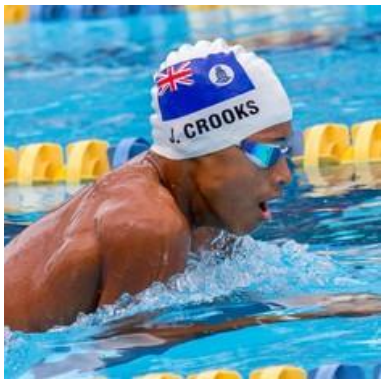
Cayman Islands Government

Plan & Estimates

For the Financial Year:
1 January to 31 December 2024
For the Financial Year:
1 January to 31 December 2025

















PLAN AND ESTIMATES

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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PLAN AND ESTIMATES

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1. INTRODUCTION

Purpose

This Plan and Estimates (P&E) is the Government's main Budget document and provides a summary of the Government's planned policy actions and forecast financial performance and position covering two financial years 1 January to 31 December 2024 and 1 January to 31 December 2025. These actions reflect the outcome goals, fiscal strategy and priorities established by the Cabinet.

This document also specifies the expenditure appropriations being requested to fund those policy actions. The appropriation requests form the basis of The Appropriation (Financial Years 2024 and 2025) Bill, 2023.

The 2024 and 2025 Budgets will cover the next two financial years - i.e. 1 January to 31 December 2024 and, 1 January to 31 December 2025. The appropriations for the 2024 financial year will not expire on 31 December of that financial year. If there are any unused appropriations at 31 December 2024, these unused amounts will be carried-forward to the 2025 financial year. All appropriations will expire at 31 December 2025.

The P&E summarises the planned actions and financial performance at an overall Government level. The performance expected of individual Government agencies, Public Authorities and Non-Governmental Organisations supplying outputs, is provided in three other sets of documents that accompany the P&E, namely the Budget Statements, Purchase Agreements and Ownership Agreements.

The Budget Statements for each Ministry, Portfolio and Office detail the output delivery and ownership performance expected of each agency during the 2024 and 2025 financial years.

The Purchase Agreements specify in detail the outputs the Government plans to purchase from Statutory Authorities, Government Companies and Non-Governmental Output Suppliers during the 2024 and 2025 financial years.

The Ownership Agreements specify the Ownership performance Government expects of each Statutory Authority (Statutory Authority and Government Company) during the 2024 and 2025 financial years.

Content of the Plan and Estimates

Section A includes:

- A description of the policy Outcomes that the Government is seeking to achieve during the 2024 and 2025 financial years; and
- A summary of the policy actions the Government intends to pursue to influence these policy Outcomes including:
    - Legislation that will be prepared and introduced;
    - Outputs that will be purchased;
    - Transfer Payments that will be made;
    - Other Executive Expenditures; and
    - Ownership actions that will be taken (by way of Equity Investments; the purchase and/or construction of Executive Assets; and Loans to be made by Government).

Section B contains the detailed forecast accrual-based Financial Statements for the 2024 and 2025 financial years for the Core Government and the Entire Public Sector.

Basis of Financial Information

In accordance with the requirements of the Public Management and Finance Act (2020 Revision), the financial information presented in the P&E (and the other budget documents) has been calculated on an accrual accounting basis.

Under Accrual Accounting

A strict operating/capital distinction is maintained with separate statements prepared for operating activity (the Statement of Financial Performance), assets and liabilities (the Statement of Financial Position) and cash flows (Statement of Cash Flows);

Operating revenue is recognised in the Statement of Financial Performance when it is due, not when the cash is collected (which is reported in the Statement of Cash Flows). Revenue due, but not collected, is recorded as accounts receivable in the Statement of Financial Position;

Operating expenses are recognised in the Statement of Financial Performance when the expense is incurred (usually the point at which the expenditure is committed), not when payments are made (which is reported in the Statement of Cash Flows). Expenses payable are recorded in the Statement of Financial Position as a liability; and

Non-Cash expenses are also recognised in the Statement of Financial Performance. The main non-cash expense item is depreciation. This reflects the use (or wearing out) of fixed assets. Any write-off or impairment in the value of fixed assets is also recorded as an accrual expense, as are increases in certain liabilities (such as the Past Service Pension Liability).

SECTION A

2024 AND 2025 PLAN AND ESTIMATES

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

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2. OVERVIEW OF OUTCOMES FOR 2024 AND 2025

Broad Outcomes 2024-2025

1. **Improve the Quality of Life for Caymanians**
   Our people are at the heart of everything we do. As a Government, our policies, initiatives and priorities must be for the benefit of our people and the improvement of their quality of life both as individuals and collectively.

2. **Enhance Our Competitiveness while Meeting International Standards**
   Continuously improve our economic, social, environmental and governance frameworks in order to ensure the Cayman Islands remain a viable and attractive place to conduct business and maintain a legally compliant edge against international competitors.

3. **Future Proofing to Increase Resilience**
   To future proof our society is to anticipate risks, assess opportunities and take steps to ensure the health and prosperity of the Cayman Islands.

4. **Modernise Government to Improve Public Sector Performance**
   The elected Government is responsible for formulation of policies and for setting the priorities which the Government will focus on addressing. The implementation and delivery of those policies and priorities remains the responsibility of the public sector which includes the core Civil Service as well as Statutory Authorities and Government Owned Companies.

5. **Protect and Promote Caymanian Culture, Heritage and Identity**
   A shared passion and commitment to ensuring that the culture, heritage and identity of the Caymanian people is preserved and passed on to future generations.

Broad Outcome One

Improve the Quality of Life for Caymanians

Quality of life is an important indicator for any society as it indicates the overall happiness, health and wellness of a given population. It requires a balanced measurement of qualitative and quantitative factors which impact those living in a society. The Government is committed to improving the quality of life of the Caymanian People.

The Specific Outcomes and priority projects in this key area are:-

- Building a modern infrastructure to ensure a successful future for our Islands.
- Improving education to promote lifelong learning and greater economic mobility.
- Increasing social justice in the workforce.
- Modernise business processes and enhance information technology platforms and infrastructure.
- Positioning the Public Service as an "Employer of Choice" to attract and retain world-class talent.
- Protecting the wellbeing of Cayman's youth, so they can achieve their full potential.
- Provide affordable housing and create new opportunities to access capital for home ownership.
- Providing solutions to improve the wellbeing of our people so they can achieve their full potential.
- Strengthening, preserving and enhancing public safety and security in the community.
- Supporting climate change resilience and sustainable development.
- Utilising sports to enhance the lives of our people.

Broad Outcome Two

Enhance Our Competitiveness while Meeting International Standards

This Broad Outcome refers to the need to continuously improve our economic, social, environmental and governance frameworks in order to ensure the Cayman Islands remain a viable and attractive place to conduct business whilst maintaining a legally compliant edge against international competitors.

The Specific Outcomes and priority projects in this key area are:-

- Enhance the entrepreneurial environment for micro/small businesses in the Cayman Islands.
- Ensuring an equitable, sustainable, and successful healthcare system.
- Improve our financial services as an industry, product and economic driver for our Islands.
- Improve our tourism, as an industry, product and economic driver for our Islands.
- Improving education to promote lifelong learning and greater economic mobility.
- Increase the positive sentiments and trust of the Cayman Islands as a Global Business Jurisdiction.
- Maintain market/commercial leading edge in financial, maritime and aviation services.
- Modernise business processes and enhance information technology platforms and infrastructure.
- Positioning the Public Service as an "Employer of Choice" to attract and retain world-class talent.
- Providing solutions to improve the wellbeing of our people so they can achieve their full potential.
- Strengthening Good Governance for more effective Government.
- Utilising sports to enhance the lives of our people.

Broad Outcome Three

Future Proofing to Increase Resilience

The Government believes its core responsibilities are to not only address needs that exist today but also to anticipate risks, assess opportunities and take steps to ensure the health and prosperity of the Cayman Islands.

The Specific Outcomes and priority projects in this key area are:-

- Building a modern infrastructure to ensure a successful future for our Islands.
- Create and encourage further diversity in the Cayman Islands economy.
- Enhance the entrepreneurial environment for micro/small businesses in the Cayman Islands.
- Ensuring an equitable, sustainable, and successful healthcare system.
- Improve our tourism, as an industry, product and economic driver for our Islands.
- Improving education to promote lifelong learning and greater economic mobility.
- Modernise business processes and enhance information technology platforms and infrastructure.
- Positioning the Public Service as an “Employer of Choice” to attract and retain world-class talent.
- Protecting the wellbeing of Cayman’s youth, so they can achieve their full potential.
- Providing solutions to improve the wellbeing of our people so they can achieve their full potential.
- Strengthening good governance for more effective Government.
- Strengthening, preserving and enhancing public safety and security in the community.
- Supporting climate change resilience and sustainable development.
- Utilising sports to enhance the lives of our people.

Broad Outcome Four

Modernise Government to Improve Public Sector Performance

The Government is committed to work closely with the Deputy Governor, the Civil Service, Statutory Authorities and Government Owned Companies, to improve public sector performance and delivery of the policies and priorities of the Government.

The Specific Outcomes and priority projects in this key area are:-

- Ensuring an equitable, sustainable, and successful healthcare system.
- Improving education to promote lifelong learning and greater economic mobility.
- Increase the positive sentiments of the Cayman Islands as a Global Business Jurisdiction.
- Modernise business processes and enhance information technology platforms and infrastructure.
- Positioning the Public Service as an "Employer of Choice" to attract and retain world-class talent
- Strengthening good governance for more effective Government.
- Strengthening, preserving, and enhancing public safety and security in the community.

Broad Outcome Five

Protect and Promote Caymanian Culture, Heritage and Identity

The Government shares a passion and commitment to ensuring that the culture, heritage and identity of the Caymanian people is preserved and passed on to future generations. Culture, Heritage and Identity also takes into consideration natural assets which hold social and cultural significance for Caymanians and is a key element of the United Nation's Sustainable Development Goals.

The Specific Outcomes and priority projects in this key area are:-

- Cultivate civic and national pride.
- Modernise business processes and enhance information technology platforms and infrastructure.
- Protecting the wellbeing of Cayman's youth so they can achieve their full potential.
- Providing solutions to improve the wellbeing of our people so they can achieve their full potential.
- Strengthening, preserving and enhancing public safety and security in the community.
- Utilising sports to enhance the lives of our people.

3. KEY INITIATIVES/SUMMARY OF INITIATIVES BY ENTITIES

The **Cabinet Office** has the responsibility of providing politically neutral advice to the Governor, the Premier, and the Cabinet on matters of policy (including regional and international matters); coordinating the development and implementation of cross-Ministerial policy; and providing administrative support for the Premier, the Cabinet and the National Security Council.

Key initiatives of the Office are:-

- The establishment of mechanisms to improve the development, implementation and monitoring of Government Policy, encourage innovation and creativity in policymaking, and identify and oversee policy coordination encompassing a number of Ministries and Portfolios;
- Support senior leaders and business teams across the public service to effectively implement the Cayman Islands Government Privacy Policy;
- Coordinate and monitor the implementation of the Older Persons' Policy, the National Disability Policy, the National Policy on Gender Equity and Equality Policy, and the Action and Implementation Plan of the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW);
- Support and facilitate the implementation of the Sexual Harassment legislation;
- Improve the effectiveness of Government communication by implementing the Communications Strategy and Plan for the Government, which is led by the SPS and informed by agreed policy objectives for the Cayman Islands Government;
- Develop the CIG Communications function through policy, guidance and training to increase the effectiveness of Government Communications;
- Enhancement of internal communication channels and content as a tool to facilitate employee engagement;
- Represent and protect the interests of the Government and people of the Cayman Islands in the United Kingdom; and
- Having the Constitutionally remit for cross-ministerial policy development / implementation coordination, continue to be a catalyst for capacity building of public service policy practitioners toward enhancing efficient and effective delivery of the Government's priorities.

The **Ministry of Finance and Economic Development** is responsible for managing the country's Fiscal and Economic Policies.

Key initiatives of the Ministry are:-

- Re-examining, defining and re-designing the Ministry's economic development role;
- Working with public and private sector stakeholders and Cabinet to craft an integrated strategy for the development of the economy of the Cayman Islands;
- Continuing the development of a more strategic and structured approach to Government procurement as well as reviewing and improving procurement processes;
- Helping to build capacity across the public sector to support a collaborative and impactful economic development strategy;
- Developing statistical information that is tailored to the unique needs of various stakeholder groups;

- Strengthening statistical capacity and data literacy in public and private sector organisations and within the Caymanian population;
- Continuing to review and enhance the government-wide risk management framework;
- Developing and managing for results policy together with the supporting implementation guidance;
- Modernising the business practices, decision-making processes and tools used to support results-based management and accountability;
- Implementing a strategy for building capacity and evolving the Government managing for results culture;
- Developing and implementing a government-wide results-based management and accountability framework for assessing financial and non-financial performance;
- Reviewing and enhancing the reporting processes and tools for budgeting, revenue forecasting, stress testing and planning;
- Championing new approaches, tools and materials that will foster a workplace culture of mutual trust, respect and dignity for everyone;
- Embedding a culture of constant improvement, innovation, and proactivity within the Ministry;
- Developing a coordinated learning and development plan for the Ministry to build capacity and guide career development and advancement; and
- Strengthening leadership, decision- making and communication skills at the management levels of the Ministry.

The **Ministry of Education** is responsible for policy and legislative advice, development, implementation, monitoring and reporting services for education and public libraries.

Key initiatives of the Ministry are:-

- Continue the provision of free meals to students across all public schools;
- Continue the support of the One-to-One laptop initiative as part of the overall digital strategy to facilitate effective home learning;
- Equipping schools with digital equipment that will facilitate teaching and learning in an increased digital environment;
- Develop and implement a framework for free tertiary education at local universities;
- Continue the implementation of the new secondary curriculum in public high schools;
- Promote and provide exposure to Caymanian Culture and Heritage in schools through courses, programmes and extra-curricular activities;
- Increasing and strengthening early childhood programmes to ensure a strong foundation for this sector;
- Develop and implement a capital works plan to modernise school infrastructure in primary, secondary schools and the Light House School;
- Implement further provision for SEN students through Learning Support Classes and Autism Specific Disorder Classes in mainstream schools;
- Utilise the new scholarship database to better enable data collation and analysis to track student outcomes, match employment focus areas (human capital needs), and inform education policies;
- Continue the development and enhancement of Public Library services to include a comprehensive reference collection that includes local histories, publications written by local authors and selected Act volumes;
- Develop and implement library programmes to promote and provide exposure to Caymanian Culture and Heritage; and

- Develop and implement TVET programmes at secondary and tertiary levels which are guided by the needs of industry.

The **Ministry for District Administration and Lands** has the responsibility to continue to support and improve the business of Government in Cayman Brac and Little Cayman; ensuring the timely and efficient implementation of Government policies and legislation; enhance services to Cayman Islands' citizens and companies in the areas of land registration, surveying, geographic data, valuation, and the management of Government facilities.

Key initiatives of the Ministry are:-

- Execution of the affordable residential land lot pilot programme in East End;
- Sustainability initiatives including the purchase of land to safeguard beach access, and to create public parks/open spaces, with the aim of securing 3-4 properties, i.e. land and/or public beach land, by 2025;
- Modernise the legislative framework for the Department of Lands and Survey to efficiently and effectively execute their functions;
- Opening of refurbished facility and launch of a programme for the learning and development of adults with Special Needs and/or disabilities in the Sister Islands;
- Enhancing customer service and communication through innovation and the continued enhancement of 24/7 self-service by creating online access to forms, processes, products, interactive maps and online payments and rebuilding of key websites;
- Review of the ticketing process in the Public Lands Act and Regulations so as to assist with enforcing compliance as it relates to Public Land preservation;
- Ongoing leadership development and talent development through robust succession planning initiatives and promotion of continuous learning;
- Identify the challenges to housing in the Sister Islands and continue to develop the affordable housing programme for Caymanians in the Sister Islands through collaboration with the Sister Islands Affordable Housing Development Corporation;
- Support the development of the Sister Islands through capital and community projects and strengthened delivery of sports programmes through improved training and development; and
- Continue Water Extension and Water Works Facility in Cayman Brac.

The **Ministry of Financial Services and Commerce** are to enhance its policy functions; support the regulatory services provided by the Cayman Islands Monetary Authority in response to recent international regulatory changes; ensure adequate resources are used effectively to keep the Cayman Islands in compliance with global financial regulations; and using Information Technology tools to strengthen the regulatory framework. The budget is driven by the following key objectives. These objectives are proposed to be achieved through a number of initiatives.

Key initiatives of the Ministry are:-

- Positive assessment on FATF 5th Round Review;
- Positive assessments on OECD and Global Forum international tax cooperation reviews;
- Positive assessment on International Maritime Organisation and MCA audits;
- Maintain market/commercial leading edge in financial, maritime and aviation services;

- Enhance local intellectual property registration;
- Modernise Registry systems with interconnected technology;
- Streamline the licensing framework for local businesses; and
- Digital registration of vital events records which support interconnectivity with national ID systems.

The **Ministry of Investment, Innovation and Social Development** is reimagining social development by supporting and uplifting Cayman's most vulnerable people with new or revamped services; advancing the digital and innovation capacities of the Cayman Islands; and facilitating investment opportunities that support social development and facilities in the community.

Key initiatives of the Ministry are:-

- Launch digital electronic identification for residents of the Cayman Islands, with a suite of secure supporting technologies and user-friendly systems;
- Create solutions that provide residents and businesses with secure and seamless access to online, electronic government information and services;
- Maintain a robust IT network and infrastructure for the operations of the Cayman Islands Government;
- Protect and defend our Government's interests from cyber-threats that have the potential to undermine our international reputation, our digital economy, our way of life and our future ambitions;
- Facilitate and support private sector partnership in the delivery of appropriate Ministry projects;
- Improve micro/small business viability and sustainability through advocacy, business counselling, training and increasing access to finance;
- Strengthen the work of the Sunrise Adult Training Centre; develop plans for a purpose-built building and premises that will empower and serve all existing and prospective clients;
- Deliver social programmes, activities and services for older persons in the districts; and
- Invest in new technology and systems to manage client cases across departments.

The **Ministry of Border Control, Labour and Culture** has the responsibility for matters relating to border security, labour compliance, workforce development, and employment of Caymanians.

Key initiatives of the Ministry are:-

- Review policies, leverage customer insight, set service standards, and create multiple delivery channels to drive customer-centric service delivery strategies across core business areas;
- Continue to enhance effective and efficient administration, implementation and enforcement for pensions, border control and labour legislation;
- Leverage technology to improve interoperability, effectiveness, and efficiency in the delivery of services in the areas of postal services, border management and labour related initiatives;
- Improve the intelligence and information sharing capabilities in support of law enforcement, border security, and other core business functions;
- Enhance cooperation and collaboration among law enforcement agencies;
- Contribute to regional and international initiatives that strengthen national security, public safety and labour issues; and

- Develop the current and future Cayman Islands Workforce and ensure gaps are supplemented and supported where necessary.

The **Ministry of Youth, Sports and Heritage** is the curator of the Cayman Islands' customs and legacy while progressing and elevating sports and youth activities, programmes and policies to ensure the development of our people; to empower and enhance our youth and bring greater awareness to our culture and heritage.

Key initiatives of the Ministry are:-

- Implement and monitor National Policies that will enhance governance standards;
- Enhance the collaboration and coordination among youth, sport, education, tourism, health and other relevant Governmental subject areas;
- Support National Sports Associations and Youth Organisations in collaboration with the established Commissions to enable further expansion;
- Establish programs to identify talent at various stages and foster development;
- Support intergenerational programs that will enhance youth, sports and heritage;
- Establish, maintain and manage appropriate sports and recreation facilities in all districts;
- Foster National Pride in Caymanians, residents and youth;
- Support the preservation and awareness of the culture and heritage of the Cayman Islands;
- Advocate and support the restoration of artefacts and relics significant to the Cayman Islands cultural heritage;
- Retrieve or retain historical and cultural artefacts and sites through policy and legislative reform;
- Improve accessibility of arts and creative activities to promote the artistic elements of our community; and
- Adopt an integrated approach to the cultural heritage of the Cayman Islands across all sectors and stakeholders.

The **Ministry of Sustainability and Climate Resiliency** was established with a key focus on developing strategies and programmes to enhance Cayman's sustainability and support climate change resilience by achieving a balance across the triple bottom lines of people, prosperity, and the planet.

Key initiatives of the Ministry are:-

- Complete the revision of the National Policy on Gender Equity and Equality;
- Pursue amendments to the Gender Equality Act, 2011;
- Develop and implement robust programmes and policies that will protect the environment and address existential threats posed by climate change and biodiversity losses;
- Establish safeguards for the biodiversity of the Cayman Islands and the sustainability of our ecosystems;
- Facilitate the country's transition to a green economy by achieving goals for renewable energy and embracing appropriate green technology;
- Develop, adopt and implement programmes, policies and educational campaigns to support greater energy efficiency in new construction and existing residential and public sector buildings; and
- Improve resilience by strengthening the national approach to multi-hazard events including preparedness, mitigation and response.

The **Ministry of Planning, Agriculture, Housing, Infrastructure, Transport and Development** plays a pivotal role in overseeing and addressing a wide spectrum of critical functions that are vital to the sustainable development and well-being of the Cayman Islands.

Key Initiatives for the Ministry are:-

- The Ministry's objective is to assist in the development of a comprehensive National Development Plan (NDP) with a focus on long-term goals, ensuring seamless coordination and synergy among various projects;
- Policy (CIFNSP): A pivotal initiative to implement the Cayman Islands Food and Nutrition Security Policy (CIFNSP) 2022-2035 to ensure food and nutrition security;
- Department of Vehicle Licensing (DVDL): The DVDL's strategic plan for 2023-2025 prioritises consistent customer satisfaction. A department where customers are consistently satisfied and look forward to doing business. Multiple projects and strategies in place for online enhancements for testing, licensing;
- National Roads Authority (NRA): The National Roads Authority is undertaking several key projects, including concluding the EIA for the East-West Arterial extension and starting works thereto, the expansion of Linford Pierson Highway, construction of a new roundabout by Kings Sports Centre, and the completion of Section 1 of the Airport Connector Road. The Ministry will focus on completing a business case for Cabinet's consideration to create a Land Transport Authority to plan, design, build and maintain a world class ground transport system for the Cayman Islands;
- Planning: Develop a public consultation and engagement process. 'Consultation Strategy' updating to include wider communication on BCU and Current Planning matters. PlanCayman is the long-range comprehensive plan which will be used to guide physical development and the overall use of land on Grand Cayman. Once complete PlanCayman will replace the 1997 Development Plan for Grand Cayman;
- Policy: Implementation of the National Road Safety Strategy a pivotal initiative to enhance road safety. Reducing the fatalities on road by 30% by 2030;
- SubSea Fibre Cable: the Ministry will focus on completing a full business case for Cabinet's consideration in order to construct or facilitate the construction of a new submarine fiber optic cable, directly connecting the Cayman Islands to the United States;
- National Housing Development Trust - Under Ministry supervision, will undertake multiple-projects to develop homes throughout the districts in Grand Cayman;
- Compete a National Public and Affordable Housing Policy and 10-Year Strategic Plan implement initiatives that support a sustainable approach to Housing;
- Department of Agriculture: Digital enhancement of the Agri-sector is a top priority to modernise agricultural practices and processes, resulting in the Agricultural LEADS initiative, directly correlates with the Cayman Islands Food and Nutrition Security Policy;
- George Town Revitalisation: The revitalisation effort emphasises human resources, policy development, and planning for the George Town area;
- Facilities Management: The introduction of a ticketing system for the Civil Service is a significant step towards improving service efficiency. Multiple projects in place for enhancement of government properties and facilities;
- Public Works Department: Data collection is paramount for the Public Works Department to enhance the effectiveness of public works. Implementation of work order and asset management systems. Maintenance, renovations, and upgrades to government facilities;

- CTTC - Construction Trades Training Programme, continuing to build and empower individuals with the skills needed to thrive in the construction industry, fostering both personal growth and professional expansion; and
- Department of Vehicle and Equipment Services: A review of the organisational structure is underway to optimize the department's functionality. Inclusive of actions to meet requirements of National Energy Policy. Update the standardisation, Procurement and Use Policy to reflect and align with the government's strategic broad outcomes.

The **Ministry of Tourism and Ports** develops and monitors the implementation of policy, legislation and services in the areas of tourism and ports, and strategic planning and management of the Cayman Islands tourism industry.

Key initiatives of the Ministry are:-

- 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 business development;
- Gather the necessary information so that informed decisions can be made about moving or expanding the cargo port before it reaches its full capacity in 7-10 years;
- Retain and support business development opportunities for future economic growth and job creation;
- Increase and improve infrastructure in the Eastern Districts;
- Attract new screen production businesses to the Islands, leveraging growing external interest, and providing valuable economic impact;
- Expand into emerging and secondary tourism markets;
- Market to high-net-worth visitors;
- Expand Cayman Airways routes;
- Reimagine cruise tourism;
- Promote Cayman Brac and Little Cayman; and
- Protect, preserve, and enhance built and natural tourism assets for future generations.

The **Ministry of Health and Wellness** is responsible for the development and implementation of policies and strategies for a sustainable and successful healthcare system for our Islands and the provision of optimal health and wellbeing for the people.

Key initiatives of the Ministry are:-

- Continue to enhance and develop and support a comprehensive healthcare system in order to meet the health needs of the population;
- Update and enhance existing legislation and develop new legislation to meet the needs of a modern healthcare system;
- Develop a national healthcare strategy, including development and implementation of clinical standards;
- Develop and implement measures for the promotion of overall wellness for the population through suitable public health initiatives;
- Regulate the practice of medicine, dentistry and pharmacy and allied health services;

- Development of more robust and technologically advanced measures to enhance regulatory compliance of facilities and practitioners in accordance with enacted standards;
- Facilitate the promulgation of a new Public Health Act (PHA) and Environmental Health Act (EHA) and Regulations to effectively regulate and manage all public health and environmental health functions, inclusive of food safety, environmental health, solid waste management and recycling;
- Surveillance of use of controlled drugs and cannabinol products;
- 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;
- Prevent Chikungunya, Zika, Malaria and Dengue from becoming endemic on the Islands;
- 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;
- The introduction of a co-occurring disorder component in the residential treatment programme at Caribbean Haven Residential Centre that will allow for the concurrent treatment of those suffering from mental health and substance abuse disorders;
- The continued enhancement and expansion of family therapy services;
- Expanded service provision in Cayman Brac to more adequately meet demand for therapeutic services;
- Commissioning of the residential mental health facility at Poinciana Rehabilitation Centre to improve the availability of longer-term mental health care for our islands; and
- Continued enhancement of youth mental health services.

The **Ministry of Home Affairs** has the responsibility for public safety and resiliency of the Cayman Islands through continued strategic and operational improvement relevant to national security, emergency response, offender management, and victim support services.

Key initiatives of the Ministry are:-

- Build intelligence capabilities to support national security policy development and public safety operational response tactics;
- Strategically invest in technology capabilities to advance security and public safety outcomes delivered through the national public safety radio communications system, electronic offender monitoring system, computer-aided emergency dispatch system; and national CCTV surveillance system;
- Procurement and maintenance of the fit-for-purpose fleet, vessels, and equipment to ensure capabilities related to aerodrome fire-rescue, domestic fire-rescue, and maritime search and rescue, as well as capabilities related to custodial management, security and humanitarian aid and disaster response (HADR);
- Enhance capabilities related to joint offender management services through advanced offender risk assessments, criminal justice partnerships, and increased access to vocational and/or education opportunities with a focus on rehabilitation;
- Development of discipline-oriented youth leadership programmes for Cadets with a strategic focus on building career pathways into the security, law enforcement, and public safety fields;

- Maintain a robust talent management and continuous training programme to advance outcomes related to service delivery in key areas of criminal justice, offender management, emergency response, public safety communications, and humanitarian aid and disaster response; and
- Development of national policy solutions to address security and public safety matters with a focus on detention and rehabilitation of offenders, youth leadership development, emergency communications, firefighting and rescue services, provision of disaster relief and security services.

The **Portfolio of the Civil Service** (PoCS) is responsible for leading and supporting human resources (HR) development, public sector reform and good governance. The Portfolio provides policy advice and support to H.E. the Governor and the Head of the Civil Service in overseeing the operation of the Civil Service. PoCS provides a range of operational and strategic HR advice and services to government entities and the wider public sector, and monitors and evaluates compliance with the Public Service Management Act (PSMA) and Personnel Regulations.

Key initiatives of the Portfolio are:-

- To strengthen the Portfolio's role as a centre of HR expertise;
- To enhance and maintain an integrated enterprise-wide human resource management system (HRMS) with improved capability to support changing business needs;
- To embed the core competency framework for HR professionals, facilitating development opportunities for the HR profession in areas of priority to support new policies and to improve business outcomes and ensure a consistent approach across the Service;
- The continued delivery of Civil Service strategic transformation initiatives as facilitated via the Strategic Plan 'Refresh' for the Cayman Islands Government;
- To identify target areas for improving staff engagement and customer service by using data obtained from annual Civil Service wide surveys;
- Review and implement approved recommendations on pay and benefits to support social justice in the workforce;
- Monitor and deliver improvements to the methodology for job review and evaluation, including establishing protocols that are fit for purpose across the entire Public Sector;
- Policy advice and implementation support relating to service-wide human resource policies and practices for the Civil Service, and the personnel functions of the Governor and the Head of the Civil Service;
- Development and maintenance of legislation and regulations governing Civil Service HR practices;
- Advice to Civil Service agencies to support the effective application of the PSMA and Personnel Regulations;
- Promotion of the Public Service Values and Public Servant's Code of Conduct; and
- The maintenance and management of employee data to strengthen good governance in record management.

The **Office of the Commissioner of Police** (OCP) consists of two independent but complementary departments, the Royal Cayman Islands Police Service (RCIPS) and the Cayman Islands Coast Guard (CICG). The OCP's departments provide services on Grand Cayman, Cayman Brac and Little Cayman and may also be deployed to the other Overseas Territories as and when required. Maritime services extend out to 100 nautical miles from the Islands. The OCP provides policy advice to the Minister on matters relating to law enforcement, contributing to national security, maritime border control and to the overall wellbeing of the community through effective policing, coast guard services and law enforcement.

Key initiatives of the Ministry are:-

- Expansion of the RCIPS digital forensic hub to support data recovery and cybercrime investigations;
- Enhancement of the RCIPS Records Management System (RMS) and the Overseas Territories Regional Criminal Intelligence System (OTRCIS);
- Upgrade to the current digital fingerprint collection and recording software and hardware of the RCIPS;
- Introduce Body Worn Cameras for the RCIPS Firearms Support Unit;
- Business case and design work for new (likely purpose-built) Police Station for the district of George Town;
- Modernisation of existing laws and regulations of the RCIPS; Completion of CICG regulations;
- RCIPS explosive ordnance disposal (EOD) introduction;
- Acquisition of a fit for purpose, medium size multi-mission patrol and response vessel for use between the Sister Islands, to address increase in illicit maritime activity and maritime safety concerns;
- Conduct a business process reengineering exercise within the CICG to ensure that activities being conducted are addressing community concerns and international obligations; and
- In conjunction with the Port Authority, CICG will endeavour to create maritime safety and security regulations which focus on vessel operator proficiency, standards for safe operation of watercraft, Boating Whilst Impaired, prevention of criminal and anti-social activity whilst in local waters and which are not covered under existing Acts or Regulations.

The **Portfolio of Legal Affairs** is responsible for the provision of a range of legal services to government entities, statutory authorities and public bodies, legal education, financial intelligence services and the coordination of policy and guidance for the jurisdiction's AML/CFT/CFP framework.

Key initiatives of the Portfolio are:-

- Continued support to government entities on matters arising under various sanctions regimes;
- Delivery of legal training to government entities to assist in capacity-building and better understanding of statutory roles and responsibilities;
- Reviewing guidance on the use of standard form contracts and provision of sensitisation to government entities on guidance and use of templates;
- Drafting of legislation and promoting education on the legislative process;
- Keeping under constant review the laws of the Cayman Islands with a view to their systematic development and reform, with an increased presence on social media platforms to foster greater public education/engagement in the law reform process;
- Provision of training sessions within the Cayman Islands on navigating the legislation.gov.ky website and the statute law revision process;
- Coordination of efforts on the outstanding action item for submission to the Financial Action Task Force (FATF) and preparation for the jurisdiction's 5th Round Mutual Evaluation;
- Review and amendment of legislation for the jurisdiction's anti-money laundering, counter-terrorist financing, proliferation financing and financial sanctions requirements to meet FATF standards;
- Establishment of a Financial Sanctions Implementation Unit;
- Implementation of submission of threshold reports from Money Services Businesses through the AMLive Portal; and

- To successfully undergo the five-yearly institutional visit being conducted by the University of Liverpool in March/April 2024 with a view to renewing the affiliation with the University for a further five years.

The **Judicial Administration** aims to provide access for all with a justice system that performs well.

Key initiatives of the Administration are:-

- Adoption of Court Excellence Framework;
- Digitization of Court Records to support Optimise use of Court Case Management Database; and
- Continued Upgrades to Court Facilities.

4. 2024 AND 2025 BUDGET APPROPRIATIONS

The budget period consists of two financial years i.e. 1 January to 31 December 2024 and 1 January to 31 December 2025.

Furthermore, the 2024 and 2025 Budgets will cover the next two financial years - i.e. 1 January to 31 December 2024 and, 1 January to 31 December 2025. The appropriations for 2024 will not expire on 31 December of that financial year. If there are any unused appropriations at 31 December 2024, these unused amounts will be carried-forward to the 2025 financial year. All appropriations will expire on 31 December 2025.

5. REVISED FORECAST FINANCIAL RESULTS FOR 2023

A summary of the 2023 revised forecast financial statements of the Core Government and the Entire Public Sector is provided in Table 1 below.

TABLE 1

2023 Revised Forecast Financial Statements

Financial Measures	Core Government		Entire Public Sector	
	2023 Forecast $000s	2023 Budget $000s	2023 Forecast $000s	2023 Budget $000s
Operating Targets				
Operating Revenue	1,034,135	978,133	1,279,452	1,182,431
Operating Expenses	(993,837)	(934,576)	(1,233,799)	(1,155,949)
Financing Expenses	(18,471)	(16,962)	(17,555)	(18,845)
Other Non-Operating Revenue and Expenses	890	1,169	(3,718)	1,040
Core Government Surplus	**22,718**	**27,764**	24,381	**8,677**
Net Surplus/(Deficit) of Public Authorities	1,663	(19,087)		
Entire Public Sector Net Surplus	**24,381**	**8,677**	**24,381**	**8,677**
Balance Sheet				
Debt (Balance at 31 December 2023)	453,087	482,115	528,893	500,894
Net Worth at 31 December 2023	2,135,381	1,349,971	2,156,634	1,349,971
Cash Flow Targets				
Net Operating Cash Flows	37,351	82,766	56,169	125,861
Net Investing Cash Flows	211,024	(92,117)	207,992	(135,941)
Net Financing Cash Flows	(53,271)	(3,256)	(66,942)	(12,289)
Net Cash Movement	**195,105**	**(12,607)**	**197,219**	**(22,369)**
Opening Cash Balance (at 1 January 2023)	302,765	107,976	679,618	459,114
Closing Cash Balance (includes deposits with maturity not exceeding 90 days) at 31 December 2023	**497,870**	**95,369**	**876,837**	**436,745**
Add: Term Deposits (with maturity > 90 days but< 1 year)		216,865	107,715	274,933
Closing Cash Balance and Term Deposits (at 31 December 2023)	**497,870**	**312,234**	**984,552**	**711,678**

Forecast Surplus from Operating Activities

The forecast Operating Revenue of the Core Government for the 2023 fiscal year is $1,034.1 million. This forecast is based on known circumstances and policies existing as at 20 November 2023. The Forecast Surplus of $22.7 million differs by $5.1 million when compared to the $27.8 million Core Government Surplus estimated in the original 2023 approved Budget.

Forecast Operating Revenues

The Government is forecast to earn $1,034.1 million in total revenue for 2023. This amount is $56.0 million greater than the $978.1 million estimated in the original 2023 budget. The significant overage is mainly as a result of higher Coercive Revenues.

Overall revenues for Core Government are forecast to be higher than originally budgeted due largely to the impact of higher volumes of Tourism related revenues along with the continued growth of local real estate markets.

Stamp Duty – on Land Transfers, Work Permit Fees and Motor Vehicle Charges are forecast to be higher than the 2023 original budget by $24.2 million, $18.4 million and $7.9 million, respectively. Other revenue sources with significant positive variances are: Other Stamp Duty ($4.7 million, positive variance); Mutual Fund Administrators ($4.3 million, positive variance); Land Holding Companies Share Transfer Charge ($4.0 million, positive variance) and Infrastructure Fund fee ($3.5 million, positive variance).

Forecast Operating and Financing Expenses

The forecast Operating and Financing Expenses for the Core Government is projected to be $1,011 million for 2023, which is $60.6 million greater than the original budget of $950.4 million. Outputs from Non-Governmental Output Suppliers are anticipated to be $33.7 million higher than budgeted. Outputs from Statutory Authorities and Government Owned Companies are projected to be $20.2 million more than originally budgeted, primarily due to increased funding to the Health Services Authority and the Cayman Islands National Insurance Company (CINICO). Transfer Payments are forecast to be $25.0 million greater than the original 2023 budget due primarily to increases in overseas undergraduate scholarships from $20k to $30k per annum, overseas postgraduate scholarships from $25k to $35k per annum, scholarships for ICCI students to include 100% of tuition and books, scholarships for 'A' level students to include full tuition at local providers, increase in Permanent Financial Assistance to $1,250 monthly, and increase in Pension Uplift from $950 to $1,250 monthly.

Performance of Statutory Authorities and Government Owned Companies

Statutory Authorities and Government Owned Companies are forecast to have a net Operating Surplus of $1.7 million for the year ending 31 December 2023 compared to an original budgeted loss of $19.1 million. The anticipated surplus is as a result of economic recovery from COVID-19 pandemic.

Forecast Cash Position

The Core Government is forecast to have bank account balances totalling $497.9 million as at 31 December 2023, all of which is expected to be classified as cash and cash equivalents (including fixed deposits with terms less than 90 days to maturity). The original budget for 2023 estimated bank account balances to be $312.2 million.

Compliance with Principles of Responsible Financial Management

The Government is forecast to comply with all six (6) Principles of Responsible Financial Management as at 31 December 2023. The table below details the level of compliance with all the Principles as specified in section 14 and in Schedule 6 of the Public Management and Finance Act (2020 Revision).

TABLE 2

2023 Compliance with Principles of Responsible Financial Management

Principle	Degree of Compliance Forecast 2023
Operating Surplus : should be positive (Operating surplus = core government operating revenue – core government operating expenses)	**Complies** Surplus = $22.7 million
Net Worth: should be positive (Net worth = core government assets – core government liabilities)	**Complies** Networth = $2.1 billion
Borrowing: Debt servicing cost for the year should be no more than 10% of core government revenue (Debt servicing = interest + other debt servicing expenses + principal repayments for core government debt, public authorities debt and self financing loans + or - contributions to Sinking Fund)	**Complies** Debt servicing = 8.3 %
Net Debt: should be no more than 80% of core government revenue (Net debt = outstanding balance of core government debt + outstanding balance of self financing loan balance + weighted outstanding balance of statutory authority/government company guaranteed debt - core government liquid assets)	**Complies** Net debt = 9.3 %
Cash Reserves should be no less than estimated executive expenses for 90 Days: (Cash reserves = core government unrestricted cash and general reserves)	**Complies** Cash reserves = 134.3 days
Financial risks should be managed prudently so as to minimize risk	**Complies** Insurance cover exists for all government buildings, vehicles and major Hurricane Preparedness Strategy in place.

6. FINANCIAL FORECASTS FOR 2024 AND 2025

The Government's financial forecasts for 2024 and 2025 are provided in Section C of this document. Those forecasts are summarised and explained in this section of the P&E.

In accordance with the requirements of the Public Management and Finance Act (2020 Revision), the financial forecasts for 2024 and 2025 take the form of a full set of accruals based forecast financial statements. The key forecast financial statements are:

- A Forecast Statement of Financial Performance, which reports the budgeted revenues and expenses measured on an accruals basis and the resulting Net Surplus (which is the key measure of Government's operating performance);
- A Forecast Statement of Financial Position, which reports the assets and liabilities Government is budgeting to own (or in the case of liabilities, owe) at the end of 2024 and 2025 and the resulting Net Worth (which is the key measure of the Government's financial position);
- A Forecast Statement of Cash Flows, which reports the operating, investing and financing cash flows the Government is budgeting for 2024 and 2025 and the resulting Net increase/decrease in Cash and Cash Equivalents (which is a measurement of the Government's cash position); and
- A Forecast Statement of Changes in Net Worth, which reports the increase or decrease in Net Worth, the Government is budgeting for 2024 and 2025 and its composition (which is the key measure of the amount citizens have invested in the Government).

In accordance with the requirements of the Public Management and Finance Act (2020 Revision), there are two sets of forecast financial statements provided; one for the Core Government itself, and another for the Entire Public Sector. Both sets include the financial activity (Statement of Financial Performance, Statement of Financial Position and Statement of Cash Flows) of Public Authorities.

The Core Government comprises of Parliament, Ministries, Portfolios, Offices and the Judicial Administration. It also includes the Operating Surpluses/Deficits of Public Authorities as a single line in the Statement of Financial Performance entitled 'Surplus/(Deficit) of Public Authorities'. Similarly, the Net Worth of Public Authorities is recognised in a single line in the Statement of Financial Position entitled 'Net Worth – Public Authorities'.

The Entire Public Sector includes the same information as for the Core Government plus the revenues, expenses, assets and liabilities of Public Authorities on a line-by-line basis by aggregating them with the revenues, expenses, assets and liabilities of the Core Government. Transactions and balances between entities that make-up the Entire Public Sector, are eliminated on consolidation. The key measures of Government's financial performance (Operating Net Surplus and Net Worth), are the same under either method and are therefore the same for both the Core Government and the Entire Public Sector.

A summary of the forecast financial statements for the 2024 and 2025 financial years is provided in Table 3 below.

TABLE 3

Summary of 2024 and 2025 Forecast Financial Statements

Financial Measure	Core Government	Entire Public Sector	Core Government	Entire Public Sector
	2024 Budget $000s	**2024 Budget $000s**	**2025 Budget $000s**	**2025 Budget $000s**
Operating Statement				
Operating Revenue	1,094,872	1,460,364	1,136,533	1,517,496
Operating Expenses	1,033,540	1,399,769	1,058,715	1,441,588
Financing Expenses	18,358	19,297	24,661	24,737
Core Government Surplus/(Deficit)	**42,974**	**41,298**	**53,157**	**51,171**
Net Loss of Public Entities	(1,676)	-	(1,986)	-
Entire Public Sector Net Surplus/(Deficit)	**41,298**	**41,298**	**51,171**	**51,171**
Balance Sheet				
Debt (Balance @ 31 December)	430,197	444,128	495,106	507,249
Net Worth at 31 December	2,176,679	2,176,678	2,227,849	2,227,848
Cash Flow				
Net Operating Cash Flows	77,095	96,419	83,658	159,265
Net Investing Cash Flows	(153,412)	(191,071)	(115,080)	(151,356)
Net Financing Cash Flows	(32,891)	(37,940)	54,908	50,248
Net Increase in Cash	**(109,208)**	**(132,592)**	**23,486**	**58,157**
Opening Cash Balance (@ 1 January)	497,870	876,837	388,662	744,245
Closing Cash Balance (includes deposits with maturity not exceeding 90 days) @ 31 December	**388,662**	**744,245**	**412,148**	**802,402**
Add: Term Deposits (with maturity > 90 days but < 1 year)	-	42,228	-	71,184
Closing Cash Balance and Term Deposits (@ 31 December)	**388,662**	**786,474**	**412,148**	**873,587**

Operating Surplus

For 2024, the Government plans to earn Operating Revenue of $1,094.9 million, incur Operating Expenditures of $1,033.5 million and Financing Expenses of $18.4 million. This results in a forecast Core Government Surplus of $43.0 million. This result of the Core Government, when added to the $1.7 million forecast Operating Loss of Public Authorities, results in an overall Surplus of $41.3 million for the Entire Public Sector.

For 2025, the Government plans to earn Operating Revenue of $1,136.5 million, incur Operating Expenditures of $1,058.7 million and Financing Expenses of $24.6 million. This results in a forecast Core Government Surplus of $53.2 million. This result of the Core Government, when added to the $2.0 million forecast Operating Loss of Public Authorities, results in an overall Net Surplus of $51.2 million for the Entire Public Sector.

Operating Revenue

The 2024 and 2025 revenue forecasts includes new revenue measures of approximately $52.0 million and $80.0 million, respectively. The forecast revenue in 2024 of $1,094.9 million consists of $1,033.5 million in coercive revenue and $50.1 million in sales of goods and services and $11.3 million in other operating revenue. The forecast revenue in 2025 of $1,136.5 million consists of $1,076.0 million in coercive revenue and $51.0 million in sales of goods and services and $9.5 million in other operating revenue.

Operating Expenditure by Categories

Personnel Costs for 2024 and 2025 totals $1,023.0 million and is made up of the following components:

- $741.4 million for Civil Service Salary, wages and allowances;
- $194.6 million for CINICO Health Insurance Premiums;
- $82.5 million for Pensions; and
- $4.5 million in other related personnel costs.

This cost includes planned recruitment activities for additional teachers, bolstering of public safety resources in the Royal Cayman Islands Police Service, Prison Department, Fire Department, Border Control, increased resources for the promotion and regulation of the financial services industry, and increase in health insurance premiums payable with respect to Civil Servants.

Supplies and Consumables and **Other Operating Expenses** include costs to support enhanced services and programmes.

Depreciation costs for the 2024 and 2025 financial years reflect the increase in the value of the Government's assets as a result of a number of newly completed and planned capital investments.

Outputs Costs from Public Authorities for 2024 and 2025 total $365.3 million. This amount includes increases to CINICO for health insurance premiums with respect to health care costs for pensioners, seamen and veterans and increases to output funding for the Cayman Islands Monetary Authority.

Outputs from Non-Government Output Suppliers for 2024 and 2025 total $82.9 million. This amount includes the free meal programme for all public schools; and tertiary health care expenses for medical indigents.

Transfer Payments for 2024 and 2025 total $130.8 million. This amount includes scholarship funding; Sports Programmes Assistance, Financial Assistance.

Forecast Cash Position

The Core Government is forecast to have bank account balances totalling $388.7 million as at 31 December 2024 and $412.1 million as at 31 December 2025, all of which is expected to be classified as cash and cash equivalents.

Compliance with Principles of Responsible Financial Management

The 2024 and 2025 financial forecasts contained in this P&E document comply with all six (6) Principles of Responsible Financial Management and the Framework for Fiscal Responsibility (FFR) specified in the Public Management and Finance Act (2020 Revision) as summarised in Table 4 below.

TABLE 4

Compliance with Principles of Responsible Financial Management

Principle	Degree of Compliance 2024 Budget	Degree of Compliance 2025 Budget
Core Government Operating Surplus : should be positive (Operating surplus = Core Government operating revenue – Core Government operating expenses)	**Complies** Surplus = $43.0 million	**Complies** Surplus = $53.2 million
Net Worth: should be positive (Net worth = Core government assets – Core Government liabilities)	**Complies** Net Worth = $2.2 billion	**Complies** Net Worth = $2.2 billion
Borrowing: Debt servicing cost for the year should be no more than 10% of Core Government revenue (Debt servicing = interest + other debt servicing expenses + principal repayments for Core Government debt, Public Authorities debt and self-financing loans)	**Complies** Debt Servicing = 8.4 %	**Complies** Debt Servicing = 7.8 %
Net Debt: should be no more than 80% of Core Government revenue (Net debt = outstanding balance of Core Government debt + outstanding balance of self-financing loan balance + weighted outstanding balance of Public Entities guaranteed debt - Core Government liquid assets)	**Complies** Net Debt = 17.5 %	**Complies** Net Debt = 19.0 %
Cash Reserves should be no less than estimated executive expenses for 90 Days: (Cash reserves = Core Government cash and other liquid assets at lowest point)	**Complies** Cash Reserves = 94.1 days	**Complies** Cash Reserves = 104.3 days
Financial risks should be managed prudently so as to minimise risk	**Complies** Insurance cover exists for all government buildings, vehicles and major potential liabilities. Hurricane Preparedness Strategy in place.	**Complies** Insurance cover exists for all government buildings, vehicles and major potential liabilities. Hurricane Preparedness Strategy in place.

Core Government's revenues should be greater than its expenses: for 2024 and 2025, the Government's forecast revenue is $1,094.9 million and $1,136.5 million respectively. Forecast operating and financing expenses are $1,051.9 million for 2024 and $1,083.4 million for 2025.

Core Government's assets less its liabilities should be positive: at the end of the 2024 and 2025, the Government's assets are forecast to exceed its liabilities by approximately $2.2 billion at the end of both years.

Required interest and principal repayments of debts for the Entire Public Sector should be no greater than ten percent of Core Government's revenue for each financial year: the Government is forecasting a debt servicing ratio of 8.4% for 2024 and 7.8% for 2025.

The total debt of Core Government, plus the weighted-average debt balance of Public Authorities less Core Government's liquid assets, should be no more than 80% of Core Government's revenue for the financial year: for 2024, the Net Debt ratio is forecast to be 17.5% and 18.3% in 2025.

The unrestricted cash reserves of the Government (measured at the lowest point in a financial year) should be sufficient to cover 90 days of estimated operating expenditures: for 2024 the Government is forecast to have sufficient cash reserves to cover approximately 94.1 days of operating expenditures at the lowest point during the financial year and approximately 104.3 days for in 2025.

7. DEBT MANAGEMENT

Debt Management Policy

It is Government's fiscal policy to minimise the extent of borrowing undertaken for any financial year and fund its Capital Expenditure and Investments through Operating Surpluses.

Operating Surpluses for the 2024 and 2025 financial years are, presently, not sufficient to fully fund Capital Expenditures and Investments in 2024 and 2025: therefore, borrowing will occur in 2024 and 2025. Government does not incur borrowings to fund its day-to-day Operating Expenditures and, it will only use borrowings to fund Capital Expenditure and Investments.

There are two additional aspects of Government's debt management policy that are important: a fixed interest rate is sought so that Government knows – with certainty – the financing costs that will arise in the future; and to seek an amortising debt instrument so that the principal is repaid over the life of the debt. During 2024, Government's planned borrowings is $27.0 million and in 2025, this amount will not be greater than $123.0 million.

The below tables show that when the borrowing plans for the 2022-2023 and 2024-2025 financial years are compared, there is great consistency between the periods with respect to the percentage of Capital Expenditure and Investments that are funded by borrowings:

Borrowings and Capital Expenditure and Investments: 2022-2023

	$000s
Planned Capital Expenditures and Investments for 2022-2023 ($200,519K for 2022 and $163,364K for 2023)	363,883
The above Capital Programme was funded by: Planned Borrowings ($299,138K for 2022 and $50,000K for 2023)	349,138
Operating Revenues	14,745
Planned Capital Expenditures and Investments	363,883
Planned Borrowings as a % of Planned Capital Expenditures and Investments (i.e. $349,138K compared to $363,883K)	96%
% of Planned Capital Expenditures and Investments funded by Operating Revenues (i.e. $14,745K compared to $363,883K)	4%
Total	**100%**

Borrowings and Capital Expenditure and Investments 2024-2025

	$000s
Borrowings during 2022 – 2023 Financial Years	349,138
(less) Capital Expenditures and Investments incurred during 2022 ($123,544K) and 2023 ($120,000K)	(243,544)
Balance of 2022-2023 Borrowings Available for Use in 2024-2025	**105,594**
Capital Expenditures and Investments during 2024 ($160,518K) and 2025 ($117,859K)	278,377
Additional Funding for the 2024-2025 Capital Expenditure Programme needed is:	**172,783**
The additional funding is provided by:	
Proposed Borrowings for the 2024 - 2025 period	150,000
Operating Revenues	22,783
	172,783
Planned Borrowings as a % of Planned Capital Expenditures and Investments (i.e. $105,594K remaining from 2022-2023 plus $150,000K for 2024-2025 compared to $278,377K	92%
% of Planned Capital Expenditures and Investments funded by Operating Revenues (i.e. $22,783K compared to $278,377K)	8%
Total	**100%**

The Government has established a practice of minimising the amount of its borrowings and this is evidenced by the following table which demonstrates a Debt-to-Gross Domestic Product (GDP), ratio of being consistently under 10%:

	2018	2019	2020	2021	2022	2023	2024	2025
	CI$ Millions	CI$ Millions	CI$ Millions	CI$ Millions	CI$ Millions	CI$ Millions	CI$ Millions	CI$ Millions
Government's Debt Balance at Year-End	420.0	284.4	248.6	222.7	506.4	453.1	430.2	495.1
Nominal GDP	4,608.5	4,951.6	4,706.0	5,023.6	5,710.0	6,192.4	6,488.7	6,813.6
Debt-to- GDP Ratio	9.1%	5.7%	5.3%	4.4%	8.9%	7.3%	6.6%	7.3%

8. POST RETIREMENT BENEFITS

Post-Retirement Benefit Obligations

Past Service Pension Liability

The Government, through the Public Service Pensions Board, operates both defined benefit and defined contribution pension Plans for Public Servants, Parliamentarians and the Judiciary. These various public service pension plans have varying degrees of past service liabilities based on the contributions to the pension Funds and the accrued length of service of the participants of the various Plans. After deducting the Plans' assets from their liabilities to Public Servants, Parliamentaries as the Judiciary, the remaining liability arising from the Plans is recognised in Government's financial statements.

Presently, the Public Service Pensions Board is able to fund all of the monthly pension benefits from its existing resources, with the regular receipt of monthly pensions contributions from Core Government and other participating Public Sector Entities. This is expected to remain the position over the forecast period.

Post-Retirement Healthcare Liability

The Government acknowledges its obligations for the future healthcare costs of Civil Servants (including their dependents) and other parties.

The Public Service Management Act requires that Civil Servants have a minimum of 10-years' qualifying service with the Cayman Islands Government, and also retire from the Civil Service in order to be entitled to a healthcare benefit upon retirement.

The results of healthcare liability actuarial valuation, completed 31 March 2023, estimated the post-retirement healthcare obligation as at 31 December 2022 to be $2.1 billion with the post-retirement medical expense totalling $169.1 million for the year ended 31 December 2022. The post-retirement healthcare obligation and related expenditure have not been formally recognised in the Statements of Financial Position and Performance.

The Government is on a "pay-as-you-go" plan in respect of post-retirement healthcare liabilities. Currently, no long-term assets are set aside in respect of the Government's post-retirement healthcare liability. Nonetheless, Civil Servants, pensioners and dependents continue to receive uninterrupted healthcare services.

9. COMPLIANCE WITH 2024 AND 2025 STRATEGIC POLICY STATEMENT

As required by the Public Management and Finance Act (2020 Revision), this section compares the Government's projected performance outlined in this Plan and Estimates (including the financial forecasts provided in Section C) with the parameters established in the Strategic Policy Statement (SPS) for the 2024 and 2025 financial years, and the Principles of Responsible Financial Management contained in section 14 of the Public Management and Finance Act (2020 Revision).

As outlined in section 23(2) of the Public Management and Finance Act (2020 Revision), the SPS provides a summary of the broad outcomes, specific outcomes, and the links between them, that the Cabinet intends to achieve in the next financial year (2024) and for at least the following two financial years (2025 and 2026).

Outcomes

The 2024 SPS that was Tabled in the Parliament on 26 April 2023 outlined the Government's 10 Broad Outcome goals. The strategies, proposed legislation, and key policy actions included in the 2024 and 2025 Budgets are consistent with those outlined in the aforementioned 2024 SPS.

The relationship between the specific intervention measures and the Broad Outcomes the Government is seeking to achieve are outlined in Section 2 of this Plan and Estimates document. These measures are consistent with those outlined in the 2024 SPS document.

Fiscal and Policy Strategies

This Government is committed to maintaining compliance with the Principles of Responsible Financial Management (the "Principles") and the Framework for Fiscal Responsibility (the "FFR"), both of which are contained in the Public Management and Finance Act. The FFR is a central fiscal policy for the management of the Government's finances over the Budget period.

As a result, the Government is forecast to maintain full compliance with the Principles and FFR ratios throughout the next two financial years.

Core Government Operating Expenditures will remain below Operating Revenues thereby generating modest Operating Surpluses. Whilst significant efforts were made to restrict expenditures, the Government took the difficult step to raise revenue to restore the economy and support the Public Services post-COVID-19 pandemic and amidst geopolitical tensions worldwide.

Borrowings are restricted to a level that will fund Capital expenditures and investments.

TABLE 5

Comparison of SPS Aggregate Targets and the 2024-2025 Budget Forecast

CORE GOVERNMENT

Financial Measure	2024 Budget $000's	2024 SPS Target $000's	2024 Variance (over)/ under $000's	2025 Budget $000's	2025 SPS Target $000's	2025 Variance (over)/ under $000's
Operating Targets						
Total Revenue	**1,094,872**	**1,060,282**	**34,590**	**1,136,533**	**1,089,080**	**47,452**
Total Expenses	**1,051,898**	**982,905**	**(68,993)**	**1,083,376**	**990,914**	**(92,462)**
Personnel Costs	500,720	434,422	(66,298)	522,299	439,837	(82,462)
Supplies and Consumables	175,411	134,087	(41,324)	177,985	134,695	(43,291)
Depreciation	58,976	61,658	2,682	59,521	63,317	3,796
Financing Expenses	18,358	16,381	(1,977)	24,661	14,491	(10,170)
Litigation Costs	1,786	1,896	110	2,039	2,031	(8)
Outputs from Public Authorities	179,098	176,750	(2,348)	186,162	176,265	(9,897)
Outputs from Non-Governmental Suppliers	43,767	72,689	28,922	39,110	74,143	35,033
Transfer Payments	66,512	73,308	6,796	64,301	74,775	10,474
Other (Gains)/ Losses	43	(1,496)	(1,539)	43	(1,496)	(1,539)
Other Operating Expenses	7,227	13,210	5,983	7,255	12,857	5,602
Core Government Net Surplus	**42,974**	**77,377**	**(34,404)**	**53,157**	**98,167**	**(45,010)**
Surplus/(Deficit) of Public Authorities	(1,676)	1,634	(3,310)	(1,986)	874	(2,860)
Entire Public Sector Net Surplus/(Deficit)	**41,298**	**79,012**	**(37,714)**	**51,171**	**99,040**	**(47,869)**
Balance Sheet Targets						
Debt (balance at year end)	430,197	404,996	(25,201)	495,106	356,905	(138,201)
Net Worth	2,176,679	2,143,606	33,073	2,227,849	2,242,646	(14,797)
Cash Flow Targets						
Net Cash Flows from Operating Activities	77,095	87,436	(10,341)	83,658	110,928	(27,270)
Net Cash Flows used by Investing Activities	(153,412)	(146,119)	(7,293)	(115,080)	(76,450)	(38,630)
Net Cash Flows used by Financing Activities	(32,891)	(48,091)	15,200	54,908	(48,091)	102,999
Net Movement in Cash	(109,208)	(106,774)	(2,434)	23,486	(13,613)	37,099
Closing Cash Balance (includes deposits with maturity not exceeding 90 days) at 31 December	**388,662**	**445,972**	**(57,310)**	**412,148**	**432,360**	**(20,212)**
Ratios						
Debt Service Ratio (%)	8.40%	9.50%	1.10%	7.79%	8.20%	0.41%
Net Debt Ratio (%)	17.5%	24.30%	6.77%	19.0%	36.80%	17.80%
Cash Reserves (days)	94.1	117.6	-23.5	104.3	101.0	3.3

The forecast net Operating Surplus of Core Government for 2024 and 2025 is $34.4 million and $45.0 million lower than the targets set by the SPS, respectively.

The 2024 Operating Revenue is approximately $1,094.9 million, or $34.6 million higher than the SPS forecast of $1,060.3 million. The 2025 Operating Revenue is approximately $1,136.5 million or $47.5 million higher than the SPS forecast of $1,089.1 million. These positive variances are attributed to forecast higher volumes of dutiable transactions along with the forecast continued growth of the local real estate market.

The 2024 Operating Expenses of $1,051.9 million are approximately $69.0 million greater than the SPS forecast of $983.0 million. The 2025 Operating Expenses are approximately $1,083.4 million, or $92.5 million higher than the

SPS forecast of $991.0 million. This level of expenditure increase is in respect to areas of critical importance such as public safety, education and social programmes.

The negative variances in Personnel Costs in both 2024 and 2025 of $66.3 million and $82.5 million, respectively, reflect increased resources for Education, Public Safety, and Financial Sector Regulatory Services.

The cumulative net Operating Deficit for Public Authorities is forecast to be $1.7 million in 2024 and $2.0 million in 2025, primarily due to losses of Cayman Airways, Cayman Turtle Conservation and Education Centre Ltd. and National Housing and Development Trust.

10.LEGISLATIVE MEASURES FOR 2024 AND 2025

The Government intends to introduce a number of new legislative measures to Parliament during the 2024 and 2025 financial years. The major pieces of planned legislation are outlined below.

1. **Improve the Quality of Life for Caymanians**

PLANNED LEGISLATION/POLICY REVIEW	PURPOSE
Public Passenger Act 2024	To establish the Department of Transport and improve the efficiency of the Transportation Sector improving the quality of lives for all the resident of the Cayman Islands
Traffic Act Regulations	Update the Traffic Regulations to add clarity and address known challenges with Disabled Vehicles/Plates and Invalid Carriages Ticketable offences and fines Promote the use of e-drivers license, and e-vehicle registration Other changes as required to modernise legislation, and address challenges as identified
Public Passenger Vehicle Regulations	Establish regulations under the newly established Public Passenger Vehicle Act to support the continued improvement of Public Transportation. Specifically: Establish public transport licensing processes and products Establish public transport rates and fees for all products Establish public transport penalties and fines Establish public transport routes for public buses Other changes as required to modernise legislation, and address challenges as identified
Animals Act	A bill for an Act to repeal and replace the Animals Act (2015 revision) to modernise the legislative framework governing the care and control of animals, products of animal origin, animal-related diseases, and movement of animals between the islands; and for incidental and connected purposes
Pesticides Control Bill	A bill for an Act to control the importation, storage, distribution, and safe use of chemicals in agriculture on the Cayman Islands
Veterinary Bill	A Bill for an Act to repeal and replace the Veterinary Act (1997 revision); and for incidental and connected purposes
Agricultural Bill	A Bill for an Act to establish the Cayman Islands Board of Agriculture and the agriculture fund; to provide for supervision and regulation of agricultural activities; and for incidental and connected purposes
Public Passenger Vehicles Regulation	Improving the Regulatory and administration service of all Public passenger operators and their vehicles

1. Improve the Quality of Life for Caymanians (Continued)

PLANNED LEGISLATION/POLICY REVIEW	PURPOSE
Development and Planning Act	Amend the Development and Planning Act to facilitate best practices in the construction sector. Actions are expected to include: • Implementing the 2021 ICC building code • Licensing Contractors and Trades (Professional Registration Act) • Support the National Development Plan, and Planned Area Maps • Address Parking Requirements to support George Town Revitalisation • Other changes as required to modernise legislation, and address challenges as identified
The Roads Act	The Roads Act has not been updated since 2005 and is overdue for review. Updates to the Roads Act to expected to • streamline processes related to building and opening roads • government acquisition of already build roads, • establish road classifications, and establish parameters for these classifications • Other opportunities for improvement as required
The National Roads Authority Act	Review and revise the National Roads Authority Act, which has not been updated since 2016, in effort to ensure operational efficiencies and performance
Water Sector Regulation (Amendment) Bill	Some minor improvements to the act
Water Sector Regulation (Administrative Penalties) Regulations	In order provide the regulator powers to issue fines
Consumer Protection Regulations (fuel sector)	In order provide consumer protection in the fuel sector in terms of services, quality and pricing
Consumer Protection Regulations (ICT Sector)	In order provide consumer protection in the ICT sector
Dangerous Substances Act	In order to increase transparency in the fuel sector in terms of services, quality and pricing
Gambling Amendment Bill	Raise penalties for unlawful gambling
Criminal Procedure Code Amendment Bill	Clarify release provisions for mental health prisoners
Evidence Amendment Bill	To reduce court trial times by introducing defence statements
Police Regulations	The good order and government of the Police Service and for carrying into effect any of the purposes or provisions of the Police Act

1. Improve the Quality of Life for Caymanians (Continued)

PLANNED LEGISLATION/POLICY REVIEW	PURPOSE
Police (Welfare Fund) Regulations	Control, administration and application of the Welfare Fund and the appointment, composition, tenure, powers and duties of the Police Welfare Committee, with a view to ensuring good governance, control, transparency and accountability
Police (Disciplinary) Regulations	Discipline and disciplinary procedures
Coast Guard (Disciplinary) Regulations	Discipline and disciplinary procedures to ensure preservation of good order and discipline
Coast Guard (Personnel, Management and Governance) Regulations	Procedures relative to staff recruitment, selection, promotion, and remuneration
Gender Equality Act	To replace and modernise the current Gender Equality Act so that it is fit for purpose
Disabilities (Solomon Webster) Act, 2016	To include provisions for the proper introduction and regulation of service animals
Criminal Procedures Code (2021 Revision)	Ensure there are appropriate provisions related to persons found not guilty due to mental ill-health
Fire Brigade Act (2006 Revision)	Ensure good governance and safety for the Fire Service
Prison Act (2021 Revision)	Repeal and replace prison legislation with modern, fit for purpose legislation allowing for enhanced focus on security, rehabilitation and guidelines for Prison Officers
Prison Rules (1999 Revision)	Repeal and replace the current prison legislation with modern, fit for purpose legislation allowing for enhanced focus on security, rehabilitation and guidelines for Prison Officers
Prison Officers (Discipline) Regulations (1999 Revision)	Repeal and replace the prison legislation with modern, fit for purpose legislation allowing for enhanced focus on security, rehabilitation and guidelines for Prison Officers
Foreclosures	To reform the law relating to the enforcement of charges over real estate
Penal Code	To ensure compliance with the Bill of Rights, to remove obsolete offences and generally to modernise the Penal Code
Adverse possession	To reform provisions which permit ownership of land by adverse possession in the light of the modern system of land holding
Consumer Protection	To introduce provisions intended to safeguard the interests of consumers
Severance of Joint Tenancies	To provide for the unilateral severance of joint tenancy agreements when certain familial and co-habitational relationships exist

1. Improve the Quality of Life for Caymanians (Continued)

PLANNED LEGISLATION/POLICY REVIEW	PURPOSE
Hate Speech	To introduce legislation prohibiting speech which publicly incites violence against individuals or groups of people
Defamation	To deal with the emerging issues involving the application of defamation law principles and the anonymous delivery of opinions which can cause reputational damage
Cremation	To introduce provisions which will regulate the use of crematoriums in the light of the potential reduction in plots of burial land
Usury	To regulate the practice of charging excessive interest for the loan of money
Succession and Wills	To ensure the fair continuation of rights and obligations after death
Public Libraries Law	Review and amend to align with current practices and best research-based practice
Education Law 2016 Education Regulation 2017	Review and amend to align with current practices and best research-based practice
Health Practice Act	To review and update the Health Practice Act and Regulations and make amendments to address any urgent recommendations
Human Tissue Transplant Act	The purpose of the Human Tissue Transplant Act is to allow for human organ and tissue donation and transplants to be performed in the Cayman Islands. The proposed amendments to the Act and Regulations will allow for increased penalties under clause 15 of the Regulations. Under the Act, it is proposed to increase fines to bring them in line with the maximum penalty that may be imposed under the Regulations
Public Health Act	To review and update the Public Health Act and its Subsidiary Regulations to reflect current best practice and terminology
Tobacco Act	To review and update the Tobacco Act and its Subsidiary Regulations to reflect current best practice and terminology
Pharmacy Act	To allow pharmacists to stay abreast of changes to ensure safe and legal practice; to protect the public through licensure, regulation and information; to bring the Cayman Islands Pharmacists into the 21st century practice of pharmacy; to protect and promote the health of all residents and provide a healthier future for the people of the Cayman Islands
Health Insurance Act	To review and update the Health Insurance Act to consider inclusion of Mental Health coverage for outpatients, Indigents medical coverage and coverage for retirees
Land Acquisition Act	To carve out procedures for acquisitions being made through negotiations
Prescription Act	Amendments to provide for registration of rights of ways

2. Enhance Our Competitiveness while Meeting International Standards

PLANNED LEGISLATION/POLICY REVIEW	PURPOSE
Proceeds of Crime (Amendment) Bill	To improve legislation and to enable clarity with regard to SARs
Coast Guard (Domestic Vessel Safety and Operator Proficiency Standards) Regulations	Establishes minimum safety standards and equipment that vessels must meet when used within territorial waters. Establishes basic vessel operator proficiency standards for various classes/sizes of vessels
Coast Guard (Private and Commercial Vessel Operating Standards) Regulations	Establishes safety standards for vessels operating within territorial waters. Allows for creation of speed limits, offences for operating vessels while under the influence of drugs/alcohol or other sensory impeding substances.
Amendments to the Standards in Public Life Act	Amendments to provide clarity to various elements of the legislation
Amendments to Immigration (Transition) Act, (2022 Revision)	To enhance the legislative framework to strategically manage the growing complex migration issues
Amendments to the Customs and Border Control Act (2022 Revision)	To enhance the Department's ability to adapt to evolving global trade and national security challenges.
Amendments to the Labour Act (2021 Revision)	To improve parental benefits and keep abreast with global standards and enhance the Department of Labour and Pensions enforcement capacity
Amendments to the National Pensions Act (2012 Revision)	To improve the legislative framework to ensure that the country has an adequate and robust governance structure to safeguard the retirement security of the Islands residents
Amendments to Parliament's Standing Orders	To improve the efficiency and effectiveness of the way Business is conducted in the House of Parliament, whilst striving to meet the Commonwealth Parliamentary Association's recommended international benchmarks
Registered Lands Act	Rights of Ways, E-conveyancing and modernization, trusts, review parameters for bank foreclosure
SUP Importation Prohibition	To reduce the amount of non-recyclable waste being imported to the Islands, while also staying competitive with regional and international standards
Virtual Asset (Service Providers) (Amendment) (No.3) Bill 2023	To commence licensing regime for Virtual Assets trading platforms and custodians
Perpetuities (Amendment) Bill 2023	To dis-apply the Rule Against Perpetuities for existing and future Cayman Islands Law Trusts
Building Societies (Amendment) Bill	To enhance the regulatory framework for Building Societies
Cooperative Societies (Amendment) Bill	To enhance the regulatory framework for Credit Unions
Insurance (Amendment) Bill	Various amendments, including to establish a reinsurance broker regulatory/supervisory framework; to establish new insurance categories; to develop policy for and establish a framework for parametric micro-insurance
Powers of Attorney (Amendment) Bill	To include Enduring Powers of Attorney in the Cayman Islands legislative framework

2. Enhance Our Competitiveness while Meeting International Standards (Continued)

PLANNED LEGISLATION/POLICY REVIEW	PURPOSE
Monetary Authority (Amendment) Bill and Amendments to various Regulatory Legislation	To enhance and maintain prudential, conduct of business standards and sustain the Monetary Authority's exercise of effective oversight of the financial services industry
Companies (Amendment) Bill	Various amendments to address FATF requirements, gaps identified by the Ministry/ROC, and fee restructuring for ROC
Partnership (Amendment) Bill	Amendments to allow the Registrar to dissolve the partnership and remove ultimately it from the register in certain circumstances
Exempt Limited Partnership (Amendment) Bill	Amendment to allow the Registrar to dissolve a partnership and to remove it from the register in certain circumstances.
Foreign Companies (Registration and Transparency) Bill	A framework to provide for the registration, and oversight of foreign companies with significant links to the Cayman Islands
Non-Profit Organisation (Amendment) Bill	Modernisation of the Act to ensure technical compliance with enhanced applicable international standards
Exempted Limited Partnerships (Amendment) Bill	Commercial enhancements proposed by FSLC - to maintain a competitive advantage and to ensure that the act continues to function for the benefit of industry users.
International Tax Cooperation Economic Substance (Amendment) Act	Review of the legislative framework on economic substance, including with regard to compliance, enforcement and procedural provisions
The Trade and Business Licensing (Amendment) Bill	Modernisation and synchronisation of the legislative framework to cultivate a business enabling environment to facilitate the growth of sustainable commerce in the Cayman Islands
The Local Companies (Control) (Amendment) Bill	Modernisation and synchronisation of the legislative framework to cultivate a business enabling environment to facilitate the growth of sustainable commerce in the Cayman Islands
The Liquor Licensing (Amendment) Bill	Modernisation and synchronisation of the legislative framework to cultivate a business enabling environment to facilitate the growth of sustainable commerce in the Cayman Islands
The Music and Dancing (Control) (Amendment) Bill	Modernisation and synchronisation of the legislative framework to cultivate a business enabling environment to facilitate the growth of sustainable commerce in the Cayman Islands
The Merchant Shipping (Marine Pollution) (Amendment) Bill	Modernisation and compliance with international obligations
The Design Rights Registration (Amendment) Bill	To allow local registration of industrial designs without UK registration
The Copyright Order	To extend amendments made to the UK Copyright Act
The Trade Marks (Amendment) Bill	Various enhancements

3. Future Proofing to Increase Resilience

PLANNED LEGISLATION/POLICY REVIEW	PURPOSE
Firearms (Amendment) Bill	Modernise law to encompass innovation in weaponry
Children Act (2012 Revision)	The Ministry of Investment, Innovation and Social Development are working with relevant partners to amend this legislation to meet international best practice
Adoption of Children Act (2021 Revision)	The Ministry of Investment, Innovation and Social Development are working with relevant partners to amend this legislation to meet international best practice
Strata Titles Registration Act and Regulations	To review the legislation and associated regulations in order to enhance and modernise the regulatory framework for land surveyors
Roads Naming and Numbering Act and Regulations	Improve the efficiency and effectiveness of the operations in the legislation
Public Lands Act and Regulations	Improve the efficiency and effectiveness of the operations in the legislation
Registered Lands Act	Rights of Ways, E-conveyancing and modernization, trusts
Stamp Duty Regulations	E-conveyancing
Registered Land Regulations	E-conveyancing
Stamp Duty Act	To review and amend this act in order to enhance the effectiveness of the regulatory framework
Land Surveyors Act	To review the act in order to enhance and modernise the regulatory framework for land surveyors
Land Surveyors Regulations	To review the regulations in order to enhance and modernise the regulatory framework for land surveyors
Land Acquisition Act	To carve out procedures for acquisitions being made through negotiations
Prescription Act	Amendments to provide for registration of rights of ways
Residential Tenancies Act	Amendments to provide enhancements and creation of Regulations
Residential Land/Landlord Act	To review parameters for bank foreclosure
Disaster Preparedness and Hazard Management Act, 2019	Amendments to modernise the Act
National Weather Service Act, 2010	Amendments to modernise the Act

4. Modernise Government to Improve Public Sector Performance

PLANNED LEGISLATION/POLICY REVIEW	PURPOSE
Public Management and Finance Act	To modernise the Government's Budgeting and Reporting Framework
Develop an Interoperability Act	An act that outlines the parameters of digital data sharing between government departments and entities to reduce duplicate applications and improve efficiency. Policies or Act may also streamline the roles and responsibilities of Government eServices, IT Infrastructure and Cybersecurity. The Ministry of Investment, Innovation and Social Development will work with relevant partners to create legislation to meet international best practice and local legislation
Alignment of our local Acts to meet the requirements of the Budapest International Convention on Cyber Crime	The Ministry of Investment, Innovation and Social Development will work with relevant partners to amend local legislation to meet international best practice.
Administrative Appeals Tribunals	To establish a permanent and centralized administrative appeals tribunal
Auditor General Act	Review of Act
Update to Gazette Regulations	Cessation of gazette printing to allow access through enhanced downloads
Amendment to all legislation that references the 'Clerk of Court'	Restructuring of the Courts
Amendment to all legislation that references 'Court Marshals'	Restructuring of the Courts
Amendments to the Grand Court Act	Restructuring of the Grand Court
Amendments to the Legal Aid Act	Restructuring of Legal Aid
Strata Titles Registration Act and Regulations	To review the law and associated regulations in order to enhance and modernise the regulatory framework for land surveyors
National Conservation (Coastal Works Fees) Regulations	New regs - Regularise and increase public awareness of fees to be charged for coastal works permit applications, including an application fee

5. Protect and Promote Caymanian Culture, Heritage and Identity

PLANNED LEGISLATION/POLICY REVIEW	PURPOSE
Museum Act	Update the outdated legislation (1999) to reflect the operational, strategic and programming needs of the organisations they serve
National Gallery Act	Update the outdated legislation (1999) to reflect the operational, strategic and programming needs of the organisations they serve
Penal Code Amendment	Modernise legislation according to current standards of life
Cadet Corps Act (2021 Revision)	Ensure the Cadet Corps is governed by modern legislation supporting youth development in a disciplined, military manner
Cadet Corps Regulations (new)	Develop regulations to support the Cadet Corps Act
CINA –Revision of National Archive Regulations	Amendment of Schedule of Fees
Coastal Setback Reference Line Regulations	Reduce the potential for erosion of beaches due to the permitting of hard structures too close to the mean high water mark
Creation of Cat Pound and Exemption Orders under the Animals Act	Increase measures for protection of endemic protected species

11. ECONOMIC OVERVIEW – CAYMAN ISLANDS ECONOMY

Introduction

This section reviews the domestic and global economic performance in 2022, updated macroeconomic forecasts for 2023 to 2027, and their major underlying assumptions.

Strong international demand drives economic performance[1]

World output expanded by 3.4 percent in 2022, reflecting an improvement in supply chain conditions matched by robust pent-up demand, which started in the previous year. The world economic growth followed an expansion of 6.3 percent during the last year, which occurred in the context of post-pandemic related restrictions in 2020. Economic output in advanced economies rose by 2.7 percent, compared to a growth of 5.4 percent for the previous year. World economic activity is projected to expand at a pace of 2.8 percent in 2023, accelerating to 3.0 percent in 2024. Over the medium term, world economic growth is expected to average 3.2 percent between 2025 and 2027.

Table 1: Comparative Macroeconomic Indicators and Forecasts (%)

				Projections	Forecast				
	2019	2020	2021	2022	2023	2024	2025	2026	2027
Real GDP growth (%)									
Cayman Islands*	3.9	-5.1	4.0	3.8	3.1	2.2	2.6	2.4	2.6
United States	2.3	-2.8	5.9	2.1	1.6	1.1	1.8	2.1	2.1
Advanced Economies	1.7	-4.2	5.4	2.7	1.3	1.4	1.8	1.9	1.8
World	2.8	-2.8	6.3	3.4	2.8	3.0	3.2	3.2	3.1
Consumer Prices Index (avg. %)									
Cayman Islands	6.0	1.0	3.3	9.5	5.2	2.5	2.4	2.0	1.8
United States	1.8	1.2	4.7	8.0	4.5	2.3	2.1	2.0	2.0
Advanced Economies	1.4	0.7	3.1	7.3	4.7	2.6	2.1	1.9	1.9
Unemployment (%)									
Cayman Islands	3.5	5.2	5.7	2.1	2.5	2.5	2.7	2.6	2.8
United States	3.7	8.1	5.4	3.6	3.8	4.9	4.8	4.3	4.1
Advanced Economies	4.8	6.6	5.6	4.5	4.7	5.0	4.9	4.7	4.7
Current Account of the Balance of Payments (% of GDP)									
Cayman Islands*	-10.9	-14.7	-13.6	-12.2	-13.8	-14.5	-14.9	-15.4	-14.8
United States	-2.1	-2.9	-3.6	-3.6	-2.7	-2.5	-2.4	-2.3	-2.3
Advanced Economies	0.7	0.2	0.8	-0.5	0.0	0.3	0.4	0.5	0.4

* The GDP growth and current account balance for 2022 are preliminary estimates based on actual indicators.
Sources: IMF World Economic Outlook (April 2022) for the United States and other global data; and the Cayman Islands Government, Economic and Statistics Office for the Cayman Islands data.

Among advanced economies, the United States (US) economy recorded a 2.1 percent increase in output for 2022 relative to a growth of 5.9 percent in 2021. Growth in the US is expected to decelerate to 1.6 percent in 2023, with an average increase of 1.7 percent between 2024 and 2026.

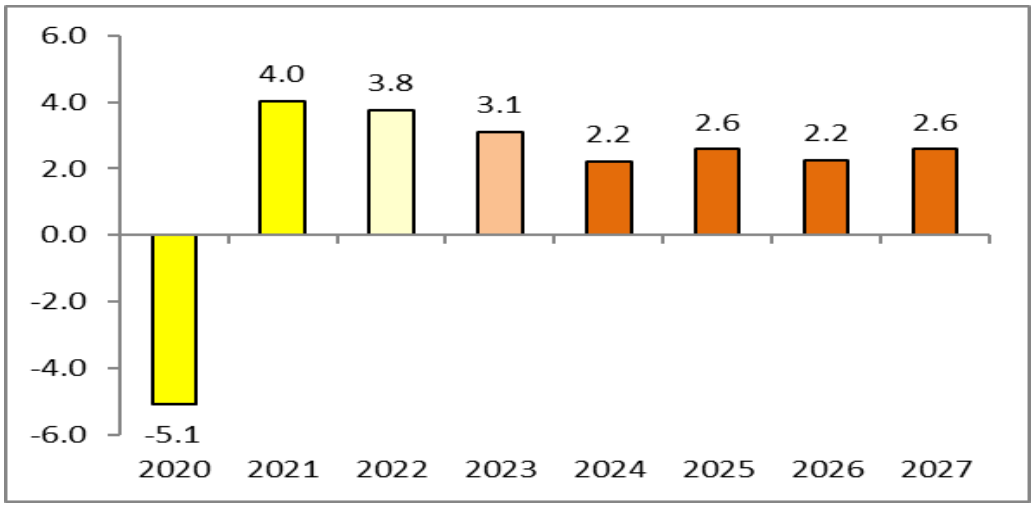
[1] This assessment is based generally on the World Economic Outlook (International Monetary Fund (IMF), April 2023 update.

The local economy remains robust

Cayman's Gross domestic product is estimated to have expanded by 3.8 percent in 2022 based on actual indicators for the year. The economic growth was broad-based, with only the agriculture and fishing sectors estimated to have contracted for the period. The economic expansion for the year was primarily driven by strong international demand, which supported activities in key auxiliary industries.

In 2022, the hotels and restaurant sector was estimated to have expanded by 23.2 percent, second only to the transportation sector, which grew by 24.5 percent for the year. The "other services" sector, which includes recreation and other tourism leisure activities, expanded by 5.6 percent for the year. Further, the increased demand from tourist activities coupled with robust local demand stimulated a 4.8 percent growth in the wholesale and retail sector, while the electricity and water supply sector expanded by 3.0 percent. Financing and insurance services is estimated to have grown by 1.8 percent for the year, while business services expanded by 2.1 percent. Despite rising interest rates for most of the year, the real estate sector remained resilient, with an expansion of 4.8 percent driven mainly by rental activities and activities associated with operating owner-occupied dwellings. Agriculture was the only sector to contract during the year, with a decline of 2.4 percent.

Figure 1: Cayman Islands' Real GDP Growth (%)



Note: Data for 2022 is preliminary; 2023-26 are forecasts.

Source: Economics and Statistics Office

Robust international demand for Caymans' services is expected to support growth in the near term. The domestic economy is expected to grow by 3.1 percent in 2023 before decelerating to 2.2 percent in 2024. Growth is then projected to average 2.5 percent between 2025 and 2027. The slowdown in growth over the near term is underpinned by rising global uncertainties around fuel supply, geopolitical tensions and higher interest rates aimed at slowing demand.

Despite the geopolitical tensions, uncertainty around the strength of the banking sector and rising prices, global consumer demand remained strong and resulted in Cayman's stayover arrivals in the first half of 2023 exceeding 80 percent of pre-pandemic levels. This resilience is expected to continue in the second half of 2023 and facilitate further growth in restaurants and accommodations over the near term, albeit at a tempered pace. The accommodation sector is projected to expand by 29.9 percent in 2023 as the Islands experience their first full year of tourism activities. The sector is then projected to record average growth of 14.9 percent per year between 2024 and 2027. Growth in the sector should be augmented by increasing stayover capacity, with new hotels scheduled

to open over the forecast horizon. The recent trend of increasing airlift capacity by the local carrier should also support the growth projections for the sector. The robust demand for accommodation services is projected to support similar growth in the transportation sector. The transportation sector is projected to expand by 9.0 percent in 2023 before moderating to an average growth of 3.1 percent between 2024 and 2027. The resilience in tourism arrivals is expected to drive recreational and package activities, which is included in the 'other services' industry. This sector is also expected to benefit from the sharp rise in the Islands' population in 2022 through an increase in household activities. Consequently, the 'other services' sector is expected to grow by 5.6 percent in 2023, with an average growth of 2.2 percent annually between 2024 and 2027.

The financial services sector is expected to continue its steady performance, conditioned mainly on stable financial and insurance services demand. The government's priority to implement economic substance regulations for partnerships and other compliance-related regulations should add to the sound performance of the sector. Notably, the government announced that all conditions are in place for removing Cayman from the FATF grey list. Notwithstanding, inflationary pressures and tighter monetary policy could partially limit the demand for loans. Given these assumptions, the finance and insurance services sector is projected to expand by 1.0 percent in 2023, accelerating to 1.3 percent in 2024. Growth in the sector is expected to average 1.7 percent over the medium term. Business services, which include legal and accounting services, is projected to expand by 1.9 percent in 2023 before growing at an average rate of 2.6 percent per year between 2024 and 2027.

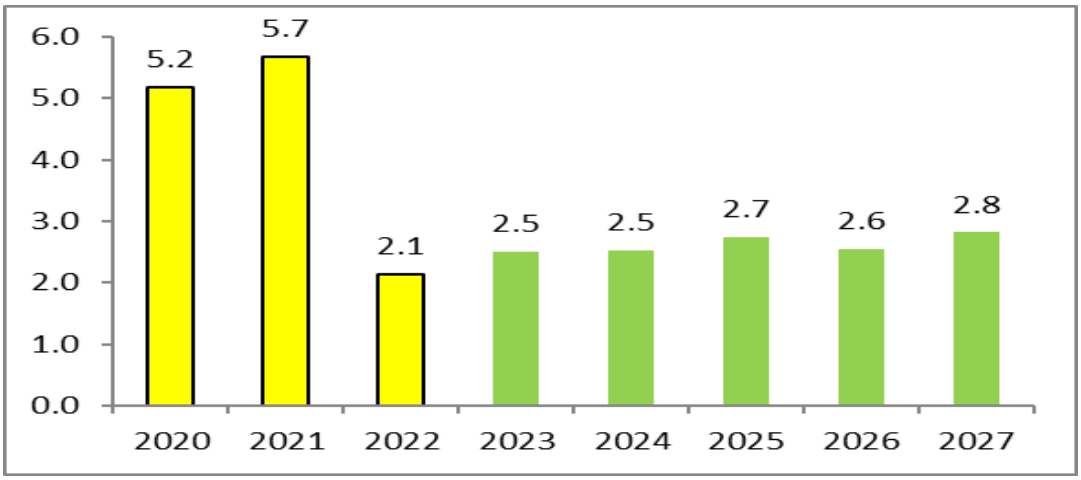
The resilient external demand for the island's services has resulted in increased employment levels, particularly in tourism-related services. The simultaneous industry demand and rising population levels should support growth in auxiliary sectors. The wholesale and retail sector is projected to rise by 3.4 percent in 2023, with an average increase of 1.4 percent annually between 2024 and 2027. Electricity and water supply is projected to expand by 3.7 percent in 2023. It is anticipated that growth in this sector will be driven by commercial consumption as businesses increase consumption to meet consumer demands. The utility sector is projected to grow at an average of 2.6 percent annually between 2024 and 2027.

Despite the projected expansion in external demand for the Islands' services, rising interest rates and higher prices are expected to subdue local demand. Demand for construction services is expected to slow as the cost of funding for mortgages and investments rises. Notwithstanding, some growth is expected in the sector as several large-scale hotel and commercial projects enter their peak phases. Additionally, the government's proposed beach nourishment program, estimated at $21.0 million, should add some impetus to the sector. Consistent with these assumptions, the construction sector is projected to expand by 0.5 percent in 2023 and average 1.9 percent annually between 2024 and 2027. The growth in real estate activities is also expected to moderate in the near term as interest rates and mortgage costs increase. Notwithstanding, the increase in the island's population and continued growth in some sectors should support a stable demand in the rental market. The real estate sector is projected to expand by 0.2 percent in 2023 and 0.8 percent in 2024. The sector is then expected to record average growth of 2.1 percent per year between 2025 and 2027.

Labour market conditions improve

The expansion of the local economy in 2022, particularly in the labour-intensive tourism sector, contributed to a rise in the demand for labour during the year. Total employment increased by 22.7 percent to reach 56,355 in the Fall 2022 Labour Force survey. The rising demand for labour outweighed an 18.3 percent rise in the labour force, resulting in the overall unemployment rate falling to 2.1 percent in 2022.

Figure 3: Cayman Islands' Unemployment Rates (% of Labour Force)



Note: The rates for 2023-26 are forecasts
Source: Economics and Statistics Office

Over the medium term, the demand for labour is expected to track the GDP growth forecast, with increased employment opportunities expected from growth in accommodation services and supporting sectors. The government's policy to prioritize the integration of Caymanians into the workforce is expected to maintain the reduced level of unemployment among Caymanians. Additionally, priority initiatives to enhance and empower Caymanian youths through training and mentorship will also serve to retool Caymanians and sustain low unemployment levels. Given the projected rise in labour demand, it is expected that the balance in the labour market should be generally maintained over the medium term. Consequently, the unemployment rate is forecast at 2.5 percent of the labour force in 2023. The unemployment rate is expected to average 2.7 percent in the remaining four years.

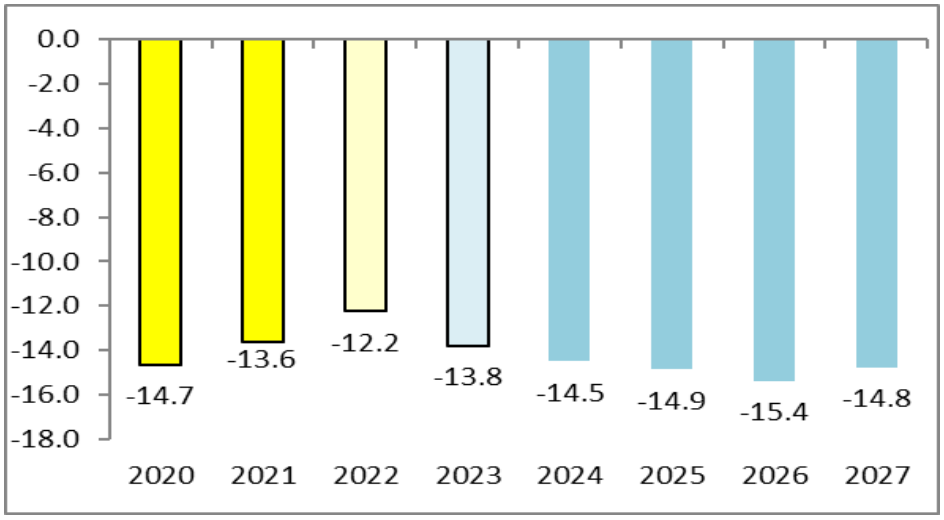
Rising imports temper foreign exchange receipts from tourism recovery

Rising international demand for financial and accommodation services outweighed a rise in imports and narrowed the deficit on the Islands' current account of the Balance of Payments[2]. During the year, total merchandise imports increased by 17.4 percent to $1,498.7 million from a year ago. The Islands' current account deficit balance in 2022 is projected at $698.3 million or 12.2 percent of GDP.

The current account deficit is forecast to remain generally stable over the medium term as improvements in the tourism sector is matched by rising imports. The current account balance is projected at 13.8 percent of GDP in 2023 and an average of 14.9 percent between 2024 and 2027. This is in the context of increased receipts from accommodation and financial services, the impact of which is partly offset by a rise in payments for importing goods and services.

[2] The current account of the balance of payments measures the total value of the Islands' transactions against the rest of the world in terms of trade in goods and services, income and transfers. A deficit in the current account means that the Cayman Islands made more payments to the rest of the world compared to its receipts from these transactions.

Figure 5: Cayman Islands' Current Account of the Balance of Payments (% of GDP)



Note: Data for 2022 is a preliminary estimate; figures for 2023-26 are forecasts

Source: Economics and Statistics Office

Rising commodity prices spur higher cost of living

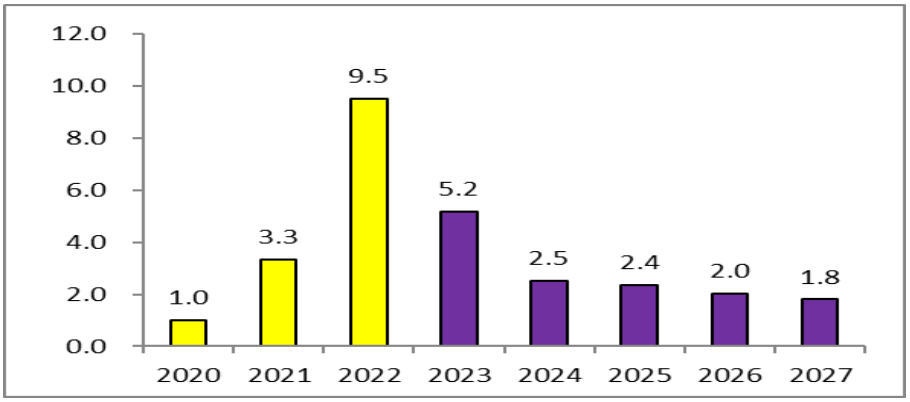
Russia's military invasion of Ukraine in 2022 jolted the world pricing mechanism in the aftermath of the pandemic and supply chain constraints. The impact of the war, which is ongoing, has resulted in continued geopolitical and market uncertainties. Further, a breakdown in trade agreements and rising tensions between the US and China have also led to some merchandise price disruptions. The uncertainty surrounding the possible impact on the supply of essential commodities, coupled with sanctions imposed on Russia by the US and its allies, led to a price surge on the global market. These pressures resulted in inflation in advanced economies accelerating to 7.3 percent in 2022, with prices in the US rising by 8.0 percent for the year.

Consistent with price increases globally, Cayman's average consumer price index increased by 9.5 percent in 2022, a sharp acceleration from the 3.3 percent recorded in 2021. The rise in international energy prices led to an increase of 28.6 percent in the electricity sub-index and an 11.6 percent rise in the transportation index. Strong inflationary pressures were also seen in the food and non-alcoholic beverages index, which rose by 9.3 in the year.

In response to the surging price levels, the US Federal Reserve tightened its monetary policy stance and consistently raised its policy interest rate target since March 2022. Central banks of other large economies took similar actions as the threat of hyperinflation loomed. These efforts to temper demand and curb inflationary pressures should help to slow the pace of growth in inflation over the near to medium term. Similarly, energy-related costs, particularly electricity and transportation, are expected to moderate despite remaining elevated over the near term as alternative supply capacity is accessed. According to the "OPEC September 2023 Oil Market Report", as of the third quarter of 2023, non-OPEC OECD countries increased average daily production by 4.7 percent, with the US increasing average daily production by 6.2 percent. For the first eight months of 2023, the World Bank's energy price index declined by 32.8 percent relative to the same period in 2022. This was driven mainly by a decline in crude oil prices, which fell by 23.2 percent. Notably, a lag in the pass-through of energy prices could delay the pace at which energy-related costs moderate locally. The IMF projects that crude oil prices will contract by 24.1 percent in 2023 and contract further by an average of 3.6 percent between 2024 and 2026.

Notwithstanding, elevated grain prices and continued uncertainty surrounding geopolitical tensions will likely add some upward pressure on prices, particularly food prices. Notably, on 17th July 2023, Russia terminated an agreement which allowed the safe exportation of Ukrainian grain via the Black Sea. Since then missile attacks on grain silos and Ukrainian Black Sea ports have raised further uncertainties around grain supplies. Additionally, persistent inflation levels in the US and other advanced economies in the first two quarters of the year should support a continuation of imported inflation. Given the above conditions, inflation is projected to moderate to 5.2 percent in 2023. For the first half of the year, inflation averaged 5.3 percent, generally in line with the projection for the year. The average inflation rate is forecasted to average 2.2 percent annually between 2024 and 2027.

Figure 2: Cayman Islands' Inflation Rates (%)



Note: Figures for 2023-26 are forecasts

Source: Economics and Statistics Office

Risks and uncertainties

Uncertainties and mounting pressures on pricing and labour market infrastructures have marred the post Covid-19 era. Despite these challenges, the global economy has remained relatively resolute, with growth in economic activity remaining positive amidst sustained demand. Notwithstanding, a push by Saudi Arabia and other OPEC countries to restrict supply and keep oil prices elevated has resulted in elevated input costs and shipping charges. With the higher supply costs and central banks raising interest rates, the resolve of consumer demand is likely to be tested. Given Cayman's reliance on international demand for financial and accommodation services, any slowdown in this regard could impede the growth projections.

The strength of local demand could also be tested in the near term, particularly within construction and real estate activities. As pandemic-related stimulus measures in the construction sector begin to wane, rising interest rates could add additional pressures by limiting investments and demand. Higher interest rates are also likely to weigh on mortgage loans, leading to a slowdown in residential demand. Though foreclosure rates have remained stable in the first half of 2023, as of June 2023, there were 55 properties in foreclosure, up from 51 at the end of March 2023, with 6 foreclosures completed in the first two quarters of 2023. The headwinds to demand are the higher domestic cost of living and the expectation for sustained price pressures over the near term. Weakening demand, if realised, would have a ripple effect on auxiliary services such as wholesale and retail trade.

12. OUTPUT GROUPS FOR 2024 AND 2025

The Cabinet intends to purchase a number of outputs in the 2024 and 2025 financial years. Some of these are necessary purely for the Government to function on a day-to-day basis. However, the majority are designed to positively contribute to the Government's Specific Outcome goals.

Outputs will be purchased from three sources:

1. Ministries, Portfolios and Offices;
2. Statutory Authorities and Government Companies (Public Authorities); and
3. Non-Governmental Output Suppliers.

The Output groups to be purchased are summarised in this section of the P&E.

Details of the Specific Outputs within each group to be delivered by Ministries, Portfolios and Offices are specified in the Budget Statement of the relevant Ministry, Portfolio or Office.

Details of the Specific Outputs within each group to be delivered by Statutory Authorities and Government Companies, and Non-Governmental Output Suppliers can be found in the Purchase Agreement of the relevant organisation.

13. OUTPUT GROUPS TO BE PURCHASED BY THE PREMIER

OUTPUT SUPPLIER: CABINET OFFICE

CBO 1	Development and Coordination of Government Policy		
DESCRIPTION Development and Coordination of Government policy including: • Policy Development Coordination and Advice • Coordinating and monitoring of policy implementation • Information Rights Coordination • Coordination of events and activities to mark celebrations across 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 hours of development coordination and advice	5,000-5,500	5,000-5,500	3,500-4,000
• Number of hours spent coordinating and monitoring policy implementation	2,000-2,500	2,000-2,500	2,700
• Number of reactive assistance interactions with public entities	1,000-1,200	1,100-1,300	1,000-1,100
• Number of official events coordinated or supported throughout the year	-	-	1-4
• Number of programmes distributed	6-12	6-12	N/A
QUALITY			
• Advice, management, coordination reviewed or provided by senior personnel	95-100%	95-100%	95-100%
• Policies coordinated monitored by senior personnel	95-100%	95-100%	95-100%
• Assistance based on relevant legislation, policies and best practice	95-100%	95-100%	100%
• Programme content adheres to relevant standards	100%	100%	100%
TIMELINESS			
• All advice submitted in accordance with schedules as agreed with the client	90-100%	90-100%	90-100%
• Monitoring is conducted on an on-going basis	90-100%	90-100%	95-100%
• Assistance within two business days or within timeframe agreed with public entity	95-100%	95-100%	99%
• All services are provided within the timeframe	90-100%	90-100%	90-100%
LOCATION			
• Cayman Islands and Overseas	100%	100%	100%
COST	**$2,054,567**	**$2,266,828**	**$2,447,883**
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 • Protect and Promote Caymanian Culture, Heritage and Identity			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: CAB 1, CAB 2, CAB 12, CAB 18			

CBO 2	Cabinet and National Security Council Support and Servicing

DESCRIPTION

Cabinet support servicing involving:

- Administrative support for Cabinet and National Security Council
- Administrative and secretarial support for the processing of Appeals
- Preparation of Tax Undertaking Certificates for Exempted Companies

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of agendas, minutes and extracts prepared and circulated, and Cabinet briefings	3,115 - 3,165	3,115 - 3,165	3,115 - 3,165
• Number of Tribunal meetings supported and attended	45 - 60	45 - 60	45 - 60
• Number of Tax Undertaking Certificates issued	6,000 - 6,700	6,000 - 6,700	6,000 - 6,700
QUALITY			
• All agendas, minutes and extracts are prepared in accordance with the Guidelines to the Operation of Cabinet	95-100%	95-100%	95-100%
• Tribunal minutes issued are an accurate account of the meeting and signed by the chair of the meeting	100%	100%	100%
• Tax undertaking certificates and licences processed in accordance with the relevant Acts checked and signed by Clerk or Deputy Clerk of the Cabinet	95-100%	95-100%	95-100%
TIMELINESS			
• Agendas circulated at least two working days prior to meetings	90-100%	90-100%	90-100%
• Minutes issued within three working days after meeting to the chair of the meeting	90-100%	90-100%	90-100%
• Tax Undertaking Certificates issued 2 - 3 weeks from receipt of application	90-100%	90-100%	90-100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$2,402,624**	**$2,427,990**	**$2,152,917**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Modernise Government to Improve Public Sector Performance

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: CAB 4, CAB 6, CAB 7

CBO 9	Protocol Services

DESCRIPTION

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

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of hours of advice and reporting in relation to protocol matters	3,500 - 4,000	3,500 - 4,000	3,500 - 4,000
• Number of protocol policies and services developed	1-2	1-2	1-2
• Number of ceremonial and official events coordinated	8-10	8-10	8-10
• Number of official visits (local/overseas), conferences and meetings given assistance and/or organised	6-8	6-8	6-8
• Number of training sessions delivered	5-6	5-6	5-6
• Number of airport courtesies and diplomatic facilitations delivered	200-250	200-250	200-250
QUALITY			
• All policies and practices will be developed with key stakeholders in conformance with international best practice while being tailored specifically for the Cayman Islands	100%	100%	100%
• Protocol advice, services and training to be provided by suitably experienced staff	100%	100%	100%
• Protocol advice, services and training in accordance with agreed policies and guidelines	100%	100%	100%
• Delivery of support and services to be provided in a professional and efficient manner	100%	100%	100%
TIMELINESS			
• Protocol services will be delivered in line with timetables agreed with the Cabinet Secretary	95-100%	95-100%	95-100%
• Ceremonial and official events coordinated as required	95-100%	95-100%	95-100%
• Protocol assistance and organisation of visits as required	95-100%	95-100%	95-100%
• Training to be provided throughout the year	95-100%	95-100%	95-100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$934,052**	**$962,998**	**$815,688**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Protect and Promote Caymanian Culture, Heritage and Identity

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: PCF 1

CBO 17	Government Communications Services

DESCRIPTION

Provision of the following services to other Government Agencies:

- Strategic Communications and Campaigns
- Written, Photographic and Web Products—News and Public Information
- Advertising/Marketing Products and Services
- Communications and Media Relations Services
- Electronic Media Products – video production, special electronic media programmes, etc.
- Internal Communication and Engagement

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of Campaigns developed or supported	6-12	6-12	4-6
• Number of marketing/advertising products	670-740	680-750	1,000-1,100
• Number of press releases	500-600	500-600	450-500
• Number of plans/campaigns developed	100-200	100-200	50-100
• Number of special videos including special events, press conferences, copies of archival footage	300-400	300-400	200-300
• Number of progress reports submitted	2-4	2-4	3-4
QUALITY			
• Campaigns meet stated objectives	50-100%	50-100%	50-100%
• All products reviewed by manager prior to release	100%	100%	100%
• Audience and Client satisfaction survey-Annual	90-100%	90-100%	90-100%
• Reports prepared by Qualified Officer	100%	100%	100%
TIMELINESS			
• Campaigns completed within stated timeframe	60-100%	60-100%	60-100%
• As agreed with Client	100%	100%	100%
• Reports submitted quarterly	100%	100%	100%
LOCATION			
• Cayman Islands, Overseas	100%	100%	100%
COST	**$3,799,510**	**$3,920,500**	**$3,354,975**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Modernise Government to Improve Public Sector Performance

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: DOC 1, DOC 2, DOC 3, DOC 4, DOC 5, DOC 6, DOC 7

CBO 20	Assistance to the Premier and Administration of the Premier's Office

DESCRIPTION

This output encompasses the provision of advice and assistance to the Premier during the administration of the Premier's Office.

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 support provided	3,600 - 5,000	3,600 - 5,000	3,600 - 5,000
QUALITY			
• All personnel are qualified in his/her area of expertise or experience	100%	100%	100%
TIMELINESS			
• All advice and services provided within timeframe set by the Premier	90-100%	90-100%	90-100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$1,487,928**	**$1,197,890**	**$965,555**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Modernise Government to Improve Public Sector Performance

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: OTP 1

CBO 21	Broadcasting of Public Information and On Air Programmes

DESCRIPTION

- Delivery of general information programmes
- Delivery of Bulletin Board items, Newscasts and sports on local and international events
- Delivery of Sales, Production and Remote Broadcasts

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of News Bulletins	3,000-4,000	3,000-4,000	3,000-4,000
• Number of information programmes	600-700	600-700	900-1,000
• Number of Commercials sold	50,000-51,000	50,000-51,000	24,000-25,000
QUALITY			
• Compliance for all programmes to best practice broadcast standards	100%	100%	100%
• Programmes monitored by Director/Deputy Director	80-100%	80-100%	100%
• Finished product reviewed for Client	80-100%	80-100%	100%
TIMELINESS			
• Newscasts broadcast on Radio Cayman's established schedules	100%	100%	100%
• All programmes to be delivered on the date and times agreed with the requesting customer	80-100%	80-100%	80-100%
• Commercials to be produced before the date required	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$1,818,335**	**$1,854,316**	**$1,835,259**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Modernise Government to Improve Public Sector Performance
- Protect and Promote Caymanian Culture, Heritage and Identity

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: RCY 1, RCY 2, RCY 3

CBO 22	Services Provided by the London Office

DESCRIPTION

The Cayman Islands Government Office - UK (London Office) is led by the UK Representative who reports into the Cabinet Secretary. Established in 1982, the Cayman Islands Government Office in the UK is the official representation of all Cayman Islands Government activities in the United Kingdom and serves as the local point of contact for the Cayman Islands Government in the United Kingdom. CIGO-UK has the following focus areas:

- To serve as the hub and advocate for Caymanians and residents in the United Kingdom.
- To provide consular services, and act as a contact point, to Caymanians (especially Caymanian students) and other stakeholders in the United Kingdom.
- To develop alliances and relationships in the United Kingdom as well as with the 54 nations of the Commonwealth.
- To facilitate activities that create unique opportunities for the Cayman Islands Government, people and businesses.
- To coordinate and support events that celebrate and promote the Cayman Islands in the UK, as well as opportunities for fellowship amongst Caymanians overseas.
- To promote a better economic, social, cultural and political understanding of the Cayman Islands in order to improve and strengthen the country's relationship with the United Kingdom – culturally, politically, economically, and commercially.
- To provide policy and strategic support to Cayman Islands Government entities.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Capacity to provide consular services	12 months	12 months	12 months
• Number of ceremonial events, official meetings, conferences and official functions attended	100-140	100-140	100-140
• Capacity to provide policy advice and ministerial servicing	12 months	12 months	12 months
QUALITY			
• Assistance/advice/support provided by officer experienced in liaising with the Cayman Islands and United Kingdom public and private sector agencies	95-100%	95-100%	100%
• Assistance/advice/support provided by officer experienced and knowledgeable in relevant Cayman Islands and United Kingdom Acts and policies	95-100%	95-100%	100%
• Official meetings, conferences, ceremonial events and official functions attended by a qualified officer	95-100%	95-100%	100%
• Services provided by qualified personnel	95-100%	95-100%	100%
TIMELINESS			
• Assistance/advice/support provided within three business days of request	95-100%	95-100%	95-100%
• Record of attendance of the above filed within three business days of attendance	95-100%	95-100%	95-100%
• Deadlines met as per agreement with the requesting parties	95-100%	95-100%	95-100%
LOCATION			
• United Kingdom	100%	100%	100%
COST	**$1,301,765**	**$1,313,106**	**$1,284,231**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Modernise Government to Improve Public Sector Performance

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: UKO 17, UKO 18, UKO 19

CBO 24	National Hazard Preparedness, Mitigation, Response and Recovery Services

DESCRIPTION

Provide a comprehensive National multi-sectoral disaster management approach to risk management, including prevention, preparedness, mitigation, response and recovery, to strengthen the existing culture of safety and resilience and minimiSe the consequences of natural and manmade disasters.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of disaster preparedness presentations/risk assessments to schools/service clubs/ private partners and other stakeholders	90-110	100-120	80-100
• Number of Community Emergency Response Teams training events	5-6	6-7	4
• Hours spent drafting, reviewing and implementing National Plans	800-900	800-900	820
• Hours developing and Implementing the National Emergency Notification System (Phases 1-3)	400-650	400-650	475
• Hours spent researching storm surge and flood mitigation measures and other emerging threats, including data gathered	800-1000	800-1000	900
• Hours developing the National Mitigation Plan including socio-economic impacts, used to ensure public safety and to contribute to sustainable national development for all hazards	300-350	300-350	300
• Number of times NEOC activated (including stand up drills)	6-10	6-10	6
• Number of Shelter Management Trainings/exercises conducted	10-15	10-15	6
• Number of days maintaining emergency shelters (across all 3 islands)	365	365	365
QUALITY			
• Ensure alignment of plans with credible scenarios and that plans address business continuity for all sectors	80%+	90%+	90-100%
• Increased community resilience through community-based preparedness	90%	95%	100%
• Track performance in mitigation/risk reduction by using proven measures	100%	100%	80-90%
• Ensure existence of coordinating focal point for multi-hazard responses	100%	100%	100%
• Improved coordination and communication between response agencies-standard protocols	85%	95%	80-100%
TIMELINESS			
• National disaster activities performed in accordance with the timescales agreed with the National Hazard Management Council and the Chief Officer	100%	100%	95-100%
• Risk assessment and development of risk maps and policy within the timeframe agreed with the Chair of National Hazard Management Council and Chief Officer National Emergency Operation Centre available	95-100%	95-100%	95-100%
• NEOC available at all times and activated in accordance with established timelines depending on the nature of the incident	100%	100%	100%

LOCATION • Cayman Islands	100%	100%	100%
COST	**$1,831,544**	**$2,077,442**	**$1,830,476**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians • Future Proofing to Increase Resilience			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: NEM 1, NEM 3, NEM 4			

CBO 25	Meteorological Services

DESCRIPTION

The meteorological service provides:

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

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of Meteorological Aviation Observations	10,300-10,600	10,300-10,600	11,034
• Number of Aviation Forecast	1,750-1,850	1,750-1,850	1,830
• Number of Public Weather Forecast	1,075 - 1,100	1,075 - 1,100	1,092
• Number of Weather Warnings	200 – 250	200 – 250	175
• Number of reports as requested/needed due to media requests, statistical requests and special reports	80-100	80-100	128
QUALITY			
• All the work and data gathering are done under the conventions and recommended standards and practices of the World Meteorological Organisation (WMO) and the International Civil Aviation Organisation (ICAO) using most up to date technology where available	100%	100%	100%
• All Forecast, Warnings and Reports are undertaken under the guidelines, standards and recommendation practices recognised by the WMO	100%	100%	100%
TIMELINESS			
• Meteorological Aviation Observations will be submitted on an hourly basis	100%	100%	100%
• Aviation Forecasts will be submitted 4 times per day	100%	100%	100%
• Public forecast reports will be updated three times daily	100%	100%	100%
• Warnings will be issued as required for threatening severe weather systems	100%	100%	100%
• Reports as requested by various government departments for climate data to be used in project planning	100%	100%	100%
LOCATION			
• Grand Cayman and Cayman Brac	100%	100%	100%
COST	**$2,205,696**	**$2,333,232**	**$2,442,248**

RELATED BROAD OUTCOME:

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

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: NWS 3

14. TRANSFER PAYMENT FOR 2024 AND 2025

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
TP 58	**Support for Services of the Red Cross** Annual grant to the Red Cross to continue to provide vital services to the community	$70,000	$70,000	$70,000

15. EXECUTIVE TRANSACTIONS FOR 2024 AND 2025 FINANCIAL YEARS

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
OE 96	**Executive Salary Reimbursements**	$600,000	$600,000	$600,000
OE 125	**Caribbean Disaster Emergency Management Agency Membership**	$90,000	$90,000	$90,000
OE 132	**Depreciation on Cabinet Office Executive Assets**	$350,000	$350,000	$350,000

16. OWNERSHIP ACTIONS FOR 2024 AND 2025

EQUITY INVESTMENT

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
EI 36	**Cabinet Office** Equity Investment into the Cabinet Office for the purchase of entity assets	$6,060,257	$1,446,500	$497,000

17. OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER FOR FINANCE AND ECONOMIC DEVELOPMENT

OUTPUT SUPPLIER: MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

FED 1	Policy Advice, Governance and Ministerial Support Services

DESCRIPTION

Provision of policy advice and support to the Minister for Finance on matters relating to the following:

- Budgetary and revenue issues
- Capital investments
- Matters relating to Government finances
- Economic issues
- Risk Management issues
- Procurement issues

Ministerial services to support the Minister with the assessment and processing of applications for:

- Fees and customs duty waivers under the Customs and Border Control Act, 2018;
- Stamp duty concessions and assessments under the Stamp Duty Act (2019 Revision);
- Waivers under the Companies Act (2013 Revision);
- Planning fees waivers under the Development and Planning Act (2015 Revision); and
- The Government Guaranteed Home Mortgage Scheme.

Governance on committees and the boards of statutory authorities and government companies.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Pieces of policy advice	210-225	210-250	210
• Number of committee and board meetings attended	72	72	72
• Number of applications assessed and processed	1,000	1,000	1,000
• Number of economic updates and forecasts	10	10	10
• Number of insurance policies managed	20-24	20-24	20-24
• Number of hours spent providing central procurement services	10,080	10,080	5,040
QUALITY			
• All reports will be subject to managerial and peer review and will be signed off by senior management	100%	100%	100%
• Support to committees provided by experienced and qualified personnel	100%	100%	100%
• Compliance checks for procurement postings/projects	100%	100%	100%
TIMELINESS			
• Advice and services delivered within agreed timeframe	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$4,383,559**	**$4,229,467**	**$4,893,634**

RELATED BROAD OUTCOME:

- Future Proofing to Increase Resilience

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: CPO 1, ESO 10, FIN 18, RSK 6, TSY 47

FED 4	Preparation and Publication of Statistical and Economic Reports

DESCRIPTION

Publication of statistical reports, which include:

- Social and economic statistics
- Survey services
- Distribution and sale of general statistical information

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 reports, updates and requests for information	120	114	123
• Number of reports economic monitoring tables/reports for regional and international agencies	11	11	11
QUALITY			
• All reports to be reviewed by the Director before publication	100%	100%	100%
• Internal review and data quality assurance measures applied	100%	100%	100%
TIMELINESS			
• Annual reports to be completed and submitted to Cabinet for notation within seven months after the end of the preceding year	100%	100%	100%
• Quarterly reports to be completed and submitted to Cabinet within the following quarter	100%	100%	100%
• Household and Business Register updates to be completed three weeks before the start of the field work for which they are used	100%	100%	100%
• Quarterly reports on development submitted within five working days of quarter end	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$2,827,038**	**$2,685,027**	**$2,568,731**

RELATED BROAD OUTCOME:

- Future Proofing to Increase Resilience

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: ESO 7, ESO 8

FED 5	Financial Reporting and Management Services

DESCRIPTION

Management of the financial activities of the Government, involving:

- Monitoring and management of the Government's Bank accounts and cash funds
- Management of debt repayment and loans made
- Financial reporting and forecast for whole of Government
- Defunct companies trust
- Management of centralised accounting information system (IRIS)
- Recovering outstanding debts on behalf of Cabinet
- Revenue forecasting

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of public debts, Loans-Made, referred debts, investments, reserve funds, trust assets and bank accounts managed	1,243-1,371	1,243-1,371	11,253-1,384
• Number of financial statements, forecasts, strategic policy statements, budgets and government financial reports reviewed and/or produced	26-31	29-37	28-36
• Provision of Oracle e-business licences, management and support of accounting system	431	431	431
• Number of transactions processed inclusive of receipts, payment runs and payroll runs	4,225-4,580	4,225-4,580	4,225-4,580
• Number of bank reconciliations, cash and revenue forecasts	1,515-1,620	1,515-1,620	1,515-1,620
QUALITY			
• Loans are managed in accordance with conditions laid out in the relevant bank loan agreements	100%	100%	100%
• Bank reconciliation statements reviewed by supervisor and approved by manager	100%	100%	100%
• Trust Assets to be managed in accordance with Public Management and Finance Act and the Financial Regulations	100%	100%	100%
• Training and IRIS functionality to be consistent with the requirements of the Public Management and Finance Act	100%	100%	100%
TIMELINESS			
• Bank reconciliation to be prepared and approved by the end of the following month	85-100%	85-100%	85-100%
• Bi-annual and annual trust assets financials to be submitted by statutory deadline	100%	100%	100%
• Procedures manual, training and IRIS upgrades, changes and testing to be carried out within agreed deadline	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$9,519,353**	**$9,080,185**	**$8,007,184**

RELATED BROAD OUTCOME:

- Future Proofing to Increase Resilience

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: TSY 48, TSY 49

<table>
<tr><td>CIN 1</td><td colspan="4">Health Insurance for Seamen and Veterans for Primary and Secondary Health Care</td></tr>
<tr><td colspan="5">DESCRIPTION
Provision of Health Insurance for Seamen and Veterans (Cayman Islands local health providers excluding tertiary care).</td></tr>
<tr><td>MEASURES</td><td>2024
1 Jan to
31 Dec 2024</td><td>2025
1 Jan to
31 Dec 2025</td><td>2023
12-Month
Forecast</td></tr>
<tr><td>QUANTITY
• Total number of insured persons fully paid by Cabinet
• Total number of insured persons – premiums partially paid by Cabinet (Veterans)</td><td>1,029
8</td><td>1,028
8</td><td>1,029
10</td></tr>
<tr><td>QUALITY
• All eligible Seamen, Veterans and their dependents are insured who met the definition under the Health Insurance Act, and as maintained by the Ministry of Finance</td><td>98-100%</td><td>98-100%</td><td>98-100%</td></tr>
<tr><td>TIMELINESS
• Insurance cards issued within 15 days of notification of eligibility
• Insurance claims (clean claims) processed within 30 days</td><td>98-100%
100%</td><td>98-100%
100%</td><td>98-100%
100%</td></tr>
<tr><td>LOCATION
• Grand Cayman, Cayman Brac and Little Cayman</td><td>100%</td><td>100%</td><td>100%</td></tr>
<tr><td>COST - Determined by the monthly premium rate multiplied by the number of insured:
<table><tr><td></td><td colspan="3">Monthly Premium Rates</td></tr><tr><td></td><td>2023</td><td>2024</td><td>2025</td></tr><tr><td>Fully paid by Cabinet</td><td>$1,186</td><td>$1,272</td><td>$1,349</td></tr><tr><td>Partially paid by Cabinet</td><td>$1,072</td><td>$1,158</td><td>$1,235</td></tr></table></td><td>$15,825,000</td><td>$16,752,000</td><td>$14,523,554</td></tr>
<tr><td colspan="5">RELATED BROAD OUTCOME:
• Future Proofing to Increase Resilience</td></tr>
<tr><td colspan="5">THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: CIN 1</td></tr>
</table>

DVB 4	Administration of Lending Activities

DESCRIPTION

Administration of lending activities involving:

Human Resource Development

- A programme of direct lending for human resource development at the tertiary level and for vocational training
- A government guaranteed student loan scheme funded by leading local commercial banks

Micro and Small Business Development

- promoting the programme through various media, providing a counselling and information service
- appraising loans considered for financing
- ensuring adequate loan documentation
- monitoring the loan portfolio
- ensuring debt collection measures
- generating periodic performance reports

Mortgage Finance Programme including direct lending and support services to assist low to middle income Caymanians in owning their own homes and owners of sub-standard housing in improving their housing accommodation by:

- promoting the programme through media advertising
- monitoring projects in progress
- providing a counselling and information service
- appraising loans considered for financing
- ensuring adequate loan documentation
- monitoring the loan portfolio
- enforcing debt collection measures
- generating periodic performance reports

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of enquiries responded to	160-250	170-275	150-225
• Number of loans processed	90-120	100-130	80-110
• Number of new loans approved	95-105	100-110	85-110
• Number of site visits	20-25	20-25	20-25
• Number of counselling sessions	90-110	95-115	85-100
• Number of loans under special debt service arrangements	40-60	30-50	50-70
• Number of loans under litigation	25-35	20-30	25-35
• Number of performance reports	24	24	24
QUALITY			
• Minimum percent of customers expressing satisfaction with service when surveyed	90-100%	90-100%	90-100%
• Percentage accuracy and relevance of reports as determined by internal peer review	90-100%	90-100%	90-100%
• Percentage of borrowers over 90 days in arrears	25-35%	25-35%	30-25%
• Percentage value of loan portfolio over 90 days in arrears	25-35%	25-30%	25-30%
• Percentage of loan portfolio written off annually	4-8%	4-6%	4-6%
TIMELINESS			
• Maximum turn-around time of two working days between receipt of all application particulars and the approval of loan	80-100%	80-100%	80-100%
• Maximum time of 15 days between end of quarter and submission of reports	90-100%	90-100%	90-100%

LOCATION • Cayman Islands	100%	100%	100%
COST	**$605,267**	**$605,043**	**$526,317**
RELATED BROAD OUTCOME: • Future Proofing to Increase Resilience			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: DVB 4			

18. OTHER EXECUTIVE EXPENSES FOR 2024 AND 2025

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
OE 9	**Caribbean Economic Community Fees** Annual Contributions to CARICOM	$170,000	$170,000	$170,000
OE 10	**Caribbean Regional Technical Assistance Centre – Contribution** Annual Contributions to CARTAC	$85,000	$85,000	$85,000
OE 27	**Past Service Pension Liability Payment** Payment to the Pension Funds for past service liability of the Government	$18,187,000	$18,187,000	$18,187,000
OE 54	**Caribbean Catastrophe Risk Insurance Facility – Annual Premium**	$1,000,000	$1,000,000	$1,000,000
OE 57	**Executive Bank Charges** Bank charges	$25,000	$25,000	$1,000
OE 110	**General Insurance**	$11,486,000	$13,135,000	$8,787,000
OE 121	**Additional Normal Cost Pension**	$4,045,320	$4,126,226	$5,079,000

19. OWNERSHIP ACTIONS FOR 2024 AND 2025

EQUITY INVESTMENTS

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
EI 4	**Cayman Islands Development Bank** Equity Investment to repay debt	$3,000,000	$1,000,000	$4,500,000
EI 70	**Ministry of Finance and Economic Development** Equity Investment for purchase of entity assets	$53,000	$1,050,000	$200,000

LOANS MADE

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
LM 1	**Mortgage Loans for Civil Servants** Number of Loans Budgeted for 2022/23: **12** Number of Loans Awarded in 2022/23: **8**	$80,000	$80,000	$60,000
LM 3	**Loans for Civil Servants** Number of Loans Budgeted for 2022/23: **20** Number of Loans Awarded in 2022/23: **8**	$80,000	$80,000	$65,000
LM 4	**Loans for Overseas Medical Advances for Uninsured Patients** Number of Loans Budgeted for 2022/23: **40** Number of Loans Awarded in 2022/23: **20**	$200,000	$200,000	$45,000
LM 11	**Settlement Loans** Number of Loans Budgeted for 2022/23: **80** Number of Loans Awarded in 2022/23: **76**	$500,000	$500,000	$450,000

FINANCING EXPENSE

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
FE 3	**Interest on Public Debt** Interest and Fees on Public Debt	$18,358,126	$24,661,296	$17,068,727

BORROWING

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
BO 10	**Borrowings**	$27,000,000	$123,000,000	$0

20. OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER FOR EDUCATION

OUTPUT SUPPLIER: MINISTRY OF EDUCATION

EGA 1	Policy Advice, Governance and Ministerial Support Services

DESCRIPTION

- Policy research, development, communication, implementation and evaluation
- Strategy development and management of strategic priority projects
- Services to support the development of new or revised legislation
- Governance and representation on regulatory Boards and Councils, international boards or committees and boards related to the Ministry and Statutory Authorities and Government Owned Companies (SAGCs) (University College of the Cayman Islands)
- Administrative and executive services to support the Minister such as events management, speech writing and other mass communications matters
- Other administration services provided to the New John Gray High School Project Steering Committee
- Provision of National policy, advice, technical expertise and guidance to a range of initiatives to promote inclusion and develop safe and positive learning school climates

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of contributions to the Throne Speech	1	1	1
• Information and decision-making briefs	60-80	60-80	100
• Cabinet papers and notes	55-65	55-65	50
• Parliamentary questions	5-10	5-10	9
• Statements in the Parliament	1-5	1-5	1
• Number of strategic priority projects advised on and/or managed	20-25	20-25	25
• Number of drafting instructions prepared	1-3	1-3	6
• Number of press releases, press briefings or mass communication prepared	250-275	275-300	275
• Number of regulatory Boards, Councils and Committees where represented	9-12	9-12	11
• Number of programmes overseen and/or coordinated by the Inclusion Unit of the Ministry of Education	8-10	8-10	15
• Number of local scholarships/grants received/monitored	1,225-1,525	1,250-1,550	1,550
• Number of overseas scholarships/grants received/monitored	900-1,200	950-1,250	1,035
• Number of Purchase Agreements monitored	41-57	41-57	N/A
• Number of Grant/Transfer Payment requests processed	40-50	40-50	N/A
• Number of training sessions developed and delivered	15-20	15-20	16

QUALITY			
• Policies and advice consistent with any relevant regional or international conventions and/or best practice	100%	100%	100%
• Policies and strategies developed through a consultative process with key stakeholders	100%	100%	100%
• Policy and strategy documents reviewed and approved by Chief Officer or delegate prior to release	100%	100%	100%
• Cabinet papers, drafting instructions, speech notes and press releases reviewed by Chief Officer or delegate and approved by Minister prior to submission	100%	100%	100%
• Services provided by appropriately experienced and qualified personnel	100%	100%	100%
• Representatives on Boards, Committees, and Councils to be nominated from senior management team by Chief Officer	100%	100%	N/A
• Grants and Transfer Payments reviewed and processed in accordance with Government policies and the terms of the Purchase Agreement	100%	100%	New
• Training sessions area hosted by trained personnel; 80% of evaluations provided with training sessions are rated good or better	100%	100%	100%
TIMELINESS			
• All services delivered within established schedules or as required by Minister	100%	100%	100%
• Cabinet Papers and speech notes delivered within established schedules or as required by Minister	100%	100%	100%
• Updates on key items/issues from meetings provided to Minister/Chief Officer on ongoing basis	100%	100%	100%
• Grants and Transfer Payments reviewed and processed within 20 days of the end of each month following the invoice date.	100%	100%	100%
• Development and delivery of training to be provided	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$8,304,340**	**$8,398,995**	**$7,155,096**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Future Proofing to Increase Resilience
- Modernise Government to Improve Public Sector Performance

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: MEG 1, MEG 3, MEG 4, MEG 7, MEG 9

Note: The total cost of supplying this output in 2024 is $9,304,340 and in 2025 is $9,398,995. However, revenue from third parties of $1,000,000 reduces this to $8,304,340 and $8,398,995 respectively.

EGA 4	Public Library Services

DESCRIPTION

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

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

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of items circulation throughout the year	50,000	50,000	48,000
• Number of Reference Transactions	1,750	1,750	5,100
• Number of literacy programmes	30	30	30
• Number of community/cultural programmes	10	10	15
• Number of information access/technology programs	15	15	15
• Number of adult books acquired	1,500	1,500	1,100
• Number of juvenile books acquired	1,000	1,000	1,700
• Number of ICT hours accessed	25,000	25,000	26,000
• Number of Facilities Operated	6	6	6
QUALITY			
• Operations in all locations overseen by suitably qualified staff	100%	100%	100%
• Reference Services provided by suitably qualified staff	100%	100%	100%
• Materials selected and programmes developed and monitored by qualified staff.	100%	100%	100%
• All facilities meet safety regulations, are kept clean and neat and are publicly accessible	100%	100%	100%
TIMELINESS			
• Materials will be available for loan throughout the library's opening hours	100%	100%	100%
• Ready reference enquiries will be processed within twenty-four hours of receipt	100%	100%	100%
• Library materials will be acquired quarterly	100%	100%	100%
• Programmes will be prepared and delivered on a monthly basis	100%	100%	100%
• Library facilities are operated on an agreed schedule as approved by the Chief Officer	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$2,174,272**	**$2,175,290**	**$1,761,880**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Future Proofing to Increase Resilience
- Modernise Government to Improve Public Sector Performance

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: LIB 5

Note: The total cost of supplying this output in 2024 is $2,199,272 and in 2025 is $2,200,290. However, revenue from third parties of $25,000 reduces this to $2,174,272 and $2,175,290 respectively.

EGA 5	Primary Education Services

DESCRIPTION

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

- Provision for children in the reception programme through the delivery of the Cayman Islands Early Years Curriculum Framework (CIEYCF)
- Assessment, recording and reporting of students' achievement
- Student progress and achievement reports issued with reference to National Curriculum attainment targets three times annually
- Standardised testing administered to students annually to assess English and Mathematics skills, providing data to inform teaching and learning, to track students' progress and to report to parents. Students to sit Cognitive Ability Test (CAT) in Years 4 and 6; Student attitude self and school survey to be administered in Years 1 to 6 to provide supporting information for student attainment, engagement and well-being
- National curriculum subject tests in core subjects of Mathematics and English

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of students for whom reception programmes and primary school service is provided	2,500-3,000	2,500-3,000	2,600
• Number of schools	10	10	10
• Number of instructional days for students	185	185	185
• Number of national curriculum subjects taught	12	12	12
• Number of annual cognitive abilities tests attitude surveys administered	2	2	2
• Number of national student progress and achievement reports per student	3	3	3
• Number of standardised national core curriculum subject tests administered	2	2	2
QUALITY			
• Lessons, assessment and preparation of student reports by teachers with appropriate training and qualifications	95-100%	95-100%	100%
• Overall student/teacher ratio is less than 15:1 (Students per total teaching staff within the primary schools)	95-100%	95-100%	100%
• Overall student/teacher ratio is less than or equal to 12: 1 (Students per total teaching staff within the reception programme)	100%	100%	100%
• Reception programmes delivered within CIEYCF	100%	100%	100%
• Standardised tests selected for reliability, validity and relevance for students educated in the Cayman Islands and for international currency	100%	100%	100%
• National curriculum tests internally and/or externally written, in accordance with international/regional best practice	100%	100%	100%
TIMELINESS			
• Reception programmes and Primary education programmes to be delivered within the scheduled academic year as outlined in the approved school calendar	100%	100%	100%
• Standardised and national curriculum tests administered in May/June 2024 and 2025 and October 2024 and 2025 for the budget ending December 2024 and 2025	100%	100%	100%
• Students' progress reports to parents three times annually	100%	100%	100%

LOCATION • Cayman Islands	100%	100%	100%
COST	**$39,727,587**	**$40,207,788**	**$40,431,425**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Future Proofing to Increase Resilience
- Modernise Government to Improve Public Sector Performance

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: DES 1

Note: The total cost of supplying this output in 2024 is $39,901,500 and in 2025 is $40,381,701. However, annual revenue from third parties of $173,913 reduces this to $39,727,587 and $40,207,788 respectively.

EGA 6	Secondary Education Services

DESCRIPTION

- Provision of secondary level teaching and learning services for children in Years 7 to 11 at Government Secondary schools in Grand Cayman and children in Years 7-12 in Cayman Brac, including:
  - Delivery of Key Stage 3 (KS 3) National Curriculum, in accordance with the aims and guiding principles of the National Overview document.
  - Delivery of Key Stage 4 (KS 4) curriculum, to meet the requirements of the exam board syllabi and school curriculum guidance and schemes of work.
  - Assessment, recording and reporting, of student's achievement:
    - Student progress and achievement reports issued with reference to National Curriculum attainment targets (in Key Stage 3) or predicted examination grades (in Years 10 and 11) in Grand Cayman and (Years 10 – 12) in Cayman Brac three time annually.
    - Standardised testing administered to students in Years 7-9 annually, to assess Reading and Mathematics skills, providing data to inform teaching and learning, to track students' progress and to report to parents. The Cognitive Ability Test (CAT) is administered in Year 9. Students sit CSEC/GCE and other equivalent external qualifications as appropriate in Year 11 in Grand Cayman and Years 11 and 12 in Cayman Brac.
    - Student attitude survey to be administered in Years 7-12 to provide supporting information for student attainment, engagement and well-being.
- Provision of a Further Education Programme for Year 12 students at the Cayman Islands Further Education Centre (CIFEC), with the following programme strands:
  - A vocational, career and technical programmes components, including opportunities for work experience
  - A Foundations Programme, to assist students who need additional support in obtaining key academic qualifications
  - Supervision of a Dual Entry programme component, to offer guidance and monitoring of students in Grand Cayman and Cayman Brac who attend off-site educational programmes for Year 12 credit (e.g. UCCI, A Levels, approved off-island programmes)

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of students for whom secondary school service is provided	2,000-2,300	2,000-2,300	1,975
• Number of secondary high schools	3	3	3
• Number of instructional days for students	185	185	185
• Number of national curriculum subjects taught in Key Stage 3	13	13	13
• Number of core subjects taught at Key Stage 4	6	6	6
• Number of optional subjects offered	20-27	20-27	27
• Number of annual cognitive abilities tests and Attitude surveys administered	2	2	2
• Number of annual standardised national core curriculum tests administered	3	3	-
• Number of student progress reports produced per student	3	3	3
• Number of standardised diagnostic assessments administered in Year 7	2	2	2
• Number of vocational, career and technical subjects offered	10-14	10-14	11
• Number of students placed on work experience/community services placements	240-260	240-260	243
• Number of students provided services through the advanced Dual-Entry programme	90-150	90-150	146
• Number of student places available in career and technical programmes components	250-300	250-300	250
• Number of students counselled through the Careers Advisory Service	750-1,000	750-1,000	500
• Number of instructional days for students	180	180	180

QUALITY			
• Lessons, assessments and preparation of student reports by teachers with appropriate training and qualifications	95-100%	95-100%	100%
• National curriculum tests internally and/or externally written in accordance with international/regional best practice.	100%	100%	100%
• Overall student/teacher ratio (Students per total teaching staff within the high school) 10-13:1	100%	100%	100%
• Standardised tests selected for reliability, validity and relevance for students educated in the Cayman Islands and for international currency	100%	100%	100%
• Programmes delivered by staff with appropriate training and qualification	95-100%	95-100%	100%
• Career and technical programmes accredited through external qualification schemes	100%	100%	100%
TIMELINESS			
• Secondary education programmes to be delivered within the scheduled academic year as outlined in the approved school calendar	100%	100%	100%
• Standardised test administered in October 2021 and 2022 for the budget ending December 2021 and 2022 and National Curriculum testing administered in May/June 2022 for the budget ending December 2022	100%	100%	100%
• Students' progress reports to parents at least three times annually	100%	100%	100%
• Programmes to be delivered over academic year from September to June	90-100%	90-100%	90-100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$44,743,743**	**$45,135,053**	**$41,466,783**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Future Proofing to Increase Resilience
- Modernise Government to Improve Public Sector Performance

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: DES 2, DES 11

Note: The total cost of supplying this output in 2023 is $45,043,843 and in 2024 is $45,435,153. However, annual revenue from third parties of $300,100 reduces this to $44,743,743 and $45,135,053 respectively.

EGA 7	Education Services for Students with Special Needs

DESCRIPTION

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

- Delivery of the Key Stage 1, 2 and 3 National Curriculum, adapted to the specific needs of the students
- Critical Life skills Programme for students at primary and secondary levels with more profound disabilities, emphasizing communication and independent living skills.

Central co-ordination and oversight of school inclusion services against established operating parameters and expectations for deliverance and student outcome. Provision of school inclusion services for students with social, emotional and behavioural needs who require alternative delivery of the curriculum provided by mainstream schools, including services to both Primary and Secondary school, as follows: In-school inclusion provisions, Behaviour support team, Therapeutic service.

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

- Educational Psychology providing expert assessment and intervention services for students with a range of social, emotional, psychological and cognitive challenges; speech and language and occupational therapy, Early Intervention Services, services for the hearing and visually impaired, music therapy, etc.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of students for whom services are provided at LHS	100-110	100-110	100-110
• Number of students participating in mainstream inclusion programme LHS	6-15	6-15	15
• Number of in-school suspension units	4	4	4
• Number of secondary students participating in the Secondary Therapeutic Behaviour Services Programme	12-16	12-16	10
• Students served in occupational therapy sessions	250-300	250-300	250-300
• Students served in speech and language therapy sessions	300-400	300-400	300
• Students served individually in counselling sessions	1,500-2,000	1,500-2,000	1,500-2,000
• Number of children served through the Early Intervention Programme	121-150	125-150	121-150
QUALITY			
• Lessons and services provided by teachers with appropriate training and qualifications	95-100%	95-100%	100%
• All students in Primary Therapeutic Behaviour Services Programme with Individual Educational Plans (IEPs)/Individual Behavioral Plans (IBPs)	100%	100%	100%
• All students in Secondary Therapeutic Behaviour Services Programme with Individual Educational Plans (IEPs)/Individual Behavioral Plans (IBPs)	100%	100%	100%
• Assessments and interventions to be provided by appropriately trained and qualified individuals	95%-100%	95%-100%	95%-100%

TIMELINESS			
• All education programmes to be delivered within the scheduled academic year as outlined in the approved school calendar	100%	100%	100%
• Psychological, speech and language, occupational and music therapy assessments provided within 60 days of approved request	100%	100%	100%
• Early childhood assessment and interventions conducted in line with SEN Code of Practice	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$13,499,289**	**$13,659,441**	**$12,512,435**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Future Proofing to Increase Resilience
- Modernise Government to Improve Public Sector Performance

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: DES 3, DES 4, DES 5

Note: The total cost of supplying this output in 2024 is $13,528,089 and in 2025 is $13,688,241. However, annual revenue from third parties of $28,800 reduces this to $13,499,289 and $13,659,441 respectively.

EGA 8	Facilities Maintenance and Operational School Support Services

DESCRIPTION

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

- Centralised tendering and procurement services for capital and recurrent expenditure orders for schools:
- Identifying quality suppliers, negotiating and managing contracts, managing supplier relationships, managing tendering processes (Public Procurement Committee (PPC) and Departmental Tenders Committee)
- Student transportation to and from schools
- Oversight of canteen services at schools
- Oversight of Janitorial services
- Oversight of Campus Security services

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

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of educational sites for which procurement services are provided	22	22	21
• Number of consolidated capital orders processed	5-10	5-10	5-10
• Number of consolidated overseas recurrent orders processed	20-25	20-25	20-25
• Number of janitorial contracts administered	20	20	20
• Number of transportation contracts administered	7	7	7
• Number of canteen contracts managed	9	9	9
• Number of tender processes managed	9-15	9-15	9-15
• Number of security contracts administered	13-17	13-17	13-17
• Number of facilities maintained	20	20	20
• Number of full inspections	20	20	20
• Number of maintenance plans developed	20	20	20
• Number of facilities contracts managed	40-50	40-50	50
• Number of monthly maintenance reports	12	12	12
QUALITY			
• Procurement processes managed by appropriately qualified and experienced individuals	100%	100%	100%
• Tendering processes administered in line with PPC Regulations	100%	100%	100%
• Contracts awarded in line with tender specifications and any relevant legal requirements	100%	100%	100%
• Maintenance services to be provided by appropriately qualified and/or experienced personnel	100%	100%	100%
• All plant and equipment to be serviced and maintained by qualified technicians	100%	100%	100%
• Maintenance services to be delivered in accordance with maintenance plans	90%-100%	90%-100%	100%
• Maintenance plans to reflect specific needs and key data for individual schools	90%-100%	90%-100%	100%

TIMELINESS			
• Consolidated capital and overseas recurrent orders processed within 60 days of confirmation.	95%-100%	95%-100%	90%
• Contracts tendered by July 2023 for the budget ending December 2023 and by July 2024 for the budget ending December 2024	95%-100%	95%-100%	95%
• Prescribed transport routes serviced daily and on time	95%-100%	95%-100%	100%
• Janitorial and security services provided in accordance with agreed schedule	95%-100%	95%-100%	100%
• Canteen services provided daily during the school year	95-100%	95-100%	100%
• Facility maintenance plans to be developed by December 2023 for the budget period ending December 2023 and December 2023 for the budget period ending December 2024	90-100%	90-100%	100%
• New contract documentation to be prepared 30 days prior to expiration of current contract	90-100%	90-100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$30,161,040**	**$30,635,956**	**$26,858,614**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Future Proofing to Increase Resilience
- Modernise Government to Improve Public Sector Performance

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: DES 6, DES 10, DES 12, MEG 6

Note: The total cost of supplying this output in 2024 is $30,167,540 and in 2025 is $30,642,456. However, annual revenue from third parties of $6,500 reduces this to $30,161,040 and $30,635,956 respectively.

CCO 1	Teaching of Tertiary Level, Professional and Vocational Programmes

DESCRIPTION

- Develop and deliver tertiary level educational programmes and continuing education courses and complimentary educational services in collaboration and conjunction with relevant private sector organisations
- Develop and deliver tertiary level professional programs
- Teaching of the Associate Degree specialisations
- Teaching of adult and continuing education courses
- Develop and deliver Tertiary Level Vocational Programmes that contribute to the Islands needs for qualified, trained citizens
- Teaching/development of baccalaureate degree/postgraduate programmes
- Delivery of comparable programs in Grand Cayman and Cayman Brac

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of Associate Level student enrolment over three semesters	1,600-1,800	1,600-1,800	1,600-1,800
• Number of Vocational and Certificate and Continuing Education programmes student enrolment (based on full-year programme duration)	550-630	550-630	550-630
• Number of student enrolment over three semesters	480-520	480-520	480-520
• Number of Student enrolment in Academic Programmes over three semesters	550-630	550-630	550-630
• Number of Adult/Continuing Education student enrolment in Cayman Brac over three semesters	30-100	30-100	30-100
QUALITY			
• Courses are taught by professionally qualified instructors in relevant fields	100%	100%	100%
• Courses satisfy the standards required by overseas universities for acceptance of students and their credits	100%	100%	100%
• Staff are qualified to deliver course content	100%	100%	100%
• Courses meet International Standards	100%	100%	100%
TIMELINESS			
• Courses offered over appropriate time frame for curriculum covered	100%	100%	100%
LOCATION			
• Grand Cayman and Cayman Brac	100%	100%	100%
COST	**$8,960,255**	**$8,960,255**	**$8,960,255**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Future Proofing to Increase Resilience
- Modernise Government to Improve Public Sector Performance

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUTS: COL 1, COL 2, COL 3, COL 4, COL 5, COL 6

CDB 1	Disbursement of Government Scholarship Funding		
DESCRIPTION Administration of scholarship funding for the Education Council on behalf of the Government by: • Issuing and monitoring disbursements to approved recipients • Generating periodic performance reports			
MEASURES	**2024 1 Jan to 31 Dec 2024**	**2025 1 Jan to 31 Dec 2025**	**2023 12-Month Forecast**
QUANTITY			
• Number of payments to facilitate Education Council scholarship recipients (inclusive of: local and overseas, and direct institutions)	900-1,200	900-1,200	1,100
• Number of performance reports	10-12	10-12	10-12
QUALITY			
• Ensure that Education Council scholarships payments are administered in accordance with agreed arrangements as submitted from time to time by the Ministry of Education	100%	100%	100%
• Submit required performance reports with accuracy and relevance of reports as agreed with the Ministry of Education	100%	100%	100%
TIMELINESS			
• Administer all scholarships in a timely manner to ensure that recipients are in receipt of funds as requested and submitted by the Ministry of Education to CIDB	100%	100%	100%
• Maximum time of 7 working days between end of month and submission of reports	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$45,000**	**$45,000**	**$40,451**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians • Future Proofing to Increase Resilience • Modernise Government to Improve Public Sector Performance			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: CDB 1			

NGS 25	Teaching of Tertiary Education Courses

DESCRIPTION

Teaching of the following degree courses:

- Master of Science: Management (Human Resources and Education)
- Master of Business Administration
- Bachelor of Science Degrees: Business Administration (Accounting and Finance), Human and Social Services, Liberal Studies and Office Administration.
- Associate of Science Degrees: Business (Accounting, Banking, Broadcasting Management, Finance, Hotel and Tourism Management and Information Systems), General Studies, and Office Administration

The funds allocated are to be used exclusively for items related to teaching and learning including: student support services; educational supplies; faculty fees; tutors; learning labs.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Master's Level Degree Programmes Offered	2	2	2
• Bachelor's Level Degree Programmes Offered	4	4	4
• Associate's Level Degree Programmes Offered	3	3	3
QUALITY			
• Faculty holds a minimum of a Bachelor's degree with appropriate professional experience, professional designation / certification or Master's degree	100%	100%	100%
• Programmes taught in accordance with international tertiary educational standards based on an American curriculum	100%	100%	100%
• Institutionally accredited by a recognised accreditation agency and business programmes accredited by the International Accreditation Council for Business Education (IACBE)	100%	100%	100%
TIMELINESS			
• Fall, Winter, Spring and Summer quarters	100%	100%	100%
LOCATION			
• ICCI Campus, Grand Cayman	100%	100%	100%
COST	**$250,000**	**$250,000**	**$250,000**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Future Proofing to Increase Resilience
- Modernise Government to Improve Public Sector Performance

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: ICC 1

NGS 34	Compulsory Primary and Secondary Education by Assisted Schools

DESCRIPTION

The provision of a grant to assisted schools providing primary and secondary compulsory education in the Cayman Islands

Assisted schools in receipt of these funds are responsible for the delivery of education, in such a manner as to comply with the Education Act, 2016, Education Regulations, 2017 and Ministry of Education Policies and Guidelines

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of assisted schools	15-17	15-17	12
• Approximate number of students enrolled in Primary Education	2,000-2,500	2,000-2,500	2,015
• Approximate number of students enrolled in Secondary Education	1,200-1,600	1,200-1,600	1,364
QUALITY			
All assisted schools must:			
• Be registered and in good standing with the Education Council	100%	100%	100%
• Be subject to external school inspections by the Office of Education Standards and receive a minimum inspection grading of "Satisfactory"	95-100%	95-100%	95-100%
• Submit approved Financial Statements including details on how the Government Funding was utilised	100%	100%	100%
• Submit complete and accurate information on standards of achievement and progress of compulsory age students	100%	100%	100%
• Submit complete and accurate enrolment and attendance data of compulsory age students	100%	100%	100%
• Submit complete and accurate information on students with special educational needs	100%	100%	100%
• Submit strategic and/or school improvement plans and annual progress reports including, when relevant, post inspection action plans	100%	100%	100%
• Submit evidence of participation in national academic, cultural and sporting initiatives, for example: The National Spelling Bee, Rotary Science Fair, National Children's Festival of the Arts, Inter-Primary and Inter-Secondary Sporting competitions	100%	100%	100%
TIMELINESS			
• All documentation to be submitted by October 15	100%	100%	100%
• Post inspection action plans to be submitted 30 days after the final inspection report is issued to the relevant school	100%	100%	100%

LOCATION • Calvary Baptist Christian Academy, Cayman Academy, Cayman International School, Cayman Learning Centre, Cayman Prep and High School, Clever Fish School, First Baptist Christian School, Footsteps School, Grace Christian Academy, Hope Academy, Island Montessori, Montessori By the Sea, Montessori Del Sol, Montessori School of Cayman, St. Ignatius Catholic School, Triple C School, Truth for Youth School, Village Montessori, Wesleyan Christian Academy	100%	100%	100%
COST	**$2,000,000**	**$2,000,000**	**$2,000,000**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Future Proofing to Increase Resilience
- Modernise Government to Improve Public Sector Performance

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: PSA 1

NGS 79	K-9 Security Services

DESCRIPTION

Provision of K-9 security services to reduce incidents of use and distribution of drugs in the schools and to make visits to schools as part of the Drugs Education Programme.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of days of service provided per year	190	190	71
• Number of hours of service provided each day	8.25	8.25	8.25
• Number of trained/certified K-9 and handlers	1	1	1
• Number of schools visited per week	3	3	3
QUALITY			
• K-9 security services to be provided by a trained/certified K-9 and handler	100%	100%	100%
• Community Police Officer accompanies company personnel in the performance of services	100%	100%	100%
TIMELINESS			
• K-9 security services to be delivered over academic year from September through June	100%	100%	100%
• Activity reports filed with Ministry liaison on a monthly basis	100%	100%	100%
• Final Annual Report of programme outcomes to Ministry by December 2024 and December 2025	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$50,000**	**$50,000**	**$31,110**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Future Proofing to Increase Resilience
- Modernise Government to Improve Public Sector Performance

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: NGS 79

NGS 91	Public School Meals Programme		
DESCRIPTION Provision of free meals to pubic primary and Lighthouse students.			
MEASURES	**2024 1 Jan to 31 Dec 2024**	**2025 1 Jan to 31 Dec 2025**	**2023 12-Month Forecast**
QUANTITY • Number meals provided per week	1,000 – 2,726	1,000 – 2,726	1,000 – 2,726
QUALITY • Provision of meals in line with the Cayman Island Public School: Standards for Food Provision (June 2012)	100%	100%	100%
TIMELINESS • Meals are to be submitted at set times each day to coincide with each schools scheduled breaks • Activity reports filed with Ministry liaison on a biweekly basis	100% 100%	100% 100%	100% 100%
LOCATION • Grand Cayman	100%	100%	100%
COST	**$11,500,000**	**$10,997,749**	**$11,133,607**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians • Future Proofing to Increase Resilience • Modernise Government to Improve Public Sector Performance			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: NGS 91			

21. TRANSFER PAYMENTS FOR 2024 AND 2025

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
TP 27	**Pre-School Educational Assistance** Pre-school education grants for students who qualify for financial assistance Number of persons assisted 2023: 120-160 Number of persons assisted 2024: 150-210 Number of persons assisted 2025: 150-210	$722,888	$722,888	$722,888
TP 30	**Local and Overseas Scholarships and Bursaries** Scholarships and bursaries awarded by the Education Council to support education at local and overseas tertiary institutions **Overseas** - Ranges between $30K and $35K per student Number of persons assisted 2023 overseas: 602 Number of persons assisted 2024 overseas: 600-700 Number of persons assisted 2025 overseas: 600-800 **Overseas SEN Tertiary** – Provided for those University students identified as having special education needs and who require additional support available at the university or supplemental programme which is an additional cost to tuition. Number of persons assisted 2023 overseas: 3 Number of persons assisted 2024 overseas: 4 Number of persons assisted 2025 overseas: 6 ($10K per annum per student) **Local** – includes all payments for A-Levels/Brac Stipend/Dual Entry/UCCI/ICCI/UWI Open Campus/St. Matthews/Law School/CIS Number of persons assisted 2023 local: 1,298 Number of persons assisted 2024 local: 1,400 - 1,600 Number of persons assisted 2025 local: 1,500 – 1,700	$21,754,701	$22,254,701	$25,228,544
TP 51	**Other Educational and Training Assistance** Grants awarded to institutions/individuals for projects/programmes to meet students' or training needs that are not provided for through traditional and/or mainstream educational/training provision. Also to include support of special projects/educational events.	$800,000	$800,000	$866,111
TP 61	**Student Enrichment and Support Services** Grants awarded to various institutions to support extended after-school programmes	$900,000	$900,000	$915,833

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
TP 82	**Scholarships – Special Educational Needs** Grants awarded for alternative education placement by Education Council to compulsory aged students with Special Educational Needs who meet criteria and have exhausted all available resources within the Government System. Number of persons assisted 2023: 30-35 – Compulsory Number of persons assisted 2024: 25-30 – Compulsory Number of persons assisted 2025: 30-35 – Compulsory	$1,450,000	$1,450,000	$1,150,271
TP 83	**Scholarships – Medical Specialisation** – earmarked for junior Caymanian doctors undertaking formal specialty training who have completed internships Number of persons assisted 2023: 7 Number of persons assisted 2024: 8 Number of persons assisted 2025: 8 -10	$600,000	$600,000	$166,743
TP 93	**Public School Grants** Grants to Public Schools for Special Projects Number of Projects 2023: 2-5 Number of Projects 2024: 10-15 Number of Projects 2025: 10-15	$400,000	$400,000	$400,000
TP 94	**Superior Auto Apprenticeship Programme**	$150,000	$150,000	$150,000

22. OTHER EXECUTIVE EXPENSES FOR 2024 AND 2025

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
OE 11	**Subscription to Caribbean Examinations Council** Annual subscription to Caribbean Examinations Council for local Registrar	$13,452	$13,452	$10,452
OE 12	**University of the West Indies Membership Levy** Annual membership payment to the University of the West Indies	$559,222	$559,222	$559,222

23. OWNERSHIP ACTIONS FOR 2024 AND 2025

EQUITY INVESTMENTS

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
EI 12	**Ministry of Education** Equity Investment for purchase of entity assets	$31,870,000	$33,880,000	$37,585,900
EI 46	**University College of the Cayman Islands**	$2,130,000	$1,120,000	$5,427,134

24. OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER FOR DISTRICT ADMINISTRATION AND LANDS

OUTPUT SUPPLIER: MINISTRY OF DISTRICT ADMINISTRATION AND LANDS

DAL 1	Policy Advice and Support to the Minister for District Administration and Lands

DESCRIPTION

Policy advice and ministerial support to the Minister and Cabinet involving subjects relating to Grand Cayman, Cayman Brac and Little Cayman, including: District Administration, Public Lands Commission, Lands and Survey, Sister Islands Sports matters, Water Authority and Sister Islands Affordable Housing Development Corporation.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of cabinet papers and notes	60-80	60-80	140
• Number of responses to parliamentary questions/ministry papers answered, information and decision-making briefs prepared	26-40	26-40	16
• Number of board meetings supported/meetings held/attended	203-281	203-281	419-499
• Number of strategic priority projects advised on and/or managed	5-10	5-10	5
• Number of (PLC) Vendor Permits issued	35-50	35-50	-
QUALITY			
• Cabinet papers and responses to parliamentary questions reviewed by Chief Office or designate and approved by Ministry prior to submission.	100%	100%	100%
• Representations at meetings/briefings by knowledgeable and professional personnel	100%	100%	100%
• Policy and strategy documents reviewed and approved by Chief Officer or designate prior to release	100%	100%	100%
• Services provided by appropriately experienced and qualified Persons	94-100%	94-100%	94-100%
TIMELINESS			
• All services will be delivered by agreed target dates	97-100%	97-100%	97-100%
• Attendance at meetings within timeframe agreed	95-100%	95-100%	95-100%
• Written replies issued within the agreed timelines	95-100%	95-100%	95-100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$4,853,215**	**$5,213,471**	**$3,992,633**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Cayman
- Enhance Our Competitiveness while Meeting International Standards
- Future Proofing to Increase Resilience
- Modernise Government to Improve Public Sector Performance
- Protect and Promote Caymanian Culture, Heritage and Identity

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: ADL 1, DAD 16, PLC 1

DAL 2	Government Services in Cayman Brac and Little Cayman

DESCRIPTION

Provision of Government services in Cayman Brac and Little Cayman which includes:

- Develop, implement and support Tourism and Business Initiatives to help energize the economy and create jobs.
- Paving and maintenance of roads in Cayman Brac and Little Cayman
- Continue to improve the Cayman Brac Sports Complex to encourage sports tourism on Cayman Brac
- Continue to works to convert the Bluff hurricane shelter site into a new Multi-purpose Hall
- Continue road repair in Cayman Brac due to WAC installing pipelines for city water between 2016- 2025
- Collection, documentation and preservation of material and sites of historical significance (in the Sister Islands)
- Provision of Child Day-care and Pre-School Services (in the Sister Islands)
- The provision of sports coaching and instructing primarily in the 7 focus sports on the Sister Islands

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of responses to world-wide requests for information	2,100-3,000	2,100-3,000	1,550
• Number of tours conducted (Tourism)	70-90	70-90	54
• Number of miles of road maintenance and construction	350-450	350-450	300
• Number of building/facility maintenance job orders processed	1,100-1,400	1,100-1,400	1,100
• Other Projects/Minor Works	1,000-1,200	1,000-1,200	1,050
• Number of tours provided (Preservation/Historical Sites)	400-500	400-500	600
• Number of Heritage House Bookings/Event	75-100	75-100	110
• Number of students attending the Centre (*per day*)	20-30	20-30	22
• Number of applications for New passports, Visa, British Citizenship, Identity certificates and Renewals processed	250-450	250-450	515
• Number Official Events arranged	30-45	30-45	30
• Number of revenue transactions processed (on behalf of others)	10,100-11,000	10,100-11,000	12,200
• Number of Disaster Exercises and Shelters maintained	46-52	46-52	50
• Number of Vehicles inspected and licences issued	2,500-3,500	2,500-3,500	2,610
• Number of Community Sports Development Programmes	6-8	6-8	5-6
QUALITY			
• Information provided by highly qualified representatives is accurate and in accordance with established programmes and policies	2,800-3,700	2,800-3,700	1,300
• Tours are conducted by fully qualified Guides	70-90	70-90	30
• Roads are constructed to National Engineering Standards	100%	100%	100%
• Project Management and maintenance by professional staff and Building Code	100%	100%	100%
• Historical Sites marked with descriptive signs to U.S. Parks Standards	100%	100%	100%
• Artefacts secured, exhibited and preserved in accordance with National Museum Standards	100%	100%	100%
• Facility Is licensed by and meets standards set by Education Department for Child Care Facilities and tasks performed by trained and qualified staff	100%	100%	100%
• Full compliance with established departmental procedures, in accordance with Public Management and Finance Act (2020 Revision), other legal framework and monthly Reconciliation	100%	100%	100%
• Workshops/After-School Programmes/Community/National Coaching are conducted by technical staff trained to standards set by the international governing body for the particular sport	100%	100%	100%

TIMELINESS			
• Respond to inquiries within seven days	100%	100%	100%
• Tour bookings are confirmed as requested	100%	100%	100%
• As set out in Annual Budget Guidelines and approved works programme	100%	100%	100%
• Open for public access for five to five and a half (5-5 ½) days per week	100%	100%	100%
• Child care and pre-school service provided 7:30a.m. – 5:30p.m., Monday – Friday	100%	100%	100%
• All Applications - within 6-8 weeks- Passports, 4-6 weeks – Visas, 6-12 weeks– Citizenship, 1 day – Special Marriage Licence, 1 week – Marine Licence Renewal, 3-6 months	100%	100%	100%
• Revenue Deposits within 2 working days	100%	100%	100%
• Community Coaching held daily 5-6 days a week	100%	100%	100%
LOCATION			
• Cayman Brac and Little Cayman	100%	100%	100%
COST	**$11,635,789**	**$12,316,086**	**$9,966,018**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Cayman
- Enhance Our Competitiveness while Meeting International Standards
- Future Proofing to Increase Resilience
- Modernise Government to Improve Public Sector Performance
- Protect and Promote Caymanian Culture, Heritage and Identity

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: DAD 3, DAD 22, DAD 24, DAD 26, DAD 27, DAD 31

DAL 3	Provision of Cadastral Surveying, Land Registration, Stamp Duty Assessment, Valuations and Geographic Information Services

DESCRIPTION

- Provision of a real estate valuation and appraisal service to Government including the general management of unoccupied Crown-owned Land, property management, leases, inspections, sales, acquisitions and disposals
- Provision and maintenance of Land Surveying and Mapping services covering all aspects of the survey and mapping processes within Lands and Survey
- Provision of Land Registration and Stamp Duty Services including a range of activities associated with registered land transactions. The most common includes document searches, examination and registration of interests on land.
- National geographic information services which include the provision of geographic datasets of the Cayman Islands, and business development solutions for Government and private sector to ensure full use of data and applications developed by the National Geographic Information Service (GIS)

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of non-Stamp Duty valuation reports completed	50-90	50-90	130-150
• Number of inspections and service calls of unoccupied Crown-Owned properties and new leases, renewals and extensions	50-100	50-100	50-60
• Number of surveys conducted-cadastral, topographic, investigative	30-40	30-40	40-50
• Number of survey plans authenticated and boundary plans approved	185-225	185-225	200-250
• Documents examined for registration against a register	15,000-17,000	15,000-17,000	15,000-17,000
• New registers/parcels created	700-900	700-900	650-900
• Number of duty stamped documents issued and commercial leases assessed	7,000-7,500	7,000-7,500	6,000 -7,000
• Number of geographic solutions developed, redeveloped, or acquired	20-30	20-30	20-30
• Number of consultation and training sessions	60-75	60-75	70-80
QUALITY			
• All asset valuations, reports are prepared in compliance with the prevailing Royal Institution of Chartered Surveyors (RICS) Valuation Manual and Regulations	100%	100%	100%
• Acquisitions, disposals or leasing are in accordance with Statutory regulations and current applicable Acts- Roads Act (2005 Revision) and Land Acquisition Act (1995 Revision)	100%	100%	100%
• Quality Control and Authentication done in compliance with Land Surveyors Act (1996 Revision) and the Land Survey Regulations (1996 Revision) and the Registered Land Act (2018) Revision	100%	100%	100%
• All documents meet the requirements of the Registered Land Act (2018 Revision) as directed by the Manual of Land Registry Procedure) and signed off by a qualified person	100%	100%	100%
• All documents properly assessed and Stamp duty (plus interest when appropriate) collected in accordance with the Stamp Duty Act (2020 Revision)	100%	100%	100%
• All geographic solutions are developed and maintained by utilizing industry best practices, which supports security, integrity, and availability of data assets and their corresponding services	100%	100%	100%
• Qualified personnel provide comprehensive and insightful consultation, training, and support	100%	100%	100%

TIMELINESS			
• Stamp Duty documents sent out within two days of assessment	80%	80%	80%
• Acquisitions concluded within three months of agreement of consideration	80%	80%	80%
• Standard surveys with field work completed to field specification and submitted to Quality Assurance within six weeks of agreed timeliness	85-100%	85-100%	85-100%
• Turn-around time for authentication of fully compliant submissions within 10 working days	90-100%	90-100%	90-100%
• All documents are processed within ten working days after receipt of all relevant documents with the exception of valuation and re-assessments which is 2-5 working days	80%	80%	80-100%
• Applications developed, redeveloped or acquired within the Timeframe agreed with clients	85%	85%	85%
• Consultation and training are provided within 10 business days of request	95%	95%	95%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$6,682,081**	**$6,471,369**	**$5,844,914**

RELATED BROAD OUTCOME:

- Future Proofing to Increase Resilience
- Modernise Government to Improve Public Sector Performance
- Protect and Promote Caymanian Culture, Heritage and Identity

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: LSU 13, LSU 14, LSU 15, LSU 16

SIH 1	Sister Islands Affordable Housing Programme

DESCRIPTION

To identify the housing needs of Caymanians in the Sister Islands and to continue developing affordable homes to meet these needs and contribute to the economic development of the Sister Islands.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of hours of general management and administration	1,150-1,200	1,150-1,200	1,150-1,200
• Number of homes constructed	4-8	4-8	-
• Number of applications reviewed and processed	4-8	4-8	New
QUALITY			
• Site visits conducted by qualified personnel	95-100%	95-100%	95-100%
• All financial transactions processed in accordance with the Public Management and Finance Act (2020 Revision)	100%	100%	100%
TIMELINESS			
• Site Reports to be completed within five days of the end of each month	90-100%	90-100%	90-100%
LOCATION			
• Cayman Brac	100%	100%	100%
COST	**$75,000**	**$75,000**	**$45,000**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Cayman

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: SIH 1

25. TRANSFER PAYMENTS FOR 2024 AND 2025

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
TP 66	**Sister Islands Home Repairs Assistance** Repair senior citizen homes in the Sister Islands	$600,000	$600,000	$600,000
TP 86	**Sister Islands Beaches and Community Clean Up Programme**	$700,000	$700,000	$700,000
TP 101	**Sister Islands Community Programmes/Projects**	$150,000	$150,000	$248,000

26. OTHER EXECUTIVE EXPENSES FOR 2024 AND 2025

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
OE 134	**Depreciation of Executive Assets – Ministry of District Administration and Lands**	$6,977,462	$6,460,622	$7,188,000
OE 147	**Strata Fees for Crown**	$48,000	$0	$100,330
OE 148	**Lease Payment**	$17,500	$17,500	$17,500

27. OWNERSHIP ACTIONS FOR 2024 AND 2025

EQUITY INVESTMENTS

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
EI 87	**Ministry of District Administration and Lands** Equity Investment for purchase of entity assets	$7,928,000	$3,284,000	$4,498,039
EI 92	**Sister Islands Affordable Housing Corporation**	$500,000	$500,000	$0

PURCHASE OR CONSTRUCTION OF EXECUTIVE ASSETS

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
EA 4	**Land Purchase**	$3,000,000	$3,000,000	$16,383,121
EA 9	**Land Purchase: Gazetted Claims**	$829,000	$829,000	$829,000
EA 36	**Miscellaneous Road Surface Upgrades**	$100,000	$0	$794,565
EA 42	**Cayman Brac and Little Cayman Street Lighting**	$21,000	$21,000	$42,000
EA 55	**Cayman Brac and Little Cayman Roads**	$1,000,000	$1,000,000	$1,168,333
EA 60	**Cayman Brac: Sports Complex Expansion**	$150,000	$300,000	$30,000
EA 95	**Cemetery Vaults: Cayman Brac and Little Cayman**	$50,000	$50,000	$88,943
EA 125	**Cayman Brac Multi-Purpose Hall**	$100,000	$100,000	$79,231
EA 131	**Storm Drain and Deep Wells – Cayman Brac**	$21,000	$21,000	$42,000
EA 139	**Public Docks and Ramps in the Sister Islands**	$500,000	$200,000	$95,000
EA 144	**Public Restrooms (Sister Islands)**	$200,000	$100,000	$268,501
EA 158	**Little Cayman Playfield**	$100,000	$0	$99,996
EA 166	**Public Restrooms – Grand Cayman**	$300,000	$1,900,000	$0
EA 167	**Cayman Brac Public Parks**	$300,000	$0	$0

28. OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER FOR FINANCIAL SERVICES AND COMMERCE

OUTPUT SUPPLIER: MINISTRY OF FINANCIAL SERVICES AND COMMERCE

FSC 20	Framework for the Functioning of the Financial Services Industry		
DESCRIPTION • To provide support to the Minister in the delivery and implementation of policy and legislative directives which meet international standards and facilitates the successful operation of the financial services industry • To ensure effective coordination of and timely responses to peer reviews and evaluations by various international standards setters • To engage with stakeholders and organisations to establish and foster relationships to maintain the jurisdiction's positive reputation and deepen understanding of the financial services industry in order to protect and if possible, enhance Cayman's reputation as a global financial services centre			
MEASURES	**2024 1 Jan to 31 Dec 2024**	**2025 1 Jan to 31 Dec 2025**	**2023 12-Month Forecast**
QUANTITY			
• Development and execution of a business plan to facilitate the policy direction of the Minister for Financial Services and Commerce	1	1	N/A
• Development of an Annual Report	1	1	1
• Cabinet Papers and Notes prepared	30-35	30-35	40-50
• Number of research papers and advice	10-12	10-12	10-12
QUALITY			
• Activities will be produced in accordance with relevant legislation or best practice.	100%	100%	100%
• Advice and service will be complete, accurate and reviewed by management	100%	100%	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%	100%
TIMELINESS			
• Documents produced according to statutory timelines	100%	100%	100%
• All work to be carried out within timeframes established by applicable legislation, international agreements and standards, and deadlines set by the Ministry	100%	100%	100%
• Work carried out within timeframes established by international standards and internal deadlines	90-100%	90-100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$10,822,122**	**$12,608,686**	**$7,965,007**
RELATED BROAD OUTCOME: • Enhance Our Competitiveness while Meeting International Standards			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: FSA 1, FSA 2, FSA 5, FSA 6, FSA 8, NMS 1			

FSC 22	Registers of Corporate, Intellectual Property and Vital Information

DESCRIPTION

The Registry manages the processing of registration applications for vital information.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of registrations of Births, Deaths, Marriages and Civil Partnerships per annum	1,500-2,000	1,500-2,000	1,500-2,000
• Number of recordings of Public records (deed polls, wills, promissory notes affidavits, bills of sale and debentures) per annum	1,000-1,200	1,000-1,200	1,000-1,200
• Number of Certificates per annum	70,000-100,000	70,000-100,000	70,000-100,000
• Provide training to Administration staff (sub-office) in Cayman Brac	2-4	2-4	2-4
• Number of benevolent entities Register per annum;	15-25	15-25	15-25
• Number of cancellation and suspension of benevolent entities;	1-8	1-8	1-8
• Number of Recording of filings (annual returns, reports of the review of financial statements);	200-225	200-225	200-225
• Number of statistics published on NPO activities	10 - 12	10 - 12	10 - 12
• Number of Outreach sessions per annum	5-10	5-10	5-10
• Number of audits per annum	1-5	1-5	1-5
QUALITY			
• All registrations processed in accordance with standards and requirements as outlined in the relevant legislation	100%	100%	100%
• Train staff and stakeholders in the use of new systems	100%	100%	100%
• Process all applications in accordance with the relevant Legislations, regulations and policies	100%	100%	100%
TIMELINESS			
• Registrations completed within time period specified in legislations or as set out in published policy	100%	100%	100%
• Migration of all registers of vital events online ○ Civil Partnership Module ○ Public Records ○ Marriage System	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$6,217,986**	**$7,116,498**	**$5,102,241**

RELATED BROAD OUTCOME:

- Enhance Our Competitiveness while Meeting International Standards

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: REG 14, REG 15, REG 16, REG 20, IPO 8

FSC 23	International Cooperation in Tax Matters

DESCRIPTION

In fulfilment of agreed international obligations in accordance with international standards, the Cayman Islands maintains a number of mechanisms for exchange of information for tax purposes and collaborates with competent authorities in partner jurisdictions on all methods of exchange of information and to complete the fulfilment of obligations and membership commitments to international bodies, and to uphold the positive reputation of the Cayman Islands as an international financial centre, the Cayman Islands actively participates in relevant international fora on tax cooperation.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of exchange relationships with treaty partners	120-130	120-130	120-130
• Number of meetings, working groups and bilateral engagements	25-30	25-30	25-30
• Number of hours analysing data, making assessments, and carrying out compliance and enforcement	34,000-44,000	34,000-44,000	17,000-22,000
QUALITY			
• All functions to be performed in accordance with statutory and treaty obligations	100%	100%	100%
• All engagement and meeting attendance to be carried out within the relevant parameters for the relevant international initiatives and meetings	100%	100%	100%
TIMELINESS			
• All work to be carried out within timeframes established by applicable legislation, international agreements and standards and deadlines set by international organisation agendas	100%	100%	100%
LOCATION			
• Services are delivered primarily within the Cayman Islands	100%	100%	100%
• Services are delivered primarily in various global locations set for meetings	100%	100%	100%
COST	**$3,962,122**	**$5,326,708**	**$4,285,228**

RELATED BROAD OUTCOME:

- Enhance Our Competitiveness while Meeting International Standards

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: TIA 7, TIA 8, TIA 9

FSC 36	Trade and Commerce Licensing and Supervision

DESCRIPTION

To provide support to the Minister in the delivery and implementation of policy directives and legislative development relative to these sectors.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Business Licences Issued/renewed	10,000 -12,000	10,000 -12,000	9,500 -11,500
• Film Exhibition Premises Licences Issued/renewed	1 – 10	1 – 10	1 – 10
• Tobacco Permits Issued/renewed	150-200	150-200	130-150
• SEZ Trade Licences Issued/renewed	220 -350	220 -350	220 -350
• Liquor Licences/Music and Dancing Licences Issued/renewed	600-750	600-750	500-700
• Number of businesses inspected	1,500-2,000	1,500-2,000	N/A
• Number of applications for registrations received and processed	10-20	20-30	20-30
• Number of DNFBPs monitored	100-120	100-120	N/A
QUALITY			
• All applications processed in accordance with standards and requirements as outlined in the relevant Act	95%	95%	95%
• Percentage of businesses found to be compliant with regulations or standards during inspections	95%	95%	95%
• Review and monitoring of remedial actions within specified timelines required in legislation	95%	95%	95%
TIMELINESS			
• Licence application decisions communicated within time period specified in Act or as set out in published policy	95%	95%	95%
• Enforcement checks conducted on a routine basis. Complaints responded to within 24-48 hours of receipt; Investigations started within five business days of receipt of a complaint Inspections based on standards set out in the AML regulations	95%	95%	95%
• Final reports issued within 45 days of inspections	95%	95%	95%
• Actions issued as outlined in international AML/CFT regulatory standards	95%	95%	95%
LOCATION			
• Services are delivered primarily within the Cayman Islands	100%	100%	100%
COST	**$2,148,221**	**$2,399,247**	**$1,872,409**

RELATED BROAD OUTCOME:

- Enhance Our Competitiveness while Meeting International Standards

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: DCI 13, DCI 14, DCI 15, DCI 16

FSC 37	International Engagement for Financial Services

DESCRIPTION

To support the Minister in developing Government's strategy and policy to promote the jurisdiction's interests and reputation regarding financial services by advocating with key regional industry stakeholders and advising the Ministry on regional policy issues, trends and development.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Organise and/or attend meetings and other opportunities to develop and enhance relations with relevant regional key stakeholders	5-15	5-15	5-15
• Report on regional issues, trends and developments, and possible actions to be undertaken by the Ministry	10-12	10-12	10-12
• Attend events and other opportunities to advocate and promote the Cayman Islands' interests, products and reputation	3-9	3-9	3-9
QUALITY			
• As determined by priority based on relevant regional issues using various channels	90-100%	90-100%	90-100%
• Based on accurate and up-to-date information and including the provision of cited documents, legislation, etc.	90-100%	90-100%	90-100%
• In line with agreed strategic messaging	90-100%	90-100%	90-100%
TIMELINESS			
• Within 3 months of office set-up and continually thereafter	90-100%	90-100%	90-100%
• Monthly or sooner dependent on relevance, urgency, and priority	90-100%	90-100%	90-100%
• Ongoing	90-100%	90-100%	90-100%
LOCATION			
• European Union, North America and Asia	100%	100%	N/A
COST	**$1,606,139**	**$1,665,284**	**$1,027,422**

RELATED BROAD OUTCOME:

- Enhance Our Competitiveness while Meeting International Standards

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: OSE 1, OSE 2, OSE 3

AOA 1	Operation of Registration and Oversight Functions Under the Auditors Oversight Act		
DESCRIPTION There is an ongoing reassessment of remit of the Audit Oversight Authority (AOA) in the absence of a currently sustainable scope of operations (see AOA 2 below). In the meantime, the AOA must maintain its operational effectiveness and discharge its obligations under the Act.			
MEASURES	**2024 1 Jan to 31 Dec 2024**	**2025 1 Jan to 31 Dec 2025**	**2023 12-Month Forecast**
QUANTITY			
• Delivery of an independent system of oversight in accordance with the Act, Regulations and Rules	1	1	1
QUALITY			
• All regulatory and related administrative functions are carried out in accordance with applicable legislation, AOA Rules and Board policies and directives	100%	100%	100%
• All regulatory activities are performed by qualified and experienced personnel who are independent of the firms regulated	100%	100%	100%
TIMELINESS			
• Timelines set out in applicable legislation and the AOA Rules to be adhered to	100%	100%	100%
• All financial and other reporting to be completed by stipulated deadlines	100%	100%	100%
• Queries and inquiries (including those from equivalent overseas regulatory authorities) are to be acknowledged within 1 business day and substantively responded to as soon as practically possible	100%	100%	100%
LOCATION			
• All regulatory activities to be conducted within the Cayman Islands	100%	100%	100%
COST	**$170,602**	**$267,602**	**$179,602**
RELATED BROAD OUTCOME: • Enhance Our Competitiveness while Meeting International Standards			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: AOA 1			

AOA 2	Complete Future of the Auditors Oversight Authority Project

DESCRIPTION

The "Future of the AOA" project is an ongoing reassessment of remit of the AOA in the absence of a currently sustainable scope of operations. The object is to consider the needs of the Cayman Islands' regulatory regime in the light of international developments in audit regulation, and to develop policy recommendations for Government to consider; then implement the resulting policy decisions.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Complete the critical reassessment of the AOA's role and scope of activities and make policy recommendation to Government	1	-	1
• Implement the practical implications of the completion of the "Future of the AOA" project including adjusting, as necessary, the staffing, organisational capability, legal framework and AOA Rules	1	-	1
QUALITY			
• Policy proposals are produced in the form of a formal report to Government after appropriate consultation with the private and public sectors. Formal report to show accurately all pertinent information required to support policy recommendations and related implementation issues, and to be reviewed by AOA Board of Directors prior to submission	100%	-	95-100%
• Resulting Government policy decisions are effectively implemented in an orderly manner	100%	-	95-100%
TIMELINESS			
• Information to be submitted within timeframes agreed by parties involved	100%	-	100%
LOCATION			
• Within the Cayman Islands	100%	-	100%
COST	**$100,000**	**$0**	**$94,000**

RELATED BROAD OUTCOME:

- Enhance Our Competitiveness while Meeting International Standards

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: AOA 2

AOA 3	Maintaining Relationships with Key Cayman Islands Based Stakeholders

DESCRIPTION

Maintaining relationships with key Cayman Islands based stakeholders is important to both outputs AOA 1 and AOA 2.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Periodic meetings/discussions with the Cayman Islands Institute of Professional Accountants (generally at least quarterly)	4	4	4
• Periodic meetings/discussions with the Cayman Islands Monetary Authority (generally at least every six months; more often as required)	2	2	2
• Periodic meetings/discussions with the Cayman Islands Stock Exchange (generally at least annually; more often as required)	1	1	1
• Periodic meetings/discussions with the Office of the Auditor General (generally at least quarterly via board meetings; more often as required)	4	4	4
• Periodic meetings/discussions with the Ministry of Financial Services (generally at least quarterly; more often as required)	4	4	4
QUALITY			
• Meaningful, open dialogue on matters of mutual interest	100%	100%	100%
TIMELINESS			
• Within timeframes noted under "Quantity" above	100%	100%	100%
LOCATION			
• Within the Cayman Islands	100%	100%	100%
COST	**$13,000**	**$14,000**	**$12,000**

RELATED BROAD OUTCOME:

- Enhance Our Competitiveness while Meeting International Standards

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: AOA 3

AOA 4	Membership of and Participation in the International Forum of Independent Audit Regulators

DESCRIPTION

IFIAR has over 50 members including the independent audit regulators in the major financial centres. It operates a mutual memoranda of understanding (MMOU) framework for cross-border cooperation.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• AOA's membership in IFIAR	1	1	1
• AOA's participation in MMOU framework	1	1	1
• Participation in IFIAR surveys, voting sessions and programmes	4-8	4-8	4-8
QUALITY			
• AOA's membership in IFIAR continues	100%	100%	100%
• AOA's participation in MMOU framework continues	100%	100%	100%
• Participation in IFIAR surveys voting sessions and programmes continues	100%	100%	100%
TIMELINESS			
• In accordance with all IFIAR imposed deadlines	100%	100%	100%
LOCATION			
• From Cayman Islands but attending annual IFIAR Plenary session overseas when it resumes on face to face basis	100%	100%	100%
COST	**$34,000**	**$36,000**	**$32,000**

RELATED BROAD OUTCOME:

- Enhance Our Competitiveness while Meeting International Standards

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: AOA 4

MOA 6	Regulation of the Cayman Islands Currency		
DESCRIPTION Regulation of the Cayman Islands Currency, in accordance with Monetary Authority Act, involving the issue and redemption of currency notes and coins.			
MEASURES	**2024 1 Jan to 31 Dec 2024**	**2025 1 Jan to 31 Dec 2025**	**2023 12-Month Forecast**
QUANTITY			
• Number of Currency transactions	45-60	45-60	40-60
• Number of banknotes sorting sessions	150-170	150-170	140-160
• Number of banknotes destruction sessions	20-30	20-30	20-30
• Number of banknote and coin re-orders	3-10	3-10	3-5
QUALITY			
• All procedures necessary for issuance and redemption of currency are carried out in accordance with internal policies and verified by management	100%	100%	100%
• Sorting – Carried out by a minimum of two Currency Officers with any discrepancies verified by Management in accordance with internal policies and the Indemnity Agreement with the banks	100%	100%	100%
• Destruction – The destruction of currency is carried out by at least two Currency Division staff and is witnessed by the Authority's Internal Audit Unit	100%	100%	100%
TIMELINESS			
• Issuance and redemption of notes once per week	100%	100%	100%
• Sorting conducted at least an average of 2 per week	100%	100%	100%
• Banknotes Destruction 1 per month	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$1,400,000**	**$1,475,000**	**$1,400,000**
RELATED BROAD OUTCOME: • Enhance Our Competitiveness while Meeting International Standards			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: MOA 6			

MOA 8	Collection of Fees

DESCRIPTION

Collection of fees on behalf of the Cayman Islands Government as set out in the Regulatory Acts and Regulations. Reporting and analysis on actual and projected fees.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of receipts processed/verified	80,000-95,000	80,000-95,000	85,000-95,000
• Number of refunds processed	70-100	70-100	70-100
• Number of reports produced	6-12	6-12	6-12
QUALITY			
• All fee receipts and bank deposits are processed in accordance with internal policies and verified by Management	100%	100%	100%
• The information related to the deposited fees is entered in the Government's accounting system according to the established procedures	100%	100%	100%
• Reports are compiled by knowledgeable and professional personnel, to ensure that quality standards are met	100%	100%	100%
TIMELINESS			
• Deposits are prepared and lodged with the bank within the same day	100%	100%	100%
• Reports are prepared in accordance with reporting timelines and as agreed and required	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$300,000**	**$315,000**	**$300,000**

RELATED BROAD OUTCOME:

- Enhance Our Competitiveness while Meeting International Standards

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: MOA 8

MOA 12	Regulation of the Financial Services Industry

DESCRIPTION

To regulate and supervise financial services business carried on in or from within the Islands in accordance with the Regulatory Acts, namely:

- The Bank and Trust Companies Act
- The Companies Management Act
- The Insurance Act
- The Money Services Act
- The Mutual Funds Act
- The Private Funds Act
- The Securities Investment Business Act
- Development Bank Act
- Building Societies Act
- Cooperative Societies Act
- Virtual Asset (Service Providers) Act

To perform any other regulatory or supervisory duties that may be imposed on the Authority by any other Act. To create and maintain a high quality and effective regulatory environment to attract users and providers of financial services. To monitor compliance with Money Laundering Regulations.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of applications for new licenses/registrations processed	3,000-4,000	3,000-4,000	3,000-4,000
• Number of applications for cancellations of licenses/registrations processed	1,000-2,000	1,000-2,000	1,000-2,000
• Number of applications for the approval of new auditors processed	1-5	1-5	1-5
• Number of industry queries and other prudential matters processed.	50,000-60,000	50,000-60,000	50,000-60,000
• Number of incoming/outgoing ORAs (overseas request for assistance) matters processed.	200-250	200-250	200-250
• Number of statistical returns of licensees and registrants processed	1,000-1,500	1,000-1,500	1,000-1,500
• Number of financial statements and returns collected and processed	25,000-35,000	25,000-35,000	25,000-35,000
• Number of additional analysis and supervisory reports on financial statements and returns	400-600	400-600	400-600
• Number of on-site inspections conducted /facilitated (locally and overseas)	45-55	45-55	45-55
• Number of prudential and non-routine meetings conducted with licensees	180-220	180-220	180-220
• Number of meetings held and presentations made to local market participants and associations	60-80	60-80	60-80
• Number of meetings with External Bodies and overseas groups, attended or at which CIMA's position was represented or presented	80-100	80-100	80-100
• Number of rules, statement of guidance and principle, and policies and procedures issued	30-50	30-50	30-50
• Number of reviews of regulatory functions of the jurisdiction and judicial reviews processed	150-200	150-200	150-200
• Number of public notices, publications, advisories, and press releases on which CIMA provided technical advice, information and support to financial services businesses and the general public	40-50	40-50	40-50
• Number of issues addressed regarding problem entities	1,500-2,000	1,500-2,000	1,500-2,000
• Number of Enforcement Actions (including Court Proceedings) taken	50-80	50-80	50-80

• Number of serious breaches investigated	25-50	25-50	25-50
• Number of compliance checks conducted	700-800	700-800	700-800
• Number of Investigative matters such as Onward Disclosures from the Financial Reporting Authority, investor complaints and whistle blowing obligations of auditors	50-70	50-70	50-70
• Number of Administrative Fines levied on regulated entity	15-25	15-25	15-25
• Number of Directors/Officer/Shareholder approvals	3,000-5,000	3,000-5,000	3,000-5,000
• Number of Statistical reports compiled and published/disseminated on domestic financial services industry	20-30	20-30	20-30
• Number of changes on business plans, auditors, authorized agents, principal offices, registered offices, name of entity, and letters of good standing	200-250	200-250	N/A
• Review of outsourcing agreements, non-objection to dividends, approval for the release of inspection reports, approval of sub-agents, and approval of large exposures	10-20	10-20	N/A
• Review of files, Licensees' Risk Assessments, and Validations	100-200	100-200	N/A
• National and Sectorial Risk Assessments	1-3	1-3	N/A
QUALITY			
• Licensing and supervisory matters approved timely and with little or no industry complaints	90-100%	90-100%	90-100%
• Statistical returns processed in accordance with guidelines	90-100%	90-100%	90-100%
• Regulatory functions and advice are carried out in accordance with applicable legislation, CIMA rules, statement of guidance, policies, procedures and Board directives	100%	100%	100%
• Professional litigation services in accordance with expectations of attorneys-at-law in the Courts of the Cayman Islands	95-100%	95-100%	95-100%
TIMELINESS			
• Process applications for new licensees/registrants within 6 weeks	95-100%	95-100%	95-100%
• Process applications for cancellation of licensees/registrants within 6 weeks	80-100%	80-100%	80-100%
• Process incoming/outgoing ORA's, industry queries and other prudential matters within 6 weeks	90-100%	90-100%	90-100%
• Information and statistics submitted to requesting party on (mutually) agreed timetable	95-100%	95-100%	95-100%
• Statistics processed according to established schedules	95-100%	95-100%	95-100%
• Analyse financial statements and returns filed with CIMA within 6 months of receipt	85-100%	85-100%	85-100%
• Conduct on-site inspections and issue final report within 4 months	90-100%	90-100%	90-100%
• Rules, SOGs internal guidance and procedures papers submitted, posted to web-site, gazetted and notification provided to private sector in accordance with approved deadlines	90-100%	90-100%	90-100%
• Prepare submissions for approval within 3 to 5 weeks of: (i) receiving a referral from a regulatory division; (ii) receiving a report from an appointed person; or (iii) the end of a representation period in connection with a Warning Notice	75-100%	75-100%	75-100%
• Comply with statutory deadlines for filing of documents in court proceedings	100%	100%	100%
• Process due diligence applications within 2 to 4 weeks of receiving the request	95-100%	95-100%	95-100%

• Investigative Onward Disclosures from the Financial Reporting Authority, investor complaints and whistle blowing obligations of auditors in a timely manner	95-100%	95-100%	95-100%
LOCATION • Grand Cayman and Overseas	100%	100%	100%
COST	**$22,352,000**	**$23,345,000**	**$20,945,652**
RELATED BROAD OUTCOME: • Enhance Our Competitiveness while Meeting International Standards			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: MOA 12			

MOA 13	Assistance to Overseas Regulatory Authorities

DESCRIPTION

Provision of assistance to Overseas Regulatory Authorities in accordance with the Monetary Authority Act.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of requests for assistance processed	250-300	250-300	250-350
• Number of Memoranda of Understanding negotiated	25-45	25-45	25-45
• Number of meetings - Attend, represent or present CIMA's position to external bodies and overseas groups on Co-operative functions	50-70 20-30	40-50 20-30	30-40 30-40
• Number of Court Proceedings attended and/or conducted			
• Number of recurring periodic statistical or metadata reports to international organisations or international groups of financial authorities	20-30	20-30	20-30
• Number of internal and Working Group cooperation and inputs to jurisdiction responses to international reviews	10-15	10-15	10-15
QUALITY			
• Co-operative functions are carried out in accordance with Monetary Authority Act and relevant procedure manuals developed by the Authority and published as part of its Handbook	95-100%	95-100%	95-100%
TIMELINESS			
• Complete initial request for assistance form within 1 to 3 days of receiving the request from the overseas regulatory authority	95-100%	95-100%	95-100%
• Provide information requested by overseas regulatory authority within 8 to 10 weeks of receiving the request	75-100%	75-100%	75-100%
• Attend meetings/proceedings within the agreed time frame	100%	100%	100%
LOCATION			
• Grand Cayman and Overseas	100%	100%	100%
COST	**$980,000**	**$1,029,000**	**$980,000**

RELATED BROAD OUTCOME:

- Enhance Our Competitiveness while Meeting International Standards

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: MOA 13

MOA 14	Policy Advice and Ministerial Services

DESCRIPTION

Provision of advice to Cabinet on Matters set out above with regard to:

- the regulatory functions and the co-operative function being consistent with functions discharged by an overseas regulatory authority
- the Regulatory Acts being consistent with the Acts and regulations of countries and territories outside the Islands and the recommendations of international organisations
- Preparation of Cabinet papers/notes/briefings; drafting of new and amending Financial Services Industry legislation
- Implementation of Cayman Islands Statutory requirements
- Policy and economic issues regarding Financial Services affecting the Cayman Islands

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Cabinet papers/notes/briefings	10-20	10-20	10-15
• Legislative Proposals (Acts and Regulations)	15-30	15-30	15-25
• Meetings attended and participated in, at the request of Cabinet	4-10	4-10	10-15
• Number of international fora participated in and attended	10-20	10-20	20-30
• Provide technical advice and support to the Minister for Finance and other Government Agencies	40-50	40-50	40-50
• Freedom of Information operations	2-5	2-5	2-5
QUALITY			
• Legislative proposals are produced in the form of draft bills and regulations after appropriate consultation with the private and public sectors	95-100%	95-100%	95-100%
• Cabinet papers, notes, and briefings are prepared showing accurately all pertinent information required to support legislative proposals, recommendations or other issues being addressed; reviewed by the MD and CIMA Board of Directors	95-100%	95-100%	95-100%
• Policy position determined after appropriate consultation (CIMA, Industry, Cabinet etc.) and Cayman Islands position then presented to the relevant forum through Cayman delegation at meetings	95-100%	95-100%	95-100%
• Rules and SOGS submitted to Cabinet, posted to website, gazetted and notification provided to private sector	95-100%	95-100%	95-100%
TIMELINESS			
• Legislative proposals, Cabinet papers, notes, briefings submitted to Cabinet by target date	90-100%	90-100%	90-100%
• Policies and Agreements reviewed and updated as the need arises	90-100%	90-100%	90-100%
• Information submitted within timeframes agreed by parties involved	90-100%	90-100%	90-100%
LOCATION	100%	100%	100%
• Grand Cayman and Overseas			
COST	**$875,000**	**$919,000**	**$875,000**

RELATED BROAD OUTCOME:

- Enhance Our Competitiveness while Meeting International Standards

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: MOA 14

MOA 25	Monitor Compliance with the Anti-Money Laundering Regulations

DESCRIPTION

- To strengthen the Anti-Money Laundering and Counter Terrorism Financing ("AML/CFT") supervisory framework
- To engage adequate staff members for conducting risk-based AML/CFT supervision
- To collect and analyse information for understanding the Money Laundering and Terrorism Financing ("ML/TF") risks associated with the sectors under the Authority's remit
- To conduct more AML/CFT specific on-site inspections
- To monitor regulated entities' compliance with the applicable AML/CFT obligations
- To provide necessary guidance to the private sector to assist them in complying with the applicable AML/CFT obligations
- To conduct outreach to the private sector to assist them in understanding the ML/TF risks, emerging trends and applicable AML/CFT obligations
- To impose administrative fines and enforcement actions as necessary
- To make recommendations to the Cabinet to rectify the gaps identified in the Mutual Evaluation Report of the Cayman Islands and enhance the jurisdiction's AML/CFT regime

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of industry queries with regards to the AML/CFT obligations processed.	200-300	200-300	300-500
• Number of cash flow and data collection and other AML/CFT returns of licensees and registrants processed	400-500	400-500	100-500
• Processing of travel rule returns	100-120	100-120	N/A
• Number of ML/TF risk assessments conducted	2,000-3,000	2,000-3,000	2,000-3,000
• Number of on-site inspections conducted /facilitated (locally and overseas)	50-75	50-75	10-40
• Number of meetings held and presentations made to local market participants and associations	50-70	50-70	20-40
• Number of meetings with External Bodies and overseas groups, attended or at which CIMA's position was represented or presented	40-50	40-50	15-35
• Number of public notices, publications, advisories, and press releases on which CIMA provided technical advice, information and support to financial services businesses and the general public	1-5	1-5	1-5
• Number of issues addressed regarding problem entities	75-90	75-90	10-25
• Number of Enforcement Action taken, administrative fines (including Court Proceedings) imposed	50-70	50-70	25-50
• Number of serious breaches investigated	60-80	60-80	25-50
• Number of Investigative matters such as Onward Disclosures from the Financial Reporting Authority.	1-4	1-4	1-5
• Legislative Proposals (Acts and Regulations)	20-30	20-30	1-10
• Number of international fora, participated in and attended	30-40	30-40	N/A
• Number of CFATF meetings where CIMA acts as a Financial or Legal Assessor	20-30	20-30	N/A
• Number of CFATF draft documents produced by CIMA as a Financial or Legal Assessor.	1-5	1-5	10-15
• Provide technical advice and support to the Minister for Finance and other Government Agencies	10-20	10-20	10-20
• AML/CFT Policy and Legislative Research	1,000-1,500	1,000-1,500	300-500
• Ongoing monitoring of regulated entities to ensure compliance with AML/CFT inspection or other issued requirements	20-30	20-30	15-20
• Number of Suspicious Activity Reports made to the Financial Reporting Authority	50-70	50-70	15-20

• Feedback forms to the Financial Reporting Authority	5-10	5-10	5-10
• Process MLAT Requests in accordance with Court Order	25-35	25-35	20-30
• Inter-Agency requests processed (Incoming and Outgoing including referrals to CIBFI and DPP)	40-60	40-60	40-55
• Administrative Fines levied on regulated entity (AML)	300-350	300-350	200-300
• Processing of due diligence applications (Med and High Risk)	400-500	400-500	N/A
• Number of reviews of sanction hits generated by automated screening of CIMA's database, including referrals to Compliance Division			
QUALITY			
• Cash flow and AML/CFT returns processed in accordance with the guidelines	90-100%	90-100%	90-100%
• Regulatory functions and advice are carried out in accordance with applicable legislation, CIMA rules, statement of guidance, policies, procedures and Board directives	95-100%	95-100%	95-100%
• Rules and SOGS submitted to Cabinet, posted to website, gazetted and notification provided to private sector	95-100%	95-100%	95-100%
• Professional litigation services in accordance with expectations of attorneys-at-law in the Courts of the Cayman Islands	95-100%	95-100%	95-100%
• Cabinet papers, notes, and briefings are prepared showing accurately all pertinent information required to support legislative proposals, recommendations or other issues being addressed; reviewed by the MD and CIMA Board of Directors	95-100%	95-100%	95-100%
• Process MLAT requests in accordance with Court Order	95-100%	95-100%	95-100%
• In accordance with the Inter-Agency MOU	95-100%	95-100%	95-100%
TIMELINESS			
• Conduct AML/CFT specific on-site inspections according to the established Calendar	85-100%	85-100%	85-100%
• Cash flow statements and other AML/CFT returns processed according to established schedules	90-100%	90-100%	90-100%
• Rules, SOGs internal guidance and procedures papers submitted, consulted where necessary, posted to website, gazetted and notification provided to private sector in accordance with approved deadlines	80-100%	80-100%	80-100%
• Prepare submissions for approval within 3 to 5 weeks of: (i) receiving a referral from a regulatory division; (ii) receiving a report from an appointed person; or (iii) the end of a representation period in connection with a Warning Notice	75-100%	75-100%	75-100%
• Comply with statutory deadlines for filing of documents in court proceedings	100%	100%	100%
• Process due diligence applications (mainly for EPs) per the scheduled calendar	95-100%	95-100%	95-100%
• Investigative Onward Disclosures from the Financial Reporting Authority in a timely manner	95-100%	95-100%	95-100%
• Legislative proposals, Cabinet papers, notes, briefings submitted to Cabinet by target date	95-100%	95-100%	95-100%
• Process MLAT requests in accordance with Court Order	95-100%	95-100%	95-100%
• Process IARs within 30 days of receiving the request	95-100%	95-100%	95-100%

LOCATION • Grand Cayman and Overseas	100%	100%	100%
COST	**$7,850,000**	**$8,434,000**	**$8,957,000**
RELATED BROAD OUTCOME: • Enhance Our Competitiveness while Meeting International Standards			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: MOA 25			

CMA 1	Policy Advice to Cabinet on Maritime Matters

DESCRIPTION

Provision of advice to Cabinet on:

- Drafting of new and amending existing shipping legislation;
- Preparation of draft Cabinet Papers and briefs on shipping matters;
- Implementation of Cayman Islands statutory requirements;
- Preparation and upkeep of Classification Society Agreements;
- Effect of International Maritime Affairs on domestic policy;
- Extension of International maritime conventions, treaties and similar agreements to the Cayman Islands;
- Policy and economic issues in the maritime and related sectors affecting the Cayman Islands;
- Attendance at and Cayman Islands input to international fora (e.g. IMO and ILO); and
- Handling and collaborating any audit findings through clearance.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of hours providing policy advice, ministerial services, and fulfilling information request	900	900	900
QUALITY			
• Legislative proposals are produced in the form of draft bills and regulations after appropriate consultation with the private and public sectors	100%	100%	100%
• Cabinet papers, notes and briefings are prepared showing accurately all pertinent information required to support legislative proposals, recommendations or other issues being addressed; reviewed by Chief Executive Officer (CEO)	100%	100%	100%
• Shipping Notices prepared in response to needs within the industry and reviewed by relevant sections within MACI with final review by CEO	100%	100%	100%
• Agreements with outside bodies prepared in consultation with relevant sections of MACI and the outside body concerned, with final review by CEO	100%	100%	100%
• Extension and application of international conventions under constant review and where applicable to Cayman Islands are given effect through national shipping legislation	100%	100%	100%
• Return of information to the International Maritime Organization (IMO) as required under international agreement	100%	100%	100%
• Policy position determined after appropriate consultation (MACI, Industry, Cabinet etc) and Cayman Islands position then presented to the relevant forum through Cayman delegation at meetings	100%	100%	100%
• Handle and collaborate any audit findings to clearance	100%	100%	N/A

TIMELINESS			
• Legislative proposals, Cabinet papers, notes, briefings and shipping notices delivered by target date where applicable, otherwise as the need arises	100%	100%	100%
• Agreements with outside bodies kept under constant review and updated or replaced as the need arises - at least once per year	100%	100%	100%
• Extension of Conventions under constant review and procedures for acceptance invoked as required, including development of appropriate national legislation	100%	100%	100%
• Information returned to IMO by target dates as appropriate	100%	100%	100%
LOCATION			
• George Town, Grand Cayman; Southampton, UK	100%	100%	100%
COST	**$332,000**	**$332,000**	**$332,633**
RELATED BROAD OUTCOME:			
• Enhance Our Competitiveness while Meeting International Standards			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: SHP 1			

NGS 85	Cayman Finance Services

DESCRIPTION

- Promotion of the Cayman Islands Financial Services Industry with a view to maintaining or increasing the country's market share within target industry sub-sectors (as may be agreed between the Ministry and Cayman Finance from time to time) and this maintaining or increasing government revenue and economic activity within the jurisdiction.
- Activities that are designed to protect and enhance the reputation of the jurisdiction as a premier financial services centre and investment hub.
- Activities designed to enhance the experience of financial services providers and their clients with a view to increasing market share in the relevant industry sectors (as may be agreed by the Ministry from time to time).
- Activities designed to enhance the positive impact of the financial services industry on the well-being of the islands and our community and to raise awareness of such impact within the community.
- Activities designed to ensure high rates of Cayman Finance member attraction, satisfaction, and engagement.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Industry Advisory Group Meetings	20-40	20-40	20-40
• Articles in relevant local and international publications	5-10	5-10	5-10
• Daily media monitoring reports received	230-240	230-240	230-240
• Daily media monitoring reports distributed	230-240	230-240	230-240
• Product development stakeholder meetings	10-20	10-20	10-20
• Internal (Cayman Finance) student internships	6-8	6-8	6-8
• PR and social media campaigns	3-5	3-5	3-5
• Member engagement meetings	50-100	50-100	50-100
QUALITY			
• Local and international CF events designed to promote the FS industry will be well-planned and executed in consultation with the Ministry to maximise attendance, value for money and promotional impact	100%	100%	N/A
• Articles in local and international publications will be carefully selected, researched and well-written by suitably qualified industry experts to maximise value for money and promotional impact	100%	100%	N/A
• Daily media monitoring should be provided by a reputable and reliable service	100%	100%	N/A
• Daily media monitoring reports disseminated should be well curated and relevant to the membership	100%	100%	N/A
• Stakeholder consultation should be well-planned and executed, with clear goals, deliverables and timelines	100%	100%	100%
• Student internships arranged with CF members should be well planned and delivered, and highly rated by participants	100%	100%	100%
• PR and social media campaigns should be well planned and delivered with KPIs monitored to ensure goals are met	100%	100%	100%
• Member engagement events will be well planned and executed to achieve high ratings from attendees	100%	100%	100%

TIMELINESS			
• All projects and activities will be planned and delivered within timelines agreed with the Ministry	100%	100%	N/A
• Media monitoring reports should be received daily	90-100%	90-100%	N/A
• Media monitoring reports should be reviewed, screened for relevance and disseminated within two hours of receipt	90-100%	90-100%	N/A
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$975,000**	**$975,000**	**$750,000**
RELATED BROAD OUTCOME:			
• Enhance Our Competitiveness while Meeting International Standards			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUTS: CF 1, CF 2, CF 3, CF 4, CF 5			

29. TRANSFER PAYMENTS FOR 2024 AND 2025

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
TP 63	**Support to Local Business Associations**	$75,000	$75,000	$75,000
TP 85	**Support to Local Financial Services Associations**	$110,000	$110,000	$110,000

30. OTHER EXECUTIVE EXPENSE FOR 2024 AND 2025

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
OE 94	**Organisation for Economic Cooperation Development Global Forum** Annual Membership Subscription	$55,000	$55,000	$55,000

31. OWNERSHIP ACTIONS FOR 2024 AND 2025

EQUITY INVESTMENT

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
EI 67	**Ministry of Financial Services and Commerce** Equity Investment for purchase of entity assets	$2,931,000	$942,500	$340,000

32. OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER FOR INVESTMENT, INNOVATION AND SOCIAL DEVELOPMENT

OUTPUT SUPPLIER: MINISTRY OF INVESTMENT, INNOVATION AND SOCIAL DEVELOPMENT

ITI 2	Social Development Programmes and Services

DESCRIPTION

Provision of social development programmes and services, including social work intervention services that safeguard children, youth, adults, older persons, supporting families, empowering communities and promoting self-sufficiency of all clients. Provision of community programmes and financial assistance to maximise human potential.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of adults accessing programmes and services through the SATC	100-110	110-120	90-100
• Number of intervention services by Department of Children and Family Services	15,000-20,000	15,000-20,000	15,000
• Number of households receiving financial assistance	1,500-2,000	1,500-2,000	N/A
QUALITY			
• Services delivered in accordance with Department guidelines and professional practice standards	100%	100%	100%
• Services provided in accordance with relevant policies and legislation	100%	100%	100%
• Services will be facilitated and supervised by qualified staff	100%	100%	100%
TIMELINESS			
• Reports completed within stipulated timeframe	100%	100%	100%
• Child safeguarding investigations actioned within 24 hours of referral	100%	100%	100%
• Information sessions, workshops and social development events held monthly	100%	100%	100%
• Policy papers will be provided within the timeframe agreed	100%	100%	100%
• All programmes to be delivered over the Training Year	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$23,086,341**	**$23,146,313**	**$19,858,419**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Enhance Our Competitiveness while Meeting International Standards
- Future Proofing to Increase Resilience

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: CFS 1, CFS 8, SRC 7, FAD 1

ITI 3	Digital Services, Strategy and Business Investment Services

DESCRIPTION

Making it easier to do business with the Cayman Islands government by:

- Implementing, improving, and promoting Government's digital infrastructure platforms and digital service,
- Ensuring adequate tools and resources to carry out the government's digital and technological objectives, including operation of an internal, standard business hours IT helpdesk
- Continuously strengthening Government's cybersecurity response and defense based on a 'whole-of-government' strategic, risk adverse approach
- The Provision of business development support to owners of micro and small businesses across the Cayman Islands through technical assistance delivered by way of advocacy, training, one-on-one confidential business counselling, facilitating access to finance, and projects utilizing the skills of local experts. The delivery of a business incubator programme as well as other activities and events designed to bring together and strengthen the ecosystem that supports the development of local micro, small and medium sized businesses.
- Provision of policy advice advocating the Ministry's vision of creating sustainable, long term economic and social growth and development,

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of Cayman Islands eID card issued (EGU)	3,000- 5,000	5,000-10,000	N/A
• Number of projects undertaken by e-Government Unit to improve or digitize provision of government services or implement digital infrastructure (EGU)	4-7	5-10	4
• Service availability commitment on IT infrastructure (CSD)	99%	99.9%	N/A
• Number of semi-automated and fully automated service requests. (new laptop/PC's, password resets and access to shared file storage) (CSD)	20	40	N/A
• Defend against cyber-attacks through continuous monitoring and defensive actions. Service availability commitment of Cyber Security Systems (CSU)	100%	100%	N/A
• Number of programmes (including the Grow Incubator) focused on developing local micro/small/medium sized businesses successfully executed (BDC)	10	10	9
• Capacity to execute and support policy initiatives necessary to meets the government's objectives.	12 months	12 months	12 months
QUALITY			
• Percentage of ID cards reissued due to errors or malfunction	<10%	<7%	N/A
• Percentage of customer feedback with positive rating for digital services/ processes developed or enhanced (EGU)	82%	84%	80%
• Incident Management Process (Minimizes the negative impact of IT incidents by restoring normal service operations) (CSD)	40% – 50%	60% – 80%	N/A
• Customer Satisfaction with IT Service desk (CSD)	60%	80%	N/A
• Respond to all cybersecurity incidents in accordance with incident response plan (CSU)	100%	100%	N/A
• All services provided by trained staff or expert advisors (BDC)	100%	100%	100%

TIMELINESS			
• Customer queries/complaints/issues related to ID Card or Register responded to within 2hrs (EGU)	85%	90%	N/A
• IT Projects to create/host/manage government services completed in agreed timeframe, including change requests and time changes approved (CSD)	80% - 90%	85% - 92%	N/A
• IT Help Desk Requests are responded to in published timeframe (CSD)	80%	90%	N/A
• Intelligence Led pro-active action to defend against cyber-attacks. Time taken to implement mitigation measure following the issuance of a significant cyber security threat advisory (CSU)	< 24 hours	< 8 hours	N/A
• Completion of the Growth Incubator cohorts within the designated 15- month cycle according to schedule (BDC)	100%	100%	100%
• Information provided to internal stakeholders within five working days of request	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$27,718,940**	**$29,878,091**	**$22,019,610**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Enhance Our Competitiveness while Meeting International Standards
- Future Proofing to Increase Resilience

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: CSD 42, CSU 1, EGU 1, BDC 1, MIT 4

CAY 2	Children and Youth Services Foundation

DESCRIPTION

Children and Youth Services (CAYS) Foundation manages and operates the Frances Bodden Children's Home (FBCH), Bonaventure Children's Home (BCH) and Phoenix House (PH).

CAYS offer a 24-hour, year-round service to look after young people experiencing challenges in their lives. Referrals come via the Department of Children and Family Services (DCFS) who work with families in the community. CAYS will agree to accept young people into their care in one of three ways. A voluntary placement can be agreed on a short-term basis (usually not longer than 3 to 4 weeks) between the respective family, DCFS and CAYS Foundation with the emphasis being on agreement from all parties. DCFS can seek to mandate that a young person is received into care by achieving a Care and Protection order through the family court system and going on to refer the child with CAYS. Young adults who are dealt with through the Youth Justice Court can be remanded into the care of CAYS Foundation on a Youth Rehabilitation Order.

In line with international best practice, CAYS will adopt a trauma informed approach to looking after its young people whatever legislative avenue has brought them in to care. The foundation of this approach being the provision of a safe environment, predictable structure, rules, routines and nurturing relationships with professional care staff. The aim of CAYS Foundation is to equip its young people with effective coping strategies to manage any challenges, support to build and maintain family relationships where possible and to reintegrate the young person back into the community whether to live with their family or independently as a young adult. CAYS Foundation will support young people in mainstream Education through working in partnership with the various educational institutes in Cayman.

CAYS foundation will be flexible and dynamic in the use of its facilities to meet the needs of the young people referred. They will cater for both boys and girls between the ages of 12 and 18 years old and make use of the facilities to provide the best living environments based on the needs of the young people referred. CAYS Foundation will also provide secure care for young people who require it based on assessment from the courts that the meet the criteria of being at significant risk of harm or a significant risk to others.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of residential homes managed	4	4	4
• Number of placements for girls offered at Frances Bodden Children's Home	12	12	12
• Number of placements for boys offered at Frances Bodden Children's Home	8	8	8
• Number of placements offered at Bonaventure Home	10	10	10
• Number of groups offered to residents per house, per week	2	2	2
• Number of family education groups offered per month	1	1	1
QUALITY			
• Percentage of children who have CAYS care plans developed	90-100%	90-100%	90-100%
• Percentage of residents who are actively engaged in their CAYS care plan as measured by achievement of their CAYS care plan goals	50-70%	50-70%	50-70%
• Number of young people with a live personal support plan	80-100%	80-100%	80-100%
• Number of young people with a live risk management plan	80-100%	80-100%	80-100%
TIMELINESS			
• CAYS care plans opened within 72 hours of admission	90-100%	90-100%	90-100%
• 6 weekly progress meetings up to date	90-100%	90-100%	90-100%
• Transition planning to begin within 90 days of transition out of residential home	80-100%	80-100%	80-100%
• Residential services are provided 24 hours per day, 7 days per week, 365 days per year	80-100%	80-100%	80-100%

LOCATION • Grand Cayman	100%	100%	100%
COST	**$3,100,000**	**$3,100,000**	**$3,100,000**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians • Future Proofing to Increase Resilience			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: CAY 1			

NGS 64	Care of the Indigent and Disabled Elderly Persons

DESCRIPTION

Provision of residential nursing care to older persons and adults with disabilities.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of residents requiring regular residential nursing care	17-20	17-20	17
• Number of homes managed	1	1	1
• Number of residents requiring extended residential nursing care	17-20	17-20	17-20
QUALITY			
• Nursing care and supervision provided by experienced Registered Nurses licensed by Cayman Islands Health Practice Commission	100%	100%	100%
• Residents encouraged maintaining a level of independence appropriate to their physical and mental ability	100%	100%	100%
• Residents to actively participate in decisions related to his/her daily life	95-100%	95-100%	95-100%
• Medical treatment is delivered in accordance with their doctor's orders	100%	100%	100%
• All resident care is overseen by a General Practitioner, in collaboration with Health Care Team, responsive to individual needs of each resident, including Registered Nurses, Physiotherapist, Dietician, and Pines Board of Directors acting through the Manager of the Pines	100%	100%	100%
• Activities coordinated to suit the individual needs and abilities of each resident	100%	100%	100%
• Standards of care are delivered in accordance with the internal Policy and Procedures Manual. (Policies and procedures for Nursing Facilities in compliance with U.S. Federal Regulations 2nd Edition') and as assessed by the Department of Children and Family Services	95-100%	95-100%	95-100%
• The Manager is trained and experienced in Residential Home Management	100%	100%	100%
TIMELINESS			
• General Practitioner visits the Pines at least once per week	100%	100%	100%
• Continuous, 24 hours per day, 365 days per year	100%	100%	100%
LOCATION			
• The Pines Retirement Home, Grand Cayman	100%	100%	100%
COST	**$2,040,000**	**$2,040,000**	**$2,040,000**

RELATED BROAD OUTCOME:

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

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUTS: PRH 1, PRH 2, PRH 3

NGS 66	Foster Care for Children

DESCRIPTION

Provision of foster care for children who are unable to be placed in private homes as determined by the Courts and the Department of Children and Family Services.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of children fostered	7-9	7-9	7-9
QUALITY			
• Foster care meets standards as assessed by the Department of Children and Family Services	100%	100%	100%
TIMELINESS			
• Foster care is provided up to 24 hours per day, and up to 7 days per week, throughout the year, depending upon the placement	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$393,000**	**$393,000**	**$393,000**

RELATED BROAD OUTCOME:

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

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: NCV 2

NGS 67	Community Programmes - Afterschool

DESCRIPTION

Provision of afterschool and camp activities.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of students per month attending after-school programmes offered to the community during the academic year	20-35	20-35	20-30
• Number of days providing full-day camps during school breaks	15-25	15-25	15-25
QUALITY			
• Programmes designed and delivered by trained and experienced personnel	85-100%	85-100%	85-100%
TIMELINESS			
• Programmes are available weekly during the academic year between 3pm and 6pm, Monday to Friday	90-100%	90-100%	90-100%
• Full-day camps offered between 8am and 6pm during school breaks	90-100%	90-100%	90-100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$78,982**	**$78,982**	**$78,982**

RELATED BROAD OUTCOME:

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

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: RBM 1

NGS 71	Support for Survivors of Domestic Violence

DESCRIPTION

Provision of programmes and services enabling people in the Cayman Islands to live free from domestic violence through safe shelter, 24/7 crisis line, community outreach, aftercare, children and youth programmes, and walk-in services.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of beds offered for people who have experienced domestic or sexual violence	26	26	26
• Number of public education presentations delivered	24-36	24-36	24-36
• Number of individual aftercare sessions delivered	100-150	100-150	100-150
• Number of group aftercare sessions delivered	12-15	12-15	12-15
• Number of individual sessions offered to children and youth	40-60	40-60	40-60
• Number of individuals supported through walk-in service	40-60	40-60	40-60
QUALITY			
• Shelter provides residents and staff with 24-hour security	100%	100%	100%
• Services provided by qualified, trained persons with relevant skills	100%	100%	100%
• Crisis Line answered and programmes provided by qualified, trained persons with relevant skills	100%	100%	100%
• Programmes are culturally specific and age appropriate	100%	100%	100%
TIMELINESS			
• Shelter services are available 24 hours a day 7 days a week	100%	100%	100%
• Confidential crisis line is provided 24 hours a day 7 days a week	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$430,000**	**$430,000**	**$430,000**

RELATED BROAD OUTCOME:

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

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUTS: CIC 1, CIC 2, CIC 3, CIC 4, CIC 5, CIC 6, CIC 7

NGS 86	Community Programmes - Meals on Wheels

DESCRIPTION

Provision of preparation and delivery of meals throughout Grand Cayman for older persons in need.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of meals delivered	45,000-50,000	45,000-50,000	45,000-50,000
QUALITY			
• Preparation and delivery of nutritious balanced meals	90-100%	90-100%	90-100%
TIMELINESS			
• Meals prepared and delivered on standard working days	90-100%	90-100%	90-100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$175,000**	**$175,000**	**$175,000**

RELATED BROAD OUTCOME:

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

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: MOW 1

33. TRANSFER PAYMENTS FOR 2024 AND 2025

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
TP 41	**Financial Assistance** Financial assistance payments for temporary and long-term financial assistance	$15,200,000	$12,000,000	$17,410,071
TP 47	**Ex-Gratia Benefit Payments to Seafarers and Veterans** Payments to recipients of Seafarers and Veterans Ex-Gratia Benefits	$10,891,000	$10,835,000	$11,621,500
TP 57	**Children and Family Services Support** Support towards medical assistance, utilities, clothing, furniture and other client needs in foster care Programme	$350,000	$350,000	$350,000
TP 60	**Housing Assistance** Minor housing repairs and other assistance	$375,000	$375,000	$375,000
TP 80	**Support for Business Initiatives**	$350,000	$350,000	$1,362,788
TP 114	**Cayman Finance**	$550,000	$550,000	$300,000
TP 115	**Hope for Today Foundation**	$90,000	$90,000	$90,000
TP 123	**Support for Community Development and Activities**	$150,000	$150,000	$0

34. OWNERSHIP ACTIONS FOR 2024 AND 2025

EQUITY INVESTMENT

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
EI 78	**Ministry of Investment, Innovation and Social Development** Equity Investment for purchase of entity assets	$7,253,000	$3,972,625	$7,982,000

35. OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER FOR BORDER CONTROL, LABOUR AND CULTURE

OUTPUT SUPPLIER: MINISTRY OF BORDER CONTROL, LABOUR AND CULTURE

HCA 1	**Policy Advice and Ministerial Services on Labour Market, Management, New Government Initiatives, Strategic Reforms and Border Control Matters**

DESCRIPTION

Provision of policy advice on matters falling within the scope of activities of the Ministry of Border Control, Labour and Culture including:

- Policy advice on security, border control, labour management, and other matters
- Policy advice on labour and pensions regulation
- Managing special projects and the implementation of government priority projects
- Activities and deliverables necessary to implement the Government's new initiatives and strategic reforms

MEASURES	**2024 1 Jan to 31 Dec 2024**	**2025 1 Jan to 31 Dec 2025**	**2023 12-Month Forecast**
QUANTITY			
• Capacity to provide policy advice with competent resources	12 months	12 months	12 months
• Continued strategic implementation/improvement of WORC, CIPS, DLP and CBC	12 months	12 months	12 months
QUALITY			
• All personnel providing advice is qualified in his/her area of expertise	100%	100%	100%
• All policy advice, speeches, statements, drafting instructions and Cabinet Papers will be prepared with due professional care and any guidelines set by Cabinet Office and will clearly define the nature and scope of the issues being considered	100%	100%	100%
• Provide accurate and concise information inclusive of qualitative and quantitative data to support findings and recommendation	100%	100%	100%
TIMELINESS			
• All advice and reports delivered to timescales agreed	100%	100%	100%
• Provide advice on border control and labour matters in a timely manner depending on the scope and complexity of the exercise and in accordance with any deadlines set by the requester	95-100%	95-100%	95-100%
• In accordance with timelines of approved implementation plan	100%	100%	N/A
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$5,488,326**	**$5,428,611**	**$4,909,246**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Enhance Our Competitiveness while Meeting International Standards

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: MHA 1

HCA 5	Border Control Services

DESCRIPTION

Provision of Border Control Services to prevent, detect and investigate offenses under the Customs and Border Control Act (2022 Revision) and/or any other relevant laws and international conventions while facilitating trade, postal services and travel including;

- Processing passengers arriving and departing by air and sea;
- Inspection, monitoring and clearance of imported and exported cargo;
- Processing of Visas and Extensions;
- Processing of applications for over stayers, irregular migrants and asylum seekers;
- The processing of domestic and incoming international mail for local delivery

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of applications processed (Administrative processing of Duty Waivers, Temporary Import Applications, Requests for the Importation of Used Personal Belongings and Extension of Vessels	900-950	925-975	890-910
• Number of Visas and Extensions processed	40,000-42,000	40,000-42,000	35,500-38,500
• Number of Cargo Declarations processed	315,000-350,000	390,000-410,000	259,000-310,000
• Number of Inspections on cargo conducted	154,500-155,500	154,500-155,500	125,500-130,500
• Number of aircraft, vessels, and passengers processed.	2,900,500-3,000,500	2,900,500-3,000,500	3,000,000-3,300,500
• Number of migrants and asylum applications processed.	70-100	70-100	70-100
• Number of seizures	215-230	215-230	215-230
• Number of transactions processed	33,000-35,000	34,000-36,000	25,000
QUALITY			
• All air and cruise arrival passengers processed in accordance with Customs and Border Control Act and established guidelines	98-100%	98-100%	98-100%
• Visits and investigations will be conducted professionally and authorized by Senior CBC Officers and above and as per operation orders	98-100%	98-100%	98-100%
TIMELINESS			
• Passengers from vessels should be cleared within 30 minutes to an hour and air passengers within 90-180 minutes of arrival	50-75%	50-75%	50-75%
• Visa applications will be processed within 10-15 business days of receipt, providing relevant information is submitted without errors or omissions	50-75%	50-75%	50-75%
• Maximum 5 – 7 minutes per customer per transaction	50-75%	50-75%	50-75%
LOCATION			
• Cayman Islands	100%	100%	N/A
COST	**$28,812,935**	**$29,218,242**	**$29,527,587**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Enhance Our Competitiveness while Meeting International Standards

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: CBC 2, POS 1, POS 2, POS 4

HCA 6	Labour Management and Residency Services

DESCRIPTION

The delivery and provision of Labour management and employment services:

- To improve access to employment for Caymanian job-seekers to include: assisting Job Seekers through registering, assessing, and providing career guidance and counselling, identification of job opportunities, job referrals, referrals for training and other partnering agencies
- To assist employers with identifying suitably qualified Caymanians for employment through processing of job vacancies, review of job listings, coding of jobs and referrals
- Career counselling, workforce readiness assessment, training, and other employment initiatives (e.g. Ready2Work) and by supporting targeted groups whereby identifying barriers to employment and providing training and development opportunities which support Caymanians in accessing employment
- Working with key stakeholders to support the development and implementation of National Technical Vocational Education Training (TVET), National Apprenticeship Programmes and National Internship programmes.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of work permit applications processed	50,000-55,000	50,000-55,000	31,250-41,000
• Number of job seekers encounters	1,500-2,000	1,500-2,000	1,500-2,000
• Number of job vacancies processed	12,000-15,500	12,000-15,500	12,000-15,500
• Number of Job Link portal users assisted	2,520-3,780	2,520-3,780	2,520-3,780
• Number of cases of individual disputes of Labour and Pensions rights investigated/mediated/conciliated	1,500-1,950	1,500-1,950	1,500-1,950
• Number of Labour and Pensions inspections (Onsite and Offsite	105-120	105-120	105-120
• Number of Permanent Residency (PR) applications processed	300-600	300-600	250-500
• Number of new Business Staffing Plan (BSP) applications processed	25-75	25-75	25-75
• Number of Right to be Caymanian applications processed	950-1,600	950-1,600	800-1,600
QUALITY			
• All WP, CSPR and BSP applications are reviewed in accordance with the Immigration (Transition) Act (2022 Revision), Immigration Directives, Immigration (Amendment) Regulations, (2019 Revision) and established guidelines, and signed off by the appropriate designate	100%	100%	95-100%
• All job seekers assisted in accordance with established procedures. All job vacancies processed in accordance with established procedures.	100%	100%	100%
• Individual disputes of rights processed in accordance with established procedures	100%	100%	100%
• Inspections are in compliance with internationally and nationally accepted best-practice	100%	100%	100%

TIMELINESS			
• Processing time of a complete application from receipt to dissemination of decision will be 4-6 weeks for Annual Work Permits and BSP and 10-14 business days for Temporary Work Permits	95-100%	95-100%	95-100%
• Processing time from receipt of complete applications for Right to be Caymanian and Permanent Residency applications to dissemination of decision will be 3-12 months	100%	100%	100%
• Job seekers assisted within established policy timelines	100%	100%	100%
• Response to employers submitting job posting to the National Job Link Portal within 3 working days	100%	100%	100%
• Job Link portal users provided with support, guidance, and/or technical assistance in accordance with departmental guidelines.	100%	100%	100%
• Individual disputes of rights processed within 30 calendar days	100%	100%	100%
• Investigations are conducted thorough and timely	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$19,971,455**	**$20,070,841**	**$19,538,625**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: WOC 3, DLP 4

NGS 38	Services for Irregular Migrants		
DESCRIPTION Services provided to irregular migrants arriving 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 irregular migrants housed and processed	330-350	330-350	120-150
QUALITY • Services delivered to standards defined in internal guidelines and agreements such as the Memorandum of Understanding with the Cuban Government	90-100%	90-100%	90-100%
TIMELINESS • Services provided as needed	100%	100%	100%
LOCATION • Grand Cayman	100%	100%	100%
COST	**$668,000**	**$668,000**	**$2,692,222**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: NGS 38			

Note: Due to the nature of this output group, service will be contracted on an 'as needed' basis

36. TRANSFER PAYMENTS FOR 2024 AND 2025

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
TP 46	**Poor Relief for Refugees** Support assistance for refugees	$128,000	$128,000	$2,692,222
TP 119	**Community Development Initiatives**	$350,000	$350,000	$100,000

37. OTHER EXECUTIVE EXPENSES FOR 2024 AND 2025

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
OE 57	**Executive Bank Charges** Bank charges	$7,000	$7,000	$15,546
OE 115	**Regional Security Initiatives** Initiatives to support regional security and the security of the Cayman Islands including Advanced Passenger Information	$86,000	$86,000	$86,000

38. OWNERSHIP ACTIONS FOR 2024 AND 2025

EQUITY INVESTMENT

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
EI 11	**Ministry of Border Control, Labour and Culture** Equity Injection into the Ministry of Border Control, Labour and Culture	$5,834,361	$4,544,600	$7,140,000

39. OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER FOR YOUTH, SPORTS AND HERITAGE

OUTPUT SUPPLIER: MINISTRY OF YOUTH, SPORTS AND HERITAGE

YSC 1	Advice and Support to the Minister for Youth, Sports and Heritage

DESCRIPTION

Provision of policy and strategic advice to the Ministry of Youth, Sports and Heritage in the areas of:

- Sports Department
- Youth Services

Provision of administrative guidance and services to manage, monitor and review applications, grants and transfer payments. Governance of the Cayman Islands National Museum, National Gallery of the Cayman Islands and Cayman National Cultural Foundation.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of cabinets papers, reports, notes and drafting instructions prepared	10-15	10-15	22
• Number of briefing sessions, meetings, speeches, media release and/or correspondences	50-65	50-65	95
• Number of responses Freedom of Information (FOI) matters	2-5	2-5	5
• Number of grants, transfer payment and application processed	100-200	100-200	320
• Number of purchase agreements monitored	10-15	10-15	37
• Number of meeting, events hosted/attended	9-16	9-16	50
• Number of correspondences written to or on behalf of stakeholders/government-owned company	300-450	300-450	835
• Number of reports prepared and/or reviewed	3-8	3-8	5
QUALITY			
• All cabinet papers, notes, reports and drafting instructions informed by policy, technical advice and existing legislation and approved by the Chief Officer and/or designate	100%	100%	100%
• Policy advice and support services based on relevant legislation and provided in line with professional standards established by the Chief Officer	100%	100%	100%
• All responses to parliamentary questions, speeches, media releases and correspondences reviewed and/or approved by the Chief Officer and/or designate	100%	100%	100%
• All FOI matters handled in accordance with the Freedom of Information Act (2021 Revision)	100%	100%	100%
• All payments are accurate and submitted within the agreed timelines	100%	100%	100%
• Applications processed meet established criteria	100%	100%	100%
• All correspondence must be reviewed by the Chief Officer or designate	100%	100%	100%
• The provision of governance complies with the relevant legislation, purchase and ownership agreements and/or government policy	100%	100%	100%
• All reports and correspondence will be in accordance with established legislation, purchase and ownership agreements and reviewed/approved by the Chief Officer and/or designate	100%	100%	100%

TIMELINESS			
• All policy advice will be given in the timeframe agreed with the Minister of Youth, Sports and Heritage	100%	100%	100%
• Cabinet papers and notes are to be submitted to the Cabinet Office in accordance with Cabinet Office standards/deadlines	100%	100%	100%
• Speeches, media releases, statements, correspondence, reports, drafting instructions and parliamentary questions submitted within agreed timeframe established by the Chief Officer and/or designate	100%	100%	100%
• FOI matters are to be processed in accordance with the timelines established in the Freedom of Information Act (2021 Revision)	100%	100%	100%
• All payments, applications, purchase agreements, and correspondences prepared/processed within the agreed timeline	100%	100%	100%
• Attendance at meetings, workshops, presentations or training sessions as required by the Chief Officer and/or designate	100%	100%	100%
• Reports or correspondence should be completed within the agreed timeframe as established by the Chief Officer and/or designate	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$2,738,508**	**$2,759,974**	**$2,284,264**

RELATED BROAD OUTCOME:

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

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: YSC 1

YSC 3	Sports Services

DESCRIPTION

Rental and maintenance of Sporting Facilities, provision of Security for Facilities, Maintenance, Cleaning and Inspections for: Stadiums, Fields, Hard Courts, Walking Tracks, and Other Facilities on Grand Cayman.

The provision of sports coaching and instructing primarily in the 8 focus sports- Basketball, Cricket, Football, Netball, Squash, Swimming, Track and Field and Volleyball which are conducted to improve the health, well- being, talent identification and development, technical skills and fitness of youths and adults at novice to elite levels via: After-School Programs/Community Sport Development Programmes, Talent Identification and Development Programmes, Recreational Leagues/Inter-School Leagues and Events, School Sessions, Sports Workshops and Camps

To provide Technical advice and support to the Ministry and core national sports associations on the management, utilization and operations of sport facilities managed by the Department of Sports.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of Facility application forms processed and facilities maintained and cleaned	227-277	227-277	227-277
• Number of after-school/community sports development programmes	40-44	40-44	40-44
• Number of School Coaching sessions	2,100-2,300	2,100-2,300	2,100-2,300
• Number of Stakeholder meetings for the development of technical guidelines for the focus sports	30-50	30-50	40
QUALITY			
• Application forms are signed, approved and stamped by authorised personnel	100%	100%	100%
• Security Services provided within accordance to contractual agreements and/or trained experience personnel	100%	100%	100%
• Maintenance, cleaning and inspections of facilities as per departmental regulations	100%	100%	100%
• School coachingsessions conducted in compliance with school strategy/plan	100%	100%	100%
• Stakeholder meetings to be coordinated by the Department of Sports with meeting minutes provided to the Ministry	100%	100%	100%
TIMELINESS			
• Applications are processed within two business days	100%	100%	100%
• Community Coaching/ Talent Identification Development Programs held daily 5- 6 days per week	100%	100%	100%
• Stakeholder meetings to be done quarterly with minutes provided within 5 business days to the Ministry	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$4,848,247**	**$4,878,176**	**$4,634,372**

RELATED BROAD OUTCOME:

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

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: DOS 9, DOS 10, DOS 11

YSC 4	Youth Services

DESCRIPTION

Monitoring and supporting youth service providers receiving Ministry funding to ensure that programmes reflect the Ministry's goals, national policies, and the needs of the community, while ensuring development and sustainability of those programmes. Coordination and monitoring the progression of meetings, dialogues/forums of the Cayman Islands Youth Assembly; and the CARICOM Youth Ambassador Programme. Disseminate information to youth through the coordination and production of newsletters, podcasts/audio-media and social media updates (Facebook, Instagram, Blogs, etc.) Promote the positive contributions of youth through recognition campaigns (i.e. the Proud of Them Youth Awards, and other similar campaigns). Provide sufficient opportunities for youth to contribute feedback for the Unit's delivery/planning of youth events/initiatives/programme development.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of Monitoring reports prepared	15-20	15-20	24
• Number of Training sessions conducted by Unit staff to youth and youth service providers	10-20	10-20	9
• Develop, update and publish a comprehensive Youth Service Provider Directory	1	1	1
• Annual performance report	1	1	N/A
• Deliver one (1) national youth recognition campaign and one (1) other event	1-2	1-2	1
• Number of stakeholder engagement opportunities for the Cayman Islands Youth Assembly (i.e. meetings, dialogues/forums, events)	20-25	20-25	20
• Number of newsletters, podcasts/audio-media and social media updates (Facebook, Instagram, Blogs, etc.)	8-10	8-10	4
QUALITY			
• Monitoring reports are completed by trained Unit staff	100%	100%	100%
• Training sessions delivered by trained Unit staff	100%	100%	100%
• A comprehensive listing of the youth service providers in the Cayman Islands offer programming to youth ages 10-25 years	100%	100%	100%
• A comprehensive annual performance report	100%	100%	100%
• Track public comments in local media and on social media	100%	100%	100%
• Meets best practice standards for productive meetings, public information-sharing, and training sessions	100%	100%	100%
• Youth Ambassadors attend recognised regional/international youth forums, workshops or training sessions	100%	100%	N/A

TIMELINESS			
• Monitoring reports prepared within 4 working days of assessment	100%	100%	N/A
• Training sessions delivered with a designated period for audience questions and/or feedback	100%	100%	100%
• Directory completed by December of each year	100%	100%	N/A
• Annual performance report presented to the ministry responsible for youth by January 31st of the following year	100%	100%	100%
• Services are delivered within the agreed timelines established for the programme	100%	100%	100%
• Stakeholder engagement opportunities are scheduled and completed with sufficient lead-time	100%	100%	N/A
• Information sharing (i.e. newsletters, podcasts/audio-media and social media updates) occur on agreed timelines	100%	100%	N/A
• Training sessions are delivered within the agreed timelines established by the training schedule	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$1,300,899**	**$1,336,097**	**$700,387**

RELATED BROAD OUTCOME:

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

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: YSU 7, YSU 8

NAG 1	National Arts, Exhibitions and Festivals

DESCRIPTION

Provision of cultural heritage and art exhibitions, art festivals, public art projects, and related educational programming for students, residents and visitors for promoting the understanding and sharing of Caymanian heritage, art and culture.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Management and upkeep of NGCI Exhibitions Facilities	1	1	1
• Number of National Exhibitions in Central Venue (Lower Gallery)	3	3	3
• Permanent Art Collection Gallery Exhibition	1	1	1
• Sister Islands Exhibitions (Cayman Brac and Little Cayman)	2	2	4
• Community Gallery Exhibitions (Dart Auditorium Gallery)	4	4	4
• Education resources for exhibitions	12	12	12
• Public Art Programme - 1 (Blue Dragon Project)	1	1	1
• Public Art Programme – 2 (Art at the Airport)	1	1	1
• Bendel Hydes Award and Emerging Artist Award (Biennial)	-	1	1
• Target of visitors for exhibition programme at central venue	20,000	20,000	19,000
• Target number of visitors for satellite venues	4,000	4,500	3,000
QUALITY			
• Exhibition mounted in accordance with international guidelines	100%	100%	100%
• Quality determined by visitor numbers and feedback	100%	100%	100%
TIMELINESS			
• Management and upkeep of NGCI Exhibitions Facilities	100%	100%	100%
• Number of National Exhibitions in Central Venue (Lower Gallery)	100%	100%	100%
• Permanent Art Collection Gallery Exhibition	100%	100%	100%
• Sister Islands Exhibitions (Cayman Brac and Little Cayman)	100%	100%	100%
• Community Gallery Exhibitions (Dart Auditorium Gallery)	100%	100%	100%
• Education resources for exhibitions	100%	100%	100%
• Public Art Programme - 1 (Blue Dragon Project)	100%	100%	100%
• Public Art Programme - 2 (Art at the Airport Project)	100%	100%	100%
• Bendel Hydes Award and Emerging Artist Award (bi-annual)	100%	100%	100%
• Target of visitors for exhibition programme at Central Venue	100%	100%	100%
• Target number of visitors for satellite venues	100%	100%	100%
LOCATION			
• National Gallery Facility – Upper Gallery	100%	100%	100%
• National Gallery Facility – Lower Gallery	100%	100%	100%
• National Gallery Facility – Dart Auditorium	100%	100%	100%
• Little Cayman Museum	100%	100%	100%
• Cayman Brac Beach Resort	100%	100%	100%
• Public Art Project – Blue Dragon (various)	100%	100%	100%
• Owen Roberts International Airport	100%	100%	100%
• District Satellite Venues in Grand Cayman (various)	100%	100%	100%
COST	**$209,940**	**$209,940**	**$209,940**

RELATED BROAD OUTCOME:

- Protect and Promote Caymanian Culture, Heritage and Identity

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: GAL 1

NAG 2	National Art Collection

DESCRIPTION

Provision to acquire, document and preserve art and cultural artefacts; to manage the National Art Collection, Collection Storage Facility and related research materials and database (conservation materials and art library).

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Management of the National Art Collection	1	1	1
• Management and upkeep of Collections Gallery, Storage Facility and Art Library	1	1	1
• Library Collection (books, art journals, magazines, DVDs and videos for public loan)	3,200	3,220	3,175
• Number of artworks in NGCI's National Collection	385	390	381
• Collections Management System – database, electronic filing system, research and conservation	1	1	1
• Development of classroom and education materials relating to National Collection and the History of Caymanian Art	15	15	15
• Digital Art Collection Archive (ongoing research/ development/ publishing)	1	1	1
• Conservation audit of collection conditions annually	2	2	2
• New Collection Acquisitions	4	5	-
• Art on the Road Collection Program (schools)	15	15	15
QUALITY			
• Managed in accordance with the NGCI Collections Management Policy and the MA (UK) and ICOM Code of Ethics and universal environmental standards for storing artwork	100%	100%	100%
• Increased learning opportunities and access for the public and enjoyment and appreciation for Caymanian culture through increased National Collection through donations and purchases	100%	100%	100%
• Increase Library holdings through donations and purchases	100%	100%	100%
• Accession records of collection kept up to date in hard copy and computer files	100%	100%	100%
• National Art Collection Guide (ongoing research/ development/ publishing)	100%	100%	100%
• Successful condition audits	100%	100%	100%
• Vibrant and culturally rich lessons using visual arts delivered by qualified and knowledgeable personnel	100%	100%	100%
TIMELINESS			
• Data, facilities, collections and files updated continually	100%	100%	100%
• Education resources for school visits – throughout the year	100%	100%	100%
LOCATION			
• National Gallery of the Cayman Islands	100%	100%	100%
• National Gallery Storage Facility	100%	100%	100%
COST	**$120,620**	**$120,620**	**$120,620**

RELATED BROAD OUTCOME:

- Protect and Promote Caymanian Culture, Heritage and Identity

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: GAL 2

NAG 3	Art Education, Outreach and Training

DESCRIPTION

- Provision of arts education programmes (children and youth), continuing education programmes (adults), to develop and understanding and appreciation of Caymanian culture and Caymanian artists
- Provision of internships, career advice and scholarships that promote the practice and appreciation of the visual arts of the Cayman Islands and beyond.
- Provision of outreach programmes within the community for therapeutic and rehabilitation purposes.
- Encourage the development and appreciation of Caymanian culture and heritage
- Encourage and provide opportunities for art residencies (locally and internationally)

Short Term Goals:

- Promote the appreciation and practice of visual art in the Cayman Islands by teaching art skills;
- Promote school visits by creating cross curricula tours and supporting worksheets and art activities;
- Increase school relationships and teachers knowledge of Caymanian artists and history by providing workshops for teachers;
- Support the CXC/GCSE/A-Level art programmes
- Provide students with information and training about creative careers;

Long Term Goals:

- Fostering lifelong interest in the arts and Caymanian culture;
- Strengthen self-confidence and cultural identity
- Improve social behaviour; strengthen peer, mentor and family relationships;
- Improve critical thinking, academic performance and lifelong learning;
- Provide opportunities to perform and exhibit art;
- Provide an after school safe haven; raise self-esteem; and divert at-risk youth form the juvenile justice system;
- Develop stronger relationships with partner organisations

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Full rent for National Gallery Education Centre	1	1	1
• School Tours Programme	40	40	40
• Family Fun Days	4	4	4
• Administration support for Walkers After School Club (x5)	5	5	5
• Seniors Programme (Grand Cayman and Cayman Brac)	4	4	4
• Visual Arts Award (Annual graduating student awards)	10	10	10
• NGCI Lecture Series	8	8	8
• NGCI Art Appreciation Series	8	8	8
• Educators Workshops	4	4	4
• Artists Away - Residency (provision for international residency for local artists)	1	1	-
• Business of Art Programme	8	8	8
• Work Experience and Internships	12	12	12
• Ed and Barbara Oliver Teen Scholarships	On demand	On demand	On demand
• NGCI Training Sessions	8	8	8
• Career Mentorship	18	18	18
• Therapeutic Art 50% – Outreach (Northward, Fairbanks, Crisis Centre, Caribbean Haven, Sunrise Adult Training Centre, FBCH, Bonaventure)	30	30	30
• Digital Education Resources (NEW)	15	15	15
• Districts Programme 50% (NEW)	6	6	6

QUALITY			
• Lectures/ demos prepared and delivered accurately and professionally	100%	100%	100%
• Workshops and training sessions delivered by qualified personnel	100%	100%	100%
• Education programmes managed by Jessica Ebanks and instructed by staff, guest lecturers and instructors (x8); and Simone Scott and Gordon Solomon (Cayman Brac)	100%	100%	100%
TIMELINESS			
• Full rent for National Gallery Education Centre	100%	100%	100%
• School Tours Programme	100%	100%	100%
• Family Fun Days	100%	100%	100%
• Administration for Walkers Afterschool Club (x5 weekly)	100%	100%	100%
• Seniors Programme (Grand Cayman and Cayman Brac)	100%	100%	100%
• NGCI Lecture Series	100%	100%	100%
• NGCI Art Appreciation Series	100%	100%	100%
• Educators Workshops	100%	100%	100%
• Artists Away - Residency (funding, provision for international residency for local artists)	100%	100%	100%
• Business of Art Programme (Creative Industries)	100%	100%	100%
• Work Experience and Internships Ed and Barbara Oliver Teen Scholarships	100%	100%	100%
• NGCI Training Sessions	100%	100%	100%
• Career Mentorship Therapeutic Art – Outreach (Northward, Fairbanks, Crisis Centre, Caribbean Haven, Sunrise Adult Training Centre, FBCH, Bonaventure)	100%	100%	100%
• Digital Resources	100%	100%	100%
• Districts Programme	100%	100%	100%
LOCATION			
• The National Gallery, ETH – Youth Family and Adult Programmes	100%	100%	100%
• Heritage House and Various Schools in the Brac – Youth Family and Adult Programmes	100%	100%	100%
• Work Experience and Intern Programmes – National Gallery	100%	100%	100%
• Seniors Programme – National Gallery	100%	100%	100%
• Seniors Programme – (Cayman Brac)	100%	100%	100%
• Therapeutic Art – Outreach (Northward, Fairbanks, Crisis Centre, Caribbean Haven, Sunrise Adult Training Centre, FBCH, Bonaventure)	100%	100%	100%
• Visual Arts Award – All High Schools (Including the Brac)	100%	100%	100%
• Career Mentorship – local schools including the Brac	100%	100%	100%
• Staff Training – onsite, locally and internationally	100%	100%	100%
• Artists Away Grant Programme (international)	100%	100%	100%
• Online	100%	100%	100%
COST	**$177,760**	**$177,760**	**$177,760**
RELATED BROAD OUTCOME: • Improve Quality of Life for Caymanians • Protect and Promote Caymanian Culture, Heritage and Identity			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: GAL 3			

NAG 4	Art Information - Facilities, Promotion, Scholarship and Publication

DESCRIPTION

Management of the National Gallery facility (galleries, studio, library, lecture theatre, café, gift shop and gardens). Provision for the development, promotion and publication of Cayman Islands Visual Art Information, both locally and overseas; participation in international art competitions, fairs and other events that disseminate knowledge on Caymanian art both locally and internationally. Consultation and support to the Ministry, Cabinet and other Government Departments in matters relating to arts and culture and related policy.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Providing a well maintained, accessible and inviting facility	1	1	1
• Management and upkeep of national database of Caymanian artists and artwork	1	1	1
• Development, publication and public presentation of matters relating to Caymanian art, art history and Caymanian cultural heritage (via local and international media, conferences and lectures)	30	30	30
• Management of NGCI website and social media platforms	6	6	6
• Management of the NGCI Membership Database and Volunteer Database	2	2	2
• Management of NGCI Gift Shop, Art Café and Facility Rentals	3	3	3
• Preparation and publishing of NGCI marketing and promotion	12	12	12
• Consultation and support to the Ministry, Cabinet and other Government Departments in matters relating to arts and culture and related policy	10	10	10
• Development and implementation, monitoring and evaluation of the NGCI Strategic Plan	1	1	1
• Consultations with local businesses and artists regarding marketing, selection, installation, education etc. for visual arts	10	10	10
• Provision of NGCI Annual Report and audited Financial Statements	1	1	1
• Participation in international art competitions, fairs and other events that disseminate knowledge on Caymanian art both locally and internationally	1	1	2
QUALITY			
• Information and reporting prepared accurately, professionally and in a timely manner	100%	100%	100%
• Quality determined by visitor and participants comments and feedback, and by attendees improved skill level and increased knowledge base	100%	100%	100%
• Increased international appreciation and understanding of the unique arts and culture of the Cayman Islands	100%	100%	100%
• Marked increase in new membership base and updated	100%	100%	100%
• Continued recruitment and training of volunteers and updated	100%	100%	100%

TIMELINESS			
• Providing a well maintained, accessible and inviting facility	100%	100%	100%
• Management and upkeep of national database of Caymanian artists and artwork	100%	100%	100%
• Development, publication and public presentation of matters relating to Caymanian art, art history and Caymanian cultural heritage (via local and international media, conferences and lectures)	100%	100%	100%
• Management of NGCI website and social media platforms	100%	100%	100%
• Management of the NGCI Membership Database and Volunteer Database	100%	100%	100%
• Management of NGCI Gift Shop, Art Café and Facility Rentals	100%	100%	100%
• Preparation and publishing of NGCI marketing and promotions	100%	100%	100%
• Consultation and support to the Ministry, Cabinet and other Government Department in matters relating to arts and culture and related policy	100%	100%	100%
• Development and adherence to NGCI Marketing Strategy and implementation, monitoring and evaluation of the NGCI Strategic Plan 2014 – 2019	100%	100%	100%
• Consultations with local businesses and artists regarding marketing, selection, installation, education etc for visual arts	100%	100%	100%
• Provision of NGCI Annual Report and audited Financial Statements	100%	100%	100%
• Participation in international art competitions, fairs and other events that disseminate knowledge on Caymanian art both locally and internationally	100%	100%	100%
LOCATION			
• The National Gallery ETH – Youth, Family and Adult Programmes	100%	100%	100%
• Districts and Sister Islands venues (various)	100%	100%	100%
• International venues	100%	100%	100%
• Website and social media platforms	100%	100%	100%
COST	**$241,680**	**$241,680**	**$241,680**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Protect and Promote Caymanian Culture, Heritage and Identity

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: GAL 4

NCF 1	Arts and Cultural Preservation, Documentation and Promotion

DESCRIPTION

- Managing the ongoing conservation and promotion of Mind's Eye (Miss Lassie's House), the more than one-hundred-year-old cultural heritage site that is a unique and exceptional example of both traditional Caymanian architecture and of internationally recognized home-grown artistic talent;
- Producing the National Arts and Culture Arts Awards programme and awards ceremony, recognising individuals or groups whose work, or work with others, has made or is expected to make, in the long term, a meaningful contribution to the exploration, promotion or preservation of Caymanian cultural heritage and the development of Caymanian arts.
- Managing CNCF's research arm and maintaining a resource library of video and audio recordings, prints, photographs, books, magazines and other literature on or about art / culture. Support wider programming and consolidation of other national archival materials and archives.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
Mind's Eye, the Visionary World of Gladwyn K Bush (Miss Lassie's House):			
• Property management	1	1	-
• Number of inspections by preservation specialist	1	1	1
• Number of visitors to the property	1,000	1,000	1,000
• Number of related education tours	10	10	-
• Ongoing conservation requirements	12	12	12
National Arts and Culture Awards programme and production	1	1	1
Heritage and Cultural Research Programme resources	12	12	-
Helen Harquail Cultural Resource Library:			
• Archive management and access	1	1	1
• Number of titles/materials available for public access	800	800	745-760
• Number of new materials added/developed	5	5	5
• Number of new literary works/cultural journals and newsletters published	8	8	8
Artist/Scholar-in-Residence Research programme	1	1	1
QUALITY			
• Conserve and preserve the art on the interior surfaces and on the windows and doors of Miss Lassie's house	100%	100%	100%
• Make further restorations and repairs to Miss Lassie's house and grounds to international heritage standards	100%	100%	100%
• Arts Awards Programme promotions and nominations reviewed and winners selected by panel of experienced persons from leading cultural agencies in relevant fields.	100%	100%	100%
• Execution of Heritage and Cultural Research Programme	100%	100%	0%
• Care and management of library materials	100%	100%	100%
• CNCF produced publications to be reflective and inclusive of a range of local artists/and cultural organisations	100%	100%	100%
• Artist-in-Residence promotions and selection three times per annum	100%	100%	0%

TIMELINESS			
• Conservation, maintenance and protection of the Mind's Eye property	100%	100%	100%
• GK Bush Collection Inspection	0%	0%	100%
• National Arts and Culture Awards Programme	100%	100%	100%
• Heritage and Cultural Research Programme	100%	100%	0%
• Public Access to Library	100%	100%	100%
LOCATION			
• Mind's Eye (Miss Lassie's House)	100%	100%	100%
• FJ Harquail Cultural Centre	100%	100%	100%
COST	**$108,873**	**$108,873**	**$108,873**
RELATED BROAD OUTCOME: • Protect and Promote Caymanian Culture, Heritage and Identity			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: NCF 1			

NCF 2	Cultural Festivals, International Cultural Presentations, and Local Cultural Partnerships

DESCRIPTION

- Hosting/sharing the Caymanian arts and culture at local and international arts and culture events, such as the Cayman Islands International Storytelling Festival, GIMISTORY; the Cayman Islands National Festival of Arts, CAYFEST; and/or at overseas arts and culture festivals/conferences/seminars.
- Administration of CIG approved funding for other Government-supported festivals and carnivals, including the Cayman Carnival.
- Administration of the Cayman Islands Folk Singers
- Support for Resident Companies and Cultural Partnerships
- Cultural Sector Advocacy

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
Gimistory			
• Number of district presentations	7	7	7
• Number of culinary competitions	6	6	6
Cayfest and/or arts and culture festivals/conferences/seminars			
• Number of national / international arts and culture events hosted or attended/number of papers presented	3-5	3-5	3-5
Cayman Carnival			
• Number of consolidated carnivals for which funding is to be administered	3	3	3
Administration of the Cayman Islands Folk Singers	1	1	-
Support for Resident Companies and Cultural Partnerships			
• In-kind or discounted venue use for approved cultural partners	5	5	-
• Promotional support for cultural partners	15	15	-
• Cultural sector advocacy	On demand	On demand	-
QUALITY			
Gimistory / Cayfest			
• Professional standards of production are applied	100%	100%	100%
• Professional / experienced performers/presenters should be selected based on Board approved criteria	100%	100%	100%
• Events/conferences/seminars relevant to the Caymanian context and/or the work of the Cultural Foundation, as approved by Board	100%	100%	100%
Cayman Carnival			
• CNCF to monitor organisers achievement of key performance indicators	100%	100%	100%
Cayman Islands Folk Singers			
• CNCF to monitor organizers' achievement of key performance indicators	100%	100%	0%
Partnerships managed professionally			
• Cultural Sector Advocacy adhering to international standards and local laws and policies	100%	100%	0%

TIMELINESS			
• Cayman Islands arts and culture festival(s) produced / presented	100%	100%	100%
• Events / Conferences / Seminars presented at /attended	100%	100%	100%
• Cayman Carnival	100%	100%	100%
• Cayman Islands Folks Singers produced/presented	100%	100%	100%
• Partnerships executed and supported in a timely manner	100%	100%	100%
• Advocacy completed in a time sensitive manner	100%	100%	100%
LOCATION			
• FJ Harquail Cultural Centre	100%	100%	100%
• Various indoor and outdoor venues in Grand Cayman and Cayman Brac	100%	100%	100%
• Locations in the Cayman Islands and overseas	100%	100%	100%
COST	**$383,468**	**$383,468**	**$383,468**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Protect and Promote Caymanian Culture, Heritage and Identity

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: NCF 2

NCF 3	Management of Operations and Maintenance of FJ Harquail Cultural Centre

DESCRIPTION

- Actively promote the use of the FJ Harquail Cultural Centre (FJHCC), which fulfils the function of the national theatre of the Cayman Islands and is held in trust for the people of the Cayman Islands for the staging of plays, concerts, conferences, receptions and other events.
- Manage rentals and maintain the physical plant to a high standard.
- Support for the presentation of performing arts events, including at least one locally created theatrical production.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Health and safety inspections of the FJHCC	4	4	4 - 6
• Number of rentals of the FJHCC	120	120	145 - 150
• Number of CNCF-supported productions presented	6	6	1 - 3
• Mechanical systems upkeep and repairs	Ongoing	Ongoing	Ongoing
QUALITY			
• Facilities maintained to a high standard to ensure compliance with fire, health and other safety regulations, as confirmed by annual inspection by Fire Department, Environmental Health and other services.	100%	100%	100%
• Customer satisfaction with the maintenance and facilities offered at the venue.	100%	100%	100%
• Productions developed and executed to a high professional standard.	100%	100%	100%
TIMELINESS			
• Management of Annual Programme Schedule for Harquail and Studio Theatres	100%	100%	100%
• Management of Facility Rentals	100%	100%	100%
• Support for Stage Productions	100%	100%	100%
LOCATION			
• The FJ Harquail Cultural Centre (Harquail and Studio Theatres)	100%	100%	100%
• Off-site venues	100%	100%	100%
• Mind's Eye Centre	100%	100%	100%
COST	**$395,320**	**$395,320**	**$345,320**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Protect and Promote Caymanian Culture, Heritage and Identity

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: NCF 3

NCF 4	Training and Support for Artistic Development

DESCRIPTION

- Provision of training programmes in the performing, visual and/or literary arts, and the creative industries in the form of workshops, screening, seminars or residencies for local performers, teachers and students.
- Administration of Artistic Grants and other assistance to individuals and groups to facilitate opportunities for artists to explore, practice, share, learn and benefit from their work.
- Promotion of Cayman Creative Sector locally and internationally.
- Management of Creative Sector database.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Workshops in Traditional, Visual, Literary and/or Performing Arts	10	10	1-3
• Artistic Grants Awarded	16-20	16-20	8-16
• Promotion of Cayman Creative sector	10	10	-
• Management of Creative Sector database	1	1	-
QUALITY			
• Workshops to be taught by professional tutors or other talented persons with expertise in relevant disciplines such as: Creative Industries, Festival Arts, Creative Writing, Theatre-in-Education, Dance-in-Education, Music-in-Education, Traditional Arts and Crafts, Storytelling or Performance Techniques.	100%	100%	100%
• Award of scholarships and grants based on merit to individuals, and/or organisations based on determined criteria.	100%	100%	100%
• Professional execution of sector promotion	100%	100%	100%
• Professional database management	100%	100%	100%
TIMELINESS			
• Workshops held at regular intervals	100%	100%	100%
• Grants opportunities promoted, reviewed and awarded	100%	100%	100%
• Ongoing development and management of national database, and sector promotion	100%	100%	100%
LOCATION			
• Harquail Theatre	100%	100%	100%
• Studio Theatre	100%	100%	100%
• Other venues in the Cayman Islands	100%	100%	100%
• Virtual/online	100%	100%	100%
COST	**$266,437**	**$266,437**	**$266,437**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Protect and Promote Caymanian Culture, Heritage and Identity

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: NCF 4

NCF 5	Youth Arts Programming

DESCRIPTION

Provision of youth programs involving the artistic disciplines of drama, dance, traditional arts and crafts, storytelling and music.

Provision of Caymanian cultural and heritage resources and related teaching materials for school sector.

Support for the National Children's Festival of the Arts and National Curriculum (arts, culture and heritage) implementation.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of courses/workshops/field trips	10	10	4 – 6
• Number of public performances resulting from courses / workshops	2	2	4 – 8
• Number of summer arts camps	2	2	4
• Provision of school and teaching resources	12	12	-
• NCFA and Curriculum Support	1	1	-
QUALITY			
• Classes/programs are delivered by qualified tutors in the respective field.	100%	100%	100%
• Students and youth to have a variety of learning opportunities and experiences aimed at developing skills in and appreciation for arts and culture via workshops	100%	100%	100%
• Students and youth to have a variety of learning opportunities via a camp experience	100%	100%	100%
• Membership on the NCFA Committee and expertise provided	100%	100%	100%
• Creation of quality and informed curriculum-related resources	100%	100%	100%
TIMELINESS			
• Courses/workshops	100%	100%	100%
• Performances	100%	100%	100%
• Summer Arts Camp	100%	100%	100%
• Provision of resources	100%	100%	100%
• NCFA Committee	100%	100%	100%
LOCATION			
• Harquail Theatre	100%	100%	100%
• Studio Theatre	100%	100%	100%
• Mind's Eye Centre	100%	100%	100%
• Other venues in Grand Cayman and Cayman Brac	100%	100%	100%
• Online	100%	100%	0%
COST	**$6,152**	**$6,152**	**$6,152**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Protect and Promote Caymanian Culture, Heritage and Identity

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: NCF 5

MUS 4	Collection and Preservation of Significant Material Evidence

DESCRIPTION

Collection and preservation of material evidence significant to our culture, history and heritage, including:

- Collection, documentation and preservation of material
- Protection, scientific research of, and limited public access to Museum collections, and materials of Caymanian heritage

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of artefacts collected and Processed	50–100	50–100	450–500
• Number of new accessions registered	20–40	20–40	20–40
• General care and preservation of all the Museum's collections	12,000–12,100	12,000–12,100	11,500–12,000
• Number of artefacts conserved	50-100	50-100	50-100
• Number of artefacts de–accessioned	1-5	1-5	1-5
• Number of new terrestrial sites	1-3	1-3	1-3
• Number of new underwater sites	1-3	1-3	1-3
• Number of site visits	1-5	1-5	1-5
• Number of sites having data processed	1-5	1-5	1-5
• Research into natural/cultural history topics	1-6	1-6	1-6
• Reports, papers, films, lectures	1-6	1-6	1-6
• Documentary research and field work	4-8 weeks	4-8 weeks	4-8 weeks
QUALITY			
• Managed in accordance with the Collections Management Policy, AAM Code of Ethics, SHA Code of Ethics. Standards set by the following Standing Professional Committees: AAM Curators Committee, Registrars Committee, ICOM/ ICCROM/ ICOMOS	100%	100%	100%
• Research conducted with due professional care as established in the Museum written Collections Management Policy	100%	100%	100%
TIMELINESS			
• Ongoing	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$154,124**	**$154,124**	**$154,124**

RELATED BROAD OUTCOME:

- Protect and Promote Caymanian Culture, Heritage and Identity

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: CNM 1

MUS 5	Museum Facilities, Exhibitions and Displays

DESCRIPTION

Public access to and educational services from, displays, exhibitions, library, publications, research collections and programmes of the Cayman Islands National Museum including:

- Providing museum facilities, exhibitions, displays and general public access to them
- Provision of a land–based Maritime Heritage Trail and Shipwreck Preserves
- Provision of restaurants, shops and other facilities for the use by the public and in furtherance of the mission and purposes of the Cayman Islands National Museum
- Liaising with local and international groups having similar objectives, for loan or exchange of artefacts and exhibits, and the exchange of knowledge and information

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Permanent cultural history exhibition	1	1	1
• Permanent natural history exhibition	1	1	1
• Permanent Old Gaol exhibition	1	1	1
• Traveling exhibition	1	1	1
• Special displays and exhibitions	4–6	4–6	4–6
• Protection and security for:			
○ visitors	15,000–20,000	15,000–20,000	15,000–20,000
○ artefacts	12,000-12,100	12,100-12,200	12,000
○ buildings	3	3	3
• Land–based maritime heritage trail	2	2	2
• Shipwreck preserves	0–1	0–1	0–1
• Number of visitors to the museum and shop	15,000–20,000	15,000–20,000	10,000-15,000
• Number of tours	50–100	50–100	75–150
• Number of library users	5–20	5–20	5-20
• Number of researchers accessing research collections	1–5	1–5	1–5
• Number of participants in programmes	50–100	50–100	50-100
• Membership plan that offers a range of benefits	1	1	1
• Number of weeks staff are available to participate in conferences, meetings, delivering speeches and lectures	4–8 weeks	4–8 weeks	4–8 weeks
• Number of responses to public enquiries	30–50 per day	30–50 per day	30–50 per day
• Number of special events and activities	5–12	5–12	5–12
• Restaurant, shop, and other facilities	3	3	3
• Newsletters	4–6	4–6	4–6
QUALITY			
• Exhibitions and displays to accepted international museum standards as set by the National Association of Museum Exhibitions, Smithsonian Guidelines for Accessible Exhibition Design, ICOM, AAM	100%	100%	100%
• Professional standards of protection and security including a fully implemented disaster/ emergency preparedness plan and full insurance	100%	100%	100%
TIMELINESS			
• Ongoing	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%

COST	**$600,797**	**$600,797**	**$600,797**
RELATED BROAD OUTCOME: • Protect and Promote Caymanian Culture, Heritage and Identity			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: CNM 2			

MUS 6	Services to Support the Ministry, Cabinet and Other Departments

DESCRIPTION

Provision of services to support the Ministry:

- Direct, manage and assist the Cayman Islands National Museum to fulfil its mission and purposes
- Support Government's request for information to further the cultural well–being of the Cayman Islands
- Assist the Ministry in creating national cultural policies and plans and any necessary legislation
- Provide reports and other documentation requested by the Ministry, Cabinet and other Government Departments.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Replies to questions from Cabinet, Legislative Assembly and others	2–15	2–15	2–15
• Draft replies to correspondence	1–10	1–10	1–10
• Information requests	25–50	25–50	25–50
• Quarterly and annual reports	4/1	4/1	4/1
• Briefings for meetings	1–6	1–6	1–6
• Specified and additional papers	1–6	1–6	1–6
QUALITY			
• All papers will define issues clearly and succinctly, with the nature and scope of the issues being clear, and have recommendations which are unambiguous	100%	100%	100%
• All replies to questions, correspondence and reports must be comprehensive and accurate and to professional standards	100%	100%	100%
TIMELINESS • Within timeframes required	100%	100%	100%
LOCATION • Grand Cayman	100%	100%	100%
COST	**$136,999**	**$136,999**	**$136,999**

RELATED BROAD OUTCOME:

- Protect and Promote Caymanian Culture, Heritage and Identity

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: CNM 3

OUTPUT SUPPLIER: VARIOUS YOUTH ORGANISATIONS

NGS 59	Youth Development Programmes

DESCRIPTION

Programmes offered to develop the character, creative, spiritual, physical and social values of a young person. Provision of research and advocacy to promote the implementation of the National Sports Policy and to advocate for and on behalf of Sports.

Provision of research and advocacy to promote the implementation of the National Youth Policy and to advocate for and on behalf of Youth.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Assist the Ministry in developing revised National Sports and Youth Policies for tabling in Parliament	2	2	-
• Number of monitoring reports on the implementation/work plan of the National Policies.	4-8	4-8	-
• Number of Commission meetings	12-24	12-24	-
• Number of annual reports	2	2	-
QUALITY			
• National Sports and Youth Commissions will operate in agreement with established Orders or Terms of Reference	100%	100%	-
• National Policy monitoring reports in accordance with established implementation plans and procedures	100%	100%	-
• Commission meetings are facilitated in-line with the established Terms of Reference	100%	100%	-
• Reports completed in accordance with the criteria and procedures of the Ministry	100%	100%	-
TIMELINESS			
• Final National Sports and Youth Policies will be prepared for tabling in Parliament in 2024	100%	100%	-
• Monitoring to commence in 2025	100%	100%	-
• Meetings are held as agreed by the Commission Orders	100%	100%	-
• Annual Reports due by January 31st of the following reporting year	100%	100%	-
LOCATION			
• Grand Cayman and Cayman Brac	100%	100%	100%
COST	**$51,000**	**$51,000**	**$25,000**

RELATED BROAD OUTCOME:

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

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUTS: NSC 1, NYC 1

NGS 60	Sports Programmes

DESCRIPTION

Provision of core sports programmes in athletics, basketball, cricket, football, netball, squash, swimming and volleyball based on the associations short-term and long-term development plans.

Provision of services to coordinate the attendance and enhance the performance of generally Caymanian athletes at Olympic sanctioned events and the development of Olympic Sports and provision of services as the National Olympic Committee.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of sports programmes: initiation, development, performances and high performances	32	32	11
• Number of reports (4 quarterly plus 1 annual)	40	40	40
• Audited Financials and Management Letter	9	9	8
• Meetings and Workshops	32	32	1
• Coordination of attendance at multi–sport games	1-2	2-4	3
• Coordination of National Anti–Doping organization (NADO)	1	1	1
• Number of reports (2 half-year plus 1 annual)	3	3	3
QUALITY			
• Sports programmes guided by the Technical Director and should include training system, plan, development and macrocycle	90-100%	90-100%	90-100%
• Reports to be done in accordance with the criteria and/or templates provided by the Ministry	100%	100%	100%
• Audited financials must be submitted for the most recent financial year and must be conducted by a certified Auditor/ Firm	100%	100%	100%
• Annual General Meetings (AGM's) should be transparent and minutes must be provided to the Ministry.	100%	100%	100%
• Collaborative meetings are to be held with Ministry/Department of Sports personnel.	100%	100%	100%
• Development workshops in line with the Associations Strategic Plan, International standards and in collaboration with the Department of Sports	100%	100%	100%
• Rules and standards of play in keeping with those of the International Olympic Committee	90-100%	90-100%	90-100%
• NADO to operate in accordance with UNESCO Convention on Doping in Sport and the World Anti-Doping Agency (WADA)	100%	100%	100%

TIMELINESS			
• Sports Programmes ongoing throughout the year	90-100%	90-100%	90-100%
• Reports to be provided quarterly and annually within 30 days	100%	100%	100%
• Draft Financial Statements to be provided within 6 months after year-end date	100%	100%	100%
• Audited Financial Statements and any Management Letter must be provided within 1 month after report date or date signed. Permission must be provided for the Ministry to contact Auditors for any areas of concern noted	100%	100%	100%
• AGM's held annually and approved minutes provided within 1 month of the AGM date	100%	100%	100%
• Collaborative Meetings are to be held twice a year	100%	100%	100%
• At least one development workshop to be hosted before December 31, 2024/2025	100%	100%	100%
• Olympics – July/August 2024	100%	100%	0%
• Reports to be submitted June and December of each financial year and an annual report at end of year.	100%	100%	0%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$1,289,125**	**$1,289,125**	**$1,413,098**

RELATED BROAD OUTCOME:

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

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUTS: CCA 1, SWI 1, CIA 1, CBB 2, CFA 1, CSQ 1, NET 1, CVF 1

40. TRANSFER PAYMENT FOR 2024 AND 2025

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
TP 107	**Youth, Sports and Heritage Programmes** Programmes for promoting culture and heritage projects - Pool Sponsorship of Sporting Events and Provision of Partial Scholarships Number of persons assisted 2023: 35-45 Number of persons assisted 2024: 40-50 Number of persons assisted 2025: 40-50	$3,158,051	$3,153,459	$1,701,861

41. OTHER EXECUTIVE EXPENSES FOR 2024 AND 2025

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
OE 81	**World Anti-Doping Agency** Annual Subscription to WADA	$6,000	$6,000	$6,000
OE 82	**Regional Anti-Doping Organization** Annual Subscription to RADO	$9,000	$9,000	$9,000

42. OWNERSHIP ACTIONS FOR 2024 AND 2025

EQUITY INVESTMENTS

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
EI 23	**Cayman Islands National Museum** Support Facility	$30,000	$30,000	$600,000
EI 47	**National Gallery of the Cayman Islands** Restoration of premises	$125,000	$80,000	$180,000
EI 72	**Cayman National Cultural Foundation** Support Facility	$185,000	$200,000	$90,000
EI 86	**Ministry of Youth, Sports and Heritage** Equity Investment to purchase entity assets	$2,401,000	$1,335,000	$1,708,000

43. OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER FOR SUSTAINABILITY AND CLIMATE RESILIENCY

OUTPUT SUPPLIER: MINISTRY OF SUSTAINABILITY AND CLIMATE RESILIENCY

SCR 1	**Policy Advice to the Minister on the Development and Coordination of Sustainability and Climate Resiliency Initiatives**		
DESCRIPTION • Providing policy and technical advice to the Ministers, Deputy Governor, Chief Officers, Government Departments and others on matters relating to the area of sustainability and climate resiliency • Administrative support to the Ministry of Sustainability and Climate Resiliency • Providing support to the Energy Policy Council and continued development of the National Energy Policy • Developing and implementing the Climate Change Policy • The development of strategies to achieve Government priorities, and activities which relate to statutory obligations, such as the production of budget documents, annual report, responses to FOI requests, and the maintenance of a variety of records			
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	12,500-13,500	12,500-13,500	12,600
• Number of Cabinet Papers prepared	75-100	75-100	94
• Number of Ministerial Speeches prepared	10-12	10-12	12
• Number of Parliamentary Responses prepared	1-2	1-2	2
• Number of Press Releases prepared	40-60	40-60	54
• Number of Coastal Works Permits issued	10-12	10-12	12
• Number of CITES Permits issued	10-12	10-12	12
• Number of CITES Report prepared	1-2	1-2	1
• Number of Annual Reports tabled in Parliament	1-3	1-3	1
• Number of Policy or Legislation reviews carried out	1-2	1-2	24
QUALITY			
• Policy advice and ministerial servicing will be provided by qualified personnel	90-100%	90-100%	90-100%
• Cabinet papers and notes are accurate and meet Cabinet guidelines	100%	100%	100%
• Permits are issued in line with statutory and approved conditions	100%	100%	100%
• Accurate, easily understood and appropriate: ○ Speeches and statements ○ Responses to parliamentary questions ○ Correspondence ○ Press releases ○ Public service announcements ○ Delivery of clear, appropriate and timely information for media	90-100%	90-100%	90-100%
TIMELINESS			
• Response to request for advice answered within the timeframe as agreed at time of request	95-100%	95-100%	95-100%

LOCATION • Cayman Islands	100%	100%	100%
COST	**$4,069,415**	**$4,310,863**	**$5,598,918**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians • Future Proofing to Increase Resilience			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: SCR 1			

SCR 3	Environmental Services and Research

DESCRIPTION

To develop and maintain a world-class framework for the protection of the natural environment and resources and to provide all licensing, monitoring, reporting and compliance functions under relevant local legislation and international treaties.

To provide an operational framework that supports conservation and sustainable management of the natural environment and resources and to coordinate oil spill contingency planning and provide management services.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of policy papers/reports/press releases and advisories issued	15-30	15-30	15-30
• Number of Licences and Permits reviewed and issued	150-350	150-350	330
• Environmental assessment services and environmental management advice			
○ Reviews of Coastal Works reports	20-60	20-60	30
○ Reviews of Planning Applications	100-700	100-700	700
○ Supervision of Environmental Impact Assessments	1-6	1-6	5
○ Consultation and advice on environmental considerations for local projects	20-80	20-80	60
• Number of days providing marine oil spill response services	365	365	365
• Number of programmes assessing the health of marine communities and species	7-10	7-10	9
• Number of programmes assessing the health of terrestrial communities and species	3-7	3-7	7
• Number of days for island-wide enforcement coverage for Conservation of terrestrial species and marine pollution	365	365	365
QUALITY			
• All reports will be based on a thorough understanding of the environmental issues and consensus advice received from the Department of Environment (DOE) Technical Review Committee	100%	100%	100%
• Licences and permits issued in accordance with the relevant Acts and treaties	100%	100%	100%
• Reports, findings and recommendations will be written and reported in a clear, concise and professional manner and will be:	100%	100%	100%
○ Based on a consensus of advice and thorough understanding of environmental and scientific issues following an extensive review by DOE staff			
○ Based on additional advice sought from other agencies and professionals, both locally and overseas as appropriate			
○ Approved by the Director of Environment			
• First responder actions compliant with IMO guidelines and best practices	90%	90%	90%
TIMELINESS			
• All reports prepared within agreed time frames	100%	100%	100%
• Licences and permits issued within required legislated timeframe of submission of all necessary documentation	100%	100%	100%
• Reports, findings and recommendations produced within agreed timeframes	95%	95%	95%
• Marine oil pollution incident investigated within 12 hours of notification 365 days per year	100%	100%	100%

LOCATION • Cayman Islands	100%	100%	100%
COST	**$6,381,713**	**$6,731,019**	**$6,383,161**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians • Future Proofing to Increase Resilience			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: ENV 14, ENV 15, ENV 22, ENV 23, ENV 24, ENV 25			

NGS 74	Preservation of Natural Environments and Places of Historic Significance

DESCRIPTION

- Administration of programmes to protect and conserve environmentally and historically sensitive sites and species.
- Strategic management and administration to successfully recruit, solicit and apply resources from the private and non–government sectors to further environmental conservation and historic preservation.
- Programmes and projects whilst working with other respective Government ministries, departments and agencies in order to maximise the available resources and the benefit to the people of the Cayman Islands.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Acres of environmental property protected, managed and supported	3,636	3,711	3,594
• Number of historic sites protected, managed and supported	11	11	11
• Number of public information centres open	4	4	4
• Number of public recreational facilities maintained	10	11	8
• Number of flagship species conservation programmes	3	3	3
• Number of public events/tours reached through education programme events	15	15	12
• Number of reports to government and membership	18	18	18
QUALITY			
• Preservation complies with established guidelines	100%	100%	100%
• Visitors centres open as sources of information to the public at convenient locations and times	100%	100%	100%
• Annual reports prepared in accordance with the National Trust Act 1987 (2010 revision)	100%	100%	100%
• Promotion and public education material factual and user friendly for residents, tourists and students	100%	100%	100%
TIMELINESS			
• Ongoing	100%	100%	100%
• Published annual report and audited financial statements prepared by 30 September 2024	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	**$570,000**	**$570,000**	**$570,000**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Protect and Promote Caymanian Culture, Heritage and Identity

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: NAT 1

NGS 87	Gender Equality Cayman

DESCRIPTION

- Learning opportunities for organisations / companies, leaders, Human Resource Professionals and members of the general public to obtain knowledge and skills to address gender diversity within the workplace.
- Country- wide poll conducted through a Diversity in the Workplace Survey in order to obtain data on perceptions, trends and practices with regards to gender diversity in workplaces, across various sectors.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of seminars/workshops or training sessions provided, on issues of Diversity within the Workplace, offered to at least 20 participants per session; on behalf of or under the auspices of the Gender Affairs Unit	4	N/A	4
• Design and Distribution of a Diversity in the Workplace Survey	N/A	1	1
• Production of the State of Diversity in the Cayman Islands Workforce Report utilising findings from the Survey	N/A	1	1
QUALITY			
• Appropriately designed and well-presented sessions	100%	N/A	100%
• Sessions provided by qualified, trained persons with relevant skills	100%	N/A	100%
• Relevant and appropriately designed survey	N/A	100%	100%
• Survey designed and analysed by qualified, trained persons with relevant skills	N/A	100%	100%
• Survey and Report distributed widely	N/A	100%	100%
• Report is to contain relevant and significant facts and findings, and presented in an appropriate, reader-friendly format	N/A	100%	100%
TIMELINESS			
• Sessions offered at least twice in every 6 months of the year	100%	N/A	100%
• Survey to be conducted within the first 6 months of the year	N/A	100%	100%
• Report to be completed within the last 6 months of the year	N/A	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$6,000**	**$14,000**	**$20,000**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUTS: GEC 1, GEC 2

44. TRANSFER PAYMENTS FOR 2024 AND 2025

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
TP 110	**Sustainability Programme Support**	$109,546	$0	$150,000
TP 111	**Climate Resiliency Programme**	$100,000	$0	$348,000
TP 112	**Community Support Programmes**	$250,000	$250,000	$500,000

45. OTHER EXECUTIVE EXPENSES FOR 2024 AND 2025

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
OE 66	**United Nations Caribbean Environmental Programme** Regional Trust fund for the Implementation of the Action Plan for the Caribbean Environment Programme	$7,000	$7,000	$7,000
OE 133	**Oil Spills Tier 3 - Annual Fee**	$60,000	$60,000	$50,000

46. OWNERSHIP ACTIONS FOR 2024 AND 2025

EQUITY INVESTMENT

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
EI 84	**Ministry of Sustainability and Climate Resiliency** Boats and other entity assets	$641,000	$632,000	$5,559,000

PURCHASE OR CONSTRUCTION OF EXECUTIVE ASSETS

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
EA 162	**Protected Area Management**	$500,000	$500,000	$0
EA 165	**George Town Landfill Remediation Works**	$1,400,000	$0	$9,000,000

47. OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER FOR PLANNING, AGRICULTURE, HOUSING, INFRASTRUCTURE, TRANSPORT AND DEVELOPMENT

OUTPUT SUPPLIER: MINISTRY OF PLANNING, AGRICULTURE, HOUSING, INFRASTRUCTURE, TRANSPORT AND DEVELOPMENT

PAH 1	**Advice and Support to the Minister for Planning, Agriculture, Housing, Infrastructure, Transport and Development**

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

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: MPA 1

PAH 10	Management of Government Properties

DESCRIPTION

Management of Government properties including;

- Advice and services on government buildings and facilities to support various entities
- Upkeep of parks and cemeteries, public restrooms, docks, ramps, cemeteries, beaches.
- Provision of architectural, engineering, project management, outsourced quantity surveying management services,
- Maintenance and construction of government facilities.
- Disaster preparedness and response activities.
- Delivery of a construction vocational training program 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 meetings attended	3,744	3,744	3,744
• Number of technical advices issued	438	438	438
• Number of Reports issued	91	91	91
• Number of Properties serviced in-house	106	106	106
• Number of properties outsourced	8	8	8
• Number of Designs produced and Cost Consultancy managed	75	75	75
• Number of Capital Development Projects managed	45	45	45
• Number of 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 Hurricane preparedness exercises executed	1	1	1
• Number of buildings and public recreation areas prepared	122	122	122
• Number of apprentices enrolled in training on levels 1, 2 and 3	35	35	50
• Number of apprentices graduating from program at level 2	10	16	14
• Number of apprentices graduating from program at level 3	9	8	3
QUALITY			
• Meetings attended by qualified/experienced persons	100%	100%	100%
• Advice papers and Reports prepared by knowledgeable persons in the subject area and reviewed/ signed off by senior management	100%	100%	100%
• Managers and Supervisors monitor toilets, docks/ramps, cemeteries, beaches, beach accesses upkeep, and parks maintenance.	50%	50%	50%
• Inspection of CIG landscaped properties	50%	50%	50%
• Designs and Cost Consultancy produced in accordance with the Central Planning Authority, Building Control Unit and client's requirements.	90%	90%	90%
• Capital Development Projects delivered in accordance with industry standard Project Management procedures	100%	100%	100%
• Work orders signed off by Supervisor confirming work completed to acceptable standard	100%	100%	100%
• 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%
• 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			
• Meetings attended as scheduled	100%	100%	100%
• Advice papers and reports to be provided within agreed timeframes	100%	100%	100%
• Public Beaches, Parks and Cemeteries Maintained daily and/or weekly	100%	100%	100%
• Design and Cost Consultancy delivered within agreed timeframes	90%	90%	90%
• Capital Development Projects delivered within agreed timeframes in SLA	85%	85%	85%
• Routine work orders and preventative maintenance work orders to be completed in accordance with timeframes in Master Service Level Agreement	100%	100%	100%
• Annual hurricane preparedness exercise carried out in May each year (prior to the start of the hurricane season)	100%	100%	100%
• Apprentices to complete each level in one calendar year.	95%	95%	95%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$13,636,346**	**$13,636,346**	**$14,105,402**

RELATED BROAD OUTCOME:

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

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: PWD 1, PWD 6, PWD 8, PWD 9, PWD 10, PWD 11

PAH 11	Procurement and Maintenance of Government Fleet		
DESCRIPTION • Conducting and performing acquisition processes leading to the purchase of most suitable fleet for its intended purpose(s). • Preventative maintenance and repair services • Disposal of obsolete and fully depreciated fleet that have no economic or useful value to the client • Maintain a fuel capacity at the Government's Refuelling Facility that meets the needs of the client's fleet • Provide technical advice and assistance to the client on fleet related matters			
MEASURES	**2024 1 Jan to 31 Dec 2024**	**2025 1 Jan to 31 Dec 2025**	**2023 12-Month Forecast**
QUANTITY			
• Number of authorised fleet applications processed	30-35	30-35	30-35
• Number of authorised maintenance work orders processed	2,000-2,500	2,000-2,500	1,690-2,000
• Number of units authorised for disposal	50-55	55-60	55-60
• Imperial gallons of fuel disbursed	360,000-400,000	360,000-400,000	300,000-350,000
• Number of work orders for maintenance and inspection for 45 stand-by generators	450-660	450-660	450-660
• Number of reports for advice, discussions and recommendations relating to fleet	175-200	175-200	150-200
QUALITY			
• Perform technical researches to assist with selecting and developing suitable unit specifications	100%	100%	100%
• 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%
• 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%
• Professional technical advice based on current Automotive Technology, Industry Standards, Chilton and Mitchel labour guides	100%	100%	100%
• 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	100%	100%	100%
• Ensure that proper authorisation is documented on the Requisition form for the request and distribution of parts.	95%	95%	95%
TIMELINESS			
• Orders placed within fourteen (14) working days of receiving approval from the client's Chief Officer	100%	100%	100%
• 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%
• 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%
• Fuel is available 24 hours per day, 365 days per year	75%	75%	75%
• Processing of requests from the Minister will commence immediately and remitted within the specified deadlines.	95%	95%%	95%

LOCATION • Cayman Islands	100%	100%	100%
COST	**$4,509,491**	**$4,509,491**	**$4,209,750**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians • Future Proofing to Increase Resilience • Modernise Government to Improve Public Sector Performance			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: DVE 1, DVE 2, DVE 3, DVE 4, DVE 5, DVE 6			

Note: The total cost of supplying these outputs in 2024 is $6,469,611. However, revenue of $14,000 from third parties and $1,946,120 from government owned companies reduces the cost to Cabinet to $4,509,491.

The total cost of supplying these outputs in 2025 is $6,469,611. However, revenue of $14,000 from third parties and $1,946,120 from government owned companies reduces the cost to Cabinet to $4,509,491.

PAH 14	Management of Planning Applications

DESCRIPTION

- Provide advice to the Honourable 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
- Prepare the annual report as required pursuant to Section 50 of the Development and Planning Act (2011 Revision)
- The processing of development applications for planning permission
- The enforcement of planning Acts and regulations
- The review of development applications for compliance with the Building Code for the issuance of building permits and the carrying out of inspections to ensure compliance with approved plans and certify buildings fit for occupancy
- The provision of administrative and technical support to the Central Planning Authority (CPA), Development Control Board (DCB), Electrical Board of Examiners (EBE), and Development Planning Act and Regulatory Review Committee (DPL and RRC) to assist them in carrying out their mandates

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Hours spent on briefings, papers and reports	5,000-5,500	5,000-5,500	4,500-5,000
• Processing Development Applications	225-250	225-250	250-300
• Processing Development Applications for consideration by the CPA/DCB	600-650	600-650	700-750
• Number of enforcement cases opened	250-350	250-350	230-250
• Number of reviews	9,500-10,000	7,400-7,800	4,000-4,500
• Number of Inspections	16,500-17,500	17,000-18,500	17,000-18,500
• Number of Certificate of Occupancy	400-500	350-500	450-500
• Number of statistical reports produced	20-25	20-25	18-20
QUALITY			
• Reviewed for compliance with applicable legislation and vetted through internal review processes, where applicable	95-100%	95-100%	95-100%
• Reviewed for compliance with the Development and Planning Act (2017 Revision), the Development and Planning Regulations (2017 Revision), the Development Plan Statement, the Appeal Rules, and Central Planning Authority policies	95-100%	95-100%	95-100%
• Reviewed for compliance with applicable legislation, vetted through internal review processes and quality assurance measures, where applicable.	98-100%	98-100%	98-100%
TIMELINESS			
• Respond to requests for advice within assigned timeframes	95-100%	95-100%	95-100%
• Routine applications – 10 calendar days completion of initial review	90-100%	90-100%	90-100%
• Zoning queries – seven 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%
• Processing routine (R3) applications – 10-15 calendar days	90-100%	90-100%	90-100%
• Inspections conducted within 5 calendar days of request	90-100%	90-100%	90-100%

LOCATION • Cayman Islands	100%	100%	100%
COST	**$5,692,677**	**$5,687,910**	**$5,518,402**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians • Future Proofing to Increase Resilience • Protect and Promote Caymanian Culture, Heritage and Identity			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: PLN 24, PLN 27, PLN 28, PLN 30, PLN 33, PLN 34			

Note: The total cost of supplying this output in 2024 is $6,169,067. However, revenue of $476,390 from third parties reduces the cost to Cabinet to $5,692,677.

The total cost of supplying this output in 2025 is $6,169,067. However, revenue of $481,157 from third parties reduces the cost to Cabinet to $5,687,910.

PAH 16	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
• 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			
• Compliance with Traffic Act and Regulations, PFML and strict departmental standard by qualified personnel.	95-100%	95-100%	95-100%
• 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			
• 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' Licenses 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%
• 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	**$1,637,609**	**$1,608,561**	**$1,540,015**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians • Future Proofing to Increase Resilience • Modernise Government to Improve Public Sector Performance			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: VLT 9, VLT 10			

Note: The total cost of supplying this output in 2024 is $5,268,595. However, revenue of $3,630,986 from third parties reduces the cost to Cabinet to $1,637,609.

The total cost of supplying this output in 2025 is $5,268,595. However, revenue of $3,660,034 from third parties reduces the cost to Cabinet to $1,608,561.

PAH 24	Agriculture Support and Regulatory Services

DESCRIPTION

- Provide agricultural supplies to farmers, backyard gardeners and the general public to support agricultural production
- Provide technical advice and extension information on matters relating to the proper cultivation and maintenance of plants.
- Propagation of vegetable seedlings, fruit trees and herbs for farmers and backyard gardeners
- Administration of programmes to provide plant pest diagnostic services and advice to farmers, backyard gardeners to facilitate the effective management of pests and plant health and delivery of husbandry services to commercial tree crop farmers
- Provide technical guidance in order to optimize the productivity of livestock at the farm level
- Slaughter and dressing of animals for human consumption in compliance with the regulations and departmental standards, and delivery of carcasses to clients
- Ambulatory medical and surgical service to farm animals including after-hours emergencies
- 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
- To reduce the number of stray and neglected animals; educate residents on matters of animal welfare and investigate complaints of inhumane treatment of animals
- Provision of training, educational, marketing, agri-business, promotional, public relations or logistical services to support the development of the Agricultural Sector in accordance with Government's National Food and Nutrition Security Policy
- 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

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of sale transactions processed	55,000 – 65,000	55,000 – 65,000	65,000 – 75,000
• Number of plants propagated for sale	100,000-110,000	100,000-110,000	125,000-150,000
• Number of Extension visits made to crop farmers and backyard gardeners	650-850	650-850	650-850
• Number of extension visits made to livestock farmers	200-400	200-400	240-300
• Number of hours spent providing technical advice	N/A	N/A	N/A
• Number of animals slaughtered	700-800	700-800	700-800
• Number of animals attended to (animal health)	1,800-2,500	1,800-2,500	1,800-2,500
• Number of plant inspections at the ports of entry	N/A	N/A	N/A
• Number of Inspections of plants, animals and aggregate at ports of entry and designated inspection locations	10,500 – 11,500	10,500 – 11,500	10,500 – 11,500
• Number of animal related inspections at the ports of entry	N/A	N/A	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
• Number of animals euthanized, returned and adopted (animal welfare and control)	200-400	200-400	200-400
• Number of (Animal Welfare) public education/awareness events	12-18	12-18	18-24
• 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 other matters, Number of training and educational interventions and programmes coordinated or delivered targeted to adult population	60-80	60-80	60-80
• Number of training Interventions and educational activities conducted, target audiences include, farmers, backyard gardeners, the general public and youth	6-9	6-9	8-12

QUALITY			
• Transactions and orders are placed in accordance with the Public Management and Finance Act (2020 Revision), internal guidelines and are subject to approval by the Head of Department or his designate	100%	100%	100%
• Percentage of plants that reach stage suitable for sale	95-100%	95-100%	95-100%
• Extension services delivered by trained and qualified personnel	100%	100%	N/A
• All technical advice to be provided by appropriately trained and experienced livestock extension personnel	100%	100%	100%
• Percentage of animals slaughtered and dressed in compliance with Departmental Standards	100%	100%	100%
• Medical/surgical services carried out by qualified personnel	100%	100%	100%
• Plant inspections executed in compliance with departmental procedures	N/A	N/A	95-100%
• Inspections at ports of entry and designated locations executed in accordance with departmental procedures	95-100%	95-100%	N/A
• Percentage of port inspections and/examinations that are executed in compliance with Departmental Standard Operating Procedures	N/A	N/A	99-100%
• 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%
• Animals euthanized in accordance with humane standards	100%	100%	100%
• 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%
• 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%
TIMELINESS			
Grand Cayman:			
• Service available to customer for a total of 33 hours during the weekly period of Monday, Tuesday, Thursday, Friday (closed Wednesday) and 4.5 hours on Saturday	N/A	N/A	100%
Cayman Brac:			
• Service available to customer 7.5 hours per day Monday-Friday	N/A	N/A	100%
• Agricultural Sales Service available to customers in accordance with opening hours as approved by the Ministry responsible for Agriculture.	100%	100%	N/A
• Maximum time of ten weeks for seedlings to be delivered from day order was received	100%	100%	N/A
• Nursery to be open for sales to the public for a total of 33 hours during the weekly period of Monday, Tuesday, Thursday, Friday (closed Wednesday) and 4.5 hours on Saturday (public holidays exclude)	N/A	N/A	98-100%
• Maximum period between request for advice or information and response to a commercial farmer within two working days	98-100%	98-100%	N/A

• Percentage of animals slaughtered within 12 hours of delivery to the Abattoir and within one hour of entering the slaughter floor	100%	100%	100%
• Emergency calls: percentage of calls responded to within two hours of receipt	99-100%	99-100%	99-10%
• Maximum period between receipt of application to import and rendering a decision: ○ For previously imported products: three working days ○ For new product from a country where no bi-lateral protocol exists: 14 working days ○ For Pesticide Authorization Letters: 3 to 5 days ○ For products requiring the conduct of a Pest Risk Analysis (PRA): 3 to 4 months	N/A	N/A	100%
• Maximum period between receipt of the call for inspection and commencement of the inspection process within 24 hours for all consignments of plants, animals and aggregate	100%	100%	N/A
• Maximum period between receipt of completed compliant application and rendering a decision: 3 to 5 working days	N/A	N/A	100%
• Impounding of animals done within 24 hours of receipt of request	85-100%	85-100%	85-100%
• Support/advice provided in accordance with agreed deadlines with the Ministry	90-100%	90-100%	90-100%
• All training programmes or educational activities coordinated to be delivered in accordance with an agreed schedule	90-100%	90-100%	N/A
• 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	95-100%
LOCATION • Grand Cayman and Cayman Brac	100%	100%	100%
COST	**$10,500,096**	**$10,489,129**	**$10,653,578**

RELATED BROAD OUTCOME:

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

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: AGR 33, AGR 34, AGR 35

Note: The total cost of supplying this output in 2024 is $13,079,590. However, revenue of $2,579,494 from third parties reduces the cost to cabinet to $10,500,096.

The total cost of supplying this output in 2025 IS $13,079,590. However, revenue of $2,590,461 from third parties reduces the cost to cabinet to $10,489,129.

PAH 26	Public Transport 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.

Monitoring safety and security standards of all public transportation vehicles, ensuring compliance with rules and appropriate Acts and carrying out incident investigations.

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 applications processed	900	900	800
• Number of permits / identification cards issued	650	650	650
• 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
• 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			
• 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%
• 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%
• Omni bus dispatched in accordance with established rules and guidelines	70-100%	70-100%	100%
TIMELINESS			
• Approval of applications are done once a month at the monthly board meeting	95-100%	95-100%	100%
• Complaint investigations will be conducted within five working days of receipt	75-100%	75-100%	100%
• Omni buses will be dispatched every 5-15 minutes	60-100%	60-100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$1,044,060**	**$1,052,770**	**$904,891**

RELATED BROAD OUTCOME:

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

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: PTO 2, PTO 3, PTO 4

Note: The total cost of supplying this output in 2024 is $1,066,427. However, the revenue of $21,999 from third parties reduces the cost to Cabinet to $1,044,428.

The total cost of supplying this output in 2025 is $1,074,769. However, the revenue of $21,999 from third parties reduces the cost to Cabinet to $1,052,770.

PAH 27	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: o Emergency calls – action immediately o High Priority calls – action within 24 hours o 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	100%	100%	100%
COST	**$5,126,702**	**$5,126,702**	**$5,243,406**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Modernise Government to Improve Public Sector Performance

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: MPA 4

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.

NHT 4	Administration of the Affordable Housing Initiative

DESCRIPTION

Administer the Affordable Housing Initiative (AHI) Programme and provide support services to low income Caymanian families.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of sites	120-150	120-150	120-150
• Number of leases under special debt servicing arrangements	30-39	30-39	30-39
• Number of job orders processed and client assessed	740-900	740-900	740-900
• Number of community service projects	6	6	6
QUALITY			
• Site visit conducted by qualified personnel	100%	100%	100%
• All special debt service arrangements in accordance with guidelines set by the trust	95-100%	95-100%	95-100%
• Job orders process in order of priority by Maintenance Manager	95-100%	95-100%	95-100%
• Rental applications assessed with the guidance set by the Trust	95-100%	95-100%	95-100%
• Customers expressing satisfaction with the effects of the community service to the community	95-100%	95-100%	95-100%
TIMELINESS			
• Site reports to be conducted within five days at the end of each month	95-100%	95-100%	95-100%
• Maximum time for submitting arrears report – 15 days after end of the quarter	95-100%	95-100%	95-100%
• Minimum of one report per month	95-100%	95-100%	95-100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$178,000**	**$178,000**	**$170,000**

RELATED BROAD OUTCOME:

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

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: NHT 4

NHT 5	Administration of the Government Guaranteed Home Assisted Mortgage Programme

DESCRIPTION

Administer the Government Guarantee Home Assisted Mortgage Program and provide support services to low income Caymanian families.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of applications processed	250-300	250-300	250-300
• Number of special debt servicing arrangements	250-300	250-300	250-300
• Number of financial counselling	100-150	100-150	100-150
• Number of client meetings/interviews	300-400	300-400	300-400
• Number of GGHAM meetings	20-30	20-30	20-30
• Number of guarantees processed	50-75	50-75	50-75
QUALITY			
• Applications processed according to approved guidelines	95-100%	95-100%	95-100%
• All special debt service arrangements in accordance with guidelines set by the Trust	95-100%	95-100%	95-100%
• Financial counselling done by qualified personnel	95-100%	95-100%	95-100%
• Site visits conducted by qualified personnel	95-100%	95-100%	95-100%
TIMELINESS			
• Maximum of three days for processing of applications	95-100%	95-100%	95-100%
• Maximum of five days for approval/decline response	95-100%	95-100%	95-100%
• Counselling done within five days of request	80-90%	80-90%	80-90%
• Site reports to be completed with five days at the end of each month	95-100%	95-100%	95-100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$282,000**	**$282,000**	**$270,000**

RELATED BROAD OUTCOME:

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

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: NHT 5

NHT 6	Administration of the New Affordable Housing Initiative

DESCRIPTION

Administer the New Affordable Housing Initiative (AHI) Programme and provide support services to low income Caymanian families.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of applications processed	150-200	150-200	150-200
• Number of site visits	150-200	150-200	150-200
• Number of client meetings/interview	150-200	150-200	150-200
• Number of project development meetings	150-200	150-200	150-200
• Number of "Home Buyer Educational Counseling" classes	2	2	2
QUALITY			
• Applications processed according to approved guidelines	95-100%	95-100%	95-100%
• Site visits conducted by qualified personnel	95-100%	95-100%	95-100%
• Development approval recorded in minutes and distributed to qualified persons	95-100%	95-100%	95-100%
TIMELINESS			
• Maximum of three days for processing of applications	95-100%	95-100%	95-100%
• Maximum of two site visit reports completed quarterly	95-100%	95-100%	95-100%
• Maximum of five days for distribution of minutes	100%	100%	100%
• Maximum of two days for reports on class conducted	95-100%	95-100%	95-100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$230,000**	**$230,000**	**$215,000**

RELATED BROAD OUTCOME:

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

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: NHT 6

NHT 7	Administration of the Build on Your Own Property Initiative

DESCRIPTION

Administer the Build on Your Own (BYOP) Initiative and provide support services to low income Caymanian families.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of applications processed	9-12	9-12	14-22
• Number of site visits	45-60	45-60	65-90
• Number of client meetings	50-60	50-60	70-90
QUALITY			
• Applications processed according to approved guidelines	95-100%	95-100%	95-100%
• Site visits conducted by qualified personnel	95-100%	95-100%	95-100%
• Client meetings recorded in file notes and secured on client files	95-100%	95-100%	95-100%
TIMELINESS			
• Maximum of three days for processing of applications	95-100%	95-100%	95-100%
• Maximum of two site visit reports completed quarterly	95-100%	95-100%	95-100%
• Maximum of one day for completing file note	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$20,000**	**$20,000**	**$20,000**

RELATED BROAD OUTCOME:

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

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: NHT 7

URC 1	Drafting Instructions for the Development of Legislation and Policy Advice

DESCRIPTION

Provision of advice to Cabinet on:

- Drafting of additional regulations, and amending existing regulations, under the Utility Regulation and Competition Law, 2021.
- Preparation of draft Cabinet Papers and briefs on issues affecting the regulated sectors.
- Continuously monitor international technical standards and legislation in competitive jurisdictions and recommend amendments to our legislation where appropriate in order to maintain our competitive position.
- Provision of policy advice and support to the Minister, Chief Officer and other Government entities on OfReg matters, including compliance with the Government's international obligations, market liberalization and competitive pricing.
- Provide specialist advice on legislation impacting the regulated sectors.
- Policy and economic issues in the related sectors affecting the Cayman Islands.
- Provide support for the National Energy Policy 2017-2037.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Hours Spent on drafting legislation, providing policy advice, public consultations, research on legislative issues, attendance at meetings and preparation of speeches and written briefs	350	350	350
QUALITY			
• Define issues clearly and succinctly, with the nature and scope of the issues being clear	100%	100%	100%
• Have involved appropriate research, consultation with interested parties, and employed appropriate analytical techniques	100%	100%	100%
• Have recommendations that are unambiguous	100%	100%	100%
• Examine implementation issues and provide guidance where appropriate	100%	100%	100%
• Be prepared with due professional care	100%	100%	100%
TIMELINESS			
• All papers delivered by dates required	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$74,289**	**$74,289**	**$74,289**

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

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: URC 1

URC 6	Regional and International Representation

DESCRIPTION

Act as the Cayman Islands point of contact and representative on, and pay membership fees to regional and international organisations and associations such as:

- American Registry for Internet Numbers (ARIN)
- Caribbean Telecommunications Union
- Country Code Names Supporting Organisation (ccNSO)
- Federal Communications Commission
- Internet Corporation for Assigned Names and Numbers (ICANN)
- International Maritime Organisation (IMO)
- International Telecommunications Union
- North American Numbering Plan Association
- Organisation of Caribbean Utility Regulators (OCCUR)
- Regional ICT Regulators
- International Renewable Energy Agency
- International Water Association (IWA)
- Office of Communications (UK OFCOM)

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Representation at international and regional meetings and conferences (in-person or virtual)	8	8	8
• Responses to requests for written input and other correspondence	10	10	-
• Detailed reports to Ministry	3	3	3
QUALITY			
• Define issues clearly and succinctly, with the nature and scope of the issues being clear	100%	100%	100%
• Have involved appropriate research, consultation with interested parties, and employed appropriate analytical techniques	100%	100%	100%
• Have recommendations that are unambiguous	100%	100%	100%
• Examine implementation issues and provide guidance where appropriate	100%	100%	100%
• Be prepared with due professional care	100%	100%	100%
TIMELINESS			
• All papers delivered by dates required.	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$50,000**	**$50,000**	**$50,000**

RELATED BROAD OUTCOME:

- Enhance Our Competitiveness while Meeting International Standards
- Future Proofing to Increase Resilience

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: URC 6

URC 7	National Cyber Security Initiatives

DESCRIPTION

Development national cyber security strategy, related ICT policies, ICT license obligations, and related regulations. Coordination of cyber security activities with other Authorities, government entities and law enforcement. Creation and management of a cyber security unit to drive and manage strategic objectives. Coordination with regional and international cyber security entities.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Representation at international and regional meetings and conferences	4	4	4
• Implementation of the national Cyber Security Strategy	1	1	1
• Lead the effort to create a National Cyber Crime Strategic Plan	1	1	1
• Management of the national Cybersecurity Incident Response Team (CIRT)	1	1	1
QUALITY			
• Define issues clearly and succinctly, with the nature and scope of the issues being clear	100%	100%	100%
• Have involved appropriate research, consultation with interested parties, and employed appropriate analytical techniques	100%	100%	100%
• Have recommendations that are unambiguous	100%	100%	100%
• Examine implementation issues and provide guidance where appropriate	100%	100%	100%
• Be prepared with due professional care	100%	100%	100%
TIMELINESS			
• All papers delivered by dates required	100%	100%	100%
LOCATION			
• Grand Cayman and Overseas	100%	100%	100%
COST	**$100,000**	**$100,000**	**$100,000**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Enhance Our Competitiveness while Meeting International Standards
- Future Proofing to Increase Resilience

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: URC 7

URC 10	Monitoring and Controlling the Storage, Handling, Quality and Mensuration of Fuel Products

DESCRIPTION

Administration of the Dangerous Substance Act for import, storage, quality control, handling and transport of fuel products across the three islands. Advising on national initiatives relating to the safe handling and storage of hazardous substances to inform policy. Carrying out routine inspections at regulated premises and on permitted vehicles to ensure compliance with safety, health and environmental codes and standards for hazardous materials and locations. Promote and encourage self and co-regulation for compliance and safety across the sector.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• General Inspections (all permitted premises (including OPS) and vehicles)	350-400	350-400	280
• Statutory Consultation (Planning and Permitting)	200	200	225
• Fuel and Energy Initiatives Engagement	5-10	5-10	6
• FOI, Media and Complaints handled/addressed	40	40	35
• Quality control and fuel testing (Number of samples)	40-45	40-45	12
• Issuance of Operating and Import Permits	230-280	230-280	230
• Pump Calibrations witnessed/supervised (Meters on Premises/Vehicles)	395-440	395-440	395
• General Policy Advice and Consultation	35-50	35-50	35
• Emergency spill response Management	8-10	8-10	8
QUALITY			
• Comply with Dangerous Substance Handling and Storage Act, 2017, its Regulations, and relevant industry codes determined by CPI in consultation with relevant stakeholders	100%	100%	100%
• Inspections to be carried out by qualified, competent and experienced inspectors	100%	100%	100%
• Activities to be carried out to the highest ethical and professional standards, using relevant and up-to-date industry information and practice, and engaging certified organisations where necessary	100%	100%	100%
TIMELINESS			
• Inspections completed within five working days	95%	95%	95%
• Calibrations to be completed within 48 hours	95%	95%	95%
• Turnaround time of three days for fully compliant planning applications	95%	95%	95%
• All other tasks to be completed within set/established timeline	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$812,000**	**$812,000**	**$812,000**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: URC 10

URC 11	Economic Regulations; Monitoring and Directing the Fuel Sector and Relevant Market

DESCRIPTION

Administration of the Fuels Market Regulation Act to ensure the Cayman Islands has a proper, adequate and continuous supply of fuel which is obtained and distributed/sold under the most economic and competitive terms, in accordance with global supply and pricing parameters. The efforts of the Office are geared at preventing collusive practices in the market(s), facilitate new entrants and the introduction of viable/feasible alternative fuels into the fuel mix, and the facilitation of investment which provides a fair and reasonable return for sustainable economic and competitive activity in the sector.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Collate and Analyse "Section 10" Data from Importers (Data sets)	290-350	290-350	200
• Execute License Agreement with Major Fuel Licensees	10-30	10-30	6
• Monitoring and post Fuel Prices and analysis on a fortnightly basis	100-125	100-125	50
• Bi-annual market review and report submission on adequacy of regulation and state of competition in relevant markets	2-6	2-6	2
• Establish guidelines and criteria for new entrants to relevant Fuels Market	1-2	1-2	1
• Evaluate and report on adequacy of fuel mix bi-annually	1-2	1-2	1
• Function as Focal Point for CEIS/SRC providing monthly/quarterly data as required under membership agreement	10-13	10-13	10
• Annual engagement with Licensees	12-20	12-20	12
• Enforce Regulatory Breaches	20-40	20-40	20
• Regulatory Investigations	2-5	2-5	2
• Consumer and Public Awareness and Engagement on Fuel Sector	4-6	4-6	4
QUALITY			
• Comply with Fuels Market Regulation and Utility Regulation and Competition laws, and relevant regulation and competition laws, guidelines and determination required by the Office and Cabinet. Economic Regulations to be administered by qualified, competent and experienced Analysts, Economists and Management team members	100%	100%	100%
TIMELINESS			
• Relevant analysis, research, assessment to be carried out within adequate timeframe to allow the Office to minimise and mitigate against negative competition effects in a timely manner	95%	95%	95%
• Local price monitoring data to be posted within 48 hours of the most recent surveyed prices	95%	95%	95%
• Turnaround time of three days for fully compliant planning applications	100%	100%	100%
• All other tasks to be completed within set/established timeline	100%	100%	100%

LOCATION • Grand Cayman	100%	100%	100%
COST	**$610,293**	**$610,293**	**$588,000**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians • Enhance Our Competitiveness while Meeting International Standards • Future Proofing to Increase Resilience			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: URC 11			

URC 12	Management of the Cayman Islands Internet Domain and Verification of ICT License Fees

DESCRIPTION

Development of policy for, and management of, the Cayman Islands Internet Domain Collection and verification of license fees from major ICT network and ICT services including but not limited to issuing invoices as required, receiving payments and financial statements, verifying payments against financial statements and licensing provisions, resolving disputes, acting to recover outstanding payments and remitting receipts to Government.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of license fees processed per year	50-70	50-70	50
• Hours spent on developing policy for and management of the Cayman Islands Internet Domain	80	80	80
QUALITY			
• Collection of fees due from licensees and amounts verified by OfReg	100%	100%	100%
• Supporting information provided by licensees verified to quarterly management accounts and annual certificates provided by external auditors of licensee	100%	100%	100%
• Define issues clearly and succinctly, with the nature and scope of the issues being clear	100%	100%	100%
• Have involved appropriate research, consultation with interested parties, and employed appropriate analytical techniques	100%	100%	100%
• Have recommendations that are unambiguous	100%	100%	100%
• Examine implementation issues and provide guidance where appropriate	100%	100%	100%
• Be prepared with due professional care	100%	100%	100%
TIMELINESS			
• All ICT Licensee payments verified within one month of receipt	100%	100%	100%
• All papers and services delivered by dates required	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$133,418**	**$133,418**	**$133,418**

RELATED BROAD OUTCOME:

- Enhance Our Competitiveness while Meeting International Standards

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: URC 12

NGS 24	Spaying and Neutering of Dogs and Cats

DESCRIPTION

Provide shelter, care and attention to all unwanted companion animals (dogs and cats), and seek out responsible homes for them; and provide a low cost/financially assisted spay/neuter programme for local companion animals as well as to cover administrative costs.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of reports on the shelter operations/costs submitted one month after the end of each quarter	4	4	N/A
• Number of companion animals spayed or neutered	720	720	720
QUALITY			
• Shelter operations are run by qualified personnel, and all procedures will be supervised by trained professionals to ensure treatment is done in a humane manner	100%	100%	100%
TIMELINESS			
• A report will be submitted one month after the end of each quarter	100%	100%	100%
• Spay/Neuter Programme is available throughout the year	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$30,000**	**$30,000**	**$30,000**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: HUS 1

NGS 84	Cayman Islands Agricultural Society

DESCRIPTION

- Contribution towards the coordination of the annual Cayman Islands Agricultural Show and a smaller agricultural/harvest festival for the public as a means to support the agricultural industry by exhibiting the produce, plants, animals, recreational activities, etc. associated with agriculture and animal husbandry.
- Contribution towards the salaries of the Agricultural Society's staff required to carry out its daily operations. These activities include but not limited to: administrative duties, the daily operations of the Cayman Islands Agriculture Society's office; maintenance duties at the grounds, preparatory and planning activities for the agricultural show, activities relating to the operation of the livestock breeding programme.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of Agricultural Shows	1	1	1
• Number of reports on the Cayman Islands Agricultural Show	1	1	1
• Staff	3	3	1
QUALITY			
• Events will be organised by qualified personnel with input received from all stakeholders	100%	100%	100%
• Reports submitted in accordance to Ministry established standards	100%	100%	100%
• Staff members have relevant skills and receive suitable training in their roles	100%	100%	100%
TIMELINESS			
• Agricultural Show takes place on Ash Wednesday	100%	100%	100%
• Report on the Cayman Islands Agricultural Show submitted one month after the event	100%	100%	100%
• Work plan and performance review submitted annually.	100%	100%	100%
• Staff invoices and Attendance log submitted monthly	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$187,000**	**$187,000**	**$186,500**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Protect and Promote Caymanian Culture, Heritage and Identity

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: CAG 1

48. TRANSFER PAYMENTS FOR 2024 AND 2025

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
TP 76	**Assistance for Infrastructure Development**	$200,000	$372,000	$1,200,000
TP 84	**Agriculture Sector Development** Grant funding available to farmers or agricultural organisations/committees for small and medium projects which support the agricultural industry, improving the sector's infrastructure and/or enhancing food security.	$212,000	$800,000	$500,000
TP 124	**Sponsorship and Scholarships**	$400,000	$400,000	$0

49. OTHER EXECUTIVE EXPENSES FOR 2024 AND 2025

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
OE 93	**Caribbean Agriculture Research and Development Institute** Annual Subscription for Membership in CARDI	$122,000	$122,000	$122,000
OE 101	**Depreciation of the Ministry of Planning, Agriculture, Housing, Infrastructure, Transport and Development Executive Assets**	$9,694,000	$9,694,000	$9,694,000
OE 122	**Commonwealth Telecommunication Organisation**	$20,000	$20,000	$20,000
OE 123	**Global Island Partnership**	$5,000	$5,000	$5,000
OE 124	**Caribbean Telecommunications Union**	$12,000	$12,000	$12,000

50. OWNERSHIP ACTIONS FOR 2024 AND 2025

EQUITY INVESTMENTS

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
EI 57	**National Housing Development Trust**	$8,000,000	$7,000,000	$16,657,298
EI 71	**Ministry of Planning, Agriculture, Housing, Infrastructure, Transport and Development** Equity Investment for purchase of entity assets	$3,950,781	$1,007,510	$2,000,000

PURCHASE OR CONSTRUCTION OF EXECUTIVE ASSETS

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
EA 78	**Government Administration Building**	$500,000	$1,500,000	$879,000
EA 148	**Major Road Works - Expansion Projects**	$14,000,000	$12,500,000	$17,330,529
EA 161	**Submarine Cable**	$1,500,000	$500,000	$200,000
EA 168	**Infrastructure and Development** Minor district works, civic centres, parks upgrade and GTR	$4,850,000	$5,158,490	$3,804,868

51. OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER FOR TOURISM AND PORTS

OUTPUT SUPPLIER: MINISTRY OF TOURISM AND PORTS

DAT 1	Advice and Support to the Minister for Tourism and Ports

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.

Monitor and review the delivery of Statutory Authorities, Government Owned Companies and Non-Government Organisations outputs.

Provision of consultative and secretarial services to boards and committees which require Ministry statutory representation.

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
• 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			
• All Cabinet papers and notes will be reviewed by the Chief Officer and sign 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	100%	100%	100%
• Responses to parliamentary questions will be prepared with accurate information and approved by the Minister and/or Chief Officer	100%	100%	100%
• Written replies will be factual and well researched, and in accordance with relevant Acts and regulations	100%	100%	100%
• 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			
• 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% 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%	
• 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 finalized within specified deadline	90-100%	90-100%	100%
• Reports submitted within statutory deadline	100%	100%	100%
LOCATION			
• Cayman Islands, Overseas	100%	100%	100%
COST	**$2,659,159**	**$2,707,060**	**$2,314,165**

RELATED BROAD OUTCOME:

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

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: MDT 18, MDT 19

DAT 17	Tourism Support, Training, Promotional and Advertising Activities

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.
- Implement the sustainable destination management and product development elements of the National Tourism Strategic Plans (National Tourism Plan- NTP and Road Back to 500k visitors- RB5).
- 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.
- To increase the community's awareness of the importance of tourism to the Cayman Islands economy through various programmes and initiatives.
- Provide administrative and consultative services to the various Boards and Committees. 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.
- 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.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of bedrooms inspected, number of public beach/ attraction inspections and Collection of Revenue	10,400-11,565	10,400-11,565	12,436
• Number of Cayman Islands Tourism product enhancement/ infrastructure projects, number of NTP and RB5 initiatives implemented, number of musical performances by musicians at ports of entry/other selected venues, number of cruise tourism initiatives.	354-376	354-376	375
• Monthly Public Tourism Statistics Report, Public Reports (i.e.- Annual/ Bi-Annual Reports), Surveys Executed	11-17	11-17	16
• Number of tourism education and career awareness initiatives, number of workshops/ trainings to be conducted, number of mystery shopping assessments, number of career awareness workshops, number of community/tourism/awareness sponsorships executed, number of assisted events, number of media placements	41-62	41-62	60
• Number of meetings attended to support Hotels Licensing Board, Public Transportation Board, Tourism Attraction Board, Hospitality School Advisory Council, Cayman Islands Film Commission	37-48	37-48	42
• Number of technical research reports, policy input and advice in written format, number of special papers, reports, and responses	5-11	5-11	11
• Number of Trade Activities, Consumer, Public Relations Completed and number of Advertising Methods Employed	5,630-6,206	5,630-6,206	406
QUALITY			
• To produce outputs and perform the duties of the department within the standards prescribed by the Acts and Regulations of the Cayman Islands and go beyond that to ensure brand reputation is protected	100%	100%	100%
TIMELINESS			
• To complete all duties and responsibilities of the department within the regulated and approved timeframes	100%	100%	100%

LOCATION • Cayman Islands, North America, UK, Canada	100%	100%	100%
COST	**$25,794,289**	**$25,954,384**	**$25,023,115**
RELATED BROAD OUTCOME: • Enhance Our Competitiveness while Meeting International Standards • Future Proofing to Increase Resilience • Protect and Promote Caymanian Culture, Heritage and Identity			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: TOU 14, TOU 16, TOU 18, TOU 19, TOU 26, TOU 27			

CAL 1	Strategic Domestic Air Services

DESCRIPTION

Provision of air service between Grand Cayman and the Sister Islands of Cayman Brac and Little Cayman using both SAAB and Twin Otter aircraft and specific Jet supplemental flights.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• One-way seats offered between Grand Cayman and Cayman Brac	70,000-80,000	70,000-80,000	70,000-80,000
• One-way seats offered between Grand Cayman and Little Cayman	22,000-30,000	22,000-30,000	22,000-30,000
• One-way seats offered between Cayman Brac and Little Cayman	10,000-20,000	10,000-20,000	10,000-20,000
• Domestic One way passengers carried (Estimate)	70,000-86,000	70,000-86,000	70,000-86,000
QUALITY			
• All flights will be operated in accordance with the airline's safety, operating and maintenance standards	100%	100%	100%
TIMELINESS			
• All flights will be operated with due regard for timeliness and reliability	80%	80%	80%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$3,134,000**	**$3,134,000**	**$3,134,000**

RELATED BROAD OUTCOME:

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

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: CAL 1

CAL 2	Strategic Tourism, Regional and Core Air Services

DESCRIPTION

Cayman Airways Limited provides direct air service to strategic US and regional gateways identified as key source markets for expanding the Cayman Islands tourism base and for facilitating the economic development of 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 one-way seats offered – US Gateways	280,000-380,000	280,000-380,000	280,000-380,000
• Number of one-way seats offered – Regional Gateways	180,000-280,000	180,000-280,000	180,000-280,000
• Number of one-way passengers carried	300,000-380,000	300,000-380,000	300,000-380,000
QUALITY			
• All flights will be operated in accordance with the airline's safety, operating and maintenance standards	100%	100%	100%
TIMELINESS			
• Operates each month of the year with seasonal fluctuations	80%	80%	80%
LOCATION			
Strategic US gateways include:			
• New York, Miami, Tampa, Los Angeles and Denver (seasonal)	100%	100%	100%
Regional gateways include:			
• Kingston, Montego Bay (seasonal), La Ceiba, Panama and Havana	100%	100%	100%
COST	**$15,435,000**	**$15,435,000**	**$15,435,000**

RELATED BROAD OUTCOME:

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

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: CAL 2

TAB 1	Management of Pedro St. James National Historic Site

DESCRIPTION

To preserve, facilitate and market Pedro St. James for the enjoyment of both residents and tourists including the provision of: Preservation, protection, and restoration of historical buildings; educational resources and information; maintenance and administration of visitors' centre and gift shop; collections and exhibitions; recreational and leisure facility for social events; special events and catering services

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of historical material and artefacts preserved	190 - 200	190 - 200	190 - 200
• Number of historical buildings and memorials maintained	4	4	4
• Number of private/public social events organize	30 - 40	30 - 40	30 - 40
• Collections and exhibitions arranged/maintained	3	3	3
• Hours of administration of Visitor Centre and Gift Shop	3,000 – 3,100	3,000 – 3,100	3,000 – 3,100
• Hours of inspection and maintenance of landscaping	1,750 – 2,000	1,750 – 2,000	1,750 – 2,000
QUALITY			
• Preservation complies in accordance with established guidelines	100%	100%	100%
• Maintenance meets the standard guidelines	100%	100%	100%
• Events organized by qualified personnel	100%	100%	100%
• Inspection and maintenance of landscaping meets design criteria	100%	100%	100%
TIMELINSS			
• Open to the public daily 9:00am to 5:30pm	100%	100%	100%
• Special events available as agreed by appointment	100%	100%	100%
LOCATION			
• Savannah, Grand Cayman	100%	100%	100%
COST	**$950,000**	**$950,000**	**$950,000**

RELATED BROAD OUTCOME:

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

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: TBD 1

TAB 2	Management of Queen Elizabeth II Botanic Park

DESCRIPTION

To preserve, facilitate and market the QE II Botanic Park for the enjoyment of both residents and tourists including the provision of preservation and protection of native fauna and flora; species management; maintenance of specialist gardens; maintenance of Visitor's Centre and Gift Shop; recreational and leisure facility; educational resources/information; social venue; walking trails and maintenance of nursery.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Hours of administration of Visitor Centre and Gift Shop	3,000 - 3,100	3,000 - 3,100	3,000 - 3,100
• Number of acreages preserved and protected in partnership with the National Trust	65	65	65
• Number of specialist gardens	6 - 8	6 - 8	6 - 8
• Number of special events	3	3	3
• Number of visitor centre displays	2	2	2
• Number of workshops organized	2	2	2
QUALITY			
• Preservation and maintenance of plants, trails and gardens in accordance with established guidelines	100%	100%	100%
• Documented and labelled plant collection	100%	100%	100%
• Special events organised by qualified personnel	100%	100%	100%
• Safety standards in accordance with Agriculture or Department of Environment regulations	100%	100%	100%
TIMELINSS			
• Open to the public daily 9:00am to 5:30pm	100%	100%	100%
• Special events available as agreed by appointment	100%	100%	100%
LOCATION			
• North side, Grand Cayman	100%	100%	100%
COST	**$850,000**	**$850,000**	**$850,000**

RELATED BROAD OUTCOME:

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

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: TBD 2

TAB 4	Management of the Cayman Islands Craft Market

DESCRIPTION

Organize, promote, administer, and execute the Cayman Craft Market as a venue for local artisans and musicians to exhibit and sell their products and crafts to visitors. The Cayman Craft Market will promote on-island offerings and provide an outlet for native arts and crafts.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of applications processed or amended	10 - 15	10 - 15	10 - 15
• Number of vendors and artists coordinated	25 - 35	25 - 35	25 - 35
• Number of inspections of supply and quality of products	230 - 250	230 - 250	230 - 250
• Number of craft market buildings, tents, and landscaping maintained	1	1	1
• Number of special events organized when not operated as a market	1 - 3	1 - 3	1 - 3
QUALITY			
• Ensure vendor compliance with code of conduct	95 – 100%	95 – 100%	95 – 100%
• Scrutinize applications for proper products criteria	95 – 100%	95 – 100%	95 – 100%
• Ensure quality presentation	95 – 100%	95 – 100%	95 – 100%
• Adherence to good public safety practices	100%	100%	100%
• Meet required standard of hygiene for the facilities events organized by qualified personnel	100%	100%	100%
TIMELINSS			
• Events and activities are arranged by October of each year	95-100%	95%	95%
• Open to the public daily 9:00am to 5:30pm	95-100%	95%	95%
LOCATION			
• George Town, Grand Cayman	100%	100%	100%
COST	**$140,000**	**$140,000**	**$140,000**

RELATED BROAD OUTCOME:

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

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: TBD 4

TAB 5	Management of the Hell Geological Site

DESCRIPTION

To preserve and protect the natural resources of the attraction for the enjoyment of both residents and tourists, manage rental agreements for the operation of the on-site gift shops, oversee the general upkeep of the site, including buildings and restroom facilities, and the monitoring of visitors.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of rental agreements managed	3	3	3
• Number of buildings and landscaping maintained	2	2	2
• Number of acres of natural resources preserved and protected	1.44	1.44	1.44
QUALITY			
• Rental agreements signed by authorized personnel and meets contractual agreements	100%	100%	100%
• Adherence to good public safety practices	100%	100%	100%
• Preservation and maintenance of property in accordance with established guidelines	100%	100%	100%
TIMELINESS			
• The site is open to the public daily	100%	100%	100%
LOCATION			
• West Bay, Grand Cayman	100%	100%	100%
COST	**$40,000**	**$40,000**	**$40,000**

RELATED BROAD OUTCOME:

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

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: TBD 5

NGS 1	Organise, Administer and Execute the Cayman Islands Fishing Tournament

DESCRIPTION

1. Organize, administer and execute the Cayman Islands International Fishing Tournament to promote sport fishing in the Cayman Islands. Key focal point of the tournament is to help promote the Cayman Islands as a World Class Sport Fishing destination and attract tourists who will spend money in the local economy on charter boats, hotels, rental cars, restaurants and shops.
2. Install a minimum of 2 FADs (Fish Aggregating Device) in the waters around Grand Cayman to improve fishing for Pelagic species. Ongoing maintenance of the FADs is not covered in this agreement

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• One International Sport Fishing Tournament each calendar year.	1	1	1
• Deploy FADs in the waters around Grand Cayman.	2-3	-	-
QUALITY			
• Well organized and promoted internationally in partnership with the Department of Tourism at the Palm Beach and Fort Lauderdale boat shows as well as through international fishing magazines. Tournament to span a one-week period containing the Registration event, 4 fishing days and an Awards Ceremony. The tournament will be a qualifying event for the Offshore World Championships. Key focal points of the tournament will be to attract international anglers and secure international media coverage to promote the Cayman Islands as a World Class Sport Fishing destination. Tournament rules will match that of International Game Fish Association; target entries will be 40+ teams.	100%	100%	100%
• FADs constructed and deployed in line with industry best practices.	100%	100%	100%
TIMELINESS			
• The tournament will be held April/May each year depending on lunar phases. Promotional activities will commence at the Fort Lauderdale Boat Show (October 2023/24) and run through the closure of the tournament.	100%	100%	100%
• The FADs will be deployed in January/February 2024.	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$80,000**	**$30,000**	**$30,000**

RELATED BROAD OUTCOME:

- Enhance Our Competitiveness while Meeting International Standards

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: CAC 1

NGS 7	Management of Small Business Development

DESCRIPTION

Management assistance for small business development within the tourism industry. Services include:

- Receipt and dispatching of pre-booked tours
- Administrative matters pertaining thereto, including liaising with cruise ship representatives, fundraising, human resources, marketing, banking, pay-outs to all operators and vendors
- Corporate matters and all other matters relative thereto

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of members consisting of boat owners, taxi drivers, owners of water-sports businesses, retailers, taxi and tour services, and tourism related businesses.	50-100	50-100	60
• Number of active members	30-45	30-45	30
• Number of land tours organized	500-700	500-700	400
• Number of sea tours organized	300-400	300-400	300
• Number of transfers organized	175-275	175-275	200
• Average number of tours per taxi/bus operator	30-45	30-45	30
• Average number of tours per boat operator	15-20	15-20	15
• Average number of transfers per taxi/bus operator	10-15	10-15	10
• Number of tourism sub-sector represented	10	10	10
QUALITY			
• Quarterly reports will provide accurate, relevant and timely information	100%	100%	100%
• Tourism career activities will be accurate and relevant to audience	100%	100%	100%
TIMELINESS			
• Members queries answered within 24 hours, within the hour if urgent	100%	100%	100%
• General reports issued as required	100%	100%	100%
• Quarterly financial reports provided to Ministry of Tourism and Ports within 30 days of end of quarter	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$230,000**	**$230,000**	**$230,000**

RELATED BROAD OUTCOME:

- Enhance Our Competitiveness while Meeting International Standards

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: LSC 1

NGS 57	Gardening Projects and Landscaping

DESCRIPTION

To promote gardening and all things related to the enjoyment of the natural beauty of the Cayman Islands, to undertake projects to beautify the community and help educate children in their natural surroundings.

These are the projects we wish to continue and start for the period 2024/2025:

- Continue developing landscaping at Field of Dreams
- Landscape the grounds at Nadine Andreas Residential Foster Home
- Teach and mentor residents at NA Foster Home to develop vegetable and ornamental gardens
- Introduce and develop a junior Garden Club at John Gray High-school
- Continue assistance to Cayman Charity Farm - propagating seedlings
- Botanic Park Children's Garden: The Maze has been planted and is moving toward further developing and completing the Sensory Garden.
- Assist West Bay Beautification Committee
- Continue mentoring children at St. Ignatius Catholic School with knowledge of plants, planting and care of plants
- Continue maintenance of The Jasmine Hospice Centre area by the roadside entrance where the signs are.
- Continue maintenance of the Bodden Town Police Station curb side.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of beautification projects	6-7	6-7	5
• Number of educational projects	3	3	3
• Number of Farming Related projects	1-2	1-2	1
QUALITY			
• Use local plants wherever possible	100%	100%	100%
• Comply with relevant policies and guidelines	100%	100%	100%
TIMELINESS			
• Projects completed within agreed timeline	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$4,000**	**$4,000**	**$4,000**

RELATED BROAD OUTCOME:

- Enhance Our Competitiveness while Meeting International Standards

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: GCG 1

52. TRANSFER PAYMENTS FOR 2024 AND 2025

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
TP 12	**Tourism Scholarships** Payments to Tourism Scholarship Recipients Number of Persons Assisted 2024: 49 Number of Persons Assisted 2025: 49 Less persons being individually assisted but support is provided to the Hospitality School	$915,000	$915,000	$1,105,000
TP 13	**Miss Cayman Scholarships** Scholarship Prize for Miss Cayman Winner Number of Persons Assisted in 2024: 8 Number of Persons Assisted in 2025: 10	$75,000	$75,000	$144,025
TP 67	**Sports and Cultural Tourism Programmes Assistance**	$2,450,000	$2,450,000	$3,111,384
TP 122	**Visitor Experience Development Grant**	$500,000	$500,000	$0

53. OTHER EXECUTIVE EXPENSE FOR 2024 AND 2025

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
OE 91	**Depreciation of Ministry of Tourism and Ports Executive Assets** Depreciation of Executive Assets for the Ministry of Tourism and Ports	$28,710	$28,710	$30,500

54. OWNERSHIP ACTIONS FOR 2024 AND 2025

EQUITY INVESTMENTS

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
EI 1	**Cayman Airways Limited** Equity Investment to cover debt servicing and operating expenditure	$12,100,000	$9,100,000	$12,040,000
EI 39	**Cayman Islands National Attractions Authority**	$45,000	$0	$440,000
EI 49	**Cayman Turtle Conservation and Education Centre Ltd.** Equity Investment to cover operating expenditure	$8,355,000	$5,255,000	$2,500,000
EI 68	**Ministry of Tourism and Ports**	$150,000	$150,000	$0
EI 82	**Cayman Islands Airports Authority**	$760,000	$0	$0

PURCHASE OR CONSTRUCTION OF EXECUTIVE ASSETS

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
EA 159	**Waterfront Tourism Experience**	$1,000,000	$1,000,000	$943,313
EA 164	**Central Scranton Park**	$1,200,000	$1,200,000	$308,771

55. OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER FOR HEALTH AND WELLNESS

OUTPUT SUPPLIER: MINISTRY OF HEALTH AND WELLNESS

HES 1	Policy Advice and Ministerial Services to the Minister for Health and Wellness

DESCRIPTION

Provision of policy advice and administrative services for the Minister and Cabinet including:

- Preparation of policy advice papers and papers for Cabinet
- Preparation of drafting instructions
- Monitor and review the delivery of outputs for, Statutory Authorities, Government-Owned Companies and Non-Government Organisations
- Environmental Policy/Issues

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of Cabinet Papers and Notes produced	30-40	30-40	30-40
• Number of drafting instructions or commentary prepared	3-6	3-6	3-6
• Number of Annual Reports	2	2	2
QUALITY			
• Cabinet Papers and Notes are accurate and meet Cabinet guidelines	100%	100%	100%
• Provide clear, accurate and relevant drafting instructions and comments for the above Bills	100%	100%	100%
• Reports are accurate, relevant and submitted within agreed timelines	100%	100%	100%
TIMELINESS			
• Cabinet Papers and Notes submitted to Cabinet Office by Thursday to be placed on the agenda of the following week	100%	100%	100%
• Drafting instructions and commentary submitted to Legislative Counsel within timelines stipulated by the Honourable Minister	100%	100%	100%
• Reports submitted on or before the 10th working day after the end of the quarter	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$6,958,687**	**$6,994,811**	**$4,834,314**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: MHE 1, MHE 2, MHE 3, MHE 7

HES 2	Health Regulatory Services

DESCRIPTION

Inspection and regulatory services including:

- Investigate and resolve complaints
- Administer the Segregated Health Insurance Fund
- Registration and certification of health professionals
- Inspection and certification of health care facilities
- Enforcement Issues Pertaining to the Health Insurance 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 certificates issued	200-275	225-300	225-300
• Number of on-site inspections	1-5	1-5	1-5
• Number of publications (pamphlets) disseminated	40-50	40-50	40-50
• Number of investigations conducted	30-35	30-35	30-35
• Number of papers, reports, speeches, statements, responses to questions and replies to correspondence	4,500-6,000	4,500-6,000	4,500-6,000
QUALITY			
• Certificates issued in accordance with established policies and procedures	100%	100%	100%
• All disseminated information will be in compliance with the health insurance and health practice legislation	100%	100%	100%
• On-site inspections and investigations are carried out based on approved policies and procedures	100%	100%	100%
• All reports, papers, speeches will be reviewed and signed off by the head of department	100%	100%	100%
TIMELINESS			
• Certificates issued 20 days after approval by Health Practice Commission Board	100%	100%	100%
• Monthly-Distribution of materials	100%	100%	100%
• Initial response to complaints provided within 10 working days	100%	100%	100%
• All contributions, reports, papers, statements will be given within the agreed timeframe	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$2,966,486**	**$3,093,087**	**$2,487,417**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: HRB 9, HRB 10, HRB 11, HRB 12, HRB 13, HRB 14, HRB 15, HRB 16, HRB 17, HRB 18

HES 7	Collection, Recycling and Disposal of Waste		
DESCRIPTION • Management of landfills including disposal of biomedical and hazardous waste. • 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 • Total Infectious waste incinerated /Managed (tons) • Tons of waste collected from commercial and residential properties	 400-550 60,000-80,000	 400-550 60,000-80,000	 400-550 75,180
QUALITY • Infectious waste incinerated to applicable environmental/industry standards • Collection of solid waste is in accordance with international standards	 95-100% 95-100%	 95-100% 95-100%	 95-100% 95-100%
TIMELINESS • Infectious waste incinerated within 24-48 hours • Twice per week as per current residential collection scheduled	 95-100% 95-100%	 95-100% 95-100%	 95-100% 95-100%
LOCATION • Cayman Islands	 100%	 100%	 100%
COST	**$8,041,470**	**$8,181,827**	**$6,934,102**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: EVH 5, EVH 18			

HES 8	Public Health Services

DESCRIPTION

- Environmental health awareness and promotion to the public and government.
- Rodent control services including de-ratting certifications.
- 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 School visits/ promotions	30-35	35-40	35-40
• Number of leaflets on rodent control issued	500-600	500-600	617
• Number of indoor air quality assessments conducted and reported	40-50	40-50	30
• Engineering advice and reports	65-180	65-180	150
• Number of replies to parliamentary questions	3-5	3-5	3-5
QUALITY			
• School visits, programs and promotions to meet internal peer review standards for format, accuracy and comprehensiveness	95-100%	95-100%	95-100%
• Printed leaflets to be clear, concise and informative in compliance with departmental standards.	100%	100%	100%
• Air and noise assessments complying with acceptable scientific protocol	95-100%	95-100%	95-100%
• Engineering advice and reports to be in compliance with Internationally accepted codes and standards including local laws	95-100%	95-100%	95-100%
• Parliamentary questions properly researched, format accurate and submitted by deadlines	100%	100%	100%
TIMELINESS			
• School visits/promotions and lectures to be conducted as scheduled	95-100%	95-100%	95-100%
• Printed leaflets available for immediate distribution	100%	100%	100%
• Air quality and noise assessments conducted as schedule between clients	95-100%	95-100%	95-100%
• Other reports which are completed within 7 days after completion of the investigation/research	95-100%	95-100%	95-100%
• Written questions or requests from Cabinet, Parliament or Minister prepared and presented by due date	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$3,369,260**	**$3,497,384**	**$3,155,903**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: EVH 1, EVH 8, EVH 9, EVH 10, EVH 11, EVH 15

HES 9	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 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 complaints investigated	800-900	800-900	1,366
• Number of procurements of water samples	400-600	400-600	400
QUALITY			
• Investigations and reports which meet internal peer review standards for accuracy, relevance and adherence to applicable standards	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%
TIMELINESS			
• Responses to complaints within allotted period: High-risk complaints within 24 hours, medium within 72 hours, and low 120 hours	90-100%	90-100%	90-100%
• Samples collected and delivered to laboratory standards	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

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: EVH 17

HES 10	Emergency Response Services		
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	1-3
• Number of disaster management responses	2-3	2-3	2-3
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%
• The ability to respond promptly to a storm, hurricane or other event based on national and departmental plans	90-100%	90-100%	90-100%
TIMELINESS			
• Responses within 6-8 hours of receiving notification of a hazardous material spill or situation	95-100%	95-100%	95-100%
• Activate the pre-hurricane response plan before the events as outlined in the departmental documents and along national plans	95-100%	95-100%	95-100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$94,821**	**$91,668**	**$171,417**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: EVH 14			

HES 11	Mosquito Control Services

DESCRIPTION

- Maintain the capability to carry out a Larviciding programme to control swamp-breeding mosquitoes
- Mosquito control call-out service
- Provide education programme to promote awareness of mosquito control methods and public safety
- Programme to control swamp-breeding mosquitoes by non-chemical (physical and biological) means, Including the annual hatch and strand programme.
- 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			
• Ground Applications	150-200	150-200	150-200
• Number of call-out requests	150-250	150-250	200
• Number of visits/presentations	3-5	3-5	4
• Yards Surveyed	8,000-10,000	8,000-10,000	7,500
• Number of potential disease cases forwarded by Health Services and respoded to	50-100	50-100	50
QUALITY			
• Applications conform to the operations manual and other relevant guidelines	100%	100%	100%
• Call-out requests responded to and mosquito complaints resolved	100%	100%	100%
• Visits/presentations carried out by qualified personnel	100%	100%	100%
• Operations to be completed with supervisor sign-off and in compliance with the operational plan	100%	100%	100%
TIMELINESS			
• Ongoing throughout period. Provide capability to make larvicide applications at any time, as environmental conditions require	100%	100%	100%
• Respond to call-out request within 24 hours	100%	100%	100%
• Completed according to departmental schedule	100%	100%	100%
• Operations completed within timescale set by supervisor	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$11,675,549**	**$12,152,615**	**$11,380,498**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: MRC 3, MRC 4, MRC 8, MRC 11, MRC 12, MRC 14, MRC 15

HES 18	Counselling and Support Services

DESCRIPTION

Counselling and support services involving:

- Provision of individual, couples, family and group therapy and programmes to residents needing assistance with drug and alcohols issues, and family and relationship problems.
- Provision of psycho-educational and experiential parent programme to support the personal, social and/or life skills growth of adolescent parents.
- The provision of social work intervention services including: supervision, advocacy, counselling, case conferences, mediation and conflict resolution, home school and facility visits and overseas travel with client.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of sessions, visits, assessments, screenings, conferences, workshops, and presentations	10,862-11,543	10,862-11,543	10,826-11,543
• Number of placements offered	493	493	493
QUALITY			
• Assessments, sessions, workshops, and presentations conducted by skilled and qualified staff	100%	100%	100%
• Placement in compliance with agency standards	100%	100%	100%
TIMELINESS			
• Assessments, sessions, programmes, workshops offered on a rotational basis throughout the year	100%	100%	100%
• Social Work services offered during normal working hours and after hours where required	90-100%	90-100%	90-100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$5,634,876**	**$5,847,769**	**$4,782,681**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: DCS 15, DCS 16, DCS 17, DCS 18, DCS 21, DCS 22, DCS 24, DCS 27, DCS 28, DCS 29, DCS 31, DCS 32, DCS 33

HES 19	Public Education and Social Issues

DESCRIPTION

To develop, recommend and implement National policies to protect the natural environment and resources as well as fulfil the provisions of multi-lateral environmental agreements.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Reports, written or verbal, responses and advice provided to the Ministry	10-12	10-12	3
• Number of meetings attended	20	20	10
• Number of parliamentary questions, cabinet papers and speaking notes drafted	3-5	3-5	3-5
• Number of public awareness campaigns	6-10	6-10	6-10
• Number of media events	40-50	40-50	30
• Number of newsletters produced and distributed	12	12	12
• Number of other public relation events participated in to raise awareness	9-10	9-10	9-10
QUALITY			
• Information provided based on research and best practice guidelines	100%	100%	100%
• Accurate and relevant information is provided by qualified and trained professionals	100%	100%	100%
• Public awareness campaigns utilize various mediums	100%	100%	100%
TIMELINESS			
• Advice and reports provided in accordance with agreed deadlines with the Ministry	100%	100%	100%
• Newsletter published monthly	100%	100%	100%
• Public Awareness Campaigns throughout the year	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$313,175**	**$317,794**	**$224,730**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: DCS 19, DCS 26

HES 22	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
QUANTITY			
• Number of beds at the facility	54	54	N/A
• Number of patients	5 - 54	5 - 54	N/A
• Number of residents referred from HSA	5- 10	5- 10	N/A
• Number of residents referred from other mental health services	5 - 30	5 - 30	N/A
• Number of local residents overseas	17 -30	17 -30	N/A
• Number of rehabilitation programme implemented	10 - 30	10 - 30	N/A
• Number of social interventions conducted	5 – 20	5 – 20	N/A
• Number of residents re-integrated into families/ communities	2 - 10	2 - 10	N/A
• Number of psychotherapeutic interventions	20 – 50	20 – 50	N/A
• Number of educational/ training sessions done	30 - 60	30 - 60	N/A
• Number of overseas residents admitted to the facility	0 - 12	0 - 12	N/A
QUALITY			
• Average length of stay (days)	90-365	90-365	N/A
• Percentage of residents oversees returned to the island	50-100%	50-100%	N/A
• Percentage residents referred admitted to the facility	90-100%	90-100%	N/A
• Percentage of compliance with national standards for operating	95-100%	95-100%	N/A
TIMELINESS			
• Percentage of residents admitted within three days of being referred	80-100%	80-100%	N/A
• Percentage of overseas residents returned within three months of undergoing assessment	60-100%	60-100%	N/A
LOCATION			
• East End, Grand Cayman	100%	100%	N/A
COST	**$4,333,708**	**$6,972,083**	**$0**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: RHM 1

HES 23	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%	N/A
• National uptake of EPI programme	2,500-4,000	2,500-4,000	N/A
• Number of seasonal immunizations administered	1,200-1,600	1,200-1,600	N/A
• Number of travel immunizations administered	5-8	5-8	N/A
• Number of School Health Nurses available	2-4	2-4	N/A
• Annual Cancer, HIV and STIs, TB, Genetic disorders, Communicable and Non-Communicable Disease Surveillance reports	2-4	2-4	N/A
• Annual School Health screening report and community outreach screening report	1-2	1-2	N/A
• Annual review of School meals programme in private and public school	1-2	1-2	N/A
• National nutrition programme and campaign	500-800	500-800	N/A
• Number of Public health diagnostic tests conducted at the laboratory	1	1	N/A
• Annual policy recommendations for mental health and substance abuse	1	1	N/A
• Two six-month public education and promotion campaigns delivered, strategically agreed with the Ministry	1	1	N/A

QUALITY			
• Services delivered are in line with international best practice standards.	100%	100%	N/A
• Evidence of CEUs/CPDs attained by all Public Health staff during the year	100%	100%	N/A
• Intervention programmes modified to meet cultural practices and norm	100%	100%	N/A
• Number of new tests validated to broaden the scope of available testing on island	100%	100%	N/A
• Public Health laboratory achieving international accreditation	100%	100%	N/A
• Evidence of good Data Protection practices	100%	100%	N/A
• Evidence that policy recommendations and interventions are based on published peer-reviewed literature and internationally recognized good practise	100%	100%	N/A
TIMELINESS			
• Annual reports are delivered according to pre-agreed timelines	100%	100%	N/A
• Average turnaround time for PH Laboratory testing from sample to result	100%	100%	N/A
• Outbreak Control Teams assembled within 24 hours to communicable disease threat	100%	100%	N/A
• Weekly community screening available for HIV and STIs	100%	100%	N/A
LOCATION			
• East End, Grand Cayman	100%	100%	N/A
COST	**$1,005,828**	**$1,809,430**	**$0**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: DPH 1

HEA 2	Medical Care for Indigents		
DESCRIPTION Provision of medical care to indigent patients which includes: • Primary care • Secondary care services • Dental and mental health care			
MEASURES	**2024 1 Jan to 31 Dec 2024**	**2025 1 Jan to 31 Dec 2025**	**2023 12-Month Forecast**
QUANTITY			
• Number of emergency visits to Accident and Emergency	1,800-3,800	1,800-3,800	1,800 – 3,800
• Number of General Practice (GP) clinic visits	3,000-6,500	3,000-6,500	3,000 – 6,500
• Number of specialist clinic visits	2,500-5,500	2,500-5,500	2,500 – 5,500
• Number of dialysis patient treatment sessions	1,800-2,400	1,800-2,400	1,800 – 2,400
• Number of in-patient days	2,000-5,000	2,000-5,000	2,000 – 5,000
• Number of dental clinic visits	500-1,000	500-1,000	500 – 1,000
• Number of Inpatient admissions	400-1,000	400-1,000	400 – 1,000
QUALITY			
• Percentage of patients satisfied with the service	95-100%	95-100%	95-100%
• Emergency services available 24 hours per day, 365 days per year	100%	100%	100%
• Outpatient visits scheduled on average within two weeks of request	95-100%	95-100%	95-100%
• Elective inpatient admissions scheduled within two weeks of request	95-100%	95-100%	95-100%
TIMELINESS			
• Percentage of patients seen in GP within 30 minutes of appointment	75-80%	75-80%	75-80%
• Percentage of patients seen in SPC within 30 minutes of appointment	75-80%	75-80%	75-80%
• Percentage of patients seen in Dental Clinic within 30 minutes of appointment time	75-80%	75-80%	75-80%
LOCATION			
• Cayman Islands Hospital, Faith Hospital and District Clinics (the latter for outpatients only.	100%	100%	100%
COST	**$12,000,000**	**$12,000,000**	**$27,067,600**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: HSA 7			

HEA 6	Medical Services in Cayman Brac and Little Cayman

DESCRIPTION

Maintenance of health care facilities in Cayman Brac and Little Cayman.

Provision of public health, mental health, specialist services and pre-hospital emergency care (ambulance service).

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Maintenance of facilities including utilities for Faith Hospital, Dental Clinic and Little Cayman Clinic	3	3	3
• Total number of public health visits	2,000-3,000	2,000-3,000	2,000-3,000
• Total number of Specialist clinic visits	3,500-6,500	3,500-6,500	3,500-6,500
• Total number of mental health visits	250-500	250-500	250-500
• Total number of ambulance calls, patient transport and home visits	400-700	400-700	400-700
QUALITY			
• Emergency services available 24 hours per day	100%	100%	100%
• Percentage of school aged children fully immunized as per National Immunization Schedule	90-100%	90-100%	90-100%
• Percentage of infants (<5yrs) fully immunized as per National Immunization Schedule	95-100%	95-100%	95-100%
TIMELINESS			
• Outpatient visits scheduled on average within one week of request	95-100%	95-100%	95-100%
• Elective Inpatient admissions scheduled within two weeks of request	95-100%	95-100%	95-100%
LOCATION			
• Health Services Authority facilities on Cayman Brac and Little Cayman	100%	100%	100%
COST	**$4,161,000**	**$4,161,000**	**$3,783,158**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: HSA 21

HEA 10	Ambulance Services

DESCRIPTION

Provision of 24 hours a day pre-hospital emergency care and non-emergency transport for residents and visitors in Grand Cayman.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Total number of emergency and non-emergency calls	4,000-7,500	4,000-7,500	4,000-7,500
• Total number of transport refusals	400-600	400-600	400-600
QUALITY			
• All vehicles and equipment checked thoroughly daily (as per protocol) for roadworthiness and operational effectiveness	100%	100%	100%
TIMELINESS			
• Unit responded within 1.5 to 2 minutes of call (unless unit on another call)	100%	100%	100%
• All Emergency Calls for service will receive a response time of 8 minutes (8:59) or less 90% of the times, within their coverage area.	90%	90%	90%
• All patients requiring cardiac resuscitation will have the Cardiac Monitor applied within 3 minutes of arrival (driven by early access defibrillation when warranted)	100%	100%	100%
LOCATION			
• Station at West Bay Clinic, Grand Cayman	100%	100%	100%
• Station at North Side Clinic, Grand Cayman	100%	100%	100%
• Cayman Islands Hospital, Grand Cayman	100%	100%	100%
COST	**$3,716,000**	**$3,716,000**	**$3,395,337**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: HSA 23

HEA 11	Services at District Health Clinics

DESCRIPTION

Provision of primary health care services: routine medical care, home health care of the elderly and home bound; antenatal and postnatal care, mental health care, child health services, health promotion, nutrition counselling and communicable disease surveillance.
Services provided at four District Health Centres on Grand Cayman.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of doctor's clinic sessions	3,450-5,500	3,450-5,500	3,450-5,500
• Number of Nurse's Clinic sessions	6,000-9,450	6,000-9,450	6,000-9,450
• Number of Child Health clinic sessions	645-1,020	645-1,020	645-1,020
• Number of Postnatal clinic sessions (Mothers, Babies and Public Health)	530-850	530-850	530-850
• Number of physicians Home visit sessions	245-385	245-385	245-385
• Number of Nurse home visits	2,150-3,350	2,150-3,350	2,150-3,350
QUALITY			
• Percentage of infants fully immunized against diphtheria, whooping cough, tetanus, polio and haemophilus influenzae b (annual data)	90-100%	90-100%	90%
• Percentage of postnatal mothers with at least two home visits	90-100%	90-100%	90%
• Percentage of clients satisfied with the service (periodic survey)	80-90%	80-90%	80%
TIMELINESS			
• Clinics held as per schedule	98-100%	98-100%	98%
LOCATION			
• Bodden Town, East End, George Town, North Side, West Bay	100%	100%	100%
COST	**$3,576,000**	**$3,576,000**	**$3,576,000**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUTS: HSA 31, HSA 32, HSA 33, HSA 34

HEA 12	Mental Health Services

DESCRIPTION

Provide residents and visitors of the Cayman Islands with 24-hour inpatient and outpatient mental health services. Providing mental health/status assessments and treatment of patients referred for care of psychiatric disorders, diagnostic testing, and psychological consultation. Consultation with other Government departments and assessment and management of acute exacerbation of symptoms.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of beds	8	8	8
• Number of patients	100-200	100-200	132
• Number of patient days	1,800-3,000	1,800-3,000	2,328
• Number of patient days for clients detained under involuntary status (Mental Health Act, Remand)	400-800	400-800	467
• Number of visits to Day Centre	800-1,550	800-1,550	1,577
• Number of Clients using Day Centre	50-100	50-100	280
• Number of Outpatient Clinic Visits	3,000-5,500	3,000-5,500	5,363
• Number of home visits	20-100	20-100	55
QUALITY			
• Average length of stay in hospital (days)	10-15	10-15	18
• Percentage of patients requiring re-admission for the same condition within three days of discharge	<20%	<20%	<20%
• Percentage compliance with an internal clinical quality review program)	95-100%	95-100%	95%
TIMELINESS			
• Percentage of patients seen within 12 hours of emergency call	100%	100%	100%
• Percentage of admissions accepted within one hour of notification	75-80%	75-80%	76%
• Percentage of patients seen within 30 minutes of appointment time	95-100%	95-100%	<95%
• Percentage of patients who receive appointment within 72 hrs of request	95-100%	95-100%	95%
LOCATION			
• George Town Hospital, Mental Health In-Patient and Out-Patient Units, Grand Cayman	100%	100%	100%
COST	**$4,335,000**	**$4,335,000**	**$4,245,204**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: HSA 28

HEA 16	Geriatric Services

DESCRIPTION

To provide comprehensive health care to residents > 59 years old who are uninsured or under insured or have exhausted their coverage.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of admissions (excluding indigents)	10-150	10-150	10-150
• Number of inpatient days	200-1,000	200-1,000	200 -1,000
• Number of outpatient visits (primary, specialist and dental)	400-1,200	400-1,200	400-1,200
• Number of prescriptions dispensed	500-1,000	500-1,000	500-1,000
QUALITY			
• Average Length of Stay (LOS)	2-5 days	2-5 days	2-5 days
• Readmissions within 1/52 with same diagnosis	<1%	<1%	<1%
• Patient safety events	0%	0%	0%
• Average number of prescriptions/patient	1-6	1-6	1-6
TIMELINESS			
• Average time from decision to admission within 2 hours	95-100%	95-100%	95-100%
• Waiting time to SPC appointment less than 4 weeks	80-90%	80-90%	80-90%
• Outpatient visits scheduled on average within 2 weeks of request	90-100%	90-100%	90-100%
• Elective inpatient admissions scheduled within 2 weeks of request	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$4,000,000**	**$4,000,000**	**$4,376,497**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: HSA 37

HEA 17	Medical Care Beyond Insurance Coverage/Uninsured

DESCRIPTION

Provision of Medical care for beyond insurance coverage/ un-insured children which includes: General Practice, Specialist clinic visits, emergency medical care, diagnostic and therapeutic support services and inpatient care for children <18 years of age.

Provision of Medical care for pregnant women beyond Insurance Coverage which includes: Specialist clinic visits, emergency medical care, diagnostic and therapeutic support services and inpatient care.

Provision of Postnatal and Family Planning Services to Uninsured /Under Insured Caymanians (including spouses of Caymanians) beyond Insurance Coverage. The service provides clinic visits, family planning services and methods.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of emergency visits at Accident and Emergency	1,800-2,400	1,800-2,400	1,800-2,400
• Number of visits to General Practice	3,750-5,000	3,750-5,000	3,750-5,000
• Number of specialist clinic visits	3,500-5,000	3,500-5,000	3,500-5,000
• Total number of antenatal visits	1,000-1,600	1,000-1,600	1,000-1,600
• Total Number of family planning clinic visits (OB/GYN)	300-600	300-600	300-600
QUALITY			
• Percentage of compliance with internal quality review programme	95-100%	95-100%	95-100%
• Percentage of parents satisfied with the service	95-100%	95-100%	95-100%
• Percentage of pregnant women booking before 16 weeks gestation	70-100%	70-100%	70-100%
• Percentage of pregnant women with at least 8 antenatal visits	90-100%	90-100%	90-100%
TIMELINESS			
• Emergency services available 24 hours per day, 365 days per year	100%	100%	100%
• Outpatient visits scheduled on average within two weeks of request	95-100%	95-100%	95-100%
• Elective inpatient admissions scheduled within two weeks of request	95-100%	95-100%	95-100%
• Availability of appointment as per protocol	98-100%	98-100%	98-100%
LOCATION			
• Cayman Islands Hospital and Faith Hospital	100%	100%	100%
• Women's Health Centre; Faith Hospital, West Bay and Bodden Town – Obstetrician/Gynaecological visits (Midwives visits are in Public Health output)	100%	100%	100%
COST	**$2,000,000**	**$2,000,000**	**$2,000,000**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUTS: HSA 1, HSA 2, HSA 3

HEA 18	School Health Services

DESCRIPTION

- Provision of health education, screening and immunization services at all schools and treatment of minor ailments in school-based clinics.
- Provision of routine dental care at the clinics and hospitals, diagnostic and therapeutic support services and inpatient care.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of school nurse clinic sessions	1,000-1,400	1,000-1,400	1,000-1,400
• Number of school health screening sessions	800-1,600	800-1,600	800- 1,600
• Number of health education sessions	300-400	300-400	300-400
• Number of clinic sessions by school dental office	300-550	300-550	300-550
• Number of clinic sessions by school dental therapists	800-1,400	800-1,400	800-1,400
• Number of clinic sessions by dental hygienists	200-600	200-600	200-600
QUALITY			
• Percentage of school aged children fully immunized as per National Immunization Schedule	95-100%	95-100%	95-100%
• Percentage of compliance with clinical quality programs	95-100%	95-100%	95-100%
TIMELINESS			
• Percentage of students assessed prior to school entry per school year (September – July).	90-100%	90-100%	90-100%
LOCATION			
• **School nursing service**--School Health Centres (John Gray and Clifton Hunter High Schools) full time nurse; Red Bay Primary – twice weekly; George Town Primary – twice weekly; Savannah Primary – twice weekly; Prospect Primary-twice weekly; Private schools –twice weekly (excluding the Clifton Hunter High School)	95-100%	95-100%	95-100%
• **School dental service**—George Town dental clinic, West Bay Health Centre, Bodden Town Health Centre, John Gray High School, Clifton Hunter High School, Red Bay primary, Prospect Primary, John A. Cumber Primary, and dental caravan (rotating at various schools)	100%	100%	100%
COST	**$2,500,000**	**$2,500,000**	**$2,018,778**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUTS: HSA 11, HSA 12

HEA 19	Medical Care for Chronic Ailments		
DESCRIPTION To provide care to Cayman residents with chronic non-communicable diseases who are either uninsured or under insured.			
MEASURES	**2024 1 Jan to 31 Dec 2024**	**2025 1 Jan to 31 Dec 2025**	**2023 12-Month Forecast**
QUANTITY • Patients seen with chronic non-communicable diseases e.g. cancer, hypertension, diabetes, renal failure etc.	40-200	40-200	40-200
QUALITY • % of chronic patients seen by a physician monthly • % of patients seen by nutritionist monthly • % of patients with blood studies completed monthly	 100% 100% 100%	 100% 100% 100%	 100% 100% 100%
TIMELINESS • Number of patients seen within 30 minutes of appointment	100%	100%	100%
LOCATION • Cayman Islands Hospital	100%	100%	100%
COST	**$1,359,255**	**$1,359,255**	**$1,359,255**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: HSA 38			

HEA 20	Public Health Programmes, Investigations and Treatments

DESCRIPTION

Provision of administrative services for the Public Health programmes such as communicable disease surveillance and control, HIV/AIDS, Immunization, Tobacco Control, Health Promotion programmes and their implementation.

This includes provision of medical examinations or tests in the interest of the public health of these islands and medical care at H.S.A. to clients with AIDS, Tuberculosis (TB), Malaria or other communicable disease as certified by the Medical Officer of Health, as per the Health Fees 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 hours of administrative services	500-800	500-800	500-800
• Number of Communicable Disease reports compiled from thirteen sentinel sites	45-55	45-55	45-55
• Number of antigens included in the vaccination programme	14-16	14-16	14-16
• Number of PLWHA (person living w/ HIV/AIDS) living on Island	70-80	70-80	70-80
• Number of TB patients treated	0-8	0-8	0-8
QUALITY			
• Programme documents and programme meet the quality review of Caribbean Epidemiology Centre (CAREC) / Pan American Health Organization (PAHO)	95-100%	95-100%	95-100%
• Percentage of sites reporting weekly	95-100%	95-100%	95-100%
• Percentage of participants satisfied (average per survey respondents)	75-85%	75-85%	75-85%
• Percentage of TB patients that completed the full treatment protocol	100%	100%	100%
TIMELINESS			
• Percentage Compliance with weekly surveillance reports to CAREC	98-100%	98-100%	98-100%
• Percentage of Health Promotion sessions and events conducted as scheduled	95-100%	95-100%	95-100%
• Emergency Service Available 24 hours per day	100%	100%	100%
LOCATION			
• Services provided through Public Health Department at H.S.A. and Health Centres George Town, West Bay, Bodden Town, East End, North Side and Cayman Brac	100%	100%	100%
COST	**$2,500,000**	**$2,500,000**	**$2,409,835**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUTS: HSA 39, HSA 41

HEA 21	Medical Internship Programme

DESCRIPTION

Provision of medical internship at the Health Services Authority to strengthen the capacity building of the cadre of junior doctors and to support and sustain clinical development through interaction with consultant level staff at the Authority.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of Interns	3	3	3
QUALITY			
• Programme satisfies the requirements of the Caribbean Association of Medical Councils (CAMC)	100%	100%	100%
TIMELINESS			
• In accordance with CAMC's requirements	100%	100%	100%
LOCATION			
• Cayman Islands Hospital	100%	100%	100%
COST	**$287,000**	**$287,000**	**$263,445**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: HSA 40

HEA 23	Provision of Antiretroviral Medication

DESCRIPTION

This output provides antiretroviral medication for People living with HIV/AIDS (PLWHA) and prophylaxis for uninfected partners.

- Average monthly cost of antiretroviral to patients ($3,825)
- Monthly cost of prophylaxis per patient ($600)

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of PLWHA under H.S.A. care (with HSA-PH card)	30	30	30
• Number of persons on prophylactic treatment	5	5	5
QUALITY			
• % of patients complying with antiretroviral regime	100%	100%	100%
TIMELINESS			
• % of PLWHA having quarterly reviews	100%	100%	100%
• Percentage of patients commencing treatment within one week of diagnosis	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$492,000**	**$492,000**	**$492,000**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: HSA 42

HEA 24	Provision of Psychological Trauma Diagnosis and Treatment for Children

DESCRIPTION

Provision of psychological trauma services and psychological expertise in child sexual abuse treatment to the Cayman Islands Government Health Service. To provide high quality assessments, trauma related diagnoses, treatment planning and support for children who have been abused or who are at high risk for abuse. Works with other health care professionals and community partners to provide a comprehensive multi-disciplinary team approach to service users' care and treatment planning. To provide factual and evidence-based information to the community towards the reduction of child abuse and their role in providing a safe and nurturing environment for the healthy development of the children of the Cayman Islands.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Total number of new child abuse cases referred per year	30-60	30-60	30-60
• At least one activity report per quarter to the Medical Director. This report shall include statistical data as well as any relevant activities for that month	4	4	4
• Facilitation of at least 4 public education events/ seminars per year that provide evidence-based information on child abuse prevention and/or creation of safer communities for the children of the Cayman Islands	4	4	4
• Completion of full trauma assessment reports for all new cases referred through the Family Support Unit	10-12	10-12	10 – 12
• Participation in at least one training per year focusing on development of international standard child trauma service provision for child abuse victims and their families	1-2	1-2	1-2
QUALITY			
• Percentage of children referred in writing, seen within 4 weeks of initial referral	100%	100%	100%
• Percentage of persons attending community trainings that provide written feedback on provided feedback forms indicating average or above satisfaction with the content of the training	100%	100%	100%
TIMELINESS			
• Available 8 hours per day, 5 days per week	100%	100%	100%
• Available for special events/activities on weekends	100%	100%	100%
LOCATION			
• Cayman Islands Hospital	100%	100%	100%
COST	**$208,000**	**$208,000**	**$105,000**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: HSA 43

HEA 25	Management and Maintenance of Cancer Registry

DESCRIPTION

Collection, management, and analysis of cancer surveillance data for Cayman Islands. The purpose of the Cayman Islands Cancer Registry is to gain the most accurate understanding of cancer trends in the Cayman Islands population in order to learn how to best prevent and manage this disease of high public health significance.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Total number of new cancer cases registered per year	24-36	24-36	24-36
• At least one activity report per month to the Cancer Registry Board. This report shall include statistical data as well as any relevant activities for that month	12	12	12
• Attendance to at least 4 events per year through the Cayman Islands Cancer Society which provide the opportunity for cancer survivors to register	4-6	4-6	4-6
• Participation in at least one training per year focusing on cancer surveillance and cancer trends	1-2	1-2	1-2
QUALITY			
• Percentage of cancer surveillance data collected that meets the minimum requirements as set forth by the World Health Organization	100%	100%	100%
• Percentage of data collected of a high quality, free of errors and/or duplicates	100%	100%	100%
TIMELINESS			
• Available 8 hours per day, 5 days per week	100%	100%	100%
• Available for special events/activities on weekends	50%	50%	50%
LOCATION			
• Cayman Islands Hospital	100%	100%	100%
COST	**$136,000**	**$136,000**	**$62,027**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: HSA 44

HEA 26	Adolescent Mental Health Hub

DESCRIPTION

Provision of Mental Health Services to Adolescents (age 13 thru 19) thru the Mental Health Hub.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of Outpatient visits	1,300-1,400	1,400-1,500	650-700
• Number of Inpatient visits	25-50	30-60	15-20
QUALITY			
• Percentage of compliance with internal quality review program	95-100%	95-100%	95-100%
• Percentage of parents satisfied with the service	95-100%	95-100%	95-100%
• Percentage of patients satisfied with the service	95-100%	95-100%	95-100%
TIMELINESS			
• Emergency services available 24 hrs per day, 365 days per year	100%	100%	100%
• Outpatient visits scheduled on average within one week of request	95-100%	95-100%	95-100%
• Elective inpatient admissions scheduled within one week of request	95-100%	95-100%	95-100%
LOCATION			
• Cayman Islands Hospital	100%	100%	N/A
COST	**$1,200,000**	**$1,200,000**	**$840,000**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: HSA 45

HEA 27	Provision of Molecular Biology Testing Services

DESCRIPTION

Provision of a Molecular Biology Laboratory testing services to introduce revolutionary technology in the local healthcare setting to advance Public Health surveillance. This will reduce reliance on international resources and expertise, mitigate transport risk for infectious disease samples, enable timelier decision making, and reduce cost.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Genetic and Genomic diagnosis of underlying cancer risk evaluation (Prostate, Breast and Ovarian, Pancreatic, Gastrointestinal hereditary cancer screening)	1-30	1-30	10
• Genomic surveillance and new-born screening for inborn (or hereditary) errors of metabolism.	1-10	1-10	1
• Medical Genetic testing for family planning and disease diagnosis	1-10	1-10	-
• Ataxia, G6PD, Cayman Cerebral Ataxia, etc	1-10	1-10	-
• Clinical Microbiological sequencing for pathogen identification.	1-10	1-10	-
• Anti-microbial resistance (AMR) typing and surveillance.	1-10	1-10	-
• Mosquito-vector disease surveillance	1-10	1-10	-
• Coral and fish sequencing	1-10	1-10	-
• Enhanced gastrointestinal surveillance testing	1-40	1-40	20
• Pharmacogenomic testing	1-40	1-40	10
QUALITY			
• Ensure Laboratory regional output and participation meet the quality review standards of Caribbean Public Health Agency (CARPHA), Pan American Health Organization (PAHO), and the United Kingdom Health Security Agency (UKHSA).	100%	100%	90%
TIMELINESS			
• Make available the results, analyses and where required, the data of Laboratory Services to the Ministry of Health.	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	N/A
COST	**$2,000,000**	**$2,000,000**	**$1,693,930**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: HSA 46

HEA 28	Expanded Capacity for Inpatient Mental Health and Community Health Nurses

DESCRIPTION

Provision of services to facilitate demand for persons seeking behavioural services on an inpatient basis that cannot be facilitated within the Behavioural Health Unit due to physical capacity limitations. Increased Community Mental Health nurses to deliver services to individuals in the communities they live.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of patient days on other inpatient wards	730-1,095	730-1,095	N/A
• Number of hours for sitters/security for patients on general wards	17,520	17,520	N/A
• Average daily census for patients on general wards	2-3	2-3	N/A
• Number of inpatient admissions	150-200	150-200	N/A
• Plans advanced for new inpatient BH unit.	1	1	N/A
• Number of new Community Health Nurses hired	2-3	2-3	N/A
QUALITY			
• Patients seen and monitored by qualified personnel.	100%	100%	N/A
• Patients monitored 24/7 while on general ward.	95-100%	95-100%	N/A
• Patients on general ward provided same level of diagnostics and therapy as in Behavioural Health Unit	98-100%	98-100%	N/A
• Arrangements meet standards for safety and effectiveness.	90-100%	90-100%	N/A
• Long-term solution to meet international best practices.	95-100%	95-100%	N/A
• Room checked to remove potentially dangerous items.	98-100%	98-100%	N/A
• Community Health Nurses appropriately trained and experienced	100%	100%	N/A
TIMELINESS			
• Patients are kept on general ward for absolute minimum duration necessary.	85%	85%	N/A
• Qualified personnel on hand for immediate response in emergent situations.	95-100%	100%	N/A
• Plans for new inpatient unit presented within 1 year.	95-100%	100%	N/A
LOCATION			
• Cayman Islands	100%	100%	N/A
COST	**$1,500,000**	**$1,500,000**	**$0**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: HSA 47

NDC 1	Policy, Prevention and Education, Research and Information Dissemination and Evaluation

DESCRIPTION

To detect the characteristics and patterns of alcohol and other drug abuse in the Cayman Islands; develop, advocate and implement effective policies and programming to reduce the negative impacts of such substances; disseminate relevant information in an effort to increase awareness and understanding; and evaluate programs in an effort to improve services and determine effectiveness of such activities.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Review and provide advice to legislation and policy development, as it relates to the impact of licit and illicit substances in the Cayman Islands	1	1	1
• Develop curriculum or framework for programming	2	2	2
• Implement curriculum and framework for prevention	2	2	2
• Facilitate prevention, education and awareness presentations related to licit and illicit substances.	500	500	500
• Create awareness campaigns	3	3	3
• Implement awareness campaigns	3	3	3
• Training of key stakeholders in community	2	2	2
• INCB data is collected and reviewed quarterly/annually	4	4	4
• INCB data reports are submitted on a quarterly/annually basis	4	4	4
• Survey Instruments are developed	N/A	N/A	N/A
• Survey Instruments are reviewed	1	1	1
• Surveys are administered	1	1	1
• Data from surveys and evaluations is entered	150	150	150
• Survey Reports Issued	2	2	2
• Survey Briefs Issued	3	3	3
• Meetings with stakeholders for programming	25	25	25
• Facilitate Programme Evaluations	1	1	1
QUALITY			
• Policy/Legislative documents include local and international data/information and recommendations for development.	90-100%	90-100%	100%
• Curricula for prevention is completed to ensure standardization, and accurate delivery of programs	95-100%	95-100%	90%
• Presentations, meetings/trainings are conducted by qualified personnel	90-100%	90-100%	90%
• Substance abuse prevention campaigns utilize local data	80-100%	100%	100%
• INCB reporting is conducted within agreed standards	100%	100%	100%
• Survey Instruments are reviewed by key stakeholders and any relevant committees	90-100%	90-100%	90%
• Research administration, data collection, analysis and reporting are conducted using established best practice methodology	90-100%	90-100%	100%
• Evaluation reports are conducted by qualified evaluator	100%	100%	100%

TIMELINESS			
• Policy documents are submitted within timelines established by legislative drafting	90-100%	90-100%	100%
• Survey/research reports or information is distributed to stakeholders within 5 months and the public within 6 months of administration	90-100%	90-100%	75%
• School Presentations conducted as agreed with the establishment, whether weekly or otherwise	90-100%	90-100%	100%
• Curricula modules/programming developed by 31st December 2019	75-100%	75-100%	100%
• INCB reports conducted within timeframes established by the reporting body	90-100%	90-100%	70%
• All other measures completed within agreed timelines	80-100%	80-100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$862,441**	**$862,441**	**$714,885**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: NDC 1

NGS 4	HIV/AIDS and First Aid Public Education Programmes

DESCRIPTION

Cayman Islands Red Cross: Health Care Education Programme to increase safe sex practices among youth between the ages of 13 – 19 years old by providing information and education about the means of transmitting and preventing the spread of HIV/AIDS and other Sexually Transmitted Diseases

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of courses	3	3	3
QUALITY			
• Programmes are delivered by trained educators that meet the standards of International Federation of Red Cross and Red Crescent Society, UNAIDS, and World Health Organisation	100%	100%	100%
TIMELINESS			
• Programmes are ongoing (a report will be submitted one week after the end of each quarter)	90-100%	90-100%	90-100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$39,325**	**$39,325**	**$39,325**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: BRC 1

OUTPUT SUPPLIER: JASMINE (CAYMAN HOSPICE CARE)

NGS 53	Palliative Care Nursing

DESCRIPTION

The rate above is the minimum amount needed to fund one Cayman Hospice Care (CHC) nurse for one year. We currently employ three full-time nurses, one part time nurse and two full time care-givers to provide our services.

Cayman Hospice Care provides total care to patients at any time from diagnosis of cancer or of any other end stage non-malignant disease to a time when life expectancy is very short. Controlling pain and other symptoms, facilitating the patients' remaining at home if they wish, providing psychosocial support to patients' and their families and interfacing with the patients' primary care physician with end of life decisions are the programs primary goals.

We provide Advanced Home Care which comprises care in a dedicated home (located at the CHC Villa, in-patient facility) – mainly to individuals whose own home is not safe, suitable or perhaps where families need short breaks.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY • Number patients visited/cared for	75-85	75-85	75-85
QUALITY • Care should be in accordance with requests/needs of each patient	90-100%	90-100%	90-100%
TIMELINESS • Service will be provided as needed	90-100%	90-100%	90-100%
LOCATION • Grand Cayman – in patients' homes, in hospital and in the CHC Villa	100%	100%	100%
COST	**$100,158**	**$100,158**	**$100,158**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: HOC 1

NGS 55	Tertiary Medical Care at Various Local and Overseas Institutions

DESCRIPTION

Provision of Non-HSA tertiary health care for indigents, seamen and veterans who are referred for treatment locally and overseas.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
Number of patients treated abroad			
• Indigents	1,000-1,100	1,000-1,100	1,000-1,100
• Seamen and Veterans	1,300-1,335	1,300-1,335	1,300-1,335
QUALITY			
• Medical services provided in accordance to that agreed by Third Party Administrator (TPA) through Cayman Islands National Insurance Company (CINICO)	95-100%	95-100%	95-100%
• Care meets acceptable clinical standards	95-100%	95-100%	95-100%
TIMELINESS			
• On-going throughout the year	95%	95%	95%
LOCATION			
• Various locations in the United States, Canada and the Caribbean	100%	100%	100%
COST	**$18,645,673**	**$14,426,032**	**$52,419,000**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: See note below.

Note: Due to the demand driven nature of this Output there is no specific Purchase Agreement. Suppliers are various suppliers as determined by the Chief Medical Officer.

NGS 92	Alzheimer's and Dementia Association of the Cayman Islands

DESCRIPTION

- To raise awareness within the general public about the various dementias with a focus on Alzheimer's while diminishing the stigma that currently exists;
- To educate caregivers on how to interact and properly care for people with dementia; and
- To be a source of support for people with dementia and their caregivers and family members.

Services to be provided are:

a. **Memory Cafes**: Memory Cafes are a fun and sociable event for persons with early or moderate stage Alzheimer's or any other form of forgetfulness along with care partners or caregivers. Activities range from chair exercises, sing-a-longs, storytelling, dancing, noddle and balloons games, bingo, arts and crafts and the event ends with a light lunch. This is not a drop off care event. If the person has advanced dementia and is still mobile a caregiver must accompany the person. This is a fee event.

b. **World Alzheimer's Month (September):** This is an international campaign to raise awareness and increase the existing public knowledge around dementia and Alzheimer's disease. World Alzheimer's Day is on 21st September, this is the focal point of the month and is that day that most global activity and awareness raising takes place. ADACI will usually hold a corporate dress down day "GO PURPLE FOR A CAUSE" along with information desks at the supermarkets, HSA and Health City.

c. **Financial Aid (to assist persons with medication, care supplies, food etc.)**: Financial Aid is a service provided to family members of a loved one with dementia who have fallen on hard times or at times awaiting NAU's approval or in some cases are unable to apply to NAU because they have a house but now food or care supplies. This financial aid is in the form of Fosters, Hurley's or Kirk's gift cards, or in the case of medication to the pharmacy where the medication is being dispensed. The amount given is based on the circumstances and is approved by a subcommittee of the board.

d. **Funded Respite Care:** Respite care is a service designed to provide a break for the family caregiver (spouse, child, sibling etc.) from the constant physical and emotional stress of caring for a loved one with Alzheimer's or other related dementia. An occasional break from caregiver enables an exhausted caregiver to regroup both physically and emotional, and find the strength to carry one. This is an invaluable service to the caregiver. This break from full time caring can also stop abuse or burn out of the caregiver. This financial aid/financial reimbursement programme is designed to assist families in obtaining respite care services for their loved ones. Based on availability of funds ADACI can provide up to $1000.00 as a onetime grant per family per year or reimburse families for payment made for respite care. Eligible families may apply and obtain any of the following respite care services: adult day care program, home health aide, skilled nursing care or short-term nursing home stay. It is the family's responsibility to arrange for respite care services through a licensed agency. ADACI's Respite Care Coordinator or Secretary may assist families, if necessary, in locating appropriate service providers. Payment for respite care will not be made to the applicant in the case of an agency (payment will be made to the agency). An invoice for the respite care service must be provided to ADACI by the agency for payment. Where it is an application for reimbursement, the payment will be made to the applicant after providing ADACI with a copy of the receipt from the agency used

e. **Home Safe Aids (trackers and monitors for persons with dementia or for the house):** These are new and innovative GPS trackers that are designed to serve caregivers while keeping people with dementia safe. These lifesaving devices are integrated with GPS tracking technology that allows you to find your loved one whenever they wander away from defined areas. Depending on the device, an emergency operator or a tracking application can determine the exact location of a lost person with dementia. Homes may also be assisted with monitors to be placed in the person rooms. These look like the ones used with babies.

f. **Community Meeting/Forums:** These are held quarterly. The next one will be in Cayman Brac around the last week of July

g. **Caregivers Training:** This is a sourced training in conjunction with Dr. Rosemary Laird or is a participation training with ADACI. This specific training is "Tools for Caregiving" the caregiver is tooled with the necessary information and resources to care for herself and the person with dementia. The training covers the following topics:-

- Explaining Dementia v Alzheimer's
- Spotting the warning signs and describing each of them individually
- A Caregivers tool kit e.g. book, watch, calendar, gloves, masks, personal medication (if the caregiver is a diabetic or hypertensive)

- Dementia affecting some daily activities e.g. bathing, brushing teeth, tying shoes, eating etc. Discussion in detail of each activity
- Role playing as a caregiver and person with dementia
- Handling difficult behaviours. Describing each of them individually
- Communicating with persons with dementia
- Preparing a dementia friendly home
- Self-care for the caregiver

h. **Dementia Friends Information Sessions:** This is a 45 minutes face to face session carried out by a Dementia Champion. This is an interactive session where the attendees (from as young as 5 to 100) will learn about dementia and how it affects a person and what they can do to help people living with dementia in the community. Each individual will agree on an action (e.g. playing dominoes with a person with dementia) big or small as every action counts.

i. **Support Groups:** These support groups are held monthly are for caregivers caring for persons with dementia and older persons with any form of forgetfulness. These sessions are an hour long and refreshments are served as most times caregivers came directly from work.

j. **Home Assessments** (donations of door chimes, dead bolts to homes of persons with dementia if unable to afford): The home assessment is to have a look at the inside of a house where a person with dementia is living; this is to make the home dementia friendly. It could be a small thing like removing all the artificial coloured fruits on a table as the person with dementia will in many cases try to eat them. Door chimes and dead bolts - these devices are to help keep the person with dementia safe in their homes. Assistance is also provided on how to stop loved ones from escaping the safety of their homes. Most of these devices will not be noticed by the person with dementia. In case of the deadbolt that is usually installed at the top of the door out of eye sight.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Memory Cafes	12	12	12
• World Alzheimer's Month (September)	1	1	1
• Financial Aid (to assist persons with medication, care supplies, food etc.)	21	21	21
• Funded Respite Care (average of up to $1,000 per person per year)	30-40	30-40	30-40
• Home Safe Aids (trackers and monitors for persons with dementia or for the house)	43	43	33
• Community Meeting/Forums	4	4	4
• Caregivers Training	4-6	4-6	4-6
• Dementia Friends Sessions	6	6	6
• Support Groups	12	12	12
• Home Assessments (donations of door chimes, dead bolts to homes of persons with dementia if unable to afford	10	10	10
QUALITY			
• Programmes are delivered by trained educators that meet International standards of Alzheimer's Disease International and World Health Organisation.	100%	100%	100%
• Applicants for Funded respite care will be appropriately vetted	100%	100%	100%
• Volunteers for telephone support will be trained to international standards and attend all volunteers orientation/training sessions	100%	100%	100%
• Volunteers are by trained at a level that meets International standards of Alzheimer's Disease International and World Health Organisation.	100%	100%	100%

TIMELINESS • On-going throughout the year • Time sheet Reports submitted along with invoice every Quarter: ○ 2024: Q1- 04/05/24, Q2:07/05/24, Q3: 11/05/24, Q4:01/05/25 ○ 2025: Q1- 04/05/25, Q2:07/05/25, Q3: 11/05/25, Q4:01/05/26 • Submission of Annual report within 5 days following the budget period	100% 100%	100% 100%	100% N/A
	100%	100%	N/A
LOCATION • Cayman Islands	100%	100%	100%
COST	**$75,000**	**$75,000**	**N/A**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: ADA 1			

56. TRANSFER PAYMENTS FOR 2024 AND 2025

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
TP 44	**Temporary Poor Relief Payments for Young Parents Programme Students**	$70,000	$70,000	$70,000
TP 73	**Other Health and Wellness Programme Assistance** Various	$1,000,000	$1,000,000	$500,000

57. OTHER EXECUTIVE EXPENSES FOR 2024 AND 2025

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
OE 15	**Pan American Health Organization Subscription** Annual subscription to Pan American Health Organization	$15,000	$15,000	$15,000
OE 103	**Caribbean Public Health Agency**	$18,500	$18,500	$18,500
OE 127	**Caribbean Association of Medical Councils**	$1,500	$1,500	$1,500

58. OWNERSHIP ACTIONS FOR 2024 AND 2025

EQUITY INVESTMENT

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
EI 53	**Ministry of Health and Wellness** Equity Investment for purchase of entity assets	$10,031,000	$2,334,000	$7,416,582

59. OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER FOR HOME AFFAIRS

OUTPUT SUPPLIER: MINISTRY OF HOME AFFAIRS

HAF 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 statutes, 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
• Briefing Papers and speeches	8-10	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

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: HAA 1

HAF 2	Correctional Supervision, Intervention and Support Services

DESCRIPTION

Provision of a wide range of rehabilitative and intervention services and programmes to adult offenders in the community to target the underlying factors contributing to their offending behavior in order to reduce their rate of re-offending and support them to become contributing members of society. Victim services are also offered to address the negative impacts of offenders' behavior and raise awareness in the community, with the goal of empowering and promoting healing at the individual, family and community level.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of persons on bail supervision/monitoring	1,800-2,000	1,500-1,800	2,024
• Number of High-Risk Cases	600-800	500-650	820
QUALITY			
• All reports are completed in accordance with established standards and best practice	95-100%	95-100%	100%
• All programmes and services delivered in accordance with Department guidelines and established best practice by trained staff	95-100%	80-90%	90%
TIMELINESS			
• Supervision in the community is ongoing for the duration of the period specified by a Court Order, Conditional Release Licence or other condition established by the Courts.	95-100%	95-100%	100%
• Reports submitted in accordance with timeframe set by the Court and as agreed with CRB and RCIPS	95-100%	80-90%	90%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$4,904,322**	**$4,955,322**	**$4,172,456**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: DCR 9, DCR 10, DCR 11, DCR 12, DCR 16

HAF 3	Prison Custodial Services		
DESCRIPTION			
To provide a broad range of custodial services within a secure and fit for purpose estate, whilst ensuring that good order and discipline is maintained. The estate will provide a safe environment which encourages engagement with rehabilitative services.			
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 drug tests carried out per month	30 – 35	30 – 35	30
• Number of room and area searches conducted per month	130 – 150	130 – 150	76
• 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
• 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			
• 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%
• 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			
• Prisoner accommodation areas searched at least once per quarter	100%	100%	100%
• Prisoners attend 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%
• Drug test quantity concluded by 25th day of the month	85 – 100%	85 – 100%	100%
• Nutritional Assessment of food menu to be completed before end January each year	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$23,097,669**	**$23,097,669**	**$22,891,428**
RELATED BROAD OUTCOME:			
• Improve the Quality of Life for Caymanians			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: PRI 13, PRI 15			

Note: The total cost of supplying this output in 2024 is $23,232,669. However, revenue of $135,000 from third parties reduces the cost to Cabinet to $23,097,669.

The total cost of supplying this output in 2025 is $23,232,669. However, revenue of $135,000 from third parties reduces the cost to Cabinet to $23,097,669.

HAF 4	Public Safety, Electronic Monitoring and Incident Responses

DESCRIPTION

Operate a Public Safety Communications Centre (PSCC) which provides a 24-hour Public Safety Answering Point (PSAP) to support public safety first-responder services including Police, Fire and Emergency Medical Services;
Operate the Electronic Monitoring Centre (EMC), which delivers two distinct programmes which contribute to a reduction in the impact of crime in the Cayman Islands: electronic monitoring of offenders and the National CCTV Programme;
Oversee the operation of the National Telecommunication System infrastructure.

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 basis)	8,784	8, 8,760	8,760
• 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 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	63
• Number of requests for archived CCTV video received from RCIPS during fiscal year	325-375	325-375	344
• Number of radios using system infrastructure	1,600-1,700	1,600-1,700	1,664
QUALITY			
• Quality Assurance case reviews completed on Calls for Service (both call-taking and dispatch functions)	250	250	263
• Quality Assurance case reviews completed on Electronic Monitoring Centre actions (offender violation processing)	150	150	170
• Quality Assurance scores regarding Calls for Service case reviews:			
○ Call-taking:	95%	95%	98%
○ Dispatching:	95%	95%	98%
• Quality Assurance ratings regarding Electronic Monitoring Centre actions	95%	95%	98%
• System infrastructure is continuously monitored for availability and reliability (overall network availability)	95%	95%	98%
TIMELINESS			
• Percentage of 9-1-1 telephone calls answered within 10 seconds for calendar year (as recorded by PSCC Power911 reports)	98%	98%	98%
• Authorized requests from RCIPS or other EMC User Group for information regarding an offender's violation are processed within 48 hours	98%	98%	95%
• Authorized requests from RCIPS for copies of archived CCTV video recordings are processed within five calendar days	99%	99%	100%
• Response times for Critical System (911, CIFS, paging)			
○ During normal work hrs.: 15 mins	95-98%	95-98%	98%
○ Outside of normal work hrs.: 45 mins	95-98%	95-98%	98%
• Response times for Other Systems:			
○ Grand Cayman: within 1 hr.	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	**$5,807,556**	**$5,996,220**	**$5,691,307**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: EMC 1, EMC 2, EMC 3			

Note: The total cost of supplying this output in 2024 is $6,074,278. However, revenue of $266,722 from third parties reduces the cost to Cabinet to $5,807,556.

The total cost of supplying this output in 2025 is $6,276,279. However, revenue of $280,058 from third parties reduces the cost to Cabinet to $5,996,220.

HAF 5	Domestic and Aerodrome Fire Services

DESCRIPTION

Maintain capacity to respond to domestic, aerodrome fire and other emergencies (natural or man-made); conduct inspections to ensure safe, efficient and effective compliance with Fire Code; investigate cause and original of all fires and provide Fire Safety education and training programmes to the public relative to all areas.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of days per annum providing 24-hour response to the community	365	365	365
• Number of premises inspected	3,000-3,500	3,000-3,500	3,000-3,500
• Number of development drawings inspected	250-300	250-300	250-300
• Number of assessment reports prepared (bldg. control, etc.)	400-600	400-600	400-600
• Number of cause and origin investigations conducted	150-250	150-250	150-250
• Number of fire assessment reports conducted	500-650	500-650	500-650
• Number of educational demonstrations	4-8	4-8	4-8
• Number of workshops conducted	4-8	4-8	4-8
QUALITY			
• Ensure compliance of CI Fire Brigade Act and the CI Fire Service Operational Orders	90-100%	90-100%	90-100%
• Inspections carried out by qualified personnel	80-100%	80-100%	90-100%
• Reports identify key issues and make recommendations for action related to the implementation of fire safety standards and codes based on CI Acts and Codes	90-100%	90-100%	90-100%
• Content is appropriate for various age groups and provides relevant guidance on fire safety measures	90-100%	90-100%	90-100%
• Personnel are trained in accordance with required standards ICAO requirements for RFFS CI airports.	75-85%	75-85%	80-90%
• Rescue equipment complies with ICAO standards	85-90%	85-90%	90-100%
TIMELINESS			
• 24 hours per day, 365 days per year	75%	75%	90-100%
• Respond within 20 seconds of receipt of call for service	75%	75%	90-100%
• Complete inspection within three days of notification	90-100%	90-100%	90-100%
• Inspection Reports completed within three days of completion of inspection	90-100%	90-100%	90-100%
• Investigation of fire conducted within 48 hrs of event	90-100%	90-100%	90-100%
• Response to request for information within three business days	90-100%	90-100%	90-100%
• RFFS response time is within 2 to 3 minutes to each end of the runway as required	90-100%	90-100%	90-100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$17,831,296**	**$18,181,296**	**$16,163,869**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: FRE 9, FRE 10, FRE 11, FRE 12, FRE 13

HAF 6	Regiment Services

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 approx. 50 persons within 2hrs	100%	97%	100%
• 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**	**$2,167,869**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: RGM 1

HAF 7	Cadet Corp Services

DESCRIPTION

Provision of an internationally recognized Star 4 Cadet Corp programme for youth ages 11 - 19 including:

- Instructional (practical and theoretical) Training including Band/Music instruction
- Land Training including; Drill and Turn-out, first aid, map and compass, field craft and adventure training
- Marine training including sailing, kayaking, diving
- Physical Activities including participation in various sport, fun runs
- Leadership Programme including Method of Instructions (MOI), Team control and lesson planning
- Adult Training for Instructors and Officers and regular reporting to parents

Participate 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. Plan, operate and attend camps locally and regionally within a residential environment. Provide a vocational and technical training programme to cadets who are at least 16 years of age and Star 2 qualified.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of training sessions	212-231	212-231	212-231
• Number of parades and camps	8-13	8-13	8-13
• 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 authorised officer	100%	100%	100%
• 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			
• The training programme operates outside school hours Monday to Friday 4:00pm – 8:00pm and every Saturday 9:00am – 12:00pm during school term;	100%	100%	100%
• Attend parades and community projects as scheduled by the organizers	100%	100%	100%
• 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%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$1,144,619**	**$1,144,619**	**$874,757**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: CAD 4, CAD 6

60. TRANSFER PAYMENT FOR 2024 AND 2025

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
TP 69	**Support for the Bridge Foundation** Support assistance for substance abuse rehabilitation	$155,000	$155,000	$155,000

61. OWNERSHIP ACTIONS FOR 2024 AND 2025

EQUITY INVESTMENT

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
EI 85	**Ministry of Home Affairs** Equity Investment for purchase of entity assets	$7,433,000	$4,161,000	$5,370,401

62. OUTPUT GROUPS TO BE PURCHASED BY THE DEPUTY GOVERNOR

OUTPUT SUPPLIER: PORTFOLIO OF THE CIVIL SERVICE

CIV 1	Policy Advice to the Head of the Civil Service

DESCRIPTION

Policy advice to the Head of the Civil Service and the Governor relating to civil service matters including:

- Policy advice to the Head of the Civil Service and the Governor
- Strategic Human Resource Services

Provision of support in relation to employment arrangements for Chief Officers.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Steering Committee Meetings	10-12	10-12	10-12
• Strategic Initiatives supported by PMO	20-24	20-24	20-24
• Updates to Risk Register	44-52	44-52	44-52
QUALITY			
• Policy advice reviewed by Chief Officer prior to submission	95-100%	95-100%	95-100%
• All reports and papers to be subject to review and sign off by the Chief Officer and subsequent approval by Head of the Civil Service prior to distribution. Standard reports to be delivered in required format	95-100%	95-100%	95-100%
TIMELINESS			
• All advice submitted in accordance with schedules as agreed by the Head of the Civil Service	95-100%	95-100%	95-100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$2,625,864**	**$2,564,317**	**$2,680,648**

RELATED BROAD OUTCOME:

- Modernise Government to Improve Public Sector Performance

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: PCS 1

CIV 2	Auditing Compliance with Human Resource and Internal Financial Policies

DESCRIPTION

- Provision of Internal Auditing assurance and advisory services to the Deputy Governor and the entire public sector.
- Provision of advice and guidance on governance, risk management and internal controls to the entire public sector.
- To provide a service to the Portfolio of the Civil Service to help fulfill its obligations under Section 24 of the Public Service Management Act (PSMA).

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of Investigations	0-5	0-5	0-5
• % of Audit reports issued from the annual audit plan	85-100%	85-100%	85-100%
• General PSMA compliance-based monitoring reports	4	4	12
QUALITY			
• Audits and Compliance Assignments conducted in accordance with established methodology and policies	100%	100%	100%
TIMELINESS			
• Audits and Reports will be completed within agreed timeframes	90-100%	90-100%	90-100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$1,740,071**	**$1,808,577**	**$1,466,820**

RELATED BROAD OUTCOME:

- Modernise Government to Improve Public Sector Performance

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: IAS 1, IAS 2

Note: The total costing of supplying the output group for 2024 is $1,909,944. However, entity revenue of $169,873 from other third parties reduces the cost to cabinet to $1,740,071.

The total costing of supplying the output group for 2025 is $1,978,450. However, entity revenue of $169,873 from other third parties reduces the cost to cabinet to $1,808,577.

CIV 3	Management of Public Sector Reform

DESCRIPTION

Management of Public Sector Reform including:

- Leading, monitoring and supporting the effective implementation of the Civil Service 5-Year Strategic Plan.
- Provide advice and capability support to civil service entities in relation to public sector management issues.
- Deliver support services, at an enterprise level, to help the Civil Service effectively manage and deliver projects and programmes.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Coaching sessions facilitated by Management Support Unit	12	12	N/A
• Professional Networks to build capabilities among professional groups	12	12	N/A
• Process redesign for government agencies	6	6	N/A
• Organisation Reviews	6	6	N/A
• Events providing advice and support to DG, Ministry, Portfolios and department on advancing the goal areas of the 5-year strategic plan	24	24	N/A
• Strategic planning workshops	12	12	N/A
• Culture Workshops	12	12	N/A
• Number of Department-specific interventions	5-6	5-6	N/A
QUALITY			
• Advice provided by qualified and experienced advisors who have a good knowledge of the Cayman Islands public sector management system and the technical areas concerned	100%	100%	100%
• Monitoring and support provided by qualified SRIU personnel	100%	100%	100%
• All policy advice approved by Chief Advisor prior to submission to Deputy Governor	100%	100%	100%
• Programme reports and documents approved by PFSC prior to onward distribution	100%	100%	100%
TIMELINESS			
• Delivery of activities in line with timelines agreed with Deputy Governor	100%	100%	100%
• Advice provided in accordance with a schedule agreed with the relevant client	100%	100%	100%
• Delivery of Project Future reform activities in line with timelines agreed with Deputy Governor	100%	100%	100%
• Policy Documents submitted on or before agreed deadlines	100%	100%	100%
LOCATION			
• Grand Cayman and Cayman Brac	100%	100%	100%
COST	**$1,151,845**	**$1,145,556**	**$973,413**

RELATED BROAD OUTCOME:

- Modernise Government to Improve Public Sector Performance

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: PCS 5, PCS 7

CIV 7	Workforce Development within the Civil Service

DESCRIPTION

Provision of;

- HR Services on behalf of the Chief Officer PoCS including; the implementation of HR reform initiatives, the development of PoCS as a center of expertise for an expanded suite of HR disciplines and the development and delivery of Civil Service wide programs, surveys and reward initiatives.
- An enhanced HR management system, data and analytics capability including; the development and maintenance of an integrated HR system, the delivery of corporate reports relating to workforce management and management of employee records.
- Life-long learning and development opportunities to the Civil Service and other clients, through continued strategic development and management of the Civil Service College.
- Corporate HR services including; job evaluation, recruitment, selection and orientation and support to entities during complex employee relations matters.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of HR meetings/forums held	10-20	10-20	10-20
• Number of reports delivered	50-75	50-75	50-75
• Number of agencies records maintained	90-100	90-100	90-100
• Number of accredited courses delivered through the Civil Service College	125-175	125-175	125-175
• Number of Job Descriptions evaluated	300-350	300-350	300-350
QUALITY			
• Reports and papers to be subject to review and sign off by the Chief Officer	95-100%	95-100%	95-100%
• Records to be maintained in compliance with any record keeping standards established by government policy and in compliance with Freedom of Information (FOI) requirements	95-100%	95-100%	95-100%
• Courses and programmes subject to approval by Director of CSC, and other participating institutions where appropriate	90-100%	90-100%	90-100%
• Job evaluation process conducted in compliance with HAY standards	100%	100%	100%
TIMELINESS			
• Services delivered in line with agreed timelines/schedule	90-100%	90-100%	90-100%
• Payroll information to be managed in line with TSY deadlines	95-100%	95-100%	95-100%
• Job Evaluation (including feedback) completed within 10 working days of receipt of Job Description meeting compliance standards	100%	100%	100%
LOCATION			
• Cayman Islands and Overseas	90-100%	90-100%	90-100%
COST	**$4,280,253**	**$4,502,869**	**$3,408,217**

RELATED BROAD OUTCOME:

- Modernise Government to Improve Public Sector Performance

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: PCS 2, PCS 12, PCS 15, PCS 19

CIV 11	Servicing and Support for Her Excellency the Governor

DESCRIPTION

Servicing and support for Her Excellency the Governor including:

- Management of the Government House
- Coordination of engagement programmes

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of days of upkeep of Governor's house and grounds	365	365	365
• Number of invitations prepared and issued	6,000-8,500	6,000-8,500	6,000-8,500
QUALITY			
• Meals served in line with internal rules	99-100%	99-100%	99-100%
• Refer to checklist and verified by the Executive Manager ensuring all details are accurate for an event Her Excellency is attending	99-100%	99-100%	99-100%
TIMELINESS			
• Maintenance of house and grounds – items resolved within 1-3 weeks	99-100%	99-100%	99-100%
• Invitations to be distributed three weeks prior to function date	99-100%	99-100%	99-100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$806,841**	**$817,914**	**$854,376**

RELATED BROAD OUTCOME:

- Modernise Government to Improve Public Sector Performance

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: GOV 1, GOV 2

NB: Expectation of hosting large receptions to celebrate the King's birthday and to welcome the incoming Governor.

CIV 12	Preservation and Management of Records

DESCRIPTION

- Provide access to historical collections to researchers, students and the general public.
- Acquisition of items for inclusion into the Historical Collections to ensure long-term preservation and accessibility of information.
- Development of standards, policies and guidance to ensure that best records and information management practices that are in compliance with the National Archive and Public Records Act (2015 Revision).

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of research inquiries answered	320-330	320-330	320-330
• Number of oral history interviews conducted	6-8	6-8	6-8
• Number of master images produced	10,000-12,000	10,000-12,000	12,000-15,000
• Number of government file requests processed	650-680	650-680	600-610
QUALITY			
• Research advice provided by qualified archive staff	100%	100%	100%
• Oral history interviews conducted in accordance with CINA's Oral History Collection procedures	100%	100%	100%
• All records management tasks carried out in accordance with the National Archive and Public Records Act (2015 Revision)	100%	100%	100%
TIMELINESS			
• Research advice produced within 5 working days, or as agreed with client	100%	100%	100%
• Oral history interviews conducted as agreed with clients	100%	100%	100%
• File requests processed, Monday – Friday, 8:30am-5:00pm	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$1,416,273**	**$1,506,421**	**$1,568,722**

RELATED BROAD OUTCOME:

- Modernise Government to Improve Public Sector Performance
- Protect and Promote Caymanian Culture, Heritage and Identity

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: CNA 25, CNA 28

2024: The total costing of supplying the output group is $1,421,272. However, entity revenue of $5,000 from other third parties reduces the cost to Cabinet to $1,416,272.

2025: The total costing of supplying the output group is $1,511,420. However, entity revenue of $5,000 from other third parties reduces the cost to Cabinet to $1,506,420.

CIV 13	Operations of the Elections Office

DESCRIPTION

- Maintenance of the electoral register including addition of eligible voters and deletion of deceased or ineligible voters.
- Production and distribution of quarterly revised and official list of Electors
- Maintain readiness for a by-election or referendum
- Plan and execute the mid-term Boundaries Commission Review

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of electoral registers produced and distributed	8	8	8
• Number of General Elections held	N/A	1	N/A
QUALITY			
• Registers provided are accurate to the information provided by registered voters and are in compliance with the Elections Act (2017 Revision)	100%	100%	100%
TIMELINESS			
• Registers produced quarterly in accordance with legal deadline	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$759,046**	**$1,576,126**	**$686,161**

RELATED BROAD OUTCOME:

- Future Proofing to Increase Resilience

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: ELO 1, ELO 2

CIV 14	Support for Commissions

DESCRIPTION

Provision of research, analytical, operational, policy, strategic and administrative support services to the Human Rights Commission, the Constitutional Commission, the Commission for Standards in Public Life, the Judicial and Legal Services Commission, the Civil Service Appeals Commission, the Anti-Corruption Commission and the proposed Public Police Complaints Commission.

- Assist with the continued development and implementation of systems, policies, procedures and in defining the methodology through sound research in accordance with the constitutional and legislative mandates of each Commission.
- Continue to assist with developing mechanisms for addressing and handling civil service appeals and public complaints as mandated legislatively and constitutionally for each commission; breaches of the Anti-Corruption Act.
- Ensure compliance with the Constitution and other relevant legislation such as the Public Service Management Act/Regulations, the Anti-Corruption Act and the Public Police Complaints Act (2013).
- Support recruitment activities on behalf of Her Excellency the Governor for those posts listed in Section 106 (4) of the Cayman Islands Constitution Order 2009 (Judges, Magistrates, Attorney General, Director of Public Prosecutions and any other legal post prescribed by Act).
- Develop, coordinate and implement PR strategies and educational initiatives relevant to each commission.
- Further establishment and continued maintenance of the Department as a valued source of information to the public on topics related to oversight and good governance.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of Commissions supported	1	1	1
• Number of meetings facilitated	200-275	200-275	192-264
QUALITY			
• Work carried out by qualified staff	100%	100%	100%
TIMELINESS			
• Work carried out to timetable agreed with each Commission	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$2,126,669**	**$2,143,198**	**$1,834,522**

RELATED BROAD OUTCOME:

- Enhance Our Competitiveness while Meeting International Standards

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: COS 1, COS 2

CIV 15	Policy Advice and Administrative Support Provided to the Deputy Governor

DESCRIPTION

- Provision of policy advice and strategic support to the Deputy Governor.
- Provision of administrative services to the Deputy Governor and his office.
- Delivery of services to the public, including: Processing of applications and administration of pledges for British Overseas Territories Citizenship (BOTC) and Registration as a British Citizen;
- Delivery of services to support official duties of Deputy Governor: Deportation and Exclusion Orders and Cabinet Permits; Official Government Liaison regarding Cuban Migrants; Repatriation of Caymanians stranded Overseas; Coordination of official visits and ceremonial occasions.
- Provision of Secretariat Services to Boards and Committees on behalf of the Governor and Deputy Governor: Conditional Release Board; the Expungement Board; the Advisory Committee of the Prerogative of Mercy Board (ACPM); the CI Independent Monitoring Board; the Child Safeguarding Board; and the Audit and Risk Assurance Committee.
- Coordination, leadership and support of Risk Management function within the Core Government, with advice to SAGCs.
- A National Secure Vetting Unit (NSVU) delivering Security Checked and Developed Vetting (SC/DV) clearances and continuous monitoring for sensitive roles within Core Government, Uniformed Services and SAGCs.
- Coordination and delivery of priority projects for the Deputy Governor,
- Facilitation of project-related training for civil servants, to build business case development, change management and project management skills,
- Development and dissemination of best-practice project-management methodologies, tools and templates,
- Guidance and support to project sponsors and teams.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Portfolio of ODG Strategic Projects (e.g. projects related to the development of policy advice and strategic support to the Deputy Governor)	1	1	N/A
• Number of BOTC applications processed	600 – 800	600 – 800	650
• Number of applications for Registration as a British Citizen processed	70 – 150	70 – 150	150
• Number of Pledge ceremonies coordinated	40 - 50	40 - 50	45
• Number of applications for Expungement processed	5- 10	5- 10	5
• Number of Boards and Committees provided with Secretariat Services	5-10	5-10	22
• Number of Deportation and Exclusion Orders and Cabinet Permits prepared	20 – 25	20 – 25	20
• Number of Security Check clearances	5 - 10	5 - 10	N/A
• Number of Developed Vetting clearances	30 – 40	30 – 40	N/A
• Portfolio of SRIU Projects related to the provision of strategic project support services	1	1	N/A
• Number of project-related training courses facilitated	8-10	8-10	8

QUALITY			
• Projects delivered in line with agreed quality standards and within budget	100%	100%	100%
• Policy advice, Risk Management, strategic support and secretariat services provided by suitably qualified and experienced personnel.	100%	100%	100%
• All services to the public and on behalf of the Governor and Deputy Governor handled in accordance with the relevant laws.	100%	100%	100%
• All arrangements for repatriation of Cuban migrants made in accordance with the MOU between the Government of Cuba and the Cayman Islands Government.	100%	100%	100%
• Vetting activities and decisions to be quality assured by the Chief Vetting Officer prior to dissemination or notification of outcome.	100%	100%	100%
• Security Checked and Developed Vetting undertaken in compliance with CIG approved vetting policies, procedures and standards.	100%	100%	100%
• Project advice, support and delivery provided by qualified SRIU personnel.	100%	100%	100%
• Training delivered by individuals with relevant qualifications and experience and offers professional certifications, where appropriate	100%	100%	100%
TIMELINESS			
• Projects delivered within timelines agreed with the DG	95-100%	95-100%	95-100%
• Policy advice, Risk Management, strategic support and other services to the DG delivered in accordance with timelines agreed with the DG	95-100%	95-100%	95-100%
• Services to the public delivered within timelines set by the Office of the DG	95-100%	95-100%	95-100%
• Secretariat services delivered in line with timelines agreed with the DG and Board or Committee requirements and protocols	100%	100%	100%
• All repatriations of Cuban migrants completed within timelines set within the Memorandum of Understanding between the Government of Cuba and the Cayman Islands Government	100%	100%	100%
• Security Checked and Developed Vetting to be delivered within timelines agreed in service level agreements with appointing officers.	100%	100%	N/A
• Delivery of services within agreed timelines.	100%	100%	100%
• Training courses facilitated in line with agreed schedule.	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$2,383,171**	**$2,584,370**	**$2,008,374**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Modernise Government to Improve Public Sector Performance

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: DGO 1, DGO 2

2024: The total costing of supplying the output group is $2,847,296. However, entity revenue of $464,125 from other third parties reduces the cost to Cabinet to $2,383,171.

2025: The total costing of supplying the output group is $ 3,048,495. However, entity revenue of $464,125 from other third parties reduces the cost to Cabinet to $2,584,370.

CIV 16	Reports on Educational Standards and Education Related Matters

DESCRIPTION

The provision of services to inspect and report on standards in educational institutions in the Cayman Islands through

- Annual reporting
- Updating and continuous alignment of the inspection tools to international standards
- Inspection tools familiarisation training (Framework, Handbook, Judgement Analysis Record, Report, Data capture)
- Educational inspections (Full, Quality Assurance, Follow-through, Focused – thematic)
- Reporting on individual educational inspections

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of annual reports	1	1	2
• Number of new tools or updates	2	2	2
• Number of training plans	3	3	1
• Number of education inspections	25-32	25-32	30
• Number of education inspection reports	25-32	25-32	30
QUALITY			
• Implemented by appropriately qualified and experienced inspectors	Yes	Yes	Yes
• All inspections follow the inspection handbook and utilize the current inspection framework	Yes	Yes	Yes
• Training provided by appropriate facilitators and rated 80% good or better on participant feedback	Yes	Yes	Yes
• Reports follow the required writing guide and template	Yes	Yes	Yes
• Tools meet the international standards	Yes	Yes	Yes
TIMELINESS			
• Inspections comply with ministerial guidance (2 years)	Yes	Yes	Yes
• Reports completed within the agreed timeframe	Yes	Yes	Yes
• Training sessions completed within the training plan schedule	Yes	Yes	Yes
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$1,159,680**	**$1,304,404**	**$1,137,275**

RELATED BROAD OUTCOME:

- Future Proofing to Increase Resilience

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: ESA 4

CIN 2	Health Insurance for Civil Service Pensioners		
DESCRIPTION Provision of Health Insurance for Civil Servant Pensioners and their Dependents.			
MEASURES	**2024 1 Jan to 31 Dec 2024**	**2025 1 Jan to 31 Dec 2025**	**2023 12-Month Forecast**
QUANTITY			
• Total number of insured persons (Insured = Enrollees + Dependents)	2,374-2,397	2,374-2,397	2,374-2,397
QUALITY			
• All eligible pensioners and dependents are insured who are deemed eligible by the Public Service Pensions Board (PSPB) and the Portfolio of the Civil Service (POCS)	98-100%	98-100%	98-100%
• As PSBP and POCS have accountability for the eligible members it is important that they update changes accurately	98-100%	98-100%	98-100%
TIMELINESS			
• Insurance cards issued within 15 days of notification of eligibility	98-100%	98-100%	98-100%
• PSPB – update changes to eligibility within 5 days	98-100%	98-100%	98-100%
LOCATION			
• Grand Cayman, Cayman Brac and Little Cayman	100%	100%	100%
COST	**$43,106,772**	**$47,473,902**	**$41,654,228**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: CIN 2			

NGS 20	Employee Assistance Programme		
DESCRIPTION Provision of counselling, consultation and training services to managers, employees and their families.			
MEASURES	**2024 1 Jan to 31 Dec 2024**	**2025 1 Jan to 31 Dec 2025**	**2023 12-Month Forecast**
QUANTITY • Counseling sessions provided • Managers/employees trained	 2,000-2,400 550-650	 2,000-2,400 550-650	 2,000-2,400 550-650
QUALITY • Managers/employees rating training effective. Copies of quality assurance survey summaries of all trainings to be provided	90-100%	90-100%	90-100%
TIMELINESS • Counseling commenced within four working days of request • Training provided in accordance with timetable agreed with Training Service Manager	 100% 100%	 100% 100%	 100% 100%
LOCATION • Grand Cayman – In person / Virtual • Cayman Brac and Little Cayman - Virtual	 100% 100%	 100% 100%	 100% 100%
COST	**$300,105**	**$306,605**	**$286,650**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: EAP 1			

63. OTHER EXECUTIVE EXPENSES FOR 2024 AND 2025

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
OE 2	**Personal Emoluments for Her Excellency the Governor and Official Members of Cabinet** Salary, personal allowances and (where relevant) pension contributions for Her Excellency the Governor, Deputy Governor and Attorney General	$831,600	$873,180	$850,000
OE 19	**Ex-Gratia Recipients Plan Payments** Payments to the Pension Fund for Past Government Employees entitled to payments under the Ex-Garcia Recipient Plan	$1,257,171	$1,240,275	$1,377,162
OE 100	**Depreciation of the Portfolio of Civil Service Executive Assets**	$2,000	$2,000	$2,000
OE 107	**Major Governance Projects**	$170,000	$170,000	$170,000
OE 116	**Pension Uplift** Uplift Payments to the Pension Fund for Past Government Employees entitled to payments under the Ex-Garcia Recipient Plan	$4,724,780	$4,970,765	$2,579,349
OE 117	**Civil Service Hospitality Fund** Central Fund for Employee events (i.e. Christmas Functions)	$193,000	$203,000	$183,750
OE 119	**Second Chances Programme** Employment initiative programme for ex-offenders	$110,000	$110,000	$150,000
OE 120	**Repairs and Maintenance of Executive Buildings** Repairs to Governor's Residence	$16,000	$25,000	$50,000
OE 126	**Anti-Gang and Child Safeguarding Support**	$100,000	$100,000	$100,000
OE 141	**Emerging Talent Programme**	$200,000	$250,000	$200,000

64. OWNERSHIP ACTIONS FOR 2024 AND 2025

EQUITY INVESTMENT

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
EI 35	**Portfolio of the Civil Service** Equity Investment for purchase of entity assets	$1,580,000	$523,000	$816,704

65. OUTPUT GROUPS TO BE PURCHASED BY THE PREMIER ON BEHALF OF THE OFFICE OF THE COMMISSONER OF POLICE

OUTPUT SUPPLIER: OFFICE OF THE COMMISSIONER OF POLICE

OCP 1	Crime Prevention and Protection Services

DESCRIPTION

- Provision of community policing, roads policing, uniform patrol and incident response on a 24/7/365 basis and crime prevention initiatives throughout the Cayman Islands.
- Provide security services to persons, locations or events warranting police security. These include personal protection for witnesses, the Governor and Chief Justice; security services at the Law Courts and the Detention Centre.
- Detect the presence of illegal substances, dangerous chemicals or explosives. Pursue and apprehend fugitives.
- Conduct aerial patrols of the territorial jurisdiction of the Cayman Islands and provide tactical support to the land and maritime operations. Provide support to the UK Overseas Territories for disaster management and security. Use as a Medevac capability when required.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2024	2023 12-Month Forecast
QUANTITY			
• Number of calls for uniformed patrol service attended	30,000-40,000	30,000-40,000	36,000
• Number of traffic accident calls for service attended	2,500-3,500	2,500-3,500	3,000
• Number of road safety education campaigns conducted	20-80	20-80	40
• Number of calls for armed service attended	800-1,200	800-1,200	1,000
• Number of actual aerial patrol hours	400-600	400-600	450
• Number of Medevac operations	24-48	24-48	35
QUALITY			
• Customer satisfaction levels with police patrols provided (Independent annual customer satisfaction surveys done in Q4)	75-90%	60-75%	75%
• Level of satisfaction with police incident response by quality call-back surveys to 10% of persons reporting incidents (District Inspectors to report quarterly)	90-100%	90-100%	90%
• Conduct one crime prevention clinic, presentation, seminar, media release or media interview per month	100%	100%	100%
• NPD / COP to attend and participate in quarterly Business Watch meetings	100%	100%	100%
• Publish crime prevention advice on RCIPS website and RCIPS social media accounts, reviewed and updated monthly or as required	100%	100%	100%
• 100% of Detention Centre personnel trained in Human Rights obligations, and Police Act and Regulations requirements	100%	100%	100%
• Monthly self-inspection of Detention Centre (plant and operations), reporting to the Deputy Commissioner of Operations	100%	100%	100%
• 15 Officers trained in VIP protection over the next two years	100%	100%	100%
• Monthly report to the Commissioner of Police through line management on compliance with Government House Protection Policy.	75%	85-100%	75%
• Road safety campaign (Prevention Education)	100%	100%	100%
• One major Traffic Enforcement operation each month	100%	100%	100%
• Monthly reports on the number of offences detected	100%	100%	100%
• Firearm officers recertified in the use and handling of firearms annually	100%	100%	100%
• RCIPS Armorer to provide an inventory at the end of each month, of all police firearms, ammunition, Tasers and related accessories to the Superintendent Uniform Operations	100%	100%	100%
• Superintendent Uniform Operations to conduct at least 2 audits of police armoury, firearms, ammunition, Tasers and related accessories, in each calendar year, reporting to the Deputy Commissioner (Operations)	100%	100%	100%
• 100% of Aerial Patrol Staff trained to Paramedic standard	90-100%	90-100%	80-100%

TIMELINESS			
• Provide an emergency response time of 10 minutes in urban and 20 minutes in rural areas	80-100%	80-100%	90%
• All prisoners processed and booked into custody within 1 hour of arrival at the Detention Centre	100%	100%	100%
• If Aerial team on duty: Maximum of 10 minutes to deploy from time call for service is received	85-90%	85-90%	85-90%%
• If Aerial team is off duty: Maximum of 45 minutes to deploy from time call for service is received	65-70%	65-70%	65-70%
• The Commanders of each Unit to prepare and submit annual reports on KPIs by January 15 of the following year	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
• Within 100 square miles of the Cayman Islands	100%	100%	100%
• Within the Overseas Territories as required	100%	100%	100%
COST	**$30,886,564**	**$31,279,214**	**$29,249,873**

RELATED BROAD OUTCOME:

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

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: POL 2, POL 4, POL 5, POL 7

OCP 2	Crime Investigation and Criminal Justice Services

DESCRIPTION

- Investigations, crime prevention and reduction strategies conducted by the various units within the OCP.
- Work in partnership with key stakeholders to manage offenders through the full cycle of the Criminal justice system.
- Enhance understanding of the criminal threats by exploiting OCP's intelligence opportunities and through partnership working with other law enforcement agencies, to support proactive policing and prevention strategies.
- Utilise international engagement to pursue cases against individuals who use the Cayman Islands to move funds derived from illicit purposes, including the proactive identification of Terrorist Financing in the financial sector.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of financial crime investigations undertaken	200 - 500	200 - 500	300
• Number of digital forensics examinations undertaken	500 - 800	500 - 800	672
• Number of cybercrime investigations undertaken	50 - 100	50 - 100	69
• Number of MASH referrals managed	1,000 - 1,200	1,000 - 1,200	1,000
• Number of Crime Scenes attended	500 - 1,500	500 - 1,500	1,000
• Number of cold case reviews undertaken	5 - 10	5 - 10	5
• Number of RMS records processed	30,000 - 40,000	30,000 - 40,000	36,000
QUALITY			
• Increase overall detection rate by 2.5%	80-90%	80-90%	90%
• 100% of all reports meeting referral threshold to the appropriate agencies by the MASH/ FSU	80-90%	80-90%	90%
• One Strategic Threat Assessment and one Organized Crime Threat Assessment completed annually	100%	100%	100%
• One monthly report on all Cyber Crime investigations	100%	100%	100%
• Conduct one Financial Crimes prevention clinic, presentation, seminar, media release or media interview per month	100%	100%	100%
• Publish current Financial Crimes prevention advice on RCIPS website and RCIPS social media accounts	100%	100%	100%
TIMELINESS			
• An effective investigative response to all reported incidents within 10 minutes in urban and 20 minutes in rural areas	80-85%	80-85%	85%
• Increase victim updates by investigating officers to 100% of victims over the two-year period	70-80%	70-80%	80%
• FSU Referrals made within 30 days of receipt	80-85%	80-85%	80%
• All financial crimes reports referred to the Financial Crimes Investigative Unit within 12 hours of receipt	85-90%	85-90%	85%
• Prosecutions within six months of coming to police notice	90-100%	90-100%	90%
• Unit Heads to prepare and submit annual reports on KPIs by January 15 of the following year	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$12,494,124**	**$12,542,063**	**$13,560,189**

RELATED BROAD OUTCOME:

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

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: POL 3

OCP 3	Policy Advice, Administrative and Support Services

DESCRIPTION

- Provide policy and security advice to Her Excellency the Governor, Deputy Governor, Cabinet, National Security Council and the Anti-Corruption Commission as well as non-Government entities.
- Provide advice and support as required to the management and staff of the Office of the Commissioner of Police and the Cayman Islands Coast Guard on matters of strategy, business and resources management, human resources, finance, information technology, and best business practices.
- Issue certified criminal records and other police reports to applicants.
- Vet firearm applications (new licenses, renewals and transfers) and the inspection of premises for the secure storage of firearms by applicants; Issuance of import/export permits for firearms and ammunition.
- Receipt, processing and vetting of applications for the licensing of Security Companies and Guards.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of oral briefings, policy advice papers and reports provided	60 - 65	60 - 65	60
• Number of management reports provided to the Senior Leadership Team	12 - 24	12 - 24	15
• Number of workforce management requests processed	500 - 1,000	500 - 1,000	638
• Number of internal training courses conducted	50 - 100	50 - 100	90
• Number of IT service requests processed	5,000 - 7,000	5,000 - 7,000	5,700
• Number of media campaigns undertaken	200 - 400	200 - 400	300
• Number of social interactions recorded	30,000 - 35,000	30,000 - 35,000	34,000
QUALITY			
• Provide accurate and concise information inclusive of qualitative and quantitative data to support findings and recommendations.	100%	100%	100%
• Applications for Police Clearance Certificates and other Police Reports accurately processed	100%	100%	100%
• Police Clearance Certificates only issued to persons with no criminal convictions	100%	100%	100%
• Licenses issued in compliance with Firearms Act	100%	100%	100%
TIMELINESS			
• Oral briefings: Weekly, Fortnightly	100%	100%	100%
• Reports: Weekly, Monthly, Quarterly, Annually	100%	100%	100%
• Policy papers: ongoing throughout the period	100%	100%	100%
• Responses to requests for advice and support provided in a timely manner	100%	100%	100%
• Applications for police records and reports processed within established timelines	100%	100%	100%
• Firearms applications vetted within established timelines	100%	100%	100%
• Unit Heads to prepare and submit annual reports on KPIs by January 15 of the following year	100%	100%	100%

LOCATION • Cayman Islands	100%	100%	100%
COST	**$9,325,312**	**$9,475,724**	**$8,966,237**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians • Future Proofing to Increase Resilience			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: POL 1			

The total cost of supplying this output group in 2024 is $10,308,312, however the receipt of $983,000 from third parties in POL 8 reduces the cost to Cabinet to $9,325,312.

The total cost of supplying this output in 2025 is $10,469,724, however, the receipt of $994,000 from third parties in POL 8 reduces the cost to Cabinet to $9,475,724.

OCP 4	Coast Guard Services

DESCRIPTION

- Provide search and rescue response capability within a 100 nautical mile radius of the Cayman Islands.
- Provide search and rescue coordination service within a 100 nautical mile radius of the Cayman Islands.
- Ensure compliance of commercial and domestic vessel safety standards.
- Patrol the territorial waters extending out to 100 Nautical Miles of the Cayman Islands with a view of detecting and disrupting the illegal maritime movement of persons and items.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of patrol and search and rescue hours for the Cayman Islands Coast Guard including training	1,300-1,500	1,300-1,500	1,720
• Number of search and rescue operations conducted	85-90	85-90	100
• Number of Maritime Safety Awareness Campaigns	30-35	30-35	25
• Advise to Local Government and International Organisations	12-15	12-15	15
QUALITY			
• Increase number of days that all vessels are available for maritime patrol	85% - 90%	85% - 90%	85%
• Increase number of deployments dedicated to proactive maritime patrols by 10%	60% - 70%	60% - 70%	60%
• Increase percentage of staff holding accredited maritime training by 10% in one or more of the following categories: engineering, boat handling and captaincy	100%	100%	100%
TIMELINESS			
• If team on duty: Maximum of 30 minutes to deploy from time call for service is received	75% - 80%	75% - 80%	75%
• If team is off duty: Maximum of 90 minutes to deploy from time call for service is received	60% - 70%	60% - 70%	60%
• The Coast Guard Commander to prepare and submit annual reports on KPIs by January 15 of the following year	100%	100%	100%
LOCATION			
• Within 100 miles radius of the Cayman Islands	100%	100%	100%
COST	**$3,811,000**	**$3,860,000**	**$3,774,603**

RELATED BROAD OUTCOME:

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

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: POL 6

66. OWNERSHIP ACTIONS FOR 2024 AND 2025

EQUITY INVESTMENT

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
EI 79	**Office of the Commissioner of Police** **Purchase of Entity Assets - RCIPS** (Upgrades to Detention Centres; GTPS and Specialist Units Relocation; Sister Islands Accommodations; Helicopter Transmission Replacement; Vehicles; Cyber Hub and Specialist Units Equipment) **Purchase of Entity Assets - Coast Guard** (Upgrades to Microsoft 365, Servers and Switches; Structural Repairs - Base; Engine Replacement; FLIR Replacement)	$3,195,000	$2,315,000	$3,413,002

67. OUTPUT GROUPS TO BE PURCHASED BY CABINET ON BEHALF OF THE PARLIAMENT

OUTPUT SUPPLIER: PARLIAMENT OF THE CAYMAN ISLANDS

LEA 1	Administrative Services Provided to Parliament and Members of Parliament

DESCRIPTION

Servicing of the House of Parliament and the Members of the Parliament including:

- Sale of Cayman Acts to the public
- Servicing and supporting sittings of the House
- Administrative support and research for the Speaker and MPs and the local branch of the Commonwealth Parliamentary Association
- Management of the House of Parliament Building
- Media Production of Parliament House Sittings
- IT Administration and Servicing IT issues and other IT related matters for the Parliament

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of Acts sold	200-250	200-250	200-250
• Number of sitting days for House and Committees	30-40	30-40	30-40
• Number of hours spent on administrative support and research	7,000-8,500	7,000-8,500	7,000-8,500
• Number of working days that the Parliament Building is operative	250-255	250-255	250-255
• Number of hours spent on House and Committees	6,000-8,000	6,000-8,000	6,000-8,000
QUALITY			
• Acts provided are the current revision or amendment	100%	100%	100%
• Papers, agendas and minutes are accurate and reflect decisions	99-100%	99-100%	99-100%
• Advice provided by suitably qualified personnel	100%	100%	100%
• Equipment operative when building is open; security provided by trained security staff	95-100%	95-100%	95-100%
TIMELINESS			
• Orders for Acts taken at window processed within five minutes; orders received via email/fax/letter processed within 15 minutes	90-100%	90-100%	90-100%
• Documents prepared timely for Parliament sittings	99-100%	99-100%	99-100%
• Advice and information research provided within three days of request	95-100%	95-100%	95-100%
• House of Parliament Building facilities are operative every working day	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$3,107,572**	**$3,097,503**	**$2,775,379**

RELATED BROAD OUTCOME:

- Modernise Government to Improve Public Sector Performance

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: LGL 2, LGL 3, LGL 4

68. OTHER EXECUTIVE EXPENSES FOR 2024 AND 2025

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
OE 5	**Constituency Allowance** Allowances for the Premier, Deputy Premier, Speaker of the Parliament, Ministers, and Elected Members of the Parliament	$1,404,825	$1,404,825	$1,374,691
OE 71	**Commonwealth Parliamentary Association** Support for the Commonwealth Parliamentary Association	$150,000	$150,000	$125,000
OE 128	**Personal Emoluments for the Premier, Deputy Premier, Speaker of Parliament, Ministers and Members of Parliament** Salary, personal allowances and (where relevant) pension contributions for the Premier, Deputy Premier, Speaker of the Parliament, Ministers, and Elected Members of the Parliament	$4,169,704	$4,287,652	$4,067,102
OE 129	**Executive Depreciation - Parliament** Depreciation of Executive Assets for which the Deputy Governor is responsible (House of Parliament)	$195,000	$195,000	$220,000
OE 130	**Administrative and Advisory Support to Members of Parliament** Salary, personal allowances and (where relevant) pension contributions for Personal Assistants, and Constituency Office Administrative Assistants	$2,910,587	$2,987,495	$3,676,004
OE 150	**Repairs to Parliament Building**	$25,000	$25,000	$0

69. OWNERSHIP ACTIONS FOR 2024 AND 2025

EQUITY INVESTMENT

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
EI 88	**Parliament** Equity Investment for Fit-out of Parliamentary Library and Other Entity Assets (Software)	$15,000	$15,000	$138,000

70. OUTPUT GROUPS TO BE PURCHASED BY THE ATTORNEY GENERAL

OUTPUT SUPPLIER: PORTFOLIO OF LEGAL AFFAIRS

LGA 1	Legal Advice and Representation in Civil Matters		
DESCRIPTION • Provision of legal advice in civil matters to Government Ministries and Departments, the Governor's Office, Cabinet and statutory authorities. • Legal representation on behalf of Government Ministries and Departments, Cabinet and Statutory Authorities in civil litigation and tribunal proceedings.			
MEASURES	**2024 1 Jan to 31 Dec 2024**	**2025 1 Jan to 31 Dec 2025**	**2023 12-Month Forecast**
QUANTITY • Number of requests for legal advice actioned • Number of civil litigation cases and tribunal proceedings in which Crown Counsel have represented the Cayman Islands Government and/or statutory authorities	 680-710 70-90	 680-720 75-95	 680-700 70-80
QUALITY • Legal advice and representation provided by qualified Crown Counsel and Attorneys	100%	100%	100%
TIMELINESS • Legal advice is generally provided within 14 days from date of receipt of request. However, the response time may vary according to the urgency or complexity of a request and the time-frame within which any client instructions are provided • Representation is provided on an ongoing basis and in accordance with timelines specified in the Grand Court Rules, Court of Appeal Rules and applicable Acts	 100% 100%	 100% 100%	 100% 100%
LOCATION • Cayman Islands	100%	100%	100%
COST	**$2,826,409**	**$3,102,908**	**$2,528,032**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians • Modernise Government to Improve Public Sector Performance			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: PLG 16			

LGA 3	Law Teaching and Publications

DESCRIPTION

Provision of law teaching relating to:

- PPC Completion Certificate leading to the Attorney at Law Certificate of the Cayman Islands
- Individual courses with or without University of Liverpool certification
- LLB (Hons) degree from the University of Liverpool
- Continuing education, professional development seminars and short courses for Magistrates, Justices of the Peace and local interest groups
- General advice and training for various government agencies

Publication of:

- Legal research in various local, regional and international law journals

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of students			
○ PPC Completion Certificate	10	10	10
○ Full -Time LLB degree	45-55	45-55	45-55
○ Part-Time LLB degree	25-30	25-30	25-30
○ Individual courses	1-2	1-2	1-2
○ LLM/PG Dip	4-6	4-6	4-6
• PPC Completion Certificate			
○ Courses provided within academic year	8	8	8
○ Hours of classroom lecturing per academic year	200	200	200
• LLB (Hons)			
○ Modules taught over three academic years	22-27	22-28	22-28
○ Hours of classroom teaching per module	25-50	25-50	25-50
○ Hours of classroom lecturing per academic year	950	950	950
• LLM/PG Dip			
○ Modules taught over two academic years	9	9	9
○ Hours of classroom contact time per module	10-20	10-20	10-20
○ Hours of classroom contact time per academic year	80-160	80-160	80-160
• Number of publications	3-6	3-6	3-6
QUALITY			
• Professional Practice Course			
○ Percentage of courses taught by lecturers qualified to teach in the field	100%	100%	100%
○ Percentage of courses taught in accordance with a curriculum approved by Legal Advisory Council/Oxford Brookes University	100%	100%	100%
○ Peer review of assessment criteria (setting of examinations) by External examiners	100%	100%	100%
Peer review of internal assessment of coursework by external examiners.			
• LLB Degree			
○ Percentage of courses taught by lecturers qualified to teach in the field.	100%	100%	100%
○ Percentage of courses taught in accordance with a curriculum approved by the University of Liverpool	100%	100%	100%
○ Peer review of assessment criteria (setting of examinations and coursework) by staff of the Faculty of Law, Liverpool University	100%	100%	100%

○ Peer review of internal assessment of coursework by staff of Faculty of Law, Liverpool University	100%	100%	100%
• LLM Degree/PGDIP			
○ Percentage of courses taught by lecturers qualified to teach in the field.	100%	100%	100%
○ Percentage of courses taught in accordance with a curriculum approved by the University of Liverpool	100%	100%	100%
○ Peer review of assessment criteria (setting of examinations and coursework) by staff of the Faculty of Law, Liverpool University	100%	100%	100%
○ Peer review of internal assessment of coursework by staff of Faculty of Law, Liverpool University	100%	100%	100%
• Publications			
○ Meet standards required for publication	100%	100%	100%
TIMELINESS			
• Courses offered during each academic year	100%	100%	100%
• Research papers are completed on an ongoing basis throughout the calendar year	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$1,495,620**	**$1,520,644**	**$1,492,909**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Modernise Government to Improve Public Sector Performance

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: PLG 26

Note: This output is partly subsidized by the general public in the amount of $627,500 in 2024 and $627,500 in 2025. The number of students above is the total number in attendance and is not pro-rated for fees paid by the general public. The total cost of this output in 2024 and 2025 are $2,123,120 and $2,148,144 respectively.

LGA 4	Drafting of Legislation and Regulations

DESCRIPTION

- Drafting principal and subsidiary legislation for the Government
- Advising government entitles on legislation during the legislative process

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of legislative proposals received by the Legislative Drafting Department	150-200	150-200	150-200
QUALITY			
• Percentage of legislative proposals that were implemented by the drafting of Bills, regulations, orders and notices	100%	100%	100%
• Work undertaken by qualified and experienced legal drafters	100%	100%	100%
TIMELINESS			
• Percentage of Bills, regulations, orders and notices in respect of which drafting instructions were received by the Legislative Drafting Department and which were drafted	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$1,006,514**	**$1,012,122**	**$921,355**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Modernise Government to Improve Public Sector Performance

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: PLG 2

LGA 5	Policy Advice and Administrative Support to the Attorney General

DESCRIPTION

Provision of Ministerial Services to support the Attorney General including, law revision and policy advice.
Provision of anti-money laundering and combatting the financing of terrorism (AML/CFT) Policy Advice to the Attorney General.
Oversee and coordinate the development of integrated policies and their implementation through the Anti-Money Laundering Steering Group (AMLSG), including

- Providing the Cayman Islands responses to international AML/CFT developments for approval by the AMLSG:
- Providing advice and guidance to the Attorney General, AMLSG, and Cabinet on issues relating to AML/CFT policy; and preparing initial drafts of Cabinet Papers and Notes for the Attorney General's review.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• AML/CFT research and policy advice	3	3	3
• Coordinate ML/TF Risk Assessment Reports and Strategy and other AML/CFT initiatives	1	2	N/A
• ML/TF Action Plan	1	1	1
• Cabinet Papers to update AML/CFT Acts and enforceable means	4	4	2
• Drafting instructions for changes to relevant AML/CFT acts and regulations	4	4	2
• Coordination of the response to Mutual Evaluation Questionnaire, Post Observation Report, or Follow-up Report	N/A	N/A	4
• Response to FATF and CFATF surveys and questionnaires	6	6	7
• Outreach to Industry Associations	3	4	3
• Reports to AMLSG and other bodies/agencies (National Coordination Team)	8	8	10
• Number of Act Revisions	22-30	22-30	22-30
QUALITY			
• Advice provided by competent professionals	95-100%	95-100%	95-100%
• ML/TF Risk Assessment Reports and Strategy approved by AMLSG and Cabinet with minimal changes	95-100%	95-100%	95-100%
• ML/TF Action Plan approved by AMLSG and Cabinet, minimal changes	95-100%	95-100%	95-100%
• Cabinet Papers approved with minimal changes	95-100%	95-100%	95-100%
• Drafting instructions clear and concise	95-100%	95-100%	95-100%
• Concise responses to ME Questionnaire, Post Observation Report, or Follow-up Report	95-100%	95-100%	95-100%
• Surveys and questionnaires require no further clarification	95-100%	95-100%	95-100%
• Industry Associations engagement and feedback	90-100%	90-100%	90-100%
• Act Revisions accurately reflect amendment Acts	100%	100%	100%

TIMELINESS			
• Work and other services provided on an ongoing basis and in a timely manner	100%	100%	100%
• Risk Assessment, Strategy and other initiatives are completed by the end of the calendar year	100%	100%	100%
• Action Plan completed by the end of the calendar year	100%	100%	100%
• Cabinet Papers completed within the calendar year	100%	100%	100%
• Drafting instructions completed within the calendar year	100%	100%	100%
• Questionnaire, Post Observation Report, or Follow-up Report completed within the timeframe specified	100%	100%	100%
• Responses to surveys completed in times specified	100%	100%	100%
• Coinciding with new developments or as requested	100%	100%	100%
• Percentage of Act Revisions prepared	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$1,683,146**	**$1,792,216**	**$1,648,595**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Enhance Our Competitiveness while Meeting International Standards
- Modernise Government to Improve Public Sector Performance

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: PLG 20, PLG 27

LGA 6	Financial Intelligence Services

DESCRIPTION

Provision of financial intelligence services to the Attorney General including:

- Receipt of Suspicious Activity Reports (SARs) under the Proceeds of Crime Act (POCA);
- Processing requests for information (RFIs)from overseas Financial Intelligence Units (OFIUs);
- Processing RFIs from local Act Enforcement Agencies (LLEAs) and Competent Authorities (CAs);
- Appropriately disseminate financial intelligence in a timely manner pursuant to the requirements of POCA;
- Conduct Industry Outreach events and issue typologies to combat money laundering, terrorist financing and proliferation financing;
- Produce periodic statistical reports and an Annual Report relating to financial intelligence services for the Anti-Money Laundering Steering Group (AMLSG); and
- Represent the Cayman Islands in the Egmont Group, CFATF and other international forums.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Total number of cases (SARs, requests and disclosures from OFIUs, and requests from LLEAs and CAs):			
1. SARs	1,449-1,660	1,666-1,909	1,260-1,443
2. RFIs from OFIUs	173-190	209-219	151-165
3. Disclosures from OFIUs	31-47	36-54	27-41
4. RFIs from LLEAs and CAs	29-33	34-38	25-29
Total	1,686-1,926	1,949-2,215	1,467-1,675
• Total number of cases analysed	1,383-1,990	1,383-1,990	1,325-1,714
• Total number of cases closed	1,383-1,774	1,383-1,774	1,108-1,365
• Number of Industry Outreach events	28-44	28-44	28-44
• Produce Annual Report pursuant to Section 11(b) of POCA	1	1	1
• Produce Strategic Analysis Report(s) pursuant to Section 4 (1A) (b) of POCA	1	1	1
• Number of days spent on representation activities	79-99	79-99	75-95
QUALITY			
• Perform the FRA's functions in compliance with the requirements of POCA, including:			
1. Maintaining the confidentiality of information submitted to the FRA, pursuant to Section 10 of POCA	100%	100%	100%
2. Ensuring that all disclosures made by the FRA comply with Section 138 of POCA, or Section 4(2)(ca)	100%	100%	100%
3. Collect and compile statistical information relating to disclosures made to the FRA under POCA and the onward disclosures of the information made by the FRA (Section 4(2)(f) of POCA	100%	100%	100%
• Performing high-quality analysis as prescribed by its operating procedures in order to generate high-quality financial intelligence that is useful to LLEAs, CAs and OFIUs	100%	100%	100%
• Produce high quality responses for CFATF Mutual Evaluation process	100%	100%	100%
• Continuation of high-quality solutions implemented to address CFATF Recommended Actions	100%	100%	100%

TIMELINESS			
• Cases to Director for initial review within 2 days of receipt by the FRA	95-100%	95-100%	95-97%
• Cases acknowledged within 4 days of receipt	90-100%	90-100%	97-98%
• Priority 1 cases closed within 35 days of receipt	60-75%	60-75%	40-60%
• Priority 2 cases closed within 60 days of receipt	50-70%	50-70%	35-55%
• Priority 3 cases closed within 80 days of receipt	50-60%	50-60%	40-60%
• Priority 4 cases closed within 90 days of receipt	50-60%	50-60%	40-60%
• Annual Report produced on or before the 31st March as per Section 11(b) of POCA	100%	100%	100%
• Strategic Analysis Report produced by specified date	100%	100%	100%
• Meet deadlines set for CFATF Mutual Evaluation process	80-100%	80-100%	80-100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$2,333,245**	**$2,779,881**	**$2,171,005**

RELATED BROAD OUTCOME:

- Enhance Our Competitiveness while Meeting International Standards

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: PLG 21

LGA 7	Review and Modernisation of Acts

DESCRIPTION

The study and review of statutes and other acts comprising the Act of the Cayman Islands with a view to its systematic development and reform, including:

- the modification of any branch of the Act as far as that is practicable;
- the elimination of anomalies in the Act, the repeal of obsolete and unnecessary enactments and the simplification and modernisation of the Act;
- the development of new areas in the Act with the aim of making them more responsive to the changing needs of the Cayman Islands society;
- the adoption of new or more effective methods for the administration of the Act and the dispensation of justice; and
- the codification of the unwritten Acts of the Cayman Islands;
- formulating policy papers, scoping papers, issues papers, discussion papers, final reports, Cabinet papers, parliamentary notes and draft primary and secondary legislation to give effect to recommendations for reform; and
- providing technical assistance to the Legislative Drafting Department in the drafting of primary and secondary legislation upon request by the Attorney General or the Solicitor General.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of reviews	6-8	6-8	6-8
• Number of papers, reports, bills, parliamentary notes opinions/advice, presentations, Commission meetings and/or consultation meetings	8-12	8-12	8-12
• Annual Report	1	1	1
• Number of other Legislative proposals – legislative drafting, legislative editing, and/or opinions/advice	2-8	2-8	2-8
QUALITY			
• Work undertaken by qualified and experienced attorneys-at-law	100%	100%	100%
TIMELINESS			
• Within the deadlines agreed by members of the Commission	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$496,439**	**$500,012**	**$454,613**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Modernise Government to Improve Public Sector Performance

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: PLG 24

NGS 89	Cayman Islands Legal Practitioners Association Ltd

DESCRIPTION

- To regulate, supervise and monitor firms of attorneys-at-law (including sole practitioners) conducting relevant financial business for compliance with the Anti-Money Laundering Regulations ("AMLRs").
- To create and maintain a high quality and effective AML/CFT/CPF/TFS regulatory environment by working with supervised firms to help strengthen public confidence and trust in the legal profession, both locally and internationally. Ensuring supervised firms have effective AML processes, procedures and systems and controls in place to prevent the legal and financial systems being used to facilitate money laundering, terrorist financing or proliferation financing.
- To maintain a registry of supervised firms.
- To apply a risk-based approach to supervision.
- To collect and analyse information for understanding the inherent ML, TF, and PF risks in the supervised population.
- To conduct on-site inspections, desk-based reviews, follow up inspections/ monitoring remediation and thematic reviews.
- To monitor supervised firms' compliance with the applicable AML/CFT/CPF/TFS obligations.
- To impose administrative fines and enforcement action as necessary.
- To provide the necessary guidance and procedures to be followed by supervised firms to assist them in complying with the applicable AML/CFT/CPF/TFS obligations.
- To deliver outreach to supervised firms to assist them in understanding the ML/TF/PF risks, emerging threats and trends and applicable obligations.
- To provide internal staff training and development in anti-money laundering, combating terrorism and proliferation financing and targeted financial sanctions.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of applications for registration and cancellations of registration processed	2-8	2-8	2-8
• Number of ML/TF/PF/TFS risk assessments conducted	50-65	50-65	50-65
• Number of supervisory activities and or enforcement actions applied to supervised firms	30-60	30-60	30-60
• Number of outreach events and activities delivered to supervised firms	2-4	2-4	2-4
• Number of meetings held, and presentations made to other supervisory authorities, LEAs, and relevant stakeholders	12-15	12-15	12-15
• Number of public notices, publications, advisories, press releases and responses to industry queries in which CARA provided technical advice, guidance, information, and support to the legal sector	5-10	5-10	5-10
• Number of internal staff training and awareness events delivered/ attended	4-8	4-8	-
QUALITY			
• Regulatory and supervisory functions carried out in accordance with applicable legislation, CARA Guidance, policies and procedures and Board directives	95-100%	95-100%	95-100%

TIMELINESS • Conduct supervisory and enforcement activity according to established timelines	85-100%	85-100%	85-100%
LOCATION • Grand Cayman	100%	100%	100%
COST	**$800,000**	**$800,000**	**$909,000**
RELATED BROAD OUTCOME: • Enhance Our Competitiveness while Meeting International Standards			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: NGS 89			

71. OTHER EXECUTIVE EXPENSE FOR 2024 AND 2025

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
OE 6	**Contribution to Caribbean Financial Action Task Force** Annual Contributions to CFATF	$84,000	$84,000	$75,000

72. OWNERSHIP ACTIONS FOR 2024 AND 2025

EQUITY INVESTMENT

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
EI 34	**Portfolio of Legal Affairs** Equity investment for purchase of entity assets	$245,000	$125,000	$114,000

73. OUTPUT GROUPS TO BE PURCHASED BY THE CABINET ON BEHALF OF CHIEF JUSTICE

OUTPUT SUPPLIER: JUDICIAL ADMINISTRATION

JAD 1	Administrative Support to the Judiciary

DESCRIPTION

Support to the Judiciary, involving:

- Secretarial, correspondence, transcripts, listing and support for cases and appeals to the Chief Justice and the Judiciary
- Compiling statistics for Chief Justice and Economic and Statistics Office of the previous year
- Order Law Reports and relevant material for the comprehensive legal library to be used by Judges, Magistrates, Attorneys and Public

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of judgments prepared	205	208	200
• Number of statistical reports	1	1	1
• Number of transcripts	35-38	38-40	33-36
• Number of Law Reports, Journals and Reference Books	5,600-5,800	5,800-6,000	5,300-5,500
QUALITY			
• Judgments prepared accurately in accordance with the Judges' and Magistrates' drafts and directions	100%	100%	100%
• Statistical reports are accurate and subject to peer review	100%	100%	100%
• Transcripts of trials and hearings prepared accurately and based on Judges'/Magistrates' directions	100%	100%	100%
• Order Law Reports, catalogue material, reference books and track books borrowed from Library	100%	100%	95%
TIMELINESS			
• Judgements are prepared in accordance with Judges' request	100%	100%	100%
• Statistics report available by 1 January annually	100%	100%	100%
• Transcripts are prepared within 2-4 weeks of appeals being lodged	100%	100%	100%
• Library opens 9:00am – 5:00pm on Monday-Friday	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$3,269,949**	**$3,298,125**	**$3,370,882**

RELATED BROAD OUTCOME:

- Modernise Government to Improve Public Sector Performance

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: JUD 1

JAD 2	Support for Court Proceedings

DESCRIPTION

Administrative Support for the Conduct of Civil and Criminal Proceedings, Administration of Legal Aid, Management of Courts and Administration of 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			
• Legal Aid Certificates Issued	1,700-2,900	1,800-3,000	1,600-2,800
• Legal Aid Taxation Certificates Issued	2,000-3,000	2,100-3,200	2,000-2,800
• Number of files prepared	530-577	557-586	500-515
• Number of Gazette Notices prepared	228-239	239-251	94-96
• Number of Civil appeals registered/prepared	39-42	42-45	37-38
• Number of Grand Court cases registered/prepared	269-283	283-297	255-262
• Number of Court documents served	183-193	193-203	177-180
• Number of Maintenance Matters registered/prepared	81-85	85-89	77-79
• Number of Summary cases registered/processed	248-260	260-273	234-241
• Number of Divorce cases processed	353-370	370-388	318-327
• Number of Probate and Administration registered/processed	216-228	228-239	204-210
• Number of Financial Service Division cases registered/processed	385-404	396-416	185-385
• Number of Foreign Process registered/processed	123-133	133-140	117-120
• Number of Domestic Violence registered/processed	18-22	22-25	14-16
• Number of criminal charges registered	2,000-3,000	3,000-3,500	1,000-2,000
• Number of traffic matters registered	3,000-4,000	4,000-5,000	1,000-3,000
• Number of traffic tickets registered	8,000-9,000	9,000-10,000	5,000-7,000
• Number of indictments registered	50-200	50-200	150-200
• Number of Drug Court Cases registered	50-100	50-100	40-70
• Number of Summary Court Appeal cases registered	40-75	40-100	40-60
• Number of Domestic Violence cases registered	60-100	60-200	50-75
• Number of Cayman Brac Criminal and Traffic cases registered	40-60	40-80	25-30
• Number of Coroners cases registered	60-75	60-80	45-60
• Number of Mental Health matters registered	100-150	100-200	75-100
• Number of Youth criminal and Traffic cases registered	50-80	50-100	50-70
• Number of DRC applications processed	50-70	50-70	40-50
• Number of DRC Provisional Orders made	40-70	40-70	35-40
• Number of DRC Prescribed Treatment Programme Orders Made	40-60	40-60	30-40
• Number of DRC graduates	35-50	35-50	30-40
• Number of Urine Analysis conducted	2,500-3,000	2,500-3,000	2,000-2,500
• Number of DRC Team meeting	55-65	55-65	55-65

QUALITY			
• Certificates issued and signed by authorized Officer in accordance with Legal Aid Act	100%	100%	100%
• Taxation Certificates processed and signed by Clerk of the Court or Taxation Officer in accordance with Legal Aid Act and Practice Direction	100%	100%	100%
• Appeal bundles prepared in accordance with the relevant Act	100%	100%	100%
• Court documents: to be served and executed in accordance with the rules of the relevant court and convention	100%	100%	100%
• Administration of the Maintenance and Affiliation Act (child and spouse support) summonses prepared accurately and in accordance with the relevant Acts and procedures	100%	100%	100%
• Issuing Summonses in accordance of Court Rules	100%	100%	100%
• Processing court orders accurately	100%	100%	100%
• Timely completion of court transcripts.	100%	100%	100%
• Providing adequate court room services	100%	100%	100%
• Applications processed in accordance with the Drug Rehabilitation Court Law for consideration by the DRC Team	95%	95%	80%
• Orders signed and issued in accordance with the Rules of the Court	100%	100%	95%
• Assessment for suitability completed within the 30-day provisional period. The treatment provider and the probation officer must interview clients and provide an assessment on whether the client is suitable to participate in the programme. This assessment must be completed within 30 days while the client is on a provisional order of the court	100%	100%	95%
• Client progress is assessed before advancement to next phase of programme. Progress reports must be reviewed before a client can move to the next phase of the programme	95%	95%	90%
• Client meets all the requirements for graduation as set out in Rule of Court. Criteria for graduation are prescribed in the Rules of the Court Client must meet the criteria if he/she is to be considered for graduation	100%	100%	100%
TIMELINESS			
• Legal Aid notification certificate issued and sent out within 2 to 5 working days	100%	100%	100%
• Taxation Certificate issued within 5 to 7 working days	100%	100%	100%
• Files prepared within 2-5 working days based on urgency	100%	100%	100%
• Bundles prepared before the relevant court session	100%	100%	100%
• Court documents served within 14 days	100%	100%	100%
• Summonses for child and spousal support issued within one week	100%	100%	100%
• Charges and Summonses filed within 1-5 working days based on urgency	100%	100%	100%
• Registered tickets within 24 hours to allow online payments	100%	100%	100%
• Register indictments within 24 hours for transmission to the Grand Court	100%	100%	100%
• Transfer Drug Rehabilitation cases before each Thursday	100%	100%	100%
• Transfer Domestic Violence cases before each court session	100%	100%	100%
• Register Youth matters before each Friday court session	100%	100%	100%
• Coroner's certificates issued within five working days after Jury verdict and processing autopsy requests within 24 hours.	100%	100%	100%
• Register Cayman Brac matters before monthly hearing date	100%	100%	100%
• Applications processed within 14 days	100%	100%	100%

• DRC materials and reports prepared before the relevant court session	95%	95%	90%
• Orders processed within two working days	95%	95%	90%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$8,321,802**	**$8,332,753**	**$8,348,263**
RELATED BROAD OUTCOME: • Modernise Government to Improve Public Sector Performance			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: JUD 7, JUD 15, JUD 16, JUD 17			

JAD 3	Collection of Revenue

DESCRIPTION

The collection and receipting of Revenue in accordance with Acts and court orders for Court Fines, Traffic Tickets, Court Fees, Notary Public Fees, Bailiff Fees, Legal Practitioners Fees, and Law Firm Operational Licenses.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of receipts issued	16,000-22,000	16,000-22,000	15,000-20,000
QUALITY			
• Amount receipted equates to funds received	100%	100%	100%
• Funds received posted to IRIS	100%	100%	100%
TIMELINESS			
• Money received deposited to the bank within one working day	100%	100%	100%
• Money posted to IRIS by the end of the current month	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$1,001,626**	**$1,004,663**	**$1,014,682**

RELATED BROAD OUTCOME:

- Modernise Government to Improve Public Sector Performance

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: JUD 2

JAD 4	Financial Management of Court Funds

DESCRIPTION

Collection (receipting) and distribution (payments) made of funds receipted in JEMS for Family Support, Court Trust, Compensations, Cash Bonds, and Nominated Accounts as prescribed by court order(s).

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of receipts issued	7,500-8,000	8,000-8,500	7,000-7,500
• Number of payments issued	7,300-7,900	7,900-8,400	6,800-7,300
• Number of nominated accounts	100-120	120-135	90-100
QUALITY			
• Amount receipted equates to funds received	100%	100%	100%
• Payments processed in accordance with Court orders	100%	100%	100%
TIMELINESS			
• Money received deposited to the bank within one working day	100%	100%	100%
• Payments processed in a timely manner and in accordance with Court rules or policies	100%	100%	100%
LOCATION			
• Grand Cayman and Cayman Brac	100%	100%	100%
COST	**$707,860**	**$710,709**	**$717,698**

RELATED BROAD OUTCOME:

- Modernise Government to Improve Public Sector Performance

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: JUD 13

HEA 8	Autopsies, Coroner and Other Related Services

DESCRIPTION

Autopsies and Coroner Services and other related services.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of autopsies, coroner, and other related services	60-100	60-100	60-100
• Number of Psychological Evaluations ordered	30-50	30-50	30-50
• Number of psychological Reports	30-50	30-50	30-50
• Number of neuropsychological/psychological Testing	30-50	30-50	30-50
• Number of Psychiatry Evaluations Ordered	20-30	20-30	20-30
• Number of Psychiatry Reports	20-30	20-30	20-30
• Number of Psychiatry Testing	20-30	20-30	20-30
• Number of Court Testimony (Coroners)	60-100	60-100	60-100
• Number of Medical Testimony	50-80	50-80	50-80
QUALITY			
• In accordance with standard industry professional practice.	100%	100%	100%
TIMELINESS			
• Throughout the year	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$302,000**	**$312,000**	**$292,538**

RELATED BROAD OUTCOME:

- Modernise Government to Improve Public Sector Performance

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: HEA 8

NGS 2	Legal Aid Services

DESCRIPTION

Provision of legal representation for persons eligible under the Legal Aid Act.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of Criminal Applications filed	400-450	400-450	440
• Number of Civil Applications filed	300-360	300-360	360
• Number of Criminal Applications approved	350-400	350-400	390
• Number of Civil Applications approved	250-300	250-300	275
• Number of Duty Counsel Applications (Police and Court Claims)	750-800	750-800	725-780
QUALITY			
• Appearance in Court as required	100%	100%	100%
• Undertake duties in a professional manner and make appropriate representations in accordance with the relevant Act	100%	100%	100%
• Relevant document clear and accurate	100%	100%	100%
TIMELINESS			
• Throughout the year in accordance with the listing of cases and the Court schedule	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$2,800,000**	**$2,900,000**	**$2,700,000**

RELATED BROAD OUTCOME:

- Modernise Government to Improve Public Sector Performance

THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: NGS 2

74. OTHER EXECUTIVE EXPENSES FOR 2024 AND 2025

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
OE 1	**Personal Emoluments for the Judiciary** Salary, personal allowances, health care and pension contributions for Chief Justice, three Judges and three Magistrates	$4,687,398	$4,940,940	$4,033,104
OE 4	**Judiciary Expenses** Expenditure relating to members of the Judiciary including entertainment expenses, training, travel, recruitment expenses and security services	$1,077,418	$1,027,700	$1,211,356
OE 43	**Depreciation of Judicial Executive Assets** Depreciation of Executive Assets managed by Judicial Administration (Court House Building)	$430,000	$460,000	$380,000
OE 57	**Executive Bank Charges** Bank charges	$10,000	$10,000	$10,000
OE 65	**Court of Appeal Expenses** Emoluments, travel and accommodation for a panel of four Court of Appeal Judges	$1,167,947	$1,224,109	$1,122,724

75. OWNERSHIP ACTIONS FOR 2024 AND 2025

EQUITY INVESTMENT

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
EI 21	**Judicial Administration** Equity investment for purchase of entity assets	$601,500	$534,000	$1,057,456

PURCHASE OR CONSTRUCTION OF EXECUTIVE ASSET

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
EA 145	**Court House** Upgrade, renovate, construction of court facilities	$1,216,500	$1,416,000	$2,477,720

76. OUTPUT GROUPS TO BE PURCHASED BY THE CABINET ON BEHALF OF THE OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

OUTPUT SUPPLIER: DIRECTOR OF PUBLIC PROSECUTIONS

DPA 1	Prosecution and International Cooperation		
DESCRIPTION • Provision of prosecution services relating to criminal matters • International Legal Cooperation Activities • Justice Protection Act Activities			
MEASURES	**2024 1 Jan to 31 Dec 2024**	**2025 1 Jan to 31 Dec 2025**	**2023 12-Month Forecast**
QUANTITY			
• Number of cases for which legal rulings provided	2,600-3,000	2,600-3,000	2,200-2,500
• Number of cases prosecuted	1,900-2,200	1,900-2,200	1,500 -1800
• Number of requests for mutual legal assistance from International Authorities	70-90	80-100	50-70
• Number of requests for mutual legal assistance to International Authorities	70-90	80-100	50-70
• Number of high profile, complex fraud and money laundering investigations	15-20	20-30	10-15
• Number of applications under Justice Protection Act reviewed	10-15	10-15	10-15
• Number of witnesses to whom Witness Care Unit provides witness liaison	200-300	200-300	200-300
QUALITY			
• Recruitment and Availability of experienced Crown Counsel	80-100%	80-100%	80-100%
• Number of employees receiving relevant and consistent training	80-100%	80-100%	80-100%
• Number of rulings coinciding with final outcomes	80-100%	80-100%	80-100%
• Number of correct charges laid before the court	80-100%	80-100%	80-100%
• Victims and witnesses receiving appropriate and up to date care	80-100%	80-100%	80-100%
• Qualified Attorneys and Administrative Staff to execute required activities	100%	100%	100%
TIMELINESS			
• Number of rulings within specified target period	80-100%	80-100%	80-100%
• Victims and witnesses updated promptly during and after court proceedings	80-100%	80-100%	80-100%
• Recruitment of employees within reasonable time	80-100%	80-100%	80-100%
• Conduct of proceedings without unnecessary delay	80-100%	80-100%	80-100%
• Prompt delivery of disclosure to court and defense	80-100%	80-100%	80-100%
• Applications processed within required time line	100%	100%	100%
• Witnesses contacted within required time line after trial date set or trial date changed	100%	100%	100%

LOCATION • Grand Cayman • Cayman Brac	95% 5%	95% 5%	95% 5%
COST	**$6,233,343**	**$6,581,784**	**$5,747,167**
RELATED BROAD OUTCOME: • Improve the Quality of Life for Caymanians • Enhance Our Competitiveness while Meeting International Standards • Modernise Government to Improve Public Sector Performance • Protect and Promote Caymanian Culture, Heritage and Identity			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: DPP 1, DPP 2, DPP 3			

77. OWNERSHIP ACTIONS FOR 2024 AND 2025

EQUITY INVESTMENT

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
EI 60	**Office of the Director of Public Prosecutions** Equity investment for purchase of entity assets	$700,000	$100,000	$100,000

78. OUTPUT GROUPS TO BE PURCHASED BY THE PUBLIC ACCOUNTS COMMITTEE

OUTPUT SUPPLIER: OFFICE OF THE AUDITOR GENERAL

ADO 2	Services to the Parliament and its Committees		
DESCRIPTION Audit reports and advice to the Public Accounts Committee (PAC) and other Parliament Committees.			
MEASURES	**2024 1 Jan to 31 Dec 2024**	**2025 1 Jan to 31 Dec 2025**	**2023 12-Month Forecast**
QUANTITY			
• Number of reports issued reports to the Parliament	3-5	3-5	3-5
• Number of audits in progress / partial reports	2-3	2-3	2-3
QUALITY			
• Issued reports are reviewed and signed off by the Deputy Auditor General and/or Auditor General	100%	100%	100%
• Request client's comments on the draft reports and amend the final report if necessary	100%	100%	100%
• Report recommendations are endorsed by PAC	90-100%	90-100%	90-100%
• Report recommendations are accepted by the client	75-100%	75-100%	75-100%
TIMELINESS			
• Auditor General reports become public documents within two weeks of submission to the Speaker of the Parliament	80-100%	80-100%	80-100%
• All reports are publicly available through the website within two days after becoming a public document	100%	100%	100%
LOCATION			
• 64 Shedden Road, George Town and Client premises (local and international)	100%	100%	100%
COST	**$1,192,800**	**$1,248,267**	**$1,159,813**
RELATED BROAD OUTCOME: • Modernise Government to Improve Public Sector Performance			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: AUD 2			

79. OUTPUT GROUPS TO BE PURCHASED BY THE OVERSIGHT COMMITTEE OF PARLIAMENT

OUTPUT SUPPLIER: OFFICE OF THE OMBUDSMAN

OBM 1	Independent Public Complaints and Information Rights

DESCRIPTION

The Office of the Ombudsman is responsible for the following outputs:

- Investigations of written complaints includes:
  - Inquiries: Providing informal advice and guidance as well as referrals to other processes or agencies to members of the public.
  - Preliminary Assessment: Conducting a thorough assessment of every written complaint to determine jurisdiction, authorities, issues and legal concerns.
  - Early/Informal Resolution: Identify and attempt to implement early or informal resolutions to deal with complaints prior to initiating a formal investigation.
  - Investigate written complaints made regarding maladministration, public complaints concerning the police and whistleblower disclosures when appropriate and efforts to resolve the matter early or informally have been unsuccessful.
- Answer inquiries, provide advice and guidance to the public in relation to questions about FOI and DP.
- Process, investigate and decide FOI appeals and DP complaints and data breaches.
- Monitor, decide and report on compliance of public authorities with the FOI Act, and data controllers with the DP Act.

MEASURES	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
QUANTITY			
• Number of inquiries received and answered	150-200	150-200	150-175
• Number of maladministration complaints received	100-150	100-150	75-100
• Number of Police Complaints received	30-50	30-50	30-50
• Number of whistleblower disclosures received	1-10	1-10	1-10
• Number of FOI and DP inquiries responded to	150-200	150-200	150-175
• Number of FOI appeals and data breaches processed, investigated and/or decided	150-200	150-200	100-150
• Number of investigations to monitor public authorities and data controllers (as defined by FOI and DP Acts)	2-10	2-10	2-10
QUALITY			
• All complaints will be thoroughly assessed and discussed with complainants. Expectations will be reviewed and clarified	100%	100%	100%
• All Complainants will be apprised of file status every 30 days	95%	95%	95%
• All complainants and authorities will be notified in writing of outcomes of early/informal resolutions and investigations	100%	100%	100%
• All investigative material and contact with witnesses, complainants and authorities will be documented and uploaded to the case file	100%	100%	100%
• All appeals, DP complaints and breaches processed and investigated by suitably qualified and trained staff	95%	95%	95%
• All appeals, DP complaints and breaches processed and investigated in accordance with policies and procedures, and parameters established under the FOI and DP Acts	100%	100%	100%
• All decisions and reports signed off by the Ombudsman	100%	100%	100%

TIMELINESS			
• All Inquiries to be answered within five days	95%	95%	95%
• All complaints will be acknowledged within five days	95%	95%	95%
• Assessments of complaints will be conducted within thirty days of receipt	100%	100%	100%
• Informal resolution or investigation initiated within 30 days	95%	95%	95%
• All appeals, DP complaints and breaches processed and investigated in accordance with policies and procedures, and parameters established under the FOI and DP Acts	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$2,524,910**	**$2,564,832**	**$2,498,458**

RELATED BROAD OUTCOME:

- Improve the Quality of Life for Caymanians
- Enhance Our Competitiveness while Meeting International Standards
- Modernise Government to Improve Public Sector Performance

THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: OOB 1, OOB 2

80. OWNERSHIP ACTIONS FOR 2024 AND 2025

EQUITY INVESTMENT

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2024 1 Jan to 31 Dec 2024	2025 1 Jan to 31 Dec 2025	2023 12-Month Forecast
EI 75	**Office of the Ombudsman** Equity Investment for purchase of entity assets	$25,000	$25,000	$15,000

81. LIST OF TRANSFER PAYMENTS (TPs)

REF	NAME	2024 Forecast	2025 Forecast	Entity Name
TP 12	**Tourism Scholarships**	$915,000	$915,000	Ministry of Tourism and Ports
TP 13	**Miss Cayman Scholarships**	$75,000	$75,000	Ministry of Tourism and Ports
TP 27	**Pre-School Educational Assistance**	$722,888	$722,888	Ministry of Education
TP 30	**Local, Overseas Scholarships and Bursaries**	$21,754,701	$22,254,701	Ministry of Education
TP 41	**Financial Assistance**	$15,200,000	$12,000,000	Ministry of Investment, Innovation and Social Development
TP 44	**Temporary Poor Relief Payments for Young Parents Programme (YPP) Students**	$70,000	$70,000	Ministry of Health and Wellness
TP 46	**Poor Relief for Refugees**	$128,000	$128,000	Ministry of Border Control, Labour and Culture
TP 47	**Ex-Gratia Benefit Payments to Seafarers and Veterans**	$10,891,000	$10,835,000	Ministry of Investment, Innovation and Social Development
TP 51	**Other Educational and Training Assistance**	$800,000	$800,000	Ministry of Education
TP 57	**Children and Family Services Support**	$350,000	$350,000	Ministry of Investment, Innovation and Social Development
TP 58	**Support for Services of the Red Cross**	$70,000	$70,000	Cabinet Office
TP 60	**Housing Assistance**	$375,000	$375,000	Ministry of Investment, Innovation and Social Development
TP 61	**Student Enrichment and Support Services**	$900,000	$900,000	Ministry of Education
TP 63	**Support to Local Business Associations**	$75,000	$75,000	Ministry of Financial Services and Commerce
TP 66	**Sister Islands Home Repairs Assistance**	$600,000	$600,000	Ministry of District Administration and Lands
TP 67	**Sports and Cultural Tourism Programmes Assistance**	$2,450,000	$2,450,000	Ministry of Tourism and Ports
TP 69	**Support for the Bridge Foundation**	$155,000	$155,000	Ministry of Home Affairs
TP 73	**Other Health and Wellness Programme Assistance**	$1,000,000	$1,000,000	Ministry of Health and Wellness
TP 76	**Assistance for Infrastructure Development**	$200,000	$372,000	Ministry of Planning, Agriculture, Housing, Infrastructure, Transport and Development
TP 80	**Support for Business Initiatives**	$350,000	$350,000	Ministry of Investment, Innovation and Social Development
TP 82	**Scholarships – Special Educational Needs**	$1,450,000	$1,450,000	Ministry of Education
TP 83	**Scholarships – Medical Specialisation**	$600,000	$600,000	Ministry of Education
TP 84	**Agriculture Sector Development**	$212,000	$800,000	Ministry of Planning, Agriculture, Housing, Infrastructure, Transport and Development

REF	NAME	2024 Forecast	2025 Forecast	Entity Name
TP 85	**Support to Local Financial Services Associations**	$110,000	$110,000	Ministry of Financial Services and Commerce
TP 86	**Sister Islands Beaches and Community Clean Up Programme**	$700,000	$700,000	Ministry of District Administration and Lands
TP 93	**Public School Grants**	$400,000	$400,000	Ministry of Education
TP 94	**Superior Auto Apprenticeship Programme**	$150,000	$150,000	Ministry of Education
TP 101	**Sister Islands Community Programmes/ Projects**	$150,000	$150,000	Ministry of District Administration and Lands
TP 107	**Youth, Sports and Heritage Programmes**	$3,158,051	$3,153,459	Ministry of Youth, Sports and Heritage
TP 110	**Sustainability Programme Support**	$109,546	$0	Ministry of Sustainability and Climate Resiliency
TP 111	**Climate Resiliency Programme**	$100,000	$0	Ministry of Sustainability and Climate Resiliency
TP 112	**Community Support Programmes**	$250,000	250,000	Ministry of Sustainability and Climate Resiliency
TP 114	**Cayman Finance**	$550,000	$550,000	Ministry of Investment, Innovation and Social Development
TP 115	**Hope for Today Foundation**	$90,000	$90,000	Ministry of Investment, Innovation and Social Development
TP 119	**Community Development Initiatives**	$350,000	$350,000	Ministry of Border Control, Labour and Culture
TP 122	**Visitor Experience Development Grant**	$500,000	$500,000	Ministry of Tourism and Ports
TP 123	**Support for Community Development and Activities**	$150,000	$150,000	Ministry of Investment, Innovation and Social Development
TP 124	**Sponsorship and Scholarships**	$400,000	$400,000	Ministry of Planning, Agriculture, Housing, Infrastructure, Transport and Development

82. LIST OF OTHER EXECUTIVE EXPENSES (OEs)

REF	NAME	2024 Forecast	2025 Forecast	Entity Name
OE 1	**Personal Emoluments for the Judiciary**	$4,687,398	$4,940,940	Judicial Administration
OE 2	**Personal Emoluments for Her Excellency the Governor and Official Members of Cabinet**	$831,600	$873,180	Portfolio of the Civil Service
OE 4	**Judiciary Expenses**	$1,077,418	$1,027,700	Judicial Administration
OE 5	**Constituency Allowance**	$1,404,825	$1,404,825	Parliament of the Cayman Islands
OE 6	**Contribution to Caribbean Financial Action Task Force**	$84,000	$84,000	Portfolio of Legal Affairs
OE 9	**Caribbean Economic Community Fees**	$170,000	$170,000	Ministry of Finance and Economic Development
OE 10	**Caribbean Regional Technical Assistance Centre – Contribution**	$85,000	$85,000	Ministry of Finance and Economic Development
OE 11	**Subscription to Caribbean Examinations Council**	$13,452	$13,452	Ministry of Education
OE 12	**University of the West Indies Membership Levy**	$559,222	$559,222	Ministry of Education
OE 15	**Pan American Health Organization Subscription**	$15,000	$15,000	Ministry of Health and Wellness
OE 19	**Ex-Gratia Recipients Plan Payments**	$1,257,171	$1,240,275	Portfolio of the Civil Service
OE 27	**Past Service Pension Liability Payment**	$18,187,000	$18,187,000	Ministry of Finance and Economic Development
OE 43	**Depreciation of Judicial Executive Assets**	$430,000	$460,000	Judicial Administration
OE 54	**Caribbean Catastrophe Risk Insurance Facility – Annual Premium**	$1,000,000	$1,000,000	Ministry of Finance and Economic Development
OE 57	**Executive Bank Charges**	$10,000	$10,000	Judicial Administration
OE 57	**Executive Bank Charges**	$25,000	$25,000	Ministry of Finance and Economic Development
OE 57	**Executive Bank Charges**	$7,000	$7,000	Ministry of Border Control, Labour and Culture
OE 65	**Court of Appeal Expenses**	$1,167,947	$1,224,109	Judicial Administration
OE 66	**United Nations Caribbean Environmental Programme**	$7,000	$7,000	Ministry of Sustainability and Climate Resiliency
OE 71	**Commonwealth Parliamentary Association**	$150,000	$150,000	Parliament of the Cayman Islands
OE 81	**World Anti-Doping Agency**	$6,000	$6,000	Ministry of Youth, Sports and Heritage
OE 82	**Regional Anti-Doping Organization**	$9,000	$9,000	Ministry of Youth, Sports and Heritage
OE 91	**Depreciation of Ministry of Tourism and Ports Executive Assets**	$28,710	$28,710	Ministry of Tourism and Ports
OE 93	**Caribbean Agriculture Research and Development Institute**	$122,000	$122,000	Ministry of Planning, Agriculture, Housing, Infrastructure, Transport and Development
OE 94	**Organisation for Economic Cooperation Development Global Forum**	$55,000	$55,000	Ministry of Financial Services and Commerce

REF	NAME	2024 Forecast	2025 Forecast	Entity Name
OE 96	**Executive Salary Reimbursements**	$600,000	$600,000	Cabinet Office
OE 100	**Depreciation of the Portfolio of Civil Service Executive Assets**	$2,000	$2,000	Portfolio of the Civil Service
OE 101	**Depreciation of the Ministry of Planning, Agriculture, Housing, Infrastructure, Transport and Development Executive Assets**	$9,694,000	$9,694,000	Ministry of Planning, Agriculture, Housing, Infrastructure, Transport and Development
OE 103	**Caribbean Public Health Agency**	$18,500	$18,500	Ministry of Health and Wellness
OE 107	**Major Governance Projects**	$170,000	$170,000	Portfolio of the Civil Service
OE 110	**General Insurance**	$11,486,000	$13,135,000	Ministry of Finance and Economic Development
OE 115	**Regional Security Initiatives**	$86,000	$86,000	Ministry of Border Control, Labour and Culture
OE 116	**Pension Uplift**	$4,724,780	$4,970,765	Portfolio of the Civil Service
OE 117	**Civil Service Hospitality Fund**	$193,000	$203,000	Portfolio of the Civil Service
OE 119	**Second Chances Programme**	$110,000	$110,000	Portfolio of the Civil Service
OE 120	**Repairs and Maintenance of Executive Buildings**	$16,000	$25,000	Portfolio of the Civil Service
OE 121	**Additional Normal Cost Pension**	$4,045,320	$4,126,226	Ministry of Finance and Economic Development
OE 122	**Commonwealth Telecommunication Organisation**	$20,000	$20,000	Ministry of Planning, Agriculture, Housing, Infrastructure, Transport and Development
OE 123	**Global Island Partnership**	$5,000	$5,000	Ministry of Planning, Agriculture, Housing, Infrastructure, Transport and Development
OE 124	**Caribbean Telecommunication Union**	$12,000	$12,000	Ministry of Planning, Agriculture, Housing, Infrastructure, Transport and Development
OE 125	**Caribbean Disaster Emergency Management Agency Membership**	$90,000	$90,000	Cabinet Office
OE 126	**Anti-Gang and Child Safeguarding Support**	$100,000	$100,000	Portfolio of the Civil Service
OE 127	**Caribbean Association of Medical Councils**	$1,500	$1,500	Ministry of Health and Wellness
OE 128	**Personal Emoluments for the Premier, Deputy Premier, Speaker of Parliament, Ministers and Members of Parliament**	$4,169,704	$4,287,652	Parliament of the Cayman Islands
OE 129	**Executive Depreciation - Parliament**	$195,000	$195,000	Parliament of the Cayman Islands
OE 130	**Administrative and Advisory Support to Members of Parliament**	$2,910,587	$2,987,495	Parliament of the Cayman Islands
OE 132	**Depreciation on Cabinet Office Executive Assets**	$350,000	$350,000	Cabinet Office
OE 133	**Oil Spills Tier 3 - Annual Fee**	$60,000	$60,000	Ministry of Sustainability and Climate Resiliency
OE 134	**Depreciation of Executive Assets – Ministry of District Administration and Lands**	$6,977,462	$6,460,622	Ministry of District Administration and Lands
OE 141	**Emerging Talent Programme**	$200,000	$250,000	Portfolio of the Civil Service

REF	NAME	2024 Forecast	2025 Forecast	Entity Name
OE 147	**Strata Fees for Crown**	$48,000	$0	Ministry of District Administration and Lands
OE 148	**Lease Payment**	$17,500	$17,500	Ministry of District Administration and Lands
OE 150	**Repairs to Parliament Building**	$25,000	$25,000	Parliament of the Cayman Islands

83. LIST OF EQUITY INVESTMENTS (EIs)

REF	NAME	2024 Forecast	2025 Forecast	Entity Name
EI 1	**Cayman Airways Limited**	$12,100,000	$9,100,000	Ministry of Tourism and Ports
EI 4	**Cayman Islands Development Bank**	$3,000,000	$1,000,000	Ministry of Finance and Economic Development
EI 11	**Ministry of Border Control, Labour and Culture**	$5,834,361	$4,544,600	Ministry of Border Control, Labour and Culture
EI 12	**Ministry of Education**	$31,870,000	$33,880,000	Ministry of Education
EI 21	**Judicial Administration**	$601,500	$534,000	Judicial Administration
EI 23	**Cayman Islands National Museum**	$30,000	$30,000	Ministry of Youth, Sports and Heritage
EI 34	**Portfolio of Legal Affairs**	$245,000	$125,000	Portfolio of Legal Affairs
EI 35	**Portfolio of the Civil Service**	$1,580,000	$523,000	Portfolio of the Civil Service
EI 36	**Cabinet Office**	$6,060,257	$1,446,500	Cabinet Office
EI 39	**Cayman Islands National Attraction Authority**	$45,000	$0	Ministry of Tourism and Ports
EI 46	**University College of the Cayman Islands**	$2,130,000	$1,120,000	Ministry of Education
EI 47	**National Gallery of the Cayman Islands**	$125,000	$80,000	Ministry of Youth, Sports and Heritage
EI 49	**Cayman Turtle Conservation and Education Centre Ltd.**	$8,355,000	$5,255,000	Ministry of Tourism and Ports
EI 53	**Ministry of Health and Wellness**	$10,031,000	$2,334,000	Ministry of Health and Wellness
EI 57	**National Housing Development Trust**	$8,000,000	$7,000,000	Ministry of Planning, Agriculture, Housing, Infrastructure, Transport and Development
EI 60	**Office of Director of Public Prosecutions**	$700,000	$100,000	Office of Director of Public Prosecutions
EI 67	**Ministry of Financial Services and Commerce**	$2,931,000	$942,500	Ministry of Financial Services and Commerce
EI 68	**Ministry of Tourism and Ports**	$150,000	$150,000	Ministry of Tourism and Ports
EI 70	**Ministry of Finance and Economic Development**	$53,000	$1,050,000	Ministry of Finance and Economic Development
EI 71	**Ministry of Planning, Agriculture, Housing, Infrastructure, Transport and Development**	$3,950,781	$1,007,510	Ministry of Planning, Agriculture, Housing, Infrastructure, Transport and Development
EI 72	**Cayman National Cultural Foundation**	$185,000	$200,000	Ministry of Youth, Sports and Heritage
EI 75	**Office of the Ombudsman**	$25,000	$25,000	Office of the Ombudsman
EI 78	**Ministry of Investment, Innovation and Social Development**	$7,253,000	$3,972,625	Ministry of Investment, Innovation and Social Development
EI 79	**Office of the Commissioner of Police**	$3,195,000	$2,315,000	Office of the Commissioner of Police
EI 82	**Cayman Islands Airports Authority**	$760,000	$0	Ministry of Tourism and Ports

REF	NAME	2024 Forecast	2025 Forecast	Entity Name
EI 84	**Ministry of Sustainability and Climate Resiliency**	$641,000	$632,000	Ministry of Sustainability and Climate Resiliency
EI 85	**Ministry of Home Affairs**	$7,433,000	$4,161,000	Ministry of Home Affairs
EI 86	**Ministry of Youth, Sports and Heritage**	$2,401,000	$1,335,000	Ministry of Youth, Sports and Heritage
EI 87	**Ministry of District Administration and Lands**	$7,928,000	$3,284,000	Ministry of District Administration and Lands
EI 88	**Parliament**	$15,000	$15,000	Parliament of the Cayman Islands
EI 92	**Sister Islands Affordable Housing Corporation**	$500,000	$500,000	Ministry of District Administration and Lands

84. LIST OF EXECUTIVE ASSETS (EAs)

REF	NAME	2024 Forecast	2025 Forecast	Entity Name
EA 4	**Land Purchase**	$3,000,000	$3,000,000	Ministry of District Administration and Lands
EA 9	**Land Purchase: Gazetted Claims**	$829,000	$829,000	Ministry of District Administration and Lands
EA 36	**Miscellaneous Road Surface Upgrades**	$100,000	$0	Ministry of District Administration and Lands
EA 42	**Cayman Brac and Little Cayman Street Lighting**	$21,000	$21,000	Ministry of District Administration and Lands
EA 55	**Cayman Brac and Little Cayman Roads**	$1,000,000	$1,000,000	Ministry of District Administration and Lands
EA 60	**Cayman Brac: Sports Complex Expansion**	$150,000	$300,000	Ministry of District Administration and Lands
EA 78	**Government Administration Building**	$500,000	$1,500,000	Ministry of Planning, Agriculture, Housing, Infrastructure, Transport and Development
EA 95	**Cemetery Vaults: Cayman Brac and Little Cayman**	$50,000	$50,000	Ministry of District Administration and Lands
EA 125	**Cayman Brac Multi-Purpose Hall**	$100,000	$100,000	Ministry of District Administration and Lands
EA 131	**Storm Drain and Deep Wells – Cayman Brac**	$21,000	$21,000	Ministry of District Administration and Lands
EA 139	**Public Docks and Ramps in the Sister Islands**	$500,000	$200,000	Ministry of District Administration and Lands
EA 144	**Public Restrooms (Sister Islands)**	$200,000	$100,000	Ministry of District Administration and Lands
EA 145	**Court House**	$1,216,500	$1,416,000	Judicial Administration
EA 148	**Major Road Works - Expansion Projects**	$14,000,000	$12,500,000	Ministry of Planning, Agriculture, Housing, Infrastructure, Transport and Development
EA 158	**Little Cayman Playfield**	$100,000	$0	Ministry of District Administration and Lands
EA 159	**Waterfront Tourism Experience**	$1,000,000	$1,000,000	Ministry of Tourism and Ports
EA 161	**Submarine Cable**	$1,500,000	$500,000	Ministry of Planning, Agriculture, Housing, Infrastructure, Transport and Development
EA 162	**Protected Area Management**	$500,000	$500,000	Ministry of Sustainability and Climate Resiliency
EA 164	**Central Scranton Park**	$1,200,000	$1,200,000	Ministry of Tourism and Ports
EA 165	**George Town Landfill Remediation Works**	$1,400,000	$0	Ministry of Sustainability and Climate Resiliency
EA 166	**Public Restrooms - Grand Cayman**	$300,000	$1,900,000	Ministry of District Administration and Lands
EA 167	**Cayman Brac Public Parks**	$300,000	$0	Ministry of District Administration and Lands
EA 168	**Infrastructure and Development**	$4,850,000	$5,158,490	Ministry of Planning, Agriculture, Housing, Infrastructure, Transport and Development

SECTION B

FORECAST FINANCIAL STATEMENTS

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

ALL FIGURES ARE STATED IN $000s

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CAYMAN ISLANDS GOVERNMENT

STATEMENT OF RESPONSIBILITY FOR THE FORECAST FINANCIAL STATEMENTS

FORECAST FINANCIAL STATEMENTS

FOR THE 2024 FINANCIAL YEAR ENDING 31 DECEMBER 2024

AND THE 2025 FINANCIAL YEAR ENDING 31 DECEMBER 2025

The Forecast Financial Statements have been prepared in accordance with the provisions of the Public Management and Finance Act (2020 Revision). The forecast financial statements report the expected financial transactions for the Core Government and the Entire Public Sector for the forthcoming 2024 financial year ending 31 December 2024 and the 2025 financial year ending 31 December 2025.

The forecast financial statements were prepared by the Ministry of Finance and Economic Development on behalf of the Government. The Ministry has used its best professional judgement in preparing the forecast statements based on the economic and financial information available.

The forecast financial statements incorporate the fiscal and economic implications of all Government decisions and circumstances as at 20 November 2023.

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

To the best of my knowledge the Forecast Financial Statements are:

a) Complete and reliable;
b) Fairly reflect the forecast financial positions at 31 December 2024 and 31 December 2025 and the performance for the financial years ending 31 December 2024 and 31 December 2025;
c) Include all policy decisions and other circumstances that have, or may have, a material effect on the forecast statements; and
d) Comply with generally accepted accounting practices as defined by International Public Sector Accounting Standards (IPSAS), except for full compliance with IPSAS 35 and IPSAS 39.

Honourable Juliana O'Connor-Connolly, JP, MP
Premier and Minister for
Finance and Economic Development

7 December 2023

Mr. Kenneth Jefferson, JP
Financial Secretary and Chief Officer for the
Ministry of Finance and Economic Development

7 December 2023

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CORE GOVERNMENT

2024 AND 2025 FINANCIAL STATEMENTS

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

ALL FIGURES ARE STATED IN $000s

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GOVERNMENT OF THE CAYMAN ISLANDS
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2024 AND 31 DECEMBER 2025

12-Month Actual 2022	12-Month Forecast 2023	STATEMENT OF FINANCIAL POSITION	Notes	12-Month Budget 2024	12-Month Budget 2025
$000	$000	AS AT 31 DECEMBER 2024 & 2025		$000	$000
		Current Assets			
302,765	497,870	Cash and Cash Equivalents	2	388,662	412,148
53,355	-	Marketable Securities and Deposits	5	-	-
276,884	-	Other Marketable Securities - U.S. Treasury Note	5	-	-
13,285	10,596	Trade Receivables	3	15,657	20,907
23,898	20,908	Other Receivables	3	27,220	22,966
7,347	7,498	Inventories	4	9,267	9,267
12,427	10,617	Prepayments	6	13,510	13,903
1,021	283	Loans	7	189	189
690,982	**547,773**	**Total Current Assets**		**454,505**	**479,380**
		Non-Current Assets			
427	427	Trade Receivables	3	427	427
92	157	Other Receivables	3	138	292
831	831	Investments	5	831	831
46,191	60,563	Loans	7	60,394	60,203
562,734	608,381	Net Worth - Public Entities	10	638,162	657,495
2,055,717	2,103,064	Property, Plant and Equipment	8	2,163,956	2,206,679
5,877	10,626	Intangible Assets	9	15,648	20,940
2,671,869	**2,784,049**	**Total Non-Current Assets**		**2,879,556**	**2,946,867**
3,362,852	**3,331,821**	**Total Assets**		**3,334,061**	**3,426,247**
		Current Liabilities			
53,081	58,298	Trade Payables	11	69,712	52,354
102,137	104,579	Other Payables and Accruals	11	84,096	82,907
129,757	116,924	Unearned Revenue	12	110,967	105,420
12,323	15,201	Employee Entitlements	13	14,232	14,346
30,437	30,437	Unfunded Pension Liability	14	30,437	30,437
53,271	47,667	Current Portion of Borrowings	1	58,091	50,380
381,006	**373,106**	**Total Current Liabilities**		**367,535**	**335,844**
		Non-Current Liabilities			
189	-	Other Payables and Accruals	11	-	-
13,187	13,532	Unearned Revenue	12	13,360	13,446
404,382	404,382	Unfunded Pension Liability	14	404,382	404,382
453,087	405,421	Long Term Portion of Borrowings	1	372,106	444,726
870,845	**823,335**	**Total Non-Current Liabilities**		**789,848**	**862,554**
1,251,851	**1,196,440**	**Total Liabilities**		**1,157,382**	**1,198,398**
2,111,001	**2,135,381**	**Net Assets**		**2,176,679**	**2,227,849**
		NET WORTH			
171,279	235,426	Reserves	15	230,542	229,017
893,277	893,277	Revaluation Reserve		893,277	893,277
71,009	24,381	Current Year Surplus/ (Deficit)		41,298	51,171
975,436	982,297	Other Accumulated surpluses/(Deficits)		1,011,562	1,054,384
2,111,001	**2,135,381**	**Total Net Worth**		**2,176,679**	**2,227,849**

GOVERNMENT OF THE CAYMAN ISLANDS

STATEMENT OF FINANCIAL PERFORMANCE

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

12-Month Actual 2022	12-Month Forecast 2023	STATEMENT OF FINANCIAL PERFORMANCE	Notes	12-Month Budget 2024	12-Month Budget 2025
$000	$000	FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2024 AND 31 DECEMBER 2025		$000	$000
		Revenue			
964,945	965,638	Coercive Revenue	**16**	1,033,428	1,076,023
44,756	40,921	Sales of Goods & Services	**18**	50,153	50,970
9,084	26,580	Investment revenue	**19**	11,167	9,414
942	94	Donations	**20**	30	30
1,541	903	Other revenue	**17**	94	96
1,021,268	**1,034,135**	**Total Revenue**		**1,094,872**	**1,136,533**
		Expenses			
398,159	424,531	Personnel costs	**21**	500,720	522,299
145,279	150,980	Supplies and consumables	**22**	175,411	177,985
53,127	54,653	Depreciation & Amortisation	**8**	58,976	59,521
15,846	18,471	Finance costs	**23**	18,358	24,661
854	1,264	Litigation costs	**24**	1,786	2,039
185,710	185,002	Outputs from Statutory Authorities & Government Companies	**26**	179,098	186,162
75,271	84,550	Outputs from Non-Governmental Suppliers	**27**	43,767	39,110
86,575	77,856	Transfer Payments	**28**	66,512	64,301
(853)	(890)	Other (Gains)/losses	**25**	43	43
7,274	14,999	Other Operating expenses	**29**	7,227	7,255
967,242	**1,011,417**	**Total Expenses**		**1,051,898**	**1,083,376**
54,026	**22,718**	***Core Government Net Surplus***		**42,974**	**53,157**
16,983	**1,663**	Profit/(Loss) on Statutory Authorities & Government Companies		**(1,676)**	**(1,986)**
71,009	**24,381**	***Entire Public Sector Net Surplus***		**41,298**	**51,171**

GOVERNMENT OF THE CAYMAN ISLANDS

STATEMENT OF CASH FLOWS

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

12-Month Actual 2022	12-Month Forecast 2023	STATEMENT OF CASH FLOWS	Notes	12-Month Budget 2024	12-Month Budget 2025
$000	$000	FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2024 AND 31 DECEMBER 2025		$000	$000
		CASH FLOWS FROM OPERATING ACTIVITIES			
		Receipts			
935,500	937,832	Coercive Receipts		1,025,564	1,050,440
2,319	1,851	Outputs to other government agencies		2,563	2,563
51,589	45,442	Sale of goods and services - third party		50,173	50,557
4,766	26,783	Interest received		11,167	9,414
-	-	Donations / Grants received		-	(30)
16,827	13,992	Other receipts		650	653
		Payments			
(398,916)	(424,531)	Personnel costs		(500,783)	(522,482)
(139,106)	(150,980)	Supplies and consumables		(181,016)	(172,054)
(198,889)	(185,002)	Outputs from public authorities		(181,100)	(186,164)
(67,608)	(84,550)	Outputs from non-governmental organisations		(43,831)	(39,166)
(89,152)	(77,856)	Transfer payments		(66,441)	(64,231)
(15,263)	(17,053)	Financing/interest payments		(16,921)	(21,151)
(48,362)	(48,575)	Other payments		(22,930)	(24,691)
53,705	**37,351**	**Net cash flows from operating activities**	**30**	**77,095**	**83,658**
		CASH FLOWS FROM INVESTING ACTIVITIES			
		Cash received			
349,663	328,000	Proceeds from sale of Loans/investments		4,370	301
100	3,024	Receipt of Dividends/Capital withdrawal from Public Authorities		3,523	2,716
		Cash Used			
(88,015)	(81,682)	Purchase of property, plant and equipment		(125,945)	(93,682)
(431,487)	-	Purchase of Loans/investments		(130)	(130)
(35,529)	(38,318)	Equity injection in Statutory Authorities/Government Companies		(35,230)	(24,285)
(205,268)	**211,024**	**Net cash flows from investing activities**		**(153,412)**	**(115,080)**
		CASH FLOWS FROM FINANCING ACTIVITIES			
329,213	-	Borrowings		27,000	123,000
(45,369)	(53,271)	Repayment of Borrowings		(49,891)	(58,092)
6,073	-	Deposits from Public Authorities		-	
		Repayment of Deposits from Public Authorities		(10,000)	(10,000)
		Currency Issues			
289,917	**(53,271)**	**Net cash flows from financing activities**		**(32,891)**	**54,908**
138,354	**195,105**	**Net increase/(decrease) in cash and cash equivalents**		**(109,208)**	**23,486**
164,411	302,765	Cash and cash equivalents at beginning of period		497,870	388,662
302,765	**497,870**	**Cash and cash equivalents at end of period**	**2**	**388,662**	**412,148**

GOVERNMENT OF THE CAYMAN ISLANDS
STATEMENT OF CHANGES IN NET WORTH
AS AT 31 DECEMBER 2024 AND 31 DECEMBER 2025

	Statutory Reserves	Revaluation/ Other Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2022	171,279	893,277	1,046,445	2,111,001
Changes in accounting policy				
Prior Year Adjustments				
Restated balance 31 December 2022	171,279	893,277	1,046,445	2,111,001
Gain/(loss) on property revaluation				-
Gain/(loss) other changes on Revaluation Reserve				-
Transfers				-
Movement in Reserve	64,147		(64,147)	-
				-
				-
Net revenue / expenses recognised directly in net worth	64,147	-	(64,147)	-
Surplus for the period 2023			24,381	24,381
Total recognised revenues and expenses for the period	64,147	-	(39,766)	24,381
Balance at 31 December 2023 carried forward	235,426	893,277	1,006,680	2,135,381

	Statutory Reserves	Revaluation/ Other Reserve	Accumulated Surplus/ (deficits)	Total
	$000	$000	$000	$000
Balance at 31 December 2023 brought forward	235,426	893,277	1,006,680	2,135,381
Changes in net worth for 2023				
Changes in accounting policy				-
Prior Year Adjustments				
Restated balance 31 December 2023	235,426	893,277	1,006,680	2,135,381
Gain/(loss) on property revaluation				-
Gain/(loss) other changes on Revaluation Reserve				-
Transfers/Adjustments		-		-
Movement in Reserve	(4,884)		4,884	-
				-
				-
Net revenue / expenses recognised directly in net worth	(4,884)	-	4,884	-
Surplus for the period 2024			41,298	41,298
Total recognised revenues and expenses for the period	(4,884)	-	46,182	41,298
Balance at 31 December 2024	230,542	893,277	1,052,861	2,176,679

GOVERNMENT OF THE CAYMAN ISLANDS

STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
AS AT 31 DECEMBER 2024 AND 31 DECEMBER 2025

	Statutory Reserves	Revaluation/ Other Reserve	Accumulated Surplus/ (deficits)	Total
	$000	$000	$000	$000
Balance at 31 December 2024 brought forward	230,542	893,277	1,052,861	2,176,679
Changes in net worth for 2024				
Changes in accounting policy				-
Prior Year Adjustments				
Restated balance 31 December 2024	230,542	893,277	1,052,861	2,176,679
Gain/(loss) on property revaluation				-
Gain/(loss) other changes on Revaluation Reserve				-
Transfers/Adjustments		-		-
Movement in Reserve	(1,525)		1,525	-
				-
				-
Net revenue / expenses recognised directly in net worth	(1,525)	-	1,525	-
Surplus for the period 2025			51,171	51,171
Total recognised revenues and expenses for the period	(1,525)	-	52,696	51,171
Balance at 31 December 2025	229,017	893,277	1,105,557	2,227,849

NOTE 1: STATEMENT OF DEBT – MATURITY PROFILE

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	**$000**		**$000**	**$000**
		Foreign Currency Debt (stated in $CI)		
53,271	47,667	Not later than one year	58,091	50,380
48,091	43,032	Between one and two years	50,380	42,668
121,139	108,394	Between two and five years	128,004	128,004
283,857	253,995	Later than five years	193,722	274,054
506,358	**453,087**	**Total Foreign Currency Debt**	**430,197**	**495,106**
506,358	**453,087**	**Total Outstanding Debt**	**430,197**	**495,106**
		Local Currency Marketable Securities and Deposits		
192,480	-	Not later than one year		
192,480	**-**	**Total Local Currency Marketable Securities and Deposits**	**-**	**-**
		Foreign Currency Marketable Securities and Deposits		
137,759	-	Not later than one year		
137,759	**-**	**Total Foreign Currency Marketable Securities and Deposits**	**-**	**-**
330,239	**-**	**Total Marketable Securities and Deposits**	**-**	**-**
176,119	**453,087**	**Net Public Debt**	**430,197**	**495,106**

NOTE 1: STATEMENT OF DEBT (CONTINUED)

12-Month Actual 2022	12-Month Forecast 2023	Statement of Borrowings	Borrowing	12-Month Budget 2024	12-Month Budget 2025
$000	$000			$000	$000
2,625	-	**FirstCaribbean International Bank (Cayman) Limited**	USD 62,999,950	-	-
		The final drawdown of US$62,999,949.60 on Loan Agreement of US$155,759,875.39 was drawn on 27th June 2008. The loan has been amortised over 15 yrs with 1/4ly payments of Principal US$1,050,000 plus interest commencing 24 Oct 08 with final repayment due 24 June 2023. The loan was converted to a fixed rate loan for 5 years from 24 Jan 09 to 23 Jan 2014 at 4.25% pa at which time the interest rate was fixed @ 2.71% for the remaining life of the loan.			
1,900	-	**FirstCaribbean International Bank (Cayman) Limited**	USD 45,599,964	-	-
		A second draw down in the amount of US$45,599,963.52 on Loan Agreement of US$155,759,875.39 was drawn on 24 June 2008 at 1 month labor plus 0.50% margin. The loan has been amortised over 15 yrs with quarterly payments of Principal US$760,000 plus interest commencing 24 Oct 2008. The loan was converted to a fixed rate loan for 5 years from 24 Jan 09 to 24 Jan 2014 at 4.25% pa. at which time the rate was fixed at 2.71% for the remaining life of the loan.			
655	-	**FirstCaribbean International Bank (Cayman) Limited**	USD 47,159,962	-	-
		Facility in the amount of US$155,759,875.39 (CI$129.8million @ 0.833334) with an availability period of 12 months. Bridge Loan of CI$16m drawdown 26 Oct 07, CI$7.3m drawdown on 23 Nov 07 and a third drawdown of CI$16m on 14 December 2007 at 1 week Libor. Amortised over 15 yrs with 1/4ly payts of Principal US$786,000 plus interest commencing 11 May 2008. Converted to a fixed rate loan for 5 yrs from 11 Feb 09 to 10 Feb 2014 @ 4.25%pa. Interest rate was fixed at 2.67% on 11 February 2014 for the remaining life of the loan.			
53,980	38,557	**FirstCaribbean International Bank (Cayman) Limited**	USD 185,074,000	23,134	7,711
		15 - Year fixed rate loan of US$185,074,000 advanced on 19 April 2011 at an interest rate of 5.44% p.a. Semi-annual payments of interest only commencing 19 October 2011 with Principal payments of US$9,253,700 plus interest to commence 19 October 2016.			
120,945	110,796	**2019 Butterfield Borrowings - Loan Agreement Dated 25th November 2019**	US$182,686,568	100,647	90,497
		Facility in the amount of US$182.6 million, (first advance on 4 Dec 2019 for US$91,343,283.58 and final advance of US$91,343,284.42 on 23rd December 2019), amortised over 15 years with principal payments of US$1,014,925.38 plus interest payable monthly commenced 31st December 2019 and final repayment due on 31 December 2034. The interest rate was fixed at 3.25% on 25 November 2019 for the remaining life of the loan.			
326,253	303,734	***FCIB-Led Bank Consortium Convertible Loan US403 M***	US$403,000,000	281,215	258,697
		Facility in the amount of US$403 million, (first tranche on 31 Jul 2021 for US$10,000,00, 2nd tranche of US$9,403 on 31 December 2021 and 3rd tranche of US$357,179,000 on 30 Jun 2022), amortised over 15 years with principal payments of US$1,833,333 plus interest payable monthly commenced 31st Jul 2022 and final repayment due on 30 June 2037. The interest rate was fixed at 3.25% on 31 Jul 2021 for the remaining life of the loan.			
-	-	**New Borrowings**		25,200	138,200
506,358	**453,087**	**Total Central Government Debt**		**430,196**	**495,105**
506,358	**453,087**	**Total Gross Public Debt**		**430,196**	**495,105**

NOTE 2: CASH AND CASH EQUIVALENTS

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
5,457	8,974	US $ Operational Current Account	7,005	7,428
342	562	CI$ Cash in Hand	438	465
43,721	71,895	CI $ Operational Current Account	56,125	59,516
240,831	396,025	MLAT KYD Bank Account	309,156	327,838
12,415	20,415	CI$ Payroll Account	15,937	16,900
302,765	**497,870**	**TOTAL**	**388,662**	**412,148**

NOTE 3: TRADE AND OTHER RECEIVABLES

12-Month Actual 2022	12-Month Forecast 2023	Trade Receivables	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
18,993	18,596	Trade Receivables - Coercive Revenue	11,716	16,796
16,880	16,002	Sale of goods and services	27,321	27,491
427	427	Non-Current trade receivables & other receivables	427	427
(22,588)	(24,001)	Less: Provision for Trade Receivables	(23,380)	(23,380)
13,712	**11,023**	**Total trade receivables & other receivables**	**16,084**	**21,334**

NOTE 3: TRADE AND OTHER RECEIVABLES (CONTINUED)

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
12,959	8,883	Past due 1-30 days	12,617	17,839
742	508	Past due 31-60 days	722	751
74	51	Past due 61-90 days	72	75
(490)	1,154	Past due 90 and above	2,246	2,242
		Non-Current		
427	427	Past due 1 year and above	427	427
13,712	**11,023**	**Total**	**16,084**	**21,334**

12-Month Actual 2022	12-Month Forecast 2023	Other Receivables	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
3,541	1,707	Advances (salary, Official Travel, etc.)	1,494	494
1,668	804	Dishonoured cheques	1,216	1,219
3,344	1,744	Dividend receivable	3,608	2,969
-	-	Interest receivable	2,480	2,480
16,011	16,973	Other Receivables - Other	18,422	15,804
		Non Current		
92	157	Other Non-Current Assets	138	292
(665)	(321)	Less: provision for doubtful debts - Other Receivables	-	-
23,990	**21,065**	**Total other receivables**	**27,358**	**23,258**

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
23,897	20,908	Past due 1-30 days	27,220	22,966
		Non-Current		
92	157	Past due 1 year and above	138	292
23,990	**21,065**	**Total**	**27,358**	**23,258**

MOVEMENTS IN THE PROVISION OF LOANS, TRADE AND OTHER RECEIVABLES

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
(21,488)	(22,095)	Balance at 1 January	(25,093)	(25,106)
(607)	189	Additional provisions made during the year	(13)	-
-	(3,187)	Receivables written off during the period	-	-
(22,095)	**(25,093)**	**Total**	**(25,106)**	**(25,106)**

NOTE 4: INVENTORIES

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
5,881	6,403	Inventory held for use in the provision of goods and services	4,526	4,374
1,466	1,095	Inventory held for sale	600	742
		Work in Progress and finished goods	4,141	4,151
7,347	**7,498**	**TOTAL INVENTORIES**	**9,267**	**9,267**

NOTE 5: INVESTMENTS

12-Month Actual 2022	12-Month Forecast 2023	Description	Holding	12-Month Budget 2024	12-Month Budget 2025
$000	$000			$000	$000
		Short - Term Investments			
330,239	-	Fixed Deposits with Maturities greater than 90 days but not exceeding one (1) year		-	-
		Investment in Associates:			
240	240	Cayman First Insurance	16%	240	240
591	591	Caribbean Development Bank	213 Shares	591	591
831	**831**	**Total**		**831**	**831**
331,070	**831**	**Total Investments**		**831**	**831**

NOTE 6: PREPAYMENTS

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
5,773	4,932	Accrued Prepayments	5,784	5,787
2,306	1,970	Prepaid Insurance	5,318	2,706
4,348	3,715	Other Prepayments	2,408	5,410
12,427	**10,617**	**Total**	**13,510**	**13,903**

NOTE 7: LOANS

12-Month Actual 2022	12-Month Forecast 2023	Loan Description	Current	Non-Current	12-Month Budget 2024
$000	$000		$000	$000	$000
985	920	Overseas Medical loans	-	369	369
-	7	Personal loans to staff	26	-	26
91	78	Civil Service Mortgages to staff	-	125	125
46,191	59,726	Loans to Statutory Authorities and Government Companies	-	59,900	59,900
-	116	Settlement Loans	163	-	163
(55)	-	Provision outstanding loans	-	-	-
47,212	**60,847**	**TOTAL**	**189**	**60,394**	**60,583**

Loan Description	Current	Non-Current	12-Month Budget 2025
	$000	$000	$000
Overseas Medical loans	-	356	356
Personal loans to staff	26	-	26
Loans to Statutory Authorities and Government Companies	-	59,900	59,900
Settlement Loans	163	-	163
Provision outstanding loans	-	(53)	(53)
TOTAL	**189**	**60,203**	**60,392**

NOTE 8: PROPERTY, PLANT AND EQUIPMENT

	Land	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Roads and Sidewalks	Water Reticulation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	*Total*
	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
Balance as at 1 January 2023	900,212	42,913	492,061	6,520	8,358	30,290	6,395	92,934	1,186	407,509	43,556	7,280	21,209	9,711	188,460	2,258,594
Additions	15,255	2,657	7,293	2,426	473	4,882	806	1,168	101	1,485	5,048	397	-	1,019	52,987	95,997
Disposals and Derecognition	-	-	(2,150)	-	-	(40)	-	-	-	-	(14)	-	-	(239)	-	(2,443)
Revaluation	-	-	7,633	-	-	-	-	-	-	-	-	-	-	-	-	7,633
Transfers	-	250	3,371	-	333	15	(26)	-	-	41	(194)	-	-	11	(5,518)	(1,717)
Balance as at 31 December 2023	915,467	45,820	508,208	8,946	9,164	35,147	7,175	94,102	1,287	409,035	48,396	7,677	21,209	10,502	235,929	2,358,064

	Land	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Roads and Sidewalks	Water Reticulation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	*Total*
	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
Balance as at 1 January 2024	915,467	45,820	508,208	8,946	9,164	35,147	7,175	94,102	1,287	409,035	48,396	7,677	21,209	10,502	235,929	2,358,064
Additions	3,829	5,727	16,457	3,497	535	6,598	348	1,025	-	2,750	1,033	345	-	514	75,127	117,785
Disposals and Derecognition	-	-	-	-	-	(50)	-	-	-	-	(100)	-	-	-	-	(150)
Revaluation	307	-	164	-	-	-	-	-	-	-	-	-	-	-	-	471
Transfers	(307)	2,586	(3,686)	-	(8)	(123)	(302)	-	-	-	(347)	-	-	-	(1,300)	(3,487)
Balance as at 31 December 2024	919,296	54,133	521,143	12,443	9,691	41,572	7,221	95,127	1,287	411,785	48,982	8,022	21,209	11,016	309,756	2,472,683

	Land	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Roads and Sidewalks	Water Reticulation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	*Total*
	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
Balance as at 1 January 2025	919,296	54,133	521,143	12,443	9,691	41,572	7,221	95,127	1,287	411,785	48,982	8,022	21,209	11,016	309,756	2,472,683
Additions	3,829	4,631	9,920	254	508	2,482	35	1,025	-	1,175	1,605	55	-	325	73,237	99,081
Disposals and Derecognition	-	-	-	-	-	(50)	-	-	-	-	(100)	-	-	-	-	(150)
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	7,877	-	-	25	-	-	-	-	25	-	-	-	(7,927)	-
Balance as at 31 December 2025	923,125	58,764	538,940	12,697	10,199	44,029	7,256	96,152	1,287	412,960	50,512	8,077	21,209	11,341	375,066	2,571,614

NOTE 8: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

	Land	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Roads and Sidewalks	Water Reticulation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	*Total*
	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
Balance as at 1 January 2023		24,413	58,948	4,375	6,925	23,904	5,209	14,786	183	15,579	32,293	3,671	5,422	7,169	-	202,877
Transfers		-	(16)	-	(26)	(26)	(33)	-	-	(21)	(519)	(15)	-	-	-	(656)
Impairment Reserve 2023 (closing balance)		-	135	-	-	-	-	-	-	-	-	597	-	-	-	732
Depreciation Expense 2023		2,183	24,759	501	290	5,237	471	6,707	594	6,562	3,295	317	1,486	291	-	52,693
Eliminate on Disposal or Derecognition 2023		-	(284)	-	-	(40)	(40)	-	-	-	(14)	-	-	(268)	-	(646)
Balance as at 31 December 2023		26,596	83,542	4,876	7,189	29,075	5,607	21,493	777	22,120	35,055	4,570	6,908	7,192	-	255,000

	Land	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Roads and Sidewalks	Water Reticulation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	*Total*
	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
Balance as at 1 January 2024		26,596	83,542	4,876	7,189	29,075	5,607	21,493	777	22,120	35,055	4,570	6,908	7,192	-	255,000
Transfers		1,242	(1,079)	-	(96)	(282)	(344)	-	-	(134)	(1,447)	-	(200)	(73)	-	(2,413)
Impairment change 2024		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2024		3,044	25,863	531	431	5,951	676	6,777	83	6,486	3,877	366	1,495	710	-	56,290
Eliminate on Disposal or Derecognition 2024		-	-	-	-	(50)	-	-	-	-	(100)	-	-	-	-	(150)
Balance as at 31 December 2024		30,882	108,326	5,407	7,524	34,694	5,939	28,270	860	28,472	37,385	4,936	8,203	7,829	-	308,727

	Land	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Roads and Sidewalks	Water Reticulation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	*Total*
	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
Balance as at 1 January 2025		30,882	108,326	5,407	7,524	34,694	5,939	28,270	860	28,472	37,385	4,936	8,203	7,829	-	308,727
Transfers		-	-	-	-	-	-	-	-	(70)	-	-	(209)	(75)	-	(354)
Impairment change 2025		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2025		3,399	25,566	634	482	5,985	684	6,849	83	6,481	3,945	391	1,505	708	-	56,712
Eliminate on Disposal or Derecognition 2025		-	-	-	-	(50)	-	-	-	-	(100)	-	-	-	-	(150)
Balance as at 31 December 2025		34,281	133,892	6,041	8,006	40,629	6,623	35,119	943	34,883	41,230	5,327	9,499	8,462	-	364,935

Net Book value 31 December 2023	915,467	19,224	424,666	4,070	1,975	6,072	1,568	72,609	510	386,915	13,341	3,107	14,301	3,310	235,929	2,103,064
Net Book value 31 December 2024	919,296	23,251	412,817	7,036	2,167	6,878	1,282	66,857	427	383,313	11,597	3,086	13,006	3,187	309,756	2,163,956
Net Book value 31 December 2025	923,125	24,483	405,048	6,656	2,193	3,400	633	61,033	344	378,077	9,282	2,750	11,710	2,879	375,066	2,206,679

NOTE 9: INTANGIBLE ASSETS

	Computer Software	Intangible Assets under construction or development	Total
	$000	$000	$000
Balance as at 1 January 2023	17,565	201	17,766
Additions	7,577	-	7,577
Transfers	76	-	76
Balance as at 31 December 2023	25,218	201	25,419

	Computer Software	Intangible Assets under construction or development	Total
	$000	$000	$000
Balance as at 1 January 2024	25,218	201	25,419
Additions	7,593	567	8,160
Transfers	(745)	-	(745)
Balance as at 31 December 2024	32,066	768	32,834

	Computer Software	Intangible Assets under construction or development	Total
	$000	$000	$000
Balance as at 1 January 2025	32,066	768	32,834
Additions	7,786	315	8,101
Balance as at 31 December 2025	39,852	1,083	40,935

Accumulated Depreciation and Impairment Losses

	Computer Software	Other Intangible Assets	Total
	$000	$000	$000
Balance as at 1 January 2023	11,889	-	11,889
Transfers	(23)	-	(23)
Impairment Reserve 2023 (closing balance)	967	-	967
Depreciation Expense 2023	1,960	-	1,960
Balance as at 31 December 2023	14,793	-	14,793

	Computer Software	Intangible Assets under construction or development	Total
	$000	$000	$000
Balance as at 1 January 2024	14,793	-	14,793
Transfers	(293)	-	(293)
Depreciation Expense 2024	2,686	-	2,686
Balance as at 31 December 2024	17,186	-	17,186

	Computer Software	Intangible Assets under construction or development	Total
	$000	$000	$000
Balance as at 1 January 2025	17,186	-	17,186
Depreciation Expense 2025	2,809	-	2,809
Balance as at 31 December 2025	19,995	-	19,995

Net Book value 31 December 2023	10,425	201	10,626

Net Book value 31 December 2024	14,880	768	15,648

Net Book value 31 December 2025	19,857	1,083	20,940

NOTE 10: NET WORTH OF PUBLIC AUTHORITIES

12-Month Actual 2022	12-Month Forecast 2023	Description	1-Jan-2024	Equity Injection	Profit or (Loss)	Dividends and Capital Withdrawal	45,657
$000	$000		$000	$000	$000	$000	$000
516	519	Auditors Oversight Authority	519	-	(76)	-	443
(20,799)	(23,315)	Cayman Airways Ltd.	(23,315)	12,100	(13,087)	-	(24,302)
159,662	150,367	Cayman Islands Airport Authority	150,367	760	20,176	-	171,303
35,495	38,397	Cayman Islands Development Bank	38,397	3,000	(188)	-	41,209
56,101	57,221	Cayman Islands Monetary Authority	57,221	-	493	-	57,714
42,249	43,090	Cayman Islands National Insurance Company	43,090	-	1,398	-	44,488
16,596	16,392	Cayman National Cultural Foundation	16,392	185	(353)	-	16,224
3,566	57,522	Cayman Turtle Conservation and Education Centre	57,522	8,355	(9,487)	-	56,390
2,129	2,150	Children and Youth Services Foundation	2,150	-	(414)	-	1,736
14,639	12,356	Civil Aviation Authority	12,356	-	3,235	(2,426)	13,165
41,661	32,049	Health Services Authority	32,049	-	662	-	32,711
4,901	5,771	Maritime Authority of the Cayman Islands	5,771	-	809	(350)	6,230
812	704	National Drug Council	704	-	-	-	704
5,962	6,027	National Gallery	6,027	125	(79)	-	6,073
29,837	42,919	National Housing and Development Trust	42,919	8,000	(3,138)	-	47,781
2,118	2,969	National Museum	2,969	30	4	-	3,003
(5,920)	(5,920)	National Roads Authority	(5,920)	-	(2,479)	-	(8,399)
58,725	50,878	Port Authority	50,878	-	(1,285)	-	49,593
1,333	1,333	Sister Islands Affordable Housing	1,333	500	(164)	-	1,669
7,081	7,590	Stock Exchange	7,590	-	1,494	(747)	8,337
11,348	11,649	Cayman Islands National Attractions Authority	11,649	45	(279)	-	11,415
17,177	18,591	University College of the Cayman Islands	18,591	2,130	-	-	20,721
5,558	6,170	Utility Regulation and Competition Office	6,170	-	(1)	-	6,169
71,987	72,952	Water Authority	72,952	-	1,083	(250)	73,785
562,734	**608,381**	**Total**	**608,381**	**35,230**	**(1,676)**	**(3,773)**	**638,162**

Description	1-Jan-2025	Equity Injection	Profit or (Loss)	Dividends and Capital Withdrawal	31-Dec-2025
	$000	$000	$000	$000	$000
Auditors Oversight Authority	443	-	(85)	-	358
Cayman Airways Ltd.	(24,302)	9,100	(12,094)	-	(27,296)
Cayman Islands Airport Authority	171,303	-	21,092	-	192,395
Cayman Islands Development Bank	41,209	1,000	(71)	-	42,138
Cayman Islands Monetary Authority	57,714	-	43	-	57,757
Cayman Islands National Insurance Company	44,488	-	3,477	-	47,965
Cayman National Cultural Foundation	16,224	200	(349)	-	16,075
Cayman Turtle Conservation and Education Centre	56,390	5,255	(10,088)	-	51,557
Children and Youth Services Foundation	1,736	-	(615)	-	1,121
Civil Aviation Authority	13,165	-	3,155	(2,366)	13,954
Health Services Authority	32,711	-	93	-	32,804
Maritime Authority of the Cayman Islands	6,230	-	803	(350)	6,683
National Drug Council	704	-	-	-	704
National Gallery	6,073	80	(186)	-	5,967
National Housing and Development Trust	47,781	7,000	(3,874)	-	50,907
National Museum	3,003	30	6.00	-	3,039
National Roads Authority	(8,399)	-	(3,199)	-	(11,598)
Port Authority	49,593	-	(2,225)	-	47,368
Sister Islands Affordable Housing	1,669	500.00	(72)	-	2,097
Stock Exchange	8,337	-	1,615	-	9,952
Cayman Islands National Attractions Authority	11,415	-	(334)	-	11,081
University College of the Cayman Islands	20,721	1,120	-	-	21,841
Utility Regulation and Competition Office	6,169	-	2	-	6,171
Water Authority	73,785	-	920	(250)	74,455
Total	**638,162**	**24,285**	**(1,986)**	**(2,966)**	**657,495**

NOTE 11: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
20,245	21,537	Creditors	27,631	10,543
-	-	Creditors Ministries/Portfolios	146	146
2,512	2,793	Payroll Deductions	1,291	1,491
33,506	37,251	Outputs to Other Government Agencies SAGC	40,969	39,469
14,097	15,673	Accrued Expenses	15,321	15,519
13,150	9,000	Transfers Payable	-	-
1,001	1,367	Loan Interest Payable	1,255	1,115
48,666	54,105	Deposits from Statutory Authorities and Government Companies	48,276	49,799
22,230	21,322	Other Payables	18,919	17,179
155,407	**163,048**	**Total trade payables other payables and accruals**	**153,808**	**135,261**

NOTE 12: UNEARNED REVENUE

12-Month Actual 2022	12-Month Forecast 2023	Details	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
786	330	Customs deposits	392	9,392
128,971	124,536	Revenue deposits	113,796	97,061
13,187	5,529	Other unearned revenue	10,138	12,413
142,944	**130,395**	**Total unearned revenue**	**124,326**	**118,866**

NOTE 13: EMPLOYEE ENTITLEMENTS

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
1,574	3,867	Annual Leave	4,519	4,638
4,597	4,992	Retirement and long service leave	4,174	4,166
3,772	4,276	Accrued salaries	3,193	3,193
2,380	2,067	Pension	2,346	2,349
12,323	**15,201**	**Total current portion**	**14,232**	**14,346**
12,323	**15,201**	**Total employee entitlements**	**14,232**	**14,346**

NOTE 14: UNFUNDED PENSION LIABILITY

IPSAS 39 – Employee Benefits requires that the pension liabilities be revalued annually in order to present the fair value of the fund balances. The Government and Public Authorities have employed an actuary to conduct this annual fair value assessment. The amount recognised by the Central Government is estimated based on the 31 December 2022 valuation as shown in the table below.

SUMMARY PENSIONS PLANS ACTUARIAL VALUATION

12-Month Actual 2022	12-Month Forecast 2023	Descripton	12-Month Budget 2024	12-Month Budget 2025
$000	**$000**		**$000**	**$000**
410,992	404,382	Total Public Service Pensions	404,382	404,382
24,000	30,461	Parliamentarian Pensions	30,461	30,461
(173)	(24)	Judicial Public Service Pensions	(24)	(24)
434,819	**434,819**	**Entire Core Government Pensions Liability**	**434,819**	**434,819**

The principal assumptions used in the computation of the actuarial estimate of the pension liability for the pension plans are as follows:

(a) Annual salary increases of 2.5%;
(b) Long term inflation rate of 2.0% per annum;
(c) Valuation interest rate to discount future benefit payments of 4.5%;
(d) Anticipated future pensions payments increases of 2.0% per annum;
(e) Estimated retirement age of 55 years and 10 years of service for the Parliamentarian Pensions Plan, 57 years and 10 years of service for the Public Service Pensions Plan, and age 65 years for Judiciary Pensions Plan;
(f) Liability Cost Method – Projected unit credit method; and
(g) Asset Value Method – Market value of assets.

Unfunded post-retirement health care

The results of health care liability actuarial valuation, completed in April 2023, estimated the post-retirement health care obligation as at 31 December 2022 to be $2.1 billion with a post-retirement medical expense totaling $187.8 million for the year ended 31 December 2023.

The Government operates a “pay-as-you-go” plan in respect of post-retirement health care liabilities. Currently, no long-term assets are set aside in respect of the Government’s post healthcare liability.

NOTE 15: RESERVES

12-Month Actual 2022	12-Month Forecast 2023	Reserve	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
794	837	Housing Guarantee Reserve Fund	869	896
46,333	44,172	Environmental Protection Fund	41,481	38,458
13,714	21,189	Infrastructure Development Fund	15,020	22,232
106,249	109,686	Retained Earnings held as General Reserves	112,976	116,569
2,850	3,102	Student Loan Reserve	3,303	3,502
1,339	1,809	National Disaster Fund	2,268	2,736
-	49,631	SAGC Deposits	39,631	29,631
-	5,000	Sinking Fund ReGen	15,000	15,000
171,279	**235,426**	**Total Reserves**	**230,547**	**229,023**

NOTE 15: RESERVES (CONTINUED)

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
		ENVIRONMENTAL PROTECTION FUND		
46,333	46,333	Opening Balance	44,172	41,481
-	1,880	Interest	1,549	1,244
3,072	4,825	Transfer into EPF	5,008	3,977
-	(1,880)	Interest transfer to General Revenue	(1,436)	(1,513)
(3,072)	(6,986)	Transfer to General Revenue	(7,812)	(6,731)
46,333	**44,172**	**Closing Balance**	**41,481**	**38,458**
		INFRASTRUCTURE DEVELOPMENT FUND		
13,714	13,714	Opening Balance	21,189	15,020
94	596	Interest	690	451
(94)	6,880	Fund Receipts	7,141	6,761
-	-	Transfer from General Revenue	(14,000)	-
-	-	Transfer to Roads Fund	-	-
		SAGC DEPOSITS		
-	-	Opening Balance	49,631	39,631
-	-	Interest	-	-
-	-	Transfers to General Revenues	-	-
-	**49,631**	**Closing Balance**	**39,631**	**29,631**
		STUDENT LOAN RESERVE		
2,719	2,850	Opening Balance	3,102	3,303
31	152	Interest	101	99
100	100	Transfers from General Revenues	100	100
	-	Outflow	-	-
		HOUSING LOAN RESERVE		
1,006	794	Opening Balance	837	869
-	43	Interest	32	27
-	-	Transfers from General Revenues	-	-
794	**837**	**Closing Balance**	**869**	**896**
		NATIONAL DISASTER FUND		
906	1,339	Opening Balance	1,809	2,268
10	70	Interest	59	68
423	400	Transfers from General Revenue	400	400
-	-	Transfer to General Reserve	-	-
		GENERAL RESERVES		
105,432	106,249	Opening Balance	109,686	112,976
-	-	Transfer to General Reserve	-	-
817	3,436	Interest Income	3,290	3,593
-	-	Other Investment Income	-	-
-	-	Transfer from General Revenue		-
106,249	**109,686**	**Closing Balance**	**112,976**	**116,569**
		SINKING FUND for ReGen		
-	-	Opening Balance	5,000	15,000
-	-	Interest	-	-
-	5,000	Transfer in from General Revenue	10,000	-
-	**5,000**	**Closing Balance**	**15,000**	**15,000**
171,279	**235,426**	**Total**	**230,547**	**229,023**

NOTE 16: COERCIVE REVENUE

12-Month Actual 2022	12-Month Forecast 2023	Revenue Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
23,341	23,477	Alcoholic Beverages Duty	24,966	26,362
34	34	Annual fee for Certificate of Direct Investment - Fee equivalent to that payable for a workpermit	-	-
20,583	20,704	Annual Permanent Resident Work Permit Fee	22,667	23,382
2	2	Bank Charges Reimbursable	-	-
25,974	26,126	Banks and Trust Licenses	24,717	24,435
132	133	Birth, Deaths & Marriages Registration	149	154
7,782	7,827	Building Permit Fees	8,032	8,112
36	36	Business Staffing Plan Board Fees	39	40
408	410	Caymanian Status Fees	811	821
4,889	-	CIMA - Penalties and Fines	-	-
11	11	Cinematographic Licenses	-	-
110	110	Compounded Penalties	104	192
2,045	2,056	Court Fees	2,349	2,466
2,257	2,269	Court Fines	2,667	2,801
4,419	4,445	Cruise Ship Departure Charges	8,066	8,373
2,400	2,414	CUC - License	2,400	2,400
4,416	4,442	Debit Transaction Fees	4,757	4,938
1	1	Dependant of Caymanian Grant Fee	1	1
3,072	3,090	Environmental Protection Fund Fees	5,001	5,177
620	624	EZG- Special Economic Zone Employment Certificate Grant Fee	661	676
47	47	Firearms Licenses	31	31
1	1	Fisheries Licenses	-	-
1	1	FPW - Final WP Non-renewal (90days) - Grant	1	1
12,838	12,913	Gasoline Diesel Duty	16,928	17,146
1,413	1,421	General Search Fees	1,528	1,574
13	13	Grant of Temporary Work Permit - Seasonal Worker	14	14
1,682	1,690	Health Practitioners' Board Fee	966	966
296	298	Hotel Licenses	308	360
4	4	Hurricane Ivan Loans Received	-	-
9,070	9,123	ICTA Licences	9,422	9,422

NOTE 16: COERCIVE REVENUE (CONTINUED)

12-Month Actual 2022	12-Month Forecast 2023	Revenue Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
314	316	Immigration Fines	334	342
2,384	2,398	Immigration Non-Refundable Repatriation Fee	2,542	2,600
6,612	6,650	Infrastructure Fund fee	6,694	6,761
8,799	8,851	Insurance Licenses	9,380	9,524
2,195	2,208	Insurance Stamp Duty	2,363	2,452
60	61	Issue Fee for Specialist Caregiver Certificate	64	66
4,267	4,292	Land Holding Companies Share Transfer Charge	1,500	1,500
1,323	1,331	Land Registry Fees	1,100	1,078
3,441	3,461	Law Firm Operational	4,221	4,432
2,215	2,228	Legal Practitioner Fee	1,919	2,015
719	723	Liquor Licenses	710	715
4,005	4,029	Local Co. and Corp. Mgmt. Fees	4,268	4,268
460	462	Local Company Control License Grants/Renewals	1,450	2,400
253	254	Miscellaneous Income (Executive Only)	-	-
86	87	Miscellaneous Licenses	72	72
50	50	Money Services Licence	59	59
3,613	3,634	Money Transfer Fees	5,250	6,000
10,356	10,416	Motor Vehicle Charges	3,419	3,469
2,668	2,683	Motor Vehicle Drivers Licences	1,532	1,554
21,945	22,074	Motor Vehicle Duty	25,842	26,779
1,885	1,896	Motor Vehicle Environmental Tax	7,373	7,456
51,921	52,225	Mutual Fund Administrators	53,467	54,684
434	437	Notary Public Fees	461	484
112,133	112,786	Other Company Fees - Exempt	121,439	123,910
10,276	10,336	Other Company Fees - Foreign	12,580	12,898
1,829	1,839	Other Company Fees - Non-Resident	2,115	2,142
2,928	2,945	Other Company Fees - Resident	2,778	2,833
159,832	160,767	Other Import Duty	187,090	196,777
16,762	16,860	Other Stamp Duty	12,800	12,560
1,169	1,176	Package Charges	1,294	1,373

NOTE 16: COERCIVE REVENUE (CONTINUED)

12-Month Actual 2022	12-Month Forecast 2023	Revenue Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
73,067	73,495	Partnership Fees	71,169	71,428
2,104	2,117	Patents and Trademarks	-	-
3,055	3,073	PCW - Provision for continuation of work permit - Grant	3,257	3,332
1,868	1,877	Planning Fees	1,896	1,915
353	355	Procedural Fines	515	515
6,547	6,586	Proceeds of Liquidated Entities	8,993	8,432
105	106	Public Records	109	111
16	16	Public Transport - Drivers Licenses	-	-
14	14	Public Transport - Operator Licenses	-	-
1	1	Residency & Employ. Rights Cert.- Surviving Spouse of a Caymanian	1	1
232	233	Residency & Employment Rights Certificate by Dependent of a P.R	248	254
1,219	1,225	Residency & Employment Rights Certificate Issue Fee	1,188	1,082
125	126	Residency and Employment Rights Certificate by Spouse of a Caymanian	133	136
648	652	Residency Certificate for Persons of Independent Means Grant Fee	691	707
3,046	3,064	RFI - Permanent Residence - Persons of Independent Means	7,382	7,456
86	87	Royalties and Dredging	650	650
1	1	Royalty Fees from ICTA Licences	-	-
8,992	9,043	Security Investments	8,728	8,828
2	2	Spear Gun Licenses	5	5
-	-	Special Marriage Licenses	37	37

NOTE 16: COERCIVE REVENUE (CONTINUED)

12-Month Actual 2022	12-Month Forecast 2023	Revenue Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
92,137	92,676	Stamp Duty - Land Transfers	67,500	76,150
10,273	10,333	Tax and Trust Undertakings	9,500	9,500
615	618	Timeshare Ownership	1,849	1,849
138	138	Tobacco Dealer Registration fees	120	120
8,196	8,244	Tobacco Products Duty	9,347	9,990
-	-	Tourism Fines	3	3
19,766	19,882	Tourist Accommodation Charges	40,182	44,931
7,170	7,212	Traders Licenses	6,180	6,200
770	775	Trust Registration Fees	770	770
8	8	W.I.Z. - Boat Licensing	20	20
90,717	91,248	Work Permits Fees	96,746	98,971
123	124	Working Under Operation of Law Fees	131	134
119	119	RJC - Residency Certificate (Substantial Business Presence)	120	123
352	354	Website - Recovery Fees	329	346
1	1	HRS-Administrative Fines for Health Insurance Offences	-	-
4	4	Non-Profit Oganizations	5	5
322	324	Foundation Companies	348	359
268	269	DCI - Penalties & Fines	100	150
62,798	63,165	Private Fund Fees	63,780	65,247
118	119	Virtual Asset (Service Providers)	261	336
5,384	5,415	Limited Liability Companies	7,212	7,438
48	48	Limited Liability Partnership	48	48
910	915	General Registry - Penalties and Fines	500	500
363	365	DITC Filing Fee	12,668	16,890
-	-	Directors Register Inspection	6	7
4	16	Public Land Commission Permit Fees	-	-
30	-	Public Land Commission Fines for Offenses	-	-
964,945	**965,638**	**Total Revenue**	**1,033,428**	**1,076,023**

NOTE 17: OTHER REVENUE

12-Month Actual 2022	12-Month Forecast 2023	Revenue Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
29	84	Save the Mortgage Loan Repayment	44	46
1,512	819	Other revenue	50	50
1,541	**903**	**Total**	**94**	**96**

NOTE 18: SALE OF GOODS AND SERVICES

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
2,084	967	Outputs to other government agencies	1,661	1,849
35,361	28,876	Fees and charges	38,916	39,428
4,885	6,173	General sales	5,687	5,700
1,297	1,320	Rentals	1,370	1,375
1,129	3,585	Other	2,519	2,618
44,756	**40,921**	**Total Revenue**	**50,153**	**50,970**

NOTE 18: SALE OF GOODS AND SERVICES (CONTINUED)

12-Month Actual 2022	12-Month Forecast 2023	Fees and Charges	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
157	169	Agricultural Department Fees	204	226
2,157	1,300	Annual Work Permit Application Fees (Entity)	2,925	2,971
29	4	APA - Appeal to Board against decision made by an Immigration Officer Application Fee	31	32
9	7	Application Fee for Specialist Caregiver Certificate	9	10
2,199	1,700	Authentication and Apostille of Documents Fees	2,100	2,100
12	12	Business Staffing Plan Application Fees (Entity)	13	13
14	1	Business Visitors Administration Fees	15	16
29	1	BVX - Business Visitors Permit - Express Determination Fee	31	32
156	100	Cabinet Appeal Fees (formerly Executive Council Appeal Fees)	66	66
160	135	Caymanian Status Application Fees (Entity)	450	454
-	2	Coat of Arms & Other National Symbols Usage Fee	-	-
46	42	Customised Motor Vehicle Licence Plate Fees	46	47
268	350	Customs Special Attendance Fees	851	868
8	4	Dependant of a Caymanian Admin Fee	9	9
458	468	Drivers Examination Fees	464	468
74	68	Duplicate Vehicle Log Books	75	76
14	13	Electrical Inspection Fees	14	14
86	79	Electrical Licence Fees	87	87
51	47	Elevator Inspection Fees	51	52
24	19	Environmental Service Fees	25	25
1	14	Estate Management Fees	-	-
2,633	2,783	Examination Fees	2,313	2,359
2,497	980	Express Fee - Work Permits	2,662	2,723
94	83	Express Land Registry	80	80
3	-	Expungement of Record Application Fees	-	-
-	2	External Training	2	2
-	1	FPA - Final WP Non-renewal (90days) - Admin	-	-
-	-	Funds Received From Department of Tourism (DOT) Events	4	4
2,862	2,735	Garbage Fees	2,741	2,741
18	22	Heavy Equipment Application Fees	18	18
316	280	Land Survey Fees	250	250
719	765	Law School Fees	625	625
17	14	Local Companies Administration Fees	15	15
436	360	Mail Terminal Credits	450	460
204	181	Mapping Services	180	180
1,955	1,600	Motor Vehicle Inspection Fees	2,300	2,318
457	523	Motor Vehicle Licence Plate Fees	460	464
838	680	Naturalisation and Registration Fees	464	464

NOTE 18: SALE OF GOODS AND SERVICES (CONTINUED)

12-Month Actual 2022	12-Month Forecast 2023	Fees and Charges	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
203	157	Online Planning System Fees	205	207
188	170	Other Company Fees - Exempt (Entity)	204	212
52	2	Other Fees	157	160
153	33	Other Immigration Fees	2,091	2,098
653	327	Passport Fees	675	685
4	1	PCA - Provision for Continuation of WP - Amendment - Admin	4	4
1,226	1,100	Pension Plan Registration Fees	1,050	1,050
186	155	Permanent Residence/Residency & Employment Rights Certificate/Residency Certificate for	198	203
1	1	Planning Appeal Fees	-	-
46	15	Planning Inspection Call-Out Fee	46	46
2,554	2,130	Private Sector Computing Fees	2,918	2,976
20	22	Public Library Fees	25	25
122	79	PWA - Provision for continuation of work permit - Admin	130	133
313	-	Radiocommunications services and maintenance fees	-	-
2	-	REA - Extension to reside as a Dependent of a Caymanian Application Fee	-	-
5	6	Recycling Fees	25	25
10	6	Refund Processing Fees	12	13
2	1	Residency & Employment Rights Cert. - Surviving spouse of a Caymanian Application Fee	3	3
491	380	Residency & Employment Rights Certificate Admin Fee	524	536
29	35	Residency and Employment Rights Certificate by the Dependant of a Permanent Resident	31	32
135	110	Residency and Employment Rights Certificate by the Spouse of a Caymanian Admin Fee	143	147
19	12	Residency Certificate for Persons of Independent Means Admin Fee	20	21
-	-	Restoration of Seized Goods	12	12
11	12	RFA - Permanent Residence - Persons of Independent Means - Application Fee	-	-
12	7	RGA - Variation of Permanent Residence - Person of Independent Means - Application Fee	19	20
19	6	RJA - Residency Certificate (Substantial Business Presence) Application Fee	-	-

NOTE 18: SALE OF GOODS AND SERVICES (CONTINUED)

12-Month Actual 2022	12-Month Forecast 2023	Fees and Charges	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
1	1	Sale of Custom Forms	-	-
618	500	School Fees	330	330
-		School Inspection Fees	-	-
172	-	Special Econ. Zone - Trade Certificate Fee	170	170
-	100	Special Econ. Zone – Trade Certificate Renewal Fee	-	-
6	-	Special Marriage License Application Fee	10	13
1,772	820	Temporary Work Permit Application Fees (Entity)	1,888	1,932
48	25	Tower Licence Fees	267	280
1,220	1,623	Trade and Business Administration Fees	900	950
7	-	Transcript Fees	3	3
61	31	Variation/Amendment Fee for BSP	65	67
210	160	Vault Sales (Cemetery Fees)	165	165
-	1	Vehicle And Equip. Maintenance Fees	-	-
47	50	Vehicle Bank Liens	48	48
247	250	Vehicle Change of Ownership	250	252
1,617	1,732	Vehicle Disposal Fees	1,894	1,894
102	10	VWA - Visitor's Work Visa Application Fee	1,347	1,374
1,018	1,360	Warehousage	1,066	1,087
759	600	Web Receipts	700	700
6	2	Work Under Operation of Law Fees	7	7
1,991	1,150	VEA - Extension of a Visitor's Work Visa Application Fee	19	19
-	150	Trade and Business Penalty Fees	-	-
2	-	Public Land Commission Application Fee	1,262	1,262
35,361	**28,876**	**Total Fees & Charges**	**38,916**	**39,428**

NOTE 18: SALE OF GOODS AND SERVICES (CONTINUED)

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
		General Sales		
69	13	Auction Receipts	-	-
-	-	Builders Board Registration Fees	12	12
112	85	Canteen Sales	100	100
(1,414)	155	Miscellaneous Sales	5	5
54	55	Other Postal Business	65	68
8	4	Philatelic Sales	10	12
12	10	Plumbers Examination Board Fees	163	167
1,057	1,106	Police Clearances	1,047	1,047
595	600	Postal Stamps	625	640
25	15	Prison Craft Sales	20	20
12	20	Prison Sales	15	15
786	427	Sale Of Advertising Space	427	427
2,671	2,855	Sale of Agric. Supplies/Produce	2,376	2,365
837	754	Sale Of Gazettes And Subscriptions	750	750
1	21	Sale Of Laws	10	10
-		Sale of Marine Publications	-	-
60	53	Sale of Planning Documents	61	62
-	-	Temporary Work Permit - Seasonal Worker	1	1
		Sales of Goods and Services (42100)		
4,885	**6,173**	**Total General Sales**	**5,687**	**5,701**

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
		Rentals		
5	2	Equipment Rental - PWD (Cayman Brac)	9	9
1,057	1,035	Postal Box Rental Fees	1,050	1,055
108	100	Rental - School Canteens	144	144
18	3	Rentals - Craft Market	60	60
11	16	Rentals - Government Housing	13	13
76	124	Rentals - Other Properties	63	64
23	40	Rentals - Town Halls	31	31
1,297	**1,320**	**Total Rentals**	**1,370**	**1,376**

NOTE 18: SALE OF GOODS AND SERVICES (CONTINUED)

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
		Other Goods & Services Revenue		
		Goods & Services Revenue		
131	85	GIS Applications	110	110
17	8	GPS Licenses Refund	20	20
217	60	Internal Audit Service Fees	170	170
60	57	Miscellaneous Licensing Receipts	66	67
705	3,375	Miscellaneous Receipts	2,153	2,249
1,129	**3,585**	**Total Other Goods & Services Revenue**	**2,519**	**2,616**
		Other Interdepartmental Revenue		
2,084	967	Financial Attest Services	1,661	1,849
2,084	**967**	**Total Other Interdepartmental Revenue**	**1,661**	**1,849**
44,756	**40,921**	**Total Goods and Services**	**50,153**	**50,970**

NOTE 19: INVESTMENT REVENUE

12-Month Actual 2022	12-Month Forecast 2023	Revenue type	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
9,079	26,565	Interest on cash balances	11,237	9,484
4	12	Interest on Loans	5	6
1	3	Royalties	-	-
9,084	**26,580**	**Total Investment revenue**	**11,242**	**9,490**

NOTE 20: DONATIONS

12-Month Actual 2022	12-Month Forecast 2023	Source	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
942	94	Other Donations	30	30
		Balance		
942	**94**	**Total Donations**	**30**	**30**

NOTE 21: PERSONNEL COSTS

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
296,124	315,738	Salaries, wages and allowances	363,993	377,443
67,268	71,724	Health care CINICO	93,454	101,178
15,530	16,559	Pension - Normal Cost Employer	18,696	19,210
15,400	16,420	Pension - Employer	22,232	22,313
967	1,031	Leave	558	528
2,870	3,060	Other personnel related costs	1,787	1,627
398,159	**424,531**	**Total Personnel Costs**	**500,720**	**522,299**

NOTE 22: SUPPLIES AND CONSUMABLES

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
20,471	21,274	Supplies and Materials	22,359	22,213
78,734	81,824	Purchase of services	91,952	92,082
9,287	9,651	Lease of Property and Equipment	13,036	13,916
16,265	16,903	Utilities	17,841	17,899
9,829	10,215	General Insurance	12,436	14,089
2,393	2,487	Travel and Subsistence	5,022	5,133
2,856	2,968	Recruitment and Training	5,783	5,680
5,444	5,658	Other Supplies and Consumables	6,982	6,973
145,279	**150,980**	**Total Supplies & consumables**	**175,411**	**177,985**

NOTE 23: FINANCE COST

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
14,550	17,068	Interest on borrowings	16,953	23,204
931	86	Other borrowing costs	89	91
365	1,316	Interest on Deposits from Statutory Authorities and Government Companies	1,316	1,366
15,846	**18,471**	**Total Finance cost**	**18,358**	**24,661**

NOTE 24: LITIGATION COST

12-Month Actual 2022	12-Month Forecast 2023	Litigation Costs	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
854	1,264	Legal Fees	1,786	2,039
854	**1,264**	**Total Litigation cost**	**1,786**	**2,039**

NOTE 25: (GAINS) / LOSSES

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
173		Net (gain) / loss on derecognition and/or revaluation of assets	-	-
(1,026)	(890)	Net (gain) / loss on foreign exchange transactions	43	43
(853)	**(890)**	**Total (gains)/ losses**	**43**	**43**

NOTE 26: OUTPUTS FROM PUBLIC AUTHORITIES

12-Month Actual 2022	12-Month Forecast 2023	Output Group	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
175	180	AOA 1 - Operation of registration and oversign functions under the AO Act	171	268
94	94	AOA 2 - Complete Future of AOA Project	100	0
15	12	AOA 3 - Maintaining relationships with key Cayman Islands based stakeholders	13	14
30	32	AOA 4 - Membership of and participation in the International Forum of Independent Audit Regulators	34	36
3,134	3,134	CAL 1 - Strategic Domestic Air Services	3,134	3,134
17,204	15,435	CAL 2 - Strategic Tourism, Regional and Core Air Services	15,435	15,435
3,100	3,100	CAY 2 - CAYS Foundation	3,100	3,100
6,878	6,977	CCO 1 Teaching of Tertiary Level and Vocational Programmes (UCCI)	8,960	8,960
40	36	CDB 1 Government Scholarship Funding Programme	45	45
526	526	DVB 4 - Administration of Lending Activities	605	605
14,124	14,407	CIN 1 - Health Insurance for Seamen and Veterans	15,825	16,752
38,870	42,318	CIN 2 - Health Insurance for Civil Service Pensioners	43,107	47,474
23,695	24,247	HEA 2 - Medical Care for Indigents	12,000	12,000
3,802	3,395	HEA 10 - Ambulance Services	3,716	3,716
2,602	2,780	HEA 11 - Services at District Health Clinics	3,576	3,576
4,593	4,245	HEA 12 - Mental Health Services	4,335	4,335
3,832	5,100	HEA 16 - Medical care patients over 60 Years Old	4,000	4,000
1,935	3,408	HEA 17 - Beyond Insurance Coverage/Un-insured	2,000	2,000
2,005	1,729	HEA 18 - School Health Services	2,500	2,500
1,012	1,418	HEA 19 - Chronic Diseases	1,359	1,359
12,977	4,726	HEA 20 - Public Health Services	2,500	2,500
237	263	HEA 21 - Medical Internship Program	287	287
369	267	HEA 23 - Provision of Antiretroviral Medication	492	492
110	105	HEA 24 - Child Sex Abuse Program – Child Psychologist	208	208
65	62	HEA 25 - Cancer Registrar	136	136
-	840	HEA 26 - Adolescent Mental Health	1,200	1,200
3,953	3,783	HEA 6 - Medical Services in Cayman Brac and Little Cayman	4,161	4,161
288	233	HEA 8 - Autopsy, Coroner, and Other Court Ordered Reports	302	312
-	-	HEA 28 - Mental Health Facility and Community Mental Health Nurses (NEW)	1,500	1,500
-	-	HEA 27 - Molecular Biology Laboratory (NEW)	2,000	2,000
21,896	22,841	MOA 12 - Regulation of the Financial Services Industry	22,352	23,345
980	980	MOA 13 - Assistance to Overseas Regulatory Authorities	980	1,029
875	875	MOA 14 - Policy Advice and Ministerial Services	875	919
6,407	6,902	MOA 25 - Monitor compliance with the Anti-Money Laundering Regulations	7,850	8,434

NOTE 26: OUTPUTS FROM PUBLIC AUTHORITIES (CONTINUED)

12-Month Actual 2022	12-Month Forecast 2023	Output Group	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
1,400	1,400	MOA 6 - Regulation of the Cayman Islands Currency	1,400	1,475
300	300	MOA 8 - Collection of Fees	300	315
154	154	MUS 4 - Collection and Preservation of Significant Material Evidence	154	154
601	601	MUS 5 - Museum Facilities, Exhibitions and Displays	601	601
137	137	MUS 6 - Provision of Policy and General Advice on Museum Matters	137	137
210	210	NAG 1 - National Arts, Exhibitions and Festivals	210	210
121	121	NAG 2 - National Art Collection	121	121
178	178	NAG 3 - Art Education, Outreach and Training	178	178
242	242	NAG 4 - Art Information - Facilities, Promotion, Scholarship and Publication	242	242
109	109	NCF 1 - Arts and Culture Preservation, Documentation and Promotion	109	109
533	469	NCF 2 - Cultural Festivals / International Exchange / Local Partnerships	383	383
345	345	NCF 3 - Management of Operations & Maintenance of FJ Harquail Cultural Centre (FJHCC)	395	395
266	266	NCF 4 - Training and Support for Artistic Development	266	266
6	6	NCF 5 - Youth Arts Programming	6	6
715	741	NDC 1 - Policy, Prevention, Surveillance Research, Information, Monitoring and Evaluation	862	862
170	178	NHT 4 - Administration of the Affordable Housing Initiative	178	178
270	282	NHT 5 - Administration of the Government Guaranteed Home Assisted Mortgage	282	282
215	230	NHT 6 - Administration of the New Affordable Housing Initiative	230	230
20	20	NHT 7 - Administration of the Build on Your Own Property Initiative	20	20
264	399	SHP 1 - Policy Advice to Cabinet on Maritime Matters	332	332
43	47	SIH 1 - Sister Islands Affordable Housing Corporation	75	75
950	950	TAB 1 - Management of Pedro St. James National Historic Site	950	950
850	850	TAB 2 - Management of Queen Elizabeth II Botanic Park	850	850
140	140	TAB 4 - Management of the Cayman Islands Craft Market	140	140
40	40	TAB 5 - Management of the Hell Geological Site	40	40
65	54	URC 1 -Drafting Instructions for the Development of Legislation and Policy Advice	74	74
32	45	URC 6 -Regional and International Representation	50	50
68	11	URC 7 -National Cyber Security Initiatives	100	100
718	1,088	URC 10 -Monitoring and Controlling the Storage, Handling, Quality and Mensuration of Fuel Products	812	812
589	764	URC 11 -Economic Regulations; Monitoring and Directing the Fuel Sector and Relevant Market	610	610
136	173	URC 12 -Management of the Cayman Islands Internet Domain and Verification of ICT Licensee Fees	133	133
185,710	**185,002**	**Total**	**179,098**	**186,162**

NOTE 27: OUTPUTS FROM NON-GOVERNMENT SUPPLIERS

12-Month Actual 2022	12-Month Forecast 2023	Output Group	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
30	34	NGS 1 - Organise, Administer and Execute the Cayman Islands Fishing Tournament	80	30
2,696	3,028	NGS 2 - Legal Aid Services	2,800	2,900
39	44	NGS 4 - Aids and First Aid Education Program (Cayman Islands Red Cross)	39	39
311	349	NGS 7 - Management of Small Business Development	230	230
243	273	NGS 20 - Employee Assistance Programme	300	307
30	34	NGS 24 - Spaying and neutering of dogs and cats	30	30
250	281	NGS 25 - Teaching of Tertiary Education Course (ICCI)	250	250
100	112	NGS 27 - Miss Cayman Committee	-	-
2,000	2,247	NGS 34 - Primary and Secondary Education by Private Schools	2,000	2,000
2,500	2,808	NGS 38 - Services for Irregular Migrants	668	668
9	10	NGS 47 - Mentoring Cayman Programme	-	-
100	112	NGS 53 - Palliative Care Nursing - Jasmine (formerly Hospice Care)	100	100
51,658	58,026	NGS 55 - Tertiary Medical Care at Various Overseas Providers	18,646	14,426
4	4	NGS 57 - Gardening Projects and Landscaping	4	4
23	26	NGS 58 - Elite Athletes Programme	-	-
43	48	NGS 59 - Youth Development Programmes	51	51
1,540	1,730	NGS 60 - Sports Programmes	1,289	1,289
2,035	2,286	NGS 64 - Care of the Indigent and Disabled Elderly Persons	2,040	2,040
393	441	NGS 66 - Foster Care for Children	393	393
79	89	NGS 67 - Community Programmes - Afterschool	79	79
325	365	NGS 71 - Support for Battered Women and Children	430	430
570	640	NGS 74 - Preservation of Natural Environment and Places of Historic Significance	570	570
50	56	NGS 79 - Cayman Islands Protective Services (K9-Security Services)	50	50
87	98	NGS 82 - Other Sports Programmes	-	-
40	45	NGS 83 - Other Health and Cultural Programmes	-	-
186	209	NGS 84 - Cayman Islands Agricultural Society	187	187
456	512	NGS 85 - Cayman Finance	975	975
75	84	NGS 86 - Community Programmes – Meals on Wheels	175	175
7	8	NGS 87- Gender Equality Cayman	6	14
1,212	1,361	NGS 89 - Cayman Islands Legal Practitioners Association Ltd	800	800
66	74	NGS 90 - Cayman Islands Cadet Corps Committee	-	-
8,114	9,114	NGS 91 - Public School Meals Programme	11,500	10,998
-	-	NGS 92 - Alzheimer's & Dementia Association of the Cayman Islands	75	75
75,271	**84,550**	**Total**	**43,767**	**39,110**

NOTE 28: TRANSFER PAYMENTS

12-Month Actual 2022	12-Month Forecast 2023	Output Group	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
533	479	TP 12 - Tourism Scholarships	915	915
288	259	TP 13 - Miss Cayman Scholarship	75	75
737	663	TP 27 Pre-School Educational Assistance	723	723
10,000	8,993	TP 30 Scholarships and Bursaries	21,755	22,255
17,927	16,122	TP 41 Permanent Financial Assistance	15,200	12,000
23	21	TP 44 - Temporary Poor Relief Payments for Yound Parents Programme (YPP) Students	70	70
44	40	TP 46 - Poor Relief for Refugees	128	128
10,609	9,541	TP 47 Ex-Gratia Benefit Payments to Seafarers and Veterans	10,891	10,835
87	78	TP 51 Other Educational Assistance	800	800
450	405	TP 57 Children and Family Services Support	350	350
70	63	TP 58 - Support for Services of the Red Cross	70	70
479	431	TP 60 Housing Assistance	375	375
785	706	TP 61 Student Enrichment & Support Services	900	900
49	44	TP 63 - Support to Local Business Associations	75	75
262	236	TP 66 - Sister Islands Home Repairs Assistance	600	600
547	492	TP 67 - Sports and Cultural Tourism Programmes Assistance	2,450	2,450
155	139	TP 69 - Support for the Bridge Foundation	155	155
499	449	TP 73 - Other Health & Cultural Program Assistance	1,000	1,000
540	486	TP 76 - Assistance for Infrastructure, Development & National Disaster Response	200	372
4,214	3,790	TP 80 Support for Business Initiatives	350	350
1,066	959	TP 82 SEN Scholarships	1,450	1,450
82	74	TP 83 Medical Scholarships	600	600
84	76	TP 84 - Agriculture Sector Development	212	800
56	50	TP 85 - Support to Local Financial Services Associations	110	110
608	547	TP 86 - Sister Islands Beaches and Community Clean Up Programme	700	700
3	3	TP 87 - Temporary Financial Assistance	-	-
145	130	TP 90 - Assistance to GTR Committee	-	-
140	126	TP 93 Private School Grants	400	400
150	135	TP 94 Superior Auto Apprenticeship Programme	150	150
52	47	TP 101 - Sister Islands Community programmes/projects	150	150
931	837	TP 107 - Youth, Sports, Culture and Heritage Programmes	3,158	3,153
26,658	23,612	TP 109 - Ex-gratia Stipend - Wages lost during isolation	-	-
34	31	TP 110 - Sustainability Programme Support	110	-
-	-	TP 111 - Climate Resiliency Programme, Public Sector (Buildings) & Efficiency	100	-
219	197	TP 112 - Community Support Programs	250	250
100	90	TP 113 - Agricultural Sustainable Production Programme	-	-
-	180	TP 114 Cayman Finance	550	550
-	81	TP 115 Hope for Today Foundation	90	90
7,949	7,148	TP 118 - Electrical Assistance	-	-
-	100	TP 119 - Professional Development and Service Projects in the Communities	350	350
-	-	TP 122 - Visitor Experience Development Grant	500	500
-	-	TP 123 - Minister's Community Development Projects	150	150
-	-	TP 124 - Sponsorship and Scholarships - PAHI	400	400
86,575	**77,856**	**Total**	**66,512**	**64,301**

NOTE 29: OTHER EXECUTIVE EXPENSES

12-Month Actual 2022	12-Month Forecast 2023	Output Group	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
3,540	3,635	OE 1 - Personnel Emoulments to the Judiciary	4,687	4,941
793	814	OE 2 - Personal Emoluments for H.E. the Governor, Premier, Deputy Premier, Speaker of the Legislative Assembly, Ministers, Elected Members of the Legislative Assembly and Deputy Governor	832	873
1,885	1,935	OE 4 - Judiciary Expenses	1,077	1,028
1,140	1,171	OE 5 - Constituency Allowance	1,405	1,405
53	54	OE 6 - Contribution to Carribean Action Task Force	84	84
162	166	OE 9 - Caricom Fees	170	170
84	86	OE 10 - Caribbean Regional Technical Assistance Centre Contribution	85	85
10	10	OE 11 - Subscription to Caribbean Examinations Council	13	13
510	524	OE 12 - University of the West Indies Membership Levy	559	559
9	9	OE 15 - Pan American Health Organisation Subscription	15	15
2,237	2,297	OE 19 - Ex-Gratia Plan Recipients Plan Payments	1,257	1,240
18,187	18,674	OE 27 - Past Service Pension Liability Payments	18,187	18,187
-	-	OE 43 - Depreciation on Exec Assets	430	460
883	907	OE 54 - Caribbean Catastrophic Risk Insurance Facility - Annual Premium	1,000	1,000
74	76	OE 57 - Executive Bank Charges	128	128
950	975	OE 65 - Court of Appeal Expenses	1,168	1,224
6	6	OE 66 - United Nations Caribbean Environmental Programme	7	7
125	128	OE 71 - Commonwealth Parliament Association	150	150
-	6	OE 81 - World Anti-Doping Agency	6	6
-	9	OE 82 - Regional Anti-Doping Organization	9	9
36	37	OE 91 - Depreciation of District Administration, Tourism and Transport Executive Assets	29	29
112	115	OE 93 - Caribbean Agricultural Research and Development Institute	122	122
45	46	OE 94 - OECD Global Forum	55	55
533	547	OE 96 - Executive Salary Reimbursements	600	600
128	132	OE 100 - Executive Depreciation	2	2

NOTE 29: OTHER EXECUTIVE EXPENSES (CONTINUED)

12-Month Actual 2022	12-Month Forecast 2023	Output Group	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
9,694	9,954	OE 101 - Depreciation of Ministry of Planning, Agriculture, Housing & Infrastructure Executive Assets	9,694	9,694
18	18	OE 103 - Caribbean Public Health Agency	19	19
120	123	OE 105 -Settlement of Claims - Executive	-	-
415	426	OE 107 - Project Future Fund (Major Governance Projects)	170	170
8,340	8,563	OE 110 - General Insurance	11,486	13,135
76	78	OE 115 - Regional Security Initiatives	-	-
2,511	2,578	OE 116 - Pension Uplift	4,725	4,971
178	183	OE 117 - CIG Core Christmas Stipend	193	203
-	-	OE 118 - Placeholder for Civil Service CINICO Increase	-	-
54	55	OE 119 - Second Chance Program	110	110
-	-	OE 120 - Repairs to Governor's Residence	16	25
-	-	OE 121 - Additional Normal Pension Cost	4,045	4,126
-	-	OE 122 - Commonwealth Telecommunication Organisation	20	20
-	-	OE 123 - Global Island Partnership	5	5
10	10	OE 124 - Caribbean Telecommunication Union	12	12
79	81	OE 125 - Caribbean Disaster Emergency Management Agency Membership	90	90
-	-	OE 126 - Anti-Gang and Child Safeguardging Support	100	100
6	6	OE 127 - Caribbean Association of Medical Councils NEW	2	2
4,025	4,132	OE 128 - Personal Emoluments for Premier, Deputy Premier, Speaker of the Legislative Assembly, Ministers of Cabinet, Elected Members of the Legislative Assembly	4,170	4,288
-	-	OE 129 - Executive Depreciation - Legislative Assembly	195	195
2,729	2,802	OE 130 - Administrative and Advisory Support to the Members of the Legislative Assembly	2,911	2,987
-	-	OE 132 - Depreciation on Ministry of Sustainability and Climate Resiliency Executive Assets	350	350
52	53	OE 133 - Oil Spils Tier 3 Annual Fee	60	60
7,011	7,199	OE 134 - Depreciation of Executive Assets – Ministry of District Administration and Lands	6,977	6,461
59	61	OE 141 - Emerging Talent Programee	200	250
20	21	OE 147 - Strata Fees for Crown	48	-
74	76	OE 148 - Lease Payment	18	18
-	-	OE 150 - Repairs to Parliament Building	25	25
65	67	Other Expenses	86	86
67,037	**68,846**	**Total**	**77,804**	**79,794**

NOTE 29: OTHER EXECUTIVE EXPENSES (CONTINUED)

12-Month Actual 2022	12-Month Forecast 2023	Other Executive Expenses (OE's) categorisation	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
34,554	31,134	Personnel Costs	41,414	42,213
16,869	15,199	Depreciation	17,677	17,191
8,340	7,514	General Insurance	11,486	13,135
7,274	14,999	Other operating expenses	7,227	7,255
67,037	**68,846**	**Total OE's**	**77,804**	**79,794**

NOTE 30: RECONCILIATION OF SURPLUS TO NET CASH FLOWS FROM OPERATING ACTIVITIES

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
71,009	36,619	**Surplus/(deficit) from ordinary activities**	41,298	51,171
		Non-cash movements		
53,127	54,653	Depreciation and Amortisation	58,976	59,521
1,437	1,413	Increase in Provision for Bad Debt	(621)	-
(16,983)	(1,663)	(Profit)/Loss on Statutory Authorities & Government Companies	1,676	1,986
173	-	**Net (gain) / loss on derecognition and/or revaluation of assets**	-	-
(1,026)	(890)	Net (gain) / loss on foreign exchange transactions	43	43
		Changes in current assets and liabilities:		
(54,032)	573	Increase/(decrease) in assets / liabilities	(24,277)	(29,063)
53,705	**90,705**	**Net cash flows from operating activities**	**77,095**	**83,658**

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ENTIRE PUBLIC SECTOR

2024 AND 2025 FINANCIAL STATEMENTS

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

ALL FIGURES ARE STATED IN $000s

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GOVERNMENT OF THE CAYMAN ISLANDS
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2024 AND 31 DECEMBER 2025

12-Month Actual 2022	12-Month Forecast 2023	STATEMENT OF FINANCIAL POSITION	Notes	12-Month Budget 2024	12-Month Budget 2025
$000	$000	AS AT 31 DECEMBER 2024 & 2025		$000	$000
		Current Assets			
680,052	877,397	Cash and cash equivalents	2	744,245	802,402
346,273	107,715	Marketable securities and deposits	5	42,228.46	71,184.38
41,555	52,431	Trade receivables	3	67,357.00	60,265.00
34,458	20,457	Other Receivables	3	37,326	28,825
28,474	30,895	Inventories	4	36,242	32,311
20,080	13,980	Prepayments	6	12,113	12,189
1,368	1,843	Loans	7	1,704	1,838
465	465	Biological Assets		465	465
1,152,725	**1,105,183**	**Total Current Assets**		**941,680**	**1,009,479**
		Non-Current Assets			
427	427	Trade receivables	3	2,423	2,272
155	115	Other receivables	3	1,938	2,192
74,008	57,507	Investments	5	56,982	57,948
4,197	-	Prepayments	6	-	-
22,004	26,360	Loans	7	29,260	31,623
2,598,713	2,663,785	Property, plant and equipment	8	2,772,842	2,868,050
8,183	13,208	Intangible Assets	9	20,017	26,487
9,226	9,226	Other non-financial assets		9,226	9,226
2,716,913	**2,770,627**	**Total Non-Current Assets**		**2,892,688**	**2,988,572**
3,869,638	**3,875,810**	**Total Assets**		**3,834,368**	**3,998,051**
		Current Liabilities			
20,291	32,687	Trade payables	10	27,951	33,551
106,365	119,751	Other payables and accruals	10	62,928	74,971
434	560	Bank Overdraft	2	-	-
115,184	108,472	Unearned revenue	11	95,074	85,395
13,773	17,015	Employee entitlements	12	13,615	17,766
63,881	63,881	Unfunded Pension Liability	13	63,881	63,881
58,843	61,725	Current Portion of Borrowings	1	59,878	52,282
378,771	**404,092**	**Total Current Liabilities**		**323,327**	**327,846**
		Non-Current Liabilities			
-	2,098	Trade payables	10	4,268	2,113
4,720	3,395	Other payables and accruals	10	6,436	14,779
13,187	13,532	Unearned revenue	11	13,570	13,425
385,617	385,617	Unfunded pension liability	13	402,243	402,243
335,176	350,914	Unfunded post retirement health care		350,095	374,104
171,116	172,855	Currency Issued		173,500	180,725
470,050	407,927	Long Term portion of Borrowings	1	384,250	454,967
1,379,866	**1,336,337**	**Total Non-Current Liabilities**		**1,334,362**	**1,442,356**
1,758,637	**1,740,429**	**Total Liabilities**		**1,657,689**	**1,770,202**
2,111,001	**2,135,381**	**Net Assets**		**2,176,679**	**2,227,849**
		NET WORTH			
246,027	310,174	Reserves	14	305,295	313,771
1,079,595	1,079,595	Revaluation reserve		1,079,595	1,079,595
71,009	24,381	Current Year Surplus		41,298	51,171
714,370	721,231	Other Accumulated surpluses/(deficits)		750,491	783,312
2,111,001	**2,135,381**	**Total Net Worth**		**2,176,679**	**2,227,849**

GOVERNMENT OF THE CAYMAN ISLANDS

STATEMENT OF FINANCIAL PERFORMANCE

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

12-Month Actual 2022	12-Month Forecast 2023	STATEMENT OF FINANCIAL PERFORMANCE	Notes	12-Month Budget 2024	12-Month Budget 2025
$000	$000	FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2024 AND 31 DECEMBER 2025		$000	$000
		Revenue			
976,814	965,638	Coercive Revenue	**15**	1,033,428	1,076,023
300,608	268,680	Sales of Goods & Services	**17**	395,161	411,726
14,144	37,790	Investment revenue	**18**	22,853	20,520
1,931	1,255	Donations	**19**	1,416	1,443
1,921	6,089	Other revenue	**16**	7,506	7,784
1,295,418	**1,279,452**	**Total Revenue**		**1,460,364**	**1,517,496**
		Expenses			
569,941	612,719	Personnel costs	**20**	713,810	736,805
360,791	329,120	Supplies and consumables	**21**	428,201	451,192
80,596	93,272	Depreciation & Amortisation	**8**	97,969	104,914
(209)	238	Impairment of property, plant and equipment		747	441
17,362	17,555	Finance costs	**22**	19,297	24,737
1,217	1,572	Litigation costs	**23**	1,990	2,243
75,271	84,550	Outputs from Non-Governmental Suppliers	**25**	43,767	39,110
86,575	77,856	Transfer Payments	**26**	66,512	64,301
4,326	(534)	Other (Gains)/losses	**24**	5,218	3,718
28,539	38,723	Other Operating expenses	**27**	41,555	38,864
1,224,409	**1,255,071**	**Total Expenses**		**1,419,066**	**1,466,325**
71,009	**24,381**	***Entire Public Sector Net (Deficit)/Surplus***		**41,298**	**51,171**

GOVERNMENT OF THE CAYMAN ISLANDS

STATEMENT OF CASH FLOWS

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

12-Month Actual 2022	12-Month Forecast 2023	STATEMENT OF CASH FLOWS	Notes	12-Month Budget 2024	12-Month Budget 2025
$000	$000	FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2024 AND 31 DECEMBER 2025		$000	$000
		CASH FLOWS FROM OPERATING ACTIVITIES			
		Receipts			
937,534	937,832	Coercive Receipts		1,032,984	1,075,440
621,476	243,072	Sale of goods and services - third party		278,609	285,484
9,425	34,919	Interest received		21,070	18,645
21,099	1,008	Donations / Grants received		751	723
34,649	17,989	Other receipts		34,386	34,147
		Payments			
(647,644)	(613,778)	Personnel costs		(714,153)	(737,417)
(596,510)	(345,261)	Supplies and consumables		(388,908)	(362,927)
(67,608)	(84,550)	Outputs from non-governmental organisations		(43,831)	(39,166)
(89,152)	(77,856)	Transfer payments		(66,441)	(64,231)
(19,364)	(19,155)	Financing/interest payments		(16,980)	(15,771)
(75,587)	(38,051)	Other payments		(41,068)	(35,662)
128,319	**56,169**	**Net cash flows from operating activities**	**28**	**96,419**	**159,265**
		CASH FLOWS FROM INVESTING ACTIVITIES			
		Cash received			
343,310	342,290	Proceeds from sale of Loans/investments		27,949	36,762
		Cash Used			
(120,101)	(126,938)	Purchase of property, plant and equipment		(206,740)	(173,116)
(411,791)	(7,360)	Purchase of Loans/investments		(12,280)	(15,002)
(188,582)	**207,992**	**Net cash flows from investing activities**		**(191,071)**	**(151,356)**
		CASH FLOWS FROM FINANCING ACTIVITIES			
354,413	-	Borrowings		27,000	123,000
(52,213)	(66,942)	Repayment of Borrowings		(64,940)	(72,752)
302,200	**(66,942)**	**Net cash flows from financing activities**		**(37,940)**	**50,248**
241,937	**197,219**	**Net increase/(decrease) in cash and cash equivalents**		**(132,592)**	**58,157**
437,681	679,618	Cash and cash equivalents at beginning of period		876,837	744,245
679,618	**876,837**	**Cash and cash equivalents at end of period**	**2**	**744,245**	**802,402**

GOVERNMENT OF THE CAYMAN ISLANDS
STATEMENT OF CHANGES IN NET WORTH
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2024 AND 31 DECEMBER 2025

	Statutory Reserves	Revaluation/ Other Reserve	Accumulated Surplus/ (deficits)	Total
	$000	$000	$000	$000
Balance at 31 December 2022	246,027	1,079,595	785,379	2,111,001
Changes in accounting policy				
Restated balance 31 December 2022	246,027	1,079,595	785,379	2,111,001
Gain/(loss) on property revaluation				-
Gain/(loss) other changes on Revaluation Reserve				-
Transfers	64,147		(64,147)	-
Movement in Reserve				-
				-
				-
Net revenue / expenses recognised directly in net worth	64,147	-	(64,147)	-
Surplus for the period 2023	-	-	24,381	24,381
Total recognised revenues and expenses for the period	64,147	-	(39,766)	24,381
Balance at 31 December 2023 carried forward	310,174	1,079,595	745,613	2,135,382

	Statutory Reserves	Revaluation/ Other Reserve	Accumulated Surplus/ (deficits)	Total
	$000	$000	$000	$000
Balance at 31 December 2023 brought forward	310,174	1,079,595	745,613	2,135,381
Changes in net worth for 2023				
Changes in accounting policy				-
Prior Year Adjustments				
Restated balance 31 December 2023	310,174	1,079,595	745,613	2,135,381
Gain/(loss) on property revaluation				-
Gain/(loss) other changes on Revaluation Reserve				-
Transfers/Adjustments		-		-
Movement in Reserve	(4,878)		4,878	-
				-
				-
Net revenue / expenses recognised directly in net worth	(4,878)	-	4,878	-
Surplus for the period 2024			41,298	41,298
Total recognised revenues and expenses for the period	(4,878)	-	46,176	41,298
Balance at 31 December 2024	305,296	1,079,595	791,789	2,176,679

	Statutory Reserves	Revaluation/ Other Reserve	Accumulated Surplus/ (deficits)	Total
	$000	$000	$000	$000
Balance at 31 December 2024 brought forward	305,296	1,079,595	791,789	2,176,679
Changes in net worth for 2024				
Changes in accounting policy				-
Prior Year Adjustments				
Restated balance 31 December 2024	305,296	1,079,595	791,789	2,176,679
Gain/(loss) on property revaluation				-
Gain/(loss) other changes on Revaluation Reserve				-
Transfers/Adjustments		-		-
Movement in Reserve	8,476		(8,476)	-
				-
				-
Net revenue / expenses recognised directly in net worth	8,476	-	(8,476)	-
Surplus for the period 2025			51,171	51,171
Total recognised revenues and expenses for the period	8,476	-	42,695	51,171
Balance at 31 December 2025	313,772	1,079,595	834,484	2,227,849

NOTE 1: **STATEMENT OF DEBT**

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	**$000**		**$000**	**$000**
		Local Currency Debt		
-	2,634	Not later than one year	1,787	1,902
-	1,787	Between one and two years	1,902	2,024
-	6,079	Between two and five years	6,470	6,886
-	6,065	Later than five Years	3,772	1,331
-	**16,565**	**Total Local Currency Debt**	**13,931**	**12,143**
		Foreign Currency Debt (stated in $CI)		
58,843	47,667	Not later than one year	58,091	50,380
57,148	43,032	Between one and two years	50,380	42,668
129,045	108,394	Between two and five years	128,004	128,004
283,857	253,995	Later than five years	193,722	274,054
528,893	**453,087**	**Total Foreign Currency Debt**	**430,197**	**495,106**
528,893	**469,652**	**Total Outstanding Debt**	**444,128**	**507,249**
		Local Currency Marketable Securities and Deposits		
183,063	73,546	Not later than one year	7,858	36,316
183,063	**73,546**	**Total Local Currency Marketable Securities and Deposits**	**7,858**	**36,316**
		Foreign Currency Marketable Securities and Deposits		
163,210	34,169	Not later than one year	34,370	34,868
73,177	39,567	Between one and two years	39,044	40,010
-	17,109	Between two and five years	17,107	17,107
236,387	**90,845**	**Total Foreign Currency Marketable Securities and Deposits**	**90,521**	**91,985**
419,450	**164,391**	**Total Marketable Securities and Deposits**	**98,379**	**128,301**
109,443	**305,261**	**Net Public Debt**	**345,749**	**378,948**

NOTE 1: STATEMENT OF DEBT (CONTINUED)

12-Month Actual 2022	12-Month Forecast 2023	Statement of Borrowings	Borrowing	12-Month Budget 2024	12-Month Budget 2025
$000	$000			$000	$000
2,625	-	**FirstCaribbean International Bank (Cayman) Limited**	USD 62,999,950	-	-
		The final drawdown of US$62,999,949.60 on Loan Agreement of US$155,759,875.39 was drawn on 27th June 2008. The loan has been amortised over 15 yrs with 1/4ly payments of Principal US$1,050,000 plus interest commencing 24 Oct 08 with final repayment due 24 June 2023. The loan was converted to a fixed rate loan for 5 years from 24 Jan 09 to 23 Jan 2014 at 4.25% pa at which time the interest rate was fixed @ 2.71% for the remaining life of the loan.			
1,900	-	**FirstCaribbean International Bank (Cayman) Limited**	USD 45,599,964	-	-
		A second draw down in the amount of US$45,599,963.52 on Loan Agreement of US$155,759,875.39 was drawn on 24 June 2008 at 1 month labor plus 0.50% margin. The loan has been amortised over 15 yrs with quarterly payments of Principal US$760,000 plus interest commencing 24 Oct 2008. The loan was converted to a fixed rate loan for 5 years from 24 Jan 09 to 24 Jan 2014 at 4.25% pa. at which time the rate was fixed at 2.71% for the remaining life of the loan.			
655	-	**FirstCaribbean International Bank (Cayman) Limited**	USD 47,159,962	-	-
		Facility in the amount of US$155,759,875.39 (CI$129.8million @ 0.833334) with an availability period of 12 months. Bridge Loan of CI$16m drawdown 26 Oct 07, CI$7.3m drawdown on 23 Nov 07 and a third drawdown of CI$16m on 14 December 2007 at 1 week Libor. Amortised over 15 yrs with 1/4ly payts of Principal US$786,000 plus interest commencing 11 May 2008. Converted to a fixed rate loan for 5 yrs from 11 Feb 09 to 10 Feb 2014 @ 4.25%pa. Interest rate was fixed at 2.67% on 11 February 2014 for the remaining life of the loan.			
53,980	38,557	**FirstCaribbean International Bank (Cayman) Limited**	USD 185,074,000	23,134	7,711
		15 - Year fixed rate loan of US$185,074,000 advanced on 19 April 2011 at an interest rate of 5.44% p.a. Semi-annual payments of interest only commencing 19 October 2011 with Principal payments of US$9,253,700 plus interest to commence 19 October 2016.			
120,945	110,796	**2019 Butterfield Borrowings - Loan Agreement Dated 25th November 2019**	US$182,686,568	100,647	90,497
		Facility in the amount of US$182.6 million, (first advance on 4 Dec 2019 for US$91,343,283.58 and final advance of US$91,343,284.42 on 23rd December 2019), amortised over 15 years with principal payments of US$1,014,925.38 plus interest payable monthly commenced 31st December 2019 and final repayment due on 31 December 2034. The interest rate was fixed at 3.25% on 25 November 2019 for the remaining life of the loan.			
326,253	303,734	***FCIB-Led Bank Consortium Convertible Loan US403 M***	US$403,000,000	281,215	258,697
		Facility in the amount of US$403 million, (first tranche on 31 Jul 2021 for US$10,000,00, 2nd tranche of US$9,403 on 31 December 2021 and 3rd tranche of US$357,179,000 on 30 Jun 2022), amortised over 15 years with principal payments of US$1,833,333 plus interest payable monthly commenced 31st Jul 2022 and final repayment due on 30 June 2037. The interest rate was fixed at 3.25% on 31 Jul 2021 for the remaining life of the loan.			
-	-	**New Borrowings**		25,200	138,200
506,358	**453,087**	**Total Central Government Debt**		**430,196**	**495,105**
17,202	15,607	Cayman Airways Ltd.		13,931	12,144
3,545	-	Cayman Islands Development Bank		-	-
1,788	958	National Housing and Development Trust		-	-
22,535	**16,564**	**Sub-Total**		**13,931**	**12,144**
528,893	**469,652**	**Total Entire Public Sector Debt**		**444,127**	**507,249**

NOTE 2: CASH AND CASH EQUIVALENTS

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
157,041	202,613	US $ Operational Current Account	163,185	167,038
		CI$ Cash in transit (IRIS Remittance Account)	14	14
7,979	10,294	CI$ Cash in Hand	8,799	6,560
159,558	205,860	CI $ Operational Current Account	295,771	334,444
(434)	(560)	Bank Overdrafts	-	-
973	1,255	CI$ Other Bank Accounts	382	472
307,413	396,622	Other Short Term Investments	251,930	269,670
47,088	60,753	CI$ Payroll Account	24,164	24,204
679,618	**876,837**	**TOTAL**	**744,245**	**802,402**

NOTE 3: TRADE AND OTHER RECEIVABLES

12-Month Actual 2022	12-Month Forecast 2023	Trade Receivables	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
18,685	19,596	Coercive Revenue	24,216	24,046
75,247	90,215	Sale of goods and services	93,332	84,949
-	3,380	Other Trade Receivables	1,388	1,393
427	427	Non-Current trade receivables & other receivables	2,423	2,272
(52,377)	(60,760)	Less: Provision for Trade Receivables	(51,579)	(50,274)
41,982	**52,858**	**Total trade receivables & other receivables**	**69,780**	**62,386**

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
2,110	1,924	Past due 1-30 days	38,746	30,345
14,416	13,143	Past due 31-60 days	18,705	19,895
5,207	4,747	Past due 61-90 days	6,460	6,494
6,130	5,551	Past due 90 and above	3,446	3,531
		Non-Current		
427	427	Past due 1 year and above	2,423	2,272
28,290	**25,791**	**Total**	**69,780**	**62,537**

12-Month Actual 2022	12-Month Forecast 2023	Other Receivables	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
795	587	Advances (salary, Official Travel, etc)	1,474	1,474
1,668	1,232	Dishonoured cheques	1,216	1,219
889	657	Interest receivable	3,087	3,087
31,818	18,507	Other Receivables - Other	31,590	23,086
		Non Current		
155	115	Other Non-Current Assets	1,938	2,192
(712)	(526)	Less: provision for doubtful debts - Other Receivables	(41)	(41)
34,613	**20,571**	**Total other receivables**	**39,264**	**31,017**

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
31,726	18,856	Past due 1-30 days	33,575	24,890
2,772	1,601	Past due 31-60 days	3,751	3,935
		Non-Current		
115	115	Past due 1 year and above	1,938	2,192
34,613	**20,571**	**Total**	**39,264**	**31,017**

NOTE 3: TRADE AND OTHER RECEIVABLES (CONTINUED)

MOVEMENTS IN THE PROVISION OF LOANS, TRADE AND OTHER RECEIVABLES

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
(48,024)	(53,089)	Balance at 1 January	(48,581)	(47,534)
(5,094)	(1,608)	Additional provisions made during the year	(3,972)	(3,740)
29	6,116	Receivables written off during the period	5,019	5,045
(53,089)	**(48,581)**	**Total**	**(47,534)**	**(46,229)**

NOTE 4: INVENTORIES

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
20,187	21,505	Inventory held for use in the provision of goods and services	19,471	17,201
4,742	5,174	Inventory held for sale	8,700	7,039
3,545	4,216	Work in Progress and finished goods	8,071	8,071
28,474	**30,895**	**TOTAL INVENTORIES**	**36,242**	**32,311**

NOTE 5: INVESTMENTS

12-Month Actual 2022	12-Month Forecast 2023	Description	Holding	12-Month Budget 2024	12-Month Budget 2025
$000	$000			$000	$000
		Short - Term Investments			
346,273	**107,715**	Fixed Deposits with Maturities greater than 90 days but not exceeding one (1) year	-	**42,228**	**71,184**
		Long - Term Investments			
73,177	56,676	Marketable Securities		56,151	57,117
		Investment in Associates:			
240	240	Cayman First Insurance	16%	240	240
591	591	Caribbean Development Bank	213 Shares	591	591
74,008	**57,507**	**Total**		**56,982**	**57,948**
420,281	**165,222**	**Total Investments**		**99,210**	**129,132**

NOTE 6: PREPAYMENTS

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
4,197	2,417	Accrued Prepayments	5,152	5,350
2,477	1,426	Prepaid Insurance	1,312	1,389
17,603	10,137	Other Prepayments	5,649	5,450
24,277	**13,980**	**Total**	**12,113**	**12,189**

NOTE 7: LOANS

12-Month Actual 2022	12-Month Forecast 2023	Loan Description	Current	Non-Current	12-Month Budget 2024
$000	$000		$000	$000	$000
985	920	Overseas Medical loans	-	369	369
-	7	Personal loans to staff	26	-	26
91	78	Civil Service Mortgages to staff	-	125	125
46,191	59,726	Loans to Statutory Authorities and Government Companies	-	59,900	59,900
-	116	Settlement Loans	163	-	163
(55)	-	Provision outstanding loans	-	-	-
47,212	**60,847**	**TOTAL**	**189**	**60,394**	**60,583**

Loan Description	Current	Non-Current	12-Month Budget 2025
	$000	$000	$000
Overseas Medical loans	-	356	356
Personal loans to staff	26	-	26
Loans to Statutory Authorities and Government Companies	-	59,900	59,900
Settlement Loans	163	-	163
Provision outstanding loans	-	(53)	(53)
TOTAL	**189**	**60,203**	**60,392**

NOTE 8: 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*
	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
Balance as at 1 January 2023	1,078,495	143,804	779,790	41,095	16,058	46,453	20,799	95,869.00	80,996	448,796	50,174	7,280	21,209	51,952	159,401	3,042,171
Additions	15,255	8,381	31,671	3,656	790	5,062	1,442	3,053	8,220	2,514	5,464	397	-	1,965	70,601	158,471
Disposals and Derecognisation	-	-	(2,150)	(642)	-	(214)	(12)	-	-	-	(44)	-	-	(257)	-	(3,319)
Revaluation	-	-	7,633	-	-	-	-	-	-	300	-	-	-	-	-	7,933
Transfers	-	250	3,560	-	333	372	(26)	-	-	41	(194)	-	-	11	(10,997)	(6,650)
Balance as at 31 December 2023	1,093,750	152,435	820,504	44,109	17,181	51,673	22,203	98,922.00	89,216	451,651	55,400	7,677	21,209	53,671	219,005	3,198,606

	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*
	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
Balance as at 1 January 2024	1,093,750	152,435	820,504	44,109	17,181	51,673	22,203	98,922.00	89,216	451,651	55,400	7,677	21,209	53,671	219,005	3,198,606
Additions	3,829	13,257	28,820	3,502	752	7,709	939	2,100	16,270	4,810	1,153	345	-	7,228	112,266	202,980
Disposals and Derecognisation	(187)	-	-	425	-	(54)	-	-	-	-	(100)	-	-	-	(250)	(166)
Revaluation	307	-	164	-	-	-	-	-	-	300	-	-	-	-	-	771
Transfers	(307)	2,586	(3,656)	-	(8)	(123)	(289)	-	-	-	(347)	-	-	-	-	(2,144)
Balance as at 31 December 2024	1,097,392	168,278	845,832	48,036	17,925	59,205	22,853	101,022.00	105,486	456,761	56,106	8,022	21,209	60,899	331,021	3,400,047

	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*
	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
Balance as at 1 January 2025	1,097,392	168,278	845,832	48,036	17,925	59,205	22,853	101,022.00	105,486	456,761	56,106	8,022	21,209	60,899	331,021	3,400,047
Additions	3,829	14,331	25,504	701	727	3,803	407	3,275	12,000	14,375	2,025	55	-	32,254	60,476	173,762
Disposals and Derecognisation	(94)	-	-	(5,441)	(759)	(566)	(220)	-	-	-	(100)	-	-	-	-	(7,180)
Revaluation	-	-	-	-	-	-	-	-	-	300	-	-	-	-	-	300
Transfers	-	-	7,877	14,521	-	25	-	-	-	67	25	-	-	-	-	22,515
Balance as at 31 December 2025	1,101,127	182,609	879,213	57,817	17,893	62,467	23,040	104,297	117,486	471,503	58,056	8,077	21,209	93,153	391,497	3,589,444

NOTE 8: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

	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*
	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
Balance as at 1 January 2023		80,810	106,184	19,855	13,009	37,864	17,094	15,661	44,686	34,536	37,059	3,671	5,422	27,607	-	443,458
Transfers		-	(16)	-	(26)	(26)	(33)	-	-	(21)	(519)	(15)	-	-	-	(656)
Impairment Reserve 2023 (closing balance)		-	135	-	-	-	-	-	-	-	-	103	-	-	-	238
Depreciation Expense 2023		12,112	40,385	3,528	808	6,877	1,391	6,875	3,179	7,517	5,184	317	1,486	3,613	-	93,272
Eliminate on Disposal or Derecognisation 2023		-	(284)	(912)	-	(214)	(40)	-	-	-	(44)	-	-	3	-	(1,491)
Balance as at 31 December 2023		92,922	146,404	22,471	13,791	44,501	18,412	22,536.00	47,865	42,032	41,680	4,076	6,908	31,223	-	534,821

	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*
	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
Balance as at 1 January 2024		92,922	146,404	22,471	13,791	44,501	18,412	22,536.00	47,865	42,032	41,680	4,076	6,908	31,223	-	534,821
Transfers		1,242	(978)	-	(96)	(282)	(333)	-	-	(134)	(1,447)	-	(200)	(73)	-	(2,301)
Impairment change 2024		-	-	-	-	-	11	-	-	-	-	-	-	-	-	11
Depreciation Expense 2024		13,624	40,862	2,586	936	7,735	1,270	6,883	2,873	7,079	4,362	366	1,495	4,321	-	94,392
Eliminate on Disposal or Derecognisation 2024		-	-	155	-	(54)	11	-	-	-	(100)	-	-	270	-	282
Balance as at 31 December 2024		107,788	186,288	25,212	14,631	51,900	19,371	29,419.00	50,738	48,977	44,495	4,442	8,203	35,741	-	627,205

	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*
	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000	$000
Balance as at 1 January 2025		107,788	186,288	25,212	14,631	51,900	19,371	29,419	50,738	48,977	44,495	4,442	8,203	35,741	-	627,205
Transfers		-	-	-	-	-	-	-	-	(70)	-	-	(209)	(75)	-	(354)
Impairment change 2025		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2025		14,982	40,706	2,903	902	7,920	1,300	6,955	4,387	7,680	4,417	391	1,505	7,081	-	101,129
Eliminate on Disposal or Derecognisation 2025		138	342	(5,711)	(759)	(566)	(200)	-	-	-	(100)	-	-	270	-	(6,586)
Balance as at 31 December 2025		122,908	227,336	22,404	14,774	59,254	20,471	36,374	55,125	56,587	48,812	4,833	9,499	43,017	-	721,394

Net Book value 31 December 2023	1,093,750	59,513	674,100	21,638	3,390	7,172	3,791	76,386	41,351	409,619	13,720	3,601	14,301	22,448	219,005	2,663,785
Net Book value 30 December 2024	1,097,392	60,490	659,544	22,824	3,294	7,305	3,482	71,603	54,748	407,784	11,611	3,580	13,006	25,158	331,021	2,772,842
Net Book value 30 December 2025	1,101,127	59,701	651,877	35,413	3,119	3,213	2,569	67,923	62,361	414,916	9,244	3,244	11,710	50,136	391,497	2,868,050

NOTE 9: INTANGIBLE ASSETS

COST OF INTANGIBLE ASSETS

	Computer Software	Intangible Assets under construction or development	Total
	$000	**$000**	**$000**
Balance as at 1 January 2023	33,880	202	34,082
Additions	8,423	104	8,527
Disposals and Derecognisation	-	-	-
Revaluation	-	-	-
Transfers	298	(221)	77
Balance as at 31 December 2023	42,601	85	42,686

	Computer Software	Intangible Assets under construction or development	Total
	$000	**$000**	**$000**
Balance as at 1 January 2024	42,601	85	42,686
Additions	10,271	567	10,838
Disposals and Derecognisation	-	-	-
Revaluation	-	-	-
Transfers	(745)	-	(745)
Balance as at 31 December 2024	52,127	652	52,779

	Computer Software	Intangible Assets under construction or development	Total
	$000	**$000**	**$000**
Balance as at 1 January 2025	52,127	652	52,779
Additions	9,918	337	10,255
Disposals and Derecognisation	(505)	(21)	(526)
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2025	61,540	968	62,508

NOTE 9: INTANGIBLE ASSETS (CONTINUED)
ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	Computer Software	Other Intangible Assets	Total
	$000	$000	$000
Balance as at 1 January 2023	25,525	374	25,899
Transfers	(23)	-	(23)
Impairment Reserve 2023 (closing balance)	967	-	967
Depreciation Expense 2023	2,625	10	2,635
Eliminate on Disposal or Derecognisation 2023	-	-	-
Balance as at 31 December 2023	29,094	384	29,478

	Computer Software	Intangible Assets under construction or development	Total
	$000	$000	$000
Balance as at 1 January 2024	29,094	384	29,478
Transfers	(293)	-	(293)
Impairment change 2024	-	-	-
Depreciation Expense 2024	3,570	7	3,577
Eliminate on Disposal or Derecognisation 2024	-	-	-
Balance as at 31 December 2024	32,371	391	32,762

	Computer Software	Intangible Assets under construction or development	Total
	$000	$000	$000
Balance as at 1 January 2025	32,371	391	32,762
Transfers	(505)	-	(505)
Impairment change 2025	-	-	-
Depreciation Expense 2025	3,778	7	3,785
Eliminate on Disposal or Derecognisation 2025	-	(21)	(21)
Balance as at 31 December 2025	35,644	377	36,021

Net Book value 31 December 2023	13,507	(299)	13,208

Net Book value 30 December 2024	19,756	261	20,017

Net Book value 30 December 2025	25,896	591	26,487

NOTE 10: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
20,291	42,299	Creditors	27,839	42,665
-	-	Creditors Ministries/Portfolios	112	112
4,048	3,108	Payroll Deductions	2,817	2,238
40,494	42,285	Accrued Expenses	32,116	45,652
475	-	Transfers payable	-	-
1,001	1,372	Loan Interest Payable	1,945	1,515
4,720	3,395	Non-current current payables and accruals	4,268	2,113
60,347	65,472	Other payables	32,486	40,345
131,376	**157,931**	**Total trade payables other payables and accruals**	**101,583**	**134,640**

NOTE 11: UNEARNED REVENUE

12-Month Actual 2022	12-Month Forecast 2023	Details	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
786	330	Customs deposits	392	392
114,398	109,146	Revenue deposits	95,538	85,699
13,187	12,529	Other unearned revenue	12,714	12,729
128,371	**122,004**	**Total unearned reveune**	**108,644**	**98,820**

NOTE 12: EMPLOYEE ENTITLEMENTS

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
2,779	4,216	Annual Leave	4,935	5,060
4,597	6,431	Retirement and long service leave	5,613	5,605
4,014	4,301	Accrued salaries	721	4,752
2,383	2,067	Pension	2,346	2,349
13,773	**17,015**	**Total current portion**	**13,615**	**17,766**
		Non-current employee entitlements are represented by:		
-	-	Non-current Retirement and long service leave	700	700
13,773	**17,015**	**Total employee entitlements**	**14,315**	**18,466**

NOTE 13: UNFUNDED PENSION LIABILITY

IPSAS 39 – Employee Benefits requires that the pension liabilities be revalued annually in order to present the fair value of the fund balances. The Government and Public Authorities have employed an actuary to conduct this annual fair value assessment. The amount recognised by the Central Government is estimated based on the 31 December 2020 valuation as shown in the table below.

Summary Pensions Plans Actuarial Valuation

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
385,790	402,267	Total Public Service Pensions	402,267	402,267
63,881	63,881	Parliamentarian Pensions	63,881	63,881
(173)	(24)	Judicial Public Service Pensions	(24)	(24)
449,498	**466,124**	**Entire Public Sector Pensions Liability**	**466,124**	**466,124**

The principal assumptions used in the computation of the actuarial estimate of the pension liability for the pension plans are as follows:

(a) Annual salary increases of 2.5%;
(b) Long term inflation rate of 2.0% per annum;
(c) Valuation interest rate to discount future benefit payments of 4.5%;
(d) Anticipated future pensions payments increases of 2.0% per annum;
(e) Estimated retirement age of 55 years and 10 years of service for the Parliamentarian Pensions Plan, 57 years and 10 years of service for the Public Service Pensions Plan, and age 65 years for Judiciary Pensions Plan;
(f) Liability Cost Method – Projected unit credit method; and

Unfunded post-retirement health care

In addition to the Past Service Pension Liability, the Government also acknowledges its obligations for the future health care costs of Civil Servants who earned that benefit based on their service with the Government.

Previously, Civil Servants who worked for a minimum of 10 years with the Government would be entitled to a health care benefit upon retirement. However, the Public Service Management Act now requires that the employee puts in the same amount of years of qualifying service and also retire from the Civil Service in order to obtain such benefits in the future.

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
318,897	350,914	Unfunded Health Care Liability - Statutory Authorities & Government Companies	350,095	374,104
318,897	**350,914**	**Total Unfunded Health Care Liability**	**350,095**	**374,104**

NOTE 14: RESERVES

12-Month Actual 2022	12-Month Forecast 2023	Reserve	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
794	837	Housing Guarantee Reserve Fund	869	896
46,333	44,172	Environmental Protection Fund	41,369	38,346
13,714	21,189	Infrastructure Development Fund	15,020	22,232
180,997	184,434	Retained Earnings held as General Reserves	187,724	191,317
2,850	3,102	Student Loan Reserve	3,303	3,502
1,339	1,809	National Disaster Fund	2,268	2,736
-	49,631	SAGC Deposits	39,631	39,631
-	5,000	Sinking Fund ReGen	15,000	15,000
246,027	**310,174**	**Total Reserves**	**305,183**	**313,659**

NOTE 14: RESERVES (CONTINUED)

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
		ENVIRONMENTAL PROTECTION FUND		
46,333	46,333	Opening Balance	44,173	41,369
-	1,880	Interest	1,436	1,244
3,072	4,825	Transfer into EPF	5,008	3,977
-	(1,880)	Interest transfer to General Revenue	(1,436)	(1,513)
(3,072)	(6,986)	Transfer to General Revenue	(7,812)	(6,731)
46,333	**44,172**	**Closing Balance**	**41,369**	**38,346**
		INFRASTRUCTURE DEVELOPMENT FUND		
13,714	13,714	Opening Balance	21,189	15,020
94	596	Interest	690	451
(94)	6,880	Fund Receipts	7,141	6,761
-	-	Transfer to General Revenue	(14,000)	-
13,714	**21,189**	**Closing Balance**	**15,020**	**22,232**
		SAGC DEPOSITS		
-	-	Opening Balance	49,631	39,631
-	49,631	Transfers from General Revenues	-	-
-	-	Transfers to General Revenues	(10,000)	-
-	**49,631**	**Closing Balance**	**39,631**	**39,631**
		STUDENT LOAN RESERVE		
2,719	2,850	Opening Balance	3,102	3,303
31	152	Interest	101	99
100	100	Transfers from General Revenues	100	100
2,850	**3,102**	**Closing Balance**	**3,303**	**3,502**
		HOUSING LOAN RESERVE		
1,006	794	Opening Balance	837	869
-	43	Interest	32	27
212	-	Outflow	-	-
794	**837**	**Closing Balance**	**869**	**896**
		NATIONAL DISASTER FUND		
906	1,339	Opening Balance	1,809	2,268
10	70	Interest	59	68
423	400	Transfers from General Revenue	400	400
1,339	**1,809**	**Closing Balance**	**2,268**	**2,736**
		GENERAL RESERVES		
105,432	180,997	Opening Balance	184,434	187,724
74,748	-	Transfer to General Reserve	-	-
817	3,436	Interest Income	3,290	3,593
180,997	**184,434**	**Closing Balance**	**187,724**	**191,317**
		SINKING FUND for ReGen		
-	-	Opening Balance	5,000	15,000
-	5,000	Transfer in from General Revenue	10,000	-
-	**5,000**	**Closing Balance**	**15,000**	**15,000**
246,027	**310,174**	**Total**	**305,183**	**313,659**

NOTE 15: COERCIVE REVENUE

12-Month Actual 2022	12-Month Forecast 2023	Revenue Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
23,341	23,477	Alcoholic Beverages Duty	24,966	26,362
34	34	Annual fee for Certificate of Direct Investment - Fee equivalent to that payable for a workpermit	-	-
20,583	20,704	Annual Permanent Resident Work Permit Fee	22,667	23,382
1,599	-	Annual Ship Tonnage Charges	-	-
2	2	Bank Charges Reimbursable	-	-
25,974	26,126	Banks and Trust Licenses	24,717	24,435
132	133	Birth, Deaths & Marriages Registration	149	154
7,782	7,827	Building Permit Fees	8,032	8,112
36	36	Business Staffing Plan Board Fees	39	40
408	410	Caymanian Status Fees	811	821
4,889	-	CIMA - Penalties and Fines	-	-
11	11	Cinematographic Licenses	-	-
110	110	Compounded Penalties	104	192
2,045	2,056	Court Fees	2,349	2,466
2,257	2,269	Court Fines	2,667	2,801
4,419	4,445	Cruise Ship Departure Charges	8,066	8,373
2,400	2,414	CUC - License	2,400	2,400
4,416	4,442	Debit Transaction Fees	4,757	4,938
1	1	Dependant of Caymanian Grant Fee	1	1
3,072	3,090	Environmental Protection Fund Fees	5,001	5,177
620	624	EZG- Special Economic Zone Employment Certificate Grant Fee	661	676
47	47	Firearms Licenses	31	31
1	1	Fisheries Licenses	-	-
1	1	FPW - Final WP Non-renewal (90days) - Grant	1	1
12,838	12,913	Gasoline Diesel Duty	16,928	17,146
1,413	1,421	General Search Fees	1,528	1,574
13	13	Grant of Temporary Work Permit - Seasonal Worker	14	14
1,576	1,690	Health Practitioners' Board Fee	966	966
296	298	Hotel Licenses	308	360
4	4	Hurricane Ivan Loans Received	-	-
9,070	9,123	ICTA Licences	9,422	9,422
314	316	Immigration Fines	334	342
2,384	2,398	Immigration Non-Refundable Repatriation Fee	2,542	2,600
6,612	6,650	Infrastructure Fund fee	6,694	6,761
8,541	8,851	Insurance Licenses	9,380	9,524
2,195	2,208	Insurance Stamp Duty	2,363	2,452
60	61	Issue Fee for Specialist Caregiver Certificate	64	66
4,267	4,292	Land Holding Companies Share Transfer Charge	1,500	1,500
1,323	1,331	Land Registry Fees	1,100	1,078
3,441	3,461	Law Firm Operational	4,221	4,432
2,210	2,228	Legal Practitioner Fee	1,919	2,015
719	723	Liquor Licenses	710	715
4,005	4,029	Local Co. and Corp. Mgmt. Fees	4,268	4,268

NOTE 15: COERCIVE REVENUE (CONTINUED)

12-Month Actual 2022	12-Month Forecast 2023	Revenue Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
460	462	Local Company Control License Grants/Renewals	1,450	2,400
673	254	Miscellaneous Income (Executive Only)	-	-
86	87	Miscellaneous Licenses	72	72
50	50	Money Services Licence	59	59
3,613	3,634	Money Transfer Fees	5,250	6,000
10,356	10,416	Motor Vehicle Charges	3,419	3,469
2,668	2,683	Motor Vehicle Drivers Licences	1,532	1,554
21,945	22,074	Motor Vehicle Duty	25,842	26,779
1,885	1,896	Motor Vehicle Environmental Tax	7,373	7,456
51,921	52,225	Mutual Fund Administrators	53,467	54,684
434	437	Notary Public Fees	461	484
112,133	112,786	Other Company Fees - Exempt	121,439	123,910
10,276	10,336	Other Company Fees - Foreign	12,580	12,898
1,829	1,839	Other Company Fees - Non-Resident	2,115	2,142
2,928	2,945	Other Company Fees - Resident	2,778	2,833
159,832	160,767	Other Import Duty	187,090	196,777
16,762	16,860	Other Stamp Duty	12,800	12,560
1,169	1,176	Package Charges	1,294	1,373
73,067	73,495	Partnership Fees	71,169	71,428
2,104	2,117	Patents and Trademarks	-	-
3,055	3,073	PCW - Provision for continuation of work permit - Grant	3,257	3,332
1,868	1,877	Planning Fees	1,896	1,915
253	355	Procedural Fines	515	515
6,547	6,586	Proceeds of Liquidated Entities	8,993	8,432
105	106	Public Records	109	111
16	16	Public Transport - Drivers Licenses	-	-
14	14	Public Transport - Operator Licenses	-	-
1	1	Residency & Employ. Rights Cert.- Surviving Spouse of a Caymanian	1	1
232	233	Residency & Employment Rights Certificate by Dependent of a P.R	248	254
1,219	1,225	Residency & Employment Rights Certificate Issue Fee	1,188	1,082
125	126	Residency and Employment Rights Certificate by Spouse of a Caymanian	133	136
648	652	Residency Certificate for Persons of Independent Means Grant Fee	691	707
3,046	3,064	RFI - Permanent Residence - Persons of Independent Means	7,382	7,456
86	87	Royalties and Dredging	650	650
1	1	Royalty Fees from ICTA Licences	-	-
8,992	9,043	Security Investments	8,728	8,828
2	2	Spear Gun Licenses	5	5
-	-	Special Marriage Licenses	37	37

NOTE 15: COERCIVE REVENUE (CONTINUED)

12-Month Actual 2022	12-Month Forecast 2023	Revenue Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
92,137	92,676	Stamp Duty - Land Transfers	67,500	76,150
10,273	10,333	Tax and Trust Undertakings	9,500	9,500
615	618	Timeshare Ownership	1,849	1,849
138	138	Tobacco Dealer Registration fees	120	120
8,196	8,244	Tobacco Products Duty	9,347	9,990
-	-	Tourism Fines	3	3
19,766	19,882	Tourist Accommodation Charges	40,182	44,931
7,170	7,212	Traders Licenses	6,180	6,200
770	775	Trust Registration Fees	770	770
8	8	W.I.Z. - Boat Licensing	20	20
90,616	91,248	Work Permits Fees	96,746	98,971
123	124	Working Under Operation of Law Fees	131	134
119	119	RJC - Residency Certificate (Substantial Business Presence)	120	123
352	354	Website - Recovery Fees	329	346
1	1	HRS-Administrative Fines for Health Insurance Offences	-	-
4	4	Non-Profit Oganizations	5	5
322	324	Foundation Companies	348	359
268	269	DCI - Penalties & Fines	100	150
62,798	63,165	Private Fund Fees	63,780	65,247
118	119	Virtual Asset (Service Providers)	261	336
5,384	5,415	Limited Liability Companies	7,212	7,438
48	48	Limited Liability Partnership	48	48
910	915	General Registry - Penalties and Fines	500	500
363	365	DITC Filing Fee	12,668	16,890
10,420	-	Directors Register Inspection	6	7
4	16	Public Land Commission Permit Fees	-	-
30	-	Public Land Commission Fines for Offenses	-	-
976,814	**965,638**	**Total Revenue**	**1,033,428**	**1,076,023**

NOTE 16: OTHER REVENUE

12-Month Actual 2022	12-Month Forecast 2023	Revenue Description	Budget 2015/16	12-Month Budget 2025
$000	$000		$000	$000
29	42	Save the Mortgage Loan Repayment	44	46
1,892	8,298	Other revenue	7,462	7,738
1,921	**8,340**	**Total**	**7,506**	**7,784**

NOTE 17: SALES OF GOODS AND SERVICES

12-Month Actual 2022	12-Month Forecast 2023	Revenue Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
131,252	123,720	Fees and charges	168,411	172,722
156,318	162,791	General sales	178,920	183,398
3,874	3,526	Rentals	3,782	4,357
9,164	38,223	Other	44,048	51,249
300,608	**328,260**	**Total Revenue**	**395,161**	**411,726**

NOTE 17: SALES OF GOODS AND SERVICES (CONTINUED)

12-Month Actual 2022	12-Month Forecast 2023	*Fees and Charges*	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
157	169	Agricultural Department Fees	204	226
2,157	1,300	Annual Work Permit Application Fees (Entity)	2,925	2,971
29	4	APA - Appeal to Board against decision made by an Immigration Officer Application Fee	31	32
9	7	Application Fee for Specialist Caregiver Certificate	9	10
2,199	1,700	Authentication and Apostille of Documents Fees	2,100	2,100
12	12	Business Staffing Plan Application Fees (Entity)	13	13
14	1	Business Visitors Administration Fees	15	16
29	1	BVX - Business Visitors Permit - Express Determination Fee	31	32
156	100	Cabinet Appeal Fees	66	66
160	135	Caymanian Status Application Fees (Entity)	450	454
46	42	Customised Motor Vehicle Licence Plate Fees	46	47
268	350	Customs Special Attendance Fees	851	868
8	4	Dependant of a Caymanian Admin Fee	9	9
458	468	Drivers Examination Fees	464	468
74	68	Duplicate Vehicle Log Books	75	76
14	13	Electrical Inspection Fees	14	14
86	79	Electrical Licence Fees	87	87
51	47	Elevator Inspection Fees	51	52
24	19	Environmental Service Fees	25	25
2,633	2,783	Examination Fees	2,313	2,359
2,497	980	Express Fee - Work Permits	2,662	2,723
94	83	Express Land Registry	80	80
-	2	External Training	2	2
-	1	FPA - Final WP Non-renewal (90days) - Admin	-	-
-	-	Funds Received From Department of Tourism (DOT) Events	4	4
2,863	2,735	Garbage Fees	2,741	2,741
18	22	Heavy Equipment Application Fees	18	18
(1)	-	Land Registry Fees	-	-
316	280	Land Survey Fees	250	250
719	765	Law School Fees	625	625
17	14	Local Companies Administration Fees	15	15
436	360	Mail Terminal Credits	450	460
204	181	Mapping Services	180	180
1,955	1,600	Motor Vehicle Inspection Fees	2,300	2,318
457	523	Motor Vehicle Licence Plate Fees	460	464
838	680	Naturalisation and Registration Fees	464	464
203	157	Online Planning System Fees	205	207
188	170	Other Company Fees - Exempt (Entity)	204	212
52	**2**	Other Fees	157	160
153	33	Other Immigration Fees	2,091	2,098

NOTE 17: SALES OF GOODS AND SERVICES (CONTINUED)

12-Month Actual 2022	12-Month Forecast 2023	*Fees and Charges*	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
653	327	Passport Fees	675	685
4	1	PCA - Provision for Continuation of WP - Amendment - Admin	4	4
1,226	1,100	Pension Plan Registration Fees	1,050	1,050
186	155	Permanent Residence/Residency & Employment Rights Certificate/Residency Certificate for	198	203
1	1	Planning Appeal Fees	-	-
46	15	Planning Inspection Call-Out Fee	46	46
2,558	2,130	Private Sector Computing Fees	2,918	2,976
20	22	Public Library Fees	25	25
122	79	PWA - Provision for continuation of work permit - Admin	130	133
313	-	Radiocommunications services and maintenance fees	-	-
2	-	REA - Extension to reside as a Dependent of a Caymanian Application Fee	-	-
5	6	Recycling Fees	25	25
10	6	Refund Processing Fees	12	13
2	1	Residency & Employment Rights Cert. - Surviving spouse of a Caymanian Application Fee	3	3
491	380	Residency & Employment Rights Certificate Admin Fee	524	536
29	35	Residency and Employment Rights Certificate by the Dependant of a Permanent Resident	31	32
135	110	Residency and Employment Rights Certificate by the Spouse of a Caymanian Admin Fee	143	147
19	12	Residency Certificate for Persons of Independent Means Admin Fee	20	21
-	-	Restoration of Seized Goods	12	12
11	12	RFA - Permanent Residence - Persons of Independent Means - Application Fee	-	-
12	7	RGA - Variation of Permanent Residence - Person of Independent Means - Application Fee	19	20
19	6	RJA - Residency Certificate (Substantial Business Presence) Application Fee	-	-
1	1	Sale of Custom Forms	-	-
618	500	School Fees	330	330
172	-	Special Econ. Zone - Trade Certificate Fee	170	170
-	100	Special Econ. Zone – Trade Certificate Renewal Fee	-	-
6	-	Special Marriage License Application Fee	10	13
1,772	820	Temporary Work Permit Application Fees (Entity)	1,888	1,932
48	25	Tower Licence Fees	267	280
1,220	1,623	Trade and Business Administration Fees	900	950

NOTE 17: SALES OF GOODS AND SERVICES (CONTINUED)

12-Month Actual 2022	12-Month Forecast 2023	*Fees and Charges*	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
7	-	Transcript Fees	3	3
61	31	Variation/Amendment Fee for BSP	65	67
210	160	Vault Sales (Cemetery Fees)	165	165
-	1	Vehicle And Equip. Maintenance Fees	-	-
47	50	Vehicle Bank Liens	48	48
247	250	Vehicle Change of Ownership	250	252
1,617	1,732	Vehicle Disposal Fees	1,894	1,894
102	10	VWA - Visitor's Work Visa Application Fee	1,347	1,374
1,018	1,360	Warehousage	1,066	1,087
759	600	Web Receipts	700	700
6	2	Work Under Operation of Law Fees	7	7
12	10	Plumbers Examination Board Fees	-	-
1,991	1,150	VEA - Extension of a Visitor's Work Visa Application Fee	19	19
-	150	Trade and Business Penalty Fees	-	-
2	-	Public Land Commission Application Fee	1,262	1,262
95,879	94,850	Fees and Charges - Statutory Authorities & Government Companies	129,498	133,292
131,252	**123,720**	**Total Fees & Charges**	**168,411**	**172,722**

NOTE 17: SALES OF GOODS AND SERVICES (CONTINUED)

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
		General Sales		
69	13	Auction Receipts	-	-
-	-	Builders Board Registration Fees	12	12
112	85	Canteen Sales	100	100
(1,414)	155	Miscellaneous Sales	5	5
54	55	Other Postal Business	65	68
8	4	Philatelic Sales	10	12
12	10	Plumbers Examination Board Fees	163	167
1,057	1,106	Police Clearances	1,047	1,047
595	600	Postal Stamps	625	640
25	15	Prison Craft Sales	20	20
12	20	Prison Sales	15	15
786	427	Sale Of Advertising Space	427	427
2,671	2,855	Sale of Agric. Supplies/Produce	2,376	2,365
-	-	Sale Of Forms/Tariff Notes	-	-
837	754	Sale Of Gazettes And Subscriptions	750	750
1	21	Sale Of Laws	10	10
60	53	Sale of Planning Documents	61	62
-	-	Temporary Work Permit - Seasonal Worker	1	1
151,433	156,618	General Sales - Statutory Authorities & Government Companies	173,233	177,697
156,318	**162,791**	**Total General Sales**	**178,920**	**183,398**

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
		Rentals		
5	2	Equipment Rental - PWD (Cayman Brac)	9	9
1,057	1,035	Postal Box Rental Fees	1,050	1,055
108	100	Rental - School Canteens	144	144
18	3	Rentals - Craft Market	60	60
11	16	Rentals - Government Housing	13	13
76	124	Rentals - Other Properties	63	64
23	40	Rentals - Town Halls	31	31
2,577	2,206	Rentals - Statutory Authorities & Government Companies	2,412	2,981
3,874	**3,526**	**Total Rentals**	**3,782**	**4,357**

NOTE 17: SALES OF GOODS AND SERVICES (CONTINUED)

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
		Other Goods & Services Revenue		
		Goods & Services Revenue		
131	85	GIS Applications	110	110
17	8	GPS Licenses Refund	20	20
60	57	Miscellaneous Licensing Receipts	66	67
705	1,500.00	Miscellaneous Receipts	253	253
8,252	36,573	Other Goods & Services - Statutory Authorities & Government Companies	43,599	50,799
9,164	**38,223**	**Total Other Goods & Services Revenue**	**44,048**	**51,249**
300,608	**328,260**	**Total Goods and Services**	**395,161**	**411,726**

NOTE 18: INVESTMENT REVENUE

12-Month Actual 2022	12-Month Forecast 2023	Revenue type	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
-	-	Interest on deposits	1,902	1,850
12,627	26,569	Interest on cash balances	11,167	9,414
819	-	Interest on Loans	5	6
698	1,803	Royalties	1,997	2,024
-	7,286	Other Investment Revenue	7,782	7,226
14,144	**35,658**	**Total Investment revenue**	**22,853**	**20,520**

NOTE 19: DONATIONS

12-Month Actual 2022	12-Month Forecast 2023	Source	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
1,931	1,255	Other Donations	1,416	1,443
		Balance		
1,931	**1,255**	**Total Donations**	**1,416**	**1,443**

NOTE 20: PERSONNEL COSTS

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
474,796	509,357	Salaries, wages and allowances	603,531	627,040
36,182	30,050	Health care - Other	32,625	33,909
27,415	37,112	Pension - Normal Cost Employer	40,787	42,026
15,893	16,420	Pension - Employer	22,232	22,313
914	1,230	Leave	659	628
14,741	18,550	Other personnel related costs	13,976	10,889
569,941	**612,719**	**Total Personnel Costs**	**713,810**	**736,805**

NOTE 21: SUPPLIES AND CONSUMABLES

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
98,273	89,646	Supplies and Materials	97,144	98,049
132,503	120,872	Purchase of services	96,693	97,676
16,837	15,359	Lease of Property and Equipment	14,534	16,255
29,227	26,661	Utilities	31,128	31,775
14,839	13,536	General Insurance	7,787	8,094
5,143	4,692	Travel and Subsistence	7,800	7,828
4,267	3,892	Recruitment and Training	10,782	10,602
59,702	54,461	Other Supplies and Consumables	162,333	180,913
360,791	**329,120**	**Total Supplies & consumables**	**428,201**	**451,192**

NOTE 22: FINANCE COST

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
16,090	17,440	Interest on borrowings	19,181	24,619
1,223	91	Other borrowing costs	92	94
49	24	Overdraft Expenses	24	24
17,362	**17,555**	**Total Finance cost**	**19,297**	**24,737**

NOTE 23: LITIGATION COST

12-Month Actual 2022	12-Month Forecast 2023	Litigation Costs	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
1,217	1,572	Legal Fees	1,990	2,243
1,217	**1,572**	**Total Litigation cost**	**1,990**	**2,243**

NOTE 24: (GAINS)/ LOSSES

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
2,223	-	Net (gain) / loss on disposal of property, plant and equipment	4,000	4,000
173	340	Net (gain) / loss on derecognition and/or revaluation of assets	1,160	(340)
1,930	(876)	Net (gain) / loss on foreign exchange transactions	58	58
4,326	**(535)**	**Total (gains)/ losses**	**5,218**	**3,718**

NOTE 25: OUTPUTS FROM NON-GOVERNMENT SUPPLIERS

12-Month Actual 2022	12-Month Forecast 2023	Output Group	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
30	34	NGS 1 - Organise, Administer and Execute the Cayman Islands Fishing Tournament	80	30
2,696	3,028	NGS 2 - Legal Aid Services	2,800	2,900
39	44	NGS 4 - Aids and First Aid Education Program (Cayman Islands Red Cross)	39	39
311	349	NGS 7 - Management of Small Business Development	230	230
243	273	NGS 20 - Employee Assistance Programme	300	307
30	34	NGS 24 - Spaying and neutering of dogs and cats	30	30
250	281	NGS 25 - Teaching of Tertiary Education Course (ICCI)	250	250
100	112	NGS 27 - Miss Cayman Committee	-	-
2,000	2,247	NGS 34 - Primary and Secondary Education by Private Schools	2,000	2,000
2,500	2,808	NGS 38 - Services for Irregular Migrants	668	668
9	10	NGS 47 - Mentoring Cayman Programme	-	-
100	112	NGS 53 - Palliative Care Nursing - Jasmine (formerly Hospice Care)	100	100
51,658	58,026	NGS 55 - Tertiary Medical Care at Various Overseas Providers	18,646	14,426
4	4	NGS 57 - Gardening Projects and Landscaping	4	4
23	26	NGS 58 - Elite Athletes Programme	-	-
43	48	NGS 59 - Youth Development Programmes	51	51
1,540	1,730	NGS 60 - Sports Programmes	1,289	1,289
2,035	2,286	NGS 64 - Care of the Indigent and Disabled Elderly Persons	2,040	2,040
393	441	NGS 66 - Foster Care for Children	393	393
79	89	NGS 67 - Community Programmes - Afterschool	79	79
325	365	NGS 71 - Support for Battered Women and Children	430	430
570	640	NGS 74 - Preservation of Natural Environment and Places of Historic Significance	570	570
50	56	NGS 79 - Cayman Islands Protective Services (K9-Security Services)	50	50
87	98	NGS 82 - Other Sports Programmes	-	-
40	45	NGS 83 - Other Health and Cultural Programmes	-	-
186	209	NGS 84 - Cayman Islands Agricultural Society	187	187
456	512	NGS 85 - Cayman Finance	975	975
75	84	NGS 86 - Community Programmes – Meals on Wheels	175	175
7	8	NGS 87- Gender Equality Cayman	6	14
1,212	1,361	NGS 89 - Cayman Islands Legal Practitioners Association Ltd	800	800
66	74	NGS 90 - Cayman Islands Cadet Corps Committee	-	-
8,114	9,114	NGS 91 - Public School Meals Programme	11,500	10,998
-	-	NGS 92 - Alzheimer's & Dementia Association of the Cayman Islands	75	75
75,271	**84,550**	**Total**	**43,767**	**39,110**

NOTE 26: TRANSFER PAYMENTS

12-Month Actual 2022	12-Month Forecast 2023	Output Group	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
533	479	TP 12 - Tourism Scholarships	915	915
288	259	TP 13 - Miss Cayman Scholarship	75	75
737	663	TP 27 Pre-School Educational Assistance	723	723
10,000	8,993	TP 30 Scholarships and Bursaries	21,755	22,255
17,927	16,122	TP 41 Permanent Financial Assistance	15,200	12,000
23	21	TP 44 - Temporary Poor Relief Payments for Yound Parents Programme (YPP) Students	70	70
44	40	TP 46 - Poor Relief for Refugees	128	128
10,609	9,541	TP 47 Ex-Gratia Benefit Payments to Seafarers and Veterans	10,891	10,835
87	78	TP 51 Other Educational Assistance	800	800
450	405	TP 57 Children and Family Services Support	350	350
70	63	TP 58 - Support for Services of the Red Cross	70	70
479	431	TP 60 Housing Assistance	375	375
785	706	TP 61 Student Enrichment & Support Services	900	900
49	44	TP 63 - Support to Local Business Associations	75	75
262	236	TP 66 - Sister Islands Home Repairs Assistance	600	600
547	492	TP 67 - Sports and Cultural Tourism Programmes Assistance	2,450	2,450
155	139	TP 69 - Support for the Bridge Foundation	155	155
499	449	TP 73 - Other Health & Cultural Program Assistance	1,000	1,000
540	486	TP 76 - Assistance for Infrastructure, Development & National Disaster Response	200	372
4,214	3,790	TP 80 Support for Business Initiatives	350	350
1,066	959	TP 82 SEN Scholarships	1,450	1,450
82	74	TP 83 Medical Scholarships	600	600
84	76	TP 84 - Agriculture Sector Development	212	800
56	50	TP 85 - Support to Local Financial Services Associations	110	110
608	547	TP 86 - Sister Islands Beaches and Community Clean Up Programme	700	700
3	3	TP 87 - Temporary Financial Assistance	-	-
145	130	TP 90 - Assistance to GTR Committee	-	-
140	126	TP 93 Private School Grants	400	400
150	135	TP 94 Superior Auto Apprenticeship Programme	150	150
52	47	TP 101 - Sister Islands Community programmes/projects	150	150
931	837	TP 107 - Youth, Sports, Culture and Heritage Programmes	3,158	3,153
26,658	23,612	TP 109 - Ex-gratia Stipend - Wages lost during isolation	-	-
34	31	TP 110 - Sustainability Programme Support	110	-
-	-	TP 111 - Climate Resiliency Programme, Public Sector (Buildings) & Efficiency	100	-
219	197	TP 112 - Community Support Programs	250	250
100	90	TP 113 - Agricultural Sustainable Production Programme	-	-
-	180	TP 114 Cayman Finance	550	550
-	81	TP 115 Hope for Today Foundation	90	90
7,949	7,148	TP 118 - Electrical Assistance	-	-
-	100	TP 119 - Professional Development and Service Projects in the Communities	350	350
-	-	TP 122 - Visitor Experience Development Grant	500	500
-	-	TP 123 - Minister's Community Development Projects	150	150
-	-	TP 124 - Sponsorship and Scholarships - PAHI	400	400
86,575	**77,856**	**Total**	**66,512**	**64,301**

NOTE 27: OTHER OPERATING EXPENSES

12-Month Actual 2022	12-Month Forecast 2023	Output Group	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
3,540	3,635	OE 1 - Personnel Emoulments to the Judiciary	4,687	4,941
793	814	OE 2 - Personal Emoluments for H.E. the Governor, Premier, Deputy Premier, Speaker of the Legislative Assembly, Ministers, Elected Members of the Legislative Assembly and Deputy Governor	832	873
1,883	1,935	OE 4 - Judiciary Expenses	1,077	1,028
1,140	1,171	OE 5 - Constituency Allowance	1,405	1,405
53	54	OE 6 - Contribution to Carribean Action Task Force	84	84
162	166	OE 9 - Caricom Fees	170	170
84	86	OE 10 - Caribbean Regional Technical Assistance Centre(CARTAC) Contribution	85	85
10	10	OE 11 Subscription to Caribbean Examinations Council	13	13
510	524	OE 12 University of the West Indies Membership Levy	559	559
9	9	OE 15 - Pan American Health Organisation Subscription	15	15
2,237	2,297	OE 19 - Ex-Gratia Plan Recipients Plan Payments	1,257	1,240
18,187	18,674	OE 27 - Past Service Pension Liability Payments	22,232	22,313
-	-	OE 43 - Depreciation on Exec Assets	430	460
883	907	OE 54 - Caribbean Catastrophic Risk Insurance Facility - Annual Premium	1,000	1,000
74	76	OE 57 - Executive Bank Charges	32	32
950	975	OE 65 - Court of Appeal Expenses	1,168	1,224
6	6	OE 66 - United Nations Caribbean Environmental Programme	7	7
125	128	OE 71 - Commonwealth Parliament Association	150	150
-	6	OE 81 - World Anti-Doping Agency	6	6
-	9	OE 82 - Regional Anti-Doping Organization	9	9
36	37	OE 91 - Depreciation of District Administration, Tourism and Transport Executive Assets	29	29
112	115	OE 93 -Caribbean Agricultural Research and Development Institute (CARDI)	122	122
45	46	OE 94 - OECD Global Forum	55	55
533	547	OE 96 -Executive Salary Reimbursements	600	600
128	132	OE 100 - Executive Depreciation	2	2
9,694	9,954	OE 101 - Depreciation of Ministry of Planning, Agriculture, Housing & Infrastructure Executive Assets	9,694	9,694
18	18	OE 103 - Caribbean Public Health Agency (CARPHA)	19	19
120	123	OE 105 -Settlement of Claims - Executive	-	-
415	426	OE 107 - Project Future Fund (Major Governance Projects)	170	170
8,340	8,563	OE 110 - General Insurance	11,486	13,135
76	78	OE 115 - Regional Security Initiatives	86	86
2,511	2,578	OE 116 - Pension Uplift	4,725	4,971
178	183	OE 117 - CIG Core Christmas Stipend	193	203
54	55	OE 119 - Second Chance Program	110	110
-	-	OE 120 - Repairs to Governor's Residence	16	25
-	-	OE 122 - Commonwealth Telecommunication Organisation	20	20
-	-	OE 123 - Global Island Partnership	5	5
10	10	OE 124 - Caribbean Telecommunication Union	12	12
79	81	OE 125 - Caribbean Disaster Emergency Management Agency Membership	90	90
-	-	OE 126 - Anti-Gang and Child Safeguardging Support	100	100
6	6	OE 127 - Caribbean Association of Medical Councils (CAMC) NEW	2	2
4,022	4,132	OE 128 - Personal Emoluments for Premier, Deputy Premier, Speaker of the Legislative Assembly, Ministers of Cabinet, Elected Members of the Legislative Assembly	4,170	4,288
-	-	OE 129 - Executive Depreciation - Legislative Assembly	195	195
2,729	2,802	OE 130 - Administrative and Advisory Support to the Members of the Legislative Assembly	2,911	2,987
-	-	OE 132 - Depreciation on Ministry of Sustainability and Climate Resiliency Executive Assets	350	350
52	53	OE 133 - Oil Spils Tier 3 Annual Fee	60	60
7,011	7,199	OE 134 - Depreciation of Executive Assets – Ministry of District Administration and Lands	6,977	6,461
59	61	OE 141 - Emerging Talent Programee	200	250
20	21	OE 147 - Strata Fees for Crown - owned Property	48	-
74	76	OE 148 - Lease Payment	18	18
-	-	OE 150 - Repairs to Parliament Building	34	33
120,704	23,791	Other Expenses	19,061	14,508
187,670	**92,570**	**Total**	**96,778**	**94,214**

NOTE 27: OTHER OPERATING EXPENSES (CONTINUED)

12-Month Actual 2022	12-Month Forecast 2023	Other Executive Expenses (OE's) categorisation	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
127,317	21,919	Personnel Costs	26,060	25,025
16,879	19,759	Depreciation	17,677	17,190
14,935	17,484	General Insurance	11,486	13,135
28,539	33,409	Other operating expenses	41,555	38,864
187,670	**92,571**	**Total OE's**	**96,778**	**94,214**

NOTE 28: RECONCILIATION OF SURPLUS TO NET CASH FLOWS FROM OPERATING ACTIVITIES

12-Month Actual 2022	12-Month Forecast 2023	Description	12-Month Budget 2024	12-Month Budget 2025
$000	$000		$000	$000
71,009	41,450	**Surplus/(deficit) from ordinary activities**	41,298	51,171
		Non-cash movements		
80,596	93,272	Depreciation and Amortisation	97,969	104,914
5,065	(4,508)	Increase in Provision for Bad Debt	(1,047)	(1,305)
2,223	-	Net (gain)/losses on sale of property plant and equipment	4,000	4,000
173	340	Net (gain) / loss on derecognition and/or revaluation of assets	1,160	(340)
1,930	(876)	Net (gain) / loss on foreign exchange transactions	58	58
		Changes in current assets and liabilities:		
(32,678)	(73,509)	Increase/(decrease) in other current liabilities	(47,019)	767
128,318	**56,169**	**Net cash flows from operating activities**	**96,419**	**159,265**



CAYMAN ISLANDS GOVERNMENT

PLAN AND ESTIMATES

END