

CAYMAN ISLANDS
GOVERNMENT



PLAN AND ESTIMATES

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





PLAN AND ESTIMATES

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

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

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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 2026 and 1 January to 31 December 2027. These forecasts 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 2026 and 2027) Bill, 2025. The appropriations for the 2026 financial year will not expire on 31 December of that financial year. If there are any unused appropriations at 31 December 2026, these unused amounts shall not expire and shall be carried to the 2027 financial year but such unused amounts shall not be spent in the 2027 financial year except with the expressed written approval of Cabinet.

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 2026 and 2027 financial years.

The Purchase Agreements specify in detail the outputs the Government plans to purchase from Statutory Authorities, Government Companies (SAGCs) and Non-Governmental Output Suppliers during the 2026 and 2027 financial years.

The Ownership Agreements specify the Ownership performance Government expects of each SAGC during the 2026 and 2027 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 2026 and 2027 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 2026 and 2027 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

2026 AND 2027 PLAN AND ESTIMATES

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

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2. OVERVIEW OF OUTCOMES FOR 2026 AND 2027

Broad Outcomes 2026-2027

- **Education, Immigration, and Workforce Development**
Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population.
- **Housing, Infrastructure and Environment**
Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature.
- **Economy**
A Diversified, Resilient Economy that Supports Prosperity and Innovation.
- **Healthy and Social Development**
Healthy and Empowered People with Improved Quality of Life for All Ages.
- **Caymanian Identity, Culture, and Heritage**
A Cohesive Society that Protects and Institutionalises Caymanian Identity and Culture.
- **Public Services**
Efficient, Effective, Accountable and People-Centred Public Services.
- **Good Governance and Public Safety**
A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems.

Broad Outcome One

Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population

This outcome focuses on strengthening education and immigration systems to develop a skilled, adaptable Caymanian workforce. It prioritises equitable access to quality education, modern learning pathways, and smooth transitions into employment. A national workforce strategy, inclusive policies, and immigration, labour and pension reforms will ensure fairness, sustainability, and long term resilience, supported by high performing public service entities.

The Specific Outcomes in this key area are:

- Ensure equitable access to a quality, well-rounded education system at all stages of learning;
- Enable a modern, relevant, and future-focused education system;
- Develop and implement holistic and effective pathways to transition Caymanians from education or unemployment to employment;
- Reform and maintain a modern, fit-for-purpose and effective immigration system that protects the rights of current;
- Develop and implement a national workforce strategy and human capital plan including a national qualifications framework;
- Develop and implement inclusion frameworks for persons with intellectual, developmental and physical disabilities to move from education to employment;
- Pursue a National Labour and Pensions Reform Strategy to ensure long-term sustainability, transparency, and adequacy of working conditions and retirement benefits;
- Ensure the public service entities responsible for education, immigration, labour, employment and pensions are resourced and high performing to be able to achieve the policy objectives; and
- Create pathways to encourage more Caymanians to pursue careers in healthcare, technology and other emerging industries.

Broad Outcome Two

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

This outcome focuses on advancing sustainable development by expanding affordable housing, modernising infrastructure, and accelerating renewable energy adoption. It strengthens climate resilience, through coastal storm water management, protects key natural assets with expanded conservation areas, and ensure well-maintained public spaces to enhance community wellbeing.

The Specific Outcomes in this key area are:

- Implement a national housing policy and aligned housing systems across Grand Cayman and the Sister Islands to address housing security for all residents;
- Ensure an increased supply of affordable housing units;
- Update and adopt a National Development Plan supported by updated development and planning legislation;
- Ensure the Cayman Islands has modern, fit-for-purpose and future-ready infrastructure systems including transport, utilities and telecoms;
- Develop and implement the priority aspects of the national energy policy including accelerating the adoption of renewable and transitional sources of energy to lower costs for consumers;
- Develop and implement a national coastal management strategy, with a priority focus on historical issues such as acute beach erosion;
- Develop and implement a sustainable, cost-effective waste management strategy and plan;
- Maintain healthy populations of key species through close monitoring;
- Develop and implement a national stormwater management strategy to protect residents;
- Implement the priority aspects of the National Climate Change Policy;
- Expand the number of nationally and internationally protected areas and or national parks;
- Ensure accessible, well-maintained public buildings, essential infrastructure, parks and greenspaces to preserve their value and enhance community well-being;
- Embed sustainability practices and policies across the civil service and SAGCs to improve socioeconomic and environmental outcomes; and
- Ensure efficiently managed essential public infrastructure and buildings across their full life cycle.

Broad Outcome Three

A Diversified, Resilient Economy that Supports Prosperity and Innovation

This outcome focuses on building a diversified and resilient economy that supports prosperity and innovation. It strengthens Cayman's global competitiveness in financial, maritime and aviation services while expanding entrepreneurship, reinsurance, tourism and trade. Targeted investments in technology, healthcare, climate-resilient agriculture will diversify opportunities, enhance food security, and promote sustainable growth across all three islands.

The Specific Outcomes in this key area are:

- Foster globally competitive financial, maritime and aviation services sectors underpinned by robust, transparent regulatory frameworks;
- Cultivate a resilient, inclusive and diversified economy by strengthening local commerce and empowering entrepreneurship;
- Position the Cayman Islands as a centre of excellence for technology and healthcare;
- Grow the reinsurance sector and obtain National Association of Insurance Companies (NAIC) equivalency to enhance our global competitiveness;
- Develop and implement a national tourism strategy to optimise benefits while protecting, growing and diversifying target markets and airline routes;
- Optimise the national flag carrier to support the local economy and international trade and as an air bridge for the Sister Islands;
- Enhance existing trade routes and explore the establishment of new trade partners;
- Facilitate and promote an expanded portfolio of attractions for visitors and residents;
- Advance long-term economic development through a national strategy supported by robust data collection, analysis, and foresight to enable sustainable growth; and
- Facilitate a productive, climate-resilient agricultural sector that strengthens food security and supports healthy diets.

Broad Outcome Four

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

This outcome focuses on ensuring that all people in the Cayman Islands; regardless of age, ability, or circumstance, can live healthy, fulfilling, and empowered lives. The goal is to improve the physical, mental, and social well-being of all residents through accessible, high-quality healthcare, robust public health initiatives, and inclusive community programmes.

The Specific Outcomes in this key area are:

- Provide affordable and accessible health services for all vulnerable Caymanians;
- Enhance and create Public Health Programmes that improve health outcomes for all;
- Create a national framework to measure and monitor the standards and quality of care for all;
- Ensure the Cayman Islands has a modern regulatory framework for the healthcare system;
- Promote physical health and social development by providing the necessary infrastructure, equipment and coaching for organised youth sports programmes;
- Facilitate enrichment, social development and life skills programmes for children and young adults;
- Develop and maintain community wellness initiatives to reduce the incidence of preventable chronic illnesses. Develop a comprehensive elder care system that combines high-quality healthcare, in-home care services, and social engagement programmes for older persons;
- Develop and implement a comprehensive National Health Strategy and Plan to improve physical and mental health outcomes across communities; and
- Develop and implement a legislative framework to protect and support the well-being and inclusion of all vulnerable adults.

Broad Outcome Five

A Cohesive Society that Protects and Institutionalises Caymanian Identity and Culture

This outcome focuses is on creating a unified national strategy that celebrates Caymanian culture, safeguards heritage assets, and embeds cultural education across generations. By combining legislative protection, education, digital innovation, and community engagement, this strategy ensures that Caymanian identity remains vibrant, relevant, and inclusive.

The Specific Outcomes in this key area are:

- Implement an updated fit-for-purpose national strategy to promote and preserve Cayman Islands culture and heritage and create a comprehensive narrative of Caymanian identity;
- Develop a framework and legislation to preserve and protect our Caymanian culture and heritage;
- Implement a national population strategy that maintains a high quality-of-life, preserves cultural heritage and protects natural resources for Caymanians and residents;
- Enhance and expand resources, programmes and spaces for preserving, showcasing, and celebrating Caymanian identity, heritage and culture;
- Deliver a comprehensive cultural education programme across all school levels to foster national identity and pride. Build and maintain a comprehensive digital archive and interactive platform to document, preserve, and make Caymanian cultural heritage accessible for future generations; and
- Create a comprehensive narrative of our national identity by documenting historical milestones, preserving cultural heritage, and weaving together traditional values with future aspirations to foster unity and shared purpose across our community.

Broad Outcome Six

Efficient, Effective, Accountable and People-Centred Public Services

This outcome focuses on transforming the Cayman Islands' public sector into a modern, high-performing, and citizen-focused system that delivers quality services efficiently and transparently. It emphasises accountability, innovation, and sustainability as core principles for improving government performance and strengthening public trust.

The Specific Outcomes in this key area are:

- Facilitate streamlined, integrated, and high-performing public service operations;
- Facilitate well-resourced, digitally enabled government departments and agencies that effectively deliver customer-centric services;
- Cultivate a skilled, agile, and accountable public-sector workforce through continuous training, safe and supportive workplaces, and performance-based incentives aligned with government priorities;
- Adopt a responsible, ethical, and innovative approach to digital strategies and artificial intelligence, which enhances service delivery, protects rights and privacy, strengthens public trust, and positions the Cayman Islands as a forward-looking jurisdiction; and
- Enhance the management and rehabilitation of offenders to support reduced recidivism and safer communities.

Broad Outcome Seven

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

The outcome focuses on building a government that is fiscally responsible, transparent, and trusted, while maintaining a secure environment supported by modern law enforcement, robust emergency management, and effective governance frameworks. Through these measures, the Cayman Islands will continue to uphold its reputation as a well-governed, safe, and forward-looking jurisdiction.

The Specific Outcomes in this key area are:

- Implement outcome-based budgeting, maintain sound fiscal and debt management, and develop innovative revenue strategies to ensure resources are directed to national priorities and sustainable public finances. Strengthen national security through effective law enforcement, public safety and border control for the safety and protection of all residents of, and visitors to the Cayman Islands;
- Maintain and strengthen emergency preparedness measures to ensure the safety and well-being of all residents of, and visitors to the Cayman Islands;
- Prioritise community safety, reduce traffic-related injuries and fatalities, and promote responsible road use through effective infrastructure, enforcement, and public education;
- Enhance information management infrastructure and protocols to protect government systems, critical infrastructure, and residents' data, including from cyber threats;
- Review and update the legislative, regulatory and policy frameworks that govern public services to enhance efficiency, competitiveness, accountability, and sustainability in delivering value to the public;
- Strengthen transparency, accountability, and public trust by providing a framework to regularly report public-sector performance and ensure clear and responsive government communications;
- Strengthen good governance as characterised by effective Constitutional Commissions and Offices, active public participation, strong accountability mechanisms, and ethical leadership that fosters public trust and delivers equitable services to all Caymanians;
- Facilitate an effective and efficient Parliament that operates with transparency, integrity, and effectiveness; and
- Reform the legal framework for campaign financing to improve transparency of political funding.

3. KEY INITIATIVES/SUMMARY OF INITIATIVES BY ENTITIES

The **Cabinet Office** supports the Governor, Premier, and Cabinet by providing neutral policy advice, coordinating cross-ministerial initiatives, and ensuring the effective administration of government operations. It promotes good governance, transparency, and national coordination across all ministries.

Key initiatives of the Office are:

- Strengthen government policymaking through improved coordination, innovation, and monitoring across ministries;
- Expand and support the Community of Practice for Policy Practitioners (CPPP) to enhance policy capacity and knowledge sharing;
- Support the implementation of the Government Privacy Policy across the public service;
- Represent and advance Cayman Islands' interests in the United Kingdom;
- Enhance national disaster management through updated hazard plans, multi-agency coordination, and comprehensive training;
- Strengthen emergency response, logistics, and recovery operations, and complete the National Weather Service Operational and Research Centre; and
- Improve public and internal communication through the Civil Service Communications Strategy, fostering engagement and alignment with policy priorities.

The **Ministry of Finance and Economic Development** ensures sound fiscal management, promotes economic growth, and maintains government accountability and transparency through effective financial governance, budgeting, and policy development.

Key initiatives of the Ministry are:

- Expanding and improving national statistics such as GDP (by expenditure, income, and production), international investment positions, and quarterly economic growth projections;
- Advancing work on the Tourism Satellite Accounts and the Cayman Islands Development Plan;
- Adopting international statistical and quality assurance standards in collaboration with regional and global partners;
- Building technical expertise in data compilation, macroeconomic analysis, and forecasting through training and capacity development;
- Review and recommend the most suitable public-sector accounting framework and manage the transition;
- Oversee the transformation of the Cayman Islands Development Bank and create a new unit to manage affordable lending programmes that support national priorities in housing, education, and small business development;
- Conduct economic and actuarial reviews to assess the feasibility of National Health and Property Insurance Plans to enhance affordability, access, and resilience;
- Modernise the Government's budgeting and reporting framework to focus on outcomes, clarity, and efficiency;
- Enhancing claims management, promoting risk awareness; and
- Upgrading financial systems, and improving financial reporting and forecasting accuracy.

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

Key initiatives of the Ministry are:

- Child-Centred Education Reform: Modernise education legislation to create a unified cradle-to-career system focused on equity, inclusion, workforce readiness, and student wellbeing, including mental health and life skills support;
- Caymanian School Identity: Foster culturally rich schools that reflect Caymanian heritage, values, and community identity;
- Quality Teaching and Learning: Strengthen teacher recruitment, professional development, and curriculum alignment to improve instructional quality, accountability, and student outcomes;
- Modern Public Libraries: Expand digital access, preserve cultural heritage, and promote literacy and lifelong learning;
- Sunrise Adult Training Centre: Enhance vocational training, therapeutic supports, and employment opportunities for adults with diverse abilities;
- Infrastructure and Capital Planning: Invest in sustainable, safe, and efficient education facilities, including a new centre for adults with special needs; and
- Internal Ministry Effectiveness: Improve accountability, fiscal management, and transparency to align outcomes with government priorities.

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

Key initiatives of the Ministry are:

- Affordable Housing and Infrastructure: Expand affordable housing in the Sister Islands, upgrade community facilities, roads, drainage, and parks, and strengthen water and wastewater systems;
- Economic Development: Modernise Customs operations and postal services, support small businesses, and invest in heritage tourism and infrastructure to boost local economies;
- Health and Social Development: Improve offender rehabilitation, wellness initiatives, and disability inclusion through upgraded facilities, accessible transport, and sports infrastructure;
- Culture and Heritage: Preserve and promote Caymanian identity through heritage site restoration, cultural programming, and national cadet initiatives;
- Public Services Modernisation: Enhance governance, digitisation, sustainability, and emergency communications systems for efficient service delivery; and
- Public Safety and Security: Strengthen national security, emergency response, and law enforcement through upgraded fire and prison facilities, enhanced border management, advanced intelligence systems, and expanded CCTV coverage

The **Ministry of Financial Services and Commerce** delivers its mandate through five integrated units that support policy, regulation, and operations across financial services and commerce agencies and SAGCs. The Stakeholder Engagement Unit (SEU) manages domestic and international engagement; the Operations and Administration Unit (OAU) provides HR, finance and operational support; the Trade and Commerce Unit (TCU) leads reforms in commerce, intellectual property, aviation and maritime; the Financial Services Unit (FSU) develops financial services policy and legislation; and the Business Change and Technology Unit (BCT) drives digital transformation and system modernisation. Together, these units ensure effective regulation, operational excellence, and sustainable support for the Cayman Islands' reputation and economic resilience. Additionally, six operational departments provide services to the public and other stakeholders.

Key initiatives of the Ministry are:

- Strengthen national AML/CFT/CPF frameworks, coordinate risk assessments, lead FATF evaluations, enhance stakeholder training, and foster international cooperation to mitigate illicit finance risks;
- Support SMEs through advisory services, access to finance, entrepreneurship training, and market opportunities to promote innovation, diversification, and sustainable growth;
- Modernise licensing, compliance, and enforcement through digital transformation, strengthen DNFBP oversight, and maintain alignment with global best practices;
- Uphold global Intellectual Property (IP) standards, facilitate trademark and patent registration, raise IP awareness, and protect Caymanian innovation;
- Maintain alignment with OECD tax transparency standards, safeguard Cayman's reputation, enhance reporting systems, and foster international cooperation; and
- Promote regulatory excellence, stakeholder engagement, and operational efficiency through technology, staff development, and collaboration with global partners.

The **Ministry of Social Development and Innovation** is reimagining social development by supporting and uplifting Cayman's most vulnerable people with new or revamped services and advancing the digital and innovation capacities of the Cayman Islands.

Key initiatives of the Ministry are:

- Deliver best-practice social work, residential care, and family support programmes while promoting public awareness and youth intervention;
- Provide targeted financial aid and benefits, expand district outreach, modernise facilities, and implement new client management systems;
- Launch a national digital ID system, expand online access to government services, and enhance digital inclusion through public awareness initiatives;
- Maintain secure and resilient IT infrastructure, modernise payment and data systems, and improve citizen access to online services;
- Safeguard government systems and data through strategic risk management, capability building, and public education on cyber safety; and
- Expand vocational training, employment, and community inclusion for adults with disabilities, and plan for a purpose-built facility.

The **Ministry of Youth, Sports, Culture and Heritage** aims to strengthen national identity, community well-being, and youth empowerment through coordinated programmes in sports, culture, and heritage for the 2026–2027 financial years. These initiatives collectively aim to empower youth, promote active lifestyles, and preserve Caymanian culture, ensuring a vibrant, healthy, and united society.

Key initiatives of the Ministry are:

- Promote fitness and healthy lifestyles for all; strengthen collaboration among sports, education, health, and tourism sectors; support talent identification and development; build capacity within National Sports Associations; and provide technical guidance and policy support through the Sports Commission;
- Empower young people through leadership development, policy collaboration, and capacity-building for youth organisations;
- promote youth engagement in national decision-making; and highlight youth achievements through recognition programmes such as *Proud of Them* and the *YES Symposium*;
- Preserve and promote Caymanian culture and heritage through education, research, policy development, and cultural exchange programmes; and
- safeguard tangible and intangible heritage; promote local dialect; and manage cultural centres and events that celebrate Cayman’s national identity.

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

Key initiatives of the Ministry are:

- Build Affordable Housing: developing and allocating housing for eligible Caymanians;
- Advance Road Infrastructure: delivering long-term road planning, traffic engineering, and modelling, such as the East-West Arterial extension;
- Launch Sister Islands Initiative: developing infrastructure to improve resilience and support sustainable growth in Cayman Brac and Little Cayman;
- Update the National Development Plan: modernising development planning through an updated national plan and supporting legislation for long-term prosperity;
- Implement National Beach Resilience Plan: developing sustainable coastal protection and replenishment with private-sector partnerships; and
- Address Waste Management: implementing a sustainable, cost-effective waste management strategy and plan, inclusive of reuse, recycle and composting initiatives.

The **Ministry of Tourism and Trade Development** aim to strengthen the Cayman Islands’ position as a premier, sustainable tourism destination while supporting economic growth, cultural authenticity, and workforce development. These initiatives aim to deliver a world-class, sustainable, and distinctly Caymanian tourism experience that drives long-term economic resilience.

Key initiatives of the Ministry are:

- Develop data-driven policies and legislation to guide sustainable tourism and trade development;
- Upgrade ports of entry to improve visitor experience and operational efficiency;
- Diversify tourism through eco-tourism initiatives, emerging market expansion, and small business funding;
- Implement national tourism and recovery strategies to revitalise the sector and enhance brand positioning;
- Promote Caymanian culture and workforce participation within the tourism industry;
- Strengthen research, monitoring, and financial management systems to ensure accountability and value for money; and
- Collaborate with the Department of Environment to protect natural resources and promote responsible tourism.

The **Ministry of Health, Environment and Sustainability** is committed to protecting public health, enhancing environmental sustainability, and improving social well-being through effective governance, modern infrastructure, and evidence-based programmes. Collectively, these initiatives aim to build a healthier, safer, and more sustainable Cayman Islands through integrated public health, environmental protection, and social support systems.

Key initiatives of the Ministry are:

- Modernise environmental health operations, improve waste management and recycling systems, and strengthen food safety, public sanitation, and environmental education. Advance the Integrated Solid Waste Management System (Regent Project), upgrade fleet and laboratory facilities, and implement the new Environmental Health Law to raise national standards;
- Enforce health insurance and practice legislation, manage the Segregated Insurance Fund, resolve complaints, and conduct public education campaigns to improve compliance and awareness;
- Reduce mosquito-borne disease risks through surveillance, control programmes, and public education. Enhance efficiency, research, and worker safety to maintain cost-effective, evidence-based vector management;
- Provide accessible, confidential, and client-focused mental health and counselling services supported by ethical leadership, modern systems, and inclusive service delivery;
- Deliver high-quality, holistic mental health rehabilitation and psychosocial support. Promote independent living, community reintegration, stigma reduction, and accreditation as a centre of excellence; and
- Protect and restore marine and terrestrial ecosystems, address invasive species, implement the National Conservation Act, and support national strategies for climate change and sustainability.

The **Portfolio of the Civil Service** is dedicated to building a world-class, accountable, and people-centred Civil Service through strong governance, professional development, and modern management systems. Collectively, these initiatives aim to ensure a professional, trusted, and high-performing Civil Service that delivers value to the people of the Cayman Islands through integrity, innovation, and excellence.

Key initiatives of the Portfolio are:

- Strengthen HR expertise across government, enhance the HR Management System, implement competency frameworks, and deliver civil service transformation initiatives under the 5-Year Strategic Plan. Improve staff engagement, pay and benefits, and job evaluation methodologies to promote fairness and efficiency;

- Provide independent assurance, promote accountability, and strengthen governance through risk-based audits, risk management, and advisory services across the Civil Service and SAGCs;
- Lead delivery of the current Civil Service Strategic Plan (2024–2026), develop the new plan (2027–2031), and support leaders in driving innovation and transformation aligned with government priorities;
- Deliver professional learning, leadership development, and qualifications that build a capable, high-performing workforce and promote lifelong learning;
- Maintain balanced constitutional relations with the UK, coordinate climate and disaster resilience efforts, manage international obligations, and ensure effective governance and protocol operations;
- Strengthen records and information management across the public sector through training and compliance support;
- Administer elections, referendums, and boundary reviews efficiently while maintaining readiness for by-elections;
- Support and promote the independence, transparency, and accountability of constitutional commissions, including Anti-Corruption, Standards in Public Life, and Human Rights;
- Provide strategic advice and administrative support to the Deputy Governor, lead enterprise risk management, citizenship services, and personnel vetting, and coordinate boards and committees;
- Improve educational outcomes through rigorous, risk-based inspections, enhanced governance and accountability, and a focus on wellbeing and post-16 education; and
- Manage BOTC passport issuance, US visa waivers, document legalisation, and special marriage licences, ensuring efficient and customer-focused services.

The **Office of the Commissioner of Police (OCP)**, comprising the Royal Cayman Islands Police Service, Cayman Islands Coast Guard, and Cayman Islands Regiment, is mandated to safeguard the security, stability, and resilience of the Cayman Islands. Through professional policing, maritime security, and national resilience capabilities, the OCP works to prevent and reduce crime, protect life and property, secure Cayman’s borders, and respond effectively to natural and man-made threats. Its mandate is underpinned by good governance, accountability, and strong interagency and community partnerships, ensuring the safety and confidence of the public while preserving Cayman’s reputation as a safe and peaceful jurisdiction.

Key initiatives of the Office are:

- Modernise policing operation and capabilities;
- Ensure maritime safety and disrupt illegal maritime movements;
- Strengthen emergency and disaster preparedness response; and
- Build coordinated emergency response capacity through training and partnership.

4. 2026 AND 2027 BUDGET APPROPRIATIONS

The budget period consists of two financial years i.e., 1 January to 31 December 2026 and 1 January to 31 December 2027.

Furthermore, the 2026 and 2027 Budgets will cover the next two financial years - i.e., 1 January to 31 December 2026 and, 1 January to 31 December 2027. The appropriations for 2026 will not expire on 31 December of that financial year. If there are any unused appropriations at 31 December 2026, these unused amounts shall not expire and shall be carried to the 2027 financial year but such unused amounts shall not be spent in the 2027 financial year except with the expressed written approval of Cabinet.

Entities may not use appropriations approved for the 2027 financial year, to incur executive expenses, acquire executive assets, make equity investments or loans and undertake borrowing in the 2026 financial year, except with the expressed written approval of Cabinet.

5. REVISED FORECAST FINANCIAL RESULTS FOR 2025

A summary of the 2025 revised forecast financial statements of the Core Government and the Entire Public Sector is provided in Table 1 below.

TABLE 1
2025 Revised Forecast Financial Statements

Financial Measure	Core Government		Entire Public Sector	
	2025 Forecast \$000s	2025 Budget \$000s	2025 Forecast \$000s	2025 Budget \$000s
Operating Statement				
Operating Revenue	1,184,558	1,136,533	1,618,420	1,517,496
Operating Expenses	1,159,615	1,058,715	1,606,963	1,441,588
Financing Expenses	14,669	24,661	14,296	24,737
Core Government Surplus/(Deficit)	10,274	53,157	(2,838)	51,171
Net Loss of Public Authorities	(13,112)	(1,986)	-	-
Entire Public Sector Net Surplus/(Deficit)	(2,838)	51,171	(2,838)	51,171
Balance Sheet				
Debt (Balance at 31 December 2025)	505,239	495,106	513,650	507,249
Net Worth at 31 December 2025	2,492,052	2,227,849	2,492,052	2,227,849
Cash Flow				
Net Operating Cash Flows	51,934	83,658	65,421	159,265
Net Investing Cash Flows	149,029	(115,080)	97,894	(151,356)
Net Financing Cash Flows	80,527	54,908	90,348	50,248
Net Increase in Cash	281,490	23,486	253,664	58,157
Opening Cash Balance (at 1 January 2025)	132,677	388,662	588,602	744,245
Closing Cash balance and Term Deposits (at 31 December 2025)	414,167	412,148	842,265	802,402

Forecast Surplus from Operating Activities

The forecast Operating Revenue of the Core Government for the 2025 fiscal year is \$1,184.6 million. This forecast is based on known circumstances and policies existing as at 3 November 2025. The Forecast Surplus of \$10.3 million is \$42.9 million less than the \$53.2 million Core Government Surplus estimated in the original 2025 approved Budget.

Forecast Operating Revenues

The Government is forecast to earn \$1,184.5 million in total revenue for 2025. This amount is \$48.0 million greater than the \$1,136.5 million estimated in the original 2025 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 increased revenues from the financial services sector, along with Tourism-related revenues and the real estate sector.

Specific positive variances from the 2025 original budget include: Stamp Duty – on Land Transfers up \$18.3 million; Work Permit Fees up \$13.4 million; and Partnership Fees up \$9.4 million. Other revenue sources with significant positive variances are: Other Stamp Duty (\$7.8 million, positive variance); Partnership Fees (\$9.4 million, positive variance); Private Fund Fees (\$8.2 million, positive variance) and Other Company Fees - Exempt (\$5.7 million, positive variance).

Forecast Operating and Financing Expenses

The forecast Operating and Financing Expenses for the Core Government are projected to be \$1,174.3 million for 2025, which is \$90.9 million greater than the original budget of \$1,083.4 million. Outputs from Non-Governmental Output Suppliers are anticipated to be \$45.1 million higher than budgeted. Outputs from Statutory Authorities and Government Owned Companies are projected to be \$25.3 million more than originally budgeted, primarily due to increased funding to the Health Services Authority and the Cayman Islands National Insurance Company. Transfer Payments are forecast to be \$40.4 million greater than the original 2025 budget due to higher level of support provided to recipients of the Ex-Gratia Benefit Payments to Seafarers and Veterans and Financial Assistance.

Performance of Statutory Authorities and Government Owned Companies

Statutory Authorities and Government Owned Companies are forecast to have a net Operating Deficit of \$13.1 million for the year ending 31 December 2025 this is an \$11.0 million deterioration from the original 2025 budget.

Forecast Cash Position

The Core Government is forecast to have bank account balances totalling \$414.2 million as at 31 December 2025, all of which is expected to be classified as cash and cash equivalents (including fixed deposits with terms less than 90 days to maturity).

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 2025. 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

2025 Compliance with Principles of Responsible Financial Management

Principle	Degree of Compliance	
	Revised Forecasts for 2025	Approved 2025 Budget
Core Government Operating Surplus : should be positive (Operating surplus = Core Government operating revenue – Core Government operating expenses)	Does Not Comply* Surplus = \$10.3 million	Complies Surplus = \$53.2 million
Net Worth: should be positive (Net worth = Core Government assets – Core Government liabilities)	Complies Networth = \$2.5 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 = 6.2 %	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 Authorities guaranteed debt - Core Government liquid assets)	Complies Net debt = 17.2 %	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 = 97.3 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.

6. FINANCIAL FORECASTS FOR 2026 AND 2027

The Government's financial forecasts for 2026 and 2027 are provided in Section B 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 2026 and 2027 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 accrual's 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 2026 and 2027 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 2026 and 2027 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 2026 and 2027 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 Statutory Authorities and Government Companies'. Similarly, the Net Worth of Public Authorities is recognised in a single line in the Statement of Financial Position entitled 'Net Worth – Public Entities'.

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 2026 and 2027 financial years is provided in Table 3 below.

TABLE 3
Summary of 2026 and 2027 Forecast Financial Statements

Financial Measures	Core Government	Entire Public Sector	Core Government	Entire Public Sector
	2026	2026	2027	2027
	Budget	Budget	Budget	Budget
	\$000s	\$000s	\$000s	\$000s
Operating Statement				
Operating Revenue	1,257,767	1,717,904	1,324,899	1,813,553
Operating Expenses	(1,226,249)	(1,688,193)	(1,257,537)	(1,750,817)
Financing Expenses	(21,483)	(24,800)	(30,726)	(33,950)
Core Government Surplus/(Deficit)	10,035	5,562	36,636	29,441
Net Surplus/(Deficit) of Public Authorities	(4,473)	-	(7,195)	-
Entire Public Sector Net Surplus/(Deficit)	5,562	5,562	29,441	29,441
Balance Sheet Targets				
Debt (balance @ 31 December)	578,859	589,133	633,702	642,152
Net Worth at 31 December	2,497,614	2,497,614	2,527,053	2,530,287
Cash Flow Targets				
Net Operating Cash Flows	84,876	138,151	115,939	232,225
Net Investing Cash Flows	(133,742)	(176,608)	(118,562)	(186,576)
Net Financing Cash Flows	62,228	52,115	43,592	33,236
Net Cash Movement	13,362	13,658	40,969	78,885
Opening Cash Balance (@ 1 January)	414,167	842,265	427,529	855,923
Closing Cash Balance and Term Deposits (@31 December)	427,529	855,923	468,497	934,808

Operating Surplus

For 2026, the Government plans to earn Operating Revenue of \$1,257.8 million, incur Operating Expenditures of \$1,226.2 million and Financing Expenses of \$21.5 million. This results in a forecast Core Government Surplus of \$10.0 million. This result of the Core Government, when added to the \$4.5 million forecast Operating Loss of Public Authorities, results in an overall Surplus of \$5.6 million for the Entire Public Sector.

For 2027, the Government plans to earn Operating Revenue of \$1,324.9 million, incur Operating Expenditures of \$1,257.5 million and Financing Expenses of \$30.7 million. This results in a forecast Core Government Surplus of \$36.6 million. This result of the Core Government, when added to the \$7.2 million forecast Operating Loss of Public Authorities, results in an overall Net Surplus of \$29.4 million for the Entire Public Sector.

Operating Revenue

The 2026 and 2027 revenue forecasts include new revenue measures totalling approximately \$172.4 million. The forecast revenue in 2026 of \$1,257.8 million consists of \$1,200.2 million in coercive revenue and \$45.7 million in sales of goods and services and \$11.5 million in other operating revenue. The forecast revenue in 2027 of \$1,324.9 million consists of \$1,265.7 million in coercive revenue and \$46.7 million in sales of goods and services and \$12.1 million in other operating revenue.

Operating Expenditure by Categories

Personnel Costs for 2026 and 2027 totals \$1,156.8 million and is made up of the following components:

- \$843.5 million for Civil Service Salary, wages and allowances;
- \$228.3 million for CINICO Health Insurance Premiums;
- \$76.1 million for Pensions; and
- \$8.9 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 2026 and 2027 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 Statutory Authorities and Government Companies for 2026 and 2027 total \$452.9 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 2026 and 2027 total \$145.1 million. This amount includes the free meal programme for all public schools; and tertiary health care expenses for medical indigents.

Transfer Payments for 2026 and 2027 total \$164.4 million. This amount includes scholarship funding; Sports and Cultural Tourism Programmes Assistance, and Financial Assistance.

Forecast Cash Position

The Core Government is forecast to have bank account balances totalling \$427.5 million as at 31 December 2026 and \$469.6 million as at 31 December 2027, all of which is expected to be classified as cash and cash equivalents.

Compliance with Principles of Responsible Financial Management

The 2026 and 2027 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 2026 Budget	Degree of Compliance 2027 Budget
Core Government Operating Surplus : should be positive (Operating surplus = Core government operating revenue – Core government operating expenses)	Complies Surplus = \$10 million	Complies Surplus = \$36.6 million
Net Worth: should be positive (Net worth = Core government assets – Core government liabilities)	Complies Net Worth = \$2.5 billion	Complies Net Worth = \$2.5 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 = 6.5 %	Complies Debt Servicing = 7.4 %
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 Authorities guaranteed debt - Core government liquid assets)	Complies Net Debt = 23.5 %	Complies Net Debt = 24.3 %
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 = 91.2 days	Complies Cash Reserves = 95.6 days
Financial risks should be managed prudently so as to minimize 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 2026 and 2027, the Government's forecast revenue is \$1,257.8 million and \$1,324.9 million respectively. Forecast operating and financing expenses are \$1,247.7 million for 2026 and \$1,288.3 million for 2027.

Core Government's assets less its liabilities should be positive: at the end of the 2026 and 2027, the Government's assets are forecast to exceed its liabilities by approximately \$2.5 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 6.5% for 2026 and 7.4% for 2027.

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 2026, the Net Debt ratio is forecast to be 23.5% and 24.3% in 2027.

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 2026 the Government is forecast to have sufficient cash reserves to cover approximately 91.2 days of operating expenditures at the lowest point during the financial year and approximately 95.6 days for in 2027.

7. DEBT MANAGEMENT

Debt Management Policy

In accordance with Section 50 of the Financial Regulations (issued under the authority of the PMFA), Government is expected to calculate the portion of the guaranteed debt of SAGCs in its assessment of the Net Debt Ratio, under the Framework for Fiscal Responsibility. Guarantees issued by the Government in respect of the debt of SAGCs are reflected in the calculation of the Net Debt ratio, to assess PMFA compliance, at the following rates:

- a. SAGCs that require an unpredictable level of budgetary support from the Cabinet, are given an 80% weighting;
- b. SAGCs that are financially stable and require predictable levels of budgetary support are given a 50% weighting; and
- c. Where the SAGC has not required budgetary support during the last three years, a 20% weighting.

The Government Guaranteed Home Assistance Mortgage (GGHAM)

The GGHAM programme that is administered by the National Housing Development Trust was introduced on 9 November 2007 and, to date, has helped over 325 households achieve home ownership. The initial 5-year GGHAM agreement provided approval for \$5.0 million to each of the six participating banks. Due to the high demand for this programme, some participating banks reached the maximum lending amounts, which required that additional funding be put in place.

The GGHAM approved amount is \$65.0 million. The Government's contingent liability in respect of this programme is approximately \$2.3 million.

8. POST RETIREMENT BENEFITS

Post-Retirement Benefit Obligations

Past Service Pension Liability

The Government, through the Public Service Pensions Board (PSPB), operates both defined benefit and defined contribution pension schemes for Public Servants, Parliamentarians and the Judiciary. These 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 Pension Plans. The overall liability arising from the Pension Plans is recognised in Government's financial statements.

Presently, the PSPB is able to fund all of the monthly pension benefits from its existing resources, and with the regular receipt of monthly pension contributions from Core Government and other participating Public Sector Entities. This is expected to remain the position over the SPS Period.

Post-Retirement Healthcare Liability

The Government acknowledges its obligations for the future healthcare costs of Civil Servants (including their dependents). The Public Service Management Act requires Civil Servants to have a minimum of 10-years' qualifying service with the Core Government and also retire from the Civil Service in order to be entitled to a healthcare benefit upon retirement. The results of the actuarial healthcare valuation, completed in May 2025, estimated the post-retirement healthcare obligation as at 31 December 2024 to be \$2.3 billion. The post-retirement healthcare obligation and any related expenditure have not been recognised on the Statements of Financial Position and Performance for Core Government. The Government is operating on a "pay-as-you-go" plan with respect to post-retirement healthcare liabilities. Currently, no long-term assets are set aside in respect of the Government's post-retirement healthcare liability.

9. COMPLIANCE WITH 2026 AND 2027 STRATEGIC POLICY STATEMENT

As required by the Public Management and Finance Act (2020 Revision), this section compares the Government's projected performance, as outlined in this Plan and Estimates (including the financial forecasts presented in Section B), with the fiscal parameters established in the 2026 and 2027 Strategic Policy Statement (SPS) and the Principles of Responsible Financial Management set out in section 14 of the Act.

The comparison indicates that the budget and SPS forecasts are broadly aligned, with only marginal differences observed across key fiscal aggregates. These variances are primarily reflected in revenue projections, where updated economic data and additional stakeholder consultations conducted between 15 October and 31 October informed refinements to the initial SPS assumptions.

As a result of this consultative process, several revenue measures were adjusted upward, reflecting stronger-than-anticipated economic performance and enhanced compliance initiatives. Expenditure parameters remain consistent with the SPS, ensuring that Government's fiscal strategy continues to align with the principles of sound financial management, including sustainability, efficiency, and long-term fiscal discipline.

Overall, the revised forecasts confirm that the Government remains on track to meet its medium-term fiscal objectives while providing the necessary resources to deliver strategic priorities and maintain service delivery standards across the public sector.

10.LEGISLATIVE MEASURES FOR 2026 AND 2027

The Government intends to introduce a number of new legislative measures to Parliament during the 2026 and 2027 financial years. The major pieces of planned legislation are outlined below.

1. Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population

PLANNED LEGISLATION/POLICY REVIEW	PURPOSE
Update and amendments to the Disaster Preparedness and Hazard Management Act (2019 Rev)	Updating and amending outdated legislation following review to align with international best practice
Changes to the Immigration Transition Act (2022 Revision) and Regulations (Phase 1)	Changes to legislation to increase compliance, add administrative fines, decrease the negative, long-term impacts of marriages of convenience and streamline services/promote efficiencies. The Act's name will also be updated to the "Caymanian Protection Act".
Changes to the Immigration Transition Act (2022 Revision) and Regulations (Phase 2)	Updates to the Permanent Residency Points System; updating definitions to add clarity and promote compliance; updating to allow for refusal of immigration applications based on outstanding fees of various kinds; updating to include distinction between indigenous Caymanians and those granted Caymanian Status; updating to streamline Boards and function.
Proposed changes to the Labour Act (2021 Revision)	Changes to update definitions to be in line with international best practice; to require charitable organisations to adhere to the provisions of the Act; to require all employers to provide a Statement of Working Conditions to all employees; to make increases to minimum annual earned leave as well as maternity and adoptive leave entitlements; And other amendments to minimize the likelihood for employee exploitation.
Occupational Safety and Health (OSH) (Construction Industry) Regulations	Amendments to Regulations to include updates to the protocols for site inspections.
Proposed changes to the National Pensions Act (2024 Revision)	Changes to increase the maximum on pensionable earnings; amending the age of Pensions entitlement (following a study); refine requirements associated with who can serve as a Private Pensions Administrator; allow self-employed persons enrolment in a pension plan; compliance updates making it easier for DLP to access records; require additional submissions from employers to prevent exploitation and false information; give DLP more authority for access of information in an investigation.

1. Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population (Continued)

PLANNED LEGISLATION/POLICY REVIEW	PURPOSE
Education Act (2024) Education Regulations (2024)	Update legislation to bring in line with the Ministry’s strategic direction, while aligning to international best practices.
University College Act (2012)	Review and update the University College Act to modernize the governance structure and mandate of the University College of the Cayman Islands.

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

PLANNED LEGISLATION/POLICY REVIEW	PURPOSE
National Weather Service Act 2010	Updating and amending outdated legislation following review to align with international best practice
Adoption of the CIBC based on the 2021 ICC Family of Codes	To serve as a complete, comprehensive code regulating the construction and maintenance of buildings and related systems.
National Development Plan	In compliance with the Development Planning Act (2021) Revision Section 9, the formulation of a development plan necessitates a continued evolution of the Development Plan to facilitate economic development as a pillar of the economy.
Builders Act/Regulations amendment	The current legislation is limited to requiring entities to be registered as a building contractor. Including requirements for licensing trade professionals will ensure high standards of workmanship, enhance efficiencies, protect consumers and the public, promote a skilled workforce, reduce safety risks and improve public trust.
Building code regulations amendments	Amend regulations for the adoption of later editions of Codes and Standards to ensure the Cayman Islands continue to provide for buildings to be constructed efficiently, economically and, based on the most recent technologies and methods of construction.
Cayman Islands Submarine Cable Modernization Bill	To create legislation to empower the Cayman Islands Government to enter into an agreement with a commercial partner for the purposes of constructing and operating a submarine cable connection, to enhance the national resilience of critical ICT infrastructure of the islands.
Cayman Islands Public and Affordable Housing Policy and Strategic Plan	To implement the country's first housing policy to enhance accessibility and equity, ensuring that all individuals can access safe, stable, and affordable living spaces regardless of income.
Environmental Health Bill and Regulations	The purpose of the Environmental Health Act and Regulations is to safeguard public health by establishing standards, requirements, and enforcement measures to prevent and control environmental hazards that could adversely affect human health and well-being.
National Solid Waste Management Policy and Strategy	Overarching guiding policy outlines the vision, values, strategic directions and the objectives with regard to the future management of Solid Waste in the Cayman Islands.

2. Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature (Continued)

PLANNED LEGISLATION/POLICY REVIEW	PURPOSE
Public Health (Garbage and Refuse Disposal Regulations)	The purpose of the Public Health (Garbage and Refuse Disposal Regulations) is to protect community health and the environment by regulating the proper collection, storage, and disposal of garbage and refuse to prevent nuisances, pollution, and the spread of disease.
Gazettal of Protected Areas Order 2025	Formally designate Protected Areas
Drafting of National Conservation (Coastal Works) Regulations	Formalising processes and requirements for Coastal Works Applications
Amendments to National Conservation (Fees and Forms) Regulations	Increase Coastal Works Fees
Amendments to National Conservation (Marine Parks) Regulations	Amend Marine Parks Boundaries
Amendments to, or drafting of, new National Conservation Regulations for Fishing and take of marine species	Regulate take of marine species (fishing) by non-Caymanians
Amendments to Endangered Species (Trade and Transport) Act	Enable automatic updates of Schedule 1 in alignment with CITES Appendices
Resiliency Act	To create a Department of Energy
Climate Change Act	• Establish the role and powers of the Minister in relation to the CCP • Create and set out role and powers of a Climate Change Council • Formalise the role and key accountabilities of a Climate Change Unit/Secretariat to the Council • Establish role and responsibilities of significant partners and wider society • Establish a Climate Resiliency Fund for CPP implementation, noting revenue sources and governance arrangements • Recognise targets set in climate change and national energy policies

3. A Diversified, Resilient Economy that Supports Prosperity and Innovation

PLANNED LEGISLATION/POLICY REVIEW	PURPOSE
Animals Act (2024 Revision) and underlying Regulations	To revise and update the Animals Act (2024) and all underlying Regulations, that have not been substantively updated and modernized since 1998.
Veterinary Act (2025 Revision)	To revise and update the Veterinary Act (2025 Revision) that has not been substantively updated and modernized since 1997.
Pesticide Bill	To create legislation to regulate the import, storage, sale, use and disposal of pesticides in order to protect the health of the population and the environment from potential negative impacts related to the use, misuse and abuse of pesticides.
Agriculture Bill	To create legislation that will provide the regulatory framework to support the agricultural sector, assist farmers, protect against the potential impact of praedial larceny and provide a mechanism for post disaster relief.
Amend the Cayman Islands Port Authority Regulations (2025)	To authorize the Collection of Cargo Handling dues for Domestic Shipment of Vehicles to the Sister Islands, as well as to remove the licensing of boats, enable the enforcement of speeding, etc.
Airports Authority (Amendment and Validation) Act, 2025	To set a clear legal basis for the CIAA's powers to make, collect and enforce air navigation services (ANS) fees under regulations and any other legal technicalities in relation to the fees that can be collected by the CIAA.
Airports Authority (Air Navigation Services) (Fees) Regulations, 2025	To change the actual ANS fees that the CIAA can charge, i.e., the ability to increase the fees.
Amendments to the Non-Profit Organisations Act	To enhance the NPO supervisor's powers, promote operational effectiveness and transparency
Creation of a Directors' Disqualification framework	To enable the removal of directors from Cayman Companies, including those who are designated by UK sanctions.
Creation of framework for Foreign Legal entities' transparency	Alignment to FATF transparency requirements, including in respect of Beneficial Ownership related to Foreign Legal Persons
Amendments to various provisions of the Companies Act to bolster the Integrity of the Register	To ensure that the Registrar of Companies can effectively oversee the Registers and take proactive steps including those related to prevention and detection of illicit crime
Amendments to the Beneficial Ownership Transparency Act to enhance operational efficacy	Keep under review the BO Transparency framework to ensure high levels of effectiveness under the FATF standards
Amendments to various entity legislation to align requirements for Nominee transparency with FATF standards	To align with FATF standards related to the abuse of nominee shareholders and nominee directors

3. A Diversified, Resilient Economy that Supports Prosperity and Innovation (Continued)

PLANNED LEGISLATION/POLICY REVIEW	PURPOSE
Framework for Trust Transparency	Revision of the legislative framework for adherence and alignment with FATF recommendations with respect to the transparency of trusts and oversight of individual trustees.
Amendments to Beneficial Ownership Transparency (Legitimate Interest Access) Regulations	This is responsive to UK / FCDO requests in respect of fees.
Amendments to the Anti money laundering Regulations (AMLRs)	To fix gaps and align with evolving international requirements
To establish a standalone Asset Forfeiture Unit	To align and organize the asset management asset and forfeiture regime in respect of confiscated criminal assets.
Proposed amendments to various pieces of legislation - 5 th Round Preparedness	This will emanate from the National Risk Assessment exercise and Action Plan.
Amendments to legislation administered by CIMA to increase fees	Revenue measures 2026 budget
Establishment of new reinsurance and insurance licence categories	To amend the Insurance Act to introduce three new types of licenses, all relating to the reinsurance sector, namely, a new licensing category for specialist reinsurance brokers to better support reinsurance intermediaries and align with US standards; a class B(iv) licensing category aimed at larger commercial to better differentiate those entities from smaller commercial reinsurers; and a new managing general agents licensing category to strengthen the outsourcing arrangements of existing reinsurer licensees.
Access to financial Information	To amend entity legislation to provide for the submission of accounting records to the Registrar and to provide for monitoring, oversight and enforcement of the requirements.
Introduction of enduring powers of attorney	To provide the legislative framework for the introduction of statutory regime to allow for the creation of enduring powers of attorney so that individuals may appoint trusted persons to continue managing their affairs in the event that they lose mental capacity.
Establishment of Framework for registration of Indian foreign portfolio investment funds	To provide a framework under the Mutual Funds Act (2021 Revision) to allow mutual funds to be registered as Indian foreign portfolio investment mutual fund
Commencement of Legal Services Act and enactment of subsidiary legislation	To make the necessary Regulations to bring the remaining provisions of the partially commenced Legal Services Act, 2020 into effect, including those relating to fees, entry into the legal profession and the training and development of attorneys-at-law.

3. A Diversified, Resilient Economy that Supports Prosperity and Innovation (Continued)

PLANNED LEGISLATION/POLICY REVIEW	PURPOSE
Enhancement of Exempted limited partnerships regime (mergers and consolidations)	To develop the policy and legislative framework to clarify that the same statutory scheme for winding up applies to both companies and exempted limited partnerships and to include new sections to provide for mergers, consolidations and conversions.
Review of Companies Merger provisions	To amend merger provisions in section 238 and 239 of the Companies Act.
Amend Virtual Asset Service Providers Act Issuances and sandbox requirements	To amend the Virtual Asset Service Providers Act to allow for the commencement of the remaining provisions of the Act to allow for the introduction of a regime for the sale of newly created virtual assets, as well as a regulatory sandbox to facilitate the safe adoption of innovative technologies in financial services.
Amendments to Monetary Authority Act - management Committee	To remove the provision that stipulates the composition of CIMA's Management Committee (MC) and to allow the Board to determine the composition and quorum of the MC as it sees fit without prejudice to section 47 of the Monetary Authority Act, thereby aligning with CIMA's legislative functions under section 6(2)(d) of the Monetary Authority Act.
Amendments to the Monetary Authority (Administrative Fines) Regulations	To amend the Monetary Authority (Administrative Fines) Regulations to increase administrative fines to align the Cayman Islands regulatory environment with that of international standards and best practices.
Enhancement of Oversight of Funds adopting Blockchain technology (VASP Tokenisation)	To amend the Virtual Assets Service Providers Act, Mutual Funds Act and Private Funds Act to further introduce a regulatory regime for funds which have adopted a tokenized structure using blockchain or similar technology.
Introduction of framework for transfer by way of continuation to a foundation company	To permit transfer by way of continuation for non-Cayman foundations to the Islands and vice versa.
Introduction of companies cramdown provisions	To introduce a cross class cram down power for schemes of arrangement in the Cayman Islands
Companies (HKSE listing rules changes re treasury shares)	To amend Section 37(A) of the Companies Act to allow treasury shares to be held in the name of a nominee of an approved stock exchange clearing system in addition to the name of the company/issuer.
Enhancement of Companies legislative framework (Wave 3)	To make changes to update certain procedures including in relation to declarations, time certificates, pre-clearance certificates

3. A Diversified, Resilient Economy that Supports Prosperity and Innovation (Continued)

PLANNED LEGISLATION/POLICY REVIEW	PURPOSE
Strengthening Testamentary Freedom in Wills Act	To reinforce testamentary freedom over assets situated in the Islands by facilitating a testator's expressed declaration in the will, that the laws of the Cayman Islands will be the governing law of the will and that all of his personal estate will be devolved in accordance with the laws of the Islands, irrespective of his domicile. The underlying purpose is to give such individuals the flexibility to ensure that their interests in, for instance, Cayman Islands companies, partnerships, unit trusts and bank and investments accounts will devolve in accordance with their wishes.
Repeal of Auditors Oversight Act	To repeal the Auditors Oversight Act.
Amend Banks and Trust Companies Act	To amend the Banks and Trust Companies Act and the Banks and Trust Companies (Licence Applications and Fees) Regulations to revise the tiered fee structure and increase the licence fees for class A Banks
Amendment of tax information Authority legislation to provide TIA Registration numbers for entities	Amendment to the Tax Information Authority Act and Regulations to allow for a system of registration for entities required to comply with international tax compliance legislation.
Amendments to the Trade Marks Act and Regulations	Continuation of ongoing Trade Marks legislation reform project. This phase will increase access to intellectual property and imports from parallel markets.
Amendments to the Copyright Legislation	Continuation of Copyright legislation modernisation project. This phase will address issues related to orphan works, copyright depository libraries, and enhance the governance of performance rights.
Air Transport (Licensing of Air Services) (Amendment) Regulations	Modernisation of the legislative framework for the licensing of domestic air services in accordance with established standards.
Air Navigation (Fees) (Amendment) Regulations	Fees have not been increased in 15 years and therefore do not reflect current operational costs and value for money for the CAACI, which is recognised as a globally respected aviation regulator and a provider of world class aviation registry services.
The Merchant Shipping (Marine Pollution) (Amendment) Bill	Legislative modernisation to ensure compliance with international maritime obligations.
The Merchant Shipping (Registration of Ships) (Amendment) Regulations	Legislative modernisation to ensure compliance with international maritime obligations.
Passage of The Merchant Shipping (Marine Pollution) (Antifouling from Ships) Regulations	Legislative modernisation to ensure compliance with international maritime obligations.
The Merchant Shipping (Marine Casualty Reporting and Investigation) (Amendment) Regulations	Legislative modernisation to ensure compliance with international maritime obligations.

3. A Diversified, Resilient Economy that Supports Prosperity and Innovation (Continued)

PLANNED LEGISLATION/POLICY REVIEW	PURPOSE
The Merchant Shipping (Pleasure Yachts Carrying Passengers) (Amendment), Regulations	To support recommendations made in response to issues of commercial importance in the maritime sector.
The Trade and Business Licensing (Amendment) Bill	Implementation of policies and legislation to strengthen the competitiveness of local businesses and create an enabling environment for entrepreneurship.
The Trade and Business Licensing (Amendment) Regulations	Implementation of policies and legislation to strengthen the competitiveness of local businesses and create an enabling environment for entrepreneurship.
The Local Companies (Control) (Amendment) Bill	Implementation of policies and legislation to strengthen the competitiveness of local businesses and create an enabling environment for entrepreneurship.
The Local Companies (Control) (Amendment) Regulations	Implementation of policies and legislation to strengthen the competitiveness of local businesses and create an enabling environment for entrepreneurship.
The Special Economic Zone (Amendment) Bill	Implementation of policies and legislation to strengthen the competitiveness of local businesses and create an enabling environment for entrepreneurship.
The Special Economic Zone (Amendment) Regulations	Implementation of policies and legislation to strengthen the competitiveness of local businesses and create an enabling environment for entrepreneurship.
The Liquor Licensing (Amendment) Bill	Implementation of policies and legislation to strengthen the competitiveness of local businesses and create an enabling environment for entrepreneurship.
The Liquor Licensing (Amendment) Regulations	Implementation of policies and legislation to strengthen the competitiveness of local businesses and create an enabling environment for entrepreneurship.
The Music and Dancing (Control) (Amendment) Bill	Implementation of policies and legislation to strengthen the competitiveness of local businesses and create an enabling environment for entrepreneurship.
The Music and Dancing (Control) (Amendment) Regulations	Implementation of policies and legislation to strengthen the competitiveness of local businesses and create an enabling environment for entrepreneurship.

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

PLANNED LEGISLATION/POLICY REVIEW	PURPOSE
Health Practice Act	To review and update the Health Practice Act and Regulations and make amendments to address regulatory and ethical gaps that currently exist.
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 and create a safer environment for transplants that involves no reward for donation.
Public Health Act	To review and update the Public Health Act and its Subsidiary Regulations to reflect current best practice and terminology and work towards the development of the Public Health Department under the Ministry.
Tobacco Act	To review and update the Tobacco Act and its Subsidiary Regulations to reflect current best practice and terminology and regulate vapes which are currently unregulated and impacting our children and young people.
Pharmacy Act	To review and update the Pharmacy Act that regulates pharmacy, medicinal products and poisons. To allow pharmacists to stay abreast of changes to ensure safe and legal practice; to protect the public through licensure, regulation and information; to ensure cheaper more cost-effective medicines through the use of generic brands, 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.
Health Services Authority Act	Amendments to all the Foundation to provide funds to public and private sectors.
Health Practice Act	To review and update the Health Practice Act and Regulations and make amendments to address regulatory and ethical gaps that currently exist.
Disabilities Act (Solomon Webster) Act, 2016	Revise the act in order to ensure full and effective participation in all aspects of society for persons with a disability and to provide safeguards against abuse and neglect of persons with a disability.

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

PLANNED LEGISLATION/POLICY REVIEW	PURPOSE
Children (Amendment) Act, 2024	The Children (Amendment) Act 2024 was passed in Parliament in December 2024. Regulation development is underway and commencement is expected during the 2026-2027 period. Amongst other things, the Act was revised in order to improve international standards for child protection and child safeguarding, establish an Office of a Commissioner for children and young persons, streamline the legislative framework for child maintenance and regulate inspection and registration processes for children residential homes.
Adoption Act, 2024	The Adoption Act, 2024 was passed in Parliament in December 2024. Regulation development is underway and commencement is expected during the 2026-2027 period. The Act was repealed and replaced in order to improve the standard of adoptions, streamline processes for adoptions and provide a legal framework to ratify to the HCCH 1993 Hague Convention on Intercountry Adoptions.
Status of Children Act, 2003	Revise the Act in order to streamline the legislative framework and standards for parentage testing and the consequential repeal of the Affiliation Act (1995 Revision)
Maintenance (Amendment) Act, 2024	Commencement of the Maintenance (Amendment) Act, 2024 is expected during the 2026-2027 period. Which was passed in Parliament in December 2024 as a part of the Children legislative reform.
Older Persons (Amendment) Act, 2024	The Older Persons (Amendment) Act 2024 was passed in Parliament in December 2024. Development of the supplementary Regulations are underway and commencement is expected during the 2026-2027 period. When the Act is commenced, there will be a framework for developing an age-friendly Cayman Islands, as well as adequate safeguards for older persons who are experiencing abuse and neglect.
Youth Justice Act (2021 Revision)	(This does not have Cabinet Approval as of yet). However, the intention is to revise the Youth Justice Act (2021 Revision), which was first enacted in 1995 (and has not had substantive amendments in 21 years), in order to review the approach for young offenders, including if preventative approaches can be integrated into legislative to reduce reoffending and costs to Government.
Domestic Violence Act (2021 Revision)	Revise this Act in order to enhance the safeguards for someone experiencing domestic abuse and to hold perpetrators accountable. This Act was originally enacted in 2010 and was only updated in 2021 for civil partnership. It is outdated and does not adequately safeguard against the various types of domestic abuse experienced by people in the Cayman Islands.

5. A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture

PLANNED LEGISLATION/POLICY REVIEW	PURPOSE
Museum Act	Update the outdated legislation (1999) to reflect the operational, strategic and programming needs of the organizations they serve.
National Gallery Act	Update the outdated legislation (1999) to reflect the operational, strategic and programming needs of the organizations they serve.

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

PLANNED LEGISLATION/POLICY REVIEW	PURPOSE
Traffic (Penalties) Regulations, 2025	Introduction of Demerit Points for certain offences, and to include speeding offences.
Amendments to the Traffic Regulations (2021 Revision)	General amendments, to include, but not limited to the review of traffic fees increase.
Amendments to the Road code- The Traffic Control Regulations, 2012	Road code amendments
Amendments to The Traffic Act (2023 Revision)	Duty of health care professionals as it relates to sections 31 – 34 for “Relevant Disability.
Amendments to The Traffic Act (2023 Revision)	A new round of amendments to revise the Traffic Act where required and create legislation for the introduction of vehicle safety standards. New amendments will also be needed following adoption of business case on modernizing Public Transport.
Public Transport Regulations	Following adoption of the Public Transport Act 2024, these changes will revise outdated Public Passenger Vehicle Regulations and create an administrative penalties scheme, allowing the Public Transport Unit to fine Public Transport operators and drivers.
Amend Public Transport Appeals Tribunal Regulations	To update the Public Transport Appeals Tribunal Regulations for efficiency purposes.
Amendments to the Roads Act (2005 Revision)	To develop and introduce necessary regulations.
National Roads Authority Act (2024 Revision)	To develop and introduce necessary regulations.
Personnel (Amendment) Regulations, 2025	This will amend/streamline/modernise the Civil Service’s disciplinary processes. Presently, the amendments are due to take effect on 1 January 2026.
The Public Library Act (1998)	Review and update the Libraries Act to reflect the modern role of library services across the Cayman Islands.

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

PLANNED LEGISLATION/POLICY REVIEW	PURPOSE
Public Management and Finance Act	Proposed amendments for consideration include measures to: modernise the budgeting and reporting framework (shifting to outcome-based budgeting), possibility adopt new accounting standards, possibly raise the project threshold value for independent reviews for Public Private Partnerships, possibly adjust the debt-related ratios, and possibly streamline financial management by eliminating the distinction between executive and entity transactions
Education Act (2024) Education Regulations (2024)	Update legislation to bring in line with the Ministry's strategic direction, while aligning to international best practices.
University College Act (2012)	Review and update the University College Act to modernize the governance structure and mandate of the University College of the Cayman Islands.
The Public Library Act (1998)	Review and update the Libraries Act to reflect the modern role of library services across the Cayman Islands.
Sunrise Act	To develop and establish a statutory framework for the offerings by the Sunrise Adult Training Centre.
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.
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
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.

7. A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems (Continued)

PLANNED LEGISLATION/POLICY REVIEW	PURPOSE
Cyber Security Act	As Cyber crime is becoming more prevalent, this Act will explore basic cyber protection requirements for businesses based on size, remit or data sensitivity.
Prison Service Act and Regulations	Enactment of new legislation that enables the Prison Service to deliver a balance of modern intelligence-led security strategies and rehabilitation-focused joint offender management practices, while further professionalizing custodial services through a clear statutory framework that strengthens accountability.
Customs and Border Control Act and Regulations	Amendments to provide for modern border intelligence capabilities that support advanced risk management and strengthen national security. New provisions will improve cross-border information exchange to address money laundering and terrorist financing, and establish a framework for the collection, analysis, and exchange of biometric data to securely manage passenger flows at all ports of entry, while enhancing border crime investigations and enforcement operations.
Probation Service Act and Regulations	Enactment of new legislation to comprehensively establish a Probation Service for the Cayman Islands, setting out a modern policy remit for public safety, legal mandate for officers, and operational structure, duties, and powers for delivery of court-ordered risk assessments, offender management, rehabilitation programming, and compliance services.
Victim Rights Act and Regulations	Enactment of new legislation to strengthen the rights and protections afforded to victims of crime by ensuring that they are treated with dignity, fairness, and respect throughout the justice process.
Fire Brigade Act and Regulations	Amendments to enhance operational firefighting and rescue capacity, ensuring the framework remains responsive to evolving community needs and reflects industry best practices. Amendments will strengthen the ability of the Fire Service to maintain high standards of safety, prevention, and resilience across all three Islands.
Cadet Corps Act and Regulations	Updated legislative provisions to enhance administrative and operational efficiencies, ensuring the organisation evolves to effectively deliver on its training, strategic development, and safeguarding responsibilities.

11. ECONOMIC OVERVIEW – CAYMAN ISLANDS ECONOMY

Introduction

This section presents a review of the domestic and global economic performance in 2024 and updated macroeconomic forecasts for 2025 to 2028, along with their major underlying assumptions.

Global Economic Performance and Forecasts¹ 2024 - 2028

Global output expanded by 3.3 percent in 2024, propelled by higher global demand, slightly above the 3.1 percent forecast at the beginning of the year. This higher global demand was largely attributed to a resilient performance by the United States (U.S.) economy and several emerging market and developing economies. Notably, rising demand for artificial intelligence technologies prompted substantial investments in both the U.S. and some emerging market economies. Despite the higher-than-expected performance, global growth remained below the 3.7 percent 10-year average preceding the pandemic.

Global growth of 3.3% beats forecast, fuelled by U.S. consumer demand and AI investments

In 2024, advanced economies experienced modest economic growth, with overall output rising by 1.8 percent, matching the pace set in 2023. This steady performance reflected a balance between persistent inflationary pressures and robust consumer demand. The U.S. economy stood out among its peers, demonstrating growth of 2.8 percent for the year. The performance of the U.S. economy was based on the combination of a strong labour market, solid household spending, and a surge in investment linked to artificial intelligence technologies. Growth in the U.S. is expected to decelerate to 1.9 percent in 2025, with an average increase of 2.0 percent between 2026 and 2028. Global economic activity is projected to slow to 3.0 percent in 2025 before accelerating to 3.1 percent in 2026. Over the medium term, global economic growth is expected to average 3.2 percent annually.

International Developments and Risks

The projection for global growth over the medium term is framed by mounting risks stemming from rising protectionism, fragile supply chains, and persistent geopolitical tensions. These shifting policies have the potential to stoke inflationary pressures and suppress global demand. The resurgence of tariff measures, particularly among large economies, has compelled small, trade-dependent economies such as the Cayman Islands to ignite public discussion to reconsider trade partners and routes.

Conflicts in strategic regions, such as Eastern Europe, the Middle East, and parts of Asia, could also disrupt energy flows, reroute trade, and trigger financial market volatility. At the same time, supply chain vulnerabilities, exposed during the pandemic and exacerbated by climate and weather-related disruptions, continue to challenge service continuity and cost stability. The International Monetary Fund (IMF) in its July 2025 update noted that the global uncertainty index has remained elevated since spiking at the beginning of the year, and this has the potential to weigh more heavily on economic activity. Furthermore, the implementation of additional tariff measures by the U.S. in August 2025 has added to global uncertainties and increased the potential for inflationary pressures.

Economic outlook clouded by geopolitical tensions and supply chain fragility

¹ This assessment is based generally on the World Economic Outlook, International Monetary Fund (IMF), April and July 2025 update.

Table 1: Comparative Macroeconomic Indicators and Forecasts (%)²

				Projections	Forecast			
	2021	2022	2023	2024	2025	2026	2027	2028
Real GDP growth (%)								
Cayman Islands*	4.9	5.8	5.8	3.1	2.6	2.2	2.5	2.2
United States	6.1	2.5	2.9	2.8	1.9	2.0	2.0	2.1
Advanced Economies	5.8	2.6	1.8	1.8	1.5	1.6	1.6	1.6
World	6.6	3.6	3.5	3.3	3.0	3.1	3.2	3.2
Consumer Prices Index (avg. %)								
Cayman Islands	3.3	9.5	3.8	2.6	2.3	2.6	2.3	2.2
United States	4.7	8.0	4.1	3.0	3.0	2.5	2.1	2.2
Advanced Economies	3.3	7.3	4.6	2.6	2.5	2.1	2.1	2.1
Unemployment (%)								
Cayman Islands	5.7	2.1	3.3	2.4	2.8	2.9	2.7	3.0
United States	5.4	3.6	3.6	4.0	4.2	4.2	4.1	3.9
Advanced Economies	5.2	4.1	4.1	4.3	4.4	4.4	4.3	4.2
Current Account of the Balance of Payments (% of GDP)								
Cayman Islands*	-13.6	-11.3	-9.8	-11.8	-12.9	-14.1	-13.9	-14.6
United States	-3.7	-3.9	-3.3	-3.9	-3.7	-3.2	-3.0	-2.6
Advanced Economies	-0.8	-2.0	-1.4	-1.6	-1.7	-1.4	-1.4	-1.1

* The GDP growth and current account balance for 2024 are preliminary estimates based on actual indicators.

Sources: IMF World Economic Outlook (April 2025) for the United States and other global data; and the Cayman Islands Government, Economic and Statistics Office for the Cayman Islands data.

Cayman's imports rose by 8.3 percent to reach \$1.7 billion in 2024 and increased further in the first half of 2025. This underscores the Islands' deepening reliance on foreign goods, including refined petroleum. This growing dependency exposes the economy to sustained inflationary risks, particularly from volatile global commodity prices, as uncertainties persist. As an island nation with limited domestic production, fluctuations in crude oil prices have a direct and compounding effect on transportation, electricity, and consumer goods, driving inflation across multiple sectors. The situation is further complicated by Cayman's trade ties with major economies like the U.S. and China, albeit more indirect, where escalating geopolitical tensions threaten supply chain stability. Moreover, with the U.S. Federal Reserve expected to loosen monetary policy in the near term, the downward pressure on inflation may weaken; nonetheless, some imported price shocks and eroding purchasing power are expected.

The Cayman Islands' Economic Performance in 2024

GDP Growth: Gross Domestic Product (GDP) is estimated to have expanded by 3.1 percent in 2024, based on economic indicators for the year. The growth in the economy was broad-based, though financial services and construction emerged as the main drivers, supported by sustained domestic demand across auxiliary industries. The services sector, which accounted for 89.1 percent of total GDP, grew by 2.9 percent. The expansion in services was led by a 2.9 percent rise in financing and insurance services, which benefitted from increased global demand and Cayman's rising share in the international insurance market. Business and administrative services expanded by 3.1 percent, while continued investment in large-scale

Economic growth of 3.1% driven by financial services, construction and resilient domestic demand

² ESO forecasts are updated Quarterly as new information from external sources becomes available.

developments and elevated market activity drove construction and real estate activities to grow by 3.0 percent and 2.9 percent, respectively.

The wholesale and retail trade sector grew by 3.7 percent, driven by sustained domestic demand. This potentially reflects rising consumer confidence and purchasing power, likely fuelled by higher employment levels and increased disposable income. Meanwhile, the electricity and water sector expanded by 3.6 percent, supported by a warmer climate, growing tourism activity, and population growth. This expansion also points to infrastructure resilience and continued investment in capacity to meet rising demand. The hotels and restaurants sector recorded a 2.0 percent increase, indicating a moderation in the pace of growth in stay-over arrivals and lacklustre performance of the cruise tourism sector. To support and sustain growth across the broader economy, government services expanded by 2.5 percent, while health services rose by 3.0 percent. The increases highlight these sectors' critical role in promoting population wellbeing and economic stability.

Human Development Indicators: The Human Development Index (HDI) for the Cayman Islands rose to 0.897 in 2023, up from 0.877 in 2022. This places the Islands among the top 40 countries reported by the United Nations and marks the highest HDI recorded in the region. The Cayman Islands have consistently ranked in the upper tier of global human development, outperforming many advanced economies and underscoring the nation's high standard of living. This upward trend reflects the success of long-term investments in education, healthcare, and economic opportunities, which are key pillars of sustainable development. It also signals the effectiveness of policy frameworks aimed at enhancing social welfare and inclusive growth.

Cayman retains a high Human Development Index, while Quality of Life continues to improve

Similarly, the quality-of-life (QoL) score for Cayman showed a marginal improvement in the Fall 2024 survey compared to the Spring 2024 survey. Overall, the score remains relatively high, with most sub-components reflecting an index above 80. This suggests a stable and maturing economy where citizens continue to enjoy strong social and economic conditions. Notably, the lowest-ranked components of the quality-of-life index were "Employment & Job Quality" and "Natural & Living Environment," which were the only categories to record sub-index scores below 80. These results highlight areas for targeted improvement, particularly as the Islands seek to balance economic expansion with environmental sustainability and labour market inclusivity. Addressing these gaps could unlock further gains in both HDI and quality-of-life metrics, reinforcing Cayman's global reputation as a premier destination for living, working, and investing.

Inflation: The average Consumer Price Index (CPI) rose by 2.6 percent in 2024, marking a moderation from the 3.8 percent recorded in 2023. This deceleration in inflation occurred within the broader context of a global slowdown, reflecting the lagged effects of synchronised monetary tightening across advanced economies and a reduced pace of growth in international commodity prices. Despite the overall easing in inflationary pressures, three divisions experienced an accelerated pace of price growth during the year. Notably, the education index rose by 10.4 percent, communication by 9.8 percent, and health by 3.2 percent. These increases suggest persistent cost pressures, possibly driven by structural factors such as rising input costs, technological upgrades, and demographic shifts in demand.

Employment: The expansion of the local economy in 2024, particularly in the labour-intensive tourism sector, contributed to a rise in labour demand. According to the Fall 2024 Labour Force Survey, total employment increased by 1.2 percent to reach 59,393. This employment growth outpaced a 0.5 percent increase in the labour force, resulting in a decline in the overall unemployment rate to 2.4 percent. Notably, the unemployment rate among Caymanians fell to 4.6 percent, down from 5.0 percent in the previous year. The improved labour market dynamics reflect not only stronger economic activity but also some targeted policy interventions. Government efforts to enhance efficiency in the work permit system and improve broader labour market operations may have helped reduce frictional unemployment, minimising the period of displacement for Caymanians and improving job-matching outcomes.

Current Account of the Balance of Payments³: Increased domestic activity and a growing population spurred a rise in merchandise imports during 2024. The increase in imports outpaced gains in export-oriented services such as financial and accommodation services. It resulted in the current account deficit of the Balance of Payments widening for the year. Total merchandise imports rose by 8.3 percent to \$1,654.0 million, reflecting heightened demand for consumer goods, construction materials, and energy inputs. This surge in imports underscores the economy's expansionary momentum but also signals increased external dependency. The Islands' current account deficit is projected at \$755.9 million, equivalent to 11.8 percent of GDP for 2024. While this level of deficit is not uncommon for small, open economies with high import penetration, it highlights the importance of maintaining competitiveness in Cayman's services exports and managing external vulnerabilities. Further, it underscores the importance of financial services and tourism-related income to balance the Islands' trade and sustain macroeconomic stability.

Economic Forecasts and Assumptions for 2025 to 2028

GDP Growth: Firm demand for the export of Cayman's services is expected to support economic expansion over the near term. The domestic economy is projected to grow by 2.6 percent in 2025, before moderating to 2.2 percent in 2026. Growth is expected to rebound slightly to 2.5 percent in 2027 and ease again to 2.2 percent in 2028, reflecting a stable but measured expansion trajectory.

Despite deepening global uncertainties and risks associated with shifting tariff regimes, consumer demand remained resilient in 2024. This buoyancy translated into broad-based gains across Cayman's financial services sector, alongside an uptick in stay-over arrivals. This momentum continued into 2025, with the first half of the year recording a 1.7 percent increase in insurance licenses and a 2.6 percent rise in total fund registrations. Additionally, new company registrations grew by 6.3 percent, while new partnership registrations increased by 24.7 percent. These gains underscore the sector's dynamism and global appeal. The financial services sector is expected to maintain its robust performance over the medium term, supported by stable international demand, which historically strengthens during periods of global uncertainty. Government efforts to enhance regulatory compliance, particularly to ensure a favourable Financial Action Task Force (FATF) review, are also likely to reinforce investor confidence and sustain growth in the sector.

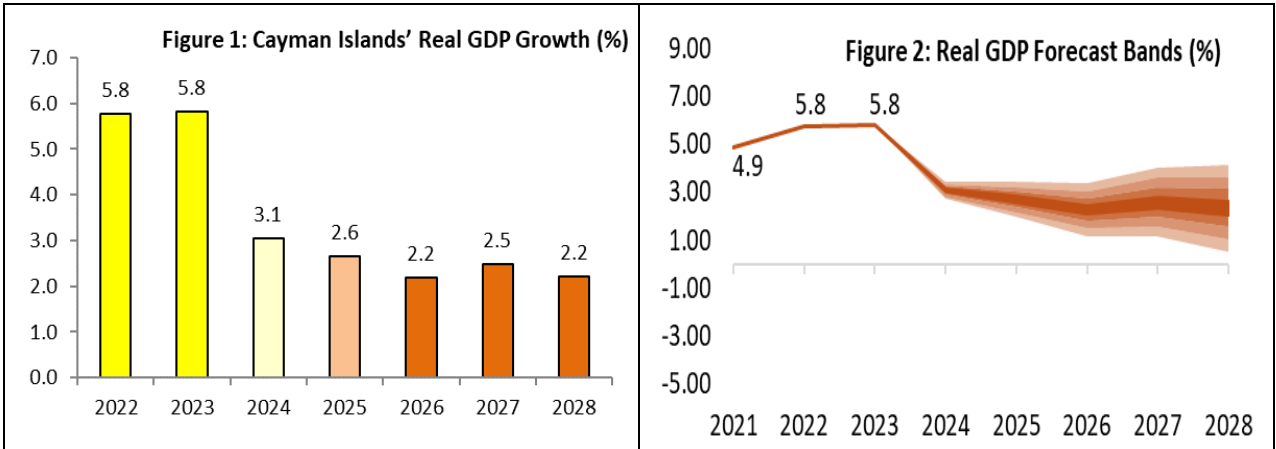
Steady growth expected over the medium term, driven by services, and infrastructure investment

³ 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.

Moreover, with the U.S. Federal Reserve poised to ease monetary policy in the final quarter of the year, the local banking system could benefit from increased demand for credit, further stimulating financial services activity. Given these assumptions, the finance and insurance services sector is projected to expand by 3.1 percent in 2025, followed by a deceleration to 2.2 percent in 2026. Over the medium term, growth in the industry is expected to average 2.1 percent annually. Business services, including legal and accounting activities, are forecast to grow by 2.7 percent in 2025 and maintain an average annual growth rate of 2.5 percent between 2026 and 2028.

According to the World Tourism Organisation, an estimated 1.4 billion international tourists travelled globally in 2024, an increase of approximately 11.0 percent compared to the previous year. This surge in global travel demand supported continued expansion in Cayman’s stay-over tourism throughout 2024 and into 2025. For the first half of 2025, stay-over arrivals rose by 3.4 percent, reaching 92 percent of pre-pandemic levels recorded for the same period in 2019. This strong demand is expected to persist through the remainder of the year, fuelling further growth in the restaurants and accommodations sector. The sector is projected to expand by 3.3 percent in 2025, followed by average annual growth of 4.0 percent between 2026 and 2028. Robust demand for accommodation services is also anticipated to support moderate growth in the transportation sector. However, slower growth in cruise arrivals and domestic trade is expected to temper growth in transport. The transportation sector is projected to grow by 2.1 percent in 2025, with a similar average growth through to 2028.

The sustained demand for Cayman’s services is expected to generate positive spill-over effects in several auxiliary sectors. The wholesale and retail trade sector is forecast to grow by 2.4 percent in 2025, maintaining a similar pace between 2026 and 2028. The utility sector (electricity and water supply) is projected to expand by 3.1 percent in 2025, driven by rising residential and commercial consumption. Over the medium term, growth in this sector is expected to average 2.2 percent annually. To support the broader expansion, government services are forecast to grow by 2.7 percent in 2025 and average 2.3 percent per year between 2026 and 2028.



Note: Data for 2024 is preliminary; 2025-28 are forecasts
Source: Economics and Statistics Office

Despite the projected strength in external demand, elevated interest rates throughout the first half of 2025 and a gradual rise in the cost of living are expected to dampen domestic consumption. Demand for construction services is projected to slow over the medium term as several large-scale projects are completed, and high borrowing costs constrain residential investment. Nonetheless, the sector is expected to benefit from a pipeline of hotel and commercial developments, as well as public infrastructure initiatives. Based on these assumptions, the construction sector is projected to expand by 4.0 percent in 2025, followed by average growth of 2.2 percent annually between 2026 and 2028. Real estate activity is also expected to moderate in the near term due to persistent high interest rates and elevated mortgage costs. However, a potential decline in interest rates in the final quarter of the year could provide a modest boost to the sector. Additionally, continued population growth and expansion in key sectors are expected to support stable demand in the rental market. The real estate sector is projected to grow by 1.8 percent in 2025 and average 1.9 percent annually between 2026 and 2028.

Human Development Indicators: The government's commitment to complete the new high school in Cayman Brac and continued investment in existing school facilities should sustain the high educational standard explicit in the HDI. The government's drive to improve gender equality through the revision of the Gender Equality Act, 2011 and the review of the anti-sexual harassment bill will also reduce the level of gender inequality in the community. Additionally, the government's key priorities to increase affordable housing, improve public transportation and lower the cost of living are expected to reduce social inequality and further raise the living standards in the Islands.

The adaptation of key priority policies will advance the HDI of the Cayman Islands

Inflation rate: For the first six months of 2025, the World Bank's energy price index declined by 9.9 percent compared to the same period in 2024, driven mainly by a 14.6 percent drop in crude oil prices. Similarly, the food price index fell by 5.5 percent over the same period. These reductions are expected to exert downward pressure on inflation in the near term. Looking ahead, the IMF projects that crude oil prices will contract by 15.5 percent in 2025 and decline further by an average of 1.6 percent annually between 2026 and 2028. The international food price index is also forecast to contract by an average of 0.6 percent per year over the forecast window. These trends suggest a continued easing in imported price pressures over the near to medium term.

Economic Forecast Assumptions

The strategic policy statement 2026-2028 includes economic forecasts which consider the probabilities of future economic variables, offering a broader view of uncertainty than single-point forecasts by generating a range of potential outcomes. This approach improves economic decision-making, risk assessment, and resource allocation by estimating likelihoods.

For short-term forecasts, there is high confidence that forecast values will materialise. However, certainty decreases as the horizon lengthens. Longer-term forecasts are more susceptible to unforeseen economic changes, making them less precise than short-term predictions.

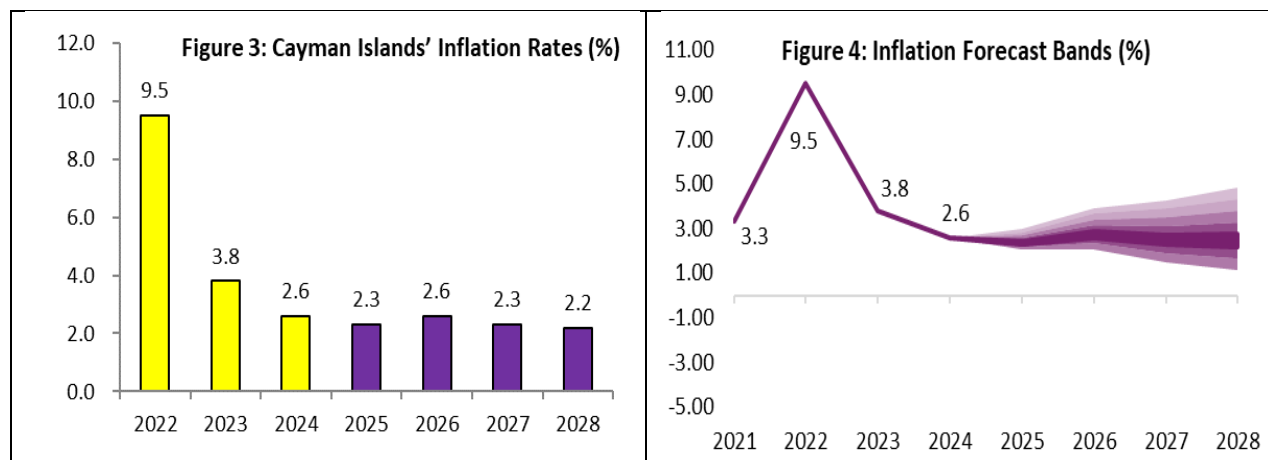
The gross domestic product, inflation, unemployment rate, and current account of the balance of payment include a depiction of the expected forecast band from 2025 to 2028, incorporating unforeseen upside and downside uncertainties as displayed in figures 2, 4, 6 and 8.

Worst-case scenarios: Higher upside risk is anticipated for inflation, ranging from an additional 0.7% to 3.3% over the period. Real gross domestic product growth rate downside uncertainty, that is, lower growth, ranges from 0.2% to 1.2% over the period. The unemployment rate upside risk ranges from a higher rate of 0.2% to 1.1%. The current account of the balance of payment downside risk can worsen from 0.5% to 3.0% over the forecast period.

Additionally, the delayed residual effects of tight monetary policy, maintained by the U.S. Federal Reserve until the third quarter of 2025, are expected to strengthen disinflationary forces. However, upward pressures may arise from higher tariffs on US imports, as most of

Global price declines ease inflationary pressures, but tariffs and trade tensions pose upside risks

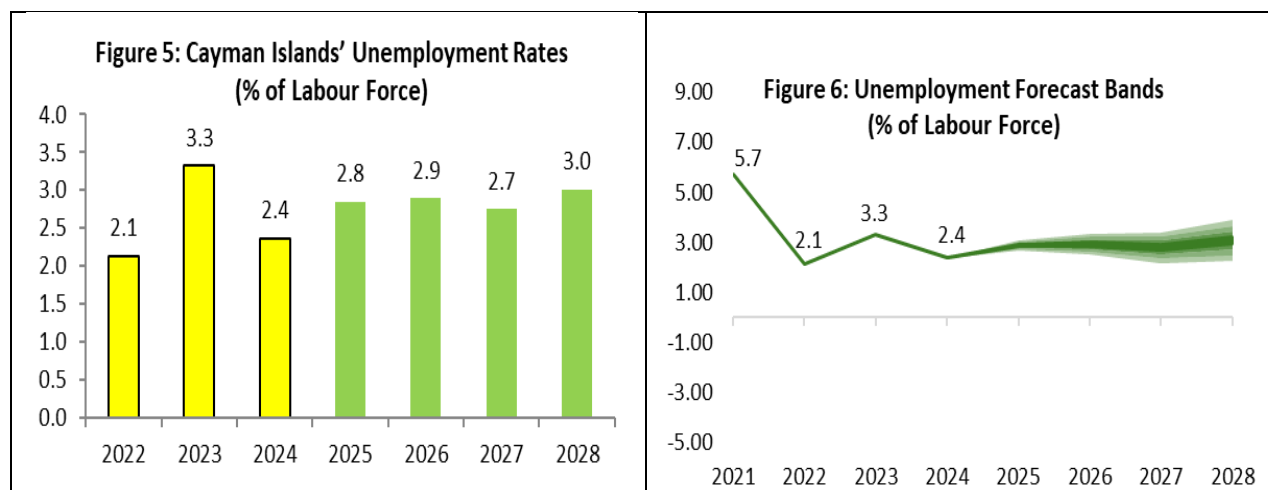
Cayman's imports are sourced through the U.S. Furthermore, with the U.S. Federal Reserve expected to shift its stance and lower its policy rate in the final quarter of the year, inflation expectations might begin to increase. Considering these dynamics, inflation in the Cayman Islands is projected at 2.3 percent in 2025. The full effect of tariff measures is anticipated to materialise in 2026, causing a slight rise in inflation to 2.6 percent. Over the medium term, the inflation rate is forecasted to average 2.3 percent annually between 2027 and 2028. Notably, the risks to the inflation outlook remain skewed to the higher side, as the Islands navigate the tail end of the hurricane season amid ongoing geopolitical and trade tensions.



Note: Figures for 2025-28 are forecasts

Source: Economics and Statistics Office

Employment: Labour demand is expected to closely track the projected path of GDP growth, with new employment opportunities emerging particularly from expansion in the accommodation sector and auxiliary industries. Over the near term, increased activity in tourism-related services is anticipated to drive job creation, reinforcing the economy's service-oriented growth trajectory.



Note: Figures for 2025-28 are forecasts

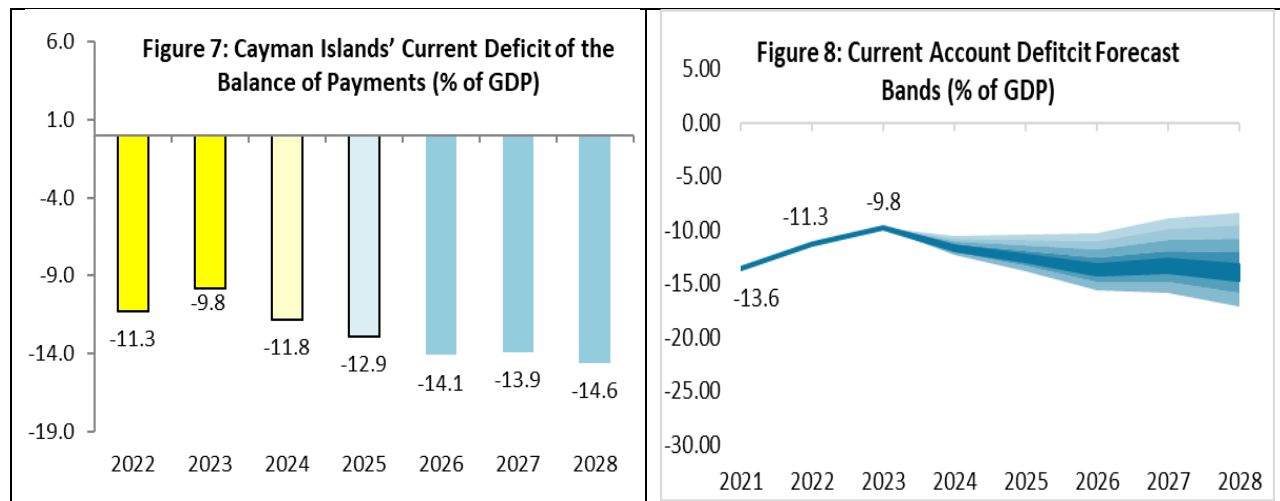
Source: Economics and Statistics Office

The tightening labour market, evidenced by rising employment levels and falling unemployment rates, signals healthy demand across key sectors. As the economy continues to expand, maintaining labour market flexibility and investing in workforce development will be essential to sustaining inclusive growth. The Government's policy aimed at prioritising Caymanian youth through targeted training and mentorship programmes is expected to enhance access to employment and reduce unemployment among local workers. Initiatives to increase Caymanian participation in the hospitality sector should further support employment gains.

Consequently, the unemployment rate is forecast to decline to 2.8 percent in 2025. Over the medium term, the rate is expected to fluctuate around this level, reflecting its proximity to the estimated natural rate of unemployment and the economy's continued absorption of available labour.

Current account of the balance of payments (BOP): The current account deficit is forecast to widen over the medium term, as consumer imports continue at a strong pace and the hotel and restaurant sector transitions into a phase of steadier, slower growth. This deterioration in the BOP current account is primarily driven by increased merchandise imports and higher net payments on the income account. However, these pressures are expected to be partially offset by rising receipts from accommodation and financial services, two sectors that continue to anchor Cayman's external earnings. Additionally, it is assumed that new tourism-related developments will begin generating revenue over the medium term, further supporting current account inflows.

The sustained growth in financial services and tourism-related income remains critical to mitigating trade imbalances and preserving macroeconomic stability; therefore, continued competitiveness in these export-oriented sectors will be essential to cushioning the impact of elevated import demand and maintaining a stable external balance. The current account deficit is projected to reach 12.9 percent of GDP in 2025 and average 14.2 percent between 2026 and 2028.



Note: Data for 2024 is a preliminary estimate; figures for 2025-28 are forecasts

Source: Economics and Statistics Office

12. OUTPUT GROUPS FOR 2026 AND 2027

The Cabinet intends to purchase a number of outputs in the 2026 and 2027 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			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of hours of development coordination and advice • Number of hours spent coordinating and monitoring policy implementation • Number of assistance interactions with public entities	4,500-5,000 3,500-4,000 1,000-1,200	4,500-5,000 3,500-4,000 1,100-1,300	3,500-4,000 2,700 1,000-1,100
QUALITY • Advice, management, coordination reviewed or provided by senior personnel • Policies coordinated monitored by senior personnel • Assistance based on relevant legislation, policies and best practice • Programme content adheres to relevant standards	95-100% 95-100% 95-100% 100%	95-100% 95-100% 95-100% 100%	95-100% 95-100% 100% 100%
TIMELINESS • All advice submitted in accordance with schedules as agreed with the client • Monitoring is conducted on an on-going basis • Assistance within two business days or within timeframe agreed with public entity • All services are provided within the timeframe	90-100% 90-100% 95-100% 90-100%	90-100% 90-100% 95-100% 90-100%	90-100% 95-100% 99% 90-100%
LOCATION • Cayman Islands and Overseas	100%	100%	100%
COST	\$1,993,409	\$2,071,299	\$2,266,828
RELATED BROAD OUTCOME: • Efficient, Effective, Accountable and People-Centred Public Services • A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: CAB 1, CAB 2, CAB 12			

CBO 2	Support and Servicing to Cabinet and National Security Council			
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		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of agendas, minutes and extracts prepared and circulated, and Cabinet briefings - Number of Tribunal meetings supported and attended - Number of Tax Undertaking Certificates issued		3,115-3,165 45-60 6,000-6,700	3,115-3,165 45-60 6,000-6,700	3,115-3,165 45-60 6,000-6,700
QUALITY - All agendas, minutes and extracts are prepared in accordance with the Guidelines to the Operation of Cabinet - Tribunal minutes issued are an accurate account of the meeting and signed by the chair of the meeting - 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% 100% 95-100%	95-100% 100% 95-100%	95-100% 100% 95-100%
TIMELINESS - Agendas circulated at least two working days prior to meetings - Minutes issued within three working days after meeting to the chair of the meeting - Tax Undertaking Certificates issued 2 - 3 weeks from receipt of application		90-100% 90-100% 90-100%	90-100% 90-100% 90-100%	90-100% 90-100% 90-100%
LOCATION Grand Cayman		100%	100%	100%
COST		\$3,413,787	\$2,976,326	\$2,427,990
RELATED BROAD OUTCOME: - A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems - A Diversified, Resilient Economy that Supports Prosperity and Innovation - Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population - Efficient, Effective, Accountable and People-Centred Public Services				
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
- Number of hours of advice and reporting in relation to protocol matters - Number of protocol policies and services developed - Number of ceremonial and official events coordinated - Number of official visits (local/overseas), conferences and meetings given assistance and/or organised - Number of training sessions delivered - Number of airport courtesies and diplomatic facilitations delivered	3,500-4,000 1-2 8-10 6-8 5-6 450-500	3,500-4,000 1-2 8-10 6-8 5-6 450-500	3,500-4,000 1-2 8-10 6-8 5-6 200-250
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 - Protocol advice, services and training to be provided by suitably experienced staff - Protocol advice, services and training in accordance with agreed policies and guidelines - Delivery of support and services to be provided in a professional and efficient manner	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS			
- Protocol services will be delivered in line with timetables agreed with the Cabinet Secretary - Ceremonial and official events coordinated as required - Protocol assistance and organisation of visits as required - Training to be provided throughout the year	95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100%
LOCATION			
Grand Cayman	100%	100%	100%
COST			
	\$1,111,909	\$1,119,280	\$962,998
RELATED BROAD OUTCOME:			
- Efficient, Effective, Accountable and People-Centred Public Services - A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of Campaigns developed or supported • Number of marketing/advertising products • Number of press releases • Number of plans/campaigns developed • Number of special videos including special events, press conferences, copies of archival footage • Number of progress reports submitted	6-12 670-740 500-600 100-200 300-400 2-4	6-12 680-750 500-600 100-200 300-400 2-4	4-6 1,000-1,100 450-500 50-100 200-300 3-4
QUALITY • Campaigns meet stated objectives • All products reviewed by manager prior to release • Audience and Client satisfaction survey-Annual • Reports prepared by Qualified Officer	50-100% 100% 90-100% 100%	50-100% 100% 90-100% 100%	50-100% 100% 90-100% 100%
TIMELINESS • Campaigns completed within stated timeframe • As agreed with Client • Reports submitted quarterly	60-100% 100% 100%	60-100% 100% 100%	60-100% 100% 100%
LOCATION • Cayman Islands, Overseas	100%	100%	100%
COST	\$4,757,219	\$5,356,048	\$5,359,897
RELATED BROAD OUTCOME: • A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems • Efficient, Effective, Accountable and People-Centred Public Services			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 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	\$1,184,658	\$1,185,295	\$1,577,890
RELATED BROAD OUTCOME: - Efficient, Effective, Accountable and People-Centred Public Services - A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of News Bulletins • Number of information programmes • Number of Commercials sold	3,000-4,000 600-700 50,000-51,000	3,000-4,000 600-700 50,000-51,000	3,000-4,000 900-1,000 24,000-25,000
QUALITY • Compliance for all programmes to best practice broadcast standards • Programmes monitored by Director/Deputy Director • Finished product reviewed for Client	100% 80-100% 80-100%	100% 80-100% 80-100%	100% 100% 100%
TIMELINESS • Newscasts broadcast on Radio Cayman’s established schedules • All programmes to be delivered on the date and times agreed with the requesting customer • Commercials to be produced before the date required	100% 80-100% 100%	100% 80-100% 100%	100% 80-100% 100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$2,150,479	\$2,229,487	\$2,269,316
RELATED BROAD OUTCOME: • A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems • Efficient, Effective, Accountable and People-Centred Public Services			
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 in the United Kingdom (CIGO-UK) represents the interests of the Cayman Islands Government (CIG) in the United Kingdom. It serves as a vital link between the Cayman Islands and key stakeholders, including the UK Government, Parliament, international organisations, and the Caymanian community in the UK—particularly students. CIGO-UK has the following focus areas: • Provide consular services and act as the primary point of contact for Caymanians—particularly students—and other key stakeholders in the UK. • Cultivate strategic alliances and foster relationships within the United Kingdom and across the 56 nations of the Commonwealth. • Coordinate and support events that celebrate and promote the Cayman Islands in the UK, while fostering a sense of community and fellowship among Caymanians overseas. • Enhance economic, social, cultural, and political understanding of the Cayman Islands to strengthen and deepen the country’s ties with the United Kingdom across all sectors. • Provide policy guidance and strategic support to government entities of the Cayman Islands.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Capacity to provide consular services • Number of ceremonial events, official meetings, conferences and official functions attended • Capacity to provide policy advice and ministerial servicing	12 months 100-140 12 months	12 months 100-140 12 months	12 months 100-140 12 months
QUALITY • Assistance/advice/support provided by officer experienced in liaising with the Cayman Islands and United Kingdom public and private sector agencies • Assistance/advice/support provided by officer experienced and knowledgeable in relevant Cayman Islands and United Kingdom Acts and policies • Official meetings, conferences, ceremonial events and official functions attended by a qualified officer • Services provided by qualified personnel	95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100%	100% 100% 100% 100%
TIMELINESS • Assistance/advice/support provided within three business days of request • Record of attendance of the above filed within three business days of attendance • Deadlines met as per agreement with the requesting parties	95-100% 95-100% 95-100%	95-100% 95-100% 95-100%	95-100% 95-100% 95-100%
LOCATION • United Kingdom	100%	100%	100%
COST	\$1,477,531	\$1,482,319	\$1,313,106
RELATED BROAD OUTCOME: • Efficient, Effective, Accountable and People-Centred Public Services • A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
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		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY				
Number of disaster preparedness presentations/risk assessments to schools/service clubs/ private partners and other stakeholders		90-110	100-120	80-100
Number of Community Emergency Response Teams training events		5-6	6-7	4
Hours spent drafting, reviewing and implementing National Plans		800-900	800-900	820
Hours developing and Implementing the National Emergency Notification System (Phases 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	\$1,985,867	\$2,087,843	\$2,077,442
RELATED BROAD OUTCOME: - A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems - Efficient, Effective, Accountable and People-Centred Public Services Good Governance			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
- Number of Meteorological Aviation Observations - Number of Aviation Forecast - Number of Public Weather Forecast - Number of Weather Warnings - Number of reports as requested/needed due to media requests, statistical requests and special reports	10,300-10,600 1,750-1,850 1,075-1,100 200-250 80-100	10,300-10,600 1,750-1,850 1,075-1,100 200-250 80-100	11,034 1,830 1,092 175 128
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 - All Forecast, Warnings and Reports are undertaken under the guidelines, standards and recommendation practices recognised by the WMO	100% 100%	100% 100%	100% 100%
TIMELINESS			
- Meteorological Aviation Observations will be submitted on an hourly basis - Aviation Forecasts will be submitted 4 times per day - Public forecast reports will be updated three times daily - Warnings will be issued as required for threatening severe weather systems - Reports as requested by various government departments for climate data to be used in project planning	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
LOCATION			
Grand Cayman and Cayman Brac	100%	100%	100%
COST			
	\$2,936,365	\$2,979,309	\$2,333,232
RELATED BROAD OUTCOME:			
A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: NWS 3			

14. TRANSFER PAYMENTS FOR 2026 AND 2027

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 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
TP 128	Sponsorships and Community Support	\$150,000	\$150,000	\$0

15. EXECUTIVE TRANSACTIONS FOR 2026 AND 2027 FINANCIAL YEARS

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
OE 96	Executive Salary Reimbursements	\$1,261,608	\$1,273,608	\$635,000
OE 125	Caribbean Disaster Emergency Management Agency Membership	\$116,400	\$116,400	\$90,000
OE 132	Depreciation on Cabinet Office Executive Assets	\$350,000	\$350,000	\$350,000

16. OWNERSHIP ACTIONS FOR 2026 AND 2027

EQUITY INVESTMENT

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
EI 36	Cabinet Office Equity Investment into the Cabinet Office for the purchase of entity assets	\$3,454,877	\$1,128,117	\$8,255,947

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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Pieces of policy advice	229-251	229-276	225
Number of committee and board meetings attended	132-142	132-142	132
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
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			
	\$4,529,299	\$4,201,043	\$3,572,340
RELATED BROAD OUTCOME:			
- Efficient, Effective, Accountable and People-Centred Public Services - A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of reports, updates and requests for information • Number of reports economic monitoring tables/reports for regional and international agencies	116 53	121 49	113 47
QUALITY • All reports to be reviewed by the Director before publication • Internal review and data quality assurance measures applied	100% 100%	100% 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 • Quarterly reports to be completed and submitted to Cabinet within the following quarter • Household and Business Register updates to be completed three weeks before the start of the field work for which they are used • Quarterly reports on development submitted within five working days of quarter end	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$3,007,068	\$2,767,211	\$2,409,417
RELATED BROAD OUTCOME: • A Diversified, Resilient Economy that Supports Prosperity and Innovation • A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of public debts, Loans-Made, referred debts, investments, reserve funds, trust assets and bank accounts managed - Number of financial statements, forecasts, strategic policy statements, budgets and government financial reports reviewed and/or produced - Provision of Oracle e-business licenses, management and support of accounting system - Number of transactions processed inclusive of receipts, payment runs and payroll runs - Number of bank reconciliations, cash and revenue forecasts	858-984	858-984	857-983
	46	47	122
	474	474	474
	3,475-3,780	3,475-3,780	3,475-3,780
	1,320	1,320	1,320
QUALITY - Loans are managed in accordance with conditions laid out in the relevant bank loan agreements - Bank reconciliation statements reviewed by supervisor and approved by manager - Trust Assets to be managed in accordance with Public Management and Finance Act and the Financial Regulations - Training and IRIS functionality to be consistent with the requirements of the Public Management and Finance Act	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
TIMELINESS - Bank reconciliation to be prepared and approved by the end of the following month - Bi-annual and annual trust assets financials to be submitted by statutory deadline - Procedures manual, training and IRIS upgrades, changes and testing to be carried out within agreed deadline	85-100%	85-100%	85-100%
	100%	100%	100%
	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$7,675,480	\$8,295,866	\$7,676,245
RELATED BROAD OUTCOME: - Efficient, Effective, Accountable and People-Centred Public Services - A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: TSY 48, TSY 49			

CIN 1	Health Insurance for Seamen and Veterans for Primary and Secondary Health Care						
DESCRIPTION							
Provision of Health Insurance for Seamen and Veterans (Cayman Islands local health providers excluding tertiary care).							
MEASURES				2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast	
QUANTITY				987	981	992	
- Total number of insured persons fully paid by Cabinet - Total number of insured persons – premiums partially paid by Cabinet (Veterans)				5	5	5	
QUALITY				98-100%	98-100%	98-100%	
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							
TIMELINESS				98-100%	98-100%	98-100%	
- Insurance cards issued within 15 days of notification of eligibility - Insurance claims (clean claims) processed within 30 days				100%	100%	100%	
LOCATION				100%	100%	100%	
Grand Cayman, Cayman Brac and Little Cayman							
COST - Determined by the monthly premium rate multiplied by the number of insured:							
Monthly Premium Rates							
				2025	2026	2027	
Fully paid by Cabinet				\$1,186	\$1,272	\$1,349	
Partially paid by Cabinet				\$1,072	\$1,158	\$1,235	
				\$18,813,384	\$19,906,416	\$16,334,072	
RELATED BROAD OUTCOME:							
Healthy and Empowered People with an Improved Quality of Life for All Ages							
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: CIN 1							

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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of enquiries responded to - Number of loans processed - Number of new loans approved - Number of site visits - Number of counselling sessions - Number of loans under special debt service arrangements - Number of loans under litigation - Number of performance reports	170-275 100-130 100-110 20-25 95-115 30-50 20-30 24	170-275 100-130 100-110 20-25 95-115 30-50 20-30 24	170-275 100-130 100-110 20-25 95-115 30-50 20-30 24
QUALITY - Minimum percent of customers expressing satisfaction with service when surveyed - Percentage accuracy and relevance of reports as determined by internal peer review - Percentage of borrowers over 90 days in arrears - Percentage value of loan portfolio over 90 days in arrears - Percentage of loan portfolio written off annually	90-100% 90-100% 25-35% 25-35% 4-8%	90-100% 90-100% 25-35% 25-30% 4-6%	90-100% 90-100% 30-25% 25-30% 4-6%

TIMELINESS - Maximum turn-around time of two working days between receipt of all application particulars and the approval of loan - Maximum time of 15 days between end of quarter and submission of reports	80-100%	80-100%	80-100%
	90-100%	90-100%	90-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$605,043	\$605,043	\$605,043
RELATED BROAD OUTCOME: A Diversified, Resilient Economy that Supports Prosperity and Innovation			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: DVB 4			

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		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 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 - Have involved appropriate research, consultation with interested parties, and employed appropriate analytical techniques - Have recommendations that are unambiguous - Examine implementation issues and provide guidance where appropriate - 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: A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems				
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 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	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:			
A Diversified, Resilient Economy that Supports Prosperity and Innovation			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 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	\$200,000	\$200,000	\$15,359
RELATED BROAD OUTCOME:			
A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• General Inspections (all permitted premises (including OPS) and vehicles)	350-400	350-400	380
• Statutory Consultation (Planning and Permitting)	200	200	190
• Fuel and Energy Initiatives Engagement	5-10	5-10	4
• FOI, Media and Complaints handled/addressed	40	40	1
• Quality control and fuel testing (Number of samples)	40-45	40-45	40
• Issuance of Operating and Import Permits	230-280	230-280	230
• Pump Calibrations witnessed/supervised (Meters on Premises/Vehicles)	395-495	395-495	450
• General Policy Advice and Consultation	35-50	35-50	5
• Emergency spill response Management	8-10	8-10	5
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			
	\$1,042,000	\$1,042,000	\$812,000
RELATED BROAD OUTCOME:			
• Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			
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		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY				
Collate and Analyse "Section 10" Data from Importers (Data sets)		290-350	290-350	325
Execute License Agreement with Major Fuel Licensees		10-30	10-30	-
Monitoring and post Fuel Prices and analysis on a fortnightly basis		100-125	100-125	105
Bi-annual market review and report submission on adequacy of regulation and state of competition in relevant markets		1	1	-
Establish guidelines and criteria for new entrants to relevant Fuels Market		1	1	-
Evaluate and report on adequacy of fuel mix bi-annually		11	1	1
Function as Focal Point for CEIS/SRC providing monthly/quarterly data as required under membership agreement		10-13	10-13	5
Annual engagement with Licensees		12-20	12-20	10
Enforce Regulatory Breaches		20-40	20-40	2
Regulatory Investigations		2-5	2-5	4
Consumer and Public Awareness and Engagement on Fuel Sector		4-6	4-6	-
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	\$610,293
RELATED BROAD OUTCOME: Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: URC 11			

URC 12	Management of the Cayman Islands Internet Domain and Verification of ICT Licence Fees		
DESCRIPTION			
Development of policy for, and management of, the Cayman Islands Internet Domain Collection and verification of licence 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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
- Number of licence fees processed per year - Hours spent on developing policy for and management of the Cayman Islands Internet Domain	50-70 80	50-70 80	50 80
QUALITY			
- Collection of fees due from licencees and amounts verified by OfReg - Supporting information provided by licencees verified to quarterly management accounts and annual certificates provided by external auditors of licensee - Define issues clearly and succinctly, with the nature and scope of the issues being clear - Have involved appropriate research, consultation with interested parties, and employed appropriate analytical techniques - Have recommendations that are unambiguous - Examine implementation issues and provide guidance where appropriate - Be prepared with due professional care	100% 100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100% 100%
TIMELINESS			
- All ICT Licensee payments verified within one month of receipt - All papers and services delivered by dates required	100% 100%	100% 100%	100% 100%
LOCATION			
Grand Cayman	100%	100%	100%
COST			
	\$33,418	\$33,418	\$218,059
RELATED BROAD OUTCOME:			
Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: URC 12			

18. OTHER EXECUTIVE EXPENSES FOR 2026 AND 2027

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
OE 9	Caribbean Economic Community Fees Annual Contributions to CARICOM	\$241,199	\$246,023	\$236,469
OE 10	Caribbean Regional Technical Assistance Centre – Contribution Annual Contributions to CARTAC	\$90,225	\$90,225	\$0
OE 27	Past Service Pension Liability Payment Payment to the Pension Funds for past service liability of the Government	\$12,208,000	\$12,208,000	\$17,708,000
OE 54	Caribbean Catastrophe Risk Insurance Facility – Annual Premium Annual CCRIF premium, which provides rapid disaster-response pay-outs	\$1,100,000	\$1,100,000	\$1,100,000
OE 57	Executive Bank Charges Bank charges	\$5,000	\$5,000	\$0
OE 110	General Insurance Insurance premium to cover all of Core Government's property, liability and motor vehicle insurance costs	\$12,343,800	\$12,960,990	\$11,756,000
OE 121	Additional Normal Cost Pension Annual pension contributions beyond the standard employer rate	\$4,155,338	\$4,238,445	\$4,073,861

19. OWNERSHIP ACTIONS FOR 2026 AND 2027

EQUITY INVESTMENTS

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
EI 4	Cayman Islands Development Bank Equity Investment to repay debt	\$500,000	\$500,000	\$1,000,000
EI 70	Ministry of Finance and Economic Development Equity Investment for purchase of entity assets	\$1,065,000	\$1,065,000	\$0
EI 95	Utility Regulation and Competition Office Equity Investment to pay purchase new vehicles	\$120,000	\$0	\$0

LOANS MADE

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
LM 1	Mortgage Loans for Civil Servants Number of Loans Budgeted for 2026/27: 12 Number of Loans Awarded in 2026/27: 8	\$80,000	\$80,000	\$80,000
LM 3	Loans for Civil Servants Number of Loans Budgeted for 2026/27: 20 Number of Loans Awarded in 2026/27: 8	\$80,000	\$80,000	\$80,000
LM 4	Loans for Overseas Medical Advances for Uninsured Patients Number of Loans Budgeted for 2026/27: 40 Number of Loans Awarded in 2026/27: 20	\$200,000	\$200,000	\$200,000

FINANCING EXPENSE

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
FE 3	Interest on Public Debt Interest and Fees on Public Debt	\$21,483,000	\$30,726,000	\$14,669,000

BORROWING

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
BO 10	Borrowings	\$124,000,000	\$112,000,000	\$150,000,000

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

OUTPUT SUPPLIER: MINISTRY OF EDUCATION AND TRAINING

EGA 1	Policy Advice, Governance and Ministerial Support Services
DESCRIPTION • Provision of services to support the development of new or revised legislation or policies. • Provision of policy advice and support services to the Minister in the areas of Education in relation to: ○ Undertaking policy research, development, communication, implementation, and evaluation ○ Developing and managing strategic priority projects across the education sector • Provision of administrative, executive, and governance services to support the Minister. • Provision of technical expertise, strategic oversight, guidance and support for the implementation of policies, programmes and strategies that promote inclusive education practices and the creation of safe and positive learning environments, throughout the education system • Provision of services across the Cayman Islands to: ○ Supporting ECCE Providers ○ Strengthening Families and Caregivers ○ Improving ECCE Quality ○ Expanding Access to ECCE	

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of contributions to the Throne Speech	1	1	1
• Number of drafting instructions prepared	1-3	1-3	1-3
• Information and decision-making briefs	15-20	15-20	15-20
• Cabinet papers and notes	10-15	10-15	10-15
• Parliamentary questions	5-10	5-10	5-10
• Statements in the Legislative Assembly	1-5	1-5	1-5
• Number of strategic priority projects advised on and/or managed	10-15	10-15	10-15
• Number of events hosted or promotions managed.	2-5	2-5	2-5
• Number of press releases, press briefings or mass communications prepared (verify)	40-60	40-60	40-60
• Number of initiatives promoted	10-15	10-15	10-15
• Number of speeches written	15-25	15-25	15-25
• Number of regulatory Boards, Councils, Committees or other organizations where represented	2-5	2-5	2-5
• Number of memberships on SAGC boards represented	1	1	1
• Number of Education Council Meetings supported	12	12	12
• Number of facilities management projects initiated by the departments receiving project management support from the Ministry	4	4	4
• Number of capital projects receiving project management services from the Ministry	10-15	10-15	10-15
• Number of days between resignation and recruitment	90	90	90
• Number of audits facilitated	2	2	2
• Programmes/initiatives overseen and/or coordinated by the Inclusive Education and SEND Unit of the Ministry of Education	3-5	3-5	3-5
• Policies and strategy documents/official reports developed, updated and contributed to	10-15	10-15	10-15
• Policy documents from EIs reviewed for compliance	15-20	15-20	15-20
• Proposals and Decision Briefs submitted for approval to inform improved service delivery	3-5	3-5	3-5
• Alternative Education referrals received and processed	15-20	15-20	15-20
• Alternative Education referrals/placements reviewed through case conference	15-20	15-20	15-20
• Site Visits conducted to monitor Alternative Education Placements	10-15	10-15	10-15
• Safe Environment Site Visits conducted to ensure compliance	20-30	20-30	20-30
• Oversight Site Visits to EASP sites	12-15	12-15	12-15
• Training modules developed and delivered, or hosted	10-15	10-15	10-15
• Meetings, workshops, and presentations attended	12-15	12-15	12-15
• Inter-ministerial/council/other agency meetings attended	24-36	24-36	24-36
• Consultations provided to Parent/Other individual stakeholders	15-20	15-20	15-20
• Supporting ECCE Providers:			
○ ECCE owners/managers trained	40-45	40-45	40-45
○ Centre support visits	30-40	30-40	30-40
○ Practitioners/educators trained	30-40	30-40	30-40
○ Families participating in family support programmes	35-40	35-40	35-40
○ Parent/caregiver workshops	2-5	2-5	2-5
○ Children enrolled in ECCE programmes	1,500-1,800	1,500-1,800	1,500-1,800
○ ECAP applications processed within the funding period	150-200	150-200	150-200
○ Families receiving financial assistance through ECAP	150-200	150-200	150-200
○ Interagency meetings held	10-12	10-12	10-12
○ Collaborative initiatives implemented	1-2	1-2	1-2

QUALITY			
• Drafting instructions prepared by suitably qualified and experienced personnel	100%	100%	100%
• Drafting instructions developed through a consultative process to include relevant stakeholders	100%	100%	100%
• Cabinet papers, drafting instructions, speech notes and press releases reviewed by the Chief Officer or delegate and approved by the Minister before submission	100%	100%	100%
• Policies and advice consistent with any relevant regional or international conventions and/or best practice	100%	100%	100%
• Policies and strategies developed through a consultative process with key stakeholders	100%	100%	100%
• Policy and strategy documents reviewed and approved by the Chief Officer or delegate before release Speeches, briefings, mass communications, etc. are peer reviewed and/or approved by the Chief Officer or designate as necessary.	100%	100%	100%
• Representatives on Boards, Committees and Councils to be nominated from the senior management team by the Chief Officer	100%	100%	100%
• Services provided by appropriately experienced and qualified Personnel	100%	100%	100%
• All schools are adequately staffed	100%	100%	100%
• An unqualified audit report achieved after a statutory audit review	100%	100%	100%
• Purchase agreements or MOUs established and monitored for all programmes overseen and inform monitoring functions (KPIs)	100%	100%	100%
• Quality assurance measures outlined and implemented for all programmes overseen as outlined in purchase agreements	100%	100%	100%
• Policy advice and documents align with regional and international best practices	100%	100%	100%
• Policies and strategic guidance documents developed through rigorous and transparent stakeholder engagement processes	100%	100%	100%
• Training sessions are hosted by professionally trained personnel	100%	100%	100%
• Evaluations of training sessions receive a 'good' or higher rating from participants.	100%	100%	100%
• % of settings meeting operational standards	90-100%	90-100%	90-100%
• % of settings implementing ECCE curriculum	90-100%	90-100%	90-100%
• % of settings submitting annual developmental outcomes (4 domains)	100%	100%	100%
• ECAP processes applied consistently within approved guidelines	100%	100%	100%
• Registration and compliance supported under the Education Act (2024)	100%	100%	100%
• Professional development delivered by qualified staff as needs arise	100%	100%	100%
• ECCE settings registered/re-registered by the Education Council	100%	100%	100%

TIMELINESS			
• All services delivered within established schedules or as required by the Minister	100%	100%	100%
• Press releases, briefings, promotions and speeches: as scheduled or agreed with the Minister or Chief Officer	100%	100%	100%
• Secretariat/administration services provided within the proposed schedule for Education Council meetings, hearings, and/or as directed by Chairpersons	100%	100%	100%
• The Minister/Chief Officer is regularly provided with updates on key items/issues from meetings.	100%	100%	100%
• Capital Works deliverables by agreed-upon deadlines	100%	100%	100%
• Unqualified audit report achieved within the statutory deadline	100%	100%	100%
• All projects, programmes and services delivered within established timelines, and in accordance with strategic mandates	100%	100%	100%
• Support sessions with Centres and schools delivered on schedule	100%	100%	100%
• ECAP applications processed and payments made within intake deadlines	100%	100%	100%
• Registration submissions presented to the Education Council within statutory timelines	100%	100%	100%
• Professional development sessions are held within scheduled timeframes	100%	100%	100%
• Interagency meetings convened as planned	100%	100%	100%
• Research-based data collected and reported as per the MoET policy cycle	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST			
	\$7,757,313	\$8,637,670	\$6,220,218
RELATED BROAD OUTCOME:			
- Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population - Efficient, Effective, Accountable and People-Centred Public Services - A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: MEG 1, MEG 3, MEG 4, MEG 7			

TIMELINESS - Recommended new Overseas Scholarship applicants for the 24/25 and 25/26 school year are submitted to the Education Council by stipulated deadlines - Recommended new Local Scholarship applicants for the 24/25 and 25/26 school year to be approved by stipulated deadlines - Services provided by appropriately experienced and qualified personnel - General training, TVET workshops, workforce readiness programmes, internships, and apprenticeships are delivered/facilitated according to agreed-upon schedules - Employers assisted within established policy timelines - All persons assisted through courts, ROTL and Second Chances were assisted within established policy timelines.	90-100%	90-100%	90-100%
	90-100%	90-100%	90-100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$3,050,322	\$3,072,857	\$1,418,078
RELATED BROAD OUTCOME: - Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population - Efficient, Effective, Accountable and People-Centred Public Services - A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: MEG 9, NTU 1			

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 and appreciation for reading • Connection building to encourage and facilitate self-directed learning • Development and coordination of programme, service and collection offerings in support of primary stakeholders (Ministry of Education and Training as well as other government ministries) • Development of collections, programmes and services that are responsive to the needs of the community (consumer education, small business support, cultural heritage) • Development and implementation of coordinated access to collections, services and resources among the libraries in the Cayman Islands to maximize resources			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of items circulated throughout the year • Number of Reference Transactions • Number of literacy programs • Number of community/cultural programs • Number of information access/technology programs • Number of adult books acquired • Number of juvenile books acquired • Number of ICT hours accessed • Number of facilities operated	50,000 4,000-4,500 30 10 15 1,500 1,000 25,000 6	50,000 4,000-4,500 30 10 15 1,500 1,000 25,000 6	48,000 4,000 30 15 15 1,100 1,700 26,000 6
QUALITY • Operations in all locations overseen by suitably qualified staff • Reference Services provided by suitably qualified staff • Materials selected and programmes developed and monitored by qualified staff • All facilities meet safety regulations, are kept clean and neat and are publicly accessible	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS • Materials will be available for loan throughout the library’s opening hours • Ready reference enquiries will be processed within twenty-four hours of receipt • Library materials will be acquired quarterly • Programmes will be prepared and delivered monthly • Library facilities are operated on an agreed schedule as approved by the Chief Officer	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$2,523,665	\$2,566,492	\$2,185,949
RELATED BROAD OUTCOME: • Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population • Efficient, Effective, Accountable and People-Centred Public Services • A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: LIB 5			

EGA 5	Primary Education Services			
DESCRIPTION				
Provision of teaching and learning services for children between the ages of 4 and 11 at government reception programmes, primary schools and nursery pilot (age 3) programme in Cayman Brac at Creek and Spot Bay primary: • Delivery of the National Curriculum for early years and primary students • Assessment, recording and reporting of students’ progress and attainment • Student progress and achievement reports are issued with reference to attainment targets three times annually. • Standardized testing is administered to students annually to assess their English and Mathematics skills. The data provided informs teaching and learning, tracks students’ progress, and reports to parents/guardians. • Students will sit the Cognitive Ability Test (CAT) in Years 4 and 6. The Student Attitude to Self and School Survey will be administered in Years 1-6 to provide supporting information for student attainment, engagement and well-being. • Curriculum in core subjects of English, Mathematics and Science at Key Stage 1 and Key Stage 2				
MEASURES		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY				
• Number of students for whom reception programmes and primary school service are provided		2,500-3,000	2,500-3,000	2,600
• Number of schools		10	10	10
• Number of instructional days for students		185	185	185
• Number of national curriculum subjects taught		12	12	12
• Number of annual cognitive abilities tests and attitude surveys administered		2	2	2
• Number of national student progress and achievement reports per student		3	3	3
• Number of standardized national core curriculum subject tests administered		5	5	5
QUALITY				
• Lessons, assessment and preparation of student reports by teachers with appropriate training and qualifications		95-100%	95-100%	100%
• Overall student/teacher ratio is less than 15:1 (Students per total teaching staff within the primary schools)		95-100%	95-100%	100%
• Overall student/teacher ratio is less than or equal to 12:1 (Students per total teaching staff within the reception programme)		100%	100%	100%
• Nursery and Reception programmes delivered		100%	100%	100%
• Standardised tests selected for reliability, validity and relevance for students educated in the Cayman Islands and for international currency		100%	100%	100%
• National curriculum tests are internally and/or externally written in accordance with international/regional best practice (English National Curriculum Assessments in the Cayman Islands)		100%	100%	100%

TIMELINESS			
Reception programmes and Primary education programmes to be delivered within the scheduled academic year as outlined in the approved school calendar	100%	100%	100%
Standardised and national curriculum (English National Curriculum Assessments in the Cayman Islands) administered annually in May/June and October for the budget ending December 2026 and 2027	100%	100%	100%
Students' progress reports to parents/guardians at least three times annually	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$45,899,904	\$46,901,614	\$41,523,018
RELATED BROAD OUTCOME: - Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population - Efficient, Effective, Accountable and People-Centred Public Services - A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: DES 1			

EGA 6	Secondary Education Services		
DESCRIPTION - Provision of secondary level teaching and learning services for children in Years 7-11 at government secondary schools in Grand Cayman and children in Years 7-12 in Cayman Brac. - Provision of Further Education programmes, to offer a wide range of academic, career and technical education opportunities for students in Year 12 in Grand Cayman. In addition, a key component of the Further Education Programme will be enhanced career guidance, advisory and counselling for all secondary students, with a significant emphasis on supporting further education students.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of students for whom secondary school service is provided - Number of schools - Number of instructional days for students - Number of national curriculum subjects taught in KS3 - Number of core subjects taught at KS4 - Number of optional subjects offered - Number of annual cognitive abilities tests and attitude surveys administered - Number of annual standardised national core curriculum tests administered - Number of student progress reports produced per student - Number of students provided services through the advanced Dual-Entry programme - Number of student places available in career and technical programmes - Number of vocational, career and technical subjects offered - Number of students placed on work experience/community services placements - Number of students counselled through the Careers Advisory Service - Number of instructional days for students	2,000-2,300	2,000-2,300	1,975
	3	3	3
	185	185	185
	13	13	13
	6	6	6
	20-27	20-27	20-27
	2	2	2
	3	3	-
	2	2	2
	140-170	140-170	140-170
	250-300	250-300	250-300
	15-25	15-25	15-25
	250-300	250-300	250-300
	750-1,000	750-1,000	750-1,000
	180	180	180
QUALITY - Lessons, assessment and preparation of student reports by teachers with appropriate training and qualifications - Overall student/teacher ratio (Students per total teaching staff within the schools) 10-15:1 - Standardised tests selected for reliability, validity and relevance for students educated in the Cayman Islands and for international currency - National curriculum tests internally and/or externally written in accordance with international/regional best practice - Career and technical programmes accredited through external qualification schemes - Programmes delivered by staff with appropriate training and qualifications	95-100%	95-100%	95-100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%

TIMELINESS - Secondary education programmes to be delivered within the scheduled academic year as outlined in the approved school calendar - Standardised tests administered in June and October of each year - Students' progress reports to parents at least three times annually - Programmes to be delivered over the academic year from September to June	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	90-100%	90-100%	90-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$51,099,943	\$52,689,814	\$47,729,164
RELATED BROAD OUTCOME: - Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population - Efficient, Effective, Accountable and People-Centred Public Services - A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: DES 2, DES 11			

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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of students for whom services are provided at LHS	100-110	100-110	100-110
• Number of students participating in a mainstream inclusion programme	6-15	6-15	6-15
• Number of school days for students at LHS	185	185	185
• Number of specialized programmes provided	6	6	6
• Number of student progress reports produced per student	3	3	3
• Number of in-school secondary inclusion provisions	4	4	4
• Number of in-school suspension units	4	4	4
• Number of secondary students participating in the Secondary Therapeutic Behaviour Services Programme	12-16	12-16	12-16
• Number of Secondary Therapeutic provision	1	1	1
• Number of Primary Therapeutic provision	2	2	2
• Number of students provided for through the Transition Unit	6-8	6-8	6-8
• Number of Students provided for in the Primary Key Stage 1 Therapeutic Unit	6-8	6-8	6-8
• Number of Students provided for in the Primary KS 2 Therapeutic Unit	6-8	6-8	6-8
• Number of students supported in the mainstream settings through the Primary Behaviour Support Service	150-250	150-250	150-250
• Number of students supported in mainstream settings through the Secondary Behaviour Support Service	350-400	350-400	350-400
• Days of operation of School Inclusion services	185	185	185
• Individual student psychological assessments	150-200	150-200	150-200
• Individual speech and language assessments	350-400	350-400	350-400
• Individual occupational therapy assessments	100-200	100-200	100-200
• Students supported through English as a Second Language instruction	90-100	90-100	90-100
• Number of students served by the speech and language therapy programme	250-300	250-300	250-300
• Number of students served by the counselling Programme	300-400	300-400	300-400
• Number of students served in the Hearing Impaired Programme	1,500-2,000	1,500-2,000	1,500-2,000
• Number of students served in the Visually Impaired Programme	20-25	20-25	20-25
• Number of children served through the Early Intervention Programme	35-40	35-40	35-40
• Students served by the Music Therapy Programme	121-150	121-150	121-150
• Students served by the Music Therapy Programme	40-60	40-60	40-60

QUALITY - Lessons and services provided by teachers with appropriate training and qualifications - ASDAN framework used to accredit aspects of the work of secondary students - Students with current IEPs - Services by school inclusion specialists to be provided by staff with appropriate training, qualifications and experience - All students in Primary Therapeutic Behaviour Services Programme with Individual Educational Plans (IEPs)/Individual Behavioral Plans (IBPs) - All students in Secondary Therapeutic Behaviour Services Programme with Individual Educational Plans (IEPs)/Individual Behavioral Plans (IBPs) - Assessments and interventions to be provided by appropriately trained and qualified individuals - All services to be aligned with students' IEPs and IBDs - Early intervention assessments and interventions carried out by appropriately qualified and experienced staff	95-100%	95-100%	95-100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	95-100%	95-100%	95-100%
	100%	100%	100%
	100%	100%	100%
TIMELINESS - All education programmes to be delivered within the scheduled academic year as outlined in the approved school calendar - Students' progress reports to parents three times annually - Psychological, speech and language, occupational and music therapy assessments provided within 60 days of approved request Early childhood assessment and interventions conducted in line with SEN Code of Practice	100%	100%	100%
	100%	100%	100%
	95-100%	95-100%	95-100%
	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$13,433,329	\$13,721,316	\$13,764,329
RELATED BROAD OUTCOME: - Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population - Efficient, Effective, Accountable and People-Centred Public Services - A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: DES 3, DES 4, DES 5			

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. • Provision of building management and facility maintenance services to all schools, Department of Education Services and other educational facilities. • The provision of school improvement services to schools to provide targeted challenge and support, to raise standards of achievement and improve the quality of teaching and learning in all government schools • The Department of Education ICT Unit provides strategic oversight and management of Information and Communications Technology (ICT) across the department and schools in the Ministry of Education. The unit ensures the effective integration of ICT systems, develops and enforces ICT operational policies, oversees procurement processes, and manages the education ICT network.	

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of educational sites for which procurement services are provided	22	22	22
• Number of consolidated capital orders processed	5-10	5-10	5-10
• Number of consolidated overseas recurrent orders processed	20-25	20-25	20-25
• Number of janitorial contracts administered	20	20	20
• Number of transportation contracts administered	7	7	7
• Number of canteen contracts managed	9	9	9
• Number of security contracts administered	13-17	13-17	13-17
• Number of tender processes managed	45-65	45-65	45-65
• Number of facilities maintained	20	20	20
• Number of full inspections	20	20	20
• Number of maintenance plans developed	20	20	20
• Number of facilities contracts managed	45-50	45-50	45-50
• Number of monthly maintenance reports	12	12	12
• Number of School Improvement Plans (SIPs) advised, monitored and reported on	16	16	16
• Number of Post Inspection Plans (PIPs) advised, monitored and reported on	16	16	16
• Number of Structured Support Plans developed and implemented	1-3	1-3	1-3
• Number of consolidated monthly statistical reports	10	10	10
• Number of strategic data analysis reports	5-10	5-10	5-10
• Number of DES Annual reports on School Performance and Development	1	1	1
• Number of strategic initiatives supported	4-6	4-6	4-6
• Number of external examination entries processed	4,500-5,000	4,500-5,000	4,500-5,000
• Number of reports per primary/secondary school on standardised tests and KS tests	8	8	8
• Number of statistical reports on external exam results	500-600	500-600	500-600
• Number of new student registrations processed	400-450	400-450	400-450
• Number of student transcripts completed	80-120	80-120	80-120
• Number of temporary teacher licence applications processed	275-350	275-350	275-350
• Number of full teacher licence applications and home school licences processed for approval by the Education Council	100-130	100-130	100-130
• Number of sites fully operational with ICT infrastructure, wireless and internet access and appropriate software and hardware technology	21	21	21
• Number of online portals and websites supported	24	24	24
• Number of software applications supported	30-35	30-35	30-35
• Number of end users supported	5,800-6,100	5,800-6,100	5,800-6,100
• Number of laptop, desktop and tablet computers maintained	6,200-6,700	6,200-6,700	6,200-6,700
• Number of wireless access points supported	800-950	800-950	800-950
• Number of servers supported	95-115	95-115	95-115
• Number of network equipment devices supported	150-195	150-195	150-195
• Policies developed for ICT-related strategies and management	2-3	2-3	2-3

QUALITY			
• Procurement processes managed by appropriately qualified and experienced individuals	100%	95-100%	90%
• Tendering processes administered in line with PPC Regulations	100%	95-100%	70%
• Contracts awarded in line with tender specifications and any relevant legal requirements	100%	95-100%	95-100%
• 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	90-100%	90-100%	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	100%	100%	100%
• School improvement services delivered by professionals with appropriate, qualifications, training and experience	100%	100%	100%
• Structured Support Plans to be developed in consultation with key stakeholders	100%	100%	100%
• Statistical reports prepared according to template approved by the Chief Officer (CO) and subject to sign-off by the Chief Officer prior to publication	100%	100%	100%
• Annual DES report prepared according to template agreed with Chief Officer	100%	100%	100%
• Transcripts completed according to template approved by CO	100%	100%	100%
• Teacher licences completed according to the template approved by the Education Council	100%	100%	100%
• ICT support structure for schools, educational centres, portals and websites to be maintained by certified technical support technicians, systems administrators and qualified vendors with standardised ICT hardware and software infrastructure	100%	100%	100%
• End-users (students, teachers, admin staff) are provided with appropriate support for ICT hardware and software by the ICT unit	100%	100%	100%
• PC's, software, servers and network equipment to be maintained with approved hardware peripherals and consistent software updates	85-95%	85-95%	85-95%
• Policies developed through a consultative process with strategic partners	100%	100%	100%

TIMELINESS	Consolidated capital and overseas recurrent orders processed within 60 – 90 days of confirmation.	95%-100%	95%-100%	90%
	Contracts renewal to commence at least four months before expiry dates	90%-100%	90%-100%	70%
	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%
	Facilities Inspections are conducted annually in August of each year	100%	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%
	Facility Maintenance reports submitted monthly	100%	100%	100%
LOCATION				
	Cayman Islands	100%	100%	100%
COST				
		\$34,834,280	\$34,974,908	\$33,256,713
RELATED BROAD OUTCOME:				
- Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population - Efficient, Effective, Accountable and People-Centred Public Services - A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems				
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: DES 6, DES 10, DES 12, DES 13, MEG 6				

EGA 9	Training and Support for Adults with Disabilities		
DESCRIPTION Provide training, therapeutic, and recreational programmes for adults with disabilities, to promote the development of client functioning, independence, and community inclusion.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of clients accessing recreational programmes	65-80	70-85	50-65
Number of clients accessing vocational programmes in-centre	30-35	35-40	25-35
Number of clients accessing community-based services provided by SATC	45-55	50-60	30-40
Number of employed clients accessing the SATC vocational programme in the community	25-35	30-40	20-30
Number of occupational therapy sessions offered	13,500	14,000	13,348
Total number of adults accessing programmes and services through the Department	100-110	110-120	90-100
Number of new employment placements	15-20	15-20	10-15
Number of community-based occupational therapy sessions	55-65	60-70	50-60
Number of case management interventions	80-115	80-115	75-100
QUALITY			
All training will be facilitated and supervised by qualified staff	90-100%	90-100%	90%
Vocational training, placement, and support needs determined by assessment	100%	100%	100%
TIMELINESS			
All programmes to be delivered year-round	100%	100%	80-90%
Programme delivery will be Monday through Friday from 8:00 am to 5:00pm	100%	100%	90-100%
LOCATION			
Sunrise Adult Training Centre and Community locations, as arranged in Grand Cayman	100%	100%	100%
COST			
	\$3,166,943	\$3,218,693	\$1,765,760
RELATED BROAD OUTCOME:			
- Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population - Efficient, Effective, Accountable and People-Centred Public Services - A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUTS: SRC 7			

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		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of Associate Level student enrolment over three semesters - Number of Vocational and Certificate and Continuing Education programmes student enrolment (based on full-year programme duration) - Number of student enrolment over three semesters - Number of Student enrolment in Academic Programmes over three semesters - Number of Adult/Continuing Education student enrolment in Cayman Brac over three semesters		1,600-1,800 550-630 480-520 550-630 30-100	1,600-1,800 550-630 480-520 550-630 30-100	1,600-1,800 550-630 480-520 550-630 30-100
QUALITY - Courses are taught by professionally qualified instructors in relevant fields - Courses satisfy the standards required by overseas universities for acceptance of students and their credits - Staff are qualified to deliver course content - Courses meet International Standards		100% 100% 100% 100%	100% 100% 100% 100%	100% 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		\$13,293,567	\$13,651,904	\$12,105,853
RELATED BROAD OUTCOME: - Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population - Efficient, Effective, Accountable and People-Centred Public Services - A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems				
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		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of payments to facilitate Education Council scholarship recipients (inclusive of: local and overseas, and direct institutions) - Number of performance reports		900-1,200	900-1,200	1,100
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 and Training - Submit required performance reports with accuracy and relevance of reports as agreed with the Ministry of Education and Training		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 and Training to CIDB - 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	\$45,000
RELATED BROAD OUTCOME: - Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population - Efficient, Effective, Accountable and People-Centred Public Services - A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems				
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Master's Level Degree Programmes Offered • Bachelor's Level Degree Programmes Offered • Associate's Level Degree Programmes Offered	2 4 3	2 4 3	2 4 3
QUALITY • Faculty holds a minimum of a Bachelor's degree with appropriate professional experience, professional designation/certification or Master's degree • Programmes taught in accordance with international tertiary educational standards based on an American curriculum • Institutionally accredited by a recognised accreditation agency and business programmes accredited by the International Accreditation Council for Business Education (IACBE)	100% 100% 100%	100% 100% 100%	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: • Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population • Efficient, Effective, Accountable and People-Centred Public Services • A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
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 assist 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 and Training Policies and Guidelines			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of assisted schools - Approximate number of students enrolled in Primary Education - Approximate number of students enrolled in Secondary Education	20-50 2,000-2,500 1,200-1,600	20-50 2,000-2,500 1,200-1,600	23 2,015 1,364
QUALITY All assisted schools must: - Be registered and in good standing with the Education Council - Be subject to external school inspections by the Office of Education Standards and receive a minimum inspection grading of “Satisfactory” - Submit approved Financial Statements, including details on how the Government Funding was utilised - Submit complete and accurate information on standards of achievement and progress of compulsory age students - Submit complete and accurate enrolment and attendance data of compulsory age students - Submit complete and accurate information on students with special educational needs - Submit strategic and/or school improvement plans and annual progress reports, including, when relevant, post-inspection action plans - 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% 95-100% 100% 100% 100% 100% 100% 100%	100% 95-100% 100% 100% 100% 100% 100% 100%	100% 95-100% 100% 100% 100% 100% 100% 100%
TIMELINESS - All documentation to be submitted by October 15 - Post inspection action plans to be submitted 30 days after the final inspection report is issued to the relevant school	100% 100%	100% 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: - Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population - Efficient, Effective, Accountable and People-Centred Public Services - A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 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			
	\$22,000	\$22,000	\$22,144
RELATED BROAD OUTCOME:			
- Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population - Efficient, Effective, Accountable and People-Centred Public Services - A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: NGS 79			

NGS 91	Public School Meals Programme		
DESCRIPTION			
Provision of free meals to public school students.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY Number meals provided per week	43,500-50,000	43,500-50,000	43,500-50,000
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 school's scheduled breaks - Activity reports filed with the Ministry liaison on a biweekly basis	100%	100%	100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$9,000,000	\$9,000,000	\$11,144,193
RELATED BROAD OUTCOME: - Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population - Efficient, Effective, Accountable and People-Centred Public Services - A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: NGS 91			

NGS 96	Extended After-School Programme		
DESCRIPTION			
The provision of an Extended After School Programme (EASP) delivered by the YMCA of the Cayman Islands that consists of high-quality, structured and supervised learning activities for school-age children, specifically those students identified as 'at-risk' or otherwise vulnerable, after-school, between the hours of 3 pm and 6 pm for primary students and 3 pm and 5:30 pm for high school students that aims to: - Promote educational, social, emotional, recreational, and cultural learning and development - Identify and support the needs and interests of the students - Establish and support homework completion through homework centres - Provide opportunities for 'at-risk' or otherwise vulnerable students to collaborate and work in clubs and teams - Make effective links with the school and community - Encourage parental participation in the education of their children - Offer employment for Caymanians The EASP will be offered on Grand Cayman in eight (8) primary schools, 5 days per week, and two (2) high schools, 3 days per week. In Cayman Brac (1), the site at the high school can accommodate both primary students 5 days per week and high school students 3 days per week, respectively, throughout the term. The Ministry of Education, on behalf of the Government, acts as the oversight body for the Extended After School Programme. A strategic priority within the Ministry of Education is to provide and lead on policies to promote student well-being within government schools and the wider community by creating safe learning environments. It is intended that the EASP contributes to achieving these wider outcomes by engaging students in meaningful activities after school that will help to: - Ensure 'at-risk' or otherwise vulnerable students are not leaving school at 3 pm and going home to an empty home or another environment that presents with increased levels of risk - Promote lifelong learning that ensures greater economic mobility - Promote social and emotional development and well-being - Promote an active, healthy, physical and mental well-being youth population - Promote prosocial behaviour such as helping, sharing, comforting, and cooperating - Encourage and support homework completion - Provide healthy snack options and promote healthy eating habits and understanding			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Daily number of students (by headcount) engaging in the High School EASP (daily, 3 days per week)	200-250	200-250	N/A
Daily total number of students (by headcount) engaging in the Primary School EASP (daily, 5 days per week)	500-550	500-550	N/A
Number of programme elements offered within the Primary School EASP	10-15	10-15	N/A
Number of programme elements offered within the High School EASP	7-15	7-15	N/A
Number of reports following an approved format to the Ministry per year by the identified date (see below)	7	7	N/A

QUALITY - Develop and implement quality assurance protocols that demonstrate impact and promote transparency, accountability and integrity in the following areas: - Finance - Programme implementation, development and quality assurance - Recruitment, deployment, management and development of staff/ volunteers	100%	100%	100%
TIMELINESS - EASP to run from January 3rd 2024-December 2025, with the exception of July and August months - Transportation for students to attend off-site activities and the high school students' transportation home - Transportation to the programme site for students in Cayman Brae - Meals are to be submitted at set times each day to coincide with each school's scheduled breaks - Activity reports filed with the Ministry liaison on a biweekly basis - Site visits are conducted monthly during the months of operation to support quality assurance - A separate narrative and financial report on each academic term to be received by the last Friday in January and May, and the end of the first Friday of August. - Annual audited reports no later than 30 April relative to the year preceding.	100%	100%	N/A
LOCATION Grand Cayman and Cayman Brac	100%	100%	N/A
COST	\$1,500,000	\$1,500,000	\$0
RELATED BROAD OUTCOME: - Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population - Efficient, Effective, Accountable and People-Centred Public Services - A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: NGS 96			

21. TRANSFER PAYMENTS FOR 2026 AND 2027

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
TP 27	Pre-School Educational Assistance Pre-school education grants for students who qualify for financial assistance Number of persons assisted 2025: 107 Number of persons assisted 2026: 300-350 Number of persons assisted 2027: 300-350	\$2,100,000	\$2,100,000	\$910,206
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 <u>Overseas</u> - Ranges between \$30K and \$35K per student Number of persons assisted 2025 overseas: 1,144 Number of persons assisted 2026 overseas: 1,400-1,600 Number of persons assisted 2027 overseas: 1,600-1,800 <u>Overseas</u> – 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 extra \$10,000 towards tuition. Number of persons assisted 2025 overseas: 2 Number of persons assisted 2026 overseas: 2-4 Number of persons assisted 2027 overseas: 2-4 <u>Local</u> – includes all payments for A-Levels/Brac Stipend/Dual Entry/UCCI/ICCI/UWI Open Campus/St. Matthews/Law School/CIS Number of persons assisted 2025 local: 1,368 Number of persons assisted 2026 local: 1,400 - 1,600 Number of persons assisted 2027 local: 1,600 – 1,800	\$32,300,000	\$32,000,000	\$29,000,000
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.	\$900,000	\$900,000	\$911,308

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
TP 82	Scholarships – Special Educational Needs Grants awarded for alternative education placement by the Education Council to compulsory-aged students with Special Educational Needs who meet criteria and have exhausted all available resources within the Government System. Local Number of persons assisted 2025: 51 Number of persons assisted 2026: 55-65 Number of persons assisted 2027: 65-75 Overseas Number of persons assisted 2025: 5 Number of persons assisted 2026: 3-5 Number of persons assisted 2027: 3-5	\$3,000,000	\$3,000,000	\$2,765,079
TP 83	Scholarships – Medical Specialisation – Earmarked for junior Caymanian doctors undertaking formal specialty training who have completed internships Number of persons assisted 2025: 3 Number of persons assisted 2026 3-5 Number of persons assisted 2027: 3-5	\$329,000	\$317,000	\$317,000
TP 93	Public School Grants Grants to Public Schools for Special Projects Number of Projects 2025: 15 Number of Projects 2026: 15 Number of Projects 2027: 16	\$400,000	\$400,000	\$400,000
TP 94	Superior Auto Apprenticeship Programme	\$150,000	\$150,000	\$150,000

22. OTHER EXECUTIVE EXPENSES FOR 2026 AND 2027

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
OE 11	Subscription to Caribbean Examinations Council Annual subscription to Caribbean Examinations Council for local Registrar	\$560,621	\$560,621	\$560,621
OE 12	University of the West Indies Membership Levy Annual membership payment to the University of the West Indies	\$16,377	\$16,377	\$16,377

23. OWNERSHIP ACTIONS FOR 2026 AND 2027

EQUITY INVESTMENTS

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
EI 12	Ministry of Education and Training Equity Investment for purchase of entity assets	\$21,440,000	\$19,400,000	\$44,487,110
EI 46	University College of the Cayman Islands	\$1,500,000	\$0	\$821,072

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

OUTPUT SUPPLIER: MINISTRY OF DISTRICT ADMINISTRATION AND HOME AFFAIRS

DAH 1	Policy Advice, Legislative Initiatives and Ministerial Services		
DESCRIPTION - The provision of policy, financial, and strategic advice to the Minister for District Administration and Home Affairs and the Cabinet in relation to the Ministry’s Departments, Units, Government Owned Companies, Statutory Authorities, Boards and Committees, covering a broad scope of activities that includes: - Full suite of government services across the Sister Islands spanning sports programming, roads infrastructure, affordable housing, preservation of heritage and artefacts, early childhood daycare, and services to adults with special educational needs and disabilities. - Border security, joint offender management, community readiness, public safety, and emergency response management across all three Islands. - Research, strategic briefs, policy papers, legislative drafting instructions, official speeches, and media releases. - Financial stewardship, enterprise risk management, and compliance with statutory frameworks for good governance. - Oversight of major capital projects as well as strategic regional and international initiatives to strengthen national security resilience. - Administrative services to manage, monitor, and review applications, grants and transfer payments			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Capacity to provide policy advice, strategic coordination, adult special education needs and enterprise risk management with competent resources - Annual Report detailing delivery of strategy - Cabinet Papers and notes - Responses to Parliamentary Questions or Private Members Motions - Briefing Papers and speeches - Media releases/advisories	12 months 1 25-30 5-8 10-15 30-35	12 months 1 25-30 5-8 10-15 30-35	 New
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 - 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 - Consultation will be conducted in an open, broad and transparent manner, followed by published recommendations that include rationale - Key projects and programmes across the Ministry will align with strategic objectives and Broad Outcomes.	90-100% 90-100% 90-100% 90-100%	90-100% 90-100% 90-100% 90-100%	 New

TIMELINESS All work will be completed in accordance with statutory timelines and/or international agreements and standards as required, and within timeframes and deadlines set by the Ministry	90-100%	90-100%	New
LOCATION Services are delivered within the Cayman Islands	100%	100%	New
COST	\$6,848,895	\$6,814,268	\$2,830,230
RELATED BROAD OUTCOME: A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: ADL 1, DAD 16			

Note: The Ministry of District Administration and Home Affairs new remit began post-election, as such this is a new output group.

DAH 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 Water Authority installing pipelines for city water • 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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of responses to world-wide requests for information • Number of tours conducted (Tourism) • Number of miles of road maintenance and construction • Number of building/facility maintenance job orders processed • Other Projects/Minor Works • Number of tours provided (Preservation/Historical Sites) • Number of Heritage House Bookings/Event • Number of students attending the Centre (<i>per day</i>) • Number of applications for New passports, Visa, British Citizenship, Identity certificates and Renewals processed • Number Official Events arranged • Number of revenue transactions processed (on behalf of others) • Number of Disaster Exercises and Shelters maintained • Number of Vehicles inspected and licences issued • Number of Community Sports Development Programmes	1,250-2,500 50-100 300-450 1,100-1,400 1,000-1,200 450-650 75-125 20-35 300-550 30-45 11,000-13,000 45-60 2,500-3,500 7-9	1,250-2,500 50-100 300-450 1,100-1,400 1,000-1,200 450-650 75-125 20-35 300-550 30-45 11,000-13,000 45-60 2,500-3,500 7-9	1,550 54 300 1,100 1,050 600 110 28 515 30 12,200 50 2,610 6-7
QUALITY • Information provided by highly qualified representatives is accurate and in accordance with established programmes and policies • Tours are conducted by fully qualified Guides • Roads are constructed to National Engineering Standards • Project Management and maintenance by professional staff and Building Code • Historical Sites marked with descriptive signs to U.S. Parks Standards • Artefacts secured, exhibited and preserved in accordance with National Museum Standards • Facility Is licensed by and meets standards set by Education Department for Child Care Facilities and tasks performed by trained and qualified staff • Full compliance with established departmental procedures, in accordance with Public Management and Finance Act (2020 Revision), other legal framework and monthly Reconciliation • 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% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 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			
	\$13,449,455	\$13,779,234	\$6,237,168
RELATED BROAD OUTCOME:			
• Healthy and Empowered People with an Improved Quality of Life for All Ages			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: DAD 3, DAD 22, DAD 24, DAD 26, DAD 27, DAD 31			

Note: New Ministry of District Administration and Home Affairs established 1st Jul 2025, 2025 forecast cost reflective of this. However, outputs disclosed for full year for comparative purposes.

DAH 3	National Mail Service			
DESCRIPTION Operate three international mail processing centres (IMPC) two on Grand Cayman, one on Cayman Brac and in addition, thirteen (13) delivery and lodgement offices so as to provide a National Mail Service including: • The processing of domestic and incoming international mail for local delivery; and • The processing and overseas dispatch of outgoing international mail to countries outside the Cayman Islands Mail comprises of various services and processing methods, as well as a wide category of items. The main categories of mail include ordinary letter mail, including mail with certified-posting, registered mail, prepaid mail, parcels, tracking packs and the postal industry’s courier service – Express Mail Service (EMS). Use of the network of postal facilities to enhance customer access to non-core postal services and revenue payments. Services offered include: • Post Office clearance fee payments; • Fax and photocopying services; • Fees Collected on behalf of Government Departments: Custom Duties, Package Tax, Deputy Governor, Planning Department, Public Lands Commission, Environmental Health, Facilities Management etc. • Commissions Derived from collection of fees for non-government services: CUC, Water Authority, Logic, and Cayman Academy etc.; • Delivery Services on behalf of core government departments: Passport Office, DVDL, etc.; • Mail Delivery and Pick Up Services; and • Retail Product and Services (Shipping Boxes, Souvenirs, etc.).				
MEASURES		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of postal facilities • Hours of public access to postal counter services • Weight of mail dispatched internationally (kg) • Number of post office boxes available for rent • Number of licenses issued for franking meters • Number of transactions processed • Number of Philatelic Services (stamp collecting)		16 28,000-28,800 28,000-29,000 13,877 2-3 23,000-25,000 400-500	16 28,000-28,800 28,500-30,000 13,877 2-3 23,500-25,000 425-500	16 28,000-28,800 24,000 13,877 2 23,000 450
QUALITY • Domestic and International Mail Service / Express Mail Services/ Stamp Sales/ Post Box Rentals / Franking Meter Licenses/Other services ○ All incoming and outgoing mail is processed in accordance with established Cayman Islands Postal Service procedures, the Postal Act and Regulations, the Universal Postal Union Regulations and where applicable, the Customs Act and Regulations • Revenue collected in accordance with rates established in relevant legislation		100% 100%	100% 100%	100% 100%

TIMELINESS			
- Domestic Mail Service - Mail posted in Grand Cayman by 3:00 p.m. Monday-Friday will be delivered to any Grand Cayman and dispatched to the Sister Island within two business days after posting - International Mail Service - Outgoing mail posted by 3:00 p.m. Monday-Friday will be processed for overseas dispatch within two business days - Incoming mail delivered to post office boxes or general delivery within two business days of collection - Express Mail Services - Outgoing: Items posted by 1:00 p.m. Monday-Friday will be processed for dispatched overseas the same business day - Incoming: Items received by 2:00 p.m. Monday-Friday will be processed for delivery same business day - Stamp Sales / Post Office Box Rentals / Franking Meter Licenses - Stamp sales - counter transactions to be completed within 5 – 7 minutes; call-in orders readied within 2 hours - Post box rental transactions to be completed within 7 – 10 minutes; new box rentals completed within one business day, based upon availability and receipt of payment - Franking meter licenses issued within one business day after receipt of payment - Maximum 5 – 7 minutes per customer per transaction	90%	95%	95%
	90%	95%	98%
	95%	95%	95%
	95-100%	95-100%	98%
	95-100%	95-100%	95%
LOCATION			
All Post Offices on Grand Cayman: Airport, General, Seven Mile Beach, West Bay, Hell, Savannah and Government Administration Building	100%	100%	100%
COST			
	\$5,327,955	\$5,436,133	\$2,445,581
RELATED BROAD OUTCOME:			
Efficient, Effective, Accountable and People-Centred Public Services			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: POS 1, POS 2, POS 3			

Note: New Ministry of District Administration and Home Affairs established 1st Jul 2025, 2025 forecast cost reflective of this. However, outputs disclosed for full year for comparative purposes.

DAH 4	Border Control Services		
DESCRIPTION Provision of Border Control Services to prevent, detect and investigate offenses under the Customs and Border Control Act (2024) and/or any other relevant laws and international conventions while facilitating trade and travel including: • Processing of air and marine craft; • Processing passengers arriving and departing by air and sea; • Inspection, monitoring and clearance of imported and exported cargo; • Processing of Visas and Extensions; • Processing of applications for irregular migrants and asylum seekers; • Processing and recording of coercive and entity revenue; • Processing of money declarations; • Identify, arrest and investigate offenders suspected of committing offences including over stayers; and • Conducting K-9 sniff searches of persons, cargo, baggage and vessels. Provision of finance, governance and administrative services to the public, ministries, statutory authorities, government owned companies, boards and committees including NPOs (Non-Profit Organisations) including: • Administrative processing of Duty Waivers, Temporary Import Applications, Requests for the Importation of Used Personal Belongings and Extension of Vessels; • Reconciling, recording and reporting of coercive and entity revenues; • Report on statistical information; • Providing competent and qualified input as a member of Executive Boards and Committee in the Cayman Islands; • Responses to Parliamentary Questions; • Preparation and input in Cabinet Papers and Notes; and • Recommendations on request for concessions and wavier of duty.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of Temporary Importations processed • Number of applications processed • Number of Statistical Report Produced • Number of Boards/ Committee meetings attended • Number of Visas and Extensions processed • Number of Cargo Declarations processed • Number of Inspections on cargo conducted • Number of money declarations processed • Number of aircraft, vessels, and passengers processed • Number of migrants and asylum applications processed • Number of investigations • Number of detentions/seizures	15-20 900-950 30-40 135-145 40,000-42,000 315,000-350,000 130,500-145,500 25-30 3,500,500-3,700,500 70-100 100-200 215-230	15-20 925-975 35-45 135-145 42,000-44,000 390,000-410,000 130,500-145,500 25-30 3,500,500-3,700,500 70-100 100-200 215-230	New 890-910 25-35 135-145 35,500-38,500 259,000-310,000 125,500-130,500 25-30 3,000,000-3,300,000 70-100 100-200 215-230
QUALITY • All air and cruise arrival passengers processed in accordance with Customs and Border Control Act (2022) and established guidelines • Investigations, Inspections, Applications Processed, Investigations and Seizures will be conducted professionally and supervised however, there is an expected increase risk in the outcomes	98-100% 75-100%	98-100% 75-100%	98-100% 75-100%

TIMELINESS - Passengers from vessels should be cleared within 30 minutes to an hour and air passengers within 90-180 minutes of arrival - Visa applications will be processed within 28-36 business days of receipt, providing relevant information is submitted without errors or omissions - Investigations should be conducted within the statute of limitations, however limited human resources could adversely impact this timeline - Migrant and Asylum Applications will be processed within 3-6 months providing submission is made without errors or omissions. - Entries will be processed within 96-80 hours, providing submission is made without errors or omissions - Inspections will be conducted within 48-72 hours however, this could be extended based on the nature of the inspection	50-75%	50-75%	50-75%
	50-75%	50-75%	50-75%
	50-75%	50-75%	50-75%
	50-75%	50-75%	50-75%
	50-75%	50-75%	50-75%
	50-75%	50-75%	50-75%
	50-75%	50-75%	50-75%
LOCATION Cayman Islands	100%	100%	N/A
COST	\$27,350,998	\$27,975,949	\$11,396,877
RELATED BROAD OUTCOME: A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: CBC 2			

Note: New Ministry of District Administration and Home Affairs established 1st Jul 2025, 2025 forecast cost reflective of this. However, outputs disclosed for full year for comparative purposes.

DAH 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		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY				
Number of days per annum providing 24-hour response to the community and also the Aircraft Rescue and Fire Fighting Service (ARFFS) manned and equipped to respond to only one full scale emergency at any one time		365	365	365
The ARFFS is capable of providing Rescue and Fire Fighting Service to the Owen Roberts International Airport in accordance with category 7 firefighting capabilities, to the Charles Kirkconnell International Airport in accordance with Category 4 capabilities and the Edward Bodden Airfield in accordance with category 3 capabilities		365	365	365
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 (building control, etc.)		400-600	400-600	400-600
Number of cause and origin investigated		150-250	150-250	150-250
Number of assessment reports		500-650	500-650	500-650
Number of educational demonstrations		100-150	100-150	100-150
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 and vehicles and quality are in compliance with International Civil Aviation Organization (ICAO) e.g., performance time 0-50 mph in 40 seconds		90-100%	90-100%	90-100%
Firefighting media in compliance with ICAO.		85-95%	85-95%	85-95%
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			
• The ARFFS will provide Rescue and Fire Fighting coverage during the opening hours of the airport and upon request outside of operating hours	90-100%	90-100%	90-100%
• 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			
	\$19,979,476	\$20,969,839	\$9,290,996
RELATED BROAD OUTCOME:			
• A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: FRE 9, FRE 10, FRE 11, FRE 12, FRE 13			

Note: New Ministry of District Administration and Home Affairs established 1st Jul 2025, 2025 forecast cost reflective of this. However, outputs disclosed for full year for comparative purposes.

DAH 6	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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of hours that the PSCC operates per fiscal year (24/7/365 basis)	8,784	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	47
Number of requests for archived CCTV video received from RCIPS during fiscal year	325-375	325-375	258
Number of radios using system infrastructure	1,600-1,700	1,600-1,700	1,664
QUALITY			
- Quality Assurance scores regarding Calls for Service case reviews: - Call-taking: - Dispatching:	95%	95%	94%
	95%	95%	97%
Quality Assurance ratings regarding Electronic Monitoring Centre actions	97%	97%	97%
System infrastructure is continuously monitored for availability and reliability (overall network availability)	95–99%	95–99%	95-99%
TIMELINESS			
Percentage of 9-1-1 telephone calls answered within 10 seconds for calendar year (as recorded by PSCC Power911 reports)	98%	98%	98.5%
Authorized requests from RCIPS or other EMC User Group for information regarding an offender’s violation are processed within 48 hours	98%	98%	90%
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 - Outside of normal work hrs.: 45 mins	95-98%	95-98%	98%
	95-98%	95-98%	98%
- Response times for Other Systems: - Grand Cayman: within 1 hr. - Cayman Brac and Little Cayman: next available flight	90-95%	90-95%	95%
	90-95%	90-95%	95%

LOCATION			
• Cayman Islands	100%	100%	100%
COST			
	\$6,598,445	\$7,097,555	\$2,783,266
RELATED BROAD OUTCOME:			
• A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: EMC 1, EMC 2, EMC 3			

Note: New Ministry of District Administration and Home Affairs established 1st Jul 2025, 2025 forecast cost reflective of this. However, outputs disclosed for full year for comparative purposes.

DAH 7	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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of inmates held in custody per month.	210-240	210-240	256
Number of inmate drug tests conducted per month	30-35	30-35	30
Number of cell searches conducted per month	140-160	140-160	New
Number of receptions (inmates received into the care of HMCIPS) per month	25-30	25-30	26
Number of group / individual clinical sessions attended by inmates per month	50-60	50-60	40
Number of inmates enrolled in the Release on Temporary License (ROTL) programme per month	10-12	10-12	11
Number of family visits per month (Including virtual visits)	250-300	250-300	250
QUALITY			
Inmates will be held lawfully and there will be no detentions or liberations in error	95-100%	95-100%	100%
Cell searches will be carried out in accordance with the relevant PSI to ensure preservation of dignity for the inmates whilst maintaining safety for staff	95-100%	95-100%	New
Drug tests will be conducted in accordance with relevant PSI	95-100%	95-100%	100%
Receptions will be processed in accordance with the relevant Prison Service Instruction (PSI) to ensure a smooth transition into custodial care	95-100%	95-100%	100%
Investigation, charging and adjudication of prisoner disciplinary matters will be in accordance with Prison Rules and will comply with PSI.	95-100%	95-100%	
Visits will be conducted in accordance with the relevant PSI and in compliance with Prison Rules to ensure the safety of all those involved.	90-100%	90-100%	90-100%
The ROTL programme will be managed in accordance with the relevant PSI to facilitate opportunities for participants whilst mitigating any potential risks to the community	90-100%	90-100%	90-100%
Clinical sessions are facilitated by trained and competent members of the HMP Clinical Team	90-100%	90-100%	100%

TIMELINESS	• All cells searched at least once per quarter	90-100%	90-100%	100%
	• New receptions will attend the Induction Programme within 2 weeks of their admission	90-100%	90-100%	100%
	• Adjudication of disciplinary offences to be completed within PSI prescribed timescale	90-100%	90-100%	100%
	• Drug test results will be allocated by the end of each month	90-100%	90-100%	100%
	• All purposeful activities conducted within the core day and within specified hours at during the weekend	100%	100%	100%
LOCATION				
• Grand Cayman	100%	100%	100%	
COST				
	\$26,020,040	\$26,340,779	\$12,308,441	
RELATED BROAD OUTCOME:				
• Healthy and Empowered People with an Improved Quality of Life for All Ages				
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: PRI 13, PRI 15				

Note: New Ministry of District Administration and Home Affairs established 1st Jul 2025, 2025 forecast cost reflective of this. However, outputs disclosed for full year for comparative purposes.

DAH 8	Offender Management, Supervision and Intervention Services			
DESCRIPTION Provision of a comprehensive range of rehabilitation and offender management services designed to enhance public safety, reduce rates of reoffending, and support the successful reintegration of individuals into society including: • Community Supervision • Case Management and Support Service • Rehabilitation and Intervention Programs • Victim Services • Community Service Orders • Preparation of Reports • Multi Agency Partnerships • Policy and Law Reinforcement, Revision, and Implementation				
MEASURES		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of community supervision cases managed. • Number of victim service cases managed. • Number of reports produced. • Number of risk assessments completed. • Number of case plans completed. • Number of court/ victim accompaniments provided. • Number of strategic/ board meetings attended. • Number of program sessions delivered to clients, victims and institutions. • Number of outreach presentations and engagement initiatives delivered.		14,520-16,850 2,200-2,400 1,750-2,150 520-680 150-225 600-750 75-150 221-302 12-16	15,060-17600 2,250-2,500 1,830-2,250 540-720 150-225 620-800 80-150 226-312 12-18	New
QUALITY • Supervision and monitoring will be based on the principles of the risk, need, responsivity Model and specifics of the orders received for offender management. • Reports will be prepared timely with accuracy, adhering to the prescribed formats and layouts mandated by the respective entities. • Case plans are aligned with the assessed needs of the client and should include clear actionable and measurable goals. • Effective participation in strategic/board meetings, with timely preparation, actionable contributions, and measurable impact on organizational outcomes. • Provision of relevant and clear information grounded in evidence-based research, experience, and professional guidelines related to offender management and victim services. • Programs are facilitated by trained/ certified staff in accordance with the Department’s guidelines		95-100% 95-100% 95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100% 95-100% 95-100%	New

TIMELINESS - Supervision and monitoring will be ongoing as specified by judicial orders/ conditions. - Reports, assessments, and case plans completed and submitted on or before the established timelines of the entity. - Officers are on time for court and there are limited instances of late of missed accompaniment relative to scheduled hearings. - Attendance on scheduled meetings dates and timely implementation of meeting outcomes/ action ideas. - Programs delivered in accordance to the planned schedule. - Outreach presentations will be done on a need's basis.	95-100%	95-100%	New
	95-100%	95-100%	
	95-100%	95-100%	
	95-100%	95-100%	
	95-100%	95-100%	
	95-100%	95-100%	
LOCATION Cayman Islands	100%	100%	New
COST	\$4,974,414	\$5,032,256	\$1,887,972
RELATED BROAD OUTCOME: A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: DCR 9			

Note: New Ministry of District Administration and Home Affairs established 1st Jul 2025, 2025 forecast cost reflective of this. However, outputs disclosed for full year for comparative purposes.

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

DAH 9	Cadet Corps Services		
DESCRIPTION Provision of an internationally recognized Star 4 Cadet Corps programme for youth ages 11 - 18 including: • Instructional (practical and theoretical) Training syllabus include; Infantry Cadets/Band Cadets/Sea Cadets/Fire Cadets. ○ Infantry Training includes; Drill and ceremonial, Map and Compass reading, Field Craft, Adventure Activities, First Aid and CPR. ○ Maritime Training including sailing, kayaking, diving ○ Physical Activities critical to the promotion of personal fitness and healthy lifestyles ○ Leadership Training and Development including Method of Instructions (MOI), Group Dynamics and Management ○ Child Safeguarding and other relevant training for all adults • Participate in national, regional and international parades. Plan and/or participate in various community service activities and local, regional and international camps. • Provide a vocational and technical training programme to Cadets who are at least 16 years of age and Star 2 qualified.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of training sessions • Number of parades and camps • Number of community projects facilitated	212-231 8-13 6-8	212-231 8-13 6-8	212-231 8-13 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 • Persons participating in parades will be experienced in drill and words of command on parade • All community projects will be preauthorized and facilitated by an authorised officer • Delivery of modular units by trained instructors based on regional and international standards • Completion of the Senior Cadet Instructors Course (SCIC) delivered in a separate camp setting in accordance with the Cadet Training Manual	100% 100% 100% 100%	100% 100% 100% 100% 100%	100% 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; - Participants are expected to attend parades and community projects as scheduled by the CICC - Annual Camp of 10 - 14 days will be held during July and August or other specified times. Weekend camps will be held for periods as determined by the Commandant	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$1,468,952	\$1,704,950	\$585,440
RELATED BROAD OUTCOME:			
A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: CAD 4, CAD 6			

Note: New Ministry of District Administration and Home Affairs established 1st Jul 2025, 2025 forecast cost reflective of this. However, outputs disclosed for full year for comparative purposes.

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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
- Number of hours of general management and administration - Number of homes constructed - Number of applications reviewed and processed	1,150-1,200 4-8 4-8	1,150-1,200 4-8 4-8	1,150-1,200 - New
QUALITY			
- Site visits conducted by qualified personnel - All financial transactions processed in accordance with the Public Management and Finance Act (2020 Revision)	95-100% 100%	95-100% 100%	95-100% 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			
	\$569,263	\$570,116	\$600,000
RELATED BROAD OUTCOME:			
Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: SIH 1			

Note: New Ministry of District Administration and Home Affairs established 1st Jul 2025, 2025 forecast cost reflective of this. However, outputs disclosed for full year for comparative purposes.

NGS 38	Services for Irregular Migrants		
DESCRIPTION			
Services provided to irregular migrants arriving in the Cayman Islands.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY Number of 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	\$1,741,000	\$1,741,000	\$1,370,000
RELATED BROAD OUTCOME: A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
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

25. TRANSFER PAYMENTS FOR 2026 AND 2027

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
TP 46	Poor Relief for Refugees Support assistance for refugees	\$130,000	\$130,000	\$114,000
TP 66	Sister Islands Home Repairs Assistance Repair senior citizen homes in the Sister Islands	\$600,000	\$600,000	\$438,000
TP 69	Support for the Bridge Foundation Support assistance for substance abuse rehabilitation	\$155,000	\$155,000	\$78,000
TP 86	Sister Islands Beaches and Community Clean Up Programme	\$600,000	\$600,000	\$362,000
TP 101	Sister Islands Community Programmes/Projects	\$160,000	\$160,000	\$160,000

26. OTHER EXECUTIVE EXPENSES FOR 2026 AND 2027

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
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	\$12,000
OE 144	Depreciation of Executive Assets – Ministry of District Administration and Home Affairs	\$2,024,000	\$2,177,000	\$956,000

27. OWNERSHIP ACTIONS FOR 2026 AND 2027

EQUITY INVESTMENT

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
EI 93	Ministry of District Administration and Home Affairs Equity Investment for purchase of entity assets	\$13,171,532	\$12,513,700	\$13,524,000

PURCHASE OR CONSTRUCTION OF EXECUTIVE ASSETS

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
EA 55	Cayman Brac and Little Cayman Roads	\$500,000	\$1,500,000	\$1,320,000
EA 60	Cayman Brac: Sports Complex Expansion	\$250,000	\$200,000	811,000
EA 125	Cayman Brac Multi-Purpose Hall	\$150,000	\$100,000	\$44,000
EA 144	Public Restrooms (Sister Islands)	\$50,000	\$150,000	\$131,000
EA 171	Infrastructure Works in the Sister Islands	\$729,000	\$755,000	\$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			
Building and developing a skilled, motivated, and adaptable workforce that underpins the Ministry’s effectiveness, service delivery, enhancing transparency, accountability, information governance, shaping and advising on policies, legislation, and regulatory frameworks that strengthen the Cayman Islands’ position as a globally competitive, well-regulated financial, maritime and aviation sector. Activities include managing recruitment, workforce development, and succession planning to maintain critical regulatory designations; enhancing staff engagement and well-being through corporate support services; fostering a high-performance culture by promoting professional growth, recognition, and collaboration; implementing robust records and data management systems, developing policies and frameworks for information integrity and security, ensuring compliance with data protection and privacy requirements, optimising budgeting processes to align resources with strategic priorities, enhancing financial monitoring and internal controls to support accountability, developing tools for forecasting and risk management to maintain stability in public finances , updating laws to reflect evolving international standards, supporting innovation through frameworks for emerging financial products, coordinating projects on enhancements to financial services legislation, modernising maritime and aviation legislation, addressing issues of commercial importance, ensuring compliance with international conventions and treaties, developing strategic plans for commerce and intellectual property, supporting initiatives to promote 100% Caymanian business ownership, reviewing frameworks such as special economic zones and cottage industries, and driving operational efficiency and integration through digital innovation and change management.			
MEASURES	2026 1 Jan to 31 Dec 2064	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of business requirement documents created	6-8	8-10	N/A
• Number of bug fixes and BAU enhancements implemented	10-15	15-20	N/A
• Number of recruitment exercises conducted.	10-15	10-15	N/A
• Number of staff engagement activities organised.	3-4	3-4	N/A
• Statutory publications updated.	5	5	N/A
• Payments to external vendors processed	1,700-2,000	1,700-2,000	N/A
• Number of pieces of policy advice.	15	15	N/A
• Number of pieces of legislation prepared.	2	2	N/A
• Policy Development and Advisory Services (Financial Services)	10-15	10-15	N/A
• Cabinet Papers and Notes	20-30	20-30	N/A
• New legislation and amendments	25-30	25-30	N/A
• Consultations conducted with stakeholders	10-15	10-15	N/A

QUALITY	Average stakeholder satisfaction score (via survey) on clarity and understandability of requirements.	80-100%	85-100%	N/A
	Average user rating on clarity, organization, and ease of use of the system documentation.	80-100%	82-100%	N/A
	Percentage of successful recruitment exercises completed within 2 months.	95-100%	95-100%	N/A
	Average percentage of staff members participating in an engagement activity.	75-80%	75-80%	N/A
	Compliance rate with CIG Privacy Policy.	100%	100%	N/A
	Percentage of payments completed through electronic funds transfer.	98-100%	98-100%	N/A
	Policy papers that meet internal standards.	100%	100%	N/A
	Consultations conducted in a transparent manner, with recommendations that include rationale, supporting research, and reference to best practice guidelines where applicable.	100%	100%	N/A
TIMELINESS	On-Time Delivery Rate of requirements completed within deadlines.	80-100%	82-100%	N/A
	Percentage of recruitment exercises (ending with an offer made) completed within 2 months of advertising.	95-100%	95-100%	N/A
	Percentage of improvement in engagement by	4-5%	4-5%	N/A
	Percentage of data breaches responded to within statutory timeframe.	100%	100%	N/A
	Payments made within 2 months of receiving an invoice.	100%	100%	N/A
	Comprehensive review of maritime laws and regulations in 24 months	85%	100%	N/A
	A proactive response to international initiatives affecting the financial services industry.	100%	100%	N/A
	All work to be carried out within timeframes established by Constitution and other applicable legislation, international agreements and standards, and deadlines set by the Ministry	100%	100%	N/A
LOCATION				
Cayman Islands		100%	100%	N/A
COST				
		\$9,398,399	\$10,181,302	\$0
RELATED BROAD OUTCOME:				
- A Diversified, Resilient Economy that Supports Prosperity and Innovation - Efficient, Effective, Accountable and People-Centered Public Services				
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: BCT 65, OAU 64, OAU 66, OAU 67, TCU 31, TCU 32, FSU 31				

FSC 22	Registers of Corporate and Vital Information		
DESCRIPTION			
Registering and certifying legal entities and arrangements (Companies, Partnerships and Trusts), benevolent entities (Non-profit organisations, Friendly Societies, Corporative Societies, Trade Unions and Building Societies). Providing supervision for non-profit organisations to ensure legal and operational compliance. The Registry leverages modern legislation, technology and highly skilled workforce in the delivery of these services to ensure a resilient and diversified Financial Services sector.			
Registering and certifying vital events, such as births, marriages, and deaths, as well as maintaining public records that enable individuals and businesses to access key documentation needed for commerce and financial inclusion. By strengthening access to essential services and safeguarding the integrity of public records, Registry helps foster a supportive ecosystem where small businesses can thrive.			
MEASURES	2026 1 Jan to 31 Dec 2064	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of registrations for Legal entities and arrangements	12,000-15,000	15,000-20,000	N/A
• Number of terminations for Legal entities and arrangements	10,000-12,000	11,000-13,000	N/A
• Number of Registrations for Non-profit organizations	20-25	20-30	N/A
• Number of changes for Non-profit organizations	60-70	100-120	N/A
• Number of Outreach for Non-profit organizations	8-10	20-25	N/A
• Number of Inspections for Non-profit organizations	8-10	10-15	N/A
• Number of registrations of births, deaths and marriages	1,800-2,200	1,800-2,200	N/A
• Number of Public Recordings	1,300-1,600	1,300-1,600	N/A
• Number of Recognition of Formalization of Civil Partnerships	20-40	20-40	N/A
• Number of certificates- Births, deaths, marriages	4,000-5,000	4,000-5,000	N/A
QUALITY			
• Jurisdiction rated Compliant: IO10 and Recommendation 8	95-100%	95-100%	N/A
• Jurisdiction rated largely compliant and above: IO5 and Recommendation 24	95-100%	95-100%	N/A
• Compilation of accurate, complete and timely vital statistics which assist with measuring population trends, growth, etc and national planning	90-95%	90-95%	N/A
• Customer satisfaction (Happy or Not Reporting App)	90-95%	90-95%	N/A
TIMELINESS			
• Service standard as stated for related Services	85-95%	85-95%	N/A
LOCATION			
• Cayman Islands	100%	100%	N/A
COST			
	\$6,246,773	\$7,001,191	\$0
RELATED BROAD OUTCOME:			
• A Diversified, Resilient Economy that Supports Prosperity and Innovation			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: REG 31, REG 32			

FSC 23	International Cooperation in Tax Matters		
DESCRIPTION			
Upholding the Cayman Islands’ commitments to global tax transparency and cooperation. Activities include administering cross-border tax information exchanges, operating secure digital platforms for international reporting, and monitoring compliance with international tax standards. TIA also enforces obligations under relevant legal frameworks, applying sanctions where necessary, and leads projects to implement evolving global standards such as the Amended Common Reporting Standard and the Crypto-Asset Reporting Framework. Through these measures, TIA ensures Cayman’s alignment with OECD and G20 requirements, safeguards the jurisdiction’s reputation, and supports the continued competitiveness of its financial services sector.			
MEASURES	2026 1 Jan to 31 Dec 2064	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of exchange relationships with treaty partners	120-130	120-130	N/A
• Number of returns and prescribed forms.	175,000-200,000	175,000-200,000	N/A
• Number compliance activities	12-15	18-30	N/A
• Number of enforcement actions	4,000-5,000	5,000-6,000	N/A
QUALITY			
• Percentage of responses to queries completed within specified periods for each framework	80-100%	80-100%	N/A
• Percentage of exchanges and status updates completed within international deadline	95-100%	95-100%	N/A
• Percentage of compliance reviews completed annually in accordance with workplans	95-100%	95-100%	N/A
• Percentage of enforcement actions successfully completed per year	95-100%	95-100%	N/A
TIMELINESS			
• All compliance activities to be carried out within timeframes established by the workplan, approved by the Authority	95-100%	95-100%	N/A
• Completing requests within 90 days in line with international standard	90-100%	90-100%	N/A
• Automatically and spontaneously exchanging information within timeframes designated by international agreements	95-100%	95-100%	N/A
• Respond within 10 business days to queries by DITC Portal Users	80-100%	80-100%	N/A
LOCATION			
• Operational services are delivered primarily within the Cayman Islands	100%	100%	N/A
• International engagement primarily occurs in various global locations set for meetings	100%	100%	N/A
COST			
	\$6,097,213	\$6,485,502	\$0
RELATED BROAD OUTCOME:			
• A Diversified, Resilient Economy that Supports Prosperity and Innovation			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: TIA 31			

FSC 36	Trade and Commerce Licensing and Supervision			
DESCRIPTION Ensuring that the Cayman Islands maintains a well-regulated and competitive commercial environment in alignment with global standards. Activities include supervising Designated Non-Financial Businesses and Professions (DNFBPs), enforcing compliance with regulatory and licensing requirements, and addressing breaches related to financial crime risks. Through monitoring, inspections, and enforcement actions, DCI helps protect the integrity of the jurisdiction’s financial and business sectors, ensuring that Cayman remains a transparent, credible, and attractive destination for high-quality international commerce and investment. Regulating and facilitating commercial activity that supports the growth of micro and small businesses. Activities include processing trade and business licence applications, processing special economic zone licences, and transparent business conduct. DCI also enforces compliance with licensing requirements, investigates breaches, and ensures fair competition, thereby fostering a level playing field where entrepreneurs and small businesses can grow sustainably, innovate, and contribute to a diversified local economy.				
MEASURES		2026 1 Jan to 31 Dec 2064	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of applications for registration received and processed - Number of inspections conducted and finding reports completed and issued - Number of outreach sessions conducted - Number of sectoral / annual reports issued - Number of DNFBPs supervised for compliance with legislative requirements - Number of DNFBPs monitored for relevant financial business compliance with legislative requirements - Commerce business licenses granted or renewed linked to relevant legislation (TBL, SEZ, Tobacco, Liquor, Music and Dancing and Film Exhibition) - Number of Board meetings attended and minutes prepared - Number of businesses inspected - Number of enforcement actions taken regarding breaches of the relevant acts - Number of complaints received and investigations conducted		10-15 50-60 10-15 3-5 100-150 50-75 16,000-18,000 40 600-900 50-100 100-150	10-15 50-60 10-15 3-5 100-150 50-75 16,000-18,000 40 600-900 50-100 100-150	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A
QUALITY - Applications and inspections are processed in accordance with standards and requirements as outlined in the relevant Act and within the required timelines - Review and monitoring of remedial actions within specified timelines required in legislation - Board meets and minutes completed in line with the Act - Percentage of businesses found to be compliant with regulations or standards during inspections		80% 100% 95% 90%	80% 100% 95% 90%	N/A N/A N/A N/A

TIMELINESS - Sectoral/annual reports completed and published within the timeframe as required by legislation - Final reports issued within 45 days of inspections - Stakeholder engagement as specified in line with AML/CFT regulatory standards - Actions issued as outlined in international AML/CFT regulatory standards - Licence application decisions communicated within time period specified in law or as set out in published policy - 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	100%	100%	N/A
	80%	80%	N/A
	100%	100%	N/A
	100%	100%	N/A
	95%	95%	N/A
	95%	95%	N/A
LOCATION Cayman Islands	100%	100%	N/A
COST	\$2,706,178	\$3,213,897	\$0
RELATED BROAD OUTCOME: A Diversified, Resilient Economy that Supports Prosperity and Innovation			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: DCI 31, DCI 32			

FSC 37	International Engagement for Financial Services		
DESCRIPTION			
Representing and promoting the Cayman Islands’ financial, shipping, and aviation sectors in key international markets through relationship building, advisory support, stakeholder mapping, and intelligence gathering. Activities include building strategic relationships, advocating Cayman’s policy positions, and gathering intelligence to support policy development and reputational objectives. SEU also ensures the jurisdiction’s active participation in conferences and various cross-border initiatives, strengthening Cayman’s alignment with global standards and reinforcing its reputation as a competitive, transparent, and well-regulated financial centre.			
Enhancing transparency and stakeholder trust through proactive communications, media engagement, issues and crisis management, and drafting/review services. Activities include developing and maintaining crisis communication strategies, conducting tabletop exercises to test preparedness, building and sustaining strong relationships with local and international media, and providing timely, accurate advisories, consultation papers, industry updates, and public announcements.			
MEASURES	2026 1 Jan to 31 Dec 2064	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of Ministerial engagement missions conducted - Number of conferences/events attended - Number of stakeholder requests addressed - Number of communication plans developed - Number of international stakeholder contacts initiated/documentated. - Number of pieces of content produced (e.g., press releases, advisories, etc.) - Number of tabletop crisis exercises conducted annually - Number of drafting/review services completed	10-12 25-35 25-35 2-3 20-30 50-60 1-2 20-30	10-12 25-35 25-35 2-3 20-30 50-60 1-2 20-30	10 30 28 2 25 50 1 25
QUALITY - Ministerial engagement missions with a positive outcome - Overseas offices with clean audit - Conferences/events for which a briefing paper is produced - Stakeholder database updates completed quarterly - Key messages reviewed and updated quarterly - Media requests responded to within Response Protocol - Final drafts delivered within agreed timeframes - Crisis communication plans updated annually	100% 100% 100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100% 100% 100%
TIMELINESS - Daily media monitoring reports delivered by 10:30am - Requests responded to within 24 hours - Stakeholder database updates completed within 48 hours - Percentage of content material produced within required timeframe - Dissemination of media releases within one hour of approval - Response to stakeholder/media queries within agreed timeframe	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%

LOCATION - Cayman Islands - European Union, North America, and Asia	60%	60%	70%
	40%	40%	30%
COST	\$1,883,321	\$1,819,864	\$1,706,444
RELATED BROAD OUTCOME: - A Diversified, Resilient Economy that Supports Prosperity and Innovation - Efficient, Effective, Accountable and People-Centered Public Services			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: SEU 31, SEU 66			

FSC 38	Support for Small Businesses		
DESCRIPTION			
Fostering an enabling ecosystem for entrepreneurs and small businesses through tailored advisory services, training, and targeted development programmes. Activities include delivering hands-on capacity-building initiatives, growth programmes, pitch opportunities, expos, and entrepreneurship camps, and providing policy support to strengthen micro and small business competitiveness. By improving access to business knowledge, markets, and financing opportunities, CBD empowers Caymanian entrepreneurs—especially youth, women, and underrepresented groups—to start, grow, and sustain viable enterprises. These efforts contribute to a more resilient, innovative, and inclusive economy where small businesses play a central role in job creation and long-term prosperity.			
MEASURES	2026 1 Jan to 31 Dec 2064	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• SME Advisory Services	650-750	700-800	N/A
• SME Training and Capacity Building Workshops	20-25	25-30	N/A
• SME Business Development Events and Programmes	8-10	10-12	N/A
QUALITY			
• Advisory services are tailored, confidential, and solution-oriented	100%	100%	N/A
• All services provided by trained staff or expert advisors	100%	100%	N/A
• Training is relevant, outcome-oriented, and guided by clear objectives	80%	80%	N/A
• Events and programmes are structured, and aligned with the needs of SMEs	95%	95%	N/A
TIMELINESS			
• Clients supported with business strategy development and execution throughout the year	95-100%	95-100%	N/A
• The performance of active clients is monitored on an ongoing basis throughout the year	100%	100%	N/A
• Workshops completed monthly according to schedule	95-100%	95-100%	N/A
• Evaluation reports for SME events and programmes finalized within a month of delivery	90-95%	90-95%	N/A
LOCATION			
• Cayman Islands	100%	100%	N/A
COST			
	\$1,563,641	\$1,778,835	\$0
RELATED BROAD OUTCOME:			
• A Diversified, Resilient Economy that Supports Prosperity and Innovation			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: CDB 32			

FSC 39	Combatting Illicit Finance		
DESCRIPTION			
Develop and advise on legislation, regulatory frameworks, and policy measures to safeguard the Cayman Islands’ financial services sector from illicit finance risks. Activities include leading initiatives on transparency, monitoring compliance, and coordinating preparedness for CFATF/FATF mutual evaluations. Also includes building capacity through technical training and stakeholder engagement, promoting standards that strengthen Cayman’s alignment with global best practices. These efforts underpin the jurisdiction’s reputation as a well-regulated, competitive international financial centre and support the resilience and integrity of its financial services sector and economic markets.			
MEASURES	2026 1 Jan to 31 Dec 2064	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of Risk Assessments	1-2	0-1	N/A
Number of interagency meetings and capacity building workshops for AML/CFT/CFP	10-12	10-12	N/A
Attendance at CFATF Plenary and regional WG meetings	3-6	3-6	N/A
Creation and implementation of National Action Plan	1	1	N/A
Number of meetings and bilateral engagements on matters related to transparency, Sanctions, Illicit Finance and international cooperation	10-12	10-12	N/A
Conduct of “dry run” exercises to test operational preparedness	1	1	N/A
QUALITY			
Satisfaction rate with capacity building workshops	90-100%	95-100%	N/A
Gap analyses conducted on all Immediate Outcomes	100%	100%	N/A
Technical and policy advice will be complete, accurate and reviewed by management	100%	100%	N/A
Consultations will be conducted in a transparent manner and followed by responses that include rationale and supporting information	100%	100%	N/A
TIMELINESS			
All coordination and preparation work to be carried out within timeframes established by applicable legislation, international standards and deadlines set by FATF assessment Methodology	100%	100%	N/A
Legislative instruments and Cabinet papers produced in accordance with statutory requirements and best practice	100%	100%	N/A
LOCATION			
Cayman Islands	100%	100%	N/A
Various global locations set for meetings and plenaries	100%	100%	N/A
COST			
	\$3,471,776	\$3,768,648	\$0
RELATED BROAD OUTCOME:			
A Diversified, Resilient Economy that Supports Prosperity and Innovation			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: AIF 31			

FSC 40	Registers of Intellectual Property		
DESCRIPTION			
Supporting the growth and competitiveness of micro and small businesses through the protection and promotion of intellectual property rights. Activities include registering and maintaining trademarks, patents, and designs; licensing registered IP agents and managing copyright orphan work applications; and reviewing international treaties to strengthen the jurisdiction’s IP framework. IPO also develops strategic plans for intellectual property and provides access to IP services that help entrepreneurs protect their innovations, build brand value, and compete effectively in local and global markets.			
Strengthening transparency, accountability, and public awareness through intellectual property education and outreach. Its activities include delivering outreach and education programmes that build public understanding of IP rights and their role in supporting innovation and business integrity. By promoting respect for intellectual property and safeguarding creators’ rights, IPO helps reinforce consumer confidence, enhance trust in regulatory systems, and foster a culture of compliance that supports the Cayman Islands’ reputation as a fair and well-governed jurisdiction.			
MEASURES	2026 1 Jan to 31 Dec 2064	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Trade Mark Registration and Related Filings	1,200	1,200	1,200
• Patents and Designs Registration by Extension	45	45	45
• Businesses enrolled in Made in Cayman certification mark	5	10	N/A
• Presentations	6	6	6
QUALITY			
• Applications processed within 48 hours of receipt	95%	95%	95%
• Applications examined within 3 months of receipt	90%	90%	90%
• People scoring event favourably	90%	90%	90%
TIMELINESS			
• Registrations meet legal standards for timeliness	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST			
	\$654,627	\$835,483	\$813,640
RELATED BROAD OUTCOME:			
• A Diversified, Resilient Economy that Supports Prosperity and Innovation			
• Efficient, Effective, Accountable and People-Centered Public Services			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: IPO 32, IPO 66			

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	2026 1 Jan to 31 Dec 2064	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
- Number of Currency transactions - Number of banknotes sorting sessions - Number of banknotes destruction sessions - Number of banknote and coin re-orders	45-60 170-190 20-30 3-5	45-60 160-190 50-60 3-5	40-60 160-180 5-10 5-10
QUALITY			
- All procedures necessary for issuance and redemption of currency are carried out in accordance with internal policies and verified by management - Sorting – Carried out by a minimum of 2 Currency Officers with any discrepancies verified by Management in accordance with internal policies and the Indemnity Agreement with the banks - 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%	100% 100% 100%	100% 100% 100%
TIMELINESS			
- Issuance and redemption of CIC notes once per week - Sorting conducted at least an average of 2 per week - Banknotes Destruction 1 per month	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$1,050,000	\$1,050,000	\$1,050,000
RELATED BROAD OUTCOME:			
A Diversified, Resilient Economy that Supports Prosperity and Innovation			
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	2026 1 Jan to 31 Dec 2064	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
- Number of receipts processed/verified - Number of refunds processed - Number of reports produced	80,000-95,000 100-200 6-12	80,000-95,000 100-200 6-12	85,000-95,000 300-400 6-12
QUALITY			
- All fee receipts and bank deposits are processed in accordance with internal policies and verified by Management - The information related to the deposited fees is entered in the Government’s accounting system according to the established procedures - Reports are compiled by knowledgeable and professional personnel, to ensure that quality standards are met	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS			
- Deposits are prepared and lodged with the bank within the same day - Reports are prepared in accordance with reporting timelines and as agreed and required	100% 100%	100% 100%	100% 100%
LOCATION			
Grand Cayman	100%	100%	100%
COST			
	\$271,360	\$280,632	\$225,000
RELATED BROAD OUTCOME:			
A Diversified, Resilient Economy that Supports Prosperity and Innovation			
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		2026 1 Jan to 31 Dec 2064	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY				
• Number of applications for new licenses/registrations processed		2,500-3,000	2,500-3,000	2,500-3,000
• 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.		70,000-80,000	70,000-80,000	70,000-80,000
• Number of incoming/outgoing ORAs (overseas request for assistance) matters processed.		200-300	200-300	250-300
• Number of statistical returns of licensees and registrants processed		900-1,000	800-1,000	900-1,000
• Number of financial statements and returns collected and processed		45,000-55,000	45,000-55,000	45,000-55,000
• (NEW) FAR-related extension, waiver, and declarations requests.		2,500-3,000	2,500-3,000	2,500-3,000
• (NEW) Risk based monitoring conducted		500-600	500-600	500-600
• Number of additional analysis and supervisory reports on financial statements and returns		500-600	400-600	500-600
• Number of on-site inspections conducted /facilitated (locally and overseas)		70-90	75-100	75-100
• Number of prudential and non-routine meetings conducted with licensees		350-400	350-400	500-550
• Number of meetings held and presentations made to local market participants and associations		250-300	250-300	450-500
• Number of meetings with External Bodies and overseas groups, attended or at which CIMA’s position was represented or presented		500-600	500-600	600-650
• Number of rules, statement of guidance and principle, and policies and procedures issued		150-200	150-200	150-200
• Number of reviews of regulatory functions of the jurisdiction and judicial reviews processed		300-350	200-250	375-425
• 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		60-80	60-80	40-50

• Number of issues addressed regarding problem entities • Number of Enforcement Actions (including Court Proceedings) taken • Number of serious breaches investigated • Number of compliance checks conducted • Number of Investigative matters such as Onward Disclosures from the Financial Reporting Authority, investor complaints and whistle blowing obligations of auditors • Number of Administrative Fines levied on regulated entity • Number of Directors/Officer/Shareholder approvals • Number of Statistical reports compiled and published/disseminated on domestic financial services industry • Number of changes on business plans, auditors, authorized agents, principal offices, registered offices, name of entity, and letters of good standing • Review of outsourcing agreements, non-objection to dividends, approval for the release of inspection reports, approval of sub-agents, and approval of large exposures	4,000-4,500 100-150 100-125 1,200-1,300 100-130 20-30 6,000-6,500 30-50 700-800 10-20	4,000-4,500 100-200 100-140 1,400-1,425 100-130 20-30 3,000-4,000 30-50 700-800 10-20	4,000-4,500 50-75 75-100 1,200-1,400 150-175 1-5 3,000-4,000 30-50 700-800 10-20
QUALITY • Licensing and supervisory matters approved timely and with little or no industry complaints • Statistical returns processed in accordance with guidelines • Regulatory functions and advice are carried out in accordance with applicable legislation, CIMA rules, statement of guidance, policies, procedures and Board directives • Professional litigation services in accordance with expectations of attorneys-at-law in the Courts of the Cayman Islands	90-100% 90-100% 100% 95-100%	90-100% 90-100% 100% 95-100%	90-100% 90-100% 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	75-100%	75-100%	75-100%
Warning Notice			
• 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			
• Cayman Islands	100%	100%	100%
COST			
	\$22,718,140	\$23,408,933	\$16,764,00
RELATED BROAD OUTCOME:			
• A Diversified, Resilient Economy that Supports Prosperity and Innovation			
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	2026 1 Jan to 31 Dec 2064	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of requests for assistance processed	500-550	550-600	400-450
Number of Memoranda of Understanding negotiated	70-90	70-90	50-60
Number of meetings - Attend, represent or present CIMA’s position to external bodies and overseas groups on Co-operative functions	40-50	40-50	10-20
Number of Court Proceedings attended and/or conducted	30-40	50-60	20-30
Number of recurring periodic statistical or metadata reports to international organizations or international groups of financial authorities.	10-20	10-20	10-20
(NEW) Number of Directions Issued	50-70	50-70	40-60
Number of internal and Working Group co-operation and inputs to jurisdiction responses to international reviews.	1-5	1-5	1-5
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 the established timeframe(s) of receiving the request from the overseas regulatory authority	95-100%	95-100%	95-100%
Provide information requested by overseas regulatory authority within the established timeframe(s) of receiving the request	75-100%	75-100%	75-100%
Attend meetings/proceedings within the agreed timeframe(s)	100%	100%	100%
LOCATION			
Grand Cayman and Overseas	100%	100%	100%
COST			
	\$886,443	\$916,730	\$735,000
RELATED BROAD OUTCOME:			
A Diversified, Resilient Economy that Supports Prosperity and Innovation			
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; and - Policy and economic issues regarding Financial Services affecting the Cayman Islands.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Cabinet papers/notes/briefings - Legislative Proposals (Acts and Regulations) - Meetings attended and participated in, at the request of Cabinet - Number of international for a participated in and attended - Provide technical advice and support to the Minister for Finance and other Government Agencies - Freedom of Information operations	60-70 90-100 10-20 70-80 90-100 20-30	70-80 100-120 20-30 80-90 100-120 30-40	45-55 900-100 5-10 20-30 70-80 10-20
QUALITY - Legislative proposals are produced in the form of draft bills and regulations after appropriate consultation with the private and public sectors - 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 - 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 - Rules and SOGS submitted to Cabinet, posted to website, gazetted and notification provided to private sector	95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100%
TIMELINESS - Legislative proposals, Cabinet papers, notes, briefings submitted to Cabinet by target date - Policies and Agreements reviewed and updated as the need arises - Information submitted within timeframes agreed by parties involved	90-100% 90-100% 90-100%	90-100% 90-100% 90-100%	90-100% 90-100% 90-100%
LOCATION Grand Cayman and Overseas	100%	100%	100%
COST	\$791,467	\$818,509	\$656,250
RELATED BROAD OUTCOME: A Diversified, Resilient Economy that Supports Prosperity and Innovation			
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	2026 1 Jan to 31 Dec 2064	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of industry queries with regard to the AML/CFT obligations processed - Number of cash flow and data collection and other AML/CFT returns of licensees and registrants processed - Number of travel rule returns processed - Number of ML/TF risk assessments conducted - Number of on-site inspections conducted/facilitated (locally and overseas) - Number of meetings held, and presentations made to local market participants and associations - Number of meetings with External Bodies and overseas groups, attended or at which CIMA’s position was represented or presented - Number of rules, statement of guidance and principle, and policies and procedures issued - Number of reviews of regulatory functions of the jurisdiction and judicial reviews processed - 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 - Number of issues addressed regarding problem entities - Number of Enforcement Action taken, administrative fines (including Court Proceedings) imposed - Number of serious breaches investigated (NEW) Number of referrals to Legal or Compliance Division - Number of Investigative matters such as Onward Disclosures from the Financial Reporting Authority - Legislative Proposals (Acts and Regulations) - Number of international fora, participated in and attended (NEW) Number of CFATF meetings where CIMA acts as a Financial or Legal Assessor (NEW) Number of CFATF draft documents produced by CIMA as a Financial or Legal Assessor - Provide cabinet papers/notes/briefings	150-200 400-450 850-950 1,850-1,950 70-90 70-90 50-60 1-5 1-5 20-30 70-80 40-50 30-40 5-10 150-200 1-5 20-30 5-10 1-5 1-5	100-150 400-450 850-950 1,850-1,950 70-90 100-130 70-80 1-5 1-5 20-30 75-85 40-50 30-40 5-10 200-250 1-5 20-30 1-5 1-5 1-5	1-5 400-500 800-900 1,500-2,000 80-100 60-80 70-80 1-5 1-5 1-10 30-40 20-30 20-30 1-5 200-250 1-5 10-20 1-5 1-5 1-5

• Provide technical advice and support to the Minister for Finance and other Government Agencies • AML/CFT Policy and Legislative Research • Ongoing monitoring of regulated entities to ensure compliance with AML/CFT inspection or other issued requirements • (NEW) Number of reviews of sanctions hits generated by automated screening of CIMA's database, including referrals to Compliance and Legal Division • Number of Suspicious Activity Reports made to the Financial Reporting Authority • Feedback forms to the Financial Reporting Authority • Process MLAT Requests in accordance with Court Order • Inter-Agency requests processed (Incoming and Outgoing including referrals to CIBFI and DPP) • Administrative Fines levied on regulated entity (AML) • Processing of due diligence applications (Med and High Risk) • Ongoing Monitoring of regulated entities and persons with exposure to Russian Sanctions • Prepare status reports on behalf of CIMA to National Taskforce for Russian Sanctions	10-15 10-20 750-800 11,500-12,500 30-40 200-300 5-10 30-40 40-50 300-400 4,000-4,500 5-10	5-10 10-20 750-800 4,000-4,200 30-40 250-350 5-10 30-40 40-50 300-400 4,000-4,500 10-20	5-10 1-5 500-550 1-5 5-10 200-300 1-5 20-30 1-10 200-300 1-5 1-5
QUALITY			
• Cash flow and AML/CFT returns processed in accordance with the guidelines • Regulatory functions and advice are carried out in accordance with applicable legislation, CIMA rules, statement of guidance, policies, procedures and Board directives • Rules and SOGS submitted to Cabinet, posted to website, gazetted and notification provided to private sector • Professional litigation services in accordance with expectations of attorneys-at-law in the Courts of the Cayman Islands • 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 • Process MLAT requests in accordance with Court Order • In accordance with the Inter-Agency MOU	90-100% 95-100% 95-100% 95-100% 95-100% 95-100% 95-100%	90-100% 95-100% 95-100% 95-100% 95-100% 95-100% 95-100%	90-100% 95-100% 95-100% 95-100% 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: ◦ receiving a referral from a regulatory division; ◦ receiving a report from an appointed person; or ◦ 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	\$7,100,590	\$7,343,196	\$5,887,500
RELATED BROAD OUTCOME:			
• A Diversified, Resilient Economy that Supports Prosperity and Innovation			
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	2026 1 Jan to 31 Dec 2064	2027 1 Jan to 31 Dec 2027	2025 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 • 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) • Shipping Notices prepared in response to needs within the industry and reviewed by relevant sections within MACI with final review by CEO • Agreements with outside bodies prepared in consultation with relevant sections of MACI and the outside body concerned, with final review by CEO • Extension and application of international conventions under constant review and where applicable to Cayman Islands are given effect through national shipping legislation • Return of information to the International Maritime Organization (IMO) as required under international agreement • 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 • Handle and collaborate any audit findings to clearance	100%	100%	100%

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	\$332,000
RELATED BROAD OUTCOME:			
A Diversified, Resilient Economy that Supports Prosperity and Innovation			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: SHP 1			

NGS 85	Cayman Finance Services		
DESCRIPTION			
- Promote Growth in Global Registry and Licensing Services: Encourage sectoral growth by enhancing company, ship, and aircraft registration and licensing, as well as the operation of an exchange for listing local and international securities. - Increase Public Understanding: Conduct educational campaigns and awareness programmes on Cayman’s financial, maritime, and aviation offerings; includes awareness of consumer protection issues, and the value of financial services and its contributions to the broader economy. - Strengthen Policy and Legislative Frameworks for Financial Services: Continuously update policy and legislation to meet evolving international standards, emerging market needs, and the adoption of modern financial products. Engage with key stakeholders and participate in international technical working groups, regulatory bodies, and cross-border initiatives. - Increase Public Understanding: Conduct educational campaigns and awareness programmes on Cayman’s financial, maritime, and aviation offerings; includes awareness of consumer protection issues, and the value of financial services and its contributions to the broader economy. - Ensure a high degree of collaboration, cooperation and engagement with private sector firms and associations.			
MEASURES	2026 1 Jan to 31 Dec 2064	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
- Industry Advisory Group Meetings - Articles in relevant local and international publications - Daily media monitoring reports received - Daily media monitoring reports distributed - Product development stakeholder meetings - Internal (Cayman Finance) student internships - PR and social media campaigns - Member engagement meetings - Student mentoring sessions arranged	24-30 5-10 230-240 230-240 5-10 2-4 2 50-100 100-120	24-30 5-10 230-240 230-240 5-10 2-4 2 50-100 100-120	20-40 3-6 230-240 230-240 10-20 6-8 2 50-100 100-120
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. - 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. - Daily media monitoring should be provided by a reputable and reliable service. - Daily media monitoring reports disseminated should be well curated and relevant to the membership - Stakeholder consultation should be well-planned and executed, with clear goals, deliverables and timelines. - Student internships arranged with CF members should be well planned and delivered, and highly rated by participants - PR and social media campaigns should be well planned and delivered with KPIs monitored to ensure goals are met. - Member engagement events will be well planned and executed to achieve high ratings from attendees	80-100% 100% 100% 70-100% 100% 70-100% 70-100% 70-100%	80-100% 100% 100% 70-100% 100% 70-100% 70-100% 70-100%	80-100% 100% 100% 70-100% 100% 70-100% 70-100% 70-100%

TIMELINESS - All projects and activities will be planned and delivered within timelines agreed with the Ministry. - Media monitoring reports should be received daily - Media monitoring reports should be reviewed, screened for relevance and disseminated within two hours of receipt	90-100%	90-100%	90-100%
	90-100% 90-100%	90-100% 90-100%	90-100 90-100%
LOCATION Cayman Islands, United Kingdom, Europe, Asia, Latin America, South America, United States	100%	100%	100%
COST	\$1,375,000	\$1,375,000	\$975,000
RELATED BROAD OUTCOME: A Diversified, Resilient Economy that Supports Prosperity and Innovation			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUTS: CF 1, CF 2, CF 3, CF 4, CF 5			

NGS 94	Cayman Islands Institute of Professional Accountants		
DESCRIPTION			
- To regulate, supervise and monitor firms of accountants 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 accounting profession, both locally and internationally. Ensuring supervised firms have effective AML processes, procedures and systems and controls in place to prevent the financial systems being used to facilitate money laundering, terrorist financing or proliferation financing. - To establish and maintain, a Register of all firms for which CIIPA is designated Supervisory Authority. - To apply a risk-based approach to supervision. - To engage adequate staff members for conducting risk-based AML/CFT supervision. - To collect and analyze 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. - To attend meetings with External Bodies and overseas groups at which CIIPA’s position was represented or presented.			
MEASURES	2026 1 Jan to 31 Dec 2064	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
- Number of applications for registration and cancellations of registrations - Number of ML/TF/PF/TFS risk assessments conducted - Number of supervisory activities and or enforcement actions applied to supervised firms - Number of outreach events and activities delivered to supervised firms - Participation in meetings with other supervisory authorities and relevant stakeholders domestically - Number of advisories, press releases and responses to industry queries in which CIIPA provided technical advice, guidance, information, and support to the accounting sector - Number of internal staff training and awareness events delivered/attended - Number of meetings with External Bodies and overseas groups, attended or at which CIIPA’s position was represented of presented. - Number of Administrative Fines levied on supervised firms - National and Sectorial Assessments - Legislative Proposals (Acts and Regulations)	2-10 20-30 15-30 2-4 12-15 5-10 4-8 4-8 5-10 1-3 1-3	2-10 20-30 15-30 2-4 12-15 5-10 4-8 4-8 5-10 1-3 1-3	2-5 5-8 4-8 1-2 3-5 3-5 1-2 1-2 1-2 1-3 1-3

QUALITY	Licensing and supervisory matters approved timely and with little or no industry complaints	90-100%	90-100%	90-100%
	AML Supervisory function carried out in accordance with applicable legislation, CIIPA Guidance, policies and procedures	90-100%	90-100%	90-100%
TIMELINESS	Process applications for new registrants within 6 weeks	90-100%	90-100%	90-100%
	Process applications for cancellation of registrants within 6 weeks	90-100%	90-100%	90-100%
	Conduct on-site inspections and issue final report within 4 months	90-100%	90-100%	90-100%
	Conduct supervisory and enforcement activity according to established timelines	90-100%	90-100%	90-100%
LOCATION	Cayman Islands	100%	100%	100%
COST		\$800,000	\$800,000	\$200,000
RELATED BROAD OUTCOME:				
A Diversified, Resilient Economy that Supports Prosperity and Innovation				
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: NGS 94				

29. TRANSFER PAYMENTS FOR 2026 AND 2027

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
TP 63	Support to Local Business Associations	\$63,750	\$63,750	\$75,000
TP 80	Support for Business Initiatives	\$50,000	\$50,000	\$100,000
TP 85	Support to Local Financial Services Associations	\$93,500	\$93,500	\$100,000

30. OTHER EXECUTIVE EXPENSE FOR 2026 AND 2027

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
OE 6	Contribution to Caribbean Financial Action Task Force	\$84,000	\$84,000	\$84,000
OE 94	Organisation for Economic Cooperation Development Global Forum Annual Membership Subscription	\$55,000	\$55,000	\$55,000
OE 139	Asset Recovery Inter-Agency Network for the Caribbean (ARIN-CARIB)	\$8,375	\$8,375	\$0

31. OWNERSHIP ACTIONS FOR 2026 AND 2027

EQUITY INVESTMENT

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
EI 67	Ministry of Financial Services and Commerce Equity Investment for purchase of entity assets	\$506,500	\$100,000	\$950,000

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

OUTPUT SUPPLIER: MINISTRY OF SOCIAL DEVELOPMENT AND INNOVATION

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 maximize human potential.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of intervention services by Department of Children and Family Services - Number of households receiving financial assistance - Number of policy reports, and gender analysis/mainstreaming reviews prepared.	15,000-20,000 1,500-2,000 1-4	15,000-20,000 1,500-2,000 1-4	15,000 2,130 N/A
QUALITY - Serviced delivered in accordance with Department guidelines and professional practice standards - Services provided in accordance with relevant policies and legislation - Services will be facilitated and supervised by qualified staff	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS - Child safeguarding investigations actioned within 24 hours of referral - Information sessions, workshops and social development events held monthly - Policy papers will be provided within the timeframe agreed	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$22,855,083	\$23,378,886	\$18,204,319
RELATED BROAD OUTCOME: - Healthy and Empowered People with an Improved Quality of Life for All Ages - Efficient, Effective, Accountable and People-Centred Public Services - A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: CFS 1, CFS 8, FAD 1, MIT 5			

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 IT helpdesk and Architecture team - Continuously strengthening Government’s cybersecurity response and defense based on a ‘whole-of-government’ strategic approach. - Provision of policy advice advocating the Ministry’s vision of creating sustainable and long-term social development and digital expansion.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of Cayman Islands eID card issued (eGov) - Number of projects undertaken by e-Government Unit to improve or digitize provision of government services or implement digital infrastructure (eGov) - Service availability commitment on IT infrastructure (CSD) - Number of semi-automated and fully automated service requests. (new laptop/PC’s, password resets and access to shared file storage) (CSD) - Defend against cyber-attacks through continuous monitoring and defensive actions and investigations. (CSU) - Capacity to execute and support policy initiatives necessary to meets the government’s objectives.	3,000-5,000 5-7 99% 5 request types 100% 12 months	3,000-6,000 5-10 99.9% 10 request types 100% 12 months	200 6 99.9% 40 manual requests 100% 12 months
QUALITY - Percentage of ID cards reissued due to errors or malfunction - Happy index (from Happy-or-Not.com) monthly average for online services/functions operated by eGov (eGov) - Incident Management Process (Minimizes the negative impact of IT incidents by restoring normal service operations) (CSD) - Customer Satisfaction with IT Service desk (CSD) - Respond to all cybersecurity incidents in accordance with incident response plan (CSU)	<10% 82% 40% – 50% 60% 100%	<7% 84% 60% – 80% 80% 100%	NA 80% N/A N/A N/A

TIMELINESS - Customer queries/complaints/issues related to ID Card or Register responded to within 2hrs (eGov) - IT Projects to create/host/manage government services completed in agreed timeframe, including change requests and time changes approved (CSD) - IT Help Desk Requests are responded to in published timeframe (CSD) - Continuous and proactive vulnerability management program as part of the preventive approach to cyber-attacks. Time taken to notify an entity. (CSU) - Information provided to internal stakeholders within five working days of request	85%	90%	N/A
	80-90%	85-92%	N/A
	80%	90%	N/A
	< 24 hours	< 6 hours	< 24 hours
	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$37,185,288	\$39,201,969	\$27,168,619
RELATED BROA OUTCOME: - A Diversified, Resilient Economy that Supports Prosperity and Innovation - Efficient, Effective, Accountable and People-Centred Public Services - A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: CSD 42, CSU 1, EGU 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. In exceptional and limited circumstances, 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 regardless of 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 support the reintegration of the young person back into the community whether to live with their family or independently as a young adult. While the Foundation is not an educational CAYS Foundation will young people’s engagement in mainstream Education and any alternative educational provisions the Ministry or Department of Education offers, through providing transportation and 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 and/ or the Department of Children Services that they meet the criteria of being at significant risk of harm or a significant risk to others.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of residential homes managed	6	6	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 for boys at Bonaventure Children Home	10	10	10
Number of groups offered to residents per house, per month	8-10	8-10	8-10
Number of family education groups offered per month	1	1	1

QUALITY - Percentage of children who have CAYS care plans developed - Percentage of residents who are actively engaged in their CAYS care plan as measured by achievement of their CAYS care plan goals - Number of young people with an active personal support plan - Number of young people with an active risk management plan - Responsible for conducting an annual financial audit, to cover each full fiscal year during the terms of this Agreement.	90-100%	90-100%	90-100%
	50-70%	50-70%	50-70%
	80-100%	80-100%	80-100%
	80-100%	80-100%	80-100%
	100%	100%	-
TIMELINESS - CAYS care plans set within 72 hours of admission - Progress meetings up to date - Transition planning to begin within 6 months prior to transition out of residential home - Residential services are provided 24 hours per day, 7 days per week, 365 days per year	90-100%	90-100%	90-100%
	90-100%	90-100%	90-100%
	80-100%	80-100%	80-100%
	80-100%	80-100%	80-100%
LOCATION - Frances Bodden Children Home: 112 Lottery Rd, Savannah, Cayman Islands - Bonaventure Children Home: 103 (B) Bonaventure Road Northwest Point Road, West Bay	100%	100%	100%
	100%	100%	100%
COST	\$4,350,000	\$4,350,000	\$3,600,000
RELATED BROAD OUTCOME: Healthy and Empowered People with an Improved Quality of Life for All Ages			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of residents requiring regular residential nursing care	8-12	8-12	17-20
Number of homes managed	1	1	1
Number of residents requiring extended residential nursing care	17-26	17-26	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			
	\$2,756,989	\$2,756,989	\$2,040,000
RELATED BROAD OUTCOME:			
- Healthy and Empowered People with an Improved Quality of Life for All Ages - Efficient, Effective, Accountable and People-Centred Public Services - A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY	10	10	10
Number of placements available			
QUALITY	100%	100%	100%
Foster care meets standards outlined in the Department of Children and Family Services Foster Care Policy and Relevant Legislation			
% of Family Reunification Goals met as per Case or Care Plans developed by the Department of Children and Family Services	80%	80%	80%
Responsible for conducting an annual financial audit, to cover each full fiscal year during the terms of this Agreement.	100%	100%	100%
TIMELINESS	100%	100%	100%
Foster care is provided up to 24 hours per day, and up to 7 days per week, throughout the year, depending upon the placement			
LOCATION	100%	100%	100%
Nadine Andrea Residential Foster Home, 90A Anthony Drive, George Town, Grand Cayman, Cayman Islands			
COST	\$770,000	\$770,000	\$393,000
RELATED BROAD OUTCOME:			
Healthy and Empowered People with an Improved Quality of Life for All Ages			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: NCV 2			

NGS 67	Community Programmes - Afterschool		
DESCRIPTION			
Provide weekly after-school care and full-day care during school holidays based upon Rehoboth’s Action Plan.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of students per month attending after-school programmes offered to the community during the academic year in George Town	25-40	25-40	20-35
Number of days providing full-day camps during school breaks at both locations (George Town and North Side)	15-25	15-25	15-25
Number of children attending after-school programmes during the academic year in North side	25-40	25-40	25-40
QUALITY			
Programmes designed and delivered by trained and experienced personnel	90-100%	90-100%	85-100%
Responsible for conducting an annual financial audit, to cover each full fiscal year during the terms of this Agreement.	100%	100%	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			
	\$165,000	\$165,000	\$78,982
RELATED BROAD OUTCOME:			
Healthy and Empowered People with an Improved Quality of Life for All Ages			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: RBM 1			

NGS 71	Support for Persons Experiencing Domestic Abuse		
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of beds offered for people who have experienced domestic or sexual violence	26	26	26
Number of phone calls received to the 24-hour crisis line			
Number of public education presentations delivered	350-500	350-500	N/A
Number of individual aftercare sessions delivered	45-50	45-50	24-36
Number of group aftercare sessions delivered	125-175	125-175	100-150
Number of individuals supported through walk-in service	12	12	12
	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			
	\$600,000	\$600,000	\$430,000
RELATED BROAD OUTCOME:			
Healthy and Empowered People with an Improved Quality of Life for All Ages			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of meals delivered	55,000-80,000	55,000-80,000	45,000-50,000
QUALITY			
- Preparation and delivery of nutritious balanced meals - Responsible for conducting an annual financial audit, to cover each full fiscal year during the terms of this Agreement	90-100% 100%	90-100% 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			
	\$500,000	\$500,000	\$175,000
RELATED BROAD OUTCOME:			
- Healthy and Empowered People with an Improved Quality of Life for All Ages - Efficient, Effective, Accountable and People-Centred Public Services - A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: MOW 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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 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 - Design and Distribution of a Diversity in the Workplace Survey - Production of the State of Diversity in the Cayman Islands Workforce Report utilising findings from the Survey	4 N/A N/A	N/A 1 1	N/A 1 1
QUALITY - Appropriately designed and well-presented sessions - Sessions provided by qualified, trained persons with relevant skills - Relevant and appropriately designed survey - Survey designed and analysed by qualified, trained persons with relevant skills - Survey and Report distributed widely - Report is to contain relevant and significant facts and findings, and presented in an appropriate, reader-friendly format	100% 100% N/A N/A N/A N/A	N/A N/A 100% 100% 100% 100%	N/A N/A 100% 100% 100% 100%
TIMELINESS - Sessions offered at least twice in every 6 months of the year - Survey to be conducted within the first 6 months of the year - Report to be completed within the last 6 months of the year	100% N/A N/A	N/A 100% 100%	N/A 100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$14,000	\$14,000	\$14,000
RELATED BROAD OUTCOME: Healthy and Empowered People with an Improved Quality of Life for All Ages			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: GEC 1, GEC 2			

33. TRANSFER PAYMENTS FOR 2026 AND 2027

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
TP 41	Financial Assistance Financial assistance payments for temporary and long-term financial assistance	\$24,000,000	\$24,000,000	\$29,378,250
TP 47	Ex-Gratia Benefit Payments to Seafarers and Veterans Payments to recipients of Seamen and Veterans Ex-Gratia Benefits	2,040,000	\$10,000,000	\$12,505,500
TP 57	Children and Family Services Support Support towards medical assistance, utilities, clothing, furniture and other client needs in Foster Care Programme	393,000	\$521,150	\$600,000
TP 115	Hope for Today Foundation	\$100,000	\$100,000	\$90,000
TP 123	Support for Community Development and Activities	\$250,000	\$250,000	\$150,000
TP 129	Alex Panton Foundation Financial Assistance Programme	\$150,000	\$150,000	\$0
TP 130	Innovation and Research Support	\$200,000	\$250,000	\$0
TP 131	Social Support Programme for Seniors and Children	\$500,000	\$500,000	\$0

34. OWNERSHIP ACTIONS FOR 2026 AND 2027

EQUITY INVESTMENT

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
EI 78	Ministry of Social Development and Innovation Equity Investment for purchase of entity assets	\$5,061,240	\$2,289,240	\$7,982,000

35. OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER FOR CAYMANIAN EMPLOYMENT AND IMMIGRATION

OUTPUT SUPPLIER: MINISTRY OF CAYMANIAN EMPLOYMENT AND IMMIGRATION

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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of work permit applications processed - Number of job seekers encounters - Number of job vacancies processed - Number of Job Link portal users assisted - Number of Labour and Pensions inspections (Onsite and Offsite) - Number of new Business Staffing Plan (BSP) applications processed - Number of Right to be Caymanian applications processed	50,000-55,000 1,500-2,000 12,000-15,500 2,520-3,780 1,500-1,950 25-75 300-600	50,000-55,000 1,500-2,000 12,000-15,500 2,520-3,780 1,500-1,950 25-75 300-600	31,250-41,000 1,500-2,000 12,000-15,500 2,520-3,780 1,500-1,950 25-75 250-500
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 - All job seekers assisted in accordance with established procedures. All job vacancies processed in accordance with established procedures. - Individual disputes of rights processed in accordance with established procedures - Inspections are in compliance with internationally and nationally accepted best-practice	100% 100% 100% 100%	100% 100% 100% 100%	95-100% 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			
	\$14,066,199	\$12,969,529	\$40,538,474
RELATED BROAD OUTCOME:			
Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: WOC 3, DLP 4, MHA 1			

36.TRANSFER PAYMENT FOR 2026 AND 2027

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
TP 119	Community Development Initiatives	\$150,000	\$150,000	\$350,000

37.OWNERSHIP ACTIONS FOR 2026 AND 2027

EQUITY INVESTMENT

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
EI 11	Ministry of Caymanian Employment and Immigration Equity Investment for purchase of entity assets	\$2,430,000	\$1,970,000	\$0

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

OUTPUT SUPPLIER: MINISTRY OF YOUTH, SPORTS, CULTURE AND HERITAGE

YSC 1	Advice and Support to the Minister for Youth, Sports, Culture and Heritage		
DESCRIPTION			
The provision of policy and strategic advice to the Minister for Youth, Sports, Culture and Heritage and the Cabinet on the Ministry’s Departments, Units, Government Owned Companies, Boards and Committees. 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. Management and maintenance of all Ministry Assets and Rental Facilities.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of cabinet papers, reports, notes and drafting instructions prepared	10-15	10-15	22
Number of responses to Freedom of Information (FOI) matters.	2-5	2-5	5
Number of grants, transfer payment and applications processed	250-350	250-350	320
Number of purchase agreements monitored	10-15	10-15	37
Number of Facilities Managed and Maintained	30-34	30-34	32
Number of preventative/reactive maintenance work orders requested	300-500	300-500	250
Number of Facility Contracts managed	35-40	35-40	27
Number of Facility inspections	250-350	250-350	200
Number of facility Risk Assessments	1-3	1-3	N/A
QUALITY			
All reports, cabinet papers, drafting instructions and correspondence will be in accordance with established legislation, purchase and ownership agreements and reviewed/approved by the Chief Officer and/or delegate.	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 delegate.	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%
Maintain facilities as per Ministry policies and procedures	100%	100%	100%
Work orders signed off by supervisor confirming work completed	100%	100%	100%
Monitor and manage facilities contracts as per contractual agreement, Ministry policies, procedures and relevant laws	100%	100%	100%
Complete facility inspections in accordance with Ministry policies and procedures	100%	100%	100%
Conduct Risk Assessments in accordance with Ministry’s Risk Management Policy and procedures.	100%	100%	100%

TIMELINESS			
• 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 delegate.	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%
• Facilities to be cleaned and restored to a state of readiness within 12 hours	100%	100%	100%
• Work orders processed within 24 hours or sooner, depending on priority level	100%	100%	100%
• Maintenance and security of facilities completed 5-6 days per week- daily, before and after special events in accordance with Ministry Procedures	100%	100%	100%
• Summary of facility inspection reports to be completed by the 1st of every month	100%	100%	100%
• Risk Assessments completed within 7 days of major event	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST			
	\$4,332,747	\$4,972,999	\$5,450,644
RELATED BROAD OUTCOME:			
• Healthy and Empowered People with an Improved Quality of Life for All Ages • Efficient, Effective, Accountable and People-Centred Public Services			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: YSC 1, YSC 2			

YSC 3	Sports Services		
DESCRIPTION Ensure an inclusive approach through sports, to establish fitness, improve well-being, identify talent and foster development. Collaborate with focus sports, associations and clubs to collectively develop sports, meet the needs of the community and identify talent.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of Community Sport Programmes - Number of Institutional Programmes - Number of Specialty Programmes - Number of Development Workshops - Number of Stakeholder meetings with focus sports, associations/club and Sports Commission - Number of sporting development reports to the Ministry	55-60 25-30 25-30 6-8 30-50 4-6	55-60 25-30 25 -30 6-8 30-50 4-6	55 25 25 6 40 8
QUALITY - Community/Talent Identification and Development Programs, workshops and camps, are conducted by technical staff trained to standards set by the international governing body for the particular sport - School and Institution sessions are aligned and conducted in compliance with the strategy/plan of the responsible Ministry/Department and the Department of Sports - Stakeholder meetings to be coordinated by the Department of Sports with meeting minutes provided to the Ministry - Reports provided by the Department quarterly highlighting accomplishments and gaps in the sporting community.	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS - Community Coaching/ Talent Identification Development Programs held daily 5- 6 days per week - Recreational Leagues/Events and Workshop are conducted once every 4-6 months - Workshops and Camp schedules are provided to the Ministry at least a month in advance of the activity - Stakeholder meetings to be done quarterly with minutes provided within 5 business days to the Ministry - Reports is provided to the Ministry quarterly by the Director of DoS	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$5,063,392	\$5,210,991	\$2,694,183
RELATED BROAD OUTCOME: - Healthy and Empowered People with an Improved Quality of Life for All Ages - Efficient, Effective, Accountable and People-Centred Public			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: DOS 10, DOS 11			

YSC 4	Youth Services		
DESCRIPTION			
Monitor and support youth organizations to ensure that programs are complying with child safeguarding guidelines and aligned with the Government’s goals, policies, and needs of the community.			
Develop and oversee youth leadership programs that increase youth empowerment and engagement; by providing opportunities for youth to engage in decision-making forums/leadership programs.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of Youth Organizations being monitored • Number of Training sessions to youth service providers • Maintain/update a comprehensive Youth Service Provider Directory • Annual Monitoring report • Deliver national youth recognition event/conference • Number of youth engagement and public awareness programs • Number of Youth Ambassador training/development sessions • Number of Youth Ambassador engagements, locally and/or international	30-40 4-6 1 1 1-2 25-30 4-6 4-6	30-40 4-6 1 1 1-2 25-30 4-6 4-6	- - 1 - 2 24 4 10
QUALITY • Monitoring and reporting conducted by trained Unit staff • Training sessions delivered/coordinated by trained Unit staff and/or qualified specialist. • A comprehensive listing of the youth service providers in the Cayman Islands offering programming to youth ages 10-25 years • Conduct surveys for each event/conference to determine success • Conduct engagement/public awareness programs in accordance with best practice standards and Ministry/Unit guidelines	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%

TIMELINESS			
Monitoring of Organizations quarterly, within the guidelines of the Unit.	100%	100%	N/A
Training sessions delivered quarterly to Youth Organizations	100%	100%	100%
Update Directory quarterly based on new programs	100%	100%	N/A
Annual 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 program	100%	100%	100%
Training sessions are delivered quarterly within the agreed timelines established by the Unit.	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$1,196,680	\$1,264,978	\$1,616,571
RELATED BROAD OUTCOME:			
- Healthy and Empowered People with an Improved Quality of Life for All Ages - Efficient, Effective, Accountable and People-Centred Public Services			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: YSU 7, YSU 8			

YSC 5	Celebrate Cayman		
DESCRIPTION			
Promote, revitalize and develop all aspects of culture and heritage in the Cayman Islands through events, programs and public awareness/education. The Celebrate Cayman Team comprises of the Events Unit and Culture and Heritage Unit.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of official events coordinated or supported throughout the year	12-15	12-15	10
• Number of Cultural Heritage Centres managed	3-4	4-6	N/A
• Number of Culture and Heritage workshops	6-8	6-8	N/A
QUALITY			
• Events to be coordinated by the Ministry Events Team in line with Protocol and Ministry guidelines.	100%	100%	N/A
• Program content adheres to Caymanian traditions	100%	100%	N/A
• Programs developed and distributed in accordance with agreed guidelines	100%	100%	N/A
• Conduct surveys for each event/workshop to determine success.	100%	100%	N/A
TIMELINESS			
• All Events/Programs will be provided within the agreed timeframe by the Ministry/Government.	95-100%	95-100%	N/A
LOCATION			
• Cayman Islands and Overseas	100%	100%	N/A
COST			
	\$1,932,886	\$2,851,737	\$0
RELATED BROAD OUTCOME:			
• A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: EHC 1			

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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 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)	2	2	4
• Education resources for exhibitions	12	12	12
• Public Art - 1 (Blue Dragon Project)	1	1	1
• Public Art - 2 (Art at the Airport)	1	1	1
• Bendel Hydes Award and Emerging Artist Award (Biennial)	1	1	1
• Target of visitors for exhibition program at central venue	20,000	20,000	19,000
• Target number of visitors for satellite venues	3,000	3,000	3,000
QUALITY			
• Exhibitions mounted in accordance with international professional guidelines (ongoing)	100%	100%	100%
• Visitor feedback surveys (once per year)	100%	100%	100%
• School tour evaluations (per tour)	100%	100%	100%
• Exhibitions designed to ensure multiple accessibility points (ongoing)	100%	100%	100%
• Research executed to high standard of scholarship and accuracy (ongoing)	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 Program - 1 (Blue Dragon Project)	100%	100%	100%
• Public Art Program - 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 program 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%
• District Satellite Venues in Grand Cayman (various)	100%	100%	100%
COST	\$186,250	\$192,000	\$120,000
RELATED BROAD OUTCOME:			
• Healthy and Empowered People with an Improved Quality of Life for All Ages and Residents • A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: GAL 1			

NAG 2	National Art Collection, Care and Preservation		
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 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
• Art on the Road Collection Program (schools)	15	15	15
QUALITY			
• Collections 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 (ongoing)	100%	100%	100%
• Collections-school based resources meet National Curriculum standards (ongoing)	100%	100%	100%
• Accession records of collection kept up to date in hard copy and computer files (ongoing)	100%	100%	100%
• School tour evaluations (per tour)	100%	100%	100%
• Printed and digital resources designed to ensure multiple accessibility points (ongoing)	100%	100%	100%
• Onsite and virtual public engagement data/surveys	100%	100%	100%
• Research executed to high standard of scholarship and accuracy (ongoing) Successful condition audits	100%	100%	100%
• Vibrant and culturally rich lessons using visual arts delivered by qualified and knowledgeable personnel	100%	100%	100%

TIMELINESS			
• Facilities management (ongoing)	100%	100%	100%
• Collections data captured and filed updated on a needs basis and audited annually	100%	100%	100%
• Education resources for school visits (per visit est. twice weekly)	100%	100%	100%
• Collections audit and condition reporting annually	100%	100%	100%
• Collections research and scholarship ongoing	100%	100%	100%
LOCATION			
• National Gallery of the Cayman Islands	100%	100%	100%
• National Gallery Storage Facility	100%	100%	100%
COST			
	\$266,250	\$272,000	\$200,000
RELATED BROAD OUTCOME:			
• A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: GAL 2			

NAG 3	Art Education, Outreach and Training		
DESCRIPTION			
Provision of arts education programs (children and youth), continuing education programs (adults), outreach programs (specialized community groups such as seniors), and community engagement projects aimed at developing an understanding of, and appreciation for Caymanian culture and heritage, and the work of Caymanian artists. In addition, programming aims to support a lifelong interest in Caymanian culture, strengthen self-confidence, culture identity and civic pride, and improve critical thinking skills and academic performance			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Full rent for National Gallery Education Centre	1	1	1
School Tours Program	30	30	30
Family Fun Days	4	4	4
Administration support for Walkers After School Club (x5)	5	5	5
Seniors Program (Grand Cayman and Cayman Brac)	2	2	2
Visual Arts Award (Annual graduating student awards)	10	10	10
NGCI Lecture Series	4	4	4
NGCI Art Appreciation Series	4	4	4
Educators Workshops	4	4	4
Work Experience and Internships	12	12	12
Ed and Barbara Oliver Teen Scholarships	On demand	On demand	On demand
NGCI Training Sessions	4	4	4
Career Mentorship	10	10	10
Therapeutic Art 50% – Outreach (Northward, Fairbanks, Crisis Centre, Caribbean Haven, Sunrise Adult Training Centre, FBCH, Bonaventure)	10	10	10
Digital Education Resources (NEW)	15	15	15
Districts Program 50% (NEW)	6	6	6

QUALITY	Educational resources prepared and delivered accurately and professionally by qualified educators	100%	100%	100%
	Lesson plans incorporate National Curriculum standards and receive teacher feedback	100%	100%	100%
	Workshops and training sessions delivered by qualified personnel	100%	100%	100%
	Class/workshop participation feedback surveys (per program)	100%	100%	100%
	School tour evaluations (per tour)	100%	100%	100%
	Education programs designed to ensure multiple accessibility points (per program)	100%	100%	100%
	Research executed to high standard of scholarship and accuracy (ongoing/needs basis)	100%	100%	100%
TIMELINESS	Full rent for National Gallery Education Centre	100%	100%	100%
	School Tours Program	100%	100%	100%
	Family Fun Days	100%	100%	100%
	Administration for Walkers Afterschool Club (x5 weekly)	100%	100%	100%
	Seniors Program (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%
	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 Program	100%	100%	100%
LOCATION	The National Gallery, ETH – Youth Family and Adult Programs	100%	100%	100%
	Heritage House and Various Schools in the Brac – Youth Family and Adult Programs	100%	100%	100%
	Work Experience and Intern Programs – National Gallery	100%	100%	100%
	Seniors Program – National Gallery	100%	100%	100%
	Seniors Program – (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%
	Online	100%	100%	100%
COST		\$277,630	\$283,380	\$211,380
RELATED BROAD OUTCOME:				
- Healthy and Empowered People with an Improved Quality of Life for All Ages - A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture				
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. General corporate functions (strategic planning, audit, reporting) and business generation			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 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 (daily)	100%	100%	100%
• Management and upkeep of national database of Caymanian artists and artwork (weekly)	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) (weekly)	100%	100%	100%
• Management of NGCI website and social media platforms (thrice weekly)	100%	100%	100%
• Management of the NGCI Membership Database and Volunteer Database (weekly)	100%	100%	100%
• Management of NGCI Gift Shop, Art Café and Facility Rentals (daily)	100%	100%	100%
• Preparation and publishing of NGCI marketing and promotions (weekly)	100%	100%	100%
• Consultation and support to the Ministry, Cabinet and other Government Department in matters relating to arts and culture and related policy (weekly)	100%	100%	100%
• Development and adherence to NGCI Marketing Strategy and implementation, monitoring and evaluation of the NGCI Strategic Plan 2014 – 2019 (weekly)	100%	100%	100%
• Consultations with local businesses and artists regarding marketing, selection, installation, education etc for visual arts (weekly)	100%	100%	100%
• Provision of NGCI Annual Report and audited Financial Statements (annually)	100%	100%	100%
• Participation in international art competitions, fairs and other events that disseminate knowledge on Caymanian art both locally and internationally (quarterly)	100%	100%	100%
LOCATION			
• The National Gallery ETH – Youth, Family and Adult Programs	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			
	\$319,870	\$325,620	\$253,620
RELATED BROAD OUTCOME:			
• Healthy and Empowered People with an Improved Quality of Life for All Ages • A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: GAL 4			

MUS 4	Collection and Preservation of Significant Material Evidence		
DESCRIPTION			
Collection and preservation of material evidence significant to our Caymanian culture, history and heritage, including: - Collection, documentation, preservation of cultural objects and accoutrements. - Protection and scientific research of Caymanian artefacts. - Management of public access to Museum collections and materials of Caymanian heritage. - Management of public access to library materials			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of new artifacts collected and processed	25-50	25-50	450-500
Number of new accessions registered	25-50	20-40	20-40
Accessioned objects reverified, photographed and assessed	2,000-3,000	2,000-3,000	N/A
Collectors Systems Database reviewed and updated	12,000-12,050	12,000-12,100	N/A
General care and preservation of all the Museum’s collections	12,000-12,050	12,000-12,100	11,500-12,000
Number of artefacts conserved	10-20	10-20	50-100
Number of artefacts de-accessioned	1-5	1-5	1-5
Collections reviewed and interpreted for exhibition and publication	100-500	100-500	N/A
Research into cultural heritage topics	3-6	3-6	1-5
Reports, podcast, films and lectures on cultural heritage	2-6	2-6	1-6
Staff trained in collections care	2-4	2-4	N/A
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%
Managed in accordance with internal policies and procedures established for acquisition, conservation, curation and exhibition	100%	100%	100%
Research conducted with due professional care as established in the Museum written Collections Management Policy	100%	100%	100%
Revised Collections Management Policy drafted, adopted and implemented	100%	100%	100%

TIMELINESS			
• Collections and accessions registered and processed upon receipt	100%	100%	100%
• Preservation of collections ongoing with register updated monthly	100%	100%	N/A
• Data processed at site visits minimum twice annually	100%	100%	N/A
• Research into cultural heritage topics for reports, podcasts, films or other media matters twice annually	100%	100%	N/A
• Documentary research/field work completed in 6-8 weeks	100%	100%	N/A
• Staff training completed in 2 weeks	100%	100%	N/A
LOCATION			
• Grand Cayman	100%	100%	100%
COST			
	\$174,859	\$174,859	\$154,124
RELATED BROAD OUTCOME:			
• A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture			
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 programs 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 • 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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Permanent cultural history exhibition • Permanent natural history exhibition • Permanent Old Gaol exhibition • Traveling exhibition • Special displays and exhibitions • Protection and security for: • Visitors • Artefacts • buildings (restaurant, shop and other facilities) • Update land-based maritime heritage trail • Number of visitors to the museum and shop • Number of tours • Number of library users • Number of researchers accessing research collections • Number of participants in programs • Membership plan that offers a range of benefits • Number of weeks staff are available to participate in conferences, meetings, delivering speeches and lectures • Number of responses to public enquiries • Number of special events and activities • Newsletters • Social media posts	1 1 1 1 4-6 18,000-25,000 12,000-12,050 3 2 18,000-25,000 50-100 5-20 1-5 50-100 1 4-8 weeks 30-50/month 5-12 12 5-7/week	1 1 1 1 4-6 22,500-30,000 12,000-12,100 3 2 18,000-25,000 50-100 5-20 1-5 50-100 1 4-8 weeks 30-50/month 5-12 12 5-7/week	1 1 1 1 4-6 15,000-20,000 12,000 3 2 10,000-15,000 50-100 5-20 1-5 75-150 1 4-8 weeks 30-50 per day 5-12 4-6 N/A

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%
	Facilities maintained and managed in accordance with international standards, best practice and internal policies and standards	80-100%	80-100%	80%
	Visitorship and program participation reflects a healthy balance between residents and tourists, with appropriate diversity in each group	80-100%	80-100%	N/A
	New technologies are used in exhibitions and programs where appropriate and feasible	80-100%	80-100%	N/A
	Visitors, users of services and participants in programs demonstrate satisfaction/positive experience through feedback mechanisms	80-100%	80-100%	N/A
TIMELINESS	Permanent exhibitions are maintained annually	100%	100%	100%
	One travelling exhibition annually	100%	100%	100%
	Security provided hourly via electronic and manned services	100%	100%	100%
	Responses to public enquiries within 48 hours	100%	100%	100%
	Newsletters issued monthly	100%	100%	100%
LOCATION				
	Grand Cayman	100%	100%	100%
COST				
		\$681,629	\$681,629	\$600,797
RELATED BROAD OUTCOME:				
A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture				
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: CNM 2				

MUS 6	Services to Support the Ministry, Cabinet and Other Departments		
DESCRIPTION Provision of administrative 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 • Provide feedback to the Ministry in regards to national cultural heritage policies, programs and plans • Reporting and other documentation provided as requested by the Ministry, Cabinet and other Government Departments			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Replies to questions from Ministry (for Cabinet, Legislative Assembly and others) • Respond to stakeholder queries • Information requests • Monthly reports • Quarterly reports • Annual report and financials • Briefings for meetings • Specified and additional papers	2-15 3-6 25-50 12 4 1 2-4 N/A	2-15 3-6 25-50 12 4 1 2-4 N/A	2-15 1-10 25-50 4/1 1-6 1 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 • All replies to questions, correspondence and reports must be comprehensive and accurate and to professional standards	100% 100%	100% 100%	100% 100%
TIMELINESS • Reports due within timeframes established	100%	100%	100%
LOCATION • Grand Cayman	100%	100%	100%
COST	\$155,432	\$155,432	\$136,999
RELATED BROAD OUTCOME: • A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: CNM 3			

NCF 1	Arts and Cultural Preservation, Documentation and Promotion		
DESCRIPTION - Property management of the Mind’s Eye site – Miss Lassie’s Cottage and the Duplex unit for conservation, preservation and education - Management of Miss Lassie’s art collection – Approximately 140 original pieces - National Arts and Culture Awards programme and production - Manage the Helen Harquail Cultural Resource Library to include developing and acquiring new literary works/cultural journals and newsletters published - The Artist-in Residence Program			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Mind’s Eye, the Visionary World of Gladwyn K Bush (Miss Lassie’s House):			
Property management	1	1	1
Number of inspections by preservation specialist	1	1	1
Number of visitors to the property	800	800	800
Number of related education tours	-	-	10
Ongoing conservation requirements	1	1	12
National Collection of GK Bush artworks:			
Number of works in the collection	126	126	126
Number of inspections by art conservationist	1	1	1
Number of exhibitions	-	-	12
National Arts and Culture Awards programme and production	1	-	1
Heritage and Cultural Research Programme resources	-	-	12
Helen Harquail Cultural Resource Library:			
Archive management and access	-	-	1
Number of titles/materials available for public access	-	-	600
Number of new materials added/developed	-	-	3
Number of new literary works/cultural journals and newsletters published	-	-	-
Artist/Scholar-in-Residence Research programme	-	-	2

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%
• Maintained paintings in a stable environment to international standards for art collections	100%	100%	100%
• Facilitate annual inspections by an art conservationist/restoration expert, who will prepare a report regarding their condition.	100%	100%	100%
• NACA promotions and nominations reviewed, and winners selected by panel of experienced persons from leading cultural agencies in relevant fields.	100%	0%	100%
• Execution of Heritage and Cultural Research Programming	100%	100%	100%
• 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 organizations	100%	100%	100%
• Artist-in-Residence promotions and selection one - three times per annum	100%	100%	100%
TIMELINESS			
• Conservation, maintenance and protection of the Mind's Eye property (weekly review, annual conservation)	100%	100%	100%
• GK Bush Collection Inspection	100%	100%	100%
• National Arts and Culture Awards Programme (annual)	100%	0%	100%
• Heritage and Cultural Research Programme (ongoing/weekly)	100%	100%	100%
• Public Access to Library (daily)	100%	100%	100%
LOCATION			
• Mind's Eye (Miss Lassie's House)	100%	100%	100%
• FJ Harquail Cultural Centre	100%	100%	100%
COST			
	\$247,613	\$217,613	\$108,873
RELATED BROAD OUTCOME:			
• A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: NCF 1			

TIMELINESS			
• Cayman Islands arts and culture festival(s) produced / presented (twice annually)	100%	100%	100%
• Events / Conferences / Seminars presented at /attended (quarterly)	100%	100%	100%
• Cayman Carnival (thrice annually)	100%	100%	100%
• Advocacy completed in a time sensitive manner (needs basis)	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	\$330,539	\$365,539	\$333,468
RELATED BROAD OUTCOME:			
• Healthy and Empowered People with an Improved Quality of Life for All Ages			
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.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Health and safety inspections of the FJHCC - Number of rentals of the FJHCC - Mechanical systems upkeep and repairs	1 200 1	1 200 1	1 120 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 - Regular maintenance inspections of site via detailed checklist - Regular grounds maintenance via professional landscapers - Customer satisfaction with the maintenance and facilities offered at the venue via audience surveys and client feedback - Productions developed and executed to a high professional standard with professional technical and front-of-house support for stage productions at all Harquail and Studio Theatre events	100% 100%	100% 100%	100% 100%
TIMELINESS - Available for rental - Site maintenance inspections (weekly) - Health and safety inspections of the FJHCC - Annual venue upgrades and deep cleaning (annually) - Management of Facility Rentals (daily) - Support for Stage Productions (weekly)	100% 100% 100% 100% Ongoing As needed	100% 100% 100% 100% Ongoing As needed	100% 100% 100% 100% Ongoing As needed
LOCATION - The FJ Harquail Cultural Centre (Harquail and Studio Theatres) - Off-site venues	100% 100%	100% 100%	100% 100%
COST	\$453,612	\$453,612	\$395,320
RELATED BROAD OUTCOME: - A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture - Healthy and Empowered People with an Improved Quality of Life for All Ages			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUTS: 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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Workshops in Traditional, Visual, Literary and/or Performing Arts - Artistic Grants Awarded - Promotion of Cayman Creative sector - Management of Creative Sector database - Internships	1-5 10-15 - 1 1	1-5 10-15 - 1 1	10 16-20 10 1 -
QUALITY - Workshops to be taught by professional tutors or other talented persons with expertise in relevant disciplines. - Award of scholarships and grants based on merit to individuals, and/or organizations based on determined criteria. - Professional execution of sector promotion - Professional database management	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS - Workshops held at regular intervals - Grants opportunities promoted, reviewed and awarded - Ongoing development and management of national database, and sector promotion (weekly)	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION - Harquail Theatre - Studio Theatre - Other venues in the Cayman Islands - Virtual/online	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
COST	\$149,722	\$149,722	\$266,437
RELATED BROAD OUTCOME: - A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture - Healthy and Empowered People with an Improved Quality of Life for All Ages			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUTS: NCF 4			

NCF 5	Youth Arts Programming		
DESCRIPTION - Provision of youth programmes 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 implementation.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of courses/workshops/field trips - Number of public performances resulting from courses / workshops - Number of summer arts camps - Provision of school and teaching resources - NCFA and Curriculum Support	- - 1 - 1	- - 1 - 1	10 2 1 12 1
QUALITY - Classes/programmes are delivered by qualified tutors in the respective field - 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 - Students and youth to have a variety of learning opportunities via a camp experience - Membership on the NCFA Committee and expertise provided - Creation of quality and curriculum-informed related resources	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
TIMELINESS - Courses/workshops (monthly or on a needs basis) - Performances (July and December) - Summer Arts Camp (July) - Provision of resources (ongoing/on demand) - NCFA Committee (Q4 and Q1)	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
LOCATION - Harquail Theatre - Studio Theatre - Mind’s Eye Centre - Local schools - Other venues in Grand Cayman and Cayman Brac - Online	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%
COST	\$218,764	\$218,764	\$56,152
RELATED BROAD OUTCOME: - A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture - Healthy and Empowered People with an Improved Quality of Life for All Ages			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUTS: NCF 5			

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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Assist the Ministry in developing revised National Sports and Youth Policies for tabling in Parliament - Number of monitoring reports on the implementation/work plan of the National Policies. - Number of Commission meetings - Number of annual reports	2 4-8 12-24 2	2 4-8 12-24 2	- - - -
QUALITY - National Sports and Youth Commissions will operate in agreement with established Orders or Terms of Reference - National Policy monitoring reports in accordance with established implementation plans and procedures - Commission meetings are facilitated in-line with the established Terms of Reference - Reports completed in accordance with the criteria and procedures of the Ministry	100% 100% 100% 100%	100% 100% 100% 100%	- - - -
TIMELINESS - Final National Sports and Youth Policies will be prepared for tabling in Parliament in 2026 - Monitoring to commence in 2026 - Meetings are held as agreed by the Commission Orders - Annual Reports due by January 31st of the following reporting year	100% 100% 100% 100%	100% 100% 100% 100%	- - - -
LOCATION Grand Cayman and Cayman Brac	100%	100%	100%
COST	\$51,000	\$51,000	\$51,000
RELATED BROAD OUTCOME: - Healthy and Empowered People with an Improved Quality of Life for All Ages - Efficient, Effective, Accountable and People-Centred Public Services			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of sports programs: 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 programs 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 Programs ongoing throughout the year - Reports to be provided quarterly and annually within 30 days - Draft Financial Statements to be provided within 6 months after year-end date - 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 - AGM's held annually and approved minutes provided within 1 month of the AGM date - Collaborative Meetings are to be held twice a year - At least one development workshop to be hosted before December 31, 2026/2027 - Reports to be submitted June and December of each financial year and an annual report at end of year.	90-100%	90-100%	90-100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	0%
LOCATION Cayman Islands	100%	100%	100%
COST	\$1,289,125	\$1,289,125	\$1,289,125
RELATED BROAD OUTCOME: - Healthy and Empowered People with an Improved Quality of Life for All Ages - Efficient, Effective, Accountable and People-Centred Public Services			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUTS: CCA 1, SWI 1, CIA 1, CBB 2, CFA 1, CSQ 1, NET 1, CVF 1, COC 1			

39. TRANSFER PAYMENT FOR 2026 AND 2027

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
TP 107	Youth, Sports, Culture and Heritage Programmes Programmes for promoting culture and heritage projects - Pool Sponsorship of Sporting Events and Provision of Partial Scholarships	\$350,000	\$350,000	\$2,263,091

40. OTHER EXECUTIVE EXPENSES FOR 2026 AND 2027

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
OE 81	World Anti-Doping Agency Annual Subscription to WADA	\$5,000	\$5,000	\$6,000
OE 82	Regional Anti-Doping Organization Annual Subscription to RADO	\$3,000	\$3,000	\$9,000

41. OWNERSHIP ACTIONS FOR 2026 AND 2027

EQUITY INVESTMENTS

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
EI 23	Cayman Islands National Museum Building Enhancements	\$600,000	\$400,000	\$60,000
EI 47	National Gallery of the Cayman Islands Restoration of premises	\$120,000	\$125,000	\$98,000
EI 72	Cayman National Cultural Foundation Restoration of premises	\$336,000	\$326,000	\$144,000
EI 86	Ministry of Youth, Sports, Culture and Heritage Equity Investment to purchase entity assets	\$4,355,000	\$6,130,000	\$4,592,000

42. OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER FOR PLANNING, LANDS, AGRICULTURE, HOUSING AND INFRASTRUCTURE

OUTPUT SUPPLIER: MINISTRY OF PLANNING, LANDS, AGRICULTURE, HOUSING AND INFRASTRUCTURE

PAH 1	Advice and Support to the Minister for Planning, Lands, Agriculture, Housing and Infrastructure		
DESCRIPTION			
Provision of ministerial services such as policy advice to Minister on Planning, Lands, Agriculture, Housing and Infrastructure and other matters on the development and implementation of policy and legislation. The development of strategies to achieve Government priorities, and activities which relate to statutory obligations. The execution and monitoring of special projects, including engagement and consultation with internal and external stakeholders.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of hours spent providing policy advice and ministerial services	3,500-5,000	3,500-5,000	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			
	\$8,216,078	\$8,378,011	\$7,099,093
RELATED BROAD OUTCOME:			
Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: MPA 1			

PAH 10	Management of Government Properties		
DESCRIPTION Management of Government properties including; • Advice and Assistance on Programmes, Policies and Matters Relating to Government Buildings and Facilities. • 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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of meetings attended • Number of technical advice papers issued • Number of internal policy/procedures advise issued • Number of Reports issued • Number of Properties serviced in-house • Number of properties outsourced • Number of Designs produced, Cost Consultancy managed and MEP assessments • Number of Capital Development Projects managed • Number of maintenance work orders completed • Number of client funded capital minor works upgrades and capital construction projects completed. • Number of Hurricane preparedness exercises executed • Number of buildings and public recreation areas prepared • Number of apprentices enrolled in training on levels 1, 2 and 3 • Number of apprentices graduating from program at level 1,2,3 • Number of apprentices supporting Government and private sector facilities	1,320 96 96 187 55 32 100 50 3,360 12 1 124 39 31 28	1,320 96 96 187 55 32 100 50 3,360 12 1 124 39 31 28	3,744 438 - 91 106 8 75 45 3,000 12 1 122 50 17 -
QUALITY • Meetings attended by qualified/experienced persons • Advice papers and Reports prepared by knowledgeable persons in the subject area and reviewed/ signed off by senior management • Managers and Supervisors monitor toilets, docks/ramps, cemeteries, beaches, beach accesses upkeep, and parks maintenance. • Designs and Cost Consultancy produced in accordance with the Central Planning Authority, Building Control Unit and client’s requirements. • Capital Development Projects delivered in accordance with industry standard Project Management procedures • Work orders signed off by Supervisor confirming work completed to acceptable standard • Public Shelters and Government Buildings prepared in accordance with the requirements of Public Works Department’s Hurricane Plan and Inspector’s checklist. • 80% of enrollees completing training during each cohort • 100% of completers receiving Level 1, 2 or 3 internationally recognized City and Guilds certifications	100% 100% 100% 100% 100% 100% 100% 80% 100%	100% 100% 100% 100% 100% 100% 100% 80% 100%	100% 100% 100% 100% 100% 100% 100% 80% 100%

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	90%	90%	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			
	\$14,758,222	\$15,053,786	\$14,707,778
RELATED BROAD OUTCOME:			
• Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: PWD 2, 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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of authorised fleet applications processed • Number of authorised maintenance work orders processed • Number of units authorised for disposal • Imperial gallons of fuel disbursed • Number of work orders for maintenance and inspection for 45 stand-by generators • Number of reports for advice, discussions and recommendations relating to fleet	40-45 2,000-2,500 50-55 360,000-400,000 450-660 175-200	40-45 2,000-2,500 55-60 360,000-400,000 450-660 175-200	30-35 1,690-2,000 55-60 300,000-350,000 450-660 150-200
QUALITY • Perform technical researches to assist with selecting and developing suitable unit specifications • Assessment of the condition of a vehicle/equipment and provision of a disposal recommendation with an estimated value of the unit • Authorization from the relevant Chief Officer is received prior to implementation of disposal recommendation • Fully automated fuel system available • Auxiliary power and manual back-up systems are in place in the event of a power failure • Daily stock-checks and re-stocking measures ensure fuel is available at all times • Professional technical advice based on current Automotive Technology, Industry Standards, Chilton and Mitchel labour guides • Ensure the vehicle defect sheet is completed correctly and that it includes sufficient and accurate details on the work to be performed to generate and process the work order • Ensure that proper authorisation is documented on the Requisition form for the request and distribution of parts.	100% 100% 100% 95% 100% 100% 100% 100% 100% 95%	100% 100% 100% 95% 100% 100% 100% 100% 100% 95%	100% 100% 100% 95% 100% 100% 100% 100% 100% 95%

TIMELINESS • Orders placed within fourteen (14) working days of receiving approval from the client's Chief Officer • Maintenance and repairs will commence within 8 hours from the time the parts have been acquired and as determined by the Fleet Manager • 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 • Fuel is available 24 hours per day, 365 days per year • Processing of requests from the Minister will commence immediately and remitted within the specified deadlines.	100%	100%	100%
	95%	95%	95%
	95%	95%	95%
	75%	75%	75%
	95%	95%	95%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$4,354,179	\$4,410,272	\$4,315,889
RELATED BROAD OUTCOME: • Efficient, Effective, Accountable and People-Centred Public Services			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: DVE 1, DVE 2, DVE 3, DVE 4, DVE 5, DVE 6			

PAH 14	Management of Planning Applications			
DESCRIPTION • Provide advice to the Honourable Minister for Planning, Lands, Agriculture, Housing and Infrastructure, 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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast	
QUANTITY • Hours spent on briefings, papers and reports • Processing Development Applications • Processing Development Applications for consideration by the CPA/DCB • Number of enforcement cases opened • Number of reviews • Number of Inspections • Number of Certificate of Occupancy • Number of statistical reports produced	5,500-6,000 225-250 600-650 250-300 8,000-9,000 13,500-14,000 300-350 20-25	5,500-6,000 225-250 600-650 250-300 7,400-7,800 13,500-14,000 300-350 20-25	5,000-5,500 250-300 700-750 230-250 8,500-9,500 14,000-14,500 350-400 18-20	
QUALITY • Reviewed for compliance with applicable legislation and vetted through internal review processes, where applicable • Reviewed for compliance with the Development and Planning Act (2021 Revision), the Development and Planning Regulations (2024 Revision), the Development Plan Statement, the Appeal Rules, and Central Planning Authority policies • Reviewed for compliance with applicable legislation, vetted through internal review processes and quality assurance measures, where applicable.	95-100% 95-100% 98-100%	95-100% 95-100% 98-100%	95-100% 95-100% 98-100%	
TIMELINESS • Respond to requests for advice within assigned timeframes • Routine applications – 35 working days completion of initial review • Zoning queries – 15 working days • Processing routine (R3) applications – 30 working days • Inspections conducted within 7 working days of request	95-100% 90-100% 90-100% 90-100% 90-100%	95-100% 90-100% 90-100% 90-100% 90-100%	95-100% 90-100% 90-100% 90-100% 90-100%	

LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$6,571,126	\$6,693,484	\$5,859,115
RELATED BROAD OUTCOME: Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: PLN 24, PLN 26, PLN 27, PLN 28, PLN 30, PLN 33, PLN 34			

PAH 16	Licensing of Drivers and Vehicles		
DESCRIPTION			
Provision of services relating to the testing and licensing of vehicles and drivers.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of Vehicle Inspections	45,000-50,000	45,200-48,000	44,900-46,000
• Number of Vehicle Licensed	63,500-64,000	64,500-65,000	62,500-63,000
• Number of Written tests	7,100-10,500	7,600-11,000	6,700-10,000
• Number of Road testing of Drivers	3,250-3,900	3,350-4,000	2,740-3,800
• Provisional and Full Drivers’ Licenses issued	17,100-21,000	17,100-25,000	16,500-20,000
• Input of disqualifications/endorsements in Licensing Register	350-580	350-600	340-470
• Extract of records of vehicles from Licensing Register	980-1,000	990-1,050	975-1,000
• Extract of records of drivers from Licensing Register	950-1300	1000-1300	940-1200
• Number of meetings attended	65-90	70-100	60-90
• Research for Cabinet papers	2-6	3-8	2-6
• Provision of technical advice to Ministry	45-75	45-80	40-70
• Number of press releases	8-18	10-20	8-15
• Number of monthly/quarterly/annual reports	12-18	13-20	12-15
• Number of replies to written correspondence	30-60	30-60	30-60
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	\$2,029,014	\$2,112,966	\$1,754,387
RELATED BROAD OUTCOME: Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: VLT 9, VLT 10			

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		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY				
• Number of sale transactions processed		70,000-75,000	75,000-80,000	65,000-75,000
• Number of plants propagated for sale		160,000-180,000	180,000-200,000	150,000-175,000
• Number of Extension visits made to crop farmers and backyard gardeners		625-800	625-800	650-950
• Number of extension visits made to livestock farmers		200-400	200-400	350-400
• Number of hours spent providing technical advice		N/A	N/A	N/A
• Number of animals slaughtered		900-1,000	1,000-2,000	950-1,000
• Number of animals attended to (animal health)		1,500-2,000	1,500-2,000	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		9,500-10,500	9,500-10,500	10,000-11,000
• 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		4,000-4,500	4,000-4,500	4,000-4,500
• Number of animals euthanized, returned and adopted (animal welfare and control)		150-200	150-200	200-300
• Number of (Animal Welfare) public education/awareness events		10-15	10-15	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		90-110	90-110	75-100
• Number of training Interventions and educational activities conducted, target audiences include, farmers, backyard gardeners, the general public and youth		16-20	16-20	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	90%	90%	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			
	\$11,555,004	\$11,853,995	\$11,451,349
RELATED BROAD OUTCOME:			
A Diversified, Resilient Economy that Supports Prosperity and Innovation			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: AGR 33, AGR 34, AGR 35			

PAH 26	Public Transport Services		
DESCRIPTION			
Manages or regulates access to public transportation system through issuance of permits to taxis, tours, public buses, water sports, vehicles, school buses, limousines and prior to operations.			
Monitoring safety and security standards of all public transportation vehicles, ensuring compliance with rules and appropriate Acts and carrying out incident investigations along with annual and random inspections.			
Managing the dispatching of Omni Bus operators from the George Town bus depot.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of 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	60,000	60,000	60,000
• 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			
	\$950,962	\$969,706	\$927,210
RELATED BROAD OUTCOME:			
• Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: PTO 2, PTO 3, PTO 4			

PAH 27	Facilities Management			
DESCRIPTION				
- Provision of corporate real estate and facilities management services for multi-purpose and multi-user Government Buildings: - Government Administration Building (GAB) - Cayman Islands Environmental Centre (CIEC) – Subject to pending Cabinet decision on its future management - Civic Centres, Community Halls and Town Hall - Provision of fully functional ancillary services - Provision of Shelters for major hazard(s)/disaster(s) - Provision of affordable spaces and revenue generation				
MEASURES		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY				
Number of service requests per annum		9,000-10,000	9,000-10,000	10,000
Number of contracts managed		35-50	35-50	35-50
Number of parking spaces, handsets, EV charging points and printers		2100	2100	2,100
Shelters available 24/7, 365(6) days		5	5	5
Number of civic centre rentals		1,200	1,200	5
QUALITY				
Customer satisfaction with department’s overall service		85%	85%	80%
All contracts are procured as per CIG’s Procurement Regulations to achieve expected outcomes		100%	100%	100%
NEOC successfully occupying and operating at GAB within 24hrs		100%	100%	100%
Uptime of offices		100%	100%	100%
Availability of safe and secure Shelters for the community		100%	100%	100%
Reduction in usage of printing paper		5%	5%	0.5%
Customer satisfaction with leased spaces		85-90%	85-90%	70-80%
Establish masterplan for CIG’s long-term office requirements		60%	60%	N/A
TIMELINESS				
Completion of quarterly condition surveys of all buildings and facilities		95-100%	95-100%	95-100%
- Service requests: - Average response time for emergency service request (Target = 1 hour) - Average time to complete routine service requests (Target = 10 days)		95-100%	95-100%	85-95%
Expected outcomes are delivered within the timeframe stipulated in all contracts / Service Level Agreements		90-95%	90-95%	85-90%
Expected outcomes are delivered within the timeframe stipulated in all contracts / Service Level Agreements		90-100%	90-100%	85-95%
Project manage the introduction of enterprise software/integrated IT system to improve overall service delivery and efficiency		70%	70%	N/A
Long-term asset investment plan for all DFM-managed buildings and facilities		95-100%	95-100%	N/A

LOCATION			
Grand Cayman, Cayman Islands	100%	100%	100%
COST	\$5,617,416	\$5,736,218	\$5,555,270
RELATED BROAD OUTCOME: - Efficient, Effective, Accountable and People-Centered Public Services - A Secure, Well-Governed Nation Characterized by Transparent Governance and Robust Public Safety Systems - A Cohesive Society Which Protects and Institutionalizes Caymanian Identity and Culture			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: MPA 4			

PAH 28	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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of non-Stamp Duty valuation reports completed	40-90	40-90	150-200
Number of inspections and service calls of unoccupied Crown-Owned properties	50-100	50-100	50-100
Number of sales, acquisitions, leases and disposals	8-20	8-20	10-20
Number of surveys conducted-cadastral, topographic, investigative	55-65	55-65	75-125
Number of survey plans authenticated and boundary plans approved	210-250	210-250	250-300
Documents examined for registration against a register	15,000-17,000	15,000-17,000	20,000-25,000
New registers/parcels created	700-900	700-900	700-900
Number of duty stamped documents issued and commercial leases assessed	7,000-7,500	7,000-7,500	7,000-7,500
Number of 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 - Acquisitions concluded within three months of agreement of consideration - Standard surveys with field work completed to field specification and submitted to Quality Assurance within six weeks of agreed timeliness - Turn-around time for authentication of fully compliant submissions within 10 working days - 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 - Applications developed, redeveloped or acquired within the Timeframe agreed with clients - Consultation and training are provided within 10 business days of request	80%	80%	80%
	80%	80%	80%
	85-100%	85-100%	85-100%
	90-100%	90-100%	90-100%
	80%	80%	80-100%
	85%	85%	85%
	95%	95%	95%
LOCATION Cayman Islands	100%	100%	100%
COST	\$5,981,292	\$6,127,378	\$5,655,144
RELATED BROAD OUTCOME: - Efficient, Effective, Accountable and People-Centred Public Services - Sustainable Physical Development that Prioritizes Affordable Housing, Ensures Resilient Infrastructure, and Protects Nature			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: LSU 13, LSU 14, LSU 15, LSU 16			

PAH 29	Public Lands Inspectorate Services		
DESCRIPTION Provision of administrative, executive, and governance services to support the Minister, including: • Secretariat Services, including correspondence, research as requested, preparation of agendas and supporting documentation and minute-taking • Enforcement of access to and regulation of commercial activity on public lands by the Public Lands Inspectorate (PLI) • Provide advice and representation to the Commission and other bodies • Enforcement of public right of way to the shoreline • Manage booking of crown land for non-commercial activities			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of Vendor Permit issued • Number of Non-vendor Permit Issued • Number of briefings provided to Commission and other bodies • Number of Board meeting supported	35-50 300-380 12-20 12-20	35-50 340-450 12-20 12-20	35-50 340-450 12-20 12-20
QUALITY • Services provided by appropriately experienced and qualified Person • Briefings to commission and other bodies to be vetted by Chief Inspector	94-100% 94-100%	94-100% 94-100%	94-100% 94-100%
TIMELINESS • All services delivered within established schedules or as required by Minister • Secretariat/administration services and briefings provided within proposed schedule for meetings hearings and/or as directed by Chairperson • Updates on key items/issues from meetings provided to Minister/Chief Officer on ongoing basis • Vendor and non-vendor permits issued within timeframe outlined by the Public Lands Act, 2017	97-100 % 95-100 % 95-100% 98-100 %	97-100 % 95-100 % 95-100% 98-100 %	97-100% 95-100 % 95-100% 98-100 %
LOCATION • Cayman Islands	100%	100%	100%
COST	\$797,475	\$812,574	\$793,289
RELATED BROAD OUTCOME: • Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature • A Diversified, Resilient Economy that Supports Prosperity and Innovation			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: PLC 1			

NHT 4	Administration of the Affordable Housing Initiative		
DESCRIPTION			
Administer and maintain the existing Affordable Housing Initiative (AHI) Programme and provide support services to Caymanian families.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUALITY			
- Number of site visits - Number of leases under special debt servicing arrangements - Number of rental applications assessed - Number of job orders processed and client assessed - Number of community service projects	200-300 30-39 20-50 400-700 0-5	200-300 30-39 20-50 400-700 0-5	200-300 30-39 20-50 400-700 0-5
QUALITY			
- Site visit conducted by qualified personnel - All special debt service arrangements in accordance with guidelines set by the trust - Job orders process in order of priority by Maintenance Manager - Rental applications assessed with the guidance set by the Trust - Customers expressing satisfaction with the effects of the community service to the community	100% 95-100% 95-100% 95-100% 95-100%	100% 95-100% 95-100% 95-100% 95-100%	100% 95-100% 95-100% 95-100% 95-100%
TIMELINESS			
- Site reports to be completed within five days at the end of each month - Maximum time for submitting arrears report – 15 days after end of the quarter - Minimum of one report per month	95-100% 95-100% 95-100%	95-100% 95-100% 95-100%	95-100% 95-100% 95-100%
LOCATION			
- George Town - Windsor Park Heights and Honey Suckle - West Bay - Birch Tree Heights - West Bay - Light House Gardens - East End - East End Heights - Bodden Town - Lake Destiny Heights - North Side - Flamingo Point	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%
COST			
	\$425,000	\$425,000	\$178,000
RELATED BROAD OUTCOME:			
Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of applications processed	100-250	100-250	100-250
• Number of special debt servicing arrangements	100-250	100-250	100-250
• Number of financial counselling	100-150	100-150	100-150
• Number of client meetings/interviews	100-300	100-300	100-300
• Number of GGHAM meetings	12-24	12-24	12-24
• 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			
	\$255,000	\$255,000	\$282,000
RELATED BROAD OUTCOME:			
• Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of applications processed	100-300	100-300	100-300
• Number of site visits	300-500	300-500	300-500
• Number of client meetings/interview	100-300	100-300	100-300
• Number of project development meetings	12-24	12-24	12-24
• Number of “Home Buyer Educational Counselling” classes	12	12	12
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			
	\$680,000	\$680,000	\$230,000
RELATED BROAD OUTCOME:			
• Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			
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) Programme and provide support services to Caymanian families.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
- Number of applications processed - Number of site visits - Number of client meetings	10-20 250-365 25-30	10-20 250-365 25-30	10-20 250-365 25-30
QUALITY			
- Applications processed according to approved guidelines - Site visits conducted by qualified personnel - Client meetings recorded in file notes and secured on client files	95-100% 95-100% 95-100%	95-100% 95-100% 95-100%	95-100% 95-100% 95-100%
TIMELINESS			
- Maximum of three days for processing of applications - Maximum of two site visit reports completed quarterly - Maximum of one day for completing file note	95-100% 95-100% 100%	95-100% 95-100% 100%	95-100% 95-100% 100%
LOCATION			
Grand Cayman	100%	100%	100%
COST			
	\$340,000	\$340,000	\$20,000
RELATED BROAD OUTCOME:			
Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: NHT 7			

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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 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:			
• Healthy and Empowered People with an Improved Quality of Life for All Ages			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 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 two months after the event, and on any other smaller agricultural/harvest festival for the public within 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	\$187,000
RELATED BROAD OUTCOME:			
A Diversified, Resilient Economy that Supports Prosperity and Innovation			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: CAG 1			

43. TRANSFER PAYMENTS FOR 2026 AND 2027

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
TP 60	Housing Assistance Minor housing repairs and other assistance	\$500,000	\$1,000,000	\$2,151,253
TP 76	Assistance for Infrastructure Development	\$200,000	\$200,000	\$615,000
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.	\$400,000	\$400,000	\$400,000
TP 124	Sponsorship and Scholarships	\$250,000	\$250,000	\$350,000

44. OTHER EXECUTIVE EXPENSES FOR 2026 AND 2027

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 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, Lands, Agriculture, Housing and Infrastructure Executive Assets	\$9,694,000	\$9,694,000	\$9,689,000
OE 123	Global Island Partnership	\$5,000	\$5,000	\$5,000

45. OWNERSHIP ACTIONS FOR 2026 AND 2027

EQUITY INVESTMENTS

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
EI 57	National Housing Development Trust	\$8,000,000	\$7,000,000	\$5,500,000
EI 71	Ministry of Planning, Lands, Agriculture, Housing and Infrastructure Equity Investment for purchase of entity assets	\$4,500,000	\$5,550,000	\$3,123,000

PURCHASE OR CONSTRUCTION OF EXECUTIVE ASSETS

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
EA 4	Land Purchase	\$1,500,000	\$1,500,000	\$2,000,000
EA 9	Land Purchase: Gazetted Claims	\$1,500,000	\$1,500,000	\$2,000,000
EA 78	Government Administration Building Upgrade to facilities including, recycling, security and access systems	\$1,030,000	\$0	\$525,000
EA 146	Land Purchase for Conservation	\$50,000	\$50,000	\$0
EA 148	Major Road Works - Expansion Projects	\$14,095,000	\$13,450,000	\$20,500,000
EA 161	Submarine Cable To develop solution where a third-party operator is competitively selected to build, own, operate and collect revenue from a new submarine cable to the Cayman Islands in return for a grant	\$1,000,000	\$1,000,000	\$180,000
EA 164	Central Scranton Park To facilitate completion of works	\$800,000	\$0	\$8,270,000
EA 168	Infrastructure and Development Minor district works, civic centres, parks upgrade and GTR	\$7,575,000	\$9,000,000	\$2,500,000

46. OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER FOR TOURISM AND TRADE DEVELOPMENT

OUTPUT SUPPLIER: MINISTRY OF TOURISM AND TRADE DEVELOPMENT

DAT 1	Advice and Support to the Minister for Tourism and Trade Development		
DESCRIPTION			
The provision of policy and strategic advice to the Minister for Tourism and Trade Development and the Cabinet on the Ministry’s Departments, Statutory Authorities, Government Owned Companies, Boards, Committees and administrative support services to the Minister for Tourism and Trade Development.			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of cabinet papers, notes, reports and drafting instructions submitted to Cabinet	25-30	25-30	20
• Number of briefing sessions/notes, speeches, media releases and digital communication	300-400	300-400	300
• Number of responses to parliamentary questions and freedom of Information matters	8-10	8-10	8
• 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	5-6	5-6	5
• Number of Ownership Agreements	3-4	3-4	5
• Number of Annual Reports Tabled	4-5	4-5	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%
• 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	\$2,850,110	\$2,951,466	\$2,346,621
RELATED BROAD OUTCOME: - Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population - A Diversified, Resilient Economy that Supports Prosperity and Innovation - A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture			
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		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY				
• Number of bedrooms inspected, number of public beach/ attraction inspections and Collection of Revenue		13,355-13,635	13,355-13,635	12,253
• 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	168
• Monthly Public Tourism Statistics Report, Public Reports (i.e.- Annual/ Bi-Annual Reports), Surveys Executed		12-17	12-17	14
• 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	80
• Number of meetings attended to support Hotels Licensing Board, Cayman Islands National Attraction Authority Board, Hospitality School Advisory Council, Cayman Islands Film Commission		38-48	38-48	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		2,335-2,360	2,355-2,355	2,551
• Number of Film Liaison Trainings Completed, Number of Media, Relations Activities Completed, Number of Media Production Licenses Facilitated and Issued, Number of Film Familiarisation Trips Facilitated, Number of Cash Incentive Rebates Processed		17-25	17-25	N/A

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	\$27,910,525	\$28,099,706	\$24,951,052
RELATED BROAD OUTCOME: - Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population - A Diversified, Resilient Economy that Supports Prosperity and Innovation - A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: TOU 14, TOU 16, TOU 18, TOU 19, TOU 26, TOU 27, TOU 28			

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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• One-way seats offered between Grand Cayman and Cayman Brac	100,000-130,000	100,000-130,000	127,694
• One-way seats offered between Grand Cayman and Little Cayman	22,000-30,000	22,000-30,000	29,470
• One-way seats offered between Cayman Brac and Little Cayman	10,000-20,000	10,000-20,000	18,704
• Domestic One way passengers carried (Estimate)	80,000-110,000	80,000-110,000	108,300
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:			
• A Diversified, Resilient Economy that Supports Prosperity and Innovation			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of one-way seats offered – US Gateways	280,000-380,000	280,000-380,000	318,080
• Number of one-way seats offered – Regional Gateways	180,000-280,000	180,000-280,000	215,520
• Number of one-way passengers carried	300,000-380,000	300,000-380,000	309,653
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:			
• A Diversified, Resilient Economy that Supports Prosperity and Innovation			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of historical material and artefacts preserved - Number of historical buildings and memorials maintained - Number of private/public social events organize - Collections and exhibitions arranged/maintained - Hours of administration of Visitor Centre and Gift Shop - Hours of inspection and maintenance of landscaping	190-200 4 30-40 3 3,000-3,100 1,750-2,000	190-200 4 30-40 3 3,000-3,100 1,750-2,000	190-200 4 30-40 3 3,000-3,100 1,750-2,000
QUALITY - Preservation complies in accordance with established guidelines - Maintenance meets the standard guidelines - Events organized by qualified personnel - Inspection and maintenance of landscaping meets design criteria	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINSS - Open to the public daily 9:00am to 5:30pm - Special events available as agreed by appointment	100% 100%	100% 100%	100% 100%
LOCATION Savannah, Grand Cayman	100%	100%	100%
COST	\$1,100,000	\$1,100,000	\$950,000
RELATED BROAD OUTCOME: - Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population - A Diversified, Resilient Economy that Supports Prosperity and Innovation - A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 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			
	\$1,000,000	\$1,000,000	\$850,000
RELATED BROAD OUTCOME:			
- Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population - A Diversified, Resilient Economy that Supports Prosperity and Innovation - A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 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			
	\$150,000	\$150,000	\$140,000
RELATED BROAD OUTCOME:			
- Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population - A Diversified, Resilient Economy that Supports Prosperity and Innovation - A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 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			
	\$50,000	\$50,000	\$40,000
RELATED BROAD OUTCOME:			
- Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population - A Diversified, Resilient Economy that Supports Prosperity and Innovation - A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: TBD 5			

NGS 1	Organise, Administer and Execute the Cayman Islands Fishing Tournament		
DESCRIPTION			
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.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY	1	1	1
One International Sport Fishing Tournament each calendar year			
QUALITY	100%	100%	100%
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.			
TIMELINESS	100%	100%	100%
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.			
LOCATION	100%	100%	100%
Grand Cayman			
COST	\$30,000	\$30,000	\$30,000
RELATED BROAD OUTCOME:			
- Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population - A Diversified, Resilient Economy that Supports Prosperity and Innovation - A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 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	50-100
Number of active members	30-45	30-50	50
Number of land tours organized	150-200	140-190	300
Number of sea tours organized	200-300	180-280	400
Number of transfers organized	150-250	130-220	350
Average number of tours per taxi/bus operator	45-50	30-45	55
Average number of tours per boat operator	12-40	12-30	45
Average number of transfers per taxi/bus operator	24-72	12-36	75
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 Trade Development 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:			
- Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population - A Diversified, Resilient Economy that Supports Prosperity and Innovation - A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture			
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 2026/2027: - 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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of beautification projects - Number of educational projects - Number of Farming Related projects	6-7 3 1-2	6-7 3 1-2	5 3 1
QUALITY - Use local plants wherever possible - Comply with relevant policies and guidelines	100% 100%	100% 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: - Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population - A Diversified, Resilient Economy that Supports Prosperity and Innovation - A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: GCG 1			

47. TRANSFER PAYMENTS FOR 2026 AND 2027

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
TP 12	Tourism Scholarships Payments to Tourism Scholarship Recipients Number of Persons Assisted 2024: 20 Number of Persons Assisted 2025: 21	\$1,450,000	\$1,450,000	\$1,100,000
TP 67	Sports and Cultural Tourism Programmes Assistance	\$1,000,000	\$1,000,000	\$1,183,000
TP 122	Visitor Experience Development Grant	\$250,000	\$250,000	\$800,000

48. OWNERSHIP ACTIONS FOR 2026 AND 2027

EQUITY INVESTMENTS

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
EI 1	Cayman Airways Limited Equity Investment to cover debt servicing and operating expenditure	\$10,500,000	\$8,500,000	\$21,800,000
EI 49	Cayman Turtle Conservation and Education Centre Ltd. Equity Investment to cover operating expenditure	\$5,000,000	\$4,000,000	\$8,610,000
EI 68	Ministry of Tourism and Trade Development	\$500,000	\$250,000	\$82,279

PURCHASE OR CONSTRUCTION OF EXECUTIVE ASSETS

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
EA 159	Waterfront Tourism Experience	\$100,000	\$150,000	\$8,985

49. OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER FOR HEALTH, ENVIRONMENT AND SUSTAINABILITY

OUTPUT SUPPLIER: MINISTRY OF HEALTH, ENVIRONMENT AND SUSTAINABILITY

HES 1	Policy Advice and Ministerial Services to the Minister for Health, Environment and Sustainability		
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of Cabinet Papers and Notes produced - Number of drafting instructions or commentary prepared - Number of Annual Reports - Number of Coastal Works and CITES Permits issued - Number of CITES Report Prepared	105-140 5-20 5-10 10-40 1-3	105-140 5-20 5-10 10-40 1-3	80-120 3-15 4 10-40 1-2
QUALITY - Cabinet Papers and Notes are accurate and meet Cabinet guidelines - Provide clear, accurate and relevant drafting instructions and comments for the above Bills - Reports are accurate, relevant and submitted within agreed timelines - Permits are issued in line with Statutory and approved conditions	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS - Drafting instructions and commentary submitted to Legislative Counsel within timelines stipulated by the Honourable Minister - Reports submitted on or before the 10th working day after the end of the quarter - Cabinet papers and notes submitted to Cabinet Office by Wednesday to be placed on the agenda of the following week	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$9,880,268	\$11,321,824	\$9,762,662
RELATED BROAD OUTCOME: - Healthy and Empowered People with an Improved Quality of Life for All Ages - Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of certificates issued - Number of on-site inspections - Number of publications (pamphlets) disseminated - Number of investigations conducted - Number of papers, reports, speeches, statements, responses to questions and replies to correspondence	200-275 1-5 40-50 30-35 4,500-6,000	225-300 1-5 40-50 30-35 4,500-6,000	225-250 1-5 40-50 30-35 4,500-6,000
QUALITY - Certificates issued in accordance with established policies and procedures - All disseminated information will be in compliance with the health insurance and health practice legislation - On-site inspections and investigations are carried out based on approved policies and procedures - All reports, papers, speeches will be reviewed and signed off by the head of department	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS - Certificates issued 20 days after approval by Health Practice Commission Board - Monthly-Distribution of materials - Initial response to complaints provided within 10 working days - All contributions, reports, papers, statements will be given within the agreed timeframe	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$3,287,301	\$3,428,550	\$3,093,087
RELATED BROAD OUTCOME: Healthy and Empowered People with an Improved Quality of Life for All Ages			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 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	400-475 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			
	\$10,904,842	\$11,802,008	\$9,678,622
RELATED BROAD OUTCOME:			
- Healthy and Empowered People with an Improved Quality of Life for All Ages - Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of School visits/ promotions	35-45	35-45	35-40
Number of leaflets on rodent control issued	500-700	500-700	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			
	\$3,346,702	\$3,389,321	\$3,097,627
RELATED BROAD OUTCOME:			
- Healthy and Empowered People with an Improved Quality of Life for All Ages - Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of complaints investigated - Number of procurements of water samples	1,000-1,500 400-600	1,000-1,500 400-600	1,366 400
QUALITY - Investigations and reports which meet internal peer review standards for accuracy, relevance and adherence to applicable standards - Food and water samples collected and managed in accordance with acceptable laboratory standards	90-100% 90-100%	90-100% 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 - Samples collected and delivered to laboratory standards	90-100% 90-100%	90-100% 90-100%	90-100% 90-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$1,560,684	\$1,564,569	\$1,229,595
RELATED BROAD OUTCOME: - Healthy and Empowered People with an Improved Quality of Life for All Ages - Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of responses to all hazardous material incidents - Number of disaster management responses	1-4 2-4	1-4 2-4	1-3 2-3
QUALITY - Responses and drills which are appropriately conducted and assessed by peer review which will consider human and environmental safety - The ability to respond promptly to a storm, hurricane or other event based on national and departmental plans	95-100% 90-100%	95-100% 90-100%	95-100% 90-100%
TIMELINESS - Responses within 6-8 hours of receiving notification of a hazardous material spill or situation - 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% 95-100%	95-100% 95-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$165,790	\$166,172	\$154,002
RELATED BROAD OUTCOME: - Healthy and Empowered People with an Improved Quality of Life for All Ages - Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Ground Applications - Number of call-out requests - Number of visits/presentations - Yards Surveyed - Number of potential disease cases forwarded by Health Services and responded to	150-200 150-250 3-5 8,000-10,000 50-100	150-200 150-250 3-5 8,000-10,000 50-100	150-200 200 4 7,500 50
QUALITY - Applications conform to the operations manual and other relevant guidelines - Call-out requests responded to and mosquito complaints resolved - Visits/presentations carried out by qualified personnel - Operations to be completed with supervisor sign-off and in compliance with the operational plan	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS - Ongoing throughout period. Provide capability to make larvicide applications at any time, as environmental conditions require - Respond to call-out request within 24 hours - Completed according to departmental schedule - Operations completed within timescale set by supervisor	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$10,155,000	\$10,354,000	\$12,144,150
RELATED BROAD OUTCOME: Healthy and Empowered People with an Improved Quality of Life for All Ages			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of sessions, visits, assessments, screenings, conferences, workshops, and presentations - Number of placements offered	10,862-11,543 493	10,862-11,543 493	10,826-11,543 493
QUALITY - Assessments, sessions, workshops, and presentations conducted by skilled and qualified staff - Placement in compliance with agency standards	100% 100%	100% 100%	100% 100%
TIMELINESS - Assessments, sessions, programmes, workshops offered on a rotational basis throughout the year - Social Work services offered during normal working hours and after hours where required	100% 90-100%	100% 90-100%	100% 90-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$6,225,770	\$6,245,957	\$5,265,706
RELATED BROAD OUTCOME: Healthy and Empowered People with an Improved Quality of Life for All Ages			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: DCS 15, DCS 16, DCS 17, DCS 18, DCS 21, DCS 24, DCS 27, DCS 28, DCS 29, DCS 32			

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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 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			
	\$230,678	\$226,437	\$189,946
RELATED BROAD OUTCOME:			
• Healthy and Empowered People with an Improved Quality of Life for All Ages			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: DCS 19, DCS 26			

HES 21	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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of policy papers/reports/press releases and advisories issued	15-50	15-50	15-30
Number of Licences and Permits reviewed and issued	150-350	150-350	300
- Environmental assessment services and environmental management advice - Reviews of Coastal Works reports - Reviews of Planning Applications - Supervision of Environmental Impact Assessments - Consultation and advice on environmental considerations for local projects	20-60 100-250 5-15 20-80	20-60 100-250 5-15 20-80	30 50-100 5-10 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: - 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	100%	100%	100%
First responder actions compliant with IMO guidelines and best practices	95%	95%	90%

TIMELINESS - All reports prepared within agreed time frames - Licences and permits issued within required legislated timeframe of submission of all necessary documentation - Reports, findings and recommendations produced within agreed timeframes - Marine oil pollution incident investigated within 12 hours of notification 365 days per year	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	95%	95%	95%
LOCATION Cayman Islands	100%	100%	100%
COST	\$8,099,726	\$8,513,223	\$6,731,019
RELATED BROAD OUTCOME: - Healthy and Empowered People with an Improved Quality of Life for All Ages - Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: ENV 14, ENV 15, ENV 22, ENV 23, ENV 24, ENV 25			

HES 22	Residential Mental Health Services		
DESCRIPTION			
Provision of tertiary level rehabilitation for residents with serious and persistent mental health problems.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUALITY			
Number of beds at the facility	54	54	54
Number of patients admitted for the year	15-40	41-60	18
Number of beds occupied	15-36	36-54	24
Number of residents referred from HSA	5-16	11-25	12
Number of residents referred from other mental health services (prisons, etc)	5-20	20-35	12
Number of local residents referred overseas	0-2	0-1	1
Number of rehabilitation programmes implemented	10-30	31-40	15
Number of social interventions implemented	5-30	40-60	13
Number of residents discharged/ re-integrated into families/ communities	2-10	11-20	4
Number of psychotherapeutic interventions (Counselling, etc)	5-30	31-50	9
Number of educational/ training sessions done (staff/residents)	30-60	60-70	40
Number of overseas residents admitted to the facility (Medical Tourism)	-	1-6	-
QUALITY			
Average length of stay (days)	90-365	90-365	365
Percentage of adult residents overseas returned to the island	50-100%	50-100%	80%
Percentage residents referred admitted to the facility	50-60%	60-100%	50%
Percentage of occupancy	60%	100%	30%
TIMELINESS			
Percentage of residents admitted within one month of being referred	50-100%	80-100%	50%
Percentage of residents receiving monthly psychiatric/medical reviews and interventions	100%	100%	100%
LOCATION			
East End, Grand Cayman	100%	100%	100%
COST			
	\$11,478,152	\$12,740,613	\$8,239,364
RELATED BROAD OUTCOME:			
Healthy and Empowered People with an Improved Quality of Life for All Ages			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: RHM 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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of emergency visits to Accident and Emergency • Number of GP clinic visits • Number of specialist clinic visits • Number of dialysis patient treatment sessions • Number of in-patient days • Number of dental clinic visits • Number of Inpatient admissions	3,000-4,000 12,000-16,000 8,000-11,000 2,500-4,500 5,000-7,000 1,000-1,500 700-850	3,000-3,500 12,000-16,000 3,000-5,136 2,500-4,500 5,000-7,000 1,000-1,500 700-850	3,440 14,590 9,954 3,154 5,642 1,644 720
QUALITY • Percentage of patients satisfied with the service • Emergency services available 24 hrs. per day, 365 days per year • Outpatient visits scheduled on average within two weeks of request • Elective inpatient admissions scheduled within two weeks of request	95-100% 100% 95-100% 95-100%	95-100% 100% 95-100% 95-100%	95% 100% 95% 95%
TIMELINESS • Percentage of patients seen in GP within 30 minutes of apt. time • Percentage of patients seen in SPC within 30 minutes of apt. time • Percentage of patients seen in Dental Clinic within 30 minutes of apt. time	75-80% 75-80% 75-80%	75-80% 75-80% 75-80%	75% 75% 75%
LOCATION • Cayman Islands Hospital, Faith Hospital and District Clinics (the latter for outpatients only).	100%	100%	100%
COST	\$28,300,000	\$25,300,000	\$28,500,000
RELATED BROAD OUTCOME: • Healthy and Empowered People with an Improved Quality of Life for All Ages			
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		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 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		1,000-2,000	1,000-2,000	1,391
Total number of Specialist clinic visits		5,000-6,000	5,000-6,000	5,343
Total number of mental health visits		1,800-3,000	1,800-3,000	2,500
Total number of ambulance calls, patient transport and home visits		500-1,000	500-1,000	750
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%	95%
Percentage of infants (<5yrs) fully immunized as per National Immunization Schedule		95-100%	95-100%	98%
TIMELINESS				
Outpatient visits scheduled on average within one week of request		95-100%	95-100%	95%
Elective Inpatient admissions scheduled within two weeks of request		95-100%	95-100%	100%
LOCATION				
Health Service Authority facilities on Cayman Brac and Little Cayman		100%	100%	100%
COST				
		\$4,161,000	\$4,161,000	\$4,161,000
RELATED BROAD OUTCOME:				
Healthy and Empowered People with an Improved Quality of Life for All Ages				
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Total number of emergency and non-emergency calls	10,000-21,000	10,000-21,000	19,926
Total number of transport refusal	400-600	400-600	400
Total number of response stations maintained	4	4	4
QUALITY			
All vehicles and equipment check thoroughly daily (as per protocol) for roadworthiness and operational effectiveness	100%	100%	95%
TIMELINESS			
Unit responded within 1.5 to 2 minutes of call (unless unit on another call)	100%	100%	95%
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%
George Town Hospital, Grand Cayman	100%	100%	100%
Station located near Eastern Districts*	100%	100%	100%
COST			
	\$3,716,000	\$3,716,000	\$3,716,000
RELATED BROAD OUTCOME:			
Healthy and Empowered People with an Improved Quality of Life for All Ages			
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 in Grand Cayman: • George Town • East End • North Side • Bodden Town • West Bay				
MEASURES		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of doctor’s clinic sessions • Number of Nurse’s Clinic sessions • Number of Child Health clinic sessions • Number of Postnatal clinic sessions (Mothers, Babies and Public Health) • Number of physicians home visit sessions • Number of Nurse home visits		3,450-6,000 6,000-10,000 800-1,100 600-900 300-400 2,100-3,500	3,450-6,000 6,000-10,000 800-1,100 600-900 300-400 2,100-3,500	3,450-5,500 6,000-9,450 645-1,020 530-850 245-385 2,150-3,350
QUALITY • Percentage of infants fully immunized against diphtheria, whooping cough, tetanus, polio and haemophilus influenzae b (annual data) • Percentage of postnatal mothers with at least two home visits • Percentage of clients satisfied with the service (periodic survey)		90-100% 90-100% 80-90%	90-100% 90-100% 80-90%	90% 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		\$4,076,000	\$4,076,000	\$3,576,000
RELATED BROAD OUTCOME: • Healthy and Empowered People with an Improved Quality of Life for All Ages				
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUTS: HSA 31, HSA 32, HSA 33, HSA 34, HSA 35				

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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of beds	8	8	8
Number of patients	100-200	100-200	132
Number of patient days	3,800-5,000	3,800-5,000	4,600
Number of diagnostic tests	200	200	150
Number of patient days for clients detained under involuntary status (Mental Health Act, Remand)	500-1,000	500-1,000	900
Number of visits to Day Centre	800-1,600	800-1,600	1,557
Number of Clients using Day Centre	250-350	250-350	280
Number of Outpatient Clinic visits	8,000-11,000	8,000-11,000	9,900
Number of home visits	1,400-1,800	1,400-1,800	1,400
QUALITY			
Average length of stay in hospital (days)	15 – 20	15 – 20	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 apt time	95-100%	95-100%	<95%
Percentage of patients who receive appointments within 72 hours 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			
	\$5,835,000	\$5,835,000	\$4,335,000
RELATED BROAD OUTCOME:			
Healthy and Empowered People with an Improved Quality of Life for All Ages			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: HSA 28			

HEA 16	Geriatric Services		
DESCRIPTION			
To provide comprehensive health care to residents over the age of 59 years old who are uninsured or under insured or have exhausted their coverage.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of admissions (excluding Indigents)	350-450	350-450	402
• Number of inpatient days	2,000-3,000	2,000-3,000	2,454
• Number of outpatient visits (primary, specialist and dental)	7,000-7,500	7,000-7,500	7,317
• Number of prescriptions dispensed	3,500-4,000	3,500-4,000	3,829
QUALITY			
• Average Length of Stay (LOS)	4-7 days	4-7 days	5 days
• Readmissions within 1/52 with same diagnosis	<1%	<1%	1.40%
• Patient safety events	0%	0%	0%
• Average number of prescriptions/patients	1-5	1-5	5.99
TIMELINESS			
• Average time from decision to admission within two hours	95-100%	95-100%	95%
• Waiting time to SPC appointment less than four weeks	80-90%	80-90%	80%
• Outpatient visits scheduled on average within two weeks of request	90-100%	90-100%	90%
• Elective inpatient admissions scheduled within two weeks of request	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST			
	\$4,000,000	\$4,080,000	\$7,811,868
RELATED BROAD OUTCOME:			
• Healthy and Empowered People with an Improved Quality of Life for All Ages			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 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	\$2,040,000	\$3,016,244
RELATED BROAD OUTCOME:			
• Healthy and Empowered People with an Improved Quality of Life for All Ages			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of school nurse clinic sessions - Number of school health screening sessions - Number of health education sessions - Number of clinic sessions by school dental office - Number of clinic sessions by school dental therapists - Number of clinic sessions by dental hygienists	1,000-1,400 800-1,600 300-400 300-550 800-1,400 200-600	1,000-1,400 800-1,600 300-400 300-550 800-1,400 200-600	1,000-1,400 800-1,600 300-400 300-550 800-1,400 200-600
QUALITY - Percentage of school aged children fully immunized as per National Immunization Schedule - Percentage of compliance with clinical quality programs	95-100% 95-100%	95-100% 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 <u>Clifton Hunter High School</u>) 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)	95-100% 100%	95-100% 100%	95-100% 100%
COST	\$2,500,000	\$2,500,000	\$2,500,000
RELATED BROAD OUTCOME: Healthy and Empowered People with an Improved Quality of Life for All Ages			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Patients seen with chronic non-communicable diseases	100-160	100-160	145
QUALITY			
• Percentage of chronic patients seen by a physician monthly	100%	100%	100%
• Percentage of patients seen by nutritionist monthly	100%	100%	100%
• Percentage of patients with blood studies completed monthly	100%	100%	100%
TIMELINESS			
• Number of patients seen within 30 minutes of appointment	100%	100%	100%
LOCATION			
• Health Services Authority, Cayman Islands	100%	100%	100%
COST			
	\$1,360,000	\$1,387,000	\$3,473,224
RELATED BROAD OUTCOME:			
• Healthy and Empowered People with an Improved Quality of Life for All Ages			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of hours of administrative services - Number of Communicable Disease reports compiled from eight sentinel sites - Number of Press Release issued - Number of antigens included in the vaccination programme - Number of Community Health events organized, such as World Health Day and World AIDS Day	500-900 45-70 15-30 14-50 40-70	500-900 45-70 15-30 14-50 40-70	600 62 18 30 60
QUALITY - Programme documents and programme meet the quality review of Caribbean Epidemiology Centre (CAREC) / Pan American Health Organization (PAHO) - Percentage of sites reporting weekly - Percentage of participants satisfied (average per survey respondents) - Percentage of TB patients that completed the full treatment protocol	95-100% 95-100% 75-85% 100%	95-100% 95-100% 75-85% 100%	95-100% 95-100% 75-85% 100%
TIMELINESS - Percentage Compliance with weekly surveillance reports to CAREC - Percentage of Health Promotion sessions and events conducted as scheduled - Emergency Service Available 24 hours per day	98-100% 95-100% 100%	98-100% 95-100% 100%	98-100% 95-100% 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	\$2,179,794
RELATED BROAD OUTCOME: Healthy and Empowered People with an Improved Quality of Life for All Ages			
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 Health Services Authority.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY Number of Interns	6	6	6
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	\$287,000
RELATED BROAD OUTCOME: Healthy and Empowered People with an Improved Quality of Life for All Ages			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: HSA 40			

HEA 23	Provision of Antiretroviral Medication		
DESCRIPTION			
Provision of antiretroviral medication for People Living with HIV/AIDS (“PLWHA”) and prophylaxis for uninfected partners.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
- Number of PLWHA under HSA care (with HSA-PH card) - Number of persons on prophylactic treatment	35-40 12-15	35-40 12-15	40 6
QUALITY			
Percentage of patients complying with antiretroviral regime	100%	100%	88%
TIMELINESS			
- Percentage PLWHA having quarterly reviews - Percentage of patients commencing treatment within one week of diagnosis	100% 100%	100% 100%	88% 100%
LOCATION			
Grand Cayman and Cayman Brac	100%	100%	100%
COST			
	\$492,000	\$501,000	\$330,090
RELATED BROAD OUTCOME:			
Healthy and Empowered People with an Improved Quality of Life for All Ages			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Total number of new child abuse cases referred per year - At least one activity report per quarter to the Medical Director which shall include statistical data as well as any relevant activities for that month - Facilitation of at least four 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 - Completion of full trauma assessment reports for all new cases referred through the Family Support Unit - 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	50-100 10 20 20-30 5-10	50-100 10 20 20-30 5-10	80 4 10 19 5
QUALITY - Percentage of children referred in writing, seen within four weeks of initial referral - 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% 50%	100% 50%	80% 17%
TIMELINESS - Available eight hours per day, five days per week - Available for special events/activities on weekends	100% 100%	100% 100%	88% 85%
LOCATION Grand Cayman	100%	100%	88%
COST	\$208,000	\$208,000	\$208,000
RELATED BROAD OUTCOME: Healthy and Empowered People with an Improved Quality of Life for All Ages			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Total number of new cancer cases registered per year - 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. - Attendance at least four events per year through the Cayman Islands Cancer Society which provide the opportunity for cancer survivors to register - Participation in at least one training per year focusing on cancer surveillance and cancer trends	24-36 12 4-6 1-2	24-36 12 4-6 1-2	32 12 4 1
QUALITY - Percentage of cancer surveillance data collected that meets the minimum requirements as set forth by the World Health Organization - Percentage of data collected of a high quality, free of errors and/or duplicates	100% 100%	100% 100%	100% 100%
TIMELINESS - Available eight hours per day, five days per week - Available for special events/activities on weekends	100% 50%	100% 50%	100% 50%
LOCATION Cayman Islands	100%	100%	100%
COST	\$136,000	\$136,000	\$136,000
RELATED BROAD OUTCOME: Healthy and Empowered People with an Improved Quality of Life for All Ages			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of Outpatient visits	2,000-3,000	2,000-3,000	2,500
• Diagnostic Services – Lab	150	150	93
• Diagnostic Services – Radiology	23	23	15
• Number of patients referred for admissions	100-150	100-150	120
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%
TIMELINESS			
• Emergency services available 24 hrs. per day, 365 days per year	95-100%	95-100%	95-100%
• 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			
• Health Services Authority, Grand Cayman	100%	100%	100%
COST			
	\$1,200,000	\$1,200,000	\$1,200,000
RELATED BROAD OUTCOME:			
• Healthy and Empowered People with an Improved Quality of Life for All Ages			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Genetic and Genomic diagnosis of underlying cancer risk evaluation (Prostate, Breast and Ovarian, Pancreatic, Gastrointestinal hereditary cancer screening) - Genomic surveillance and newborn screening for inborn (or hereditary) errors of metabolism. - Medical Genetic testing for family planning and disease diagnosis - Ataxia, G6PD, Cayman Cerebral Ataxia, etc. - Clinical Microbiological sequencing for pathogen identification. - Anti-microbial resistance (AMR) typing and surveillance. - Mosquito-vector disease surveillance - Coral and fish sequencing - Enhanced gastrointestinal surveillance testing - Respiratory pathogen surveillance testing - Sepsis Blood Culture testing - Pharmacogenomic testing - High-Risk Human papilloma virus genotyping - Sexual Health Testing (Brodest panel in Cayman)	10-30 50-75 1-10 1-10 150-250 1-10 50-100 1-10 100-200 500-700 1,800-2,500 60-100 900-1,100 1,500-2,000	10-30 50-75 1-10 1-10 150-250 1-10 50-100 1-10 100-200 500-700 1,800-2,500 60-100 900-1,100 1,500-2000	10 75 - - 200 - 80 - 150 600 1,800 60 1,000 1,600
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 George Town Hospital	100%	100%	100%
COST	\$2,000,000	\$2,000,000	\$2,000,000
RELATED BROAD OUTCOME: Healthy and Empowered People with an Improved Quality of Life for All Ages			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: HSA 46			

HEA 29	Inpatient Adolescent Mental Health		
DESCRIPTION Provision of a 24-hour inpatient behavioural health unit, staffed by qualified Behavioural Health practitioners, with associated Community Health Resources. Expansion of the current inpatient patient behavioural health unit to accommodate inpatient adolescent behavioural health beds.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of beds - Number of patients - Number of patients for IP Behavioral Health - Average Daily Census for IP Behavioral Health - Total Patient admissions for IP Behavioral Health	3* 60-100 1,000 3-5 60-100	3* 60-100 1,000 3-5 60-100	N/A
QUALITY - Percentage of compliance with internal quality - Percentage of parents satisfied with the service - Behavioural Health Sentinel Events (absconding, violence to staff or patients, self-harm/suicide)	90-95% 95-100% <3	90-95% 95-100% <3	N/A
TIMELINESS - Patients presenting to the Emergency Department with a Behavioural Health condition will be evaluated by a physician specializing in Behavioural Health within 2 – 4 hours - Elective inpatient admissions scheduled within one week of request	85% 95-100%	85% 100%	N/A
QUANTITY - Number of beds - Number of patients - Number of patients for IP Behavioral Health - Average Daily Census for IP Behavioral Health - Total Patient admissions for IP Behavioral Health	3* 60-100 1,000 3-5 60-100	3* 60-100 1,000 3-5 60-100	N/A
LOCATION Health Services Authority, Grand Cayman	100%	100%	N/A
COST	\$1,454,456	\$1,498,090	\$0
RELATED BROAD OUTCOME: Healthy and Empowered People with an Improved Quality of Life for All Ages			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: HSA 49			

Note: *Plus, patient overflow

*Requires initial capital outlay/start-up costs. Output reflects the cost of segregated inpatient facility for adolescents

HEA 30	Mobile Crisis Intervention		
DESCRIPTION Provision of a 12-hour community-based crisis intervention service staffed by qualified Behavioural Health practitioners, with associated Community Health Resources, and Outpatient Behavioural Health Clinics to offer care and support to stabilize individuals in crisis, assess their needs, and continue to provide them support within the home, to promote recovery and reduce the need for hospitalization.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of patients - Average number of patients per day	150-250 1-5	150-250 1-5	N/A
QUALITY - Percentage of successful crisis resolution - Percentage of parents satisfied with the service - Percentage of continuity care	60-85% 60-85% 95-100%	60-85% 60-85% 95-100%	N/A
TIMELINESS - Response time within 30 -45 minutes - Service availability and accessibility	95-100% 100%	95-100% 100%	N/A
LOCATION Health Services Authority, Grand Cayman	100%	100%	N/A
QUANTITY - Number of patients - Average number of patients per day	150-250 1-5	150-250 1-5	N/A
COST	\$684,796	\$684,796	\$0
RELATED BROAD OUTCOME: Healthy and Empowered People with an Improved Quality of Life for All Ages			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: HSA 50			

*Note: *Requires initial capital outlay/start-up costs. Unit requires a mobile clinic to in support of direct community intervention*

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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 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	2	2	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	4	4	4
Implement awareness campaigns	4	4	3
Training of key stakeholders in community	4	4	3
INCB data is collected and reviewed quarterly/annually	3-6	3-6	2
INCB data reports are submitted on a quarterly/annual basis	2-4	2-4	2
Mental Health data is collected and reviewed quarterly/annually	2-4	2-4	2
Mental Health data reports are submitted on a quarterly/annual basis	4	4	4
Survey Instruments are developed	4	4	4
Survey Instruments are reviewed	1	1	N/A
Surveys are administered	1	1	1
Data from surveys and evaluations is entered	1-2	1-2	1
Survey Reports Issued	2,500-3,000	100-225	150
Survey Briefs Issued	2	2	2
Meetings with stakeholders for programming	2-4	2-4	3
Facilitate Programme Evaluations	50	50	25
	1-2	1-2	1
QUALITY			
Policy/Legislative documents include local and international data/information and recommendations for development.	90-100%	90-100%	90-100%
Curricula for prevention is completed to ensure standardization, and accurate delivery of programs	95-100%	95-100%	95-100%
Presentations, meetings/trainings are conducted by qualified personnel	90-100%	90-100%	90-100%
Substance abuse prevention campaigns utilize local data	80-100%	80-100%	80-100%
INCB reporting is conducted within agreed standards	100%	100%	100%
Mental Health reporting is conducted within agreed standards	100%	100%	100%
Survey Instruments are reviewed by key stakeholders and any relevant committees	90-100%	90-100%	90-100%
Research administration, data collection, analysis and reporting are conducted using established best practice methodology	90-100%	90-100%	90-100%
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%	90-100%
• Survey/research reports or information is distributed to stakeholders within 5 months and the public within 6 months of administration	90-100%	90-100%	90-100%
• School Presentations conducted as agreed with the establishment, whether weekly or otherwise	90-100%	90-100%	90-100%
• Curricula modules/programming developed by 31st December 2026/2027	75-100%	75-100%	75-100%
• INCB reports are conducted within timeframes established by the reporting body	90-100%	90-100%	90-100%
• Mental Health reports are conducted within timeframes established by the reporting body	90-100%	90-100%	90-100%
• All other measures completed within agreed timelines	80-100%	80-100%	80-100%
LOCATION			
• Cayman Islands, specifically Grand Cayman and Cayman Brac	100%	100%	100%
COST			
	\$1,105,000	\$1,146,000	\$915,000
RELATED BROAD OUTCOME:			
• Healthy and Empowered People with an Improved Quality of Life for All Ages			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: NDC 1			

OUTPUT SUPPLIER: CAYMAN ISLANDS RED CROSS

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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY	3	3	3
• Number of courses			
QUALITY	100%	100%	100%
• 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			
TIMELINESS	90-100%	90-100%	90-100%
• Programmes are ongoing (a report will be submitted one week after the end of each quarter)			
LOCATION	100%	100%	100%
• Cayman Islands			
COST	\$40,000	\$40,000	\$39,325
RELATED BROAD OUTCOME:			
• Healthy and Empowered People with an Improved Quality of Life for All Ages			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: BRC 1			

OUTPUT SUPPLIER: JASMINE (FORMERLY CAYMAN HOSPICE CARE)

NGS 53	Palliative Care Nursing		
DESCRIPTION Jasmine provides free palliative care to patients and their families following a diagnosis of a life-limiting illness. Examples of a life-limiting illness may include, but are not limited to, diseases such as health failure, kidney failure, or cancer etc. Jasmine’s support includes: • Symptom management to enhance comfort; • Education about diagnosis, treatment options, and care planning; • Practical and psychosocial support; • In-patient care at Jasmine Villa to assist with end-of-life, respite, symptom management, or transitional care; • Collaboration with a patient’s primary care physician to ensure that treatment plans align with the patient’s goals; • Bereavement support for family members of Jasmine patients.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of patients visited/cared for	43	43	14
QUALITY • Care should be in accordance with the 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, Little Cayman, Cayman Brac – either in patients’ homes or at Jasmine Villa, as required.	100%	100%	100%
COST	\$300,000	\$300,000	\$100,158
RELATED BROAD OUTCOME: • Healthy and Empowered People with an Improved Quality of Life for All Ages			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: HOC 1			

OUTPUT SUPPLIER: CAYMAN ISLANDS AND OVERSEAS HOSPITALS

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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY Number of patients treated abroad - Indigents - Seamen and Veterans	1,000-1,100 1,300-1,400	1,000-1,100 1,300-1,400	1,000-1,100 1,300-1,400
QUALITY - Medical services provided in accordance to that agreed by Third Party Administrator (TPA) through Cayman Islands National Insurance Company (CINICO) - Care meets acceptable clinical standards	95-100% 95-100%	95-100% 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	\$43,000,000	\$43,000,000	\$55,500,000
RELATED BROAD OUTCOME: Healthy and Empowered People with an Improved Quality of Life for All Ages			
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 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 maximize the available resources and the benefit to the people of the Cayman Islands.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Acres of environmental property protected, managed and supported - Number of historic sites protected, managed and supported - Number of public information centres open - Number of public recreational facilities maintained - Number of flagship species conservation programmes - Number of public events/tours reached through education programme events - Number of reports to government and membership	3,636 11 4 10 3 15 18	3,711 11 4 11 3 15 18	3,594 11 4 8 3 12 18
QUALITY - Preservation complies with established guidelines - Visitors centres open as sources of information to the public at convenient locations and times - Annual reports prepared in accordance with the National Trust Act 1987 (2010 revision) - Promotion and public education material factual and user friendly for residents, tourists and students	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS - Ongoing - Published annual report and audited financial statements prepared by 30th September	100% 100%	100% 100%	100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$570,000	\$570,000	\$570,000
RELATED BROAD OUTCOME: Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: NAT 1			

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: Memory Cafes: These themed events bring joy, connection, and support to people with dementia and their caregivers - complete with activities, refreshments, and transportation. World Alzheimer's Month (September): During the month, activities range from 5K Run/Walks, Go Purple for a Cause, information desks, and island-wide forums to raise awareness, fight stigma, and support dementia care. Financial Aid (to assist persons with medication, care supplies, food etc.): ADACI aids families who are struggling with dementia care costs via gift cards or pharmacy payments or pending NAU approval - amounts determined by a board subcommittee. Funded Respite Care: ADACI's Respite Care Program provides up to \$1,200 annually for licensed temporary care services, with families arranging care, and payments are made directly to providers. Home Safe Aids (trackers and monitors for persons with dementia or for the house): ADACI in partnership with the Security Centre is launching GPS trackers and home monitors for people with dementia, enabling quick location of loved ones. These are on order for testing. Community Meeting/Forums: ADACI events unite people with dementia, caregivers, and professionals to share experiences, best practices, and advance advocacy. Caregivers Training: 'Tools for Caregiving,' developed through the University of Iowa, equips caregivers to support themselves and persons with dementia. ADACI is seeking accreditation from the Ministry of Education. Dementia Friends Information Sessions: This 45-minute interactive session, a Dementia Champion helps participants of all ages learn about dementia and how it affects persons, and how they can help people living with dementia in the community. Support Groups: These support groups are held monthly for caregivers caring for persons with dementia and older persons with any form of forgetfulness. Home Assessments: ADACI's home assessments help families create safer, dementia-friendly spaces by reducing risks such as unsecured doors, clutter, and confusing items. Suggestions include adding door chimes, deadbolts, grab rails, signage, and colour cues, removing hazards like artificial fruit or sharp objects, and using blackout curtains to reduce sundowning. One-on-One Private Family Consultations: ADACI provides culturally competent consultations to help families navigate care, legal and financial resources, and medical decisions after a recent or suspected dementia diagnosis, often followed by high-demand home assessments and family support. Event space: ADACI currently relies on borrowed venues, limiting consistency, accessibility, and safety for people with dementia and their caregivers. To enhance our programmes, we seek a permanent, dedicated space for events and services that are dementia friendly.	

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Memory Cafes	40	40	40
• World Alzheimer's Month (September)	1	1	1
• Financial Aid (to assist persons with medication, care supplies, food, etc.	25	25	21
• Funded Respite Care (average of up to \$1200 per person per year)	20-30	20-30	24
• Home Safe Aids (trackers and monitors for persons with dementia or the house)	45	45	45
• Community Meeting/Forums (including Cayman Brac and Little Cayman)	12	12	8
• Caregivers Training	4-6	4-6	4-6
• Dementia Friends Sessions	20-25	25-30	12-15
• Support Groups	12	12	12
• Home Assessments (donations of door chimes, dead bolts to homes of persons with dementia, if unable to afford	25	30	20
• One-on-one consultation	20-25	25-30	15-20
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 trained at a level that meets the International standards of Alzheimer's Disease International and the World Health Organisation.	100%	100%	100%
TIMELINESS			
• On-going throughout the year	100%	100%	100%
• Time sheet Reports submitted along with the invoice every Quarter:	100%	100%	100%
○ 2026: Q1- 04/05/26, Q2:07/05/26, Q3: 11/05/26, Q4:01/05/27			
○ 2027: Q1- 04/05/27, Q2:07/05/27, Q3: 11/05/27, Q4:01/05/28			
• Submission of the Annual report within 5 days following the budget period.	100%	100%	100%
LOCATION			
• Grand Cayman and Cayman Brac	100%	100%	100%
COST			
	\$125,000	\$125,000	\$125,000
RELATED BROAD OUTCOME:			
• Healthy and Empowered People with an Improved Quality of Life for All Ages			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: ADA 1			

OUTPUT SUPPLIER: MULTIPLE SCLEROSIS FOUNDATION OF THE CAYMAN ISLANDS

NGS 95	Multiple Sclerosis Foundation of the Cayman Islands		
DESCRIPTION The MS Foundation provides emotional and financial support for MS patients and their families; as well as provide awareness and education to the community: • Support for MRIs, Treatments (meds) and alternative therapies not covered by insurance • Education about the disease, diagnosis, treatment options, and care planning • Practical and psychosocial support; through support groups and wellness day initiatives with industry experts • Collaboration with a patient’s primary care physician to ensure that treatment plans align with the patient’s goals			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of patients visited/cared for	50	60	-
QUALITY • Care will be in accordance with the requests/needs of each patient	90-100%	90-100%	-
TIMELINESS • Service will be provided as needed and communicated to the patients when assistance request is filed	90-100%	90-100%	-
LOCATION • Cayman Islands	100%	100%	-
COST	\$25,000	\$25,000	\$0
RELATED BROAD OUTCOME: • Healthy and Empowered People with an Improved Quality of Life for All Ages			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUTS: MSF 1			

50. TRANSFER PAYMENTS FOR 2026 AND 2027

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
TP 44	Temporary Poor Relief Payments for Young Parents Programme	\$50,000	\$50,000	\$70,000
TP 73	Other Health, Environment and Sustainability Programme Assistance	\$200,000	\$200,000	\$1,000,000
TP 111	Climate Resiliency Programme	\$200,000	\$0	\$0
TP 112	Community Support Programmes	\$200,000	\$200,000	\$250,000

51. OTHER EXECUTIVE EXPENSES FOR 2026 AND 2027

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
OE 15	Pan American Health Organization Subscription Annual subscription to Pan American Health Organization	\$15,000	\$15,000	\$15,000
OE 66	United Nations Caribbean Environmental Programme Regional Trust fund for the Implementation of the Action Plan for the Caribbean Environment Programme	\$7,500	\$7,500	\$7,000
OE 103	Caribbean Public Health Agency	\$20,000	\$20,000	\$18,500
OE 127	Caribbean Association of Medical Councils	\$1,500	\$1,500	\$1,500
OE 133	Oil Spills Tier 3 - Annual Fee	\$75,000	\$85,000	\$60,000
OE 152	Maintenance of the Completed George Town Landfill Remediation Works Phase 1	\$498,000	\$498,000	\$498,000

52. OWNERSHIP ACTIONS FOR 2026 AND 2027

EQUITY INVESTMENT

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
EI 29	Health Services Authority	\$0	\$5,000,000	\$0
EI 94	Ministry of Health, Environment and Sustainability Equity Investment for purchase of entity assets	\$15,564,000	\$8,483,000	\$3,266,000

PURCHASE OR CONSTRUCTION OF EXECUTIVE ASSETS

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
EA 30	Cemetery Vaults – Grand Cayman	\$620,000	\$672,000	\$300,000
EA 162	Protected Area Management	\$50,000	\$50,000	\$500,000

53. 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 Her Excellency the Governor, and implementation of resulting decisions, relating to Civil Service matters including:			
• Advice on service-wide human resource policies and practices for the Civil Service • Advice to the Head of the Civil Service on the application of his reserved powers • Strategic and Operational HR support to the Governor and Deputy Governor in relation to employment arrangements for Official Members and Chief Officers • Advice and operational support to the Official Member for the Portfolio of the Civil Service on Answering Parliamentary Questions, Presentation of Bills and Tabling of Reports, and Official Statements in Parliament • Personnel and Administrative Circulars • Developing succession plans for Chief Officers’ positions • Delivery of project management services linked to key activities underpinning the 5-Year Strategic Plan and PoCS Annual Work Plan • Supporting the Deputy Governor to implement and manage wellness initiatives that improve the well-being of our employees • Delivery of the Deputy Governor’s Employee Recognition Programmes and other engagement activities • Provision of Financial Advice and Management of the Portfolio-wide finances and book of accounts • Provision of FOI and Data Protection Guidance across the Portfolio			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of new HR policies agreed and implemented CIG-wide	6-12	6-12	6-12
• Number of Employee Recognition Programmes	1-2	1-2	1-2
• Number of financial reports prepared	20-28	20-28	20-28
• Steering Committee Meetings	10-12	10-12	10-12
• Strategic Initiatives supported by PMO	20-24	20-24	20-24
• Number of updates to Risk Register	44-52	44-52	24-32
QUALITY			
• Policy advice reviewed by Chief Officer prior to submission	95-100%	95-100%	95-100%
• CIG wide HR Policies agreed and approved for implementation by the Head of the Civil Service	95-100%	95-100%	95-100%
• Formal project management methodology adopted for major projects	95-100%	95-100%	95-100%
• Employee Recognition Awards approved by the Head of the Civil Service	95-100%	95-100%	95-100%
• Financial Reporting complies with Public Management and Finance Act and other requests from the Ministry of Finance	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%
• All CIG-wide HR policies implemented within agreed schedules	95-100%	95-100%	95-100%
• HR system upgrades delivered within timelines agreed by Project Sponsor	95-100%	95-100%	95-100%
• Awards ceremony will take place in accordance with Deputy Governor's instructions	95-100%	95-100%	95-100%
• Financial Reporting delivered in accordance with deadlines set in the PMFA and other timelines from the Ministry of Finance	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST			
	\$3,025,763	\$3,072,935	\$2,600,379
RELATED BROAD OUTCOME:			
• Efficient, Effective, Accountable and People-Centred Public Services			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: PCS 1			

CIV 2	Internal Auditing Assurance, Advisory and Anti-Fraud Services		
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 fulfil its obligations under Section 24 of the Public Service Management Act (PSMA). - To provide a service to the Financial Secretary to help fulfil its obligations under Section 56A of the Public Management Finance Law (PMFL).			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Risk-Based Internal Audit Plan - Number of Audit Reports issued from the Annual Audit Plan - General PSMA / PMFL Compliance-Based Monitoring Reports - HIA Annual Report and Opinion - Insight Reports - Refreshed Anti-Fraud Policy - Updated Anti-Fraud Mandated Training - Complete Policy Compliance Reviews - Publish Anti-Fraud Newsletter - Undertake Investigations - Specific PSMA compliance-based reviews and / or investigations - Approved Annual Audit Plan - Number of Audit and Investigations Reports Issued - Annual Opinion Report on Governance, Risk and Control	1 85-100% 4 1 2 1 1 3 4 0-5 1-3 1 20-25 1	1 85-100% 4 1 2 1 1 3 4 0-5 1-3 1 20-25 1	1 85-100% 4 1 2 - - - - 0-5 1-3 1 20-25 1
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 - Anti-Fraud actions to be completed in line with ERM timeline	90-100% 100%	90-100% 100%	90-100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$1,747,959	\$1,772,959	\$1,998,047
RELATED BROAD OUTCOME: Efficient, Effective, Accountable and People-Centred Public Services			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: IAS 1, IAS 2			

CIV 3	Management of Public Sector Reform		
DESCRIPTION Leadership and management of public sector reform (as outlined in the Civil Service Strategic Plan) across whole-of-government to strategically position the Civil Service to deliver efficient, effective, and accountable people-centred services that align with Government priorities while being ready for future challenges. High-quality strategic advice and tailored support to senior leaders to drive business transformation in critical areas that will enable Ministries, Portfolios, Offices and Departments to achieve the Government’s priorities and effectively address challenges prioritised by the Cabinet and the Deputy Governor.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of project deliverables completed (i.e., to advance the strategic initiatives outlined in the Civil Service Strategic Plan) - Number of interventions completed to address client’s issues/problems.	10-15 1-2	10-15 1-2	N/A N/A
QUALITY - Consultancy provided by qualified and experienced personnel - Projects agreed and approved for implementation by the Director of MSU and, where applicable, the Chief Officer and Deputy Governor. - Clients (MPOs/Departments) that have achieved their outcomes.	100% 100% 100%	100% 100% 100%	100% N/A N/A
TIMELINESS - Projects delivered within agreed timeframes. - Interventions/ solutions provided within agreed timeframes	80-90% 80-90%	80-90% 80-90%	80%-90% N/A
LOCATION Grand Cayman and Cayman Brac	100%	100%	100%
COST	\$2,035,480	\$2,244,550	\$1,085,592
RELATED BROAD OUTCOME: Efficient, Effective, Accountable and People-Centred Public Services			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: PCS 5, PCS 7			

CIV 7	Workforce Development within the Civil Service		
DESCRIPTION The Civil Service College will help provide professional development opportunities for lifelong learning by: - Giving access to educational opportunities that provide qualifications ranging from skills for life through to post graduate certification aimed at supporting their advancement and progression. - Developing world-class Civil Service leaders and managers to recognized international standards and support opportunities for continuous professional development. - Providing core competency development opportunities that allow every civil servant to continually upgrade their skills and abilities to meet the needs of Government and deliver professional services to the Cayman Islands.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of accredited course sessions delivered - Number of core learning course sessions delivered - Number of online learning hours completed - Number of HR-IT system projects to be completed - Number of Job Descriptions evaluated	125-175 45-95 5,000-8000 25-30 450-550	125-175 45-95 5,000-8,000 25-30 450-550	125-175 45-95 5,000-8,000 25-30 300-350
QUALITY - Number of formal certifications achieved - Delivered by qualified staff based on Director of CSC approval - Surveys conducted by qualified personnel - HR-IT projects to be undertaken in consultation with relevant stake-holders - Job evaluation process conducted in compliance with HAY standards	150-250 100% 95-100% 95-100% 100%	150-250 100% 95-100% 95-100% 100%	150-250 100% 95-100% 95-100% 100%
TIMELINESS - Accredited courses delivered in line with agreed schedule - Quarterly HR Meetings / Forums - Circulars on or before deadlines required - HR-IT Development projects completed by agreed schedule. - Job Evaluation (including feedback) completed within 10 working	90-100% 95-100% 95-100% 100% 95-100%	90-100% 95-100% 95-100% 100% 95-100%	90-100% 95-100% 95-100% 100% 95-100%
LOCATION Grand Cayman and Cayman Brac (Little Cayman via online access)	90-100%	90-100%	90-100%
COST	\$5,074,583	\$5,155,571	\$4,485,275
RELATED BROAD OUTCOME: - Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population - Efficient, Effective, Accountable and People-Centred Public Services			
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 Coordination of engagement programmes involving: • Coordination and supporting of functions at Government House • Coordinating and supporting the Governor’s attendance at local/overseas events • Travel to local/overseas events			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of invitations prepared and issued • Local/overseas events attended • Travel itineraries/plans • Numbers of guests served and catered to	2,000-3,000 150-250 5-7 2,500-3,000	2,000-3,000 150-250 5-7 2,500-3,000	2,000-3,000 150-250 5-7 2,500-3,000
QUALITY • Refer to checklist and verified by the Executive Manager ensuring all details are correct and accurate for an event Her Excellency is attending • Ensure menu, set up and presentation are satisfactory to checklist • Meals served in line with internal rules	99-100% 99-100% 99-100%	99-100% 99-100% 99-100%	99-100% 99-100% 99-100%
TIMELINESS • Invitations to be distributed 3 weeks prior to function date • Checklist completed one week prior to event • Travel checklist completed one week prior to events or within one day of last-minute itinerary changes • Meals provided within specified periods	99-100% 99-100% 99-100% 99-100%	99-100% 99-100% 99-100% 99-100%	99-100% 99-100% 99-100% 99-100%
LOCATION • Grand Cayman	100%	100%	100%
COST	\$924,818	\$942,696	\$879,283
RELATED BROAD OUTCOME: • Efficient, Effective, Accountable and People-Centred Public Services			
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			
- Enhance public access to the nation's historical collections by developing inclusive, accessible, and sustainable platforms and services that serve diverse audiences. - Acquisition of items for inclusion into the Historical Collections to ensure enduring preservation and broad access for future generations. - Development of standards, policies and guidance to ensure that best records and information management practices are in compliance with the National Archive and Public Records Act (2015 Revision).			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of research inquiries answered	300-330	300-330	320-330
Number of oral history interviews conducted	8-10	8-10	6-8
Number of master images produced	5,000-7,000	5,000-7,000	10,000-12,000
Number of government file requests processed	800-1,000	800-1,000	650-680
Number of guidance papers produced	4-6	4-6	3-4
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%
Master images produced in compliance with CINA’s scanning protocols	100%	100%	100%
All records management tasks carried out in accordance with the National Archive and Public Records Act (2015 Revision)	100%	100%	100%
Meetings attended by qualified Archivist	100%	100%	100%
TIMELINESS			
Research advice produced within 5 working days, or as agreed with client	100%	100%	100%
Oral history interviews scheduled and conducted as agreed with client	100%	100%	100%
Master images and photographic prints produced Monday – Friday, 8:30 a.m. – 5:00 p.m., as agreed with client	100%	100%	100%
File requests processed, Monday – Friday, 8:30am-5:00pm	100%	100%	100%
Representation on Record Advisory Committee as agreed with meeting schedule	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST			
	\$1,299,591	\$1,327,847	\$1,252,421
RELATED BROAD OUTCOME:			
- Efficient, Effective, Accountable and People-Centred Public Services - A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: CNA 25, CNA 28			

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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
- Number of electoral registers produced and distributed - Number of General Elections held	8 -	8 -	8 1
QUALITY			
- Registers provided are accurate to the information provided by registered voters and are in compliance with the Elections Act (2017 Revision) - All registered voters, able to cast their vote within the prescribed time	100% 100%	100% 100%	100% 100%
TIMELINESS			
Registers produced quarterly in accordance with legal deadline	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$858,652	\$694,842	\$2,089,713
RELATED BROAD OUTCOME:			
- Efficient, Effective, Accountable and People-Centred Public Services - Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: ELO 1			

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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of Commissions supported - Number of meetings facilitated - Number of meeting (including interviews and hearings) facilitated for commissions	1 200-275 25-30	1 200-275 35-42	1 192-264 72-96
QUALITY Work carried out by qualified staff	100%	100%	100%
TIMELINESS - Work carried out to timetable agreed with each Commission - Meeting packets prepared and circulated at least 7 days before meeting dates	100% 100%	100% 100%	100% 100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$2,273,791	\$2,245,870	\$1,593,559
RELATED BROAD OUTCOME: Public Services - Efficient, Effective, Accountable and People-Centred Public Services			
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 to include: - 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 by the SRIU. - Development and dissemination of best-practice project-management methodologies, tools and templates. - Guidance and support to project sponsors and teams. - 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: Official Government Liaison regarding Cuban Migrants, Repatriation of Caymanians stranded Overseas, Coordination of official visits and ceremonial occasions, Maintenance of register of Consular Representatives, Coordinating activities as CIG Partnership Officer for UNESCO. - Provision of Secretariat Services to Boards and Committees on behalf of the Governor and Deputy Governor: Conditional Release Board; the Advisory Committee of the Prerogative of Mercy Board (ACPM); the CI Independent Monitoring Board; and the Audit and Risk Assurance Committee. - Provision of strategic leadership, guidance and support for CIG Risk Management and National Security Vetting (NSV), and the promotion of sustainable organisational practices to help mitigate environmental and social risks associated with climate change.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 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	1
Number of BOTC applications processed	700-900	700-900	1,200
Number of applications for Registration as a British Citizen processed	80-150	80-150	350
Number of Boards and Committees provided with Secretariat Services	4-5	4-5	5
Number of CIG Vetting Frameworks Managed and Maintained	1	1-2	N/A
Number of CIG Enterprise Risk Management Frameworks Managed and Maintained	1	1	1
Number of Civil Service Sustainability Programmes Managed	1	1	1
Number of project-related training courses facilitated by the SRIU	8-10	8-10	10

QUALITY - Projects delivered in line with quality standards agreed with the DG. - Policy advice, frameworks, programmes and services overseen and delivered by suitably qualified and experienced personnel. - Services to the public and on behalf of the Governor and Deputy Governor delivered in accordance with the relevant governing legislation. - Project advice, support and delivery provided by qualified SRIU personnel. - SRIU training led by qualified and experienced professionals, offering industry recognised professional certifications, where applicable - Project advice, support and delivery provided by qualified SRIU personnel.	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
TIMELINESS - Projects delivered within timelines agreed with the DG - Policy advice, frameworks, programmes delivered in accordance with timelines agreed with the DG - BOTC and British Registration Services delivered within established timelines - Secretariat services delivered in line with timelines agreed with the DG and Board or Committee requirements and protocols - SRIU Training courses facilitated in line with agreed schedule. - Training courses facilitated in line with agreed schedule.	95-100%	95-100%	95-100%
	95-100%	95-100%	95-100%
	95-100%	95-100%	80%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$2,695,622	\$2,710,694	\$2,571,857
RELATED BROAD OUTCOME: - Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population - Efficient, Effective, Accountable and People-Centred Public Services			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: DGO 1, DGO 2			

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		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 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				
		\$1,284,045	\$1,320,889	\$1,031,963
RELATED BROAD OUTCOME:				
• Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population				
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Total number of insured persons (Insured = Enrollees + Dependents)	2,770-2,825	2,825-2,825	2,700-2,770
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			
Subject to PSPB updating eligibility in a timely manner, insurance cards issued within 15 days.	98-100%	98-100%	98-100%
LOCATION			
Grand Cayman, Cayman Brac and Little Cayman	100%	100%	100%
COST			
	\$58,751,700	\$64,012,261	\$50,704,402
RELATED BROAD OUTCOME:			
Healthy and Empowered People with an Improved Quality of Life			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
- Counselling 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			
- Counselling 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			
	\$324,935	\$331,500	\$306,605
RELATED BROAD OUTCOME:			
Healthy and Empowered People with an Improved Quality of Life			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: EAP 1			

54. OTHER EXECUTIVE EXPENSES FOR 2026 AND 2027

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 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	\$993,613	\$987,001	\$851,365
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	\$1,755,000	\$1,863,000	\$1,388,167
OE 100	Depreciation of the Portfolio of Civil Service Executive Assets	\$2,000	\$2,000	\$2,000
OE 107	Major Governance Projects	\$270,000	\$270,000	\$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	\$7,188,000	\$7,590,000	\$7,378,614
OE 117	Civil Service Hospitality Fund Central Fund for Employee events (i.e., Christmas Functions)	\$290,824	\$319,906	\$264,385
OE 119	Second Chances Programme Employment initiative programme for ex-offenders	\$150,000	\$150,000	\$110,000
OE 120	Repairs and Maintenance of Executive Buildings Repairs to Governor's Residence	\$25,000	\$25,000	\$25,000
OE 141	Emerging Talent Programme	\$1,125,000	\$1,125,000	\$250,000

55. OWNERSHIP ACTIONS FOR 2026 AND 2027

EQUITY INVESTMENT

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
EI 35	Portfolio of the Civil Service Equity Investment for purchase of entity assets	\$2,181,350	\$397,000	\$1,049,785

56. 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 The Royal Cayman Islands Police Service (RCIPS) is a unified, national police service mandated by statute to deliver the full spectrum of policing and security functions across all three Islands and their territorial waters. Operating under a single command structure, the RCIPS provides critical services including: • Emergency response and incident management (land, air, and maritime) on a 24/7/365 basis. • Crime prevention, investigation, and enforcement, including firearms, drugs, and organized criminality. • Community policing and public reassurance, safeguarding vulnerable persons, youth engagement, and anti-social behaviour reduction. • Border security and maritime safety, in collaboration with partner agencies including the Cayman Islands Coast Guard (CICG), the Cayman Islands Regiment (CIR), Customs and Border Control (CBC), and the Port Authority. • Specialist protection and security services for high-risk persons, locations, and events, including the Law Courts, Detention Centre, Governor’s Residence, Chief Justice, and visiting dignitaries. • National security preparedness and resilience, including testing, exercising, and contingency planning for local, regional, and international threats.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of calls for uniformed patrol service attended • Number of traffic accident calls for service attended • Number of road safety education campaigns conducted • Number of calls for armed service attended • Number of actual aerial patrol hours • Number of Medevac operations	30,000-40,000 2,500-3,500 20-80 800-1,200 400-600 24-48	30,000-40,000 2,500-3,500 20-80 800-1,200 400-600 24-48	36,000 3,000 40 1,000 450 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%
	• Within 100 square miles of the Cayman Islands	100%	100%
	• Within the Overseas Territories as required	100%	100%
COST		\$36,231,535	\$36,851,778
RELATED BROAD OUTCOME:			
• A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: POL 2, POL 4, POL 5, POL 7			

OCP 2	Crime Investigation and Criminal Justice Services			
DESCRIPTION The RCIPS aims to enhance the safety and security of the Cayman Islands by reducing both the occurrence and fear of crime. This portfolio handles the core investigative and justice functions, ensuring offenders are identified, prosecuted, and managed throughout the entire criminal justice process, while also protecting victims and preventing repeat offenses. These services are vital to maintaining public trust in policing, the integrity of the justice system, and the reputation of the Cayman Islands as a safe place to live, work, and invest. - Professional Investigations and Crime Reduction: Provide high-quality investigations supported by advanced forensic, digital, and analytical tools, ensuring offenders are effectively prosecuted while reducing crime and anti-social behaviour. - Criminal Justice Integration: Collaborate with the Office of the Director of Public Prosecutions, the Judiciary, the Department of Community Rehabilitation, and other agencies to manage offenders comprehensively, from arrest to rehabilitation, aiming to decrease recidivism. - Intelligence-Led Policing: Enhance understanding of emerging threats through intelligence exploitation and multi-agency collaboration, enabling proactive interventions against organised crime, firearms, drugs, cybercrime, and other high-harm offences. - Financial Crime and Counter-Terrorism: Strengthen international engagement to combat money laundering and the misuse of Cayman’s financial services for illicit purposes. Proactively identify and disrupt terrorist financing, ensuring compliance with global standards and protecting Cayman’s reputation as a well-regulated jurisdiction. - Victim Protection and Support: Safeguard victims and vulnerable persons through timely referrals, victim-focused approaches, and collaboration with the Multi-Agency Safeguarding Hub (MASH) and other partners.				
MEASURES		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of financial crime investigations undertaken - Number of digital forensics examinations undertaken - Number of cybercrime investigations undertaken - Number of MASH referrals managed - Number of Crime Scenes attended - Number of cold case reviews undertaken - Number of RMS records processed		200-500 500-800 50-100 1,000-1,200 500-1,500 5-10 30,000-40,000	200-500 500-800 50-100 1,000-1,200 500-1,500 5-10 30,000-40,000	300 672 69 1,000 1,000 5 36,000
QUALITY - Increase overall detection rate by 2.5% 100% of all reports meeting referral threshold to the appropriate agencies by the MASH/ FSU - One Strategic Threat Assessment and one Organized Crime Threat Assessment completed annually - One monthly report on all Cyber Crime investigations - Conduct one Financial Crimes prevention clinic, presentation, seminar, media release or media interview per month - Publish current Financial Crimes prevention advice on RCIPS website and RCIPS social media accounts		80-90% 80-90% 100% 100% 100% 100%	80-90% 80-90% 100% 100% 100% 100%	90% 90% 100% 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			
	\$15,510,111	\$15,678,161	\$13,158,292
RELATED BROAD OUTCOME:			
• A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 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			
	\$12,722,446	\$12,911,595	\$10,665,347
RELATED BROAD OUTCOME:			
• A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: POL 1			

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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of maritime patrol hours out of GCM	1,900-2,000	1,900-2,000	-
Number of maritime patrol hours out of CYB and LCM	1,100-1,200	1,100-1,200	-
Number of search and rescue operations conducted	85-90	85-90	90
Number of Maritime Safety Awareness Campaigns	30-35	30-35	30
Number of vessel safety inspections conducted	150-175	150-175	-
Number of counter illicit trafficking operations conducted	10-15	10-15	-
Advise to Local Government and International Organisations	12-15	12-15	30
QUALITY			
Ability to Increase number of days that all vessels are available for maritime patrol	85-90%	85-90%	85%
Ability to Increase number of deployments dedicated to proactive maritime patrols around GCM by 10%	80-85%	80-85%	80%
Ability to Increase number of deployments dedicated to proactive maritime patrols around LCM and CYB by 10%	50-55%	50-55%	50%
Ability to Increase percentage of staff holding accredited maritime training by 10% in one or more of the following categories: engineering, boat handling and captain	100%	100%	100%
TIMELINESS			
If team on duty: Maximum of 30 minutes to deploy from time call for service is received	100%	100%	100%
If team is off duty: Maximum of 90 minutes (about 3 hours) to deploy from time call for service is received	70-75%	70-75%	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			
	\$5,915,791	\$5,969,284	\$4,606,394
RELATED BROAD OUTCOME:			
A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: POL 6			

OCP 5	Regiment Services			
DESCRIPTION Provide humanitarian assistance and disaster relief to the people of the Cayman Islands and assist the civil authorities during emergencies. To meet its statutory obligations under Sect 20, the CIR provides five operational capabilities Medical. Deliver tiered medical support, from universal first aid to advanced trauma care and evacuation. Humanitarian Assistance and Disaster Response. Provide comprehensive disaster relief through site assessments, infrastructure repair, logistics, route clearance and life-support services, integrating with partner agencies. Urban Search and Rescue. Conduct adaptable USAR operations across environments, including collapsed structures and hazardous sites, including breaking and breaching and shoring of unstable structures. Security and Defense. Offer trained, armed personnel for static or mobile security tasks, balancing safe weapons handling with de-escalation skills to support major security incidents. General Duties. Maintain an on-call workforce; support ceremonial duties and parades; maintain and service equipment and vehicles; train sufficient drivers to operate fleet; invest in leadership to support Caymanian succession planning; operate communication systems to enable operational capability; maintain sufficient levels of fitness; conduct annual training exercise to test readiness.				
MEASURES		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of training sessions - Number of camps operated locally - Number of camps operated overseas - Number of readiness exercises conducted locally - Number of parades attended - Number of national events supported		30 2 2 2 3 3	30 2 2 2 3 3	11 1 - 1 3 -
QUALITY - Training delivered in line with a training quality manual - Annual training tests will be held in a range of core subjects - Persons participating in parades will be experienced in drill and words of command on parade		100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS - Monthly general training weekends - Regiment able to deploy a squadron within 2 hours - Annual training camp to be held each year. - Provide an on-call security element able to support major incident response within 2 hours - Prepare and submit annual reports on KPIs by January 15 of the following year - Annual, at minimum, 8-day non-residential camp to be held each year.		100% 90% 100% 100% 100% -	100% 90% 100% 100% 100% -	100% 90% - - 100% 100%

LOCATION			
Cayman Islands and overseas if deployed	100%	100%	100%
COST	\$2,682,984	\$2,742,130	\$2,521,915
RELATED BROAD OUTCOME: A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: RGM 1			

57. OWNERSHIP ACTIONS FOR 2026 AND 2027

EQUITY INVESTMENT

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
EI 79	Office of the Commissioner of Police Purchase of Entity Assets - RCIPS, CICG and CIR (Upgrades to Detention Centres; GTPS and Specialist Units relocation; Vehicles; WBPS, Building renovation, Domain Awareness System, CICG Vessel Equipment)	\$3,000,000	\$3,000,000	\$4,800,000

58. 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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of Acts sold • Number of sitting days for House and Committees • Number of hours spent on administrative support and research • Number of working days that the Parliament Building is operative • Number of hours spent on House and Committees	200-250 30-40 18,000-22,500 250-255 10,000-16,000	200-250 30-40 18,000-22,500 250-255 10,000-16,000	200-250 30-40 7,000-8,500 250-255 6,000- 8,000
QUALITY • Acts provided are the current revision or amendment • Papers, agendas and minutes are accurate and reflect decisions • Advice provided by suitably qualified personnel • Equipment operative when building is open; security provided by trained security staff	100% 99-100% 100% 95-100%	100% 99-100% 100% 95-100%	100% 99-100% 100% 95-100%
TIMELINESS • Orders for Acts taken at window processed within five minutes; orders received via email/fax/letter processed within 15 minutes • Documents prepared timely for Parliament sittings • Advice and information research provided within three days of request • House of Parliament Building facilities are operative every working day	90-100% 99-100% 95-100% 100%	90-100% 99-100% 95-100% 100%	90-100% 99-100% 95-100% 100%
LOCATION • Grand Cayman	100%	100%	100%
COST	\$3,639,036	\$3,684,243	\$3,097,503
RELATED BROAD OUTCOME: • Efficient, Effective, Accountable and People-Centred Public Services			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: LGL 2, LGL 3, LGL 4			

59. OTHER EXECUTIVE EXPENSES FOR 2026 AND 2027

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
OE 5	Constituency Allowance Allowances for the Premier, Deputy Premier, Speaker of the Parliament, Ministers, and Elected Members of the Parliament	\$1,805,167	\$1,805,167	\$1,431,439
OE 71	Commonwealth Parliamentary Association Support for the Commonwealth Parliamentary Association	\$200,000	\$200,000	\$150,000
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	\$5,325,264	\$5,373,792	\$4,690,361
OE 129	Executive Depreciation - Parliament Depreciation of Executive Assets for which the Deputy Governor is responsible (House of Parliament)	\$195,000	\$195,000	\$127,000
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	\$4,086,540	\$4,184,100	\$2,853,029
OE 150	Repairs to Parliament Building Repairs to Parliament Building	\$25,000	\$25,000	\$6,090

60. OWNERSHIP ACTIONS FOR 2026 AND 2027

EQUITY INVESTMENT

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
EI 88	Parliament Equity Investment for Parliamentary Projects, Purchase of Speaker's Vehicle and Other Entity Assets	\$197,000	\$0	\$30,000

PURCHASE OR CONSTRUCTION OF EXECUTIVE ASSET

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
EA 141	Upgrades and Repairs to the Parliament Building Upgrades and Renovations to the Parliament Building	\$990,000	\$1,000,000	\$222,000

61. 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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY	860-950	870-960	850-950
- 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	70-90	75-95	70-80
QUALITY	100%	100%	100%
Legal advice and representation provided by qualified Crown Counsel and Attorneys			
TIMELINESS	100%	100%	100%
- 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%
LOCATION	100%	100%	100%
Cayman Islands			
COST	\$3,272,045	\$3,384,198	\$3,231,194
RELATED BROAD OUTCOME:			
A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
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 local, regional and international law journals				
MEASURES		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY				
• Number of students ○ PPC Completion Certificate ○ Full-Time LLB degree ○ Part-Time LLB degree ○ Individual courses • PPC Completion Certificate ○ Courses provided within academic year ○ Hours of classroom lecturing per academic year • LLB (Hons) ○ Modules taught over three academic years ○ Hours of classroom teaching per module ○ Hours of classroom lecturing per academic year		20 40-50 25-30 1-2	20 40-50 25-30 1-2	20 40-50 25-30 1-2
• PPC Completion Certificate ○ Courses provided within academic year ○ Hours of classroom lecturing per academic year • LLB (Hons) ○ Modules taught over three academic years ○ Hours of classroom teaching per module ○ Hours of classroom lecturing per academic year		8 200 22-27 25-50 950	8 200 22-27 25-50 950	8 200 22-27 25-50 950
• Number of publications		4-8	4-8	4-8
QUALITY				
• Professional Practice Course ○ Percentage of courses taught by lecturers qualified to teach in the field. ○ Percentage of courses taught in accordance with a curriculum approved by Legal Advisory Council/Oxford Brookes University ○ Peer review of assessment criteria (setting of examinations) by External examiners ○ Peer review of internal assessment of coursework by external examiners. • LLB Degree ○ Percentage of courses taught by lecturers qualified to teach in the field. ○ Percentage of courses taught in accordance with a curriculum approved by the University of Liverpool ○ Peer review of assessment criteria (setting of examinations and coursework) by staff of the Faculty of Law, Liverpool University ○ Peer review of internal assessment of coursework by staff of Faculty of Law, Liverpool University • Publications ○ Meet standards required for publication		100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
		100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
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		100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
		100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
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TIMELINESS - Courses offered during each academic year - Research papers are completed on an ongoing basis throughout the calendar year	100%	100%	100%
	100%	100%	100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$1,753,694	\$1,783,736	\$1,648,570
RELATED BROAD OUTCOME: Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: PLG 26			

LGA 4	Drafting of Legislation and Regulations		
DESCRIPTION - Drafting principal and subsidiary legislation for the Government - Advising government entities on legislation during the legislative process			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY Number of draft legislation prepared by the Legislative Drafting Department	175-225	200-250	150-200
QUALITY - Percentage of legislative proposals that were implemented by the drafting of Bills, regulations, orders and notices - 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	\$1,413,462	\$1,525,960	\$1,033,061
RELATED BROAD OUTCOME: A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: PLG 2			

LGA 5	Policy Advice and Administrative Support to the Attorney General		
DESCRIPTION - Provision of administrative services to support the Attorney General. - Drafting of Act Revisions - Providing Policy Advice to the Attorney General			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of cabinet papers, notes, statements and reports prepared and/or reviewed - Number of annual reports tabled in Parliament - Number of Act Revisions - Policy Advice to the Attorney General	8-10 3-6 22-30 3-5	8-10 3-6 22-30 3-5	8-10 3-6 22-30 3-5
QUALITY - All cabinet papers, notes, statements, and reports prepared or reviewed by senior (qualified and experienced) personnel. - Act revisions accurately reflect amendment Acts - Policy Advice to the Attorney General is delivered timely and accurately	95-100% 100% 100%	95-100% 100% 100%	95-100% 100% 100%
TIMELINESS - Cabinet papers and notes are to be submitted to the Cabinet Office in accordance with Cabinet Office standards/deadlines - Reports submitted to Parliament within the established deadlines - Percentage of Act Revisions prepared - Percentage Policy Advice to the Attorney General	90-100% 90-100% 100% 100%	90-100% 90-100% 100% 100%	90-100% 90-100% 100% 100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$1,650,698	\$1,682,303	\$1,229,454
RELATED BROAD OUTCOME: A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
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 Law 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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Total number of cases (SARs, requests and disclosures from OFIUS, and requests from LLEAs and CAs): 1. SARs 2. RFIs from OFIUs 3. Disclosures from OFIUs 4. RFIs from LLEAs and CAs	1,267-1,350	1,267-1,350	1,149-1,285
TOTAL	1,435-1,554	1,435-1,554	1,317-1,470
• Total number of cases analyzed • Total number of cases closed • Number of industry Outreach events • Produce Annual Report pursuant to Section 11 (b) of POCA • Produce Strategic Analysis Report (s) pursuant to Section 4 (1A) (b) of POCA • Number of days spent on representation activities	89-107 31-37 48-60 1,239-1,630 1,131-1,522 18-30 1 1 66-87	89-107 31-37 48-60 1,239-1,630 1,131-1,522 18-30 1 1 66-87	89-99 31-35 48-51 1,144-1,419 859-1,129 18-30 1 1 66-87
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 2. Ensuring that all disclosures made by the FRA comply with Section 138 of POCA, or Section 4(2) (ca). 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. • 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 • Produce high quality responses for CFATF Mutual Evaluation process • Continuation of high-quality solutions implemented to address CFATF Recommended Actions	100% 		

TIMELINESS			
• Cases to Director for initial review within 2 days of receipt by the FRA	95-100%	95-100%	95-100%
• Cases acknowledged within four days of receipt	90-100%	90-100%	90-100%
• Priority 1 cases closed within 35 days of receipt	60-75%	60-75%	35-50%
• Priority 2 cases closed within 60 days of receipt	50-70%	50-70%	35-50%
• Priority 3 cases closed within 80 days of receipt	50-60%	50-60%	10-40%
• Priority 4 cases closed within 90 days of receipt	50-60%	50-60%	10-40%
• Annual Report produced on or before the 31 st March as per Section 11 (b) of POCA	100%	100%	100%
• Strategic Analysis Report produced by specific date	100%	100%	100%
• Meet deadlines set for CFATF Mutual Evaluation process	80-100%	80-100%	80-100%
• Financial Sanctions Notices converted and published within 4 hours of receipt	95-100%	95-100%	N/A
• Compliance Reporting Forms acknowledge and processed within four days of receipt	95-100%	95-100%	N/A
• Sanctions License Application initial processing completed within 30 days of receipt	95-100%	95-100%	N/A
LOCATION			
• Grand Cayman	100%	100%	100%
COST			
	\$2,622,047	\$2,784,974	\$2,181,617
RELATED BROAD OUTCOME:			
• A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
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 laws 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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of reviews • Number of papers, reports, bills, parliamentary notes opinions/advice, presentations, Commission meetings and/or consultation meetings • Annual Report • Number of other Legislative proposals – legislative drafting, legislative editing, and/or opinions/advice	6-8 8-12 1 2-8	6-8 8-12 1 2-8	6-8 8-12 1 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	\$596,196	\$670,834	\$578,863
RELATED BROAD OUTCOME: • A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: PLG 24			

62. OWNERSHIP ACTIONS FOR 2026 AND 2027

EQUITY INVESTMENT

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
EI 34	Portfolio of Legal Affairs Equity investment for purchase of entity assets	\$402,500	\$305,500	\$65,000

63. 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 Administrative and operational support to the Judiciary, including: • Providing administrative and secretarial services to the Chief Justice, Judges, and Magistrates, including preparation of judgments, correspondence, transcription and support for appeals. • Providing court reporting services including capturing verbatim records and official transcripts for appeals and real-time transcripts for use of judges • Preparing minutes of order and issuing orders, rulings and judgments • Compiling and submitting statistical reports to inform decision making and planning. • Providing library services and access to online legal databases through the Law Library, ensuring access to law reports, journals, and reference materials for Judges, Magistrates, Attorneys, and members of the public. • To regulate, supervise and monitor firms, attorney-at-law (including sole practitioners) conducting relevant financial and legal practices within the jurisdiction within the Legal Services Act (202 Revision) • To develop and maintain an effective regulatory environment. • To ensure that all sole practitioners, beneficial owners, and persons connected to attorneys-at-law conducting legal services are deemed fit and proper to do so. • To maintain a registry of all firms, attorneys-at-law (including sole practitioners). • To impose administrative fines and enforcement action as necessary. • To ensure all annual renewals for firms, attorneys-at-law (including sole practitioners), practising fees and operational licenses are paid annually. • To ensure the Courts website (Courts Public Register) is kept in compliance with all incoming/outgoing firms and attorneys-at-law (including sole practitioners). • To oversee all risk-based approaches to the supervision of the “LSSA” to ensure compliance and report to the Legal Advisory Supervisory Commission. • To ensure the developed and maintained regulatory environment for AML/CFT/CPF/TFP complies and that all procedures, systems, and controls in place to mitigate the risk of the Cayman Islands legal system being used to launder ill-got gains and fund terrorist activity are updated quarterly and reported to the Legal Advisory Supervisory Commission.	

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of hearings conducted	9,800-10,800	10,000-10,800	N/A
• Number of judgments issued by the Grand Court	200	200	200
• Number of Orders made by the Grand Court	800-1000	800-1000	N/A
• Number of statistical reports compiled	1	1	1
• Number of pages of transcripts provided	32,044	32,845	31,263
• Number of law reports, journals and reference materials maintained in the Law Library.	5,600-5,800	5,500	5,300-5,500
• Number of e-books in the digital law library	700-720	700-730	690
• Number of applications for registration and cancellations of registration processed	8-10	10-15	N/A
• Number of Firms, Attorneys-at-Law (including sole practitioners), assessments conducted and registered	500-1260	800-1300	N/A
• Number of applications that complied with the regulations of legal practice	500-1260	900-1365	N/A
• Number of Admissions as Attorney-at-Law – General Admission	10-92	10-92	N/A
• Number of Admissions as Attorney-at-Law – Limited Admission	20-56	20-56	N/A
• Number of Attorneys Admitted to the Roll and Certification	148	148	N/A
• Number of Practising Certificates for Annual Renewals	1260	1260	N/A
• Number of Annual renewals for Operational Licenses	81	81	N/A
• Number of recognised law entities and law firms	15	15	N/A
• Number of registered Article Clerks	1-6	1-6	N/A
• Number of Disciplinary Procedures			
QUALITY			
• Judgments, minutes, rulings, Orders prepared accurately	100%	100%	N/A
• Statistical reports accurate, verified, and reliable for judicial use.	100%	100%	100%
• Transcripts produced free of clerical or material errors.	100%	100%	100%
• Law reports, journals, and reference materials relevant, current, and catalogued correctly.	100%	100%	100%
• Library services delivered professionally, meeting the information needs of all users.	100%	100%	100%
• Regulatory and supervisory functions carried out in accordance with applicable legislation, LSC and LSSA Guidance, policies and procedures and Board directive	100%	100%	100%
TIMELINESS			
• Minutes of Order, Orders and Judgments prepared and issued within court-set deadlines	100%	100%	100%
• Judgments and Notes of Evidence transcribed within the timeframes requested	100%	100%	100%
• Annual statistical reports finalized and available by 1 January each year	100%	100%	100%
• Appeal transcripts prepared within 16 weeks of appeals being lodged	100%	100%	100%
• Law Library resources updated and made available on time	100%	100%	100%
• Conduct supervisory oversight activity according to the established timelines and directives of the Board	100%	100%	N/A

LOCATION			
• Grand Cayman	100%	100%	100%
COST			
	\$3,682,222	\$3,698,654	\$3,198,093
RELATED BROAD OUTCOME:			
• A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: JUD 1			

JAD 2	Support for Court Proceedings		
DESCRIPTION			
Administrative Support for the Conduct of Civil, Criminal and Traffic Proceedings, Administration of Legal Aid, and Administration of the Drug Rehabilitation Court (DRC).			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Legal Aid Certificates Issued	1,900-3,000	2,000-3,000	1,800-2,800
• Legal Aid Taxation Certificates Issued	2,200-3,100	2,200-3,200	2,200-3,000
• Number of cases filed in the Grand Court	1500-1600	1,600-1,700	283-297
• Number of cases filed in the Summary Court	420-450	450-460	260-273
• Number of court process served	190-200	190-200	193-203
• Number of foreign process registered and served	120-130	120-130	133-140
• Number of Gazette Notices prepared, issued, and filed	220-240	240-260	239-251
• Number of Indictments filed	140-290	140-290	50-200
• Number of Charges filed	3,000-4,000	3,000-4,000	2,000-3,000
• Number of traffic summonses filed	4,000-5,000	4,000-5,000	3,000-4,000
• Number of traffic tickets filed	9,000-10,000	9,000-10,000	8,000-9,000
• Number of Summary Court Appeal cases filed	100-150	100-150	40-75
• Number of Grand Court Appeal cases filed	60	60	N/A
• Number of Cayman Brac charges filed	55	55	N/A
• Number of Cayman Brac Traffic summonses and tickets filed	200	200	40-60
• Number of Youth charges and Traffic tickets filed	80-100	80-100	50-80
• Number of jurors served	600-630	600-630	600-630
• Number of hearings recorded	120-130	130-140	N/A
• Number of jury claims processed	35-42	35-42	N/A
• Number of applications processed	50-70	50-70	N/A
• Number of provisional orders made	40-70	40-70	40-70
• Number of prescribed treatment programme orders made	40-60	40-60	40-60
• Number of compliance reviews and progress reports received	40-60	40-60	40-60
• Number of drug tests (random, observed, and laboratory)	120	120	120
• Number of rewards and sanctions recorded	2,500	2,500	2,500
• Number of graduates completing the programme	150-200	150-200	150-200
• Number of Drug Court team meetings held	35-50	35-50	35-50
• Number of Drug Court team meetings held	48	48	48

QUALITY			
• Certificates issued and signed by authorized Officer in accordance with Legal Aid Act	100%	100%	100%
• Taxation Certificates processed and signed by the Clerk of the Court or Taxation Officer in accordance with the Legal Aid Act and Practice Direction	100%	100%	100%
• Files meet accuracy and completeness standards	100%	100%	100%
• Court documents are served and executed in accordance with the rules of the Court	100%	100%	100%
• Warrants of execution and remand warrants must be accurate	100%	100%	100%
• Accurate recordings of exhibits kept in safe custody	100%	100%	100%
• The Public Registers, Register of Attorneys are accurate and updated daily	100%	100%	100%
• Indictments and charges are correctly processed without clerical errors	100%	100%	100%
• Appeal files contain all required documents before transmission	100%	100%	100%
• Warrants of Arrest, Warrants of Committal and Bail bonds meet legal requirements	100%	100%	100%
• Witness summonses drafted without clerical errors	100%	100%	100%
• Jury summonses served without clerical or selection errors	100%	100%	100%
• Digital court recordings free from technical errors or missing segments	100%	100%	100%
• Court transcripts free from material errors	100%	100%	100%
• Court records and exhibits logged, stored, and secured without incident of loss or breach	100%	100%	100%
• Jury claims processed accurately	100%	100%	100%
• Appeal files meet accuracy and completeness standards	100%	100%	100%
• Applications and documents processed accurately and in accordance with established procedures.	100%	100%	100%
• Court orders, summonses, and bonds issued without clerical errors.	100%	100%	100%
• Assessments for suitability completed within prescribed timeframes, ensuring fairness and consistency.	100%	100%	100%
• Progress reports reviewed before any advancement, sanction, or graduation decision.	100%	100%	100%
• Rewards and sanctions applied consistently and transparently, maintaining participant accountability.	100%	100%	N/A
• Graduation decisions based on full compliance with programme requirements.	100%	100%	100%
• Courtroom services delivered with professionalism, ensuring smooth operation of proceedings.	100%	100%	100%

TIMELINESS			
• Legal Aid notification certificate issued and sent out within 3 to 5 working days	100%	100%	100%
• Taxation Certificate issued within 3 to 7 working days from taxation	100%	100%	100%
• Files processed on the same day of receipt	100%	100%	100%
• Court documents served within 14 days	100%	100%	100%
• Summonses for maintenance and private law proceedings issued within one week	100%	100%	100%
• The Public Registers are updated daily	100%	100%	100%
• The Register of Attorneys, NP, and JPS are updated daily	100%	100%	100%
• Charges and Summonses filed within 24 hours of receipt	100%	100%	100%
• Notices of Appeal registered and filed within 24 hours	100%	100%	100%
• Witness Summonses (i) served and confirmed by return of service or (i) unserved confirmed by non-service within 5 days	100%	100%	100%
• Jury claims processed within one month of receipt	100%	100%	100%
• Jury accommodation arranged within 5 working days before trial	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%
• Production warrants, remand warrants and bail bonds executed within 24 hours of order.	100%	100%	100%
• Requests for SIRs transmitted to DCFS and DCR within 2 working days of request.	100%	100%	100%
• Register Youth charges before each Friday court session	100%	100%	100%
• Register Cayman Brac matters before monthly hearing date	100%	100%	100%
• Applications processed within 14 days of receipt.	100%	100%	100%
• Court materials and reports prepared before each scheduled sitting.	100%	100%	100%
• Orders issued within two working days of decision.	100%	100%	100%
• Compliance reviews and reports received and filed on schedule.	100%	100%	100%
• Drug testing carried out immediately when directed, with results submitted promptly.	100%	100%	100%
• Sanctions or rewards recorded and actioned at the earliest sitting following a compliance report.	100%	100%	100%
• Graduation or termination decisions recorded and implemented without delay.	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST			
	\$8,628,278	\$8,644,022	\$7,856,713
RELATED BROAD OUTCOME:			
• A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of receipts issued	19,000-24,000	19,000-24,000	24,505
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			
	\$819,591	\$823,641	\$974,192
RELATED BROAD OUTCOME:			
• Efficient, Effective, Accountable and People-Centred Public Services			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of receipts issued	6,300	6,450	6,220
• Number of payments issued	5,900	6,000	5,760
• Number of nominated accounts	100-110	110-120	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			
	\$706,185	\$702,728	\$689,153
RELATED BROAD OUTCOME:			
• Efficient, Effective, Accountable and People-Centred Public Services			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: JUD 13			

JAD 5	Support for the Conduct of Coronial Proceedings		
DESCRIPTION			
Administrative Support for the Conduct of Coronial Proceedings.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
- Number of death reports received and processed - Number of inquests opened - Number of inquests completed with jury verdicts - Number of Coroner’s summonses issued and served - Number of Jurors empaneled for inquests - Number of autopsy orders processed - Number of referrals made to the Director of Public Prosecutions	70-90 70-90 40-60 150 70-90 70-90 1-5	70-90 70-90 40-60 150 70-90 70-90 1-5	N/A
QUALITY			
- Death reports reviewed to confirm jurisdiction and necessity for an inquest - Jury empanelment meets legal and procedural requirements - Coroner’s summonses are prepared and issued in the correct form - Witness evidence, exhibits and statements are accurately recorded, marked and securely preserved - Verdicts are clearly documented and transmitted to the appropriate authorities - Case records, exhibits and transcripts are maintained securely until closure of proceedings	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%	N/A
TIMELINESS			
- Deaths reported are logged and assigned to the Coroner within 24 hours of receipt - Coroner’s summonses are issued within 48 hours of direction - Juries are empanelled and notified at least 7 days before the scheduled inquest, unless urgent circumstances require otherwise - Evidence and exhibits are logged and secured on the same day they are received - Autopsy or burial orders are issued within 24 hours of instruction - Notifications of verdicts or case closures are sent to the relevant authority within 2 working days of the inquest’s completion - Referrals for criminal proceedings are transmitted immediately upon conclusion of the inquest where required	100% 100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100% 100%	N/A
LOCATION			
Grand Cayman	100%	100%	N/A
COST			
	\$104,046	\$103,366	\$0
RELATED BROAD OUTCOME:			
Efficient, Effective, Accountable and People-Centred Public Services			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: JUD 18			

HEA 8	Autopsies, Coroner and Other Related Services		
DESCRIPTION			
Autopsies and Coroner Services and other related services.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 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			
	\$327,600	\$334,152	\$312,000
RELATED BROAD OUTCOME:			
• Efficient, Effective, Accountable and People-Centred Public Services			
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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of Criminal Applications filed	500-650	500-650	590-625
Number of Civil Applications filed	300-350	300-350	250-300
Number of Criminal Applications approved	500-570	500-570	425-550
Number of Civil Applications approved	250-300	250-300	200-225
Number of Duty Counsel Applications (Police and Court Claims)	775-850	775-850	750-825
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			
	\$2,971,000	\$3,030,420	\$2,900,000
RELATED BROAD OUTCOME: Efficient, Effective, Accountable and People-Centred Public Services			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: NGS 2			

NGS 93	Legal Services Supervisory Authority		
DESCRIPTION			
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”).			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			N/A
Number of applications for registration and cancellations of registration processed	2-8	2-8	
Number of ML/TF/PF/TFS risk assessments conducted	50-65	50-65	
Number of supervisory activities and or enforcement actions applied to supervised firms	30-60	30-60	
Number of outreach events and activities delivered to supervised firms	4-8	4-8	
Number of meetings held, and presentations made to other supervisory authorities, LEAs, and relevant stakeholders	12-15	12-15	
Number of public notices, publications, advisories, press releases and responses to industry queries in which LSSA provided technical advice, guidance, information, and support to the legal sector	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, LSSA Guidance, policies and procedures and Board directives	95-100%	95-100%	N/A
TIMELINESS			
Conduct supervisory and enforcement activity according to established timelines	85-100%	85-100%	N/A
LOCATION			
Cayman Islands	100%	100%	N/A
COST			
	\$1,844,096	\$1,819,144	\$0
RELATED BROAD OUTCOME:			
A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
THIS GROUP COMPRISES PURCHASE AGREEMENT OUTPUT: NGS 93			

64. OTHER EXECUTIVE EXPENSES FOR 2026 AND 2027

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 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	\$4,576,262	\$4,967,815	\$4,424,414
OE 4	Judiciary Expenses Expenditure relating to members of the Judiciary including entertainment expenses, training, travel, recruitment expenses and security services	\$914,214	\$1,073,624	\$973,581
OE 43	Depreciation of Judicial Executive Assets Depreciation of Executive Assets managed by Judicial Administration (Court House Building)	\$764,059	\$804,283	\$708,030
OE 57	Executive Bank Charges Bank charges	\$13,000	\$13,000	\$12,946
OE 65	Court of Appeal Expenses Emoluments, travel and accommodation for a panel of four Court of Appeal Judges	\$1,282,506	\$1,285,786	\$1,224,077

65. OWNERSHIP ACTIONS FOR 2026 AND 2027

EQUITY INVESTMENT

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
EI 21	Judicial Administration Equity investment for purchase of entity assets	\$1,500,000	\$797,500	\$906,838

PURCHASE OR CONSTRUCTION OF EXECUTIVE ASSET

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
EA 145	Court House Upgrade, renovate, construction of court facilities	\$1,703,000	\$2,806,800	\$1,583,201

66. 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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of cases for which legal rulings provided - Number of cases prosecuted - Number of requests for mutual legal assistance from International Authorities - Number of requests for mutual legal assistance to International Authorities - Number of high profile, complex fraud and money laundering investigations - Number of applications under Justice Protection Act reviewed - Number of witnesses to whom Witness Care Unit provides witness liaison	2,600-3,000 1,900-2,200 70-90 70-90 20-30 10-15 200-300	2,600-3,000 1,900-2,200 80-100 80-100 20-30 10-15 200-300	2,200-2,500 1,500-1800 50-70 50-70 10-15 10-15 200-300
QUALITY - Recruitment and Availability of experienced Crown Counsel - Number of employees receiving relevant and consistent training - Number of rulings coinciding with final outcomes - Number of correct charges laid before the court - Victims and witnesses receiving appropriate and up to date care - Identifying the nature and extent of MLA requests - Ensuring appropriate counsel conduct work commensurate with expertise - Providing adequate and appropriate responses to MLA requests - Qualified Attorneys and Administrative Staff to execute required activities	80-100% 80-100% 80-100% 80-100% 80-100% 80-100% 80-100% 80-100% 80-100%	80-100% 80-100% 80-100% 80-100% 80-100% 80-100% 80-100% 80-100% 80-100%	80-100% 80-100% 80-100% 80-100% 80-100% 80-100% 80-100% 80-100% 80-100%
TIMELINESS - Number of rulings within specified 14 day target period - Victims and witnesses updated promptly during and after court proceedings - Recruitment of employees within reasonable time - Number of responses to requests for MLA within timely manner - Conduct of proceedings without unnecessary delay - Prompt delivery of disclosure to court and defense - Reduce case backlog by 25-40% through digital case management systems - Applications processed within required time line - Witnesses contacted within required time line after trial date set or trial date changed	80-100% 80-100% 80-100% 80-100% 80-100% 80-100% 80-100% 100% 100%	80-100% 80-100% 80-100% 80-100% 80-100% 80-100% 80-100% 100% 100%	80-100% 80-100% 80-100% 80-100% 80-100% 80-100% 80-100% 100% 100%

LOCATION - Grand Cayman - Cayman Brac	95% 5%	95% 5%	95% 5%
COST	\$7,703,342	\$7,778,683	\$6,725,376
RELATED BROAD OUTCOME: - A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems - A Diversified, Resilient Economy that Supports Prosperity and Innovation - Healthy and Empowered People with an Improved Quality of Life for All Ages - Strong Education and Immigration Systems that Support a highly Skilled and Adaptable Caymanian Population. - A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture - Sustainable Physical Development that Prioritises Affordable Housing, Ensures Resilient Infrastructure and Protects Nature			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: DPP 1, DPP 2, DPP 3			

67. OWNERSHIP ACTIONS FOR 2026 AND 2027

EQUITY INVESTMENT

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
EI 60	Office of the Director of Public Prosecutions Equity investment for purchase of entity assets	\$152,000	\$100,000	\$692,737

68. 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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
- Number of reports issued reports to the Parliament - Number of audits in progress / partial reports	5-7 2-3	5-7 2-3	3-5 2-3
QUALITY			
- Issued reports are reviewed and signed off by the Deputy Auditor General and/or Auditor General - Request client’s comments on the draft reports and amend the final report if necessary - Report recommendations are endorsed by PAC - Report recommendations are accepted by the client	100% 100% 90-100% 75-100%	100% 100% 90-100% 75-100%	100% 100% 90-100% 75-100%
TIMELINESS			
- Auditor General reports become public documents within two weeks of submission to the Speaker of the Parliament - All reports are publicly available through the website within two days after becoming a public document	80-100% 100%	80-100% 100%	80-100% 100%
LOCATION			
64 Shedden Road, George Town and Client premises (local and international)	100%	100%	100%
COST			
	\$1,420,248	\$1,491,263	\$1,110,217
RELATED BROAD OUTCOME:			
Efficient, Effective, Accountable and People-Centred Public Services			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUT: AUD 2			

69. 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	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of inquiries received and answered - Number of maladministration complaints received - Number of Police Complaints received - Number of whistleblower disclosures received - Number of Own Motion Investigations - Number of FOI and DP inquiries responded to - Number of FOI appeals, DP complaints and data breaches processed, investigated and/or decided - Number of investigations to monitor public authorities and data controllers (as defined by FOI and DP Acts) - Number of promotional activities and to promote public awareness of the FOI and DP Acts	150-200 100-150 30-50 1-10 1-3 300-400 300-400 2-10 10-30	150-200 100-150 30-50 1-10 1-3 400-500 400-500 2-10 10-30	150-175 75-100 30-50 1-10 1-3 175-300 175-300 2-10 10-15
QUALITY - All complaints will be thoroughly assessed and discussed with complainants. Expectations will be reviewed and clarified - All Complainants will be apprised of file status every 30 days - All complainants and authorities will be notified in writing of outcomes of early/informal resolutions and investigations - All investigative material and contact with witnesses, complainants and authorities will be documented and uploaded to the case file - All appeals, DP complaints and breaches processed and investigated by suitably qualified and trained staff - All appeals, DP complaints and breaches processed and investigated in accordance with policies and procedures, and parameters established under the FOI and DP Acts - All decisions and reports signed off by the Ombudsman	100% 90% 100% 95% 95% 100% 100%	100% 90% 100% 95% 95% 100% 100%	100% 90% 100% 95% 95% 100% 100%

TIMELINESS			
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 investigations to be completed within six months of receipt of the complaint	85%	85%	90%
All inquiries and complaints answered within five days	95%	95%	95%
Appeals, DP complaints and breaches processed, investigated and decided within timelines established by Act and in internal policies and procedures	95%	95%	95%
Statutory Annual Report presented to the Oversight Committee of the LA on an annual basis	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$2,868,762	\$2,923,846	\$2,687,714
RELATED BROAD OUTCOME:			
A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			
THIS GROUP COMPRISES BUDGET STATEMENT OUTPUTS: OOB 1, OOB 2			

70. OWNERSHIP ACTIONS FOR 2026 AND 2027

EQUITY INVESTMENT

APPROPRIATION REFERENCE	NAME AND DESCRIPTION	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
EI 75	Office of the Ombudsman Equity Investment for purchase of entity assets	\$25,000	\$25,000	\$8,585

71. LIST OF TRANSFER PAYMENTS (TPs)

APPROPRIATION REFERENCE	NAME	2026 Forecast	2027 Forecast	ENTITY NAME
TP 12	Tourism Scholarships	\$1,450,000	\$1,450,000	Ministry of Tourism and Trade Development
TP 27	Pre-School Educational Assistance	\$2,100,000	\$2,100,000	Ministry of Education and Training
TP 30	Local, Overseas Scholarships and Bursaries	\$32,300,000	\$32,000,000	Ministry of Education and Training
TP 41	Financial Assistance	\$24,000,000	\$24,000,000	Ministry of Social Development and Innovation
TP 44	Temporary Poor Relief Payments for Young Parents Programme	\$50,000	\$50,000	Ministry of Health, Environment and Sustainability
TP 46	Poor Relief for Refugees	\$130,000	\$130,000	Ministry of District Administration and Home Affairs
TP 47	Ex-Gratia Benefit Payments to Seafarers and Veterans	\$10,000,000	\$10,000,000	Ministry of Social Development and Innovation
TP 51	Other Educational and Training Assistance	\$900,000	\$900,000	Ministry of Education and Training
TP 57	Children and Family Services Support	\$521,150	\$521,150	Ministry of Social Development and Innovation
TP 58	Support for Services of the Red Cross	\$70,000	\$70,000	Cabinet Office
TP 128	Sponsorships and Community Support	\$150,000	\$150,000	Cabinet Office
TP 60	Housing Assistance	\$500,000	\$1,000,000	Ministry of Planning, Lands, Agriculture, Housing and Infrastructure
TP 63	Support to Local Business Associations	\$63,750	\$63,750	Ministry of Financial Services and Commerce
TP 66	Sister Islands Home Repairs Assistance	\$600,000	\$600,000	Ministry of District Administration and Home Affairs
TP 67	Sports and Cultural Tourism Programmes Assistance	\$1,000,000	\$1,000,000	Ministry of Tourism and Trade Development
TP 69	Support for the Bridge Foundation	\$155,000	\$155,000	Ministry of District Administration and Home Affairs
TP 73	Other Health and Wellness Programme Assistance	\$200,000	\$200,000	Ministry of Health, Environment and Sustainability
TP 76	Assistance for Infrastructure Development	\$200,000	\$200,000	Ministry of Planning, Lands, Agriculture, Housing and Infrastructure
TP 80	Support for Business Initiatives	\$50,000	\$50,000	Ministry of Financial Services and Commerce
TP 82	Scholarships – Special Educational Needs	\$3,000,000	\$3,000,000	Ministry of Education and Training
TP 83	Scholarships – Medical Specialisation	\$329,000	\$317,000	Ministry of Education and Training
TP 84	Agriculture Sector Development	\$400,000	\$400,000	Ministry of Planning, Lands, Agriculture, Housing and Infrastructure
TP 85	Support to Local Financial Services Associations	\$93,500	\$93,500	Ministry of Financial Services and Commerce
TP 86	Sister Islands Beaches and Community Clean Up Programme	\$600,000	\$600,000	Ministry of District Administration and Home Affairs
TP 93	Public School Grants	\$400,000	\$400,000	Ministry of Education and Training

APPROPRIATION REFERENCE	NAME	2026 Forecast	2027 Forecast	ENTITY NAME
TP 94	Superior Auto Apprenticeship Programme	\$150,000	\$150,000	Ministry of Education and Training
TP 101	Sister Islands Community Programmes/ Projects	\$160,000	\$160,000	Ministry of District Administration and Home Affairs
TP 107	Youth, Sports, Culture and Heritage Programmes	\$350,000	\$350,000	Ministry of Youth, Sports, Culture and Heritage
TP 111	Climate Resiliency Programme	\$200,000	\$0	Ministry of Health, Environment and Sustainability
TP 112	Community Support Programmes	\$200,000	\$200,000	Ministry of Health, Environment and Sustainability
TP 115	Hope for Today Foundation	\$100,000	\$100,000	Ministry of Social Development and Innovation
TP 119	Community Development Initiatives	\$150,000	\$150,000	Ministry of Caymanian Employment and Immigration
TP 122	Visitor Experience Development Grant	\$250,000	\$250,000	Ministry of Tourism and Trade Development
TP 123	Support for Community Development and Activities	\$250,000	\$250,000	Ministry of Social Development and Innovation
TP 124	Sponsorship and Scholarships	\$250,000	\$250,000	Ministry of Planning, Lands, Agriculture, Housing and Infrastructure
TP 129	Alex Panton Foundation Financial Assistance Programme	\$150,000	\$150,000	Ministry of Social Development and Innovation
TP 130	Innovation and Research Support	\$200,000	\$250,000	Ministry of Social Development and Innovation
TP 131	Social Support Programme for Seniors and Children	\$500,000	\$500,000	Ministry of Social Development and Innovation

72. LIST OF OTHER EXECUTIVE EXPENSES (OEs)

APPROPRIATION REFERENCE	NAME	2026 Forecast	2027 Forecast	ENTITY NAME
OE 1	Personal Emoluments for the Judiciary	\$4,576,262	\$4,967,815	Judicial Administration
OE 2	Personal Emoluments for Her Excellency the Governor and Official Members of Cabinet	\$993,613	\$987,001	Portfolio of the Civil Service
OE 4	Judiciary Expenses	\$914,214	\$1,073,624	Judicial Administration
OE 5	Constituency Allowance	\$1,805,167	\$1,805,167	Parliament of the Cayman Islands
OE 6	Contribution to Caribbean Financial Action Task Force	\$84,000	\$84,000	Ministry of Financial Services and Commerce
OE 9	Caribbean Economic Community Fees	\$241,199	\$246,023	Ministry of Finance and Economic Development
OE 10	Caribbean Regional Technical Assistance Centre – Contribution	\$90,225	\$90,225	Ministry of Finance and Economic Development
OE 11	Subscription to Caribbean Examinations Council	\$560,621	\$560,621	Ministry of Education and Training
OE 12	University of the West Indies Membership Levy	\$16,377	\$16,377	Ministry of Education and Training
OE 15	Pan American Health Organization Subscription	\$15,000	\$15,000	Ministry of Health, Environment and Sustainability
OE 19	Ex-Gratia Recipients Plan Payments	\$1,755,000	\$1,863,000	Portfolio of the Civil Service
OE 27	Past Service Pension Liability Payment	\$12,208,000	\$12,208,000	Ministry of Finance and Economic Development
OE 43	Depreciation of Judicial Executive Assets	\$764,059	\$804,283	Judicial Administration
OE 54	Caribbean Catastrophe Risk Insurance Facility – Annual Premium	\$1,100,000	\$1,100,000	Ministry of Finance and Economic Development
OE 57	Executive Bank Charges	\$13,000	\$13,000	Judicial Administration
OE 57	Executive Bank Charges	\$5,000	\$5,000	Ministry of Finance and Economic Development
OE 65	Court of Appeal Expenses	\$1,282,506	\$1,285,786	Judicial Administration
OE 66	United Nations Caribbean Environmental Programme	\$7,500	\$7,500	Ministry of Health, Environment and Sustainability
OE 71	Commonwealth Parliamentary Association	\$200,000	\$200,000	Parliament of the Cayman Islands
OE 81	World Anti-Doping Agency	\$5,000	\$5,000	Ministry of Youth, Sports, Culture and Heritage
OE 82	Regional Anti-Doping Organization	\$3,000	\$3,000	Ministry of Youth, Sports, Culture and Heritage
OE 93	Caribbean Agriculture Research and Development Institute	\$122,000	\$122,000	Ministry of Planning, Lands, Agriculture, Housing and Infrastructure
OE 94	Organisation for Economic Cooperation Development Global Forum	\$55,000	\$55,000	Ministry of Financial Services and Commerce
OE 96	Executive Salary Reimbursements	\$1,261,608	\$1,273,608	Cabinet Office

APPROPRIATION REFERENCE	NAME	2026 Forecast	2027 Forecast	ENTITY NAME
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, Lands, Agriculture, Housing and Infrastructure Executive Assets	\$9,694,000	\$9,694,000	Ministry of Planning, Lands, Agriculture, Housing and Infrastructure
OE 103	Caribbean Public Health Agency	\$20,000	\$20,000	Ministry of Health, Environment and Sustainability
OE 107	Major Governance Projects	\$270,000	\$270,000	Portfolio of the Civil Service
OE 110	General Insurance	\$12,343,800	\$12,960,990	Ministry of Finance and Economic Development
OE 115	Regional Security Initiatives	\$86,000	\$86,000	Ministry of District Administration and Home Affairs
OE 116	Pension Uplift	\$7,188,000	\$7,590,000	Portfolio of the Civil Service
OE 117	Civil Service Hospitality Fund	\$290,824	\$319,906	Portfolio of the Civil Service
OE 119	Second Chances Programme	\$150,000	\$150,000	Portfolio of the Civil Service
OE 120	Repairs and Maintenance of Executive Buildings	\$25,000	\$25,000	Portfolio of the Civil Service
OE 121	Additional Normal Cost Pension	\$4,155,338	\$4,238,445	Ministry of Finance and Economic Development
OE 123	Global Island Partnership	\$5,000	\$5,000	Ministry of Planning, Lands, Agriculture, Housing and Infrastructure
OE 125	Caribbean Disaster Emergency Management Agency Membership	\$116,400	\$116,400	Cabinet Office
OE 127	Caribbean Association of Medical Councils	\$1,500	\$1,500	Ministry of Health, Environment and Sustainability
OE 128	Personal Emoluments for the Premier, Deputy Premier, Speaker of Parliament, Ministers and Members of Parliament	\$5,325,264	\$5,373,792	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	\$4,086,540	\$4,184,100	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	\$75,000	\$85,000	Ministry of Health, Environment and Sustainability
OE 139	Asset Recovery Inter-Agency Network for the Caribbean (ARIN-CARIB)	\$8,375	\$8,375	Ministry of Financial Services and Commerce
OE 141	Emerging Talent Programme	\$1,125,000	\$1,125,000	Portfolio of the Civil Service
OE 144	Depreciation of Executive Assets – Ministry of District Administration and Home Affairs	\$2,024,000	\$2,177,000	Ministry of District Administration and Home Affairs
OE 150	Repairs to Parliament Building	\$25,000	\$25,000	Parliament of the Cayman Islands
OE 152	Maintenance of the Completed George Town Landfill Remediation Works Phase 1	\$498,000	\$498,000	Ministry of Health, Environment and Sustainability

73. LIST OF EQUITY INVESTMENTS (EIs)

APPROPRIATION REFERENCE	NAME	2026 Forecast	2027 Forecast	ENTITY NAME
EI 1	Cayman Airways Limited	\$10,500,000	\$8,500,000	Ministry of Tourism and Trade Development
EI 4	Cayman Islands Development Bank	\$500,000	\$500,000	Ministry of Finance and Economic Development
EI 11	Ministry of Caymanian Employment and Immigration	\$2,430,000	\$1,970,000	Ministry of Caymanian Employment and Immigration
EI 12	Ministry of Education and Training	\$21,440,000	\$19,400,000	Ministry of Education and Training
EI 21	Judicial Administration	\$1,500,000	\$797,500	Judicial Administration
EI 23	Cayman Islands National Museum	\$600,000	\$400,000	Ministry of Youth, Sports, Culture and Heritage
EI 29	Health Services Authority	\$0	\$5,000,000	Ministry of Health, Environment and Sustainability
EI 34	Portfolio of Legal Affairs	\$402,500	\$305,500	Portfolio of Legal Affairs
EI 35	Portfolio of the Civil Service	\$2,181,350	\$397,000	Portfolio of the Civil Service
EI 36	Cabinet Office	\$3,454,877	\$1,128,117	Cabinet Office
EI 46	University College of the Cayman Islands	\$1,500,000	\$0	Ministry of Education and Training
EI 47	National Gallery of the Cayman Islands	\$120,000	\$125,000	Ministry of Youth, Sports, Culture and Heritage
EI 49	Cayman Turtle Conservation and Education Centre Ltd.	\$5,000,000	\$4,000,000	Ministry of Tourism and Trade Development
EI 57	National Housing Development Trust	\$8,000,000	\$7,000,000	Ministry of Planning, Lands, Agriculture, Housing and Infrastructure
EI 60	Office of Director of Public Prosecutions	\$152,000	\$100,000	Office of Director of Public Prosecutions
EI 67	Ministry of Financial Services and Commerce	\$506,500	\$100,000	Ministry of Financial Services and Commerce
EI 68	Ministry of Tourism and Trade Development	\$500,000	\$250,000	Ministry of Tourism and Trade Development
EI 70	Ministry of Finance and Economic Development	\$1,065,000	\$1,065,000	Ministry of Finance and Economic Development
EI 71	Ministry of Planning, Lands, Agriculture, Housing and Infrastructure	\$4,500,000	\$5,550,000	Ministry of Planning, Lands, Agriculture, Housing and Infrastructure
EI 72	Cayman National Cultural Foundation	\$336,000	\$326,000	Ministry of Youth, Sports, Culture and Heritage
EI 75	Office of the Ombudsman	\$25,000	\$25,000	Office of the Ombudsman
EI 78	Ministry of Social Development and Innovation	\$5,061,240	\$2,289,240	Ministry of Social Development and Innovation
EI 79	Office of the Commissioner of Police	\$3,000,000	\$3,000,000	Office of the Commissioner of Police
EI 86	Ministry of Youth, Sports, Culture and Heritage	\$4,355,000	\$6,130,000	Ministry of Youth, Sports, Culture and Heritage
EI 88	Parliament	\$197,000	\$0	Parliament of the Cayman Islands

APPROPRIATION REFERENCE	NAME	2026 Forecast	2027 Forecast	ENTITY NAME
EI 93	Ministry of District Administration and Home Affairs	\$13,171,532	\$12,513,700	Ministry of District Administration and Home Affairs
EI 94	Ministry of Health, Environment and Sustainability	\$15,564,000	\$8,483,000	Ministry of Health, Environment and Sustainability
EI 95	Utility Regulation and Competition Office	\$120,000	\$0	Ministry of Finance and Economic Development

74. LIST OF EXECUTIVE ASSETS (EAs)

APPROPRIATION REFERENCE	NAME	2026 Forecast	2027 Forecast	ENTITY NAME
EA 4	Land Purchase	\$1,500,000	\$1,500,000	Ministry of Planning, Lands, Agriculture, Housing and Infrastructure
EA 9	Land Purchase: Gazetted Claims	\$1,500,000	\$1,500,000	Ministry of Planning, Lands, Agriculture, Housing and Infrastructure
EA 30	Cemetery Vaults – Grand Cayman	\$620,000	\$672,000	Ministry of Health, Environment and Sustainability
EA 55	Cayman Brac and Little Cayman Roads	\$500,000	\$1,500,000	Ministry of District Administration and Home Affairs
EA 60	Cayman Brac: Sports Complex Expansion	\$250,000	\$200,000	Ministry of District Administration and Home Affairs
EA 78	Government Administration Building	\$1,030,000	\$0	Ministry of Planning, Lands, Agriculture, Housing and Infrastructure
EA 125	Cayman Brac Multi-Purpose Hall	\$150,000	\$100,000	Ministry of District Administration and Home Affairs
EA 141	Upgrades and Repairs to the Parliament Building	\$990,000	\$1,000,000	Parliament of the Cayman Islands
EA 144	Public Restrooms (Sister Islands)	\$50,000	\$150,000	Ministry of District Administration and Home Affairs
EA 145	Court House	\$1,703,000	\$2,806,800	Judicial Administration
EA 146	Land Purchase for Conservation	\$50,000	\$50,000	Ministry of Planning, Lands, Agriculture, Housing and Infrastructure
EA 148	Major Road Works - Expansion Projects	\$14,095,000	\$13,450,000	Ministry of Planning, Lands, Agriculture, Housing and Infrastructure
EA 159	Waterfront Tourism Experience	\$100,000	\$150,000	Ministry of Tourism and Trade Development
EA 161	Submarine Cable	\$1,000,000	\$1,000,000	Ministry of Planning, Lands, Agriculture, Housing and Infrastructure
EA 162	Protected Area Management	\$50,000	\$50,000	Ministry of Health, Environment and Sustainability
EA 164	Central Scranton Park	\$800,000	\$0	Ministry of Planning, Lands, Agriculture, Housing and Infrastructure
EA 168	Infrastructure and Development	\$7,575,000	\$9,000,000	Ministry of Planning, Lands, Agriculture, Housing and Infrastructure
EA 171	Infrastructure Works in the Sister Islands	\$729,000	\$755,000	Ministry of District Administration and Home Affairs

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SECTION B

FORECAST FINANCIAL STATEMENTS

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

ALL FIGURES ARE STATED IN \$000s

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STATEMENT OF RESPONSIBILITY FOR THE FORECAST FINANCIAL STATEMENTS
FORECAST FINANCIAL STATEMENTS
FOR THE 2026 FINANCIAL YEAR ENDING 31 DECEMBER 2026
AND THE 2027 FINANCIAL YEAR ENDING 31 DECEMBER 2027

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 2026 financial year ending 31 December 2026 and the 2027 financial year ending 31 December 2027.

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 31 October 2025.

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 2026 and 31 December 2027 and the performance for the financial years ending 31 December 2026 and 31 December 2027;
- 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 Rolston Anglin, MP
Minister for Finance and
Economic Development

31 October 2025

Mr. Kenneth Jefferson, JP
Financial Secretary and Chief Officer for the
Ministry of Finance and Economic Development

31 October 2025

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CORE GOVERNMENT

2026 AND 2027 FINANCIAL STATEMENTS

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

ALL FIGURES ARE STATED IN \$000s

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GOVERNMENT OF THE CAYMAN ISLANDS

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Actual 2024	12-Month Forecast 2025	STATEMENT OF FINANCIAL POSITION	Notes	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000	AS AT 31 DECEMBER 2026 & 2027		\$000	\$000
		Current Assets			
132,677	414,167	Cash and Cash Equivalents	2	427,529	468,497
15,914	16,706	Trade Receivables	3	23,356	25,184
30,383	31,140	Other Receivables	3	33,684	36,631
7,006	7,509	Inventories	4	5,754	5,752
301,279	-	Investments	5	-	-
14,390	16,917	Prepayments	6	15,296	14,865
979	311	Loans	7	59	54
502,628	486,749	Total Current Assets		505,678	550,983
		Non-Current Assets			
277	427	Trade Receivables	3	427	427
56	157	Other Receivables	3	335	335
831	831	Investments	5	831	831
56,667	52,260	Loans	7	50,480	47,146
654,673	685,998	Net Worth - Public Entities	11	706,328	723,418
2,125,124	2,190,472	Property, Plant and Equipment	8	2,238,388	2,258,482
-	36,619	Right-of-use assets	10	26,787	19,684
9,401	8,059	Intangible Assets	9	10,895	14,815
2,847,029	2,974,823	Total Non-Current Assets		3,034,471	3,065,137
3,349,657	3,461,572	Total Assets		3,540,148	3,616,121
		Current Liabilities			
40,165	39,073	Trade Payables	12	37,310	38,473
117,547	99,410	Other Payables and Accruals	12	100,989	95,373
-	9,196	Lease Liability	10	9,045	8,628
111,075	108,524	Unearned Revenue	13	108,020	110,024
11,880	10,701	Employee Entitlements	14	15,916	16,812
24,312	24,312	Unfunded Pension Liability	15	24,312	24,312
49,758	50,380	Current Portion of Borrowings	1	57,157	64,068
354,737	341,595	Total Current Liabilities		352,749	357,690
		Non-Current Liabilities			
64	64	Trade Payables	12	64	64
-	28,571	Lease Liability	10	23,441	17,175
12,897	12,601	Unearned Revenue	13	12,749	12,675
131,830	131,830	Unfunded Pension Liability	15	131,830	131,830
355,238	454,859	Long Term Portion of Borrowings	1	521,702	569,634
500,029	627,926	Total Non-Current Liabilities		689,786	731,378
854,766	969,520	Total Liabilities		1,042,535	1,089,068
2,494,891	2,492,052	Net Assets		2,497,614	2,527,053
		NET WORTH			
191,794	205,777	Reserves	16	224,284	243,414
854,465	854,465	Revaluation Reserve		854,465	854,465
83,162	(2,838)	Current Year Surplus/ (Deficit)		5,562	29,441
1,365,469	1,434,648	Other Accumulated surpluses/(Deficits)		1,413,302	1,399,733
2,494,891	2,492,052	Total Net Worth		2,497,614	2,527,053

GOVERNMENT OF THE CAYMAN ISLANDS

STATEMENT OF FINANCIAL PERFORMANCE

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

12-Month Actual 2024	12-Month Forecast 2025	STATEMENT OF FINANCIAL PERFORMANCE	Notes	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000			\$000	\$000
		Revenue			
1,044,694	1,112,411	Coercive Revenue	17	1,200,235	1,265,691
51,120	50,962	Sales of Goods & Services	19	45,689	46,747
28,773	19,219	Investment revenue	20	11,500	12,100
2,265	1,870	Donations	21	344	361
294	96	Other revenue	18	-	-
1,127,146	1,184,558	Total Revenue		1,257,767	1,324,899
		Expenses			
460,650	507,452	Personnel costs	22	570,368	586,413
168,489	172,568	Supplies and consumables	23	194,043	201,919
52,777	63,198	Depreciation and Amortisation	8	72,457	74,384
17,182	14,669	Finance costs	24	21,483	30,726
1,389	1,723	Litigation costs	25	1,496	1,680
193,300	211,478	Outputs from Statutory Authorities & Government Companies	27	223,960	228,949
81,067	84,235	Outputs from Non-Governmental Suppliers	28	72,515	72,556
79,147	104,687	Transfer Payments	29	82,173	82,211
(3,751)	(43)	Other (Gains)/losses	26	(100)	(120)
6,856	14,318	Other Operating expenses	30	9,338	9,546
1,057,106	1,174,284	Total Expenses		1,247,732	1,288,263
70,040	10,274	Core Government Net Surplus		10,035	36,636
13,122	(13,112)	Profit/(Loss) on Statutory Authorities & Government Companies		(4,473)	(7,195)
83,162	(2,838)	Entire Public Sector Net Surplus		5,562	29,441

GOVERNMENT OF THE CAYMAN ISLANDS

STATEMENT OF CASH FLOWS

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

12-Month Actual 2024	12-Month Forecast 2025	STATEMENT OF CASH FLOWS	Notes	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000			\$000	\$000
		CASH FLOWS FROM OPERATING ACTIVITIES			
1,020,293	1,079,038	Coercive Receipts		1,171,069	1,251,768
2,590	2,563	Outputs to other government agencies - SAGCs		2,088	3,331
48,051	50,452	Sale of goods and services - third party		43,861	49,302
29,887	19,027	Interest received		11,500	12,100
21,073	11,966	Donations / Grants received		2,833	2,973
		Payments			
(463,546)	(507,452)	Personnel costs		(562,368)	(578,413)
(133,799)	(169,275)	Supplies and consumables		(174,639)	(191,823)
(17,517)	(14,669)	Financing/interest payments		(21,483)	(30,726)
(191,340)	(211,478)	Outputs from public authorities		(223,960)	(228,949)
(93,155)	(83,235)	Outputs from non-governmental organisations		(72,515)	(75,056)
(79,807)	(100,687)	Transfer payments		(82,173)	(89,022)
(47,938)	(24,317)	Other payments		(9,338)	(9,546)
94,794	51,934	Net cash flows from operating activities	31	84,876	115,939
		CASH FLOWS FROM INVESTING ACTIVITIES			
		Cash received			
844,305	304,579	Proceeds from sale of Loans/investments		3,106	3,339
6,999	4,700	Receipt of Dividends/Capital withdrawal from Public Entities		2,600	3,370
		Cash Used			
(92,340)	(122,265)	Purchase of property, plant and equipment		(111,272)	(97,920)
(725,232)	-	Purchase of Loans/investments		-	-
(30,418)	(37,985)	Equity injection in Statutory Authorities/Government Companies		(28,176)	(27,351)
3,314	149,029	Net cash flows from investing activities		(133,742)	(118,562)
		CASH FLOWS FROM FINANCING ACTIVITIES			
-	150,000	Borrowings		124,000	112,000
(48,091)	(49,758)	Repayment of Borrowings		(50,380)	(57,157)
-	(4,416)	Lease Payments - Lease Liability		(11,392)	(11,251)
590	-	Deposits from Public Entities		-	-
(25,970)	(15,300)	Repayment of Deposits from Public Entities		-	-
(73,471)	80,527	Net cash flows from financing activities		62,228	43,592
24,637	281,490	Net increase/(decrease) in cash and cash equivalents		13,362	40,969
108,040	132,677	Cash and cash equivalents at beginning of period		414,167	427,529
132,677	414,167	Cash and cash equivalents at end of period	2	427,529	468,497

GOVERNMENT OF THE CAYMAN ISLANDS
STATEMENT OF CHANGES IN NET WORTH
AS AT 31 DECEMBER 2026 AND 31 DECEMBER 2027

	Statutory Reserves	Revaluation/ Other Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2024	191,794	854,465	1,448,631	2,494,891
Changes in accounting policy				
Prior Year Adjustments				
Restated balance 31 December 2024	191,794	854,465	1,448,631	2,494,891
Gain/(loss) on property revaluation				-
Gain/(loss) other changes on Revaluation Reserve				-
Transfers				-
Movement in Reserve	13,983		(13,983)	-
Net revenue / expenses recognised directly in net worth	13,983	-	(13,983)	-
Surplus for the period 2025			(2,838)	(2,838)
Total recognised revenues and expenses for the period	13,983	-	(16,821)	(2,838)
Balance at 31 December 2025 carried forward	205,777	854,465	1,431,810	2,492,052

	Statutory Reserves	Revaluation/ Other Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2025 brought forward	205,777	854,465	1,431,810	2,492,052
Changes in net worth for 2025				
Changes in accounting policy				
Prior Year Adjustments				
Restated balance 31 December 2025	205,777	854,465	1,431,810	2,492,052
Gain/(loss) on property revaluation				-
Gain/(loss) other changes on Revaluation Reserve				-
Transfers/Adjustments				-
Movement in Reserve	18,507		(18,507)	-
Net revenue / expenses recognised directly in net worth	18,507	-	(18,507)	-
Surplus for the period 2026			5,562	5,562
Total recognised revenues and expenses for the period	18,507	-	(12,945)	5,562
Balance at 31 December 2026	224,284	854,465	1,418,865	2,497,613

GOVERNMENT OF THE CAYMAN ISLANDS
STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
AS AT 31 DECEMBER 2026 AND 31 DECEMBER 2027

	Statutory Reserves	Revaluation/ Other Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2026 brought forward	224,284	854,465	1,418,865	2,497,613
Changes in net worth for 2026				
Changes in accounting policy				
Prior Year Adjustments				
Restated balance 31 December 2026	224,284	854,465	1,418,865	2,497,613
Gain/(loss) on property revaluation				-
Gain/(loss) other changes on Revaluation Reserve				-
Transfers/Adjustments				-
Movement in Reserve	19,130		(19,130)	-
Net revenue / expenses recognised directly in net worth	19,130	-	(19,130)	-
Surplus for the period 2027			29,441	29,441
Total recognised revenues and expenses for the period	19,130	-	10,311	29,441
Balance at 31 December 2027	243,414	854,465	1,429,176	2,527,053

NOTE 1: STATEMENT OF DEBT – MATURITY PROFILE

12-Month Actual 2024	12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
		<i>Foreign Currency Debt (stated in \$CI)</i>		
49,758	50,380	Not later than one year	57,157	64,068
50,380	57,157	Between one and two years	64,068	64,068
185,293	192,204	Between two and five years	192,204	192,204
119,566	205,498	Later than five years	265,430	313,362
404,996	505,239	Total Foreign Currency Debt	578,859	633,702
404,996	505,239	Total Outstanding Debt	578,859	633,702
404,996	505,239	Net Public Debt	578,859	633,702

NOTE 1: STATEMENT OF BORROWINGS (CONTINUED)

12-Month Actual 2024	12-Month Forecast 2025	Statement of Borrowings	Borrowing	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000			\$000	\$000
23,134	7,711	FirstCaribbean International Bank (Cayman) Limited	USD 185,074,000	-	-
		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.			
100,647	90,497	2019 Butterfield Borrowings - Loan Agreement Dated 25th November 2019	US\$182,686,568	80,348	70,199
		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.			
281,215	258,697	FCIB-Led Bank Consortium Convertible Loan US\$403 M	US\$403,000,000	236,178	213,659
		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.			
-	148,333	CIBC Loan US\$182.9M 2024-25	US\$182,926,829	138,333	128,333
		Facility in the amount of US\$182.9 million, (first tranche on 31 Jul 2025 for US\$25,000,000), amortised over 15 years with principal payments of US\$833,333 plus interest payable monthly commenced 1st September 2025 and final repayment due on 1 August 2040. The interest rate was fixed at 5.322% on 31 Jul 2025 for the remaining life of the loan.			
-	-	New Borrowings 2026/2027 - KYD\$345.5M		124,000	221,511
404,996	505,239	Total Central Government Debt		578,859	633,702
404,996	505,239	Total Gross Public Debt		578,859	633,702

NOTE 2: CASH AND CASH EQUIVALENTS

12-Month Actual 2024	12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
6,690	13,070	US \$ Operational Current Account	13,563	18,103
31,718	61,964	CI\$ Executive Current Account	64,301	85,822
688	1,343	CI\$ Cash in Hand	1,394	1,860
6,546	12,789	CI \$ Operational Current Account	13,271	17,712
76,624	315,000	Other Short Term Investments	325,000	335,000
5,444	5,500	MLAT KYD Bank Account	5,500	5,500
4,967	4,500	MLAT USD Bank Account	4,500	4,500
132,677	414,167	TOTAL	427,529	468,497

NOTE 3: TRADE AND OTHER RECEIVABLES

12-Month Actual 2024	12-Month Forecast 2025	Trade Receivables	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
20,593	26,817	Trade Receivables - Coercive Revenue	27,385	28,085
19,757	15,187	Sale of goods and services	21,592	22,750
51	-	Other Trade Receivables	-	-
277	427	Non-Current trade receivables & other receivables	427	427
(24,487)	(25,298)	Less: Provision for Trade Receivables	(25,621)	(25,651)
16,191	17,133	Total trade receivables & other receivables	23,783	25,611

12-Month Actual 2024	12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
		Current		
10,006	7,729	Past due 1-30 days	14,685	13,863
5,445	8,284	Past due 31-60 days	7,992	10,642
463	693	Past due 90 and above	679	679
		Non-Current		
277	427	Past due 1 year and above	427	427
16,191	17,133	Total	23,783	25,611

12-Month Actual 2024	12-Month Forecast 2025	Other Receivables	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
4,846	4,917	Advances (salary, Official Travel, etc.)	4,131	4,131
1,107	1,614	Dishonoured cheques	1,219	1,645
5,026	2,812	Dividend receivable	4,275	4,283
19,631	22,118	Other Receivables - Other	24,110	26,575
		Non Current		
56	157	Other Non-Current Assets	335	335
(227)	(321)	Less: provision for doubtful debts - Other Receivables	(51)	(3)
30,439	31,297	Total other receivables	34,019	36,966

12-Month Actual 2024	12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
		Current		
30,383	31,140	Past due 1-30 days	33,684	36,631
		Non-Current		
56	157	Past due 1 year and above	335	335
30,439	31,297	Total	34,019	36,966

MOVEMENTS IN THE PROVISION OF LOANS, TRADE AND OTHER RECEIVABLES

12-Month Actual 2024	12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
(20,109)	(24,714)	Balance at 1 January	(25,619)	(25,672)
(4,605)	(905)	Additional provisions made during the year	(53)	(30)
-	-	Receivables written off during the period	-	48
(24,714)	(25,619)	Total	(25,672)	(25,654)

NOTE 4: INVENTORIES

12-Month Actual 2024	12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
5,253	6,342	Inventory held for use in the provision of goods and services	2,394	2,392
1,681	1,095	Inventory held for sale	-	-
-	-	Work in Progress and finished goods	3,288	3,288
72	72	Biological Assets	72	72
7,006	7,509	TOTAL INVENTORIES	5,754	5,752

NOTE 5: INVESTMENTS

12-Month Actual 2024	12-Month Forecast 2025	Investment	Market Value December 31, 2026	Market Value December 31, 2027
\$000	\$000		\$000	\$000
301,279	-	Marketable Securities	-	-
240	240	Cayman First Insurance	240	240
591	591	Caribbean Development Bank	591	591
302,110	831	Total	831	831

NOTE 6: PREPAYMENTS

12-Month Actual 2024	12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
6,663	7,858	Accrued Prepayments	7,082	7,596
3,000	3,140	Prepaid Insurance	3,189	3,144
4,727	5,919	Other Prepayments	5,025	4,125
14,390	16,917	Total	15,296	14,865

NOTE 7: LOANS

12-Month Actual 2024	12-Month Forecast 2025	Loan Description	Current	Non-Current	12-Month Budget 2026
\$000	\$000		\$000	\$000	\$000
267	279	Overseas Medical loans	-	424	424
612	24	Personal loans to staff	59	-	59
100	9	Civil Service Mortgages to staff	-	23	23
56,667	52,260	Loans to Statutory Authorities and Government Companies	-	50,033	50,033
57,646	52,571	TOTAL	59	50,480	50,539

Loan Description	Current	Non-Current	12-Month Budget 2027
	\$000	\$000	\$000
Overseas Medical loans	-	411	411
Personal loans to staff	54	-	54
Civil Service Mortgages to staff	-	2	2
Student loans	-	-	-
Loans to Statutory Authorities and Government Companies	-	46,733	46,733
TOTAL	54	47,146	47,200

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
Balance as at 1 January 2025	1,078,408	18,208	508,371	5,654	9,291	37,307	7,367	1,879	1,101	374,945	18,580	6,376	19,449	8,687	222,913	2,318,536
Additions	115	11,053	71,425	3,990	2,653	3,834	1,728	1,320	244	1,102	24,118	1,114	1,840	1,374	52,539	178,449
Disposals and Derecognition	-	-	-	-	-	(69)	-	-	-	-	(117)	-	-	(5)	-	(191)
Revaluation	-	-	-	-	-	(6)	-	-	-	-	-	-	-	-	-	(6)
Transfers	4,582	23,780	45,900	538	624	2,678	468	80,363	207	9,325	8,702	814	40	1,259	(153,732)	25,548
Balance as at 31 December 2025	1,083,105	53,041	625,696	10,182	12,568	43,744	9,563	83,562	1,552	385,372	51,283	8,304	21,329	11,315	121,720	2,522,336

	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
Balance as at 1 January 2026	1,083,105	53,041	625,696	10,182	12,568	43,744	9,563	83,562	1,552	385,372	51,283	8,304	21,329	11,315	121,720	2,522,336
Additions	3,277	4,706	27,004	4,795	755	4,421	845	14,595	1,000	18,705	3,994	903	1,800	5,918	12,555	105,273
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2026	1,086,382	57,747	652,700	14,977	13,323	48,165	10,408	98,157	2,552	404,077	55,277	9,207	23,129	17,233	134,275	2,627,609

	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
Balance as at 1 January 2027	1,086,382	57,747	652,700	14,977	13,323	48,165	10,408	98,157	2,552	404,077	55,277	9,207	23,129	17,233	134,275	2,627,609
Additions	3,350	3,449	11,797	1,562	240	2,430	549	15,050	100	20,030	3,560	597	-	3,928	12,470	79,112
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2027	1,089,732	61,196	664,497	16,539	13,563	50,595	10,957	113,207	2,652	424,107	58,837	9,804	23,129	21,161	146,745	2,706,721

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
Balance as at 1 January 2025		9,447	89,033	3,941	6,100	28,173	5,255	787	305	21,187	12,992	3,423	6,675	6,094	-	193,412
Transfers		19,694	14,893	1,343	1,018	3,355	521	16,777	85	8,829	20,135	674	2,253	1,695	-	91,272
Impairment Reserve 2025 (closing balance)		-	135	-	-	-	-	-	-	-	-	597	-	-	-	732
Depreciation Expense 2025		2,510	26,548	706	531	4,621	645	1	82	5,133	3,524	529	1,505	365	-	46,700
Eliminate on Disposal or Derecognition 2025		-	(129)	-	-	(6)	-	-	-	-	(117)	-	-	-	-	(252)
Balance as at 31 December 2025		31,651	130,480	5,990	7,649	36,143	6,421	17,565	472	35,149	36,534	5,223	10,433	8,154	-	331,864

	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
Balance as at 1 January 2026		31,651	130,480	5,990	7,649	36,143	6,421	17,565	472	35,149	36,534	5,223	10,433	8,154	-	331,864
Transfers		(68)	-	68	-	-	-	-	-	-	-	(335)	-	-	-	(335)
Impairment change 2026		-	-	-	-	(528)	-	-	-	-	-	-	-	(9)	537	-
Depreciation Expense 2026		3,608	31,227	1,365	751	6,223	909	1,641	86	5,672	3,776	554	1,434	446	-	57,692
Eliminate on Disposal or Derecognition 2026		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2026		35,191	161,707	7,423	8,400	41,838	7,330	19,206	558	40,821	40,310	5,442	11,867	8,591	537	389,221

	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
Balance as at 1 January 2027		35,191	161,707	7,423	8,400	41,838	7,330	19,206	558	40,821	40,310	5,442	11,867	8,591	537	389,221
Transfers		(78)	-	78	-	-	-	-	-	-	-	(334)	-	-	-	(334)
Impairment change 2027		-	-	-	-	(2,792)	-	-	-	-	-	-	-	(33)	2,825	-
Depreciation Expense 2027		4,144	32,476	1,284	775	5,695	914	1,764	86	5,856	3,878	571	1,436	475	-	59,354
Eliminate on Disposal or Derecognition 2027		-	-	-	(1)	(1)	-	-	-	-	-	-	-	-	-	(2)
Balance as at 31 December 2027		39,257	194,183	8,785	9,174	44,740	8,244	20,970	644	46,677	44,188	5,679	13,303	9,033	3,362	448,239

Net Book value 31 December 2025	1,083,105	21,390	495,216	4,192	4,919	7,601	3,142	65,997	1,080	350,223	14,749	3,081	10,896	3,161	121,720	2,190,472
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Net Book value 31 December 2026	1,086,382	22,556	490,993	7,554	4,923	6,327	3,078	78,951	1,994	363,256	14,967	3,765	11,262	8,642	133,738	2,238,388
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Net Book value 31 December 2027	1,089,732	21,939	470,314	7,754	4,389	5,855	2,713	92,237	2,008	377,430	14,649	4,125	9,826	12,128	143,383	2,258,482
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12-Month Actuals 2024	12-Month Forecast 2025	Depreciation Summary	12-Month Budget 2026	12-Month Budget 2027
50,771	46,722	Property Plant Equipment	57,642	59,305
2,006	2,437	Intangible Assets	3,073	3,391
-	14,039	Right-of-use assets	11,742	11,689
52,777	63,198	Total depreciation expense	72,457	74,384

NOTE 9: INTANGIBLE ASSETS

	Computer Software	Intangible Assets under construction or development	Total
Balance as at 1 January 2025	22,895	1,040	23,935
Additions	1,284	-	1,284
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	292	-	292
Balance as at 31 December 2025	24,471	1,040	25,511

	Computer Software	Intangible Assets under construction or development	Total
Balance as at 1 January 2026	24,471	1,040	25,511
Additions	5,909	-	5,909
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2026	30,380	1,040	31,420

	Computer Software	Intangible Assets under construction or development	Total
Balance as at 1 January 2027	30,380	1,040	31,420
Additions	7,311	-	7,311
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2027	37,691	1,040	38,731

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	Computer Software	Other Intangible Assets	Total
Balance as at 1 January 2025	14,533	1	14,534
Transfers	481	-	481
Impairment Reserve 2025 (closing balance)	-	-	-
Depreciation Expense 2025	2,437	-	2,437
Eliminate on Disposal or Derecognition 2025	-	-	-
Balance as at 31 December 2025	17,451	1	17,452

	Computer Software	Intangible Assets under construction or development	Total
Balance as at 1 January 2026	17,451	1	17,452
Transfers	-	-	-
Impairment change 2026	-	-	-
Depreciation Expense 2026	3,073	-	3,073
Eliminate on Disposal or Derecognition 2026	-	-	-
Balance as at 31 December 2026	20,524	1	20,525

	Computer Software	Intangible Assets under construction or development	Total
Balance as at 1 January 2027	20,524	1	20,525
Transfers	-	-	-
Impairment change 2027	-	-	-
Depreciation Expense 2027	3,391	-	3,391
Eliminate on Disposal or Derecognition 2027	-	-	-
Balance as at 31 December 2027	23,915	1	23,916

Net Book value 31 December 2025	7,020	1,039	8,059
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Net Book value 31 December 2026	9,856	1,039	10,895
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Net Book value 31 December 2027	13,776	1,039	14,815
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NOTE 10: RIGHT-OF-USE ASSETS / LEASE LIABILITY

12-Month Budget 2025	Right-of-use Assets	12-Month Budget 2026	12-Month Budget 2027
\$000		\$000	\$000
24,998	Balance at start of the year	31,428	26,787
25,660	Additions in the year	7,101	4,585
50,658		38,529	31,372
(14,039)	Depreciation expense	(11,742)	(11,689)
36,619	Balance at the end of the year	26,787	19,684

12-Month Budget 2025	Lease Liability	12-Month Budget 2026	12-Month Budget 2027
\$000		\$000	\$000
26,216	Balance at start of the year	37,767	32,486
15,966	Additions in the year	4,950	2,737
1,706	Interest Expense	2,031	1,833
43,889		44,748	37,056
(6,122)	Repayments in the year	(12,262)	(11,253)
37,767	Balance at the end of the year	32,486	25,803

As at 31 December 2025	Less than 1 year	1 - 5 years	Over 5 years	Total	Carrying amount
Contractual maturities of financial liabilities	\$000	\$000	\$000	\$000	\$000
Lease liability	10,231	23,989	3,546	37,767	37,767

As at 31 December 2026	Less than 1 year	1 - 5 years	Over 5 years	Total	Carrying amount
Contractual maturities of financial liabilities	\$000	\$000	\$000	\$000	\$000
Lease liability	9,420	20,986	2,080	32,486	32,486

As at 31 December 2027	Less than 1 year	1 - 5 years	Over 5 years	Total	Carrying amount
Contractual maturities of financial liabilities	\$000	\$000	\$000	\$000	\$000
Lease liability	7,307	17,130	1,366	25,803	25,803

NOTE 11: NET WORTH OF PUBLIC AUTHORITIES

12-Month Actual 2024	12-Month Forecast 2025	Description	1-Jan-2026	Equity Injection	Profit or (Loss)	Dividends and Capital Withdrawal	31-Dec-2026
445	445	Auditors Oversight Authority	445	-	(133)	(161)	151
(25,847)	(20,383)	Cayman Airways Ltd.	(20,383)	12,000	(16,270)	-	(24,653)
175,392	193,402	Cayman Islands Airport Authority	193,402	-	19,633	-	213,035
41,579	42,936	Cayman Islands Development Bank	42,936	500	(531)	-	42,905
87,086	89,316	Cayman Islands Monetary Authority	89,316	-	9	-	89,325
53,076	54,228	Cayman Islands National Insurance Company	54,228	-	2,782	-	57,010
16,636	16,747	Cayman National Cultural Foundation	16,747	336	97	-	17,180
54,078	53,296	Cayman Turtle Farm	53,296	5,000	(8,490)	-	49,806
2,302	2,417	Children and Youth Services Foundation	2,417	-	(520)	-	1,897
16,686	18,689	Civil Aviation Authority	18,689	-	2,464	(2,017)	19,136
(11,713)	(15,625)	Health Services Authority	(15,625)	-	469	-	(15,156)
10,828	11,674	Maritime Authority of the Cayman Islands	11,674	-	1,148	-	12,822
6,267	6,685	National Gallery	6,685	120	152	-	6,957
40,723	45,463	National Housing and Development Trust	45,463	8,000	(1,850)	-	51,613
2,175	1,987	National Museum	1,987	600	6	-	2,593
5,218	3,149	National Roads Authority	3,149	-	(4,089)	-	(940)
826	1,111	National Drug Council	1,111	-	-	-	1,111
52,695	51,873	Port Authority	51,873	-	(3,732)	-	48,141
2,490	2,756	Sister Islands Affordable Housing	2,756	-	-	-	2,756
9,997	10,933	Stock Exchange	10,933	-	1,893	(946)	11,880
12,339	12,022	Cayman Islands National Attractions Authority	12,022	-	(46)	-	11,976
17,360	19,087	University College of the Cayman Islands	19,087	1,500	-	-	20,587
7,508	7,258	Utility Regulation and Competition Office	7,258	120	(7)	-	7,371
75,561	75,567	Water Authority	75,567	-	2,543	(250)	77,860
966	966	Public Service Pension Board	966				966
654,673	685,998	Total	685,998	28,176	(4,472)	(3,374)	706,328

NOTE 11: NET WORTH OF PUBLIC AUTHORITIES (CONTINUED)

Description	1-Jan-2027	Equity Injection	Profit or (Loss)	Dividends and Capital Withdrawal	31-Dec-2027
Auditors Oversight Authority	151	-	(124)	-	27
Cayman Airways Ltd.	(24,653)	10,000	(16,236)	-	(30,889)
Cayman Islands Airport Authority	213,035	-	21,740	-	234,775
Cayman Islands Development Bank	42,905	500	(502)	-	42,903
Cayman Islands Monetary Authority	89,325	-	-	-	89,325
Cayman Islands National Insurance Company	57,010	-	4,166	-	61,176
Cayman National Cultural Foundation	17,180	326	102	-	17,608
Cayman Turtle Farm	49,806	4,000	(8,825)	-	44,981
Children and Youth Services Foundation	1,897	-	(653)	-	1,244
Civil Aviation Authority	19,136	-	2,032	(1,704)	19,464
Health Services Authority	(15,156)	5,000	218	-	(9,938)
Maritime Authority of the Cayman Islands	12,822	-	1,080	-	13,902
National Gallery	6,957	125	157	-	7,239
National Housing and Development Trust	51,613	7,000	(1,850)	-	56,763
National Museum	2,593	400	(9)	-	2,984
National Roads Authority	(940)	-	(5,243)	-	(6,183)
National Drug Council	1,111	-	-	-	1,111
Port Authority	48,141	-	(5,947)	-	42,194
Sister Islands Affordable Housing	2,756	-	-	-	2,756
Stock Exchange	11,880	-	2,225	(1,112)	12,993
Cayman Islands National Attractions Authority	11,976	-	66	-	12,042
University College of the Cayman Islands	20,587	-	-	-	20,587
Utility Regulation and Competition Office	7,371	-	-	-	7,371
Water Authority	77,860	-	408	(250)	78,018
Public Service Pension Board	966	-	-	-	966
Total	706,328	27,351	(7,195)	(3,066)	723,418

NOTE 12: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

12-Month Actual 2024	12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
16,787	16,615	Creditors	5,897	5,933
2,430	2,334	Payroll Deductions	368	368
23,378	22,458	Outputs to other government agencies SAGC	31,413	32,540
67,490	67,274	Accrued Expenses	68,121	61,115
188	181	Transfers payable	-	-
640	615	Loan Interest Payable	127	27
28,694	13,178	Deposits from Statutory Authorities and Government Companies	13,178	13,178
64	64	Non-current current payables and accruals	64	64
18,105	15,828	Other payables	19,131	20,621
157,776	138,546	Total trade payables other payables and accruals	138,299	133,846

NOTE 13: UNEARNED REVENUE

12-Month Actual 2024	12-Month Forecast 2025	Details	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
336	328	Customs deposits	298	298
47,483	46,393	Revenue deposits	864	864
63,256	61,803	Philitelec revenue deposits	34,974	34,975
12,897	12,601	Other unearned revenue	84,633	86,562
123,972	121,125	Total unearned revenue	120,769	122,699

NOTE 14: EMPLOYEE ENTITLEMENTS

12-Month Actual 2024	12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
7,729	7,311	Annual Leave	7,391	8,309
	-	Retirement and long service leave	4,486	4,461
1,368	1,117	Accrued salaries	1,200	1,200
2,783	2,273	Pension	2,839	2,842
11,880	10,701	Total current portion	15,916	16,812
11,880	10,701	Total employee entitlements	15,916	16,812

NOTE 15: 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 2024	12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
142,030	142,030	Total Public Service Pensions	142,030	142,030
14,258	14,258	Parliamentarian Pensions	14,258	14,258
(146)	(146)	Judicial Public Service Pensions	(146)	(146)
156,142	156,142	Entire Core Government Pensions Liability	156,142	156,142

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.

NOTE 16: RESERVES

12-Month Actual 2024	12-Month Forecast 2025	Reserve	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
882	921	Housing Guarantee Reserve Fund	949	977
42,624	41,037	Environmental Protection Fund	46,406	52,007
26,380	34,741	Infrastructure Development Fund	43,478	52,476
116,230	122,636	Retained Earnings held as General Reserves	126,315	130,104
3,371	3,619	Student Loan Reserve	3,828	4,043
2,307	2,823	National Disaster Fund	3,308	3,807
191,794	205,777	Total Reserves	224,284	243,414

NOTE 16: RESERVES (CONTINUED)

12-Month Actual 2024	12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
		ENVIRONMENTAL PROTECTION FUND		
42,624	42,624	Opening Balance	41,037	46,406
-	2,148	Interest	1,230	1,392
3,072	5,144	Transfer into EPF	6,241	5,601
-	(2,148)	Interest transfer to General Revenue	(2,102)	(1,392)
(3,072)	(6,731)	Transfer to General Revenue	-	-
42,624	41,037	Closing Balance	46,406	52,007
		INFRASTRUCTURE DEVELOPMENT FUND		
26,380	26,380	Opening Balance	34,741	43,478
94	1,237	Interest	1,042	1,304
	7,124	Fund Receipts	7,695	7,694
(94)		Transfer to Roads Fund / Outflow	-	-
26,380	34,741	Closing Balance	43,478	52,476
		STUDENT LOAN RESERVE		
3,371	3,371	Opening Balance	3,619	3,828
31	148	Interest	109	115
(31)	100	Transfers from General Revenues	100	100
3,371	3,619	Closing Balance	3,828	4,043
		HOUSING LOAN RESERVE		
847	882	Opening Balance	921	949
35	39	Interest	28	28
882	921	Closing Balance	949	977
		NATIONAL DISASTER FUND		
1,882	2,307	Opening Balance	2,823	3,308
10	102	Interest	85	99
415	414	Transfers from General Revenue	400	400
2,307	2,823	Closing Balance	3,308	3,807
		GENERAL RESERVES		
111,653	116,230	Opening Balance	122,636	126,315
4,578	6,406	Interest Income	3,679	3,789
116,230	122,636	Closing Balance	126,315	130,104
191,794	205,777	Total	224,284	243,414

NOTE 17: COERCIVE REVENUE

12-Month Actual 2024	12-Month Forecast 2025	Revenue Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
23,906	25,456	Alcoholic Beverages Duty	24,956	25,582
37	39	Annual fee for Certificate of Direct Investment - Fee equivalent to that payable for a workpermit	277	284
21,809	23,223	Annual Permanent Resident Work Permit Fee	22,164	22,494
2	2	Bank Charges Reimbursable	-	-
25,733	27,740	Banks and Trust Licenses	29,924	33,523
125	133	Birth, Deaths & Marriages Registration	106	106
4,836	5,149	Building Permit Fees	4,641	4,548
49	52	Business Staffing Plan Board Fees	69	58
1,190	1,267	Caymanian Status Fees	815	892
11	12	Cinematographic Licenses	11	11
131	139	Compounded Penalties	12	14
2,366	2,519	Court Fees	2,462	2,556
2,308	2,458	Court Fines	2,143	2,207
6,487	6,907	Cruise Ship Departure Charges	8,691	9,021
2,400	2,556	CUC - License	2,400	2,400
4,800	5,111	Debit Transaction Fees	5,603	5,816
5	5	Dependant of Caymanian Grant Fee	6	5
5,030	5,356	Environmental Protection Fund Fees	5,539	5,750
725	772	EZG- Special Economic Zone Employment Certificate Grant Fee	7,812	7,716
85	91	Firearms Licenses	31	31
1	1	Fisheries Licenses	1	1
1	1	FPW - Final WP Non-renewal (90days) - Grant	4	2
16,901	17,997	Gasoline Diesel Duty	12,591	12,333
2,290	2,438	General Search Fees	2,272	2,272
14	15	Grant of Temporary Work Permit - Seasonal Worker	4	12
2,502	2,664	Health Practitioners' Board Fee	2,761	2,899
368	392	Hotel Licenses	360	363
4	4	Hurricane Ivan Loans Received	-	-
8,960	9,541	ICTA Licences	9,422	9,422
339	361	Immigration Fines	154	374
2,145	2,284	Immigration Non-Refundable Repatriation Fee	2,097	2,199
5,146	5,480	Infrastructure Fund fee	4,515	4,425
9,655	11,781	Insurance Licenses	13,913	14,355
4,070	4,334	Insurance Stamp Duty	3,169	3,296
20	21	Issue Fee for Certificate of Direct Investment	-	16
60	64	Issue Fee for Specialist Caregiver Certificate	78	68
1,076	1,146	Land Holding Companies Share Transfer Charge	1,500	1,560
1,408	1,499	Land Registry Fees	1,590	1,515
3,751	3,994	Law Firm Operational	6,681	6,796
2,288	2,436	Legal Practitioner Fee	10,321	6,407

NOTE 17: COERCIVE REVENUE (CONTINUED)

12-Month Actual 2024	12-Month Forecast 2025	Revenue Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
850	905	Liquor Licenses	2,294	2,294
4,195	4,467	Local Co. and Corp. Mgmt. Fees	4,100	4,150
1,433	1,526	Local Company Control License Grants/Renewals	2,798	2,815
23	24	Local Vessel Licenses	-	-
274	292	Miscellaneous Income (Executive Only)	-	-
95	101	Miscellaneous Licenses	75	75
372	396	MLAT proceeds	-	-
53	56	Money Services Licence	88	92
3,452	3,676	Money Transfer Fees	6,000	6,200
539	574	Monies transferred from Defunct Companies	-	-
9,343	9,949	Motor Vehicle Charges	6,876	6,876
2,315	2,465	Motor Vehicle Drivers Licences	10,438	10,438
21,869	23,287	Motor Vehicle Duty	23,296	24,429
462	492	Motor Vehicle Environmental Tax	5,154	5,291
52,670	56,084	Mutual Fund Administrators	53,954	53,954
488	520	Notary Public Fees	781	805
121,721	129,611	Other Company Fees - Exempt	138,154	139,595
11,631	12,385	Other Company Fees - Foreign	15,678	15,992
1,757	1,871	Other Company Fees - Non-Resident	2,326	2,186
3,217	3,426	Other Company Fees - Resident	3,167	3,247
168,580	179,507	Other Import Duty	183,711	188,494
19,121	20,360	Other Stamp Duty	22,345	21,405
1,331	1,417	Package Charges	1,836	1,923
75,907	80,827	Partnership Fees	88,165	89,046
2,367	2,520	Patents and Trademarks	2,300	2,300
2,439	2,597	PCW - Provision for continuation of work permit - Grant	2,665	2,589
1,640	1,746	Planning Fees	1,659	1,626
348	371	Procedural Fines	376	395
134	143	Public Records	135	135
30	32	Public Transport - Drivers Licenses	-	-
9	10	Public Transport - Operator Licenses	-	-
-	-	REE - Extension to Reside as Dependent of a Caymanian	1	-
7	7	Residency & Employ. Rights Cert.- Surviving Spouse of a Caymanian	6	7
519	553	Residency & Employment Rights Certificate by Dependent of a P.R	271	468
1,175	1,251	Residency & Employment Rights Certificate Issue Fee	1,033	1,063
261	278	Residency and Employment Rights Certificate by Spouse of a Caymanian	106	240
654	696	Residency Certificate for Persons of Independent Means Grant Fee	908	1,118
4,078	4,342	RFI - Permanent Residence - Persons of Independent Means	7,361	7,536

NOTE 17: COERCIVE REVENUE (CONTINUED)

12-Month Actual 2024	12-Month Forecast 2025	Revenue Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
153	163	Royalties and Dredging	-	-
7,776	8,280	Security Investments	5,220	8,532
4	4	Spear Gun Licenses	4	4
23	24	Special Marriage Licenses	21	21
88,735	94,487	Stamp Duty - Land Transfers	117,751	112,197
9,243	9,842	Tax and Trust Undertakings	9,500	9,500
665	708	Timeshare Ownership	680	681
135	144	Tobacco Dealer Registration fees	137	139
7,528	8,016	Tobacco Products Duty	8,252	8,411
43,405	44,028	Tourist Accommodation Charges	48,829	49,108
7,726	8,227	Traders Licenses	9,026	9,106
805	857	Trust Registration Fees	811	811
37	39	W.I.Z. - Boat Licensing	39	40
107,731	112,375	Work Permits Fees	101,934	104,365
53	56	Working Under Operation of Law Fees	78	51
177	188	RJC - Residency Certificate (Substantial Business Presence)	74	168
348	371	Website - Recovery Fees	583	596
7,649	8,145	Proceeds of Liquidated Entities	11,000	43,400
5	5	Non-Profit Organizations	4	4
7,148	7,611	Limited Liability Companies	8,649	9,082
61	65	Limited Liability Partnership	71	71
173	184	Virtual Assets (Service Providers)	860	910
300	319	DCI Penalties and Fines	400	404
743	791	Foundation Companies	678	678
68,980	73,451	Private Funds	78,093	78,874
345	367	General Registry - Penalties and Fines	-	-
6,348	9,450	DITC Penalties and Fee	-	-
5	5	Public Land Commission	-	-
-	-	Company Fees	-	20,036
-	-	CIIPA Accountants	3,480	3,480
-	-	SEZ Trade Certificate Fees	279	279
-	-	Exempt Company TBL Fees	1,170	1,170
-	-	FAR Filing Fees	11,100	11,100
-	-	ELP CSP Fees	4,100	4,100
-	-	LCCL Realtors & Property Developers	260	260
1,044,694	1,112,411	Total Revenue	1,200,235	1,265,691

NOTE 18: OTHER REVENUE

12-Month Actual 2024	12-Month Forecast 2025	Revenue Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
81		Save the Mortgage Loan Repayment	-	-
213	96	Other Revenue	-	-
294	96	Total	-	-

NOTE 19: SALE OF GOODS AND SERVICES

12-Month Actual 2024	12-Month Forecast 2025	Revenue Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
1,657	1,625	Outputs to other government agencies	1,625	1,625
37,658	38,294	Fees and charges	36,016	36,987
6,869	6,956	General sales	6,195	6,210
1,355	1,437	Rentals	1,345	1,403
3,581	2,650	Other	510	521
51,120	50,962	Total Revenue	45,691	46,746

NOTE 20: INVESTMENT REVENUE

12-Month Actual 2024	12-Month Forecast 2025	Revenue type	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
28,767	19,215	Interest on cash balances	11,496	12,094
6	4	Interest on Loans	4	6
28,773	19,219	Total Investment revenue	11,500	12,100

NOTE 21: DONATIONS

12-Month Actual 2024	12-Month Forecast 2025	Source	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
		Hedge Funds Cayman Care	-	-
2,265	1,870	Other Donations	344	361
		Balance		
2,265	1,870	Total Donations	344	361

NOTE 22: PERSONNEL COSTS

12-Month Actual 2024	12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
346,225	381,401	Salaries, wages and allowances	418,971	424,528
78,484	86,458	Health care CINICO	108,994	119,277
17,584	19,371	Pension - Normal Cost Employer	21,437	21,736
14,072	15,502	Pension - Employer	16,422	16,505
1,251	1,378	Leave	2,025	2,045
3,034	3,342	Other personnel related costs	2,519	2,322
460,650	507,452	Total Personnel Costs	570,368	586,413

NOTE 23: SUPPLIES AND CONSUMABLES

12-Month Actual 2024	12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
22,774	23,325	Supplies and Materials	25,162	25,709
89,096	91,253	Purchase of services	109,998	115,345
11,808	12,094	Lease of Property and Equipment	3,368	3,385
17,770	18,200	Utilities	17,802	18,033
11,433	11,710	General Insurance	14,182	14,799
4,835	4,952	Travel and Subsistence	6,051	6,119
3,707	3,797	Recruitment and Training	6,787	6,895
7,066	7,237	Other Supplies and Consumables	10,693	11,634
168,489	172,568	Total Supplies & consumables	194,043	201,919

NOTE 24: FINANCE COST

12-Month Actual 2024	12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
15,205	11,713	Interest on borrowings	18,889	28,329
-	-	Overdraft Expenses	-	-
1,899	1,187	Interest on Deposits from Statutory Authorities and Government Companies	500	500
	1,706	Interest on Lease	2,031	1,833
17,182	14,669	Total Finance cost	21,483	30,726

NOTE 25: LITIGATION COST

12-Month Actual 2024	12-Month Forecast 2025	Litigation Costs	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
1,389	1,723	Legal Fees	1,496	1,680
1,389	1,723	Total Litigation cost	1,496	1,680

NOTE 26: (GAINS) / LOSSES

12-Month Actual 2024	12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
		Net (gain) / loss on disposal of property, plant and equipment	-	-
3,694		Net (gain) / loss on derecognition and/or revaluation of assets	-	-
(7,445)	(43)	Net (gain) / loss on foreign exchange transactions	(100)	(120)
(3,751)	(43)	Total (gains)/ losses	(100)	(120)

NOTE 27: OUTPUTS FROM PUBLIC AUTHORITIES

12-Month Actual 2024 \$000	12-Month Forecast 2025 \$000	Output Group	12-Month Budget 2026 \$000	12-Month Budget 2027 \$000
3,134	3,134	CAL 1 - Strategic Domestic Air Services	3,134	3,134
15,435	15,435	CAL 2 - Strategic Tourism, Regional and Core Air Services	15,435	15,435
3,217	3,100	CAY 2 - Children and Youth Services Foundation	4,350	4,350
9,440	11,356	CCO 1 - Teaching of Tertiary Level Professional and Vocational Programme	13,294	13,652
45	45	CDB 1 - Disbursement of Government Scholarship Funding	45	45
15,386	16,100	CIN 1 - Health Insurance for Seamen and Veterans for Primary and Secondary Health Care	18,813	19,906
46,295	55,726	CIN 2 - Health Insurance for Civil Service Pensioners	58,752	64,012
605	605	DVB 4 - Administration of Lending Activities	605	605
3,716	3,199	HEA 10 - Ambulance Services	3,716	3,716
3,576	3,079	HEA 11 - Services at District Health Clinics	4,076	4,076
4,335	3,732	HEA 12 - Mental Health Services	5,835	5,835
5,951	6,696	HEA 16 - Geriatric Services	4,000	4,080
4,944	2,586	HEA 17 - Medical Care Beyond Insurance Coverage/Un-insured	2,000	2,040
2,500	2,152	HEA 18 - School Health Services	2,500	2,500
2,909	2,815	HEA 19 - Medical Care for Chronic Ailments	1,360	1,387
25,500	32,787	HEA 2 - Medical Care for Indigents	28,300	25,300
2,193	1,888	HEA 20 - Public Health Programmes, Investigations and Treatments	2,500	2,500
287	247	HEA 21 - Medical Internship Program	287	287
187	161	HEA 23 - Provision of Antiretroviral Medication	492	501
208	179	HEA 24 - Provision of Psychological Trauma Diagnosis and Treatment for Children	208	208
136	117	HEA 25 - Management and Maintenance of Cancer Registry	136	136
1,200	1,033	HEA 26 - Adolescent Mental Health Hub	1,200	1,200
2,000	1,722	HEA 27 - Provision of Molecular Biology Testing Services	2,000	2,000
4,161	3,582	HEA 6 - Medical Services in Cayman Brac and Little Cayman	4,161	4,161
299	257	HEA 8 - Autopsies, Coroner and Other Related Services	328	334
-	-	HEA 29 - Inpatient Adolescent Mental Health	1,454	1,498
-	-	HEA 30 - Mobile Crisis Intervention	685	685
16,764	21,422	MOA 12 - Regulation of the Financial Services Industry	22,718	23,409
735	1,029	MOA 13 - Assistance to Overseas Regulatory Authorities	886	917
656	919	MOA 14 - Policy Advice and Ministerial Services	791	819
5,888	4,434	MOA 25 - Monitor compliance with the Anti-Money Laundering Regulations	7,101	7,343
1,050	1,475	MOA 6 - Regulation of the Cayman Islands Currency	1,050	1,050
225	315	MOA 8 - Collection of Fees	271	281
154	130	MUS 4 - Collection and Preservation of Significant Material	175	175
601	650	MUS 5 - Museum Facilities, Exhibitions and Displays	682	682
137	112	MUS 6 - Services to Support the Ministry, Cabinet and Other Departments	155	155
234	221	NAG 1 - National Arts, Exhibitions and Festivals	186	192
121	121	NAG 2 - National Art Collection - Care and Preservation	266	272
178	173	NAG 3 - Art Education, Outreach and Training	278	283
242	235	NAG 4 - Art Information – Facilities, Promotion, Scholarships and Publications	320	326
		NCF 1 - Arts and Cultural Preservation, Documentation and	247	217
		NCF 2 - Cultural Festivals, International Cultural Presentations, and Local Cultural Partnerships	330	365
		NCF 3 - Management of Operations and Maintenance of FJ Harquail Cultural Centre	454	454
		NCF 4 - Training and Support for Artistic Development	150	150
		NCF 5 - Youth Arts Programming	219	219
862	862	NDC 1 - Policy, Prevention and Education, Research and Information, Dissemination and Evaluation	1,105	1,146
280	280	NHT 4 - Administration of the Affordable Housing Initiative	425	425
180	180	NHT 5 - Administration of the Government Guaranteed Home Assisted Mortgage Programme	255	255

NOTE 27: OUTPUTS FROM PUBLIC AUTHORITIES (CONTINUED)

12-Month Actual 2024 \$000	12-Month Forecast 2025 \$000	Output Group	12-Month Budget 2026 \$000	12-Month Budget 2027 \$000
230	230	NHT 6 - Administration of the New Affordable Housing Initiative	680	680
20	20	NHT 7 - Administration of the Build on Your Own Property Initiative	340	340
332	332	CMA 1 - Policy Advice to Cabinet on Maritime Matters	332	332
-	75	SIH 1 - Sister Islands Affordable Housing Programme	569	570
950	950	TAB 1 - Management of Pedro St. James National Historic Site	1,100	1,100
850	850	TAB 2 - Management of Queen Elizabeth II Botanic Park	1,000	1,000
140	140	TAB 4 - Management of the Cayman Islands Craft Market	150	150
40	40	TAB 5 - Management of the Hell Geological Site	50	50
74	76	URC 1 - Drafting Instructions for the Development of Legislation and Policy Advice	74	74
812	812	URC 10 - Monitoring and Controlling the Storage, Handling, Quality and Mensuration of Fuel Products	1,042	1,042
610	610	URC 11 - Economic Regulations, Monitoring and Directing the Fuel Sector and Relevant Market	610	610
133	133	URC 12 - Management of the Cayman Islands Internet Domain and Verification of ICT Licensee Fees	33	33
50	50	URC 6 - Regional and International Representation	50	50
100	100	URC 7 - National Cyber Security Initiatives	200	200
171	171	AOA 1 - Operation of registration and oversight functions under the AO Act	-	-
100	100	AOA 2 - Complete Future of AOA Project	-	-
13	13	AOA 3 - Maintaining relationships with key Cayman Islands based stakeholders	-	-
34	34	AOA 4 - Membership of and participation in the International Forum of Independent Audit Regulators	-	-
-	-		-	-
193,300	211,478	Total	223,960	228,949

NOTE 28: OUTPUTS FROM NON-GOVERNMENT SUPPLIERS

12-Month Actual 2024	12-Month Forecast 2025	Output Group	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
80	30	NGS 1 - Organise, Administer and Execute the Cayman Islands Fishing Tournament	30	30
2,793	3,283	NGS 2 - Legal Aid Services	2,971	3,030
39	39	NGS 4 - HIV/AIDS and First Aid Public Education Programmes	40	40
230	230	NGS 7 - Management of Small Business Development	230	230
300	300	NGS 20 - Employee Assistance Programme	325	332
30	30	NGS 24 - Spaying and Neutering of Dogs and cats	30	30
250	250	NGS 25 - Teaching of Tertiary Education Courses	250	250
1,950	3,627	NGS 34 - Compulsory Primary and Secondary Education by Assisted Schools	2,000	2,000
1,172	2,716	NGS 38 - Services for Irregular Migrants	1,741	1,741
100	100	NGS 53 - Palliative Care Nursing	300	300
57,938	55,500	NGS 55 - Tertiary Medical Care at Various Local and Overseas Institutions	43,000	43,000
4	4	NGS 57 - Gardening Projects and Landscaping	4	4
51	51	NGS 59 - Youth Development Programmes	51	51
1,289	1,289	NGS 60 - Sports Programmes	1,289	1,289
2,252	2,040	NGS 64 - Care of the Indigent and Disabled Elderly Persons	2,757	2,757
393	393	NGS 66 - Foster Care for Children	770	770
79	79	NGS 67 - Community Programmes – Afterschool	165	165
430	430	NGS 71 - Support for Persons Experiencing Domestic Abuse	600	600
570	570	NGS 74 - Preservation of Natural Environment and Places of Historic Significance	570	570
37	50	NGS 79 - K-9 Security Services	22	22
125	187	NGS 84 - Cayman Islands Agricultural Society	187	187
975	975	NGS 85 - Cayman Finance Services	1,375	1,375
175	175	NGS 86 - Community Programmes - Meals on Wheels	500	500
-	14	NGS 87 - Gender Equality Cayman	14	14
9,729	10,998	NGS 91 - Public School Meals Programme	9,000	9,000
75	75	NGS 92 - Alzheimer's & Dementia Association of the Cayman Islands	125	125
-	800	NGS 93 - Legal Services Supervisory Authority	1,844	1,819
-	-	NGS 96 - Extended After-School Programme	1,500	1,500
-	-	NGS 94 - Cayman Islands Institute of Professional Accountants	800	800
-	-	NGS 95 - Multiple Sclerosis Foundation of the Cayman Islands	25	25
81,067	84,235	Total	72,515	72,556

NOTE 29: TRANSFER PAYMENTS

12-Month Actual 2024	12-Month Forecast 2025	Output Group	12-Month Budget 2026	12-Month Budget 2027
1,040	915	TP 12 - Tourism Scholarships	1,450	1,450
96	75	TP 13 - Miss Cayman Scholarships	-	-
536	1,000	TP 27 - Pre-School Educational Assistance	2,100	2,100
23,255	34,850	TP 30 - Local and Overseas Scholarships and Bursaries	32,300	32,000
26,239	32,358	TP 41 - Financial Assistance	24,000	24,000
20	70	TP 44 - Temporary Poor Relief Payments for Young Parents Programme	50	50
39	128	TP 46 - Poor Relief for Refugees	130	130
14,167	16,006	TP 47 - Ex- Gratia Benefit Payments to Seafarers and Veterans	10,000	10,000
1,239	800	TP 51 - Other Educational and Training Assistance	900	900
565	650	TP 57 - Children and Family Services Support	521	521
70	70	TP 58 - Support for Services of the Red Cross	70	70
202	1,200	TP 60 - Housing Assistance	500	1,000
900	900	TP 61 - Student Enrichment & Support Services	-	-
68	75	TP 63 - Support to Local Business Associations	64	64
453	600	TP 66 - Sister Islands Home Repairs Assistance	600	600
1,067	1,200	TP 67 - Sports and Cultural Tourism Programmes Assistance	1,000	1,000
155	155	TP 69 - Support for the Bridge Foundation	155	155
385	1,000	TP 73 - Other Health, Environment and Sustainability Programmes	200	200
982	1,340	TP 76 - Assistance for Infrastructure Development	200	200
1	50	TP 80 - Support for Business Initiatives	50	50
1,747	1,898	TP 82 - Scholarships - Special Educational Needs	3,000	3,000
117	600	TP 83 - Scholarships Medical Specialisation	329	317
150	500	TP 84 - Agriculture Sector Development	400	400
81	110	TP 85 - Support to Local Financial Services Associations	94	94
633	700	TP 86 - Sister Islands Beaches and Community Clean Up	600	600
7	-	TP 90 - Assistance to GTR Committee	-	-
375	400	TP 93 - Public School Grants	400	400
150	150	TP 94 - Superior Auto Apprenticeship Programme	150	150
63	150	TP 101 - Sister Islands Community Programmes/Projects	160	160
1,697	2,259	TP 107 - Youth, Sports, Culture and Heritage Programmes	350	350
71	38	TP 110 - Sustainability Programme Support	-	-
-	-	TP 111 - Climate Resiliency Programme	200	-
150	250	TP 112 - Community Support Programmes	200	200
-	-	TP 113 - Agricultural Sustainable Production Programme	-	-
400	550	TP 114 - Cayman Finance	-	-
90	90	TP 115 - Hope for Today Foundation	100	100
662	350	TP 119 - Community Development Initiatives	150	150
-	1,000	TP 122 - Visitor Experience Development Grant	250	250
149	150	TP 123 - Support for Community Development Activities	250	250
354	400	TP 124 - Sponsorship and Scholarships	250	250
774	-	TP 126 - Pirate's Week	-	-
-	1,650	TP 127 - Assistance for Community Enrichment and Wellbeing	-	-
-	-	TP 128 - Sponsorships and Community Support	150	150
-	-	TP 129 - Alex Panton Foundation Financial Assistance Programme	150	150
-	-	TP 130 - Innovation and Research Support	200	250
-	-	TP 131 - Social Support Programmes for Seniors and Children	500	500
79,147	104,687	Total	82,173	82,211

NOTE 30: OTHER EXECUTIVE EXPENSES

12-Month Actual 2024	12-Month Forecast 2025	Output Group	12-Month Budget 2026	12-Month Budget 2027
4,031	4,434	OE 1 - Personnel Emoluments to the Judiciary	4,576	4,968
773	851	OE 2 - Personal Emoluments for H.E. the Governor, Deputy Governor and Accountant General	994	987
946	1,325	OE 4 - Judiciary Expenses	914	1,074
1,140	1,405	OE 5 - Constituency Allowance	1,805	1,805
84	63	OE 6 - Contribution to Caribbean Financial Action Task Force	84	84
227	227	OE 9 - Caricom Fees	241	246
84	85	OE 10 - Caribbean Regional Technical Assistance Centre(CARTAC) Contribution	90	90
11	13	OE 11-Subscription to Caribbean Examinations Council	561	561
543	559	OE 12-University of the West Indies Membership Levy	16	16
10	15	OE 15 - Pan American Health Organisation Subscription	15	15
2,799	3,079	OE 19 - Ex-Gratia Plan Recipients Plan Payments	1,755	1,863
16,750	18,425	OE 27 - Past Service Pension Liability Payments	12,208	12,208
-	-	OE 43 - Depreciation on Exec Assets	764	804
1,031	1,046	OE 54 - Caribbean Catastrophic Risk Insurance Facility - Annual Premium	1,100	1,100
93	49	OE 57 - Bank Charges	13	13
1,042	1,203	OE 65 - Court of Appeal Expenses	1,283	1,286
-	-	OE 57 - Executive Bank Charges	5	5
-	7	OE 66 - United Nations Caribbean Environmental Programme	8	8
150	150	OE 71 - Commonwealth Parliament Association	200	200
5	6	OE 81 - World Anti-Doping Agency	5	5
6	9	OE 82 - Regional Anti-Doping Organization	3	3
112	122	OE 93 -Caribbean Agricultural Research and Development Institute (CARDI)	122	122
43	12	OE 94 - Organisation for Economic Co-operation Development	55	55
355	391	OE 96 -Executive Salary Reimbursements	1,262	1,274
129	142	OE 100 - Executive Depreciation	2	2
9,694	10,663	OE 101 - Depreciation of Ministry of Planning, Agriculture, Housing & Infrastructure Executive Assets	9,694	9,694
19	19	OE 103 - Caribbean Public Health Agency (CARPHA)	20	20
42	5,550	OE 105 -Settlement of Claims - Executive		
91	170	OE 107 - Project Future Fund (Major Governance Projects)	270	270
9,797	10,776	OE 110 - General Insurance	12,344	12,961
74	74	OE 115- Regional Security Initiatives	86	86
4,906	5,396	OE 116 - Pension Uplift	7,188	7,590
240		OE 117 - CIG Core Christmas Stipend	291	320
106	110	OE 119 - Second Chance Program	150	150
-	25	OE 120 - Repairs to Governor's Residence	25	25
5,931	6,524	OE 121 - Additional Normal Pension Cost	4,155	4,238
-	5	OE 123 - Global Island Partnership	5	5
-	12	OE 124 - Caribbean Telecommunication Union	-	-
103	103	OE 125 - Caribbean Disaster Emergency Management Agency Membership	116	116
-	100	OE 126 - Anti-Gang and Child Safeguarding Support	-	-
2	2	OE 127 - Caribbean Association of Medical Councils (CAMC)	2	2
4,083	4,492	OE 128 - Personal Emoluments for Premier, Deputy Premier, Speaker of the Legislative Assembly, Ministers of Cabinet, Elected Members of the Legislative Assembly	5,325	5,374
-	-	OE 129 - Executive Depreciation - Legislative Assembly	195	195

NOTE 30: OTHER EXECUTIVE EXPENSES (CONTINUED)

12-Month Actual 2024	12-Month Forecast 2025	Output Group	12-Month Budget 2026	12-Month Budget 2027
2,922	3,214	OE 130 - Administrative and Advisory Support to the Members of the Legislative Assembly	4,087	4,184
-	-	OE 132 - Depreciation on Ministry of Sustainability and Climate Resiliency Executive Assets	350	350
60	62	OE 133 - Oil Spills Tier 3 - Annual Fee	75	85
1,881	2,069	OE 134- Depreciation of Executive Assets - Ministry of District Administration and Lands	-	-
-	1,174	OE 138 - Notice to Proceed Expenses – ISWMS	-	-
-	-	OE 139 - Asset Recovery Inter-Agency Network for the Caribbean (ARIN-CARIB)	8	8
93	392	OE 141 - Emerging Talent Programee	1,125	1,125
-	-	OE 144 - Depreciation of Executive Assets – Ministry of District Administration and Home Affair	2,024	2,177
30	-	OE 150 - Repairs to Parliament Building	25	25
-	200	OE 152 - Maintenance of the Completed George Town Landfill (GTLF) Remediation Works Phase 1	498	498
32	3	OE 147 - Strata Fees for Crown-owned Property	-	-
17	18	OE 148 - Lease Payments	-	-
350	-	OE 151 - Contribution to the Relocation Costs of the Public Service Pensions Board	-	-
70	4	Other Expenses	122	123
70,908	84,775	Total	76,261	78,415

12-Month Actual 2024	12-Month Forecast 2025	Other Executive Expenses (OE's) categorisation	12-Month Budget 2026	12-Month Budget 2027
42,551	46,806	Personnel Costs	41,550	42,686
11,705	12,875	Depreciation	13,029	13,222
9,797	10,776	General Insurance	12,344	12,961
6,856	14,318	Other operating expenses	9,338	9,546
70,908	84,775	Total OE's	76,261	78,415

NOTE 31: RECONCILIATION OF SURPLUS TO NET CASH FLOWS FROM OPERATING ACTIVITIES

12-Month Actual 2024	12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
83,162	(2,838)	Surplus/(deficit) from ordinary activities	5,562	29,441
		Non-cash movements		
52,777	63,198	Depreciation and Amortisation	72,457	74,384
1,437	811	Increase in Provision for Bad Debt	323	30
(13,122)	13,112	(Profit)/Loss on Statutory Authorities & Government Companies	4,473	7,195
3,694	-	Net (gain) / loss on derecognition and/or revaluation of assets	-	-
(7,445)	(43)	Net (gain) / loss on foreign exchange transactions	(100)	(120)
		Changes in current assets and liabilities:		
(25,710)	(22,306)	Increase/(decrease) in current assets / current liabilities	2,162	5,010
94,794	51,934	Net cash flows from operating activities	84,876	115,939

ENTIRE PUBLIC SECTOR

2026 AND 2027 FINANCIAL STATEMENTS

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

ALL FIGURES ARE STATED IN \$000s

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GOVERNMENT OF THE CAYMAN ISLANDS

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Actual 2024	12-Month Forecast 2025	STATEMENT OF FINANCIAL POSITION	Notes	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000			\$000	\$000
		Current Assets			
591,397	842,265	Cash and cash equivalents	2	855,923	934,808
59,261	61,789	Trade receivables	3	60,784	64,135
24,314	25,501	Other Receivables	3	25,571	21,666
41,902	36,832	Inventories	4	31,636	27,553
347,262	116,009	Investments	5	103,763	56,269
20,894	25,785	Prepayments	6	22,171	21,524
493	1,200	Loans	7	1,615	1,721
151	465	Biological Assets		465	465
1,085,674	1,109,846	Total Current Assets		1,101,928	1,128,140
		Non-Current Assets			
277	427	Trade receivables	3	1,264	1,524
67	70	Other receivables	3	1,309	1,324
76,649	91,760	Investments	5	94,320	95,915
4,273	5,281	Prepayments	6	4,541	4,408
27,153	26,360	Loans	7	30,008	32,093
2,738,381	2,839,265	Property, plant and equipment	8	2,938,044	3,051,077
	70,470	Right-of-use assets	10	57,328	47,175
13,945	12,592	Intangible Assets	9	19,501	27,438
6,413	6,413	Other non-financial assets		6,413	6,413
2,867,158	3,052,637	Total Non-Current Assets		3,152,728	3,267,367
3,952,832	4,162,484	Total Assets		4,254,656	4,395,507
		Current Liabilities			
52,437	50,879	Trade payables	10	50,190	60,239
110,503	110,067	Other payables and accruals	10	106,152	110,557
2,795	-	Bank Overdraft	2	-	-
128,156	131,272	Unearned revenue	11	125,931	120,873
13,258	16,436	Employee entitlements	12	15,191	17,096
53,832	53,832	Unfunded Pension Liability	13	53,832	53,832
49,959	52,248	Current Portion of Borrowings	1	59,025	65,936
		Provisions			
410,940	414,734	Total Current Liabilities		410,321	428,533
		Non-Current Liabilities			
-	1,036	Trade payables	10	1,043	1,099
511	972	Other payables and accruals	10	979	1,036
-	73,823	Lease Liability		66,741	58,034
13,451	13,532	Unearned revenue	11	13,570	13,425
99,688	99,688	Unfunded pension liability	13	99,688	99,688
390,752	436,667	Unfunded post retirement health care	13	464,766	490,021
173,642	168,577	Currency Issued		169,826	200,401
368,957	461,403	Long Term portion of Borrowings	1	530,108	576,216
		Other Non-current Liabilities			
1,047,001	1,255,698	Total Non-Current Liabilities		1,346,721	1,439,920
1,457,941	1,670,432	Total Liabilities		1,757,042	1,868,454
2,494,891	2,492,051	Net Assets		2,497,614	2,527,053
		NET WORTH			
278,553	292,656	Reserves	14	307,190	326,320
1,108,942	1,108,942	Revaluation reserve		1,108,942	1,108,942
83,162	(2,839)	Current Year Surplus/ (Deficit)		5,562	29,441
1,024,234	1,093,292	Other Accumulated surpluses/(deficits)		1,075,920	1,062,350
2,494,891	2,492,051	Total Net Worth		2,497,614	2,527,053

GOVERNMENT OF THE CAYMAN ISLANDS

STATEMENT OF FINANCIAL PERFORMANCE

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

12-Month Actual 2024	12-Month Forecast 2025	STATEMENT OF FINANCIAL PERFORMANCE	Notes	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000			\$000	\$000
		Revenue			
1,044,219	1,112,411	Coercive Revenue	15	1,200,235	1,265,691
374,704	456,213	Sales of Goods & Services	17	472,318	500,797
49,221	38,474	Investment revenue	18	25,074	25,412
3,629	2,674	Donations	19	1,392	1,443
515	8,648	Other revenue	16	18,885	20,210
1,472,288	1,618,420	Total Revenue		1,717,904	1,813,553
		Expenses			
694,558	772,558	Personnel costs	20	849,562	867,930
402,408	339,768	Supplies and consumables	21	351,138	371,051
82,465	104,127	Depreciation and Amortisation (including ROU depreciation)	8	119,854	123,718
(728)	-	Impairment of property, plant and equipment		171	299
(519)	-	Impairment of inventory		-	-
16,695	14,296	Finance costs (including interest on lease liability)	22	24,800	33,950
2,597	1,723	Litigation costs	23	2,329	2,410
81,067	84,235	Outputs from Non-Governmental Suppliers	25	72,515	72,556
79,147	104,687	Transfer Payments	26	82,173	82,211
(3,166)	(343)	Other (Gains)/losses	24	(651)	(655)
34,602	200,208	Other Operating expenses	27	210,452	230,643
1,389,126	1,621,259	Total Expenses		1,712,342	1,784,112
83,162	(2,839)	Entire Public Sector Net (Deficit)/Surplus		5,562	29,441

GOVERNMENT OF THE CAYMAN ISLANDS

STATEMENT OF CASH FLOWS

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

12-Month Actual 2024	12-Month Forecast 2025	STATEMENT OF CASH FLOWS	Notes	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000			\$000	\$000
		Receipts			
1,022,363	1,079,038	Coercive Receipts		1,171,069	1,243,241
668,864	482,646	Sale of goods and services - third party		522,511	549,869
50,607	39,639	Interest received		26,159	26,609
1,402	12,180	Donations / Grants received		838	1,159
43,031	50,046	Other receipts		37,585	51,075
		Payments			
(752,381)	(821,398)	Personnel costs		(818,274)	(838,317)
(599,095)	(480,197)	Supplies and consumables		(403,845)	(389,109)
(22,297)	(24,714)	Financing/interest payments		(26,069)	(19,081)
(93,155)	(83,235)	Outputs from non-governmental organisations		(75,015)	(75,056)
(79,807)	(100,687)	Transfer payments		(86,222)	(87,522)
(83,010)	(87,897)	Other payments		(210,586)	(230,643)
156,523	65,421	Net cash flows from operating activities	28	138,151	232,225
		CASH FLOWS FROM INVESTING ACTIVITIES			
		Cash received			
112,391	270,110	Purchase/Proceeds from sale of Loans/investments		32,555	38,076
		Cash Used			
(142,395)	(172,216)	Purchase of property, plant and equipment		(209,163)	(224,652)
(30,004)	97,894	Net cash flows from investing activities		(176,608)	(186,576)
		CASH FLOWS FROM FINANCING ACTIVITIES			
-	150,000	Borrowings		124,000	112,000
(50,855)	(51,581)	Repayment of Borrowings		(55,129)	(62,014)
-	(8,071)	Lease Payments - Principal		(16,756)	(16,750)
(50,855)	90,348	Net cash flows from financing activities		52,115	33,236
75,664	253,664	Net increase/(decrease) in cash and cash equivalents		13,658	78,885
512,938	588,602	Cash and cash equivalents at beginning of period		842,265	855,923
588,602	842,265	Cash and cash equivalents at end of period	2	855,923	934,808

12-Month Actual 2024	12-Month Forecast 2025	STATEMENT OF CASH FLOWS	Notes	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000	FOR THE 12-MONTH PERIOD ENDING 31 DECEMBER 2026 & 2027		\$000	\$000
		Receipts			
1,022,363	1,079,038	Coercive Receipts		1,171,069	1,243,241
668,864	482,646	Sale of goods and services - third party		522,511	549,869
50,607	39,639	Interest received		26,159	26,609
1,402	12,180	Donations / Grants received		838	1,159
43,031	50,046	Other receipts		37,585	51,075
		Payments			
(752,381)	(821,398)	Personnel costs		(817,174)	(837,217)
(599,095)	(480,197)	Supplies and consumables		(403,845)	(389,109)
(22,297)	(24,714)	Financing/interest payments		(26,069)	(19,081)
(93,155)	(83,235)	Outputs from non-governmental organisations		(75,015)	(75,056)
(79,807)	(100,687)	Transfer payments		(86,222)	(87,522)
(83,010)	(87,897)	Other payments		(210,586)	(230,643)
156,523	65,421	Net cash flows from operating activities	28	139,251	233,325
		CASH FLOWS FROM INVESTING ACTIVITIES			
		Cash received			
112,391	270,110	Purchase/Proceeds from sale of Loans/investments		32,555	38,076
		Cash Used			
(142,395)	(172,216)	Purchase of property, plant and equipment		(209,163)	(224,652)
(30,004)	97,894	Net cash flows from investing activities		(176,608)	(186,576)
		CASH FLOWS FROM FINANCING ACTIVITIES			
-	150,000	Borrowings		124,000	112,000
(50,855)	(51,581)	Repayment of Borrowings		(55,129)	(62,014)
-	(8,071)	Lease Payments - Principal		(16,756)	(16,750)
(50,855)	90,348	Net cash flows from financing activities		52,115	33,236
75,664	253,664	Net increase/(decrease) in cash and cash equivalents		14,758	79,985
512,938	588,602	Cash and cash equivalents at beginning of period		842,265	857,023
588,602	842,265	Cash and cash equivalents at end of period	2	857,023	937,008

GOVERNMENT OF THE CAYMAN ISLANDS

STATEMENT OF CHANGES IN NET WORTH

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

	Statutory Reserves	Revaluation/ Other Reserve	Accumulated Surplus/ (deficits)	Total
	\$000	\$000	\$000	\$000
Balance at 31 December 2024	278,553	1,108,942	1,107,396	2,494,890
Changes in accounting policy	-	-	-	-
Prior Year Adjustments	-	-	-	-
Restated balance 31 December 2024	278,553	1,108,942	1,107,396	2,494,890
Gain/(loss) on property revaluation				-
Gain/(loss) other changes on Revaluation Reserve				-
Transfers	14,103		(14,103)	-
Movement in Reserve				-
Net revenue / expenses recognised directly in net worth	14,103	-	(14,103)	-
Surplus for the period 2025	-	-	(2,839)	(2,839)
Total recognised revenues and expenses for the period	14,103	-	(16,942)	(2,839)
Balance at 31 December 2025 carried forward	292,656	1,108,942	1,090,454	2,492,052

	Statutory Reserves	Revaluation/ Other Reserve	Accumulated Surplus/ (deficits)	Total
	\$000	\$000	\$000	\$000
Balance at 31 December 2025 brought forward	292,656	1,108,942	1,090,454	2,492,052
Changes in net worth for 2025				-
Changes in accounting policy	-	-	-	-
Prior Year Adjustments	-	-	-	-
Restated balance 31 December 2025	292,656	1,108,942	1,090,454	2,492,052
Gain/(loss) on property revaluation				-
Gain/(loss) other changes on Revaluation Reserve				-
Transfers/Adjustments	14,534		(14,534)	-
Movement in Reserve				-
Net revenue / expenses recognised directly in net worth	14,534	-	(14,534)	-
Surplus for the period 2026	-	-	6,528	6,528
Total recognised revenues and expenses for the period	14,534	-	(8,006)	6,528
Balance at 31 December 2026	307,190	1,108,942	1,082,449	2,498,713

GOVERNMENT OF THE CAYMAN ISLANDS

STATEMENT OF CHANGES IN NET WORTH (CONTINUED)

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

	Statutory Reserves	Revaluation/ Other Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2026 brought forward	307,190	1,108,942	1,081,483	2,497,614
Changes in net worth for 2026				
Changes in accounting policy	-	-	-	-
Prior Year Adjustments	-	-	-	-
Restated balance 31 December 2026	307,190	1,108,942	1,081,483	2,497,614
Gain/(loss) on property revaluation				-
Gain/(loss) other changes on Revaluation Reserve				-
Transfers/Adjustments	19,130	-	(19,130)	-
Movement in Reserve				-
Net revenue / expenses recognised directly in net worth	19,130	-	(19,130)	-
Surplus for the period 2027	-	-	29,441	29,441
Total recognised revenues and expenses for the period	19,130	-	10,311	29,441
Balance at 31 December 2027	326,320	1,108,942	1,091,794	2,527,055

NOTE 1: STATEMENT OF DEBT

12-Month Actual 2024	12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
		<i>Foreign Currency Debt (state in \$CI)</i>		
49,959	52,247	Not later than one year	59,025	65,936
42,359	59,229	Between one and two years	66,261	66,391
104,668	199,181	Between two and five years	198,417	196,463
221,930	202,994	Later than five years	265,430	313,362
418,916	513,650	Total Foreign Currency Debt	589,133	642,152
418,916	513,650	Total Outstanding Debt	589,133	642,152
		<i>Local Currency Marketable Securities and Deposits</i>		
245,408	65,429	Not later than one year	53,519	10,955
245,408	65,429	Total Local Currency Marketable Securities and Deposits	53,519	10,955
		<i>Foreign Currency Marketable Securities and Deposits</i>		
309,552	50,580	Not later than one year	50,244	45,314
68,207	-	Between one and two years	-	-
541	-	Between two and five years	-	-
6,108	-	Later than five years	-	-
384,408	50,580	Total Foreign Currency Marketable Securities and Deposits	50,244	45,314
629,816	116,009	Total Marketable Securities and Deposits	103,763	56,269
(210,900)	397,641	Net Public Debt	485,370	585,883

NOTE 1: STATEMENT OF DEBT (CONTINUED)

12-Month Actual 2024	12-Month Forecast 2025	Statement of Borrowings	Borrowing	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000			\$000	\$000
-	-	New Borrowings 2026/2027 - KYD\$345.5M		124,000	221,511
-	148,333	FirstCaribbean International Bank (Cayman) Limited	US\$182,926,829	138,333	128,333
		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.			
23,134	7,711	FirstCaribbean International Bank (Cayman) Limited	USD 185,074,000	-	-
		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.			
100,646	90,497	2019 Butterfield Borrowings - Loan Agreement Dated 25th November 2019	US\$182,686,568	80,348	70,199
		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.			
281,215	258,697	FCIB Convertible Loan US\$403 M	US\$403,000,000	236,178	213,659
		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.			
404,996	505,239	Total Central Government Debt		578,859	633,702
13,920	8,411	Cayman Airways Ltd.		10,273	8,450
13,920	8,411	Sub-Total		10,273	8,450
418,916	513,650	Total Entire Public Sector Debt		589,132	642,152

NOTE 2: CASH AND CASH EQUIVALENTS

12-Month Actual 2024	12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
162,956	162,420	US \$ Operational Current Account	165,723	200,568
31,718	61,964	CI\$ Executive Current Account	64,301	85,822
2,518	3,752	CI\$ Cash in Hand	3,026	340
182,444	179,868	CI \$ Operational Current Account	179,414	198,524
(2,795)	-	Bank Overdrafts	-	-
11,314	4,807	CI\$ Other Bank Accounts	2,880	1,330
189,348	418,896	Other Short Term Investments	430,048	440,943
5,444	5,500	MLAT KYD Bank Account	5,500	5,500
4,967	4,500	MLAT USD Bank Account	4,500	4,500
688	559	CI\$ Payroll Account	533	514
588,602	842,265	TOTAL	855,924	938,042

NOTE 3: TRADE AND OTHER RECEIVABLES

12-Month Actual 2024	12-Month Forecast 2025	Trade Receivables	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
18,657	26,817	Trade Receivables - Coercive Revenue	20,812	22,907
113,291	106,098	Sale of goods and services	118,848	128,494
-	-	Other Trade Receivables	657	665
277	427	Non-Current trade receivables & other receivables	427	427
(72,687)	(71,126)	Less: Provision for Trade Receivables	(78,696)	(86,834)
59,538	62,216	Total trade receivables & other receivables	62,048	65,659

12-Month Actual 2024	12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
		Current		
13,590	4,241	Past due 1-30 days	4,691	2,926
31,091	37,440	Past due 31-60 days	38,186	41,137
7,584	9,347	Past due 61-90 days	9,315	9,463
6,996	9,016	Past due 90 and above	8,592	10,609
		Non-Current		
277	2,172	Past due 1 year and above	1,264	1,524
59,538	62,216	Total	62,048	65,659

12-Month Actual 2024	12-Month Forecast 2025	Other Receivables	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
867	909	Advances (salary, Official Travel, etc)	231	240
1,108	1,162	Dishonoured cheques	1,219	1,645
985	1,033	Interest receivable	822	823
21,579	22,633	Other Receivables - Other	24,324	19,950
		Loans - Other Receivables	-	-
67	70	Other Non-Current Assets	335	335
(225)	(236)	Less: provision for doubtful debts - Other Receivables	(51)	(3)
24,381	25,571	Total other receivables	26,880	22,990

NOTE 3: TRADE AND OTHER RECEIVABLES (CONTINUED)

12-Month Actual 2024	12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
		Current		
21,803	22,868	Past due 1-30 days	19,522	18,032
2,511	2,634	Past due 31-60 days	6,003	3,437
-	-	Past due 61-90 days	1	6
-	-	Past due 90 and above	45	191
		Non-Current		
67	70	Past due 1 year and above	1,309	1,324
24,381	25,571	Total	26,880	22,990

MOVEMENTS IN THE PROVISION OF LOANS, TRADE AND OTHER RECEIVABLES

12-Month Actual 2024	12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
(57,228)	(72,912)	Balance at 1 January	(71,363)	(79,745)
(17,804)	(2,385)	Additional provisions made during the year	(12,864)	(11,143)
2,120	3,934	Receivables written off during the period	4,482	2,061
(72,912)	(71,363)	Total	(79,745)	(88,827)

NOTE 4: INVENTORIES

12-Month Actual 2024	12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
34,258	30,113	Inventory held for use in the provision of goods and services	28,625	24,877
1,711	1,504	Inventory held for sale	1,240	1,209
5,933	5,215	Work in Progress and finished goods	3,288	3,288
-	-	Impairment of Inventory	(1,517)	(1,821)
41,902	36,832	TOTAL INVENTORIES	31,636	27,553

NOTE 5: INVESTMENTS

12-Month Actual 2024	12-Month Forecast 2025	Investment	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
423,080	206,938	Marketable Securities and Investments	197,252	151,353
240	240	Cayman First Insurance	240	240
591	591	Caribbean Development Bank	591	591
423,911	207,769	Total	198,083	152,183

NOTE 6: PREPAYMENTS

12-Month Actual 2024	12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
4,273	5,275	Accrued Prepayments	6,924	9,143
3,426	4,229	Prepaid Insurance	7,807	8,185
17,468	21,563	Other Prepayments	11,981	8,604
25,167	31,067	Total	26,712	25,932

NOTE 7: LOANS

12-Month Actual 2024	12-Month Forecast 2025	Loan Description	Current	Non-Current	12-Month Budget 2026
\$000	\$000		\$000	\$000	\$000
267	279	Overseas Medical loans	-	424	424
100	9	Civil Service Mortgages to staff	59	23	82
27,365	28,479	Other Loans	1,556	29,561	31,117
(86)	(1,207)	Provision outstanding loans	-	-	-
27,646	27,559	TOTAL	1,615	30,008	31,623

12-Month Actual 2024	12-Month Forecast 2025	Loan Description	Current	Non-Current	12-Month Budget 2027
\$000	\$000		\$000	\$000	\$000
-	-	Overseas Medical loans	-	411	411
-	-	Personal loans to staff	54	-	54
-	-	Civil Service Mortgages to staff	-	2	2
-	-	Other Loans	1,667	31,680	33,347
-	-	TOTAL	1,721	32,093	33,814

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
Balance as at 1 January 2025	1,109,524	95,955	876,421	18,393	23,619	58,862	11,492	455,342	134,576	82,968	69,377	8,487	38,878	35,348	259,113	3,278,355
Additions	1,550	13,321	77,281	4,315	3,576	5,885	2,389	1,320	5,084	1,257	21,594	1,614	7,388	6,921	52,843	206,338
Disposals and Derecognition	-	-	-	(423)	(47)	(69)	(26)	-	-	-	(117)	-	-	(5)	(95)	(782)
Revaluation	-	-	-	-	-	(6)	-	-	-	-	-	-	-	-	-	(6)
Transfers	4,582	26,345	46,550	16,637	850	2,678	470	40,363	207	9,325	8,702	814	40	1,259	(88,844)	69,978
Balance as at 31 December 2025	1,115,656	135,621	1,000,252	38,922	27,998	67,350	14,325	497,025	139,867	93,550	99,556	10,915	46,306	43,523	223,017	3,553,883

	Land	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Roads and Sidewalks	Water Retriculation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	Total
Balance as at 1 January 2026	1,115,656	135,621	1,000,252	38,922	27,998	67,350	14,325	497,025	139,867	93,550	99,556	10,915	46,306	43,523	223,017	3,553,883
Additions	3,277	16,992	57,388	8,845	1,659	6,417	1,301	14,595	9,950	23,559	7,189	903	6,454	13,366	25,431	197,326
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	200	-	47	-	-	-	-	-	-	-	-	-	-	247
Balance as at 31 December 2026	1,118,933	152,613	1,057,840	47,767	29,704	73,767	15,626	511,620	149,817	117,109	106,745	11,818	52,760	56,889	248,448	3,751,456

	Land	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Roads and Sidewalks	Water Retriculation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	Total
Balance as at 1 January 2027	1,118,933	152,613	1,057,840	47,767	29,704	73,767	15,626	511,620	149,817	117,109	106,745	11,818	52,760	56,889	248,448	3,751,456
Additions	6,850	17,534	46,034	3,135	853	4,527	818	15,050	24,225	34,324	8,159	1,097	5,543	12,065	34,945	215,159
Disposals and Derecognition	-	-	-	-	-	(4)	-	-	-	-	-	-	-	-	-	(4)
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	398	-	-	-	-	-	-	-	-	-	-	-	-	398
Balance as at 31 December 2027	1,125,783	170,147	1,104,272	50,902	30,557	78,290	16,444	526,670	174,042	151,433	114,904	12,915	58,303	68,954	283,393	3,967,009

NOTE 8: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	Land	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Roads and Sidewalks	Water Retriculation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	Total
Balance as at 1 January 2025		62,848	166,093	12,831	16,047	46,181	8,592	39,128	70,430	24,012	47,684	4,471	15,727	25,931	-	539,974
Transfers		19,694	14,893	1,343	1,018	3,355	521	16,777	85	8,829	20,135	674	2,253	1,695	-	91,272
Impairment Reserve 2025 (closing balance)		-	135	-	-	-	-	-	-	-	-	597	-	-	-	732
Depreciation Expense 2025		3,975	39,682	3,036	1,425	6,195	1,012	108	2,994	5,655	4,862	547	9,727	4,132	-	83,350
Eliminate on Disposal or Derecognition 2025		-	(129)	(432)	-	(6)	(26)	-	-	-	(117)	-	-	-	-	(710)
Balance as at 31 December 2025		86,517	220,674	16,778	18,490	55,725	10,099	56,013	73,509	38,496	72,564	6,289	27,707	31,758	-	714,618

	Land	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Roads and Sidewalks	Water Retriculation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	Total
Balance as at 1 January 2026		86,517	220,674	16,778	18,490	55,725	10,099	56,013	73,509	38,496	72,564	6,289	27,707	31,758	-	714,618
Transfers		(68)	-	68	-	-	11	-	-	-	-	(335)	-	-	-	(324)
Impairment change 2026		-	-	-	-	(528)	11	-	-	-	-	-	-	(9)	537	11
Depreciation Expense 2026		5,100	45,225	4,894	1,653	8,034	1,359	1,747	2,909	6,212	5,582	573	11,410	4,403	7	99,108
Eliminate on Disposal or Derecognition 2026		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2026		91,549	265,899	21,740	20,143	63,231	11,480	57,760	76,418	44,708	78,146	6,527	39,117	36,152	544	813,413

	Land	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Roads and Sidewalks	Water Retriculation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	Total
Balance as at 1 January 2027		91,549	265,899	21,740	20,143	63,231	11,480	57,760	76,418	44,708	78,146	6,527	39,117	36,152	544	813,413
Transfers		(78)	-	78	-	-	-	-	-	-	-	(334)	-	-	-	(334)
Impairment change 2027		-	-	-	-	(2,792)	-	-	-	-	-	-	-	(33)	2,825	-
Depreciation Expense 2027		5,657	46,868	4,853	1,571	7,554	1,404	1,870	2,995	6,499	5,794	589	11,915	5,282	7	102,858
Eliminate on Disposal or Derecognition 2027		-	-	-	(1)	(4)	-	-	-	-	-	-	-	-	-	(5)
Balance as at 31 December 2027		97,128	312,767	26,671	21,713	67,989	12,884	59,630	79,413	51,207	83,940	6,782	51,032	41,401	3,376	915,932

Net Book value 31 December 2024	1,115,656	49,104	779,578	22,144	9,508	11,625	4,226	441,012	66,358	55,054	26,992	4,626	18,599	11,765	223,017	2,839,265
Net Book value 30 December 2026	1,118,933	61,064	791,941	26,027	9,561	10,536	4,146	453,860	73,399	72,401	28,599	5,291	13,643	20,737	247,904	2,938,043
Net Book value 30 December 2027	1,125,783	73,019	791,505	24,231	8,844	10,301	3,560	467,040	94,629	100,226	30,964	6,133	7,271	27,553	280,017	3,051,077

12-Month Actual 2024	12-Month Forecast 2025	Depreciation Summary	12-Month Budget 2026	12-Month Budget 2027
79,683	83,350	Property Plant Equipment	99,108	102,858
2,782	3,227	Intangible Assets	4,107	4,382
-	17,550	Right-of-use assets	16,639	16,478
82,465	104,127	Total depreciation expense	119,854	123,718

NOTE 9: INTANGIBLE ASSETS

COST OF INTANGIBLE ASSETS

	Computer Software	Intangible Assets under construction or development	Total
Balance as at 1 January 2025	42,314	1,480	43,794
Additions	2,020	43	2,063
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	438	(146)	292
Balance as at 31 December 2025	44,772	1,377	46,149

	Computer Software	Intangible Assets under construction or development	Total
Balance as at 1 January 2026	44,772	1,377	46,149
Additions	8,428	2,588	11,016
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2026	53,200	3,965	57,165

	Computer Software	Intangible Assets under construction or development	Total
Balance as at 1 January 2027	53,200	3,965	57,165
Additions	9,731	2,588	12,319
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2027	62,931	6,553	69,484

NOTE 9: INTANGIBLE ASSETS (CONTINUED)
ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	Computer Software	Other Intangible Assets	Total
Balance as at 1 January 2025	29,849	-	29,849
Transfers	481	-	481
Impairment Reserve 2025 (closing balance)	-	-	-
Depreciation Expense 2025	3,227	-	3,227
Eliminate on Disposal or Derecognition 2025	-	-	-
Balance as at 31 December 2025	33,557	-	33,557

	Computer Software	Other Intangible Assets	Total
Balance as at 1 January 2026	33,557	-	33,557
Transfers	-	-	-
Impairment change 2026	-	-	-
Depreciation Expense 2026	4,107	-	4,107
Eliminate on Disposal or Derecognition 2026	-	-	-
Balance as at 31 December 2026	37,664	-	37,664

	Computer Software	Other Intangible Assets	Total
Balance as at 1 January 2027	37,664	-	37,664
Transfers	-	-	-
Impairment change 2027	-	-	-
Depreciation Expense 2027	4,382	-	4,382
Eliminate on Disposal or Derecognition 2027	-	-	-
Balance as at 31 December 2027	42,046	-	42,046

Net Book value 31 December 2024	11,215	1,377	12,592
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Net Book value 30 December 2026	15,536	3,965	19,501
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Net Book value 30 December 2027	20,885	6,553	27,438
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NOTE 10: RIGHT-OF-USE ASSETS / LEASE LIABILITY

12-Month Budget 2025	Right-of-use Assets	12-Month Budget 2026	12-Month Budget 2027
\$000		\$000	\$000
40,663	<i>Balance at start of the year</i>	65,279	57,328
47,357	<i>Additions in the year</i>	8,687	6,325
88,020		73,967	63,653
(17,550)	<i>Depreciation expense</i>	(16,639)	(16,478)
70,470	Balance at the end of the year	57,328	47,175

12-Month Budget 2025	Lease Liability	12-Month Budget 2026	12-Month Budget 2027
\$000		\$000	\$000
42,560	<i>Balance at start of the year</i>	73,823	66,741
39,334	<i>Additions in the year</i>	6,535	4,307
1,710	<i>Interest Expense</i>	3,988	3,717
83,604		84,347	74,765
(9,781)	<i>Repayments in the year</i>	(17,606)	(16,732)
73,823	Balance at the end of the year	66,741	58,034

As at 31 December 2025	Less than 1 year	1 - 5 years	Over 5 years	Total	Carrying amount
Contractual maturities of financial liabilities					
	\$000	\$000	\$000	\$000	\$000
Lease liability	15,143	55,134	3,546	73,823	73,823

As at 31 December 2026	Less than 1 year	1 - 5 years	Over 5 years	Total	Carrying amount
Contractual maturities of financial liabilities					
	\$000	\$000	\$000	\$000	\$000
Lease liability	14,178	48,179	4,385	66,741	66,741

As at 31 December 2027	Less than 1 year	1 - 5 years	Over 5 years	Total	Carrying amount
Contractual maturities of financial liabilities					
	\$000	\$000	\$000	\$000	\$000
Lease liability	12,125	41,638	4,271	58,034	58,034

NOTE 11: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

12-Month Actual 2024	12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
52,437	50,879	Creditors	50,190	60,239
685	2,524	Payroll Deductions	552	548
95,851	106,928	Accrued Expenses	105,473	106,982
186	-	Transfers payable	-	-
158	615	Loan Interest Payable	127	27
511	1,036	Non-current current payables and accruals	1,043	1,099
13,623	972	Other payables	979	4,036
163,451	162,955	Total trade payables other payables and accruals	158,364	172,931

NOTE 12: UNEARNED REVENUE

12-Month Actual 2024	12-Month Forecast 2025	Details	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
343	328	Customs deposits	298	298
127,813	131,874	Revenue deposits	126,683	117,581
13,451	12,602	Other unearned revenue	12,520	16,419
141,607	144,804	Total unearned revenue	139,501	134,298

NOTE 13: EMPLOYEE ENTITLEMENTS

12-Month Actual 2024	12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
3,553	4,405	Annual Leave	5,739	7,665
5,003	6,202	Retirement and long service leave	5,409	5,385
1,670	2,070	Accrued salaries	1,200	1,200
3,032	3,759	Pension	2,843	2,846
13,258	16,436	Total current portion	15,191	17,096
13,258	16,436	Total employee entitlements	15,191	17,096

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 2020 valuation as shown in the table below.

Summary Pensions Plans Actuarial Valuation

12-Month Actual 2024	12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
142,530	142,530	Total Public Service Pensions	142,530	142,530
13,657	13,657	Parliamentarian Pensions	13,657	13,657
(2,667)	(2,667)	Judicial Public Service Pensions	(2,667)	(2,667)
153,520	153,520	Entire Public Sector Pensions Liability	153,520	153,520

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

12-Month Actual 2024	12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
390,752	436,667	Unfunded Health Care Liability - Statutory Authorities & Government Companies	464,766	490,021
390,752	436,667	Total Unfunded Health Care Liability	464,766	490,021

NOTE 15: RESERVES

12-Month Actual 2024	12-Month Forecast 2025	Reserve	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
37	76	Housing Guarantee Reserve Fund	954	982
43,469	41,882	Environmental Protection Fund	46,406	52,007
26,380	34,741	Infrastructure Development Fund	43,478	52,476
158,004	164,410	Retained Earnings held as General Reserves	168,089	171,878
3,371	3,619	Student Loan Reserve	3,828	4,043
2,307	2,823	National Disaster Fund	3,308	3,807
375	-	Currency Issue Reserve	-	-
41,127	41,127	Capital Expenditure Reserve	41,127	41,127
3,483	3,978	Restricted Funds and Contingency Reserves	-	-
278,553	292,656	Total Reserves	307,190	326,320

NOTE 16: COERCIVE REVENUE

12-Month Actual 2024	12-Month Forecast 2025	Revenue Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
23,906	25,456	Alcoholic Beverages Duty	24,956	25,582
37	39	Annual fee for Certificate of Direct Investment - Fee equivalent to that payable for a workpermit	277	284
21,796	23,223	Annual Permanent Resident Work Permit Fee	22,164	22,494
2	2	Bank Charges Reimbursable	-	-
25,733	27,740	Banks and Trust Licenses	29,924	33,523
125	133	Birth, Deaths & Marriages Registration	106	106
4,836	5,149	Building Permit Fees	4,641	4,548
49	52	Business Staffing Plan Board Fees	69	58
1,190	1,267	Caymanian Status Fees	815	892
11	12	Cinematographic Licenses	11	11
131	139	Compounded Penalties	12	14
2,366	2,519	Court Fees	2,462	2,556
2,308	2,458	Court Fines	2,143	2,207
6,487	6,907	Cruise Ship Departure Charges	8,691	9,021
2,400	2,556	CUC - License	2,400	2,400
4,800	5,111	Debit Transaction Fees	5,603	5,816
5	5	Dependant of Caymanian Grant Fee	6	5
5,030	5,356	Environmental Protection Fund Fees	5,539	5,750
725	772	EZG- Special Economic Zone Employment Certificate Grant Fee	7,812	7,716
85	91	Firearms Licenses	31	31
1	1	Fisheries Licenses	1	1
1	1	FPW - Final WP Non-renewal (90days) - Grant	4	2
16,901	17,997	Gasoline Diesel Duty	12,591	12,333
2,290	2,438	General Search Fees	2,272	2,272
14	15	Grant of Temporary Work Permit - Seasonal Worker	4	12
2,402	2,664	Health Practitioners' Board Fee	2,761	2,899
368	392	Hotel Licenses	360	363
4	4	Hurricane Ivan Loans Received	-	-
8,960	9,541	ICTA Licences	9,422	9,422
339	361	Immigration Fines	154	374
2,145	2,284	Immigration Non-Refundable Repatriation Fee	2,097	2,199
5,146	5,480	Infrastructure Fund fee	4,515	4,425
9,655	11,781	Insurance Licenses	13,913	14,355
4,070	4,334	Insurance Stamp Duty	3,169	3,296
20	21	Issue Fee for Certificate of Direct Investment	-	16
60	64	Issue Fee for Specialist Caregiver Certificate	78	68
1,076	1,146	Land Holding Companies Share Transfer Charge	1,500	1,560
1,408	1,499	Land Registry Fees	1,590	1,515
3,751	3,994	Law Firm Operational	6,681	6,796
2,288	2,436	Legal Practitioner Fee	10,321	6,407
850	905	Liquor Licenses	2,294	2,294
4,195	4,467	Local Co. and Corp. Mgmt. Fees	4,100	4,150
1,433	1,526	Local Company Control License Grants/Renewals	2,798	2,815
23	24	Local Vessel Licenses	-	-

NOTE 16: COERCIVE REVENUE (CONTINUED)

12-Month Actual 2024	12-Month Forecast 2025	Revenue Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
193	292	Miscellaneous Income (Executive Only)	-	-
95	101	Miscellaneous Licenses	75	75
372	396	MLAT proceeds	-	-
53	56	Money Services Licence	88	92
3,452	3,676	Money Transfer Fees	6,000	6,200
539	574	Monies transferred from Defunct Companies	-	-
9,343	9,949	Motor Vehicle Charges	6,876	6,876
2,315	2,465	Motor Vehicle Drivers Licences	10,438	10,438
21,869	23,287	Motor Vehicle Duty	23,296	24,429
462	492	Motor Vehicle Environmental Tax	5,154	5,291
52,670	56,084	Mutual Fund Administrators	53,954	53,954
488	520	Notary Public Fees	781	805
121,721	129,611	Other Company Fees - Exempt	138,154	139,595
11,631	12,385	Other Company Fees - Foreign	15,678	15,992
1,757	1,871	Other Company Fees - Non-Resident	2,326	2,186
3,217	3,426	Other Company Fees - Resident	3,167	3,247
168,580	179,507	Other Import Duty	183,711	188,494
19,121	20,360	Other Stamp Duty	22,345	21,405
1,331	1,417	Package Charges	1,836	1,923
75,907	80,827	Partnership Fees	88,165	89,046
2,367	2,520	Patents and Trademarks	2,300	2,300
2,439	2,597	PCW - Provision for continuation of work permit - Grant	2,665	2,589
1,640	1,746	Planning Fees	1,659	1,626
348	371	Procedural Fines	376	395
134	143	Public Records	135	135
30	32	Public Transport - Drivers Licenses	-	-
9	10	Public Transport - Operator Licenses	-	-
-	-	REE - Extension to Reside as Dependent of a Caymanian	1	-
7	7	Residency & Employ. Rights Cert.- Surviving Spouse of a Caymanian	6	7
519	553	Residency & Employment Rights Certificate by Dependent of a P.R	271	468
1,175	1,251	Residency & Employment Rights Certificate Issue Fee	1,033	1,063
261	278	Residency and Employment Rights Certificate by Spouse of a Caymanian	106	240
654	696	Residency Certificate for Persons of Independent Means Grant Fee	908	1,118
4,078	4,342	RFI - Permanent Residence - Persons of Independent Means	7,361	7,536

NOTE 16: COERCIVE REVENUE (CONTINUED)

12-Month Actual 2024	12-Month Forecast 2025	Revenue Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
153	163	Royalties and Dredging	-	-
7,776	8,280	Security Investments	5,220	8,532
4	4	Spear Gun Licenses	4	4
23	24	Special Marriage Licenses	21	21
88,735	94,487	Stamp Duty - Land Transfers	117,751	112,197
9,243	9,842	Tax and Trust Undertakings	9,500	9,500
665	708	Timeshare Ownership	680	681
135	144	Tobacco Dealer Registration fees	137	139
7,528	8,016	Tobacco Products Duty	8,252	8,411
43,405	44,028	Tourist Accommodation Charges	48,829	49,108
7,726	8,227	Traders Licenses	9,026	9,106
805	857	Trust Registration Fees	811	811
37	39	W.I.Z. - Boat Licensing	39	40
107,450	112,375	Work Permits Fees	101,934	104,365
53	56	Working Under Operation of Law Fees	78	51
177	188	RJC - Residency Certificate (Substantial Business Presence)	74	168
348	371	Website - Recovery Fees	583	596
7,649	8,145	Proceeds of Liquidated Entities	11,000	43,400
5	5	Non-Profit Organizations	4	4
7,148	7,611	Limited Liability Companies	8,649	9,082
61	65	Limited Liability Partnership	71	71
173	184	Virtual Assets (Service Providers)	860	910
300	319	DCI Penalties and Fines	400	404
743	791	Foundation Companies	678	678
68,980	73,451	Private Funds	78,093	78,874
345	367	General Registry - Penalties and Fines	-	-
6,348	9,450	DITC Penalties and Fee	-	-
5	5	Public Land Commission	-	-
-	-	Company Fees	-	20,036
-	-	CIIPA Accountants	3,480	3,480
-	-	SEZ Trade Certificate Fees	279	279
-	-	Exempt Company TBL Fees	1,170	1,170
-	-	FAR Filing Fees	11,100	11,100
-	-	ELP CSP Fees	4,100	4,100
-	-	LCCL Realtors & Property Developers	260	260
1,044,219	1,112,411	Total Revenue	1,200,235	1,265,691

NOTE 17: OTHER REVENUE

12-Month Actual 2024	12-Month Forecast 2025	Revenue Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
81	81	Save the Mortgage Loan Repayment	81	81
515	8,567	Other revenue	18,804	20,129
596	8,648	Total	18,885	20,210

NOTE 18: SALES OF GOODS AND SERVICES

12-Month Actual 2024	12-Month Forecast 2025	Revenue Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
130,476	298,395	Fees and charges	293,841	304,158
224,885	139,334	General sales	155,444	166,859
6,621	4,267	Rentals	4,229	4,298
12,722	14,217	Other	18,804	25,482
374,704	456,213	Total Revenue	472,318	500,797

NOTE 19: INVESTMENT REVENUE

12-Month Actual 2024	12-Month Forecast 2025	Revenue type	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
	16,626	Interest on deposits	15,607	15,318
46,822	19,224	Interest on cash balances	6,175	6,731
1,558	-	Interest on Loans	4	6
841	2,312	Royalties	3,020	3,093
-	312	Other Investment Revenue	268	264
49,221	38,474	Total Investment revenue	25,074	25,412

NOTE 20: DONATIONS

12-Month Actual 2024	12-Month Forecast 2025	Source	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
3,629	2,674	Donations	1,392	1,443
		Balance		
3,629	2,674	Total Donations	1,392	1,443

NOTE 21: PERSONNEL COSTS

12-Month Actual 2024	12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
585,451	649,587	Salaries, wages and allowances	708,928	721,166
44,229	37,457	Health care - Other	44,924	47,697
35,412	42,862	Pension - Normal Cost Employer	46,470	49,544
16,345	15,502	Pension - Employer	16,422	16,505
1,284	1,378	Leave	4,465	4,529
11,837	25,773	Other personnel related costs	28,353	28,489
694,558	772,558	Total Personnel Costs	849,562	867,930

NOTE 22: SUPPLIES AND CONSUMABLES

12-Month Actual 2024	12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
91,549	77,298	Supplies and Materials	143,380	154,159
152,338	128,625	Purchase of services	131,241	138,507
23,093	19,498	Lease of Property and Equipment	8,808	8,993
33,680	28,437	Utilities	32,579	33,507
17,715	14,957	General Insurance	11,864	12,364
8,720	7,363	Travel and Subsistence	9,730	9,862
6,594	5,568	Recruitment and Training	9,922	9,747
68,719	58,022	Other Supplies and Consumables	3,614	3,912
402,408	339,768	Total Supplies & consumables	351,138	371,051

NOTE 23: FINANCE COST

12-Month Actual 2024	12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
16,220	13,031	Interest on borrowings	20,748	30,169
316	1,265	Other borrowing costs	2,021	1,948
159	-	Overdraft Expenses	-	-
		Interest on Lease	2,031	1,833
16,695	14,296	Total Finance cost	24,800	33,950

NOTE 24: LITIGATION COST

12-Month Actual 2024	12-Month Forecast 2025	Litigation Costs	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
2,597	1,723	Legal Fees	2,329	2,410
2,597	1,723	Total Litigation cost	2,329	2,410

NOTE 25: (GAINS)/ LOSSES

12-Month Actual 2024	12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
538	-	Net (gain) / loss on disposal of property, plant and equipment	-	-
3,564	(300)	Net (gain) / loss on derecognition and/or revaluation of assets	(575)	(560)
(8,514)	(43)	Net (gain) / loss on foreign exchange transactions	(76)	(95)
(4,412)	(343)	Total (gains)/ losses	(651)	(655)

NOTE 26: OUTPUTS FROM NON-GOVERNMENT SUPPLIERS

12-Month Actual 2024 \$000	12-Month Forecast 2025 \$000	Output Group	12-Month Budget 2026 \$000	12-Month Budget 2027 \$000
80	30	NGS 1 - Organise, Administer and Execute the Cayman Islands Fishing Tournament	30	30
2,793	3,283	NGS 2 - Legal Aid Services	2,971	3,030
39	39	NGS 4 - HIV/AIDS and First Aid Public Education Programmes	40	40
230	230	NGS 7 - Management of Small Business Development	230	230
300	300	NGS 20 - Employee Assistance Programme	325	332
30	30	NGS 24 - Spaying and Neutering of Dogs and cats	30	30
250	250	NGS 25 - Teaching of Tertiary Education Courses	250	250
1,950	3,627	NGS 34 - Compulsory Primary and Secondary Education by Assisted Schools	2,000	2,000
1,172	2,716	NGS 38 - Services for Irregular Migrants	1,741	1,741
100	100	NGS 53 - Palliative Care Nursing	300	300
57,938	55,500	NGS 55 - Tertiary Medical Care at Various Local and Overseas Institutions	43,000	43,000
4	4	NGS 57 - Gardening Projects and Landscaping	4	4
51	51	NGS 59 - Youth Development Programmes	51	51
1,289	1,289	NGS 60 - Sports Programmes	1,289	1,289
2,252	2,040	NGS 64 - Care of the Indigent and Disabled Elderly Persons	2,757	2,757
393	393	NGS 66 - Foster Care for Children	770	770
79	79	NGS 67 - Community Programmes – Afterschool	165	165
430	430	NGS 71 - Support for Persons Experiencing Domestic Abuse	600	600
570	570	NGS 74 - Preservation of Natural Environment and Places of Historic Significance	570	570
37	50	NGS 79 - K-9 Security Services	22	22
125	187	NGS 84 - Cayman Islands Agricultural Society	187	187
975	975	NGS 85 - Cayman Finance Services	1,375	1,375
175	175	NGS 86 - Community Programmes - Meals on Wheels	500	500
-	14	NGS 87 - Gender Equality Cayman	14	14
9,729	10,998	NGS 91 - Public School Meals Programme	9,000	9,000
75	75	NGS 92 - Alzheimer's & Dementia Association of the Cayman Islands	125	125
-	800	NGS 93 - Legal Services Supervisory Authority	1,844	1,819
-	-	NGS 96 - Extended After-School Programme	1,500	1,500
-	-	NGS 94 - Cayman Islands Institute of Professional Accountants	800	800
-	-	NGS 95 - Multiple Sclerosis Foundation of the Cayman Islands	25	25
81,067	84,235	Total	72,515	72,556

NOTE 27: TRANSFER PAYMENTS

12-Month Actual 2024	12-Month Forecast 2025	Output Group	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
1,040	915	TP 12 - Tourism Scholarships	1,450	1,450
96	75	TP 13 - Miss Cayman Scholarships	-	-
536	1,000	TP 27 - Pre-School Educational Assistance	2,100	2,100
23,255	34,850	TP 30 - Local and Overseas Scholarships and Bursaries	32,300	32,000
26,239	32,358	TP 41 - Financial Assistance	24,000	24,000
20	70	TP 44 - Temporary Poor Relief Payments for Young Parents Programme	50	50
39	128	TP 46 - Poor Relief for Refugees	130	130
14,167	16,006	TP 47 - Ex- Gratia Benefit Payments to Seafarers and Veterans	10,000	10,000
1,239	800	TP 51 - Other Educational and Training Assistance	900	900
565	650	TP 57 - Children and Family Services Support	521	521
70	70	TP 58 - Support for Services of the Red Cross	70	70
202	1,200	TP 60 - Housing Assistance	500	1,000
900	900	TP 61 - Student Enrichment & Support Services	-	-
68	75	TP 63 - Support to Local Business Associations	64	64
453	600	TP 66 - Sister Islands Home Repairs Assistance	600	600
1,067	1,200	TP 67 - Sports and Cultural Tourism Programmes Assistance	1,000	1,000
155	155	TP 69 - Support for the Bridge Foundation	155	155
385	1,000	TP 73 - Other Health, Environment and Sustainability Programmes	200	200
982	1,340	TP 76 - Assistance for Infrastructure Development	200	200
1	50	TP 80 - Support for Business Initiatives	50	50
1,747	1,898	TP 82 - Scholarships - Special Educational Needs	3,000	3,000
117	600	TP 83 - Scholarships Medical Specialisation	329	317
150	500	TP 84 - Agriculture Sector Development	400	400
81	110	TP 85 - Support to Local Financial Services Associations	94	94
633	700	TP 86 - Sister Islands Beaches and Community Clean Up	600	600
7	-	TP 90 - Assistance to GTR Committee	-	-
375	400	TP 93 - Public School Grants	400	400
150	150	TP 94 - Superior Auto Apprenticeship Programme	150	150
63	150	TP 101 - Sister Islands Community Programmes/Projects	160	160
1,697	2,259	TP 107 - Youth, Sports, Culture and Heritage Programmes	350	350
71	38	TP 110 - Sustainability Programme Support	-	-
-	-	TP 111 - Climate Resiliency Programme	200	-
150	250	TP 112 - Community Support Programmes	200	200
-	-	TP 113 - Agricultural Sustainable Production Programme	-	-
400	550	TP 114 - Cayman Finance	-	-
90	90	TP 115 - Hope for Today Foundation	100	100
662	350	TP 119 - Community Development Initiatives	150	150
-	1,000	TP 122 - Visitor Experience Development Grant	250	250
149	150	TP 123 - Support for Community Development Activities	250	250
354	400	TP 124 - Sponsorship and Scholarships	250	250
774	-	TP 126 - Pirate's Week	-	-
-	1,650	TP 127 - Assistance for Community Enrichment and Wellbeing	-	-
-	-	TP 128 - Sponsorships and Community Support	150	150
-	-	TP 129 - Alex Panton Foundation Financial Assistance Programme	100	150
-	-	TP 130 - Innovation and Research Support	250	250
-	-	TP 131 - Social Support Programmes for Seniors and Children	500	500
79,147	104,687	Total	82,173	82,211

NOTE 28: OTHER OPERATING EXPENSES

12-Month Actual 2024	12-Month Forecast 2025	Output Group	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
4,031	4,434	OE 1 - Personnel Emoluments to the Judiciary	4,576	4,968
773	851	OE 2 - Personal Emoluments for H.E. the Governor and Official Members of Cabinet	994	987
946	1,325	OE 4 - Judiciary Expenses	914	1,074
1,140	1,405	OE 5 - Constituency Allowance	1,805	1,805
84	63	OE 6 - Contribution to Caribbean Financial Action Task Force	84	84
227	227	OE 9 - Caribbean Economic Community Fees	241	246
84	85	OE 10 - Caribbean Regional Technical Assistance Centre - Contribution	90	90
11	13	OE 11 - Subscription to Caribbean Examinations Council	561	561
543	559	OE 12 - University of the West Indies Membership Levy	16	16
10	15	OE 15 - Pan American Health Organisation Subscription	15	15
2,799	3,079	OE 19 - Ex-Gratia Plan Recipients Plan Payments	1,755	1,863
16,750	18,425	OE 27 - Past Service Pension Liability Payment	12,208	12,208
-	-	OE 43 - Depreciation of Judicial Executive Assets	764	804
1,031	1,046	OE 54 - Caribbean Catastrophic Risk Insurance Facility - Annual Premium	1,100	1,100
93	49	OE 57 - Executive Bank Charges	13	13
1,042	1,203	OE 65 - Court of Appeal Expenses	1,283	1,286
-	-	OE 57 - Executive Bank Charges	5	5
-	7	OE 66 - United Nations Caribbean Environmental Programme	8	8
150	150	OE 71 - Commonwealth Parliamentary Association	200	200
5	6	OE 81 - World Anti-Doping Agency	5	5
6	9	OE 82 - Regional Anti-Doping Organization	3	3
112	122	OE 93 - Caribbean Agricultural Research and Development	122	122
43	12	OE 94 - Organisation for Economic Cooperation Development Global Forum	55	55
355	391	OE 96 - Executive Salary Reimbursements	1,262	1,274
129	142	OE 100 - Depreciation of Portfolio of the Civil Service Executive Assets	2	2
9,694	10,663	OE 101 - Depreciation of Ministry of Planning, Agriculture, Housing & Infrastructure Executive Assets	9,694	9,694
19	19	OE 103 - Caribbean Public Health Agency	20	20
42	5,550	OE 105 - Settlement of Claims - Executive		
91	170	OE 107 - Major Governance Projects	270	270
9,797	10,776	OE 110 - General Insurance	12,344	12,961
74	74	OE 115 - Regional Security Initiatives	86	86
4,906	5,396	OE 116 - Pension Uplift	7,188	7,590
240		OE 117 - Civil Service Hospitality Fund	291	320
106	110	OE 119 - Second Chances Programme	150	150
-	25	OE 120 - Repairs and Maintenance of Executive Buildings	25	25
5,931	6,524	OE 121 - Additional Normal Pension Cost	4,155	4,238
-	5	OE 123 - Global Island Partnership	5	5
-	12	OE 124 - Caribbean Telecommunication Union	-	-
103	103	OE 125 - Caribbean Disaster Emergency Management Agency Membership	116	116
-	100	OE 126 - Anti-Gang and Child Safeguarding Support	-	-
2	2	OE 127 - Caribbean Association of Medical Councils	2	2
4,083	4,492	OE 128 - Personal Emoluments for Premier, Deputy Premier, Speaker of the Parliament, Ministers and Members of	4,725	4,774
-	-	OE 129 - Executive Depreciation - Parliament	195	195
2,922	3,214	OE 130 - Administrative and Advisory Support to the Members	3,587	3,684

NOTE 28: OTHER OPERATING EXPENSES (CONTINUED)

12-Month Actual 2024	12-Month Forecast 2025	Output Group	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
-	-	OE 132 - Depreciation on Cabinet Office Executive Assets	350	350
60	62	OE 133 - Oil Spills Tier 3 - Annual Fee	75	85
1,881	2,069	OE 134 - Depreciation of Executive Assets - Ministry of District		
-	1,174	OE 138 - Notice to Proceed Expenses – ISWMS	-	-
93	392	OE 141 - Emerging Talent Programme	1,125	1,125
-	-	OE 144 - Depreciation of Executive Assets – Ministry of District Administration and Home Affairs	2,024	2,177
30		OE 150 - Repairs to Parliament Building	25	25
-	200	OE 152 - Maintenance of the Completed George Town Landfill Remediation Works Phase 1	498	498
-	-	OE 139 - Asset Recovery Inter-Agency Network for the Caribbean (ARIN- CARIB)	8	8
32	3	OE 147 - Strata Fees for Crown-owned Property	-	-
17	18	OE 148 - Lease Payments	-	-
350	-	OE 151 - Contribution to the Relocation Costs of the Public	-	-
109,845	185,890	Other Expenses	201,559	221,543
180,683	270,661	Total	276,598	298,735

12-Month Actual 2024	12-Month Forecast 2025	Other Executive Expenses (OE's) categorisation	12-Month Budget 2026	12-Month Budget 2027
97,044	46,806	Personnel Costs	40,773	41,909
26,694	12,875	Depreciation	13,029	13,222
22,343	10,776	General Insurance	12,344	12,961
34,602	200,204	Other operating expenses	210,452	230,643
180,683	270,661	Total OE's	276,598	298,735

NOTE 29: RECONCILIATION OF SURPLUS TO NET CASH FLOWS FROM OPERATING ACTIVITIES

12-Month Actual 2024	12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
\$000	\$000		\$000	\$000
83,162	(2,838)	Surplus/(deficit) from ordinary activities	6,662	30,541
		Non-cash movements		
82,465	104,127	Depreciation and Amortisation	119,720	123,718
15,684	(1,561)	Increase in Provision for Bad Debt	8,382	9,082
538	-	Net (gain)/losses on sale of property plant and equipment	-	-
3,564	(300)	Net (gain) / loss on derecognition and/or revaluation of assets	(575)	(560)
(8,514)	(43)	Net (gain) / loss on foreign exchange transactions	(76)	(95)
		Changes in current assets and liabilities:		
(20,377)	(33,963)	Increase/(decrease) in other current liabilities	5,139	70,639
156,523	65,421	Net cash flows from operating activities	139,251	233,325



**CAYMAN ISLANDS
GOVERNMENT**

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PLAN AND ESTIMATES

END