	100%	100%	100%
• Treatment informed by individualized treatment plan developed in collaboration with client	85–100%	85–100%	85–100%
• Crisis cases managed by trained staff to ensure multi-agency care and coordination	100%	100%	100%
TIMELINESS			
• Initial appointment offered within ten working days of completed intake	75–100%	75–100%	75–100%
LOCATION			
• The Counselling Centre, Grand Cayman	100%	100%	100%
COST	**$387,397**	**$437,014**	**$346,781**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

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

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Minimum number of placements offered to young parents	80	80	80
• Number of young parent education hours offered	350–400	350–400	350
• Individual sessions offered to young parents	200–250	200–250	150
• Number of Teen Pregnancy Prevention workshop	5–10	5–10	5
• Number of intakes offered to at risk youth and young adults	10–15	10–15	NM
QUALITY			
• Percentage of young parents who have individualised support plans developed	90–100%	90–100%	90%
• Number of young parents completed educational development training	60–80%	60–80%	60%
• Number of young parents successfully secured employment	40–50%	40–50%	40%
• Number of young parents successfully completed programme	60–80%	60–80%	60%
• Coordination of care with partner agencies for programme participants	100%	100%	100%
• Sessions in compliance with agency curriculum	100%	100%	100%
• Number of participants who rate satisfaction with programme four or higher on a scale of 1-5	60–80%	60–80%	NM
TIMELINESS			
• Thirteen-week programme offered on a rotational basis throughout the school year	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$367,544**	**$377,329**	**$222,825**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

DCS 33	Therapeutic Services to Cayman Brac and Little Cayman

DESCRIPTION

Provision of community-based services, including individual, couples and family therapy, crisis management, individualised parent services, parenting workshops and school -based workshops.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of hours of therapeutic services offered	400–450	400–450	300
• Number of psychoeducational parenting workshops offered	2–3	2–3	2
• Number of school-based workshops	2–3	2–3	2
QUALITY			
• Percentage of clients who report improvement in life areas during the course of treatment	60–100%	60–100%	70%
• Treatment informed by individualised treatment plan developed in collaboration with client	85–100%	85–100%	80%
TIMELINESS			
• Therapeutic services offered weekly in person and virtually	80–100%	80–100%	70%
LOCATION			
• Cayman Brac	100%	100%	100%
• Grand Cayman–virtual sessions	100%	100%	100%
COST	**$341,828**	**$349,448**	**$328,310**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

RMH 1	Residential Mental Health Services

DESCRIPTION

Provision of tertiary level long-term residential mental health care and rehabilitation for residents with serious and persistent mental health problems

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUALITY			
• Number of beds at the facility	54	54	-
• Number of patients	5–54	5–54	-
• Number of residents referred from HAS	5–10	5–10	-
• Number of residents referred from other mental health services	5–30	5–30	-
• Number of local residents overseas	17–30	17–30	-
• Number of rehabilitation programmes implemented	10–30	10–30	-
• Number of social interventions conducted	5–20	5–20	-
• Number of residents re-integrated into families/ communities	2–10	2–10	-
• Number of psychotherapeutic interventions	20–50	20–50	-
• Number of educational/ training sessions done	30–60	30–60	-
• Number of overseas residents admitted to the facility	0–12	0–12	-
QUALITY			
• Average length of stay (days)	90–365	90–365	-
• Percentage of residents oversees returned to the island	50–100%	50–100%	-
• Percentage residents referred admitted to the facility	90–100%	90–100%	-
• Percentage of compliance with national standards for operating	95–100%	95–100%	-
TIMELINESS			
• Percentage of residents admitted within three days of being referred	80–100%	80–100%	-
• Percentage of overseas residents returned within three months of undergoing assessment	60–100%	60–100%	-
LOCATION			
• East End, Grand Cayman	100%	100%	-
COST	**$4,333,708**	**$6,972,083**	**NIL**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

DPH 1	Public Health Services

DESCRIPTION

- **Expanded Programme on Immunisation** ("**EPI**") incorporated into Child Health Clinics
- **School Health Service**: Health promotion and disease prevention programmes which are available to all children resident in the Cayman Islands
- **Child Health programme**
- **Cancer Registry**: Reintroduce national cancer surveillance where the information is collected, analyzed and utilized
- **Sexually Transmitted Infections (STI)**: The development of advice, surveillance, health counselling, physician referrals, contact tracing, and sexual health testing
- **Tuberculosis (TB)**: The coordination of care and investigations of tuberculosis in the various districts
- **Travel Health**: Provide advice and guidance for travel health and vaccinations as required
- **Adult Vaccination Programme**
- **Nutrition**: Identifying nutritional issues within the community and interventions for addressing these issues, with the goal of improving the overall health of the population and creating a community/culture of positive well-informed eating habits
- **Non-Communicable Disease**: Developing and maintaining a Non-Communicable Disease Register
- **Infection and Prevention Control (IPC)**: Ensuring that health care facilities observe standards of IPC
- **Laboratory Services**: Diagnostic testing, reference testing, disease surveillance and providing emergency response support
- **Public Health Surveillance**: Conduct public health surveillance by systematically collecting, analysing and interpreting health data and disseminating the results, with the goal of using the data to guide public health action
- **Health education, Promotion and Prevention**: Provision of Health Education Promotion and Prevention Services to maximize the community impact of all Public Health Programmes

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of hours available EPI-trained nurses to deliver services	85%–95%	85%–95%	-
• National uptake of EPI programme	2,500–4,000	2,500–4,000	-
• Number of seasonal immunizations administered	1,200–1,600	1,200–1,600	-
• Number of travel immunizations administered	5–8	5–8	-
• Number of School Health Nurses available			-
• Annual Cancer, HIV and STIs, TB, Genetic disorders, Communicable and Non-Communicable Disease Surveillance reports	2–4	2–4	-
• Annual School Health screening report and community outreach screening report	2–4	2–4	-
• Annual review of School meals programme in private and public school	1–2 1–2	1–2 1–2	-
• National nutrition programme and campaign			-
• Number of Public health diagnostic tests conducted at the laboratory	500-800	500–800	-
• Annual policy recommendations for mental health and substance abuse	1	1	-
• Two six-month public education and promotion campaigns delivered, strategically agreed with the Ministry	1	1	-
QUALITY			
• Services delivered are in line with international best practice standards.	100%	100%	-
• Evidence of CEU's/CPDs attained by all Public Health staff during the year	100%	100%	-

• Intervention programmes modified to meet cultural practices and norm	100%	100%	-
• Number of new tests validated to broaden the scope of available testing on island	100%	100%	-
• Public Health laboratory achieving international accreditation	100%	100%	-
• Evidence of good Data Protection practices	100%	100%	-
• Evidence that policy recommendations and interventions are based on published peer-reviewed literature and internationally recognized good practice	100%	100%	-
TIMELINESS			
• Annual reports are delivered according to pre-agreed timelines	100%	100%	-
• Average turnaround time for PH Laboratory testing from sample to result	100%	100%	-
• Outbreak Control Teams assembled within 24 hours to communicable disease threat	100%	100%	-
• Weekly community screening available for HIV & STIs	100%	100%	-
LOCATION			
• Cayman Brac	100%	100%	-
• Grand Cayman–virtual sessions	100%	100%	-
COST	**$1,005,828**	**$1,809,430**	**NIL**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians			

CAYMAN ISLANDS GOVERNMENT

MINISTRY OF HEALTH AND WELLNESS

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 2024 and 31 December 2025 and performance for the years ending 31 December 2024 and 31 December 2025; and
c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Act (2020 Revision).

Nellie Pouchie
Chief Officer

Ministry of Health and Wellness

31 December 2023

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FINANCIAL STATEMENTS

FOR THE 2024 FINANCIAL YEAR ENDING 31 DECEMBER 2024
AND THE 2025 FINANCIAL YEAR ENDING 31 DECEMBER 2025

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MINISTRY OF HEALTH AND WELLNESS
STATEMENT OF ACCOUNTING POLICIES
FOR THE YEARS ENDING 31 DECEMBER 2024 AND 31 DECEMBER 2025

General Accounting Policies

Reporting entity

These forecast financial statements are for the *Ministry of Health and Wellness.*

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 2024 and 2025.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

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

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

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

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

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

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

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

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

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

MINISTRY OF HEALTH AND WELLNESS

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024 AND 31 DECEMBER 2025

12-Month Forecast 2023	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2024	12-Month Budget 2025
	Current Assets			
36,548,959	Cash and cash equivalents	**1**	28,553,601	32,162,210
	Marketable securities and deposits			
18,560,540	Trade receivables	**2**	24,818,873	24,281,996
5,622,257	Other receivables	**2**	5,622,257	5,622,257
5,637,861	Inventories	**3**	5,637,861	5,637,861
-	Investments	**4**	-	-
1,084,876	Prepayments	**5**	1,084,876	1,084,876
67,454,494	**Total Current Assets**		**65,717,469**	**68,789,201**
	Non-Current Assets			
-	Trade receivables	**2**	506,508	495,551
-	Other receivables	**2**	-	-
	Inventories	**3**		
	Investments	**4**		
	Prepayments	**5**		
29,396	Intangible Assets	**6**	29,396	29,396
41,525,252	Property, plant and equipment	**6**	51,556,252	50,841,665
41,554,648	**Total Non-Current Assets**		**52,092,156**	**51,366,612**
109,009,142	**Total Assets**		**117,809,625**	**120,155,813**
	Current Liabilities			
537,583	Trade payables	**7**	537,583	537,583
4,124,808	Other payables and accruals	**7**	2,894,290	2,894,290
15,941	Unearned revenue	**8**	4,212	4,212
912,394	Employee entitlements	**9**	912,394	912,394
26,367,335	Repayment of surplus		26,379,065	26,391,253
31,958,061	**Total Current Liabilities**		**30,727,544**	**30,739,732**
	Non-Current Liabilities			
	Trade payables	**7**		
	Other payables and accruals	**7**		
	Unearned revenue	**8**		
-	Employee entitlements	**9**	-	-
-	**Total Non-Current Liabilities**		**-**	**-**
31,958,061	**Total Liabilities**		**30,727,544**	**30,739,732**
77,051,081	**Net Assets**		**87,082,081**	**89,416,081**
	NET WORTH			
76,726,327	Contributed capital		86,757,327	89,091,327
-	Other Reserves		-	-
323,125	Revaluation reserve		323,125	323,125
1,629	Accumulated surpluses/(deficits)		1,629	1,629
77,051,081	**Total Net Worth**		**87,082,081**	**89,416,081**

MINISTRY OF HEALTH AND WELLNESS

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEARS ENDING 31 DECEMBER 2024 AND 31 DECEMBER 2025

12-Month Forecast 2023	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2024	12-Month Budget 2025
	Revenue			
39,616,598	Sale of goods and services	10	50,577,935	55,204,590
-	Investment revenue	11	-	-
-	Donations	12	-	-
-	Other revenue		-	-
39,616,598	**Total Revenue**		**50,577,935**	**55,204,590**
	Expenses			
24,901,661	Personnel costs	13	32,463,826	36,670,562
12,543,221	Supplies and consumables	14	14,908,614	14,913,689
1,915,166	Depreciation & Amortisation	6	2,988,765	3,403,151
-	Impairment of property, plant and equipment	6	-	-
-	Impairment of inventory	3	-	-
245,260	Litigation costs	15	205,000	205,000
-	Other expenses		-	-
-	Other Gains and Losses	16	-	-
39,605,308	**Total Expenses**		**50,566,205**	**55,192,402**
11,290	**Surplus or (Deficit) for the period**		**11,730**	**12,188**

MINISTRY OF HEALTH AND WELLNESS

STATEMENT OF CASH FLOWS

FOR THE YEARS ENDING 31 DECEMBER 2024 AND 31 DECEMBER 2025

12-Month Forecast 2023	CASH FLOW STATEMENT	Note	12-Month Budget 2024	12-Month Budget 2025
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
34,735,793	Outputs to Cabinet		34,508,011	50,323,790
56,500	Outputs to other government agencies		56,496	56,496
32,124,192	Sale of goods and services - third party		4,805,075	4,816,804
-	Interest received		-	-
	Donations / Grants		-	-
7,500	Other receipts		7,500	7,500
	Payments			
(23,611,852)	Personnel costs		(32,463,826)	(36,670,562)
(18,565,312)	Supplies and consumables		(14,908,614)	(14,913,689)
	Interest paid		-	-
-	Other payments		-	-
24,746,820	**Net cash flows from operating activities**		**(7,995,358)**	**3,620,339**
	CASH FLOWS FROM INVESTING ACTIVITIES			
(13,000,000)	Purchase of property, plant and equipment		(10,031,000)	(2,334,000)
	Proceeds from sale of property, plant and equipment		-	-
(13,000,000)	**Net cash flows from investing activities**		**(10,031,000)**	**(2,334,000)**
	CASH FLOWS FROM FINANCING ACTIVITIES			
4,858,985	Equity Investment from Org 40		10,031,000	2,334,000
	Repayment of Surplus to Org 40		-	(11,730)
4,858,985	**Net cash flows from financing activities**		**10,031,000**	**2,322,270**
16,605,805	**Net increase/(decrease) in cash and cash equivalents**		**(7,995,358)**	**3,608,609**
19,943,154	Cash and cash equivalents at beginning of period		36,548,959	28,553,601
36,548,959	**Cash and cash equivalents at end of period**	1	**28,553,601**	**32,162,210**

MINISTRY OF HEALTH AND WELLNESS

STATEMENT OF CHANGES IN NET WORTH

FOR THE YEARS ENDING 31 DECEMBER 2024 AND 31 DECEMBER 2025

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2022 brought forward	71,867,342	-	73,081	2,599,871	74,540,293
Prior Year Adjustments					
Changes in accounting policy					-
Accounting Errors					-
Restated balance 31 December 2022	71,867,342	-	73,081	2,599,871	74,540,293
Changes in net worth for 2023					
Gain/(loss) on property revaluation			250,045	(2,598,242)	(2,348,197)
Gain/(loss) on revaluation of investments					-
Exchange differences on translating foreign operations					-
Equity Investment from Cabinet	4,858,985				4,858,985
Capital withdrawals by Cabinet					-
Dividends payable to Cabinet				(11,290)	(11,290)
Net revenue / expenses recognised directly in net worth	4,858,985	-	250,045	(2,609,532)	2,499,498
Surplus/(deficit)for the period 2023				11,290	11,290
Total recognised revenues and expenses for the period	4,858,985	-	250,045	(2,598,242)	2,510,788
Balance at 31 December 2023 carried forward	76,726,327	-	323,125	1,629	77,051,081

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2023 brought forward	76,726,327	-	323,125	1,629	77,051,081
Prior Year Adjustments					
Changes in accounting policy					-
Accounting Errors					-
Restated balance 31 December 2023	76,726,327	-	323,125	1,629	77,051,081
Changes in net worth for 2024					
Gain/(loss) on property revaluation					-
Gain/(loss) on revaluation of investments					-
Exchange differences on translating foreign operations					-
Equity Investment from Cabinet	10,031,000				10,031,000
Capital withdrawals by Cabinet					-
Dividends payable to Cabinet				(11,730)	(11,730)
Net revenue / expenses recognised directly in net worth	10,031,000	-	-	(11,730)	10,019,270
Surplus/(deficit)for the period 2024				11,730	11,730
Total recognised revenues and expenses for the period	10,031,000	-	-	-	10,031,000
Balance at 31 December 2024 carried forward	86,757,327	-	323,125	1,629	87,082,081

MINISTRY OF HEALTH AND WELLNESS

STATEMENT OF CHANGES IN NET WORTH (CONTINUED)

FOR THE YEARS ENDING 31 DECEMBER 2024 AND 31 DECEMBER 2025

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2024 brought forward	86,757,327	-	323,125	1,629	87,082,081
Prior Year Adjustments					
Changes in accounting policy					-
Accounting Errors					-
Restated balance 31 December 2024	86,757,327	-	323,125	1,629	87,082,081
Changes in net worth for 2025					
Gain/(loss) on property revaluation					-
Gain/(loss) on revaluation of investments					-
Equity Investment from Cabinet	2,334,000				2,334,000
Capital withdrawals by Cabinet				(12,188)	(12,188)
Net revenue / expenses recognised directly in net worth	2,334,000	-	-	(12,188)	2,321,812
Surplus/(deficit)for the period 2025				12,188	12,188
Total recognised revenues and expenses for the period	2,334,000	-	-	-	2,334,000
Balance at 31 December 2025	89,091,327	-	323,125	1,629	89,416,081

NOTE 1: CASH AND CASH EQUIVALENTS

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
1,042	Cash on hand (IRIS Confirmation Account/Petty Cash)	1,042	1,042
-	Cash in transit (IRIS Remittance Account)	-	-
36,547,917	CI$ Operational Current Account held at Royal Bank of Canada	28,552,559	32,161,168
-	US$ Operational Current Account held at Royal Bank of Canada	-	-
-	Payroll Current Account held at Royal Bank of Canada	-	-
-	Bank Accounts held at other financial institutions ***[DISCLOSE ACCOUNT DETAILS IF MATERIAL]***	-	-
-	Fixed Deposits held with Treasury (less than 90 days)	-	-
36,548,959	**TOTAL**	**28,553,601**	**32,162,210**

NOTE 2: TRADE AND OTHER RECEIVABLES

12-Month Forecast 2023	Trade Receivables	12-Month Budget 2024	12-Month Budget 2025
9,964,487	Sale of goods and services	8,840,204	8,840,204
1,256,251	Outputs to Cabinet	12,445,375	12,445,375
15,273,505	Outputs to other government agencies	11,973,505	11,425,671
-	Other	-	-
(7,933,702)	**Less: provision for doubtful debts**	(7,933,702)	(7,933,702)
18,560,540	**Total trade receivables**	**25,325,381**	**24,777,547**

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
	Current		
17,075,697	Past due 1-30 days	24,185,739	23,662,557
928,027	Past due 31-60 days		
556,816	Past due 61-90 days		
	Past due 90 and above	633,135	619,439
	Non-Current		
	Past due 1 year and above	506,508	495,551
18,560,540	**Total**	**25,325,381**	**24,777,547**

12-Month Forecast 2023	Other Receivables	12-Month Budget 2024	12-Month Budget 2025
24,783	Advances (salary, Official Travel, etc)	24,783	24,783
6,735	Dishonoured cheques	6,735	6,735
-	Interest receivable	-	-
-	Loans	-	-
25,277	Interentity Due from	25,277	25,277
-	Other Non-Current Assets	-	-
5,565,462	Other	5,565,462	5,565,462
-	**Less: provision for doubtful debts**	-	-
5,622,257	**Total other receivables**	**5,622,257**	**5,622,257**

NOTE 2: TRADE AND OTHER RECEIVABLES (CONTINUED)

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
	Current		
5,622,257	Past due 1-30 days	5,622,257	5,622,257
	Past due 31-60 days		
	Past due 61-90 days		
	Past due 90 and above		
	Non-Current		
	Past due 1 year and above		
5,622,257	**Total**	**5,622,257**	**5,622,257**

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
(7,933,702)	Balance at 1 July/1January	(7,933,702)	(7,933,702)
	Additional provisions made during the year		
	Receivables written off during the period		
(7,933,702)	Balance at 30 June	(7,933,702)	(7,933,702)

NOTE 3: INVENTORIES

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
27,517	Inventory held for use in the provision of goods and services	27,517	27,517
5,610,344	Work in Progress and finished goods	5,610,344	5,610,344
5,637,861	**TOTAL INVENTORIES**	**5,637,861**	**5,637,861**

NOTE 5: PREPAYMENTS

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
1,084,118	Accrued Prepayments	1,084,118	1,084,118
758	Prepaid Insurance	758	758
	Other		
1,084,876	**Total**	**1,084,876**	**1,084,876**

NOTE 6: PROPERTY, PLANT AND EQUIPMENT

COST OF PROPERTY, PLANT AND EQUIPMENT

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Roads and Sidewalks*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Aircraft*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2023		5,249,909	19,246	751,043	467,912	414,880	168,305				16,328,616		1,808,621	246,176	32,770,948	58,225,655
Additions																-
Disposals and Derecognisation																-
Revaluation			7,468,812													7,468,812
Transfers					65	26,450	(1,076)			40,571	(83,711)					(17,701)
Balance as at 31 December 2023	-	5,249,909	7,488,058	751,043	467,977	441,330	167,229	-	-	40,571	16,244,905	-	1,808,621	246,176	32,770,948	65,676,766

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Roads and Sidewalks*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Aircraft*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2024	-	5,249,910	7,488,058	751,043	467,977	441,330	167,229	-	-	40,571	16,244,905	-	1,808,621	246,176	32,770,948	65,676,767
Additions															10,031,000	10,031,000
Disposals and Derecognisation																-
Revaluation																-
Transfers																-
Balance as at 31 December 2024	-	5,249,910	7,488,058	751,043	467,977	441,330	167,229	-	-	40,571	16,244,905	-	1,808,621	246,176	42,801,948	75,707,767

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Roads and Sidewalks*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Aircraft*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2025	-	5,249,910	7,488,058	751,043	467,977	441,330	167,229	-	-	40,571	16,244,905	-	1,808,621	246,176	42,801,948	75,707,767
Additions															2,334,000	2,334,000
Disposals and Derecognisation																-
Revaluation																-
Transfers																-
Balance as at 31 December 2025	-	5,249,910	7,488,058	751,043	467,977	441,330	167,229	-	-	40,571	16,244,905	-	1,808,621	246,176	45,135,948	78,041,767

NOTE 6: PROPERTY, PLANT AND EQUIPMENT

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Roads and Sidewalks*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Aircraft*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2023		4,486,545	2,289,795	224,769	432,986	339,975	175,805				13,182,650		1,331,098	248,646		22,712,270
Transfers					16,073	(5,775)	(7,929)			(21,309)	(442,115)	(14,866)				(475,921)
Impairment Reserve 2023 (closing balance)																-
Depreciation Expense 2023		157,789	329,406	-	27,601	57,150	11,400	-	-	38,300	1,031,520	-	190,000	72,000	-	1,915,166
Eliminate on Disposal or Derecognisation 2023																-
Balance as at 31 December 2023		4,644,334	2,619,201	224,769	476,660	391,350	179,276	-	-	16,991	13,772,055	(14,866)	1,521,098	320,646	-	24,151,515

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Roads and Sidewalks*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Aircraft*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2024		4,644,334	2,619,201	224,769	476,660	391,350	179,276	-	-	16,991	13,772,055	(14,866)	1,521,098	320,646	-	24,151,515
Transfers		(568,398)	(649,651)		(87,948)	(135,479)	(45,900)			(68,300)	(1,160,189)		(199,500)	(73,400)		(2,988,765)
Impairment change 2024																-
Depreciation Expense 2024		568,398	649,651	-	87,948	135,479	45,900	-	-	68,300	1,160,189	-	199,500	73,400	-	2,988,765
Eliminate on Disposal or Derecognisation 2024																-
Balance as at 31 December 2024		4,644,334	2,619,201	224,769	476,660	391,350	179,276	-	-	16,991	13,772,055	(14,866)	1,521,098	320,646	-	24,151,515

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Roads and Sidewalks*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Aircraft*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2025		4,644,334	2,619,201	224,769	476,660	391,350	179,276	-	-	16,991	13,772,055	(14,866)	1,521,098	320,646	-	24,151,515
Transfers										(70,300)			(209,404)	(74,860)		(354,564)
Impairment change 2025																-
Depreciation Expense 2025		818,998	836,978	-	99,183	147,404	56,900	-	-	70,300	1,089,124	-	209,404	74,860	-	3,403,151
Eliminate on Disposal or Derecognisation 2025																-
Balance as at 31 December 2025		5,463,332	3,456,179	224,769	575,843	538,754	236,176	-	-	16,991	14,861,179	(14,866)	1,521,098	320,646	-	27,200,102

Net Book value 31 December 2023	-	605,575	4,868,857	526,274	(8,683)	49,979	(12,047)	-	-	23,580	2,472,850	14,866	287,523	(74,470)	32,770,948	41,525,251
Net Book value 31 December 2024	-	605,575	4,868,856	526,273	(8,683)	49,980	(12,046)	-	-	23,580	2,472,850	14,866	287,523	(74,470)	42,801,948	51,556,252
Net Book value 31 December 2025	-	(213,423)	4,031,878	526,273	(107,866)	(97,424)	(68,946)	-	-	23,580	1,383,726	14,866	287,523	(74,470)	45,135,948	50,841,665

NOTE 6: INTANGIBLE ASSETS

COST OF INTANGIBLE ASSETS

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2023	28,943		28,943
Additions	7,821		7,821
Disposals and Derecognisation			-
Revaluation			-
Transfers			-
Balance as at 31 December 2023	36,764	-	36,764

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2024	36,764	-	36,764
Additions			-
Disposals and Derecognisation			-
Revaluation			-
Transfers			-
Balance as at 31 December 2024	36,764	-	36,764

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2025	36,764	-	36,764
Additions			-
Disposals and Derecognisation			-
Revaluation			-
Transfers			-
Balance as at 31 December 2025	36,764	-	36,764

NOTE 6: INTANGIBLE ASSETS (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2023	7,368		7,368
Transfers			-
Impairment Reserve 2023 (closing balance)			-
Depreciation Expense 2023	-	-	-
Eliminate on Disposal or Derecognisation 2023			-
Balance as at 31 December 2023	7,368	-	7,368

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2024	7,368	-	7,368
Transfers			-
Impairment change 2024			-
Depreciation Expense 2024	-	-	-
Eliminate on Disposal or Derecognisation 2024			-
Balance as at 31 December 2024	7,368	-	7,368

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2025	7,368	-	7,368
Transfers			-
Impairment change 2025			-
Depreciation Expense 2025	-	-	-
Eliminate on Disposal or Derecognisation 2025			-
Balance as at 31 December 2025	7,368	-	7,368

Net Book value 31 December 2023	29,396	-	29,396

Net Book value 31 December 2024	29,396	-	29,396

Net Book value 31 December 2025	29,396	-	29,396

NOTE 7: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
537,583	Creditors	537,583	537,583
	Creditors Ministries/Portfolios		
	Creditors other government agencies		
-	Non current Accounts payable	-	-
1,522,405	Payroll Deductions	291,887	291,887
-	Operating Lease	-	-
2,405,660	Accrued Expenses	2,405,660	2,405,660
	Accrued Expenses Ministries/Portfolios		
	Accrued Expenses other government agencies		
-	Inter-entity due to	-	-
-	Accrued Entity Interest	-	-
-	Provisions	-	-
196,743	Other payables	196,743	196,743
4,662,392	**Total trade payables other payables and accruals**	**3,431,874**	**3,431,874**

NOTE 8: UNEARNED REVENUE

12-Month Forecast 2023	Details	12-Month Budget 2024	12-Month Budget 2025
-	Rentals paid in advance	-	-
-	Immigration deposits	-	-
-	Customs deposits	-	-
-	Revenue deposits	-	-
15,941	Other unearned revenue	4,212	4,212
-	Non current Unearned revenue	-	-
15,941	**Total unearned reveune**	**4,212**	**4,212**

NOTE 9: EMPLOYEE ENTITLEMENTS

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
248,915	Annual Leave	248,915	248,915
-	Retirement and long service leave	-	-
15,635	Accrued salaries	15,635	15,635
-	Travel	-	-
647,844	Pension	647,844	647,844
-	Other salary related entitlements	-	-
912,394	**Total current portion**	**912,394**	**912,394**
	Non-current employee entitlements are represented by:		
	Retirement and long service leave		
912,394	**Total employee entitlements**	**912,394**	**912,394**

NOTE 10: SALE OF GOODS AND SERVICES

12-Month Forecast 2023	Revenue type	12-Month Budget 2024	12-Month Budget 2025
34,735,794	Outputs to Cabinet	45,697,135	50,323,790
56,500	Outputs to other government agencies	56,496	56,496
4,816,804	Fees and charges	4,816,804	4,816,804
7,500	Other	7,500	7,500
39,616,598	**Total sales of goods and services**	**50,577,935**	**55,204,590**
	Fees and Charges		
25,000	Environmental Service Fees	25,000	25,000
2,740,732	Garbage Fees	2,740,732	2,740,732
25,000	Recycling Fees	25,000	25,000
132,000	Vault Sales (Cemetery Fees)	132,000	132,000
1,894,072	Vehicle Disposal Fees	1,894,072	1,894,072
4,816,804	**Fees & Charges**	4,816,804	4,816,804
	Other Goods & Services Revenue		
	Goods & Services Revenue		
7,500	Miscellaneous Receipts	7,500	7,500
7,500		7,500	7,500
	Sales of Outputs to Cabinet		
34,735,794	Sales of Outputs to Cabinet	45,697,135	50,323,790
34,735,794	**Total Sales of Outputs to Cabinet**	45,697,135	50,323,790
	Other Interdepartmental Revenue		
56,500	Revenue from Ministries/Portfolios & Public Authorities	56,496	56,496
56,500	**Total Other Interdepartmental Revenue**	56,496	56,496
39,616,598	**Total Goods and Services**	**50,577,935**	**55,204,590**

NOTE 13: PERSONNEL COSTS

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
18,588,743	Salaries, wages and allowances	24,003,334	27,197,086
5,155,109	Health care	6,968,232	7,795,307
1,005,505	Pension	1,301,206	1,485,333
20,000	Leave	20,000	20,000
132,304	Other personnel related costs	171,054	172,836
24,901,661	**Total Personnel Costs**	**32,463,826**	**36,670,562**

NOTE 14: SUPPLIES AND CONSUMABLES

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
6,099,064	Supplies and Materials	6,303,497	6,122,627
4,924,153	Purchase of services	6,315,422	6,404,456
506,000	Lease of Property and Equipment	814,097	852,235
541,500	Utilities	827,765	872,407
400	General Insurance	800	800
92,000	Interdepartmental expenses	119,580	119,580
164,104	Travel and Subsistence	177,503	179,967
186,000	Recruitment and Training	309,950	319,617
30,000	Other	40,000	42,000
12,543,221	**Total Supplies & consumables**	**14,908,614**	**14,913,689**

NOTE 15: LITIGATION COSTS

12-Month Forecast 2023	Litagation Costs	12-Month Budget 2024	12-Month Budget 2025
245,260	Legal Fees	205,000	205,000
	Description		
245,260	**Total Litigation cost**	**205,000**	**205,000**

NOTE 18: RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/ (DEFICIT)

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
11,290	**Surplus/(deficit) from ordinary activities**	11,730	12,188
	Non-cash movements		
1,915,166	Depreciation expense	2,988,765	3,403,151
-	Impairment	-	-
-	(Gain)/losses on sale of property plant and equipment	-	-
	Changes in current assets and liabilities:		
(1)	(Increase)/decrease in receivables - Other Government agencies		
	(Increase)/decrease in receivables - SAGC's		
	(Increase)/decrease in receivables - Other 3rd Party		
	Increase/(decrease) in payables - Other Government agencies		
	Increase/(decrease) in payables - SAGC's		
22,820,365	Increase/(decrease) in payables - Other 3rd Party	(10,995,853)	205,000
24,746,820	**Net cash flows from operating activities**	**(7,995,358)**	**3,620,339**

MINISTRY OF HOME AFFAIRS

BUDGET STATEMENTS

FOR THE 2024 FINANCIAL YEAR ENDING 31 DECEMBER 2024

AND THE 2025 FINANCIAL YEAR ENDING 31 DECEMBER 2025

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

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STATEMENT OF THE MINISTER

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2024 and 2025 financial years.

Honourable Sabrina Turner, MP
Minister

Ministry of Home Affairs

31 December 2023

STATEMENT OF THE ACTING CHIEF OFFICER

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

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

Michael Ebanks
Acting Chief Officer

Ministry of Home Affairs

31 December 2023

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

The Ministry of Home Affairs is primarily responsible for public safety, communications, managing behaviours of offenders, reducing recidivism as well as providing assistance in respect to post-disaster recovery. These activities are carried out through the following departments:

- Community Rehabilitation
- Fire Services
- Prison Services
- Public Safety and Communications
- Cadet Corps
- Regiment

Public Safety and Communications

The Cayman Islands Department of Public Safety Communications provides mission critical elements of government service and consists of three distinct functions:

The Cayman Islands Public Safety Communications Centre (PSCC) provides dispatch services and coordination on a 24/7/365 basis to support emergency services response in the Cayman Islands. Telecommunicators process incoming 9-1-1 emergency and non-emergency telephone calls from the public related to RCIPS, Emergency Medical Services or Fire Services; priorities requests for assistance and dispatch appropriate resources; provide life-saving, pre-arrival instructions to callers to lessen the impact of their emergency; and maintain the safety of first responders. PSCC is the nation's Tsunami Warning Focal Point responsible for the immediate dissemination of warnings received from the regional Tsunami Warning Centre in concert with HMCI.

The Cayman Islands Electronic Monitoring Centre (EMC) is co-located with PSCC and maintains two separate programmes. The first is the electronic monitoring of offenders who have been referred by Judicial Administration, the Royal Cayman Islands Police Service, Customs and Border Control, or Her Majesty's Prison Service. These electronic monitoring clients are fitted with an ankle bracelet which uses Global Positioning System (GPS) satellite and cellular technology to notify EMC of curfew violations. The second programme of EMC is the monitoring and operation of CCTV cameras as part of the National CCTV Programme. A CCTV Code of Practice approved by Cabinet provides regulations under which EMC personnel and other authorised users (primarily RCIPS) may utilise CCTV cameras to gather evidence and deter crime whilst at the same time upholding human rights.

The National Public Safety Radio Communications System ensures our agency's RF communications systems work smoothly, supporting interoperability with another communications system. Provides users/stakeholders with a set of basic requirements and acknowledge that all systems need to be maintained, upgraded and eventually replaced. This department is also located within the Public Safety Communications Centre tasked with the remit of managing the use of and ensuring the readiness of emergency telecommunications towers. They are also responsible for managing and monitoring the readiness of the islands seismic monitoring sensors and to assist with the electronic incident management system for NEOC. Internal customers include the Royal Cayman Islands Police Service, Cayman Islands Fire Service, Cayman Islands Health Services Authority's EMS Department, Her Majesty's Prison Service, Customs and Border Control, Department of Environment, Hazard Management Cayman Islands, Civil Aviation, Airports Authority, Water Authority, Cayman Brac Power and Light, Port Authority and Judicial Administration.

Fire Services

The core role of the CIFS is to provide an emergency response to Domestic and Aviation incidents throughout the Caymans Islands. The scope of incidents includes fires, emergency medical services, motor vehicle accidents, aircraft accidents, water rescues, other rescues and special services. It is also responsible for providing fire prevention practices, fire investigation and educational services to the local community, business and commercial sectors.

Prison Services

To build safer, stronger, inclusive and more resilient communities in the Cayman Islands by delivering services which improve the life chances of people in our care, enabling them to fulfil their potential and to become active and responsible citizens.

Community Rehabilitation

Assist in managing behaviours of adult offenders, reducing recidivism and victimization and enabling offenders to become law abiding, productive citizens.

Regiment

The Cayman Islands Regiment provides humanitarian aid, disaster relief and security within the Cayman Islands and wider Caribbean Region.

The Regiment provides a pool of trained, competent and equipped personnel to support essential public service providers when facing natural disasters and other emergencies. Through the development of quality partnerships and joint training with key stakeholders, members of the Regiment are able to integrate as individuals, small teams or Regiment sized cohorts to support other agencies as required.

Officers and soldiers are trained in basic military skills as well as specialist areas to bolster the services of other agencies. Leadership and management training from junior to advanced levels ensures they are able to operate as devolved teams and adapt to a variety of tasks.

The Regiment also maintains and operates a fleet of vehicles and operational equipment that can be used in natural disasters or other emergency events.

Scope of Activities

Public Safety and Communications

- Answer and process emergency and non-emergency telephone calls from the public and internal customers
- Determine nature of emergency and give appropriate pre-arrival instructions
- Dispatch appropriate first responders including RCIPS, Emergency Medical Services, Fire Service, CBC Enforcement and Department of Environment personnel
- Telecommunicators use the Computer Aided Dispatch (CAD) and an Automatic Vehicle Location (AVL) system to track and monitor the status and location of public safety resources.
- Telecommunicators provide information over the radio, Mobile Computer Terminals (MCT), and the telephone to authorized public safety personnel including vehicle registration; driver's license verification; firearms licensing; immigration status; and outstanding wants and warrants information, which enhances officer safety and assists with the apprehension of criminals.
- Coordinate emergency response via the Government's shared trunked radio system

- Liaise with support agencies such as utility companies, towing services, British Red Cross, Hazard Management Cayman Islands, Port Authority, cruise ship agents, U.S. Coast Guard, etc.
- Notify Government agency command personnel of major incidents including HE Governor's staff and Government Information Services
- Maintain records and databases using a Computer Aided Dispatch (CAD) system which is interfaced with the 9-1-1 system and the Records Management (RMS) and Jail Management (JMS) software used by RCIPS, CBC and HM Prison Service
- Educate students and civic organizations on what services the Public Safety Communications Centre provides as well as tips and methods in which callers can receive assistance more rapidly
- Electronic monitoring of offenders ("clients") who have been referred by Judicial Administration, Prison Service, RCIPS, or Immigration, as an alternative to incarceration or as a way of promoting resettlement through early release.
- Physically attach devices "tag" and monitor clients referred to the Electronic Monitoring Programme
- Resolve, compile reports and statistics on client violations
- Report client violations to relevant authorities
- When requested by authorized personnel, search previously recorded video images captured on National CCTV Programme cameras to assist with evidence gathering and prepare DVD copies of the images for further review and safe-keeping
- Actively monitor video images when notified of a serious criminal act that is either in progress or just occurred, to assist RCIPS in the identification and apprehension of suspects
- Utilize and maintain a variety of electronic technology (computer, radio, telephone, video) to provide required services
- Manage the use of and ensure the readiness of emergency telecommunications towers and public safety radio communications network
- Manage and monitor the readiness and availability of the Islands seismic monitoring sensors. Assist with the electronic incident management system for NEOC
- Utilize and maintain a variety of electronic technology (computer, radio, telephone) to provide required services

Fire Services

- Support rapid response to fires; and to other emergencies including air, land and sea accidents, for the public safety of the people of the Cayman Islands and our visitors
- The aim of the Aerodrome Fire Service is to minimize the effects an incident/accident will have on the aerodrome, particularly the saving of lives and the continuation of airport operations
- Provide the Cayman Islands with the legal requirements outlined in the Fire Brigade Act which sanction the provision of safe, efficient, effective code compliancy and to outline our legal obligations to the citizens of these islands
- Investigate all fire occurrences to determine their cause and point of origin. The data gathered is used to develop building, fire, and general safety standards in an effort to reduce fire incidents in the future
- Educate the public and private sectors on fire prevention and extinguishment of fires.

Prison Services

To provide the Cayman Islands with effective and efficient custodial services for up to 250 prisoners who are detained across 3 distinctly separate sites.

The scope of the activities facilitated by the Prison Service is underpinned by four broad priorities, safety, our staff, rehabilitation and reintegration, which focus on protection of the public and the rehabilitation of those in our care, includes a portfolio of interventions facilitated through partnerships, internal rehabilitation specialists, security and law enforcement services, data and performance metric collection and analysis, and the development of gender specific policy that meets the holistic needs of a diverse prison population.

Community Rehabilitation

- Prepare assessments and reports to assist the Courts and Conditional Release Board with the disposal of cases
- Empower and facilitate the rehabilitation of adult offenders through Individual and Group Sessions/Counselling
- Supervise adult offenders in the Community on Court Orders and Conditional Release Licenses
- Victim empowerment, support, and advocacy
- Engage the general community in the re-integration of offenders
- Revision or implementation of new or existing policies and Acts related to Probation and Parole services
- Work in partnership with other agencies to enhance public safety through effective offender management strategies

Regiment

Provide Disaster Relief within the Cayman Islands and the wider Caribbean:

- Assist Hazard Management Cayman Islands as part of the National Emergency Operations Centre
- Facilitate the evacuations of at-risk persons
- Support search and rescue operations
- Assist in the clearance of key routes
- Enable critical service providers to reach key destinations post-disaster
- Support the distribution of water post-disaster
- Support the distribution of aid post-disaster

Provide security within the Cayman Islands and the wider Caribbean:

- Support the Royal Cayman Islands Police Service and other regional Police and Military organisations during an emergency situation

Provide support to the Government and Emergency Services during an emergency situation

- Support the Emergency Medical Services during an emergency situation
- Support Her Majesty's Cayman Islands Prison Service during an emergency situation
- Support the Cayman Islands Fire Service during an emergency situation
- Support Hazard Management Cayman Islands during an emergency situation
- Support, develop and educate the men and women within the Cayman Islands Regiment

Cadet Corps

The provision of a youth uniformed programme, which provides training in a wide range of disciplines that include leadership and management skills development through the use of a military structure. The Cadet Corps emphasizes delivered in a disciplined environment while engaging stakeholders in education, youth, sports, culture, other uniformed groups and the wider community.

Customers and Location of Activities

Public Safety and Communications

External customers are the residents and visitors of all three islands–Grand Cayman, Cayman Brac and Little Cayman.

Internal customers include the Royal Cayman Islands Police Service, Cayman Islands Fire Service, Cayman Islands Health Services Authority's EMS Department and secondarily, Her Majesty's Prison Service, Customs and Border Control, Department of Environment, Hazard Management Cayman Islands, CI Regiment, Cadet Corps, Department of Community Rehabilitation, and the Judiciary.

Community Rehabilitation

The primary customers of DCR are adult offenders (17 years and older) and victims of crimes (17 years and older). Secondary customers also include people directly connected with the offenders that can support their rehabilitation efforts, such as family members. Other customers include the general public seeking to access intervention/support services voluntarily as well as partners in the criminal justice system, public, and private sector.

Services are offered consistently across all three islands of the Cayman Islands.

Fire Services

Customers include the general public, visitors, public and private organisations, and public servants. Activities are primarily located within the Cayman Islands.

Prison Services

The customer and stakeholder base of the Prison Service is broad, varied and, this partnership network is the conduit that underpins successful operations.

Given the community facing aspect of our business, and recognising that rehabilitation of offenders cannot be the sole responsibility of the Prison Service, the cultivation of appropriate collaborative partners is critical to delivering our vision.

Through such partnerships, the Prison Service as a lead authority, we will directly contribute to improved safety in communities throughout the Cayman Islands.

Regiment

External customers are the residents and visitors of all three islands–Grand Cayman, Cayman Brac and Little Cayman.

Internal customers include the Royal Cayman Islands Police Service, Cayman Islands Fire Service, Cayman Islands Health Services Authority's EMS Department, Her Majesty's Prison Service, Department of Customs and Border Control, Hazard Management Cayman Islands, Cayman Islands Cadet Corp and the Department of Community Rehabilitation.

Location–the Caymans Islands, and the wider Caribbean.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Ministry of Home Affairs in the 2024 and 2025 financial years are as follows:

Public Safety and Communications

- IMPROVE HUMAN CAPITAL
    - Ensuring current staffing levels to avoid burnout and turnover which would in turn diminish succession planning efforts
    - Establish and maintain a relevant and effective comprehensive training programme with emphasis on the processing and dispatch of critical incidents and improved opportunities for staff development within public safety communications
- IMPROVE EFFICIENCY AND PRODUCTIVITY
    - Continue the implementation of a refreshed Emergency Medical Dispatch function and implementation of a multi-discipline (law enforcement, Emergency Medical Services, and fire) Quality Assurance component
    - Ensure constant readiness of the alternate backup location for the public safety communications centre and electronic monitoring centre in the event of an evacuation of the primary facility during periods exceeding 30 minutes
- IMPROVE GOOD GOVERNANCE
    - Review and revise Standard Operating Guidelines to ensure that future administrative processes and operational actions are deliberate, systematic and consistent
- IMPROVE PUBLIC SAFETY AND SECURITY
    - Determine, prioritize and implement initiatives to improve the Department, as well as public safety in general, within the Cayman Islands to include regular meetings with User Agencies/User Groups and support of a revitalized multi-discipline public safety-first responder's council
    - Continue development of the Next Generation 9-1-1 platform
    - Complete the execution of the new CIG 300ft radio system
    - Take advantage of opportunities to actively participate as a member of the wider community effort to reduce crime thru positive influences on children and young adults
- IMPROVE CUSTOMER SERVICE
    - Improve awareness of the Department's mission by promoting the Department's message to the public to use 9-1-1 to "***SAVE A LIFE–REPORT A FIRE–STOP A CRIME***".

Fire Services

- Continually strive to identify areas for improvement to the on-going provision of high-quality fire and rescue services, and to act upon such areas in a prompt, efficient and economically responsible manner.
- Development of the residents/citizens to meet a complex range of challenges that will require the prison staff to acquire new skills and underpinning knowledge.
- Increasing corporate engagement to enable us to unify our collective strengths; our people must know the extent of their worth and their value to what we do.
- Assuring corporate effectiveness through a portfolio of services that are effective and efficient. Value for money will underpin our journey towards creating a world class Civil Service.
- Improving standards to ensure that our estate is fit for purpose, our services meet the individual needs of our population and, excellence becomes our minimum benchmark.
- Development of Partnerships through a very clearly defined stakeholder and relationship management strategy.

Prison Service

- Safety–The Prison Service has a uniquely wide range of safety risks. Not only do we manage some of the most dangerous people in the Cayman Islands, but many of our offenders are highly vulnerable. We are also involved in a wide array of prison industries, ranging from cattle farming to construction. Our approach to safety must appropriately balance the needs of the people under our care with the safety and security of the public and our custodial environments.

    a) Contribute to policy considerations that may enable the increased use of conditional release as a reintegration tool.

    b) Improve the timeliness and quality of reports provided to the Conditional Release Board through monitoring, performance assessment, and training.

    c) Promote the operational independence of the Cayman Islands Prison Monitoring Board and ensure that they are sufficiently resourced.

    d) Improve operational efficiency in the criminal justice pipeline to support a reduction in demand for remand beds in prison.

- Our People–Over 190 staff come to work every day–in prisons and the community–to keep Cayman's communities safe and to support prisoners to change their attitudes and lives. Our staff work in an exceptionally challenging environment, and we have an obligation to ensure they are safe, well supported, and have opportunities to grow and succeed.

    a) Complete the construction of the new Tactical Training Facility, enabling specialist forms of training such as 'working at heights' and 'method of entry'.

    b) Deliver greater flexibility in staff rostering, addressing issues such as fatigue and stress.

- Rehabilitation–Rehabilitation programmes represent the best opportunity the Prison Service has to directly impact the drivers of crime among prisoners. By improving rehabilitative gains, we can directly reduce reoffending and improve public safety. The Prison Service conducts assessment activities and programme interventions to support prisoners' rehabilitation and facilitate their reintegration into the community as law-abiding citizens. The Prison Service also engages the Cayman community as a partner in its rehabilitation mandate.

    a) Design rehabilitation programmes based on the needs of the prison population

    b) Expand and enhance the range of rehabilitation programmes we have available to prisoners and assess their effectiveness regularly

    c) Continue contracting with local service providers to provide locally relevant programmes

    d) Address substance dependency as a core driver of offending through a focus on specialist rehabilitation programmes and purposeful engagement with high-risk prisoners

    e) Improved chances of sustainable employment for prisoners

    f) Improve the accessibility of vocational technology courses

    g) Deliver least a 30% increase in the number of inmates participating in external examinations both online and face-to-face, and successfully receiving certifications from accredited external bodies

including GED, City & Guilds, CSEC, UWI, UCCI, ICCI, Berkeley Music School, and Penn Foster College

- Reintegration–Supporting offenders' reintegration into the community is vital to ensuring rehabilitative gains achieved in prison are retained. We know that offenders who lack access to suitable housing and are unable to support themselves are more likely to re-offend, be re-convicted, and be reimprisoned. Accordingly, the Prison Service cannot ensure improved public safety without addressing these specific needs among offenders.

    a) Continue to work closely with Community Rehabilitation to progress our joint objectives

    b) Partner with organisations that offer support to offenders in the community after release

    c) Co-operate with social sector agencies to find ways to expand the emergency and transitional accommodation for offenders

Support offenders into employment by working to expand the Prison Service' input into the CIG Second Chance programme.

Community Rehabilitation

- Offender Management Framework–continue to work collaboratively with partner agencies within the criminal justice system to establish a multi-agency framework based on best-practice to enhance public safety. Key stakeholders represented include Royal Cayman Islands Police Service, Her Majesty's Cayman Islands Prisons, and the Department of Community Rehabilitation.

- Quality Assurance–Continue to implement a framework that can support the department in providing data-driven services to meet the needs of clients. Through this dedicated focus, DCR will measure outcomes of the services provided and identify services to address criminogenic factors with the aim of reducing recidivism and promoting public safety.

- Expand opportunities for Client Empowerment/Training–Explore and establish synergies with public and private organizations to increase DCR's customers/clients' access to opportunities to better support their involvement with prosocial activities that promote engagement with a conventional lifestyle and thereby reduce recidivism.

Regiment

- Maintain the CI Regiment's personnel at a sustainable level to allow for a safe and effective response to a disaster or emergency situation.

- Train the CI Regiment's personnel so that they are ready to respond to an emergency in a safe, professional, competent and effective manner.

- Maintain the CI Regiment's equipment and vehicles to ensure they are safe and serviceable when required in a disaster or emergency situation.

- Establish robust communication platforms within the CI Regiment to better aid the effective and efficient transfer of information and command and control functions at all levels.

- Develop relationships with sister agencies within the Cayman Islands Emergency Services and Government to better respond in a joint and coordinated manner during an emergency.

- Implement comprehensive policies and procedures across the CI Regiment to provide good governance and efficient operating procedures.

- Advance members of the CI Regiment in both their personal abilities and their opportunities within the CI Regiment to help develop individuals that better serve the Regiment, their employers and the community.

- Inspire young people in the Cayman Islands to join the CI Regiment in order to better serve their country and community.

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Ministry of Home Affairs for the years ending 31 December 2024 and 31 December 2025 are as follows:

	2024 1 Jan to 31 Dec 2024 $000's	2025 1 Jan to 31 Dec 2025 $000's	2023 12-Month Forecast $000's
REVENUE FROM CABINET	57,116	57,798	51,671
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	-
REVENUE FROM OTHERS	402	415	401
OPERATING EXPENSES	57,518	58,213	52,072
OPERATING SURPLUS/DEFICIT	**-**	**-**	**-**
NET WORTH			
CASH FLOWS FROM OPERATING ACTIVITIES	4,978	4,978	11,908
CASH FLOWS FROM INVESTING ACTIVITIES	(7,348)	(4,166)	(8,297)
CASH FLOWS FROM FINANCING ACTIVITIES	7,433	4,161	1,930
CHANGE IN CASH BALANCES	14,272	19,246	9,299

FINANCIAL PERFORMANCE RATIO	2024 1 Jan to 31 Dec 2024 %	2025 1 Jan to 31 Dec 2025 %	2023 12-Month Forecast %
CURRENT ASSETS: CURRENT LIABILITIES	2.6	3.3	2.0
TOTAL ASSETS: TOTAL LIABILITIES	8.0	8.5	7.0

MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	-	-	-
STAFF TURNOVER (%)			
MANAGERS	16%	14%	14%
PROFESSIONAL AND TECHNICAL STAFF	6%	-	-
CLERICAL AND LABOURER STAFF	0%	0%	-
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	7 Years	8 Years	6 Years
PROFESSIONAL AND TECHNICAL STAFF	9.5	9.5	8.5
CLERICAL AND LABOURER STAFF	N/A	N/A	N/A
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	-	-	-

PHYSICAL CAPITAL MEASURES	2024 1 Jan to 31 Dec 2024 $000's	2025 1 Jan to 31 Dec 2025 $000's	2023 12-Month Forecast $000's
VALUE OF TOTAL ASSETS	39,880	39,067	37,316
ASSET REPLACEMENTS : TOTAL ASSETS	1:5	1:9	1:5
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	1:2	1:2	1:2
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	1:3	1:1	1:3
CHANGES TO ASSET MANAGEMENT POLICIES	-	-	-

MAJOR NEW CAPITAL EXPENDITURE PROJECTS	2024 1 Jan to 31 Dec 2024 $000's	2025 1 Jan to 31 Dec 2025 $000's	2023 12-Month Forecast $000's
DUAL APPLIANCE TRUCK FOR LITTLE CAYMAN (X2) (CIFS)	1,100	-	-
REPLACEMENT LADDER TRUCKS (X2) (CIFS)	-	2,000	-
FLEET REPLACEMENT (TRAINING VAN, FIRE PREVENTION, 2 SMALL TRUCKS FOR THE STATION) (CIFS)	100		-
CATEGORY FIVE (5) HURRICANE RATED DOORS FOR ALL STATIONS (CIFS)	600	-	-
CAYMAN BRAC BAY EXTENSION AND VEHICLE SERVICING PIT (CIFS)	1,700	-	-
FIRE FIGHTING EQUIPMENT (RADIOS, GPS FOR BOATS, GAS DETECTION, HOLMATRO EQUIPMENT) (CIFS)	300	200	-
NEW COMPUTERS (CIFS)		50	-
1000-15000 GALLON TANKERS X2 (CIFS)	1,200	-	-
DEMOUNTABLE FLOOD BARRIER SYSTEMS FOR CENTRAL AND WEST BAY STATIONS (CIFS)	500	-	-
REPLACEMENT OF AGING FLEET (HMCIPS)	150	50	-
GREENHOUSE TO ENABLE EFFICIENT GROWING OF CROPS (HMCIPS)	50		-
TO DEVELOP A SYSTEM THAT WILL AID IN MANAGING DIFFERENT ASPECTS OF PRISONER INFORMATION AND FOSTER THE EFFECTIVE ADMINISTRATION OF HMCIPS. (HMCIPS)	15		-
NEW PRISON FACILITIES - DESIGN & PRE-CONSTRUCTION (HMCIPS)	1,500	1,500	-
CURRENT PRISON BUILDING - A-WING EXPANSION (HMCIPS)		100	-
PURCHASE OF 5X HILUX VEHICLES (CIR)		50	
MAN TRUCK DIAGNOSTIC EQUIPMENT, AIR COMPRESSOR AND ELECTRICAL TESTER (CIR)	18	14	-
AIR CON SYSTEM AT WAREHOUSE UNIT (CIR)	30	-	-
SPARE PIPES AND FILTERS FOR LIGHTWEIGHT WATER PURIFICATION SYSTEM (CIR)	9	-	-
COMMAND AND CONTROL VEHICLE FIT OUT, PERSONAL ROLE RADIOS AND FIELD DEPLOYABLE COMMS (CIR)	8	18	-
PANEL TRUCK AND FORKLIFT (CIR)	-	115	-
ALARM SYSTEMS FOR ARMOURY, WAREHOUSE AND OFFICES (CIR)	30	10	-
TO UPGRADE COMPUTER HARDWARE AND SOFTWARE (DCR)	73	-	-
TO SUPPORT EFFICIENT INFORMATION-SHARING ACROSS CRIMINAL JUSTICE SYSTEM (DCR)	-	25	-
COMPUTERS AND OTHER EQUIPMENT FOR MIN ADMIN	50	29	-
TOTAL	**7,433**	**4,161**	**NIL**

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2023	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss of key staff	Unchanged	Cross training of staff to ensure staff are well versed in all areas of operation and facilitate continuity of operations in the event of loss of vital staff.	Minimum $201,000 (cost of 3 Probation Officer I skilled staff and does not include costs for required certifications)
Maintenance of staff certifications to international requirements as appropriate	Aerodrome firefighters must be certified to international standards. Fire truck drivers must also be trained in emergency driving skills–trained trainers received an international certificate and are training all drivers within the agency.	DCR to ensure that adequate funding and scheduling for the required trainings is implemented to maintain compliance	Unquantifiable
Inadequate offender management strategies	Unchanged	Enhance community-based services and supervision through (a) monitoring adherence to standards and policies (b) supporting the offender management framework and (c) ensure adequate training and resources are provided to staff for offender supervision	Unquantifiable with financial, legal, and reputational risks
Burnout of DCR salaried staff who work above and beyond the call of duty to ensure programme output success	Unchanged	DCR to continue to offer access to counselling services, and support for immediate intervention following significant impact from trauma experience/ exposure	Minimum $201,000 (cost of 3 Probation Officer I skilled staff and does not include costs for required certifications)
Equipment Failure or Loss	Vehicle Replacement Strategy in place	Replace current vehicles with safer, modern and more efficient/cost effective units to improve overall performance, extend the life-span of the existing vehicles, reduce operational cost, and minimize downtimes.	Unquantifiable
Natural disaster	Unchanged	Maintain disaster preparedness plan and appropriate backup systems.	Unquantifiable
Compliance with Aerodrome Regulations (OTAR Part 140 and ICAO Annex 14 Chapter 9-9.2)	Unchanged	To ensure that adequate funding is provided to ensure compliance with the international requirements.	1.25 million (movements for 2016, landing and taking off)

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2023	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Depletion of firefighting supplies	Unchanged	Careful monitoring of stock and reordering as necessary provided adequate funds are available.	Unquantifiable
Further deterioration of physical estate	NIL	Construction of outline Business case has commenced for a new prison estate	High
Limited programmes for prisoners to address offending behaviour	NIL	2022 Clinical Operation Plan seeks to draw additional personnel into specific areas of programmes to introduce additional sex offending related programmes	High
Staff corruption	NIL	Ongoing development of intelligence and security field craft. Also, more effective use of technology to support surveillance operations. Awaiting installation of mobile phone blocking equipment.	High
Investment in other law enforcement bodies to enhance criminal detection and prosecution will increase prisoner numbers	NIL	Construction of outline Business case has commenced for a new prison estate	High
Maintenance of staff certifications to international requirements as appropriate	Unchanged	DCR to ensure that adequate funding and scheduling for the required trainings is implemented to maintain compliance	Unquantifiable
Inadequate offender management strategies	Unchanged	Enhance community-based services and supervision through (a) monitoring adherence to standards and policies (b) supporting the offender management framework and (c) ensure adequate training and resources are provided to staff for offender supervision	Unquantifiable with financial, legal, and reputational risks
Data Security	Unchanged	Purchase citrix for the number of staff that would be required to work remotely due to health concerns in the midst of the pandemic (lockdown period)	Unquantifiable with financial, legal and reputational risks
Employee Safety	Unchanged	Enhance safety options for when Officers are in the field to include GPS tracking / radios	Unquantifiable
Losing experienced junior and senior leaders	Unchanged	• Develop leadership skills in cadets providing leadership training and experience. • Emphasize recruitment of Caymanians and Permanent Residents	$6,000-$8,000

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2023	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Insufficient volunteers to support the regular Cadet Training programmes	New	• Develop leadership skills in cadets providing leadership training and experience and encouraging them to transition into adult volunteers	$5,000-$10,000
Insufficient volunteers to support the number of Cadets attending training camps in accordance with the CIG 1:10 ratio of adults to children in residential camps	New	Develop a system for volunteers to be employed by the CICC on a temporary basis (camp duration) and paid a salary outside of the regular stipend.	$30,000-$40,000
Limited incentives for volunteers who are required to give of their time on a consistent basis	New	• Establish a more effective reward system for volunteers so that they are more encouraged to offer their services to the CICC	$10,000-$15,000

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2024 1 Jan to 31 Dec 2024 $000's	2025 1 Jan to 31 Dec 2025 $000's	2023 12-Month Forecast $000's
EI 85 MINISTRY OF HOME AFFAIRS–ENTITY ASSETS	7,433	4,161	5,370
TOTAL	**7,433**	**4,161**	**5,370**

PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

HAA 1	Policy Advice, Legislative Initiatives and Ministerial Services		
DESCRIPTION • To support the Minister in the development of the Government strategy for Home Affairs, to enhance national security and public safety; • To facilitate and coordinate the implementation and monitoring of the strategies and evaluate progress against identified objectives, ensuring compliance with statues, policies and established best practices; • To provide support to the Minister in the delivery and implementation of policy and legislative directives which meet established best practices and industry standards and enhance national security and public safety.			
MEASURES	**2024 1 Jan to 31 Dec 2024**	**2025 1 Jan to 31 Dec 2025**	**2023 12-Month Forecast**
QUANTITY			
• Strategy to support the Government's objectives for Home Affairs	1	1	1
• Annual Report detailing delivery of strategy	1	1	1
• Cabinet Papers and notes	10–15	10–15	10–15
• Responses to Parliamentary Questions or Private Members Motions	4–6	4–6	4–6 8–10
• Briefing Papers and speeches	8–10	8–10	
• Consultation/policy/research papers	2–4	2–4	2–4
• Press releases/advisories	20–30	20–30	20–30
QUALITY			
• All documents produced for the Minister will be based on consultation where appropriate/required, the best available information/research and in accordance with applicable templates	90–100%	90–100%	90–100%
• Amended and new legislation will be supported by comprehensive comparative analysis of legislation in similar jurisdictions, research into established best practices and industry standards and stakeholder consultation	90–100%	90–100%	90–100%
• Consultation will be conducted in an open, broad and transparent manner, followed by published recommendations that include rationale and supporting information	90–100%	90–100%	90–100%
TIMELINESS			
• All work will be completed in accordance with statutory timelines and/or international agreements and standards as required, and within timeframes and deadlines set by the Ministry	90–100%	90–100%	90–100%
LOCATION			
• Services are delivered within the Cayman Islands	100%	100%	100%
COST	**$2,162,948**	**$2,254,948**	**$1,726,047**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians			

DCR 9	Court Services for Adult Offenders

DESCRIPTION

Produce Pre-sentencing Reports and Assessments at the request of the Courts and supervise persons on Court Orders and under Bail Supervision.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of bail supervision/monitoring	1,800–2,000	1,500–1,800	2,024
• Number of reports submitted to the Courts	1,000–1,200	800–1,000	1,292
• Number of risk assessments completed for Courts	200–350	100–200	288
• Number of court duty services offered	400–500	200–300	680
• Number of orders supervised	4,500–5,300	3,500–4,500	5,276
QUALITY			
• Reports are to be prepared in the established format as required by the Court	95–100%	95–100%	100%
• Court orders are supervised in accordance with Risk-Need-Responsivity principle and based on specific conditions of the orders	90–100%	80–90%	90%
• Supervision is based on the principles of the Changes model	90–100%	90–100%	90%
TIMELINESS			
• Reports are submitted to the Court within the agreed requirements of the Court	100%	90–100%	100%
• Supervision is ongoing throughout the period as specified by a Court Order condition or based on the request of the Courts	100%	90–100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$1,154,708**	**$1,153,069**	**$1,001,390**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

DCR 10	Through-Care and After-Care Services

DESCRIPTION

Provision of rehabilitative and intervention services for adult offenders in the Prison System in preparation for community release, and supervision of persons on Conditional Release.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of reports submitted to the Conditional Release Board	110–150	110–150	100
• Number of Through-Care cases	2,160–2,400	2,000–2,300	2,576
• Number of Through-Care reports completed	180–280	100–200	368
• Number of Risk Assessments completed	150–250	100–200	200
• Number of Conditional Release Licenses supervised	450–550	450–550	512
• Number of Case Plans completed	150–250	100–200	196
QUALITY			
• Reports are to be prepared in the established format as required by the Conditional Release Board	95–100%	90–100%	95%
• Conditional Release Licenses are supervised in accordance with Risk-Need-Responsivity principle and based on specific conditions on the license	95–100%	90–100%	90%
• Supervision is based on the principles of the Changes model	95–100%	90-100%	90%
TIMELINESS			
• Through-Care services are provided daily Monday through Thursday within the institutions	100%	100%	100%
• Ongoing After-Care services for the period as specified by the supervision requirements of Conditional Release	100%	100%	100%
LOCATION			
• Through-Care services are specific to Her Majesty's Cayman Islands Prison Service (HMP Northward, HMP Fairbanks, and the Enhanced Re-Entry Unit)	100%	100%	100%
COST	**$1,058,503**	**$989,588**	**$834,491**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

DCR 11	Public Education and Policy Advice

DESCRIPTION

Provision of information, education, and advice on rehabilitative and offender management services aimed at crime reduction in the Cayman Islands.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of public awareness presentations/projects	4–5	1–2	8
• Number of interdepartmental meetings for strategic advice offered	75–150	65–150	150
QUALITY			
• Information is based on research, evidence, experience, and professional guidelines related to Offender Management, Probation, and Parole Services.	95–100%	95–100%	95%
TIMELINESS			
• As deemed necessary.	95–100%	95–100%	95%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$553,242**	**$552,539**	**$458,970**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

DCR 12	Programmes and Empowerment Services

DESCRIPTION

Provision of Community and Institution Programmes and Empowerment Services/Supervision.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of psychoeducational programmes offered in the community/institutions	3–5	2–3	12
• Number of client-related presentations in the community/institutions	2–3	1–2	2
• Number of community/institution group sessions	45–90	30–45	120
• Number of Community Service Cases	1,000–1,200	1,000–1,200	1,683
• Number of Victim/Witness Cases	1,000–1,200	1,000–1,100	2,247
• Number of Gender Specific Cases (High-risk/High-need female offenders)	350–500	300–450	600
QUALITY			
• Programmes are delivered in accordance with Department guidelines	95–100%	95–100%	100%
• Programmes are facilitated by trained/certified staff	95–100%	95–100%	100%
• Reports are prepared in the required established format	95–100%	95–100%	100%
• Services are provided on an individual and/or group basis to meet the assessed needs of client(s)	95–100%	95–100%	95%
TIMELINESS			
• Reports are provided within the established timeframes of the requesting agency (Court, Conditional Release Board, Prison, Police, etc.)	95–100%	95–100%	95%
• Programmes are delivered in accordance with the group schedule set out for the budget year	95–100%	95–100%	95%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$1,013,292**	**$1,035,238**	**$917,940**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

DCR 16	Specialized and Intensive Supervision Services

DESCRIPTION

Provision of Intensive Supervision and Intervention Services to High/Very High-Risk clients.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of Domestic Violence Cases	700–900	600–750	772
• Number of Mental Health Cases	850–1,000	800–950	1,092
• Number of Drug Rehabilitation Court Cases	150–300	150–300	172
• Number of (High Risk) Cases	600–800	500–650	820
QUALITY			
• Reports are to be prepared in the established format a required by the Court	90–100%	90–100%	100%
• Court orders are supervised in accordance with Risk-Need-Responsivity principle and based on specific conditions of the orders	90–100%	90–100%	90%
• Supervision is based on the principles of the Changes model	90–100%	90–100%	95%
TIMELINESS			
• Reports are submitted to the Court within the agreed requirements of the Court	95–100%	95–100%	100%
• Supervision is ongoing throughout the period as specified by a Court Order condition or based on the request of the Courts	95–100%	95–100%	90%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$1,124,577**	**$1,224,888**	**$959,665**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

CAD 4	Cadet Training Programme

DESCRIPTION

- Provision of an internationally recognized Star 4 Cadet Corps programme for youth ages 11–19 including:
  - Instructional (practical and theoretical) Training including Band/Music instruction
  - Land Training including; Drill and Turn-out, Map and compass reading, field craft and, adventure first aid training
  - Marine training including sailing, kayaking, diving
  - Physical Activities including participation in various sport, fun runs/competitions
  - Leadership Programmes including Method of Instructions (MOI), Team management and lesson planning
  - Training for adult volunteer Instructors/Officers and regular reporting to parents
- Participation in National Parades, local parades, including Passing Out (Enrolment) and Awards/Closing Parades. There are also special ceremonies including state visits, special conferences opening ceremonies where cadets bear the flags and sing the National Anthem/Song.
- Provide community service to the wider community, including:
  - Community clean up
  - Volunteer services to other Government Departments and Organizations
  - Man the National Emergency Operating Centre during natural disasters, elections etc.
- Plan, operate and attend Camps locally, regionally and internationally within a residential environment. These include:
  - Senior Cadet's Camp
  - Annual Camp
  - Recruit Camp
  - Adult Training Camp for volunteer Instructors and Officers
  - Caribbean Cadet Camp

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of training sessions	180–195	180–195	180–195
• Number of parades participated (including National and Local Cadet Parade)	4–6	4–6	4–6
• Number of camps operated locally	3–4	3–4	3–4
• Number of camps attended regionally and internationally	1–3	1–3	1–3
• Number of community projects facilitated	6–8	6–8	6–8
QUALITY			
• All instructors must be competent in subject area and should deliver training and camps in accordance with the Army Cadet Force (ACF) Cadet Training handbook, regional and international standards.	100%	100%	100%
• Persons participating in parades will be experienced in drill and words of command on parade.	100%	100%	100%
• All community projects will be preauthorized and facilitated by an authorized Officer.	100%	100%	100%

TIMELINESS • The training programme operates outside school hours Monday to Friday 4:00pm–8:00pm and every Saturday 9:00am–12:00pm during school term; • Attend parades and community projects as scheduled by the organizers • Annual Camp of 10 - 14 days will be held during July and August and weekend camps will be held for two nights	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION • Cayman Islands	100%	100%	100%
COST	**$1,015,242**	**$1,004,375**	**$763,225**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians			

CAD 6	Cadet Corps Vocational Training Programme

DESCRIPTION

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

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of training sessions delivered	32–36	32–36	32–36
QUALITY			
• Delivery of modular units by trained instructors based on regional and international standards	100%	100%	100%
• Completion of the Senior Cadet Instructors Course (SCIC) delivered in a separate camp setting in accordance with the Cadet Training Manual	100%	100%	100%
TIMELINESS			
• Training sessions held once a week during the school calendar year	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
• Regional (Caribbean) / International	100%	100%	100%
COST	**$129,377**	**$140,244**	**$111,532**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

FRE 9	Domestic Emergency Response

DESCRIPTION

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

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of days providing 24-hour coverage for the community.	365	365	365
• Provide radio/telephone communication to coordinate during all hurricanes and other disasters	365	365	365
QUALITY			
• Ensure that Fire Officers are properly equipped to respond to one call for rescue and fighting per station at any given time	80–95%	80–95%	80–95%
• Ensure compliance of CI Fire Brigade Law and the CI Fire Service operation orders	90–100%	90–100%	90–100%
• Capacity to provide sufficient staff and equipment	50–65%	50–65	50–66%
• Compliance with National Fire Protection Association's guidelines	50–65%	50–65%	50–66%
TIMELINESS			
• 24 hours per day 365 days per year, to respond within 20 seconds on receipt of calls to arrive at scene of fire-George Town and Cayman Brac within 25 minutes.	75%	75%	90–100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$10,832,421**	**$11,231,904**	**$11,079,339**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

FRE 10	Aircraft Rescue and Fire Fighting Service

DESCRIPTION

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

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• The ARFFS is manned and equipped to respond to only one full scale emergency at any one time	365	365	365
• The ARFFS is capable of providing Rescue and Fire Fighting Service to the Owen Roberts International Airport in accordance with category 7 firefighting capabilities, to the Charles Kirkconnell International Airport in accordance with Category 4 capabilities and the Edward Bodden Airfield in accordance with category 3 capabilities	365	365	365
• The ARFFS will assist the fire prevention unit with the inspection of distribution of fuel to aircrafts	2 or 3 per year	2 or 3 per year	2 or 3 per year
• The ARFFS will assist the fire prevention unit with the annual life safety inspection of the airport aprons and all operating equipment on the airside	1	1	1
• The ARFFS will assist the fire prevention unit with the annual inspection of all fuel equipment, trucks and storage on the airside	1	1	1
QUALITY			
• Vehicles and quality are in compliance with International Civil Aviation Organization (ICAO) e.g. performance time 0-50 mph in 40 seconds	90–100%	90–100%	90–100%
• Firefighting media in compliance with ICAO.	85–95%	85–95%	90–100%
• Equipment Grand Cayman - Category 7 - 4 vehicles, Cayman Brac - Category #4 - 3 vehicles and Little Cayman - 1 vehicle	70–80%	70–80%	70–80%
• Number of personnel and training are in compliance with ICAO	75–85%	75–85%	80–90%
• Rescue equipment is in compliance with ICAO	85–90%	85–90%	90–100%
TIMELINESS			
• The ARFFS will provide Rescue and Fire Fighting coverage during the opening hours of the airport and upon request outside of operating hours	90–100%	90–100%	90–100%
• The ARFFS will respond as per ICAO requirements within 2 minutes to either end of the operational runway	90–100%	90–100%	90–100%
• On a monthly basis the ARFFS equipment will be inspected by a certified technician for operational compliance	90–100%	90–100%	90–100%
• Performance test will be conducted on a monthly basis to ensure that the appliance is capable of meeting the 2-minute response time required.	90–100%	90–100%	90–100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$5,957,666**	**$6,008,907**	**$6,215,664**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

FRE 11	Inspection for Compliance with Fire Code

DESCRIPTION

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

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of premises inspected	3,000–3,500	3,000–3,500	3,000–3,500
• Number of development drawings reviewed	250–350	250–350	250–350
• Number of assessment reports prepared re: building control and relevant development	400–600	400–600	400–600
QUALITY			
• Developments are in compliance with Acts, standard and codes e.g. CI Fire Prevention Code and section of Fire Brigade Act, Liquor Licensing Act, Cinematograph Act etc.	98–100%	98–100%	98–100%
• Inspection and drawings cover all methods required by relevant Acts, standards and codes of practice	90–100%	90–100%	90–100%
• Inspection carried out by qualified personnel	80–100%	80–100%	90–100%
• Reports are comprehensive, relevant and accurate subject to peer review and signed off by qualified personnel	90–100%	90–100%	90–100%
TIMELINESS			
• Inspection within three days of notifications of completion	90–100%	90–100%	90–100%
• Annual inspection to meet deadlines for annual general meetings of CI Tourism Accommodation Board and Liquor Licensing Board	90–100%	90–100%	90–100%
• Reports submitted within three days of completion	90–100%	90–100%	90–100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$355,190**	**$304,905**	**$505,891**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

FRE 12	Investigation of Fires

DESCRIPTION

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

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of cause and origin investigated	150–250	150–250	150–250
• Number of assessment reports	500–650	500–650	500–650
QUALITY			
• Inspection undertaken by certified fire investigator and in compliance with Acts, codes or standards	90–100%	90–100%	90–100%
• Reports identify key issues make recommendations for action related to the implementation of fire safety standards and codes based on Cayman Islands Acts and Codes	90–100%	90–100%	90–100%
• Provide comprehensive, relevant and accurate information, which is clearly and succinctly presented	90–100%	90–100%	90–100%
TIMELINESS			
• Investigation completed within two days	90–100%	90–100%	90–100%
• Report completed within three days of incident if further investigation is not required	90–100%	90–100%	90–100%
• Witness attendance whenever Courts summons	90–100%	90–100%	90–100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$178,927**	**$153,668**	**$99,446**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

FRE 13	Fire Safety Education and Training Programmes		
DESCRIPTION Provide fire and life safety strategy programs through public education and training.			
MEASURES	**2024 1 Jan to 31 Dec 2024**	**2025 1 Jan to 31 Dec 2025**	**2023 12-Month Forecast**
QUANTITY			
• Number of educational demonstrations	100–150	100–150	100–150
• Number of workshops	4–8	4–8	4–8
• Number of media announcements	12	12	12
• Number of publications per year	3–4	3–4	3–4
QUALITY Ensuring that material is:			
• Clear jargon-free language, concise and accurate	90–100%	90–100%	90–100%
• Vetted by professional in their individual areas of expertise and experience	90–100%	90–100%	90–100%
• Content is appropriate for various age groups and useful guidance on fire safety measures	90–100%	90–100%	90–100%
• Extensive feedback from participants will rate course by formal survey	90–100%	90–100%	90–100%
TIMELINESS			
• Material is available at request	90–100%	90–100%	90–100%
• Timeliness required for workshops and publications	90–100%	90–100%	90–100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$507,092**	**$481,912**	**$236,489**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians			

PRI 13	Custodial Services and Administration

DESCRIPTION

The broad range of custodial and administrative services which enable a stable, orderly and safety focussed environment. These services provide the basis upon which rehabilitative activities can be engaged.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Average number of prisoners held in custody per day	210–240	210–240	207
• Number of room and area searches conducted per month	130–150	130–150	76
• Number of mandatory and risk assessment drug tests conducted per month	30–35	30–35	30
• Number of prisoners attending induction programme per month	20–25	20–25	20
• Number of prisoners disciplinary breaches per month	50–60	50–60	50
• Contingency Plan reviews	1–3	1–3	1
• Number of external prisoner escorts	3,300–3,500	3,300–3,500	3,000
• Number of purchase orders raised per month	125–150	125–150	125
QUALITY			
• All prisoners will be held lawfully and there will be no detains or liberations in error	95–100%	95–100%	100%
• All searches carried out in accordance with appropriate PSI	90–100%	90–100%	100%
• Drug tests will be conducted in accordance with relevant PSI	100%	100%	100%
• Induction programme will be delivered to all admitted remand and convicted prisoners	90–100%	90–100%	100%
• Investigation, charging and adjudication of prisoner disciplinary matters will be in accordance with Prison Rules and will comply with PSI	98–100%	98–100%	100%
• Contingency Plans will be reviewed once per annum	100%	100%	100%
• Prisoner escorts will be completed in accordance to PSI	100%	100%	100%
• Purchase Orders raised in accordance with PSML	100%	100%	100%
TIMELINESS			
• Prisoner accommodation areas searched at least once per quarter	100%	100%	100%
• Prisoners attending induction within 2 weeks of admission	90–100%	90–100%	100%
• Adjudication of disciplinary offences to be completed within PSI prescribed timescale	98–100%	98–100%	100%
• Contingency Plans reviewed by 30th April each year	100%	100%	100%
• Vendors paid within 30 days of receipt of invoice	95–100%	95–100%	100%
• Drug test quantity concluded by 25th day per month	85–100%	85–100%	100%
LOCATION			
• HMP Northward, HMP Fairbanks, Enhanced Reintegration Unit (ERU)	100%	100%	100%
COST	**$14,212,774**	**$14,325,718**	**$14,085,867**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

PRI 15	Promoting Wellbeing, Care, Rehabilitation and Citizenship

DESCRIPTION

Activities which focus on healthcare services and interventions, support emotional and physical wellbeing, and which present opportunities to assist transformational change, address offending behaviour and aide community reintegration.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of purposeful activity hours delivered per month	16,000–19,000	16,000–19,000	20,000
• Average number of prisoners on ROTL per month	10–12	10–12	11
• Number of group/individual sessions attended by prisoners per month	50-60	50-60	50
• Number of meals provided to prisoners per day	600–720	600–720	650
• Number of family visits per month (Including virtual visits)	250–300	250–300	250
QUALITY			
• Purposeful activity relating to vocational and employability skills meets the requirements of external accreditation bodies	100%	100%	100%
• ROTL community placements managed in accordance with PSI	100%	100%	100%
• Prisoner Programmes facilitated by trained and competent members of the clinical team	100%	100%	100%
• Menus nutritionally assessed by qualified nutritionist	100%	100%	100%
• Visits conducted in accordance with PSI and in compliance with Prisons Rules.	100%	100%	100%
TIMELINESS			
• All purposeful activities conducted within the core day and within specified hours at during the weekend	90–100%	90–100%	100%
• Nutritional Assessment of food menu to be completed before end January each year	100%	100%	100%
LOCATION			
• HMP Northward, HMP Fairbanks, Enhanced Reintegration Unit (ERU)	100%	100%	100%
COST	**$8,884,895**	**$8,771,951**	**$8,805,561**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

Note: The total cost of supplying this output in 2024 is $9,019,895. However, revenue of $135,000 from third parties reduces the cost to Cabinet to $8,884,895.

The total cost of supplying this output in 2025 is $8,906,951. However, revenue of $135,000 from third parties reduces the cost to Cabinet to $8,771,951.

EMC 1	Public Safety Communications Centre

DESCRIPTION

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

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of hours that the PSCC operates per fiscal year (24/7/365)	8,784	8,760	8,760
• Minimum staffing of 9-1-1 Telecommunications staff on duty	3	4	2
○ 24/7 except Friday and Saturday nights (Non-peak)	4	4	3
○ Friday and Saturday nights (Peak)			
• Number of incoming 9-1-1 telephone calls answered per month on average	7,000–8,000	8,000–9,000	8,800
• Number of dispatched Calls For Service processed per month on average	3,000–3,500	3,000–3,500	3,800
• Number of RCIPS vehicle stops, pedestrian stops and boat checks tracked by the Public Safety Communications Centre per month on average	1,000–1,500	1,000–1,500	1,365
QUALITY	250 Call-Taking 95% Dispatching 95%	250 Call-Taking 95% Dispatching 95%	197 Call-Taking 94% Dispatching 97%
• Quality Assurance case reviews completed on Calls For Service (both call-taking and dispatch functions)			
• Quality Assurance scores regarding Calls For Service call reviews			
TIMELINESS			
• Percentage of 9-1-1 telephone calls answered within 10 seconds for calendar year (as recorded by PSCC Power911 reports)	98%	98%	98.5%
• Percentage of highest priority Calls For Service dispatched to emergency personnel within 90 seconds from when 9-1-1 telephone call was answered or CAD event was initiated (as recorded by PSCC Computer Aided Dispatch reports)	65%	65%	60%
• Average time of highest priority Calls For Service dispatched to emergency personnel from when 9-1-1 telephone call was answered or CAD event was initiated (as recorded by PSCC Computer Aided Dispatch reports)	1 Minute, 10 Seconds	1 Minute, 10 Seconds	1 Minute, 10 Seconds
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$3,870,880**	**$4,059,186**	**$3,471,698**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

Note: The total cost of supplying this output in 2024 is $4,048,657. However, revenue of $177,777 from third parties reduces the cost to Cabinet to $3,870,880.

The total cost of supplying this output in 2025 is $4,247,840. However, revenue of $188,654 from third parties reduces the cost to Cabinet to $4,059,186.

EMC 2	Electronic Monitoring Centre

DESCRIPTION

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

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of hours that the EMC maintains the capacity to tag, monitor, document and report violations of Electronic Monitoring Programme offenders and monitor and support the National CCTV project with backup provided by Public Safety Communications Centre (24/7/365 basis)	8,784	8,760	8,760
• Number of offenders monitored simultaneously	50–75	65–75	47
• Number of requests for archived CCTV video received from RCIPS during fiscal year	325–375	325–375	258
QUALITY			
• Quality Assurance case reviews completed on Electronic Monitoring Centre actions (offender violation processing)	150	150	127
• Quality Assurance ratings regarding Electronic Monitoring Centre actions	97%	97%	97%
TIMELINESS			
• Authorised requests from RCIPS or other EMC User Group for information regarding an offender's violation are processed within 48 hours	98%	98%	90%
• Authorised requests from RCIPS for copies of archived CCTV video recordings are processed within 5 calendar days	99%	99%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$1,346,905**	**$1,364,420**	**$1,991,957**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

Note: The total cost of supplying this output in 2024 is $1,408,762. However, revenue of $61,857 from third parties reduces the cost to Cabinet to $1,346,905.

The total cost of supplying this output in 2025 is $1,428,146. However, revenue of $63,726 from third parties reduces the cost to Cabinet to $1,364,420.

EMC 3	Technical Services for Telecommunication System

DESCRIPTION

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

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of radios using system infrastructure • Hours of Radio System Management	1,600-1,700	1,600-1,700	1,664
QUALITY			
• System infrastructure is continuous monitored for availability and reliability (overall network availability)	95–99%	95–99%	95-99%
TIMELINESS			
Response Times:			
For Critical System (911 system; paging systems; fire department)			
• During normal working hours: 15 minutes	95–98%	95–98%	98%
• Outside of normal working hours: 45 minutes	95–98%	95–98%	98%
Other Systems			
• Grand Cayman: within 1 Hour	90–95%	90–95%	95%
• Cayman Brac and Little Cayman: Next available flight	90–95%	90–95%	95%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$589,771**	**$572,614**	**$227,652**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

Note: The total cost of supplying this output in 2024 is $616,858. However, revenue of $27,087 from third parties reduces the cost to Cabinet to $589,771.

The total cost of supplying this output in 2025 is $600,292. However, revenue of $27,678 from third parties reduces the cost to Cabinet to $572,614.

RGM 1	Cayman Islands Regiment

DESCRIPTION

Provision of a military regiment specialising in disaster relief and security.
Training of personnel in basic military and operationally applicable skills (HADR, USAR and security training).
Specialist Team Training including:

- Weapon Handling
- Group 4 Driver Training
- Mechanic Training
- Medical Training
- Communication Training

Leadership and instructor training including Method of Instruction (MOI) and Lesson Planning.
Maintaining high levels of physical fitness, including physical training, endurance training, sport and annual mandatory fitness tests.
Maintain and service a fleet of vehicles used to support the Regiment in its duties.
Maintain and service supplies and equipment used to support the Regiment in its duties.
Carry out a training exercise to test readiness.
Participate in National Parades.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of training sessions	11	11	23
• Number of camps operated locally	1	1	1
• Number of readiness exercises conducted locally	1	1	1
• Number of parades attended	3	3	4
QUALITY			
• Training delivered in line with a training quality manual	100%	100%	100%
• Annual training tests will be held in a range of core subjects	100%	100%	100%
• Persons participating in parades will be experienced in drill and words of command on parade	100%	100%	100%
TIMELINESS			
• Training sessions will happen on a regular monthly basis	100%	100%	100%
• Regiment should be able to deploy a squadron-sized compliment of approximately 50 persons within 2hrs	100%	97%	100%
• Annual at minimum 8 day non-residential camp to be held each year.	100%	100%	9 day residential annual camp
LOCATION			
• Cayman Islands and Overseas if deployed.	100%	100%	100%
COST	**$2,167,868**	**$2,167,868**	**$2,167,868**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

CAYMAN ISLANDS GOVERNMENT

MINISTRY OF HOME AFFAIRS

STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

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

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

To the best of my knowledge the statements are:

a. Complete and reliable;
b. Fairly reflect the forecast financial position as at 31 December 2024 and 31 December 2025 and performance for the years ending 31 December 2024 and 31 December 2025; and
c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Act (2020 Revision).

Michael Ebanks
Acting Chief Officer

Ministry of Home Affairs

31 December 2023

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FINANCIAL STATEMENTS

FOR THE 2024 FINANCIAL YEAR ENDING 31 DECEMBER 2024
AND THE 2025 FINANCIAL YEAR ENDING 31 DECEMBER 2025

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STATEMENT OF ACCOUNTING POLICIES
FOR THE YEARS ENDING 31 DECEMBER 2024 AND 31 DECEMBER 2025

General Accounting Policies

Reporting entity

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

Basis of preparation

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

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

Reporting Period

The reporting period is the period ending 31 December 2024 and 2025.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

Cash and cash equivalents

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

Receivables and advances

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

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

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

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

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

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

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

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

MINISTRY OF HOME AFFAIRS

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2024 AND 31 DECEMBER 2025

12-Month Forecast 2023	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2024	12-Month Budget 2025
	Current Assets			
9,298,600	Cash and cash equivalents	1	14,272,066	19,245,533
	Marketable securities and deposits			
5,238,955	Trade receivables	2	5,134,176	5,134,176
15,844	Other receivables	2	15,844	15,844
150,078	Inventories	3	150,078	150,078
-	Investments	4	-	-
103,899	Prepayments	5	103,899	103,899
14,807,376	**Total Current Assets**		**19,676,062**	**24,649,529**
	Non-Current Assets			
-	Trade receivables	2	104,779	104,779
-	Other receivables	2	-	-
	Inventories	3		
	Investments	4		
	Prepayments	5		
6,902	Intangible Assets	6	18,235	39,568
37,308,807	Property, plant and equipment	6	39,757,007	38,923,207
37,315,709	**Total Non-Current Assets**		**39,880,022**	**39,067,554**
52,123,085	**Total Assets**		**59,556,084**	**63,717,084**
	Current Liabilities			
551,811	Trade payables	7	551,811	551,811
1,231,881	Other payables and accruals	7	1,231,881	1,231,881
119,830	Unearned revenue	8	119,830	119,830
2,692,033	Employee entitlements	9	2,692,033	2,692,033
2,888,262	Repayment of surplus		2,888,262	2,888,262
7,483,816	**Total Current Liabilities**		**7,483,816**	**7,483,816**
	Non-Current Liabilities			
	Trade payables	7		
	Other payables and accruals	7		
	Unearned revenue	8		
-	Employee entitlements	9	-	-
-	**Total Non-Current Liabilities**		**-**	**-**
7,483,816	**Total Liabilities**		**7,483,816**	**7,483,816**
44,639,270	**Net Assets**		**52,072,269**	**56,233,268**
	NET WORTH			
47,959,993	Contributed capital		55,392,993	59,553,993
-	Other Reserves		-	-
-	Revaluation reserve		-	-
(3,320,724)	Accumulated surpluses/(deficits)		(3,320,725)	(3,320,726)
44,639,269	**Total Net Worth**		**52,072,268**	**56,233,268**

MINISTRY OF HOME AFFAIRS

STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEARS ENDING 31 DECEMBER 2024 AND 31 DECEMBER 2025

12-Month Forecast 2023	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2024	12-Month Budget 2025
	Revenue			
52,071,817	Sale of goods and services	10	57,518,000	58,213,000
-	Investment revenue	11	-	-
-	Donations	12	-	-
-	Other revenue		-	-
52,071,817	**Total Revenue**		**57,518,000**	**58,213,000**
	Expenses			
37,043,551	Personnel costs	13	41,735,508	42,887,326
9,658,299	Supplies and consumables	14	10,804,026	10,347,207
5,352,368	Depreciation & Amortisation	6	4,978,466	4,978,468
-	Impairment of property, plant and equipment	6	-	-
-	Impairment of inventory	3	-	-
16,501	Litigation costs	15	-	-
-	Other expenses		-	-
1,099	Other Gains and Losses	16	-	-
52,071,817	**Total Expenses**		**57,518,001**	**58,213,001**
(0)	**Surplus or (Deficit) for the period**		**(1)**	**(1)**

MINISTRY OF HOME AFFAIRS

STATEMENT OF CASH FLOWS

FOR THE YEARS ENDING 31 DECEMBER 2024 AND 31 DECEMBER 2025

12-Month Forecast 2023	CASH FLOW STATEMENT	Note	12-Month Budget 2024	12-Month Budget 2025
	CASH FLOWS FROM OPERATING ACTIVITIES			
	Receipts			
51,670,892	Outputs to Cabinet		57,116,278	57,797,942
-	Outputs to other government agencies		-	-
2,047,523	Sale of goods and services - third party		401,722	415,058
-	Interest received		-	-
	Donations / Grants		-	-
-	Other receipts		-	-
	Payments			
(31,644,004)	Personnel costs		(41,735,508)	(42,887,326)
(10,165,361)	Supplies and consumables		(10,804,026)	(10,347,207)
	Interest paid		-	-
(1,099)	Other payments		-	-
11,907,952	**Net cash flows from operating activities**		**4,978,466**	**4,978,467**
	CASH FLOWS FROM INVESTING ACTIVITIES			
(8,297,416)	Purchase of property, plant and equipment		(7,438,000)	(4,166,000)
	Proceeds from sale of property, plant and equipment		-	-
(8,297,416)	**Net cash flows from investing activities**		**(7,438,000)**	**(4,166,000)**
	CASH FLOWS FROM FINANCING ACTIVITIES			
1,929,640	Equity Investment from Org 40		7,433,000	4,161,000
	Repayment of Surplus to Org 40		-	1
1,929,640	**Net cash flows from financing activities**		**7,433,000**	**4,161,001**
5,540,176	**Net increase/(decrease) in cash and cash equivalents**		**4,973,466**	**4,973,467**
3,758,424	Cash and cash equivalents at beginning of period		9,298,600	14,272,066
9,298,600	**Cash and cash equivalents at end of period**	1	**14,272,066**	**19,245,534**

MINISTRY OF HOME AFFAIRS

STATEMENT OF CHANGES IN NET WORTH
FOR THE YEARS ENDING 31 DECEMBER 2025 AND 31 DECEMBER 2025

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2022 brought forward					-
Prior Year Adjustments					
Changes in accounting policy					-
Accounting Errors				(1,980,913)	(1,980,913)
Restated balance 31 December 2022	48,013,747	-	-	(1,980,913)	46,032,834
Changes in net worth for 2023					
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	(53,753)			(1,339,812)	(1,393,565)
Dividends payable to Cabinet				0	0
Net revenue / expenses recognised directly in net worth	(53,753)	-	-	(1,339,812)	(1,393,565)
Surplus/(deficit)for the period 2023				(0)	(0)
Total recognised revenues and expenses for the period	(53,753)	-	-	(1,339,812)	(1,393,565)
Balance at 31 December 2023 carried forward	47,959,993	-	-	(3,320,724)	44,639,269

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2023 brought forward	47,959,993	-	-	(3,320,724)	44,639,269
Prior Year Adjustments					
Changes in accounting policy					-
Accounting Errors					-
Restated balance 31 December 2023	47,959,993	-	-	(3,320,724)	44,639,269
Changes in net worth for 2024					
Gain/(loss) on property revaluation					-
Gain/(loss) on revaluation of investments					-
Exchange differences on translating foreign operations					-
Equity Investment from Cabinet	7,433,000				7,433,000
Capital withdrawals by Cabinet					-
Dividends payable to Cabinet				1	1
Net revenue / expenses recognised directly in net worth	7,433,000	-	-	1	7,433,001
Surplus/(deficit)for the period 2024				(1)	(1)
Total recognised revenues and expenses for the period	7,433,000	-	-	-	7,433,000
Balance at 31 December 2024 carried forward	55,392,993	-	-	(3,320,725)	52,072,268

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2024 brought forward	55,392,993	-	-	(3,320,725)	52,072,268
Prior Year Adjustments					
Changes in accounting policy					-
Accounting Errors					-
Restated balance 31 December 2024	55,392,993	-	-	(3,320,725)	52,072,268
Changes in net worth for 2025					
Gain/(loss) on property revaluation					-
Gain/(loss) on revaluation of investments					-
Equity Investment from Cabinet	4,161,000				4,161,000
Capital withdrawals by Cabinet				1	1
Net revenue / expenses recognised directly in net worth	4,161,000	-	-	1	4,161,001
Surplus/(deficit)for the period 2025				(1)	(1)
Total recognised revenues and expenses for the period	4,161,000	-	-	-	4,161,000
Balance at 31 December 2025	59,553,993	-	-	(3,320,726)	56,233,268

MINISTRY OF HOME AFFAIRS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2024 AND 31 DECEMBER 2025

NOTE 1: CASH AND CASH EQUIVALENTS

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
-	Cash on hand (IRIS Confirmation Account/Petty Cash)	-	-
618	Cash in transit (IRIS Remittance Account)	618	618
6,976,845	CI$ Operational Current Account held at Royal Bank of Canada	11,950,311	16,923,778
97,123	US$ Operational Current Account held at Royal Bank of Canada	97,123	97,123
2,224,014	Payroll Current Account held at Royal Bank of Canada	2,224,014	2,224,014
-	Bank Accounts held at other financial institutions ***[DISCLOSE ACCOUNT DETAILS IF MATERIAL]***	-	-
-	Fixed Deposits held with Treasury (less than 90 days)	-	-
9,298,600	**TOTAL**	**14,272,066**	**19,245,533**

NOTE 2: TRADE AND OTHER RECEIVABLES

12-Month Forecast 2023	Trade Receivables	12-Month Budget 2024	12-Month Budget 2025
250,907	Sale of goods and services	250,907	250,907
-	Outputs to Cabinet	-	-
4,988,048	Outputs to other government agencies	4,988,048	4,988,048
-	Other	-	-
-	**Less: provision for doubtful debts**	-	-
5,238,955	**Total trade receivables**	**5,238,955**	**5,238,955**

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
	Current		
4,819,838	Past due 1-30 days	5,003,202	5,003,202
261,948	Past due 31-60 days		
157,169	Past due 61-90 days		
	Past due 90 and above	130,974	130,974
	Non-Current		
	Past due 1 year and above	104,779	104,779
5,238,955	**Total**	**5,238,955**	**5,238,955**

12-Month Forecast 2023	Other Receivables	12-Month Budget 2024	12-Month Budget 2025
15,844	Advances (salary, Official Travel, etc)	15,844	15,844
-	Dishonoured cheques	-	-
-	Interest receivable	-	-
-	Loans	-	-
-	Interentity Due from	-	-
-	Other Non-Current Assets	-	-
(0)	Other	(0)	(0)
-	**Less: provision for doubtful debts**	-	-
15,844	**Total other receivables**	**15,844**	**15,844**

NOTE 2: TRADE AND OTHER RECEIVABLES (CONTINUED)

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
	Current		
15,844	Past due 1-30 days	15,844	15,844
	Past due 31-60 days		
	Past due 61-90 days		
	Past due 90 and above		
	Non-Current		
	Past due 1 year and above		
15,844	**Total**	**15,844**	**15,844**

NOTE 3: INVENTORIES

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
150,078	Inventory held for use in the provision of goods and services	150,078	150,078
-	Work in Progress and finished goods	-	-
150,078	**TOTAL INVENTORIES**	**150,078**	**150,078**

NOTE 5: PREPAYMENTS

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
103,899	Accrued Prepayments	103,899	103,899
-	Prepaid Insurance	-	-
	Other		
103,899	**Total**	**103,899**	**103,899**

NOTE 6: PROPERTY, PLANT AND EQUIPMENT

COST OF PROPERTY, PLANT AND EQUIPMENT

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Roads and Sidewalks*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Aircraft*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2023	4,582,000	20,221,863	22,236,293	438,885	421,490	1,537,381	191,429	22,800	80,669	8,621,276	2,269,562	768,387		936,906	2,897,424	65,226,367
Additions		72,171	30,172		17,179	61,505	95,092			1,500	551,932			624,594	2,703,363	4,157,508
Disposals and Derecognisation																-
Revaluation																-
Transfers															(1,338,458)	(1,338,458)
Balance as at 31 December 2023	4,582,000	20,294,035	22,266,465	438,885	438,669	1,598,886	286,521	22,800	80,669	8,622,776	2,821,494	768,387	-	1,561,500	4,262,329	68,045,417

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Roads and Sidewalks*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Aircraft*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2024	4,582,000	20,294,034	22,266,465	438,885	438,669	1,598,886	286,521	22,800	80,669	8,622,776	2,821,495	768,387	-	1,561,500	4,262,329	68,045,416
Additions		2,695,000	4,350,000			123,000					250,000					7,418,000
Disposals and Derecognisation																-
Revaluation																-
Transfers																-
Balance as at 31 December 2024	4,582,000	22,989,034	26,616,465	438,885	438,669	1,721,886	286,521	22,800	80,669	8,622,776	3,071,495	768,387	-	1,561,500	4,262,329	75,463,416

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Roads and Sidewalks*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Aircraft*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2025	4,582,000	22,989,034	26,616,465	438,885	438,669	1,721,886	286,521	22,800	80,669	8,622,776	3,071,495	768,387	-	1,561,500	4,262,329	75,463,416
Additions		2,242,000	1,600,000			79,000					215,000					4,136,000
Disposals and Derecognisation																-
Revaluation																-
Transfers																-
Balance as at 31 December 2025	4,582,000	25,231,034	28,216,465	438,885	438,669	1,800,886	286,521	22,800	80,669	8,622,776	3,286,495	768,387	-	1,561,500	4,262,329	79,599,416

NOTE 6: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Roads and Sidewalks*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Aircraft*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2023		10,516,542	3,627,498	236,154	246,659	1,390,983	119,193	2,569	18,978	6,588,906	1,273,146	529,082		834,529		25,384,239
Transfers																-
Impairment Reserve 2023 (closing balance)																-
Depreciation Expense 2023		872,940	2,007,983	119	19,525	115,657	19,756	2,108	511,000	1,605,953	147,681	28,906	-	20,740	-	5,352,368
Eliminate on Disposal or Derecognisation 2023																-
Balance as at 31 December 2023		11,389,482	5,635,480	236,273	266,185	1,506,640	138,949	4,677	529,978	8,194,860	1,420,827	557,988	-	855,269	-	30,736,607

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Roads and Sidewalks*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Aircraft*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2024		11,389,482	5,635,481	236,273	266,185	1,506,640	138,949	4,678	529,978	8,194,860	1,420,827	557,988	-	855,269	-	30,736,609
Transfers																-
Impairment change 2024																-
Depreciation Expense 2024		1,225,460	1,715,899	2,000	43,257	145,722	25,090	-	10,000	1,338,360	372,620	50,000	5,000	41,392	-	4,974,799
Eliminate on Disposal or Derecognisation 2024													(5,000)			(5,000)
Balance as at 31 December 2024		12,614,942	7,351,380	238,273	309,442	1,652,361	164,039	4,678	539,978	9,533,220	1,793,447	607,988	-	896,661	-	35,706,408

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Roads and Sidewalks*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Aircraft*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 January 2025		12,614,942	7,351,380	238,273	309,442	1,652,361	164,039	4,678	539,978	9,533,220	1,793,447	607,988	-	896,661	-	35,706,408
Transfers																-
Impairment change 2025																-
Depreciation Expense 2025		1,225,460	1,715,900	2,000	43,257	145,722	25,090	-	10,000	1,338,360	372,620	50,000	5,000	41,392	-	4,974,801
Eliminate on Disposal or Derecognisation 2025													(5,000)			(5,000)
Balance as at 31 December 2025		13,840,402	9,067,280	240,273	352,699	1,798,083	189,129	4,678	549,978	10,871,580	2,166,067	657,988	-	938,053	-	40,676,209

Net Book value 31 December 2023	4,582,000	8,904,553	16,630,985	202,612	172,484	92,246	147,572	18,123	(449,309)	427,916	1,400,668	210,400	-	706,231	4,262,329	37,308,810
Net Book value 31 December 2024	4,582,000	10,374,092	19,265,085	200,612	129,227	69,524	122,482	18,122	(459,309)	(910,443)	1,278,047	160,400	-	664,839	4,262,329	39,757,007
Net Book value 31 December 2025	4,582,000	11,390,632	19,149,185	198,612	85,970	2,803	97,392	18,122	(469,309)	(2,248,803)	1,120,427	110,400	-	623,447	4,262,329	38,923,207

NOTE 6: INTANGIBLE ASSETS

COST OF INTANGIBLE ASSETS

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2023	522,007		522,007
Additions			-
Disposals and Derecognisation			-
Revaluation			-
Transfers			-
Balance as at 31 December 2023	522,007	-	522,007

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2024	522,007	-	522,007
Additions	15,000		15,000
Disposals and Derecognisation			-
Revaluation			-
Transfers			-
Balance as at 31 December 2024	537,007	-	537,007

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2025	537,007	-	537,007
Additions	25,000		25,000
Disposals and Derecognisation			-
Revaluation			-
Transfers			-
Balance as at 31 December 2025	562,007	-	562,007

NOTE 6: INTANGIBLE ASSETS (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2023	515,105		515,105
Transfers			-
Impairment Reserve 2023 (closing balance)			-
Depreciation Expense 2023	-	-	-
Eliminate on Disposal or Derecognisation 2023			-
Balance as at 31 December 2023	515,105	-	515,105

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2024	515,105	-	515,105
Transfers			-
Impairment change 2024			-
Depreciation Expense 2024	3,667	-	3,667
Eliminate on Disposal or Derecognisation 2024			-
Balance as at 31 December 2024	518,772	-	518,772

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 January 2025	518,772	-	518,772
Transfers			-
Impairment change 2025			-
Depreciation Expense 2025	3,667	-	3,667
Eliminate on Disposal or Derecognisation 2025			-
Balance as at 31 December 2025	522,439	-	522,439

Net Book value 31 December 2023	6,902	-	6,902

Net Book value 31 December 2024	18,235	-	18,235

Net Book value 31 December 2025	39,568	-	39,568

NOTE 7: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
551,811	Creditors	551,811	551,811
	Creditors Ministries/Portfolios		
	Creditors other government agencies		
-	Non current Accounts payable	-	-
16,393	Payroll Deductions	16,393	16,393
-	Operating Lease	-	-
1,205,904	Accrued Expenses	1,205,904	1,205,904
	Accrued Expenses Ministries/Portfolios		
	Accrued Expenses other government agencies		
-	Inter-entity due to	-	-
-	Accrued Entity Interest	-	-
-	Provisions	-	-
9,584	Other payables	9,584	9,584
1,783,691	**Total trade payables other payables and accruals**	**1,783,691**	**1,783,691**

NOTE 8: UNEARNED REVENUE

12-Month Forecast 2023	Details	12-Month Budget 2024	12-Month Budget 2025
-	Rentals paid in advance	-	-
-	Immigration deposits	-	-
-	Customs deposits	-	-
-	Revenue deposits	-	-
119,830	Other unearned revenue	119,830	119,830
-	Non current Unearned revenue	-	-
119,830	**Total unearned reveune**	**119,830**	**119,830**

NOTE 9: EMPLOYEE ENTITLEMENTS

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
521,256	Annual Leave	521,256	521,256
1,604,997	Retirement and long service leave	1,604,997	1,604,997
313,225	Accrued salaries	313,225	313,225
-	Travel	-	-
252,555	Pension	252,555	252,555
-	Other salary related entitlements	-	-
2,692,033	**Total current portion**	**2,692,033**	**2,692,033**
	Non-current employee entitlements are represented by:		
	Retirement and long service leave		
2,692,033	**Total employee entitlements**	**2,692,033**	**2,692,033**

NOTE 10: SALES OF GOODS & SERVICES

12-Month Forecast 2023	Revenue type	12-Month Budget 2024	12-Month Budget 2025
51,670,892	Outputs to Cabinet	57,116,278	57,797,942
241,925	Fees and charges	266,722	280,058
159,000	General sales	135,000	135,000
52,071,817	**Total sales of goods and services**	**57,518,000**	**58,213,000**
	Fees and Charges		
241,925	Tower Licence Fees	266,722	280,058
241,925	**Fees & Charges**	266,722	280,058
	General Sales		
110,000	Canteen Sales	100,000	100,000
30,000	Prison Craft Sales	20,000	20,000
19,000	Prison Sales	15,000	15,000
159,000	**Total General Sales**	135,000	135,000
	Sales of Outputs to Cabinet		
51,670,892	Sales of Outputs to Cabinet	57,116,278	57,797,942
51,670,892	**Total Sales of Outputs to Cabinet**	57,116,278	57,797,942
52,071,817	**Total Goods and Services**	**57,518,000**	**58,213,000**

NOTE 13: PERSONNEL COSTS

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
28,430,923	Salaries, wages and allowances	31,131,144	31,447,306
7,182,885	Health care	8,934,065	9,744,319
1,342,016	Pension	1,592,203	1,622,461
3,000	Leave	3,000	3,000
84,727	Other personnel related costs	75,096	70,240
37,043,551	**Total Personnel Costs**	**41,735,508**	**42,887,326**

NOTE 14: SUPPLIES AND CONSUMABLES

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
1,908,297	Supplies and Materials	2,736,742	2,476,407
3,410,737	Purchase of services	3,489,832	3,422,194
621,000	Lease of Property and Equipment	869,504	877,450
1,955,161	Utilities	1,810,028	1,776,810
813,346	General Insurance	801,700	801,700
103,400	Interdepartmental expenses	124,800	129,250
172,281	Travel and Subsistence	293,865	263,041
549,006	Recruitment and Training	611,550	535,850
125,070	Other	66,005	64,505
9,658,299	**Total Supplies & consumables**	**10,804,026**	**10,347,207**

NOTE 15: LITIGATION COST

12-Month Forecast 2023	Litagation Costs	12-Month Budget 2024	12-Month Budget 2025
16,501	Legal Fees	-	-
	Description		
16,501	**Total Litigation cost**	-	-

NOTE 16: GAINS/(LOSSES)

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
-	Net (gain) / loss on disposal of property, plant and equipment, revaluation	-	-
-	Gain/Loss on Derecognition of Assets	-	-
1,099	Net (gain) / loss on foreign exchange Transactions	-	-
1,099	**Total gains/ (losses)**	-	-

NOTE 18: RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT)

12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
(0)	**Surplus/(deficit) from ordinary activities**	(1)	(1)
	Non-cash movements		
5,352,368	Depreciation expense	4,978,466	4,978,468
-	Impairment	-	-
-	(Gain)/losses on sale of property plant and equipment	-	-
	Changes in current assets and liabilities:		
-	(Increase)/decrease in receivables - Other Government agencies		
	(Increase)/decrease in receivables - SAGC's		
	(Increase)/decrease in receivables - Other 3rd Party		
	Increase/(decrease) in payables - Other Government agencies		
	Increase/(decrease) in payables - SAGC's		
	Increase/(decrease) in payables - Other 3rd Party		
5,352,368	**Net cash flows from operating activities**	**4,978,466**	**4,978,467**

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CAYMAN ISLANDS GOVERNMENT

BUDGET STATEMENTS

END