



CAYMAN ISLANDS GOVERNMENT

2021 SUPPLEMENTARY PLAN AND ESTIMATES

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

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

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1. INTRODUCTION

Purpose

On 8 November 2019, the Plan and Estimates for the 2020-2021 financial years was Tabled in the Parliament which outlined the Government's planned policy actions for the 2020 and 2021 financial years.

As commonly happens, changes in circumstances since the preparation of the 2020-2021 Plan and Estimates have resulted in the need to make changes to the Plan and Estimates and the appropriations requested to fund those actions.

This Supplementary Plan and Estimates for the 2021 financial year outline change the Government has made to its policy actions for the 2021 financial year and, the additional appropriations requested to fund those actions.

Reference to the term "Approved"

Throughout this document references to the following terms: "Approved Plan and Estimates", "Approved Plan" or "Approved Budget" refer to the original 2021 Plan and Estimates, Tabled in Parliament on 8 November 2019.

Content of the Supplementary Plan and Estimates

The structure and content of this 2021 Supplementary Plan and Estimates is similar to that of the original 2020 - 2021 Plan and Estimates. In line with the requirements of the Public Management and Finance Act (2020 Revision), only those items that have changed from the Approved Plan and Estimates under sections 11(5) and 25 of the Public Management and Finance Act (2020 Revision) ("PMFA" or "the Act") are included in this 2021 Supplementary Plan and Estimates.

Section A contains the **Changes to the Plan and Estimates for 2021** and outlines changes from the Approved Plan and Estimates to the policy actions the Cabinet intends to take. Section A also summarises the unaudited financial results for 2021 that are documented in detail in Section C.

Section B contains the **Supplementary Appropriations** for the 2021 financial year. Section B shows the approved supplementary and revised appropriations requested by the Cabinet to support its changed policy actions.

Section C contains the detailed **Unaudited Financial Statements** for the 2021 financial year. These provide updated results for revenue and expenditure for the 2021 financial year; Statement of Financial Position; Cash Flows and Changes to Net Worth and Notes to the Financial Statements.

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SECTION A

CHANGES TO THE PLAN AND ESTIMATES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

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2. OVERVIEW OF KEY CHANGES TO THE 2021 PLAN

Introduction

This section of the Supplementary Plan and Estimates reports the changes that the Government made to the various policy actions contained in the Approved Plan and Estimates for the 2021 financial year.

Summary of Changes to Key Policy Actions

The Supplementary Plan and Estimates outlines additional or changed policy actions that the Government undertake during the 2021 financial year. The majority of appropriation changes have already taken effect through advance authority given pursuant to Section 11(5) of the PMFA. These financial transactions are required to be included in a Supplementary Appropriation Bill and introduced in the Parliament. Changes to approved Appropriations for the 2021 financial year, sought pursuant to Section 25 of the PMFA are also included within this Supplementary Plan and Estimates.

The Supplementary Plan and Estimates and supporting information provide Members of the Parliament with details of the terms of changes to existing appropriations and of any new appropriations proposed since the budget for the 2021 financial year was approved by the Parliament.

This Supplementary Plan and Estimates ensures that prudent allocation of resources is provided to deliver services for the public and improve the quality of life for everyone. The Government is committed to maintaining prudent financial management. To maintain the Government in a fiscally as possible position, additional expenditures where possible are funded from reallocation of savings.

The supplementary requests arise mainly as a result of specific Government decisions taken in response to the COVID-19 pandemic.

Key highlights of the proposal include:

- \$63.7 million financial assistance to displaced tourism workers and non-Caymanian residents affected by closure of the islands' border due to COVID-19;
- \$49.6 million for purchase of supplies to mitigate COVID-19, including other specific Government decisions taken in response to COVID-19;
- \$28.9 million for tertiary medical care at local and overseas institutions;
- \$10.0 million for operational support for Cayman Islands Airports Authority;
- \$8.8 million to fund the remaining commitments for the Long-Term Residential Mental Health Facility;
- \$8.5 million for local and overseas scholarships;
- \$7.0 million for operational support for Cayman Airways Limited;
- \$4.0 million to assist small and micro businesses that have been negatively impacted by the economic effects of Tropical Storm Grace;
- \$4.0 million for upgrades to existing roads;
- \$3.1 million for the public schools' meals programme;
- \$3.0 million to assist residents in need of housing repairs as a result of Tropical Storm Grace.

Long-Term Convertible Loan Facility

On 10 June 2021, the Government awarded the provision of a stand-by Convertible Loan to a consortium of local banks for CI\$337.5 million (US\$403.0 million) - in order to provide additional financial resources needed to mitigate the effects of Government's loss of revenue and increased expenditure related to COVID-19.

Temporary Loan to the Cayman Islands Airports Authority

This Supplementary Plan and Estimates includes an interest free temporary loan of CI\$20.9 million to the Cayman Islands Airports Authority ("CIAA") - in order to complete a number of additional capital works for the improvement of air and ground traffic and congestion.

The purpose of the temporary loan was to enable the CIAA to meet its ongoing operational and capital obligations while the Government sought the approval of the Foreign, Commonwealth and Development Office ("FCDO") for a third-party loan that the CIAA has obtained. The temporary loan that the Government made to CIAA will be repaid to the Government by the end of the 2021 financial year – once the approval of the FCDO is obtained and CIAA can draw down on the third-party loan funds.

The Government Guaranteed Loan Scheme for Medium and Large-Sized Businesses

The financial statements and the Net Debt Principle of Responsible Financial Management contained in this Supplementary Plan and Estimates include the financial impact of the Government Guaranteed Loan Scheme for Medium and Large-Sized businesses (the "Scheme"). The Scheme facilitates loans, through five (5) participating local financial institutions, to qualifying medium and large-sized businesses for the purpose of re-financing debt and meeting operating and capital expenditure obligations.

Under the Scheme, the Government will guarantee or be liable for 50% or CI\$100.0 million, of the maximum loan facility of CI\$200.0 million.

The maximum that each medium and large-sized business can borrow is CI\$750,000 and CI\$3,000,000, respectively, and the Government guarantee will be 50% of each loan or CI\$375,000 and CI\$1,500,000, respectively.

A medium-sized business is defined as a business employing from 13 up to 50 employees and has gross revenue of CI\$750,001 up to CI\$5,000,000 and a large-sized business is defined as a business employing over 50 employees and has gross revenue of over CI\$5,000,000.

The maximum repayment period, including a 12-month repayment moratorium on principal, is seven (7) years.

The maximum duration of the Government loan guarantees will be for seven (7) years.

3. FINANCIAL RESULTS FOR 2021

A summary of the 2021 Unaudited financial results are provided in Table 1 below.

TABLE 1

Summarised 2021 Unaudited Financial Statements

The commentary that follows, on the next page, relates to the unaudited financial results of the Core Government only.

Table 1 Summarised 2021 Unaudited Financial Statements

Financial Measure	Core Government	
	2021 Unaudited Actuals	2021 Budget
	\$000	\$000
Statement of Financial Performance:		
Operating Revenue	961,116	849,724
Operating Expenses (exclusive of Net Loss by Public Authorities)	967,107	764,045
Financing Expense (Net of Gains on Foreign Exchange Transactions)	11,638	10,949
Core Government Net (Deficit)/Surplus, from Operating Activities	(17,629)	74,730
Net Surplus/(Deficit) by Public Authorities	(31,288)	(16,953)
Net (Deficit)/Surplus	(48,917)	57,777
Statement of Financial Position:		
Cash and Term Deposits as at 31 December 2021	427,353	284,708
Borrowings (Balance Outstanding) as at 31 December 2021	222,704	215,836
Net Worth as at 31 December 2021	1,894,300	1,578,809
Statement of Cash Flows:		
Net Operating Cash Flows	152,145	112,761
Net Investing Cash Flows	(119,644)	(116,804)
Net Financing Cash Flows	(15,656)	(34,276)
Net (Decrease)/Increase in Cash	16,845	(38,319)
Opening Cash Balance at 1 January 2021	147,615	167,305
Closing Cash Balance at 31 December 2021 (Term less than 90 days)	164,460	128,986
Add: Term Deposit Balances at 31 December 2020 (Term more than 90 days)	262,893	155,722
Total Closing Bank Balances at 31 December 2021	427,353	284,708

Deficit from Operating Activities

The Net Deficit for the 2021 financial year was \$17.6 million. This figure represents a \$92.3 million deterioration from the Net Surplus \$74.7 million estimated in the original 2021 budget, and is primarily due to the loss of revenue and increased fiscal support measures as a result of COVID-19.

Operating Revenues

The Government earned \$961.1 million in total revenue for 2021 which is \$111.4 million higher than the \$849.7 million shown in the original 2021 budget. The significant positive variance is mainly due to increased revenues from Stamp Duty – Land Transfers (\$59.9 million, positive variance); Private Fund Fees (\$54.9 million, positive variance); Motor Vehicle Charges (\$10.0 million, positive variance); Other Stamp Duty (\$8.6 million, positive variance); and Other Import Duty (\$7.0 million, positive variance).

Operating Expenses

The Operating and Financing Expenses for the Core Government was \$978.7 million for 2021. This amount is \$203.7 million greater than the original budget of \$775.0 million, and is primarily due to increased expenditure as a result of the Government response to COVID-19.

Performance of Statutory Authorities and Government Companies

Statutory Authorities and Government Companies produced a Net Operating loss of \$31.3 million for 2021. This is primarily due to the effect of COVID-19 impact on Cayman Islands Airport Authority (\$21.7 million loss); Water Authority Cayman (\$14.3 million loss); Cayman Turtle Centre (\$9.8 million loss).

Cash Position

As at 31 December 2021, Total Bank Balances are \$427.4 million, of which \$262.9 million is estimated to be Restricted and Reserve Funds bank balances (i.e. General Reserve Fund, Environmental Protection Fund, etc.) and \$164.5 million in bank account balances. The decreased bank balances are as a result of the loss of revenue and increased fiscal support measures as a result of COVID-19.

4. COMPLIANCE WITH PRINCIPLES OF RESPONSIBLE FINANCIAL MANAGEMENT

In line with the original 2021 Approved Budget, the Government is to be in compliance with four (4) of the six (6) Principles of Responsible Financial Management as at 31 December 2021. Table 2 below details the level of compliance with all principles as specified in Section 14 and in Schedule 6 of the Act.

TABLE 2

Compliance with Principles of Responsible Financial Management

Principle	Degree of Compliance	
	2021 Preliminary Actuals	Approved 2021 Budget
Core Government Operating Surplus : Should be positive (Operating surplus = Core Government operating revenue – Core Government operating expenses for the 12-month period 1 January to 31 December 2021)	Does Not Comply* Deficit \$17.6 million	Complies Surplus \$74.7 million
Net Worth: Should be positive (Net worth = Core Government assets – Core Government liabilities)	Complies Net Worth = \$1.9 billion	Complies Net Worth = \$1.6 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 = 5.9%	Complies Debt servicing = 6.4%
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 8.5%	Complies Net debt < 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 = 159.4 days	Complies Cash Reserves = 117.5 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.

* Disclosure: Cash days for the 2021 financial period is based on cash balances at the lowest point as at 31 December, 2021.

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SUPPLEMENTARY FUNDING APPROVED BY
CABINET PURSUANT TO SECTION 11(5),
APPROVED BY FINANCE COMMITTEE PURSUANT
TO SECTION 12, AND APPROVAL BEING SOUGHT
FROM THE PARLIAMENT PURSUANT TO
SECTION 25 OF THE PUBLIC MANAGEMENT AND
FINANCE ACT (2020 REVISION)

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

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5. OUTPUT GROUPS TO BE PURCHASED BY THE PREMIER

OUTPUT SUPPLIER: CABINET OFFICE

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
CBO 17	Government Communication Services	2,140,123	650,000*	2,790,123
Description Provision of the following services to Other Government Agencies: • Strategic Communications and Campaigns • Media Relations Planning Services, News and Public Information • Advertising/Marketing Products and Services • Media and Communications Training • Content Production – videos, CIGTV news, etc. • Internal Communication and Engagement				
Reason for Appropriation Change: Additional funding required to further implement Communications Improvement Plan. +\$450,629 Approved by Cabinet under Section 11(5) of the Act, in March 2021 +\$199,371 Approved by Finance Committee under Section 12 of the Act, in July 2021 *+\$650,000 Total				

OTHER EXECUTIVE EXPENSES

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
OE 5	Constituency Allowance	1,086,000	(1,086,000)*	NIL
Description Constituency allowances for Members of the Parliament.				
Reason for Appropriation Change: Reallocation of funding to support various expenses resulting from the commencement of the Parliament (management) Act, 2020.				
*-\$1,086,000 Approved by Cabinet under Section 11(5) of the Act, in April 2021				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
OE 113	Administrative and Advisory Support to Members of Parliament	1,612,174	(1,159,253)*	452,921
Description Remuneration for politically appointed Constituency Office Administrative Assistants (COAA's) and political staff within the Office of the Premier				
Reason for Appropriation Change: Reallocation of funding to support various expenses resulting from the commencement of the Parliament (Management) Act, 2020.				
*-\$1,159,253 Approved by Cabinet under Section 11(5) of the Act, in April 2021 (see page 87)				

EQUITY INVESTMENT

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
El 36	Cabinet Office	90,000	400,000*	490,000
Description GIS – Server replacement and other entity assets.				
Reason for Appropriation Change: Additional funding to replace the current video server and to upgrade the media studio. *+\$400,000 Approved by Finance Committee under Section 12 of the Act, in July 2021				

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

OUTPUT SUPPLIER: MINISTRY OF SUSTAINABILITY AND CLIMATE RESILIENCY

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
SCR 1	Policy Advice to the Minister on the Development and Coordination of Sustainability and Climate Resiliency Initiatives	NIL	739,624*	739,624
Description • Providing policy advice and development in the area of sustainability and climate resiliency. • Providing policy and technical advice to the Ministers, Deputy Governor, Chief Officers, Government Departments and others on matters relating to the area of sustainability and climate resiliency • Administrative support to the Ministry of Sustainability and Climate Resiliency • Providing support to the Energy Policy Council and continued development of the National Energy Policy • The development of strategies to achieve Government priorities, and activities which relate to statutory obligations, such as the production of budget documents, annual report, responses to FOI requests, and the maintenance of a variety of records				
Reason for Appropriation Change: Establishment of the Ministry of Sustainability and Climate Resiliency. +\$849,624 Approved by Cabinet under Section 11(5) of the Act, in July 2021 -\$110,000 Approved by Cabinet under Section 11(5) of the Act, in November 2021 *+\$739,624 Total				

EQUITY INVESTMENT

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
El 84	Ministry of Sustainability and Climate Resiliency	NIL	(1,480,000) *	1,814,760**
Description Reallocation of Equity Investments.				
Reason for Appropriation Change: Establishment of the Ministry of Sustainability and Climate Resiliency.				
+\$3,294,760 2021 Election Transfer (see page 102) +\$20,000 Approved by Cabinet under Section 11(5) of the Act, in July 2021 -\$1,500,000 Approved by Cabinet under Section 11(5) of the Act, in January 2022 **-\$1,814,760 Total				

7. OUTPUT GROUPS TO BE PURCHASED BY THE PREMIER ON BEHALF OF THE OFFICE OF THE COMMISSIONER OF POLICE

OUTPUT SUPPLIER: THE OFFICE OF THE COMMISSIONER OF POLICE

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
OCP 1	Crime Prevention and Protection Services	22,789,139	1,701,793*	24,490,932
Description - Provision of roads policing, uniform patrol and incident response on a 24/7/365 basis, community policing and crime prevention initiatives throughout the Cayman Islands. - Conduct ongoing Road Safety Campaigns. - Detect the presence of illegal substances, dangerous chemicals or explosives. Pursue and apprehend fugitives. - Provide security services to persons, locations or events warranting police security. These include personal protection for witnesses, the Governor and Chief Justice; security services at the Law Courts and the Detention Centre; and security for money transfers conducted by the Cayman Islands Monetary Authority. - Conduct aerial patrols of the territorial jurisdiction of the Cayman Islands and provide tactical support to the land and maritime police operations. Provide support to the UK Overseas Territories for disaster management and security. Use as a Medevac capability when required.				
Reason for Appropriation Change: Additional funding required in response to the COVID-19 pandemic.				
*+\$1,701,793 Approved by Finance Committee under Section 12 of the Act, in July 2021				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
OCP 2	Crime Investigation and Licensing Services	12,939,822	457,835*	13,397,657
Description - Investigations, crime prevention and reduction strategies conducted by the various units within the OCP. - Process all criminal files generated by police operations and conference with the Office of the DPP for ultimate prosecution. Serving all summonses (to police officers only) and execution of warrants from the Courts. - Provide certified criminal records and police reports to applications. - Process 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.				
Reason for Appropriation Change: Additional funding required in response to the COVID-19 pandemic.				
*+\$457,835 Approved by Finance Committee under Section 12 of the Act, in July 2021				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
OCP 3	Policy Advice, Administrative and Support Services	7,833,230	609,097*	8,442,327
Description • Provide policy and security advice to His 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, asset management, human resources, finance, information technology, and best business practices.				
Reason for Appropriation Change: Additional funding required in response to the COVID-19 pandemic. *+\$609,097 Approved by Finance Committee under Section 12 of the Act, in July 2021				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
OCP 4	Maritime Security, Search and Rescue, Border Control, and Disaster Response Management	3,712,569	65,887*	3,778,456
Description • Patrol the territorial waters of the Cayman Islands • Provide search and rescue capability as and when required within 100 miles radius of the Cayman Islands • Ensure compliance of commercial and domestic vessel safety standards				
Reason for Appropriation Change: Additional funding required in response to the COVID-19 pandemic. *+\$65,887 Approved by Finance Committee under Section 12 of the Act, in July 2021				

EQUITY INVESTMENT

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EI 79	Office of the Commissioner of Police	4,380,000	(2,300,000)*	2,080,000
Description				
Reason for Appropriation Change: Deferral of the proposed West Bay Police Station project to facilitate other priorities as a result of Government reduced revenues. *-\$2,300,000 Approved by Cabinet under Section 11(5) of the Act, in January 2022				

8. OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER FOR BORDER CONTROL AND LABOUR

OUTPUT SUPPLIER: MINISTRY OF BORDER CONTROL AND LABOUR

OUTPUT SUPPLIER: VARIOUS REFUGEE SERVICES

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NGS 38	Services for Irregular Migrants	1,270,000	864,000*	2,134,000
Description Services provided to irregular migrants arriving in the Cayman Islands.				
Reason for Appropriation Change: Medical care for indigents. Additional funding to cover costs in relation to irregular migrants. +\$3,064,000 Approved by Finance Committee under Section 12 of the Act, in July 2021 - <u>\$2,200,000</u> Approved by Cabinet under Section 11(5) of the Act, in February 2022 *+ <u>\$864,000</u> Total				

TRANSFER PAYMENTS

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 46	Emergency Relief Payments	80,000	130,000*	210,000
Description Support assistance for refugees.				
Reason for Appropriation Change: Additional funding to cover cost in relation to asylum grantees and destitute persons. *+\$130,000 Approved by Finance Committee under Section 12 of the Act, in July 2021				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 109	Ex-gratia Stipend Isolations or Quarantine	NIL	1,000,000*	1,000,000
Description				
Reason for Appropriation Change: Funding to cover cost related to in isolations or quarantine. *+\$1,000,000 Approved by Cabinet under Section 11(5) of the Act, in October 2021				

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

OUTPUT SUPPLIER: MINISTRY OF INVESTMENT, INNOVATION AND SOCIAL DEVELOPMENT

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
ITI 2	Social Development and Support – Children and Family	NIL	140,000*	140,000
Description Administering the operation of the provision of housing repairs to indigent individuals assessed by the Needs Assessment Unit.				
Reason for Appropriation Change: Recruitment of temporary staff to facilitate the disbursement of funds to those residents and businesses that were impacted by Tropical Storm Grace. *+\$140,000 Approved by Finance Committee under Section 12 of the Act, in October 2021				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
HCA 28	Administration of Community Assistance Programmes	NIL	565,000*	565,000
Description Provision of administrative guidance and support in the following areas: - Review of applications for Seamen and Ex-servicemen Ex-gratia Benefits - Management, review and monitoring of community grants for Pines Retirement Home, National Council of Voluntary Organizations, Rehoboth Ministries, Meals on Wheels, Cayman Islands Crisis Centre - Review of applications for Indigent medical coverage (CINICO) and provision of recommendations to the Minister for Community Affairs pursuant to the Health Insurance Law				
Reason for Appropriation Change: *+\$565,000 Approved by Finance Committee under Section 12 of the Act, in July 2021				

OUTPUT SUPPLIER: PINES RETIREMENT HOME

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NGS 64	Care for the Indigent and/or Disabled Elderly Persons	2,040,000	244,296*	2,284,296
Description - Number of residents requiring residential nursing care - Number of persons cared for - Number of homes managed				
Reason for Appropriation Change: Additional funding related to the indigent, and/ or disabled elderly persons. +\$194,296 Approved by Cabinet under Section 11(5) of the Act, in April 2021 +\$50,000 Approved by Finance Committee under Section 12 of the Act, in July 2021 *+\$244,296 Total				

OUTPUT SUPPLIER: COUNCIL OF VOLUNTARY ORGANISATIONS

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NGS 66	Foster Care for Children	343,000	177,379*	520,379
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.				
Reason for Appropriation Change: Additional funding to support foster care for children.				
*+\$177,379 Approved by Cabinet under Section 11(5) of the Act, in December 2021				

OUTPUT SUPPLIER: CAYMAN ISLANDS CRISIS CENTRE

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NGS 71	Support for Battered Women and Children	325,000	325,000*	650,000
Description Provision of short-term shelter and rehabilitative services for female victims of domestic violence and sexual violence and their children including: • Provision of case management and counselling for clients and their children in the shelter • Provision of public education programmes on domestic abuse and sexual violence and its effects on the individual, family and community • Provision of referral services and victim advocacy services through the confidential telephone crisis line or the Centre				
Reason for Appropriation Change: Additional funding required for Crisis Centre.				
*+\$325,000 Approved by Cabinet under Section 11(5) of the Act, in December 2021				

OUTPUT SUPPLIER: MEALS ON WHEELS

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NGS 86	Community Programmes – Meals on Wheels	79,018	50,000*	129,018
Description Provision of preparation of meals throughout Grand Cayman.				
Reason for Appropriation Change: Additional finding to support meals programme.				
*+\$50,000 Additional funding requested under Section 25 of the Act				

TRANSFER PAYMENTS

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 41	Permanent Financial Assistance	12,882,000	(1,188,686)*	11,693,314
Description Financial assistance payments to the elderly and disabled.				
Reason for Appropriation Change: Reallocation of funding.				
-\$2,748,686 Approved by Cabinet under Section 11(5) of the Act, in April 2021 +\$660,000 Approved by Cabinet under Section 11(5) of the Act, in December 2021 +\$900,000 Approved by Finance Committee under Section 12 of the Act, in July 2021 *-\$1,188,686 Total				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 47	Ex-Gratia Benefit Payments to Seamen and Ex-Servicemen	11,115,000	(600,000)*	10,515,000
Description Benefit payments to recipients of Seamen and Ex-Servicemen Ex-Gratia benefits				
Reason for Appropriation Change: Reallocation of funding.				
*-\$600,000 Approved by Finance Committee under Section 12 of the Act, in July 2021				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 60	Housing Assistance	375,000	1,500,000*	1,875,000
Description Housing repairs and other assistance.				
Reason for Appropriation Change: To assist residents in need of repairs to their properties that were damaged during Tropical Storm Grace.				
+\$3,000,000 Approved by Finance Committee under Section 12 of the Act, in October 2021				
-\$1,500,000 Approved by Cabinet under Section 11(5) of the Act, in December 2021				
*+\$1,500,000 Total				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 80	Support for Business Initiatives	25,000	4,000,000*	4,025,000
Description The funds will be used to assist small and micro businesses that have been negatively impacted by the economic effects of Tropical Storm Grace.				
Reason for Appropriation Change: To support the relief efforts to businesses.				
*+\$4,000,000 Approved by Finance Committee under Section 12 of the Act, in October 2021				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 87	Temporary Financial Assistance	4,230,000	3,079,390*	7,309,390
Description Short and Medium term financial assistance to qualifying families.				
Reason for Appropriation Change: Reallocation of funding.				
+\$2,554,390 Approved by Cabinet under Section 11(5) of the Act, in April 2021 -\$160,000 Approved by Cabinet under Section 11(5) of the Act, in December 2021 +\$685,000 Approved by Finance Committee under Section 12 of the Act, in July 2021 *+\$3,079,390 Total				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 96	Micro and Small Business Grants	NIL	NIL*	NIL
Description Grants to Micro and Small Businesses.				
Reason for Appropriation Change: This reduction of \$2 Million to TP 96 was used to partly fund the \$4 Million Supplementary Expenditure request to TP 80: Support for Business Initiatives (see page 32)				
+\$2,000,000 Approved by Finance Committee under Section 12 of the Act, in July 2021 -\$2,000,000 Approved by Finance Committee under Section 12 of the Act, in October 2021 *+\$0 Total				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 114	Cayman Finance	NIL	350,000*	350,000
Description				
Reason for Appropriation Change: Funding via this grant was provided to support promotional and public relations activities to enhance the reputation of the Cayman Islands, Financial Services and other business initiatives internationally. This grant is expected to support plans to create a purchase agreement between MIISD and Cayman Finance in future financial years following an evaluation of the return on investment. *+\$350,000 Approved by Cabinet under Section 11(5) of the Act, in December 2021				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 115	Hope for Today Foundation	NIL	90,000*	90,000
Description				
Reason for Appropriation Change: Funding was provided to Hope for Today Foundation with a view of creating a future purchase agreement between the Ministry and the organisation. The organisation, which is a sober living facility for adults seeking to recover from substance addiction, has been operating only on private sector funding and donations, but is taking on an increased number of clients, some of whom are directed by the Courts. *+\$90,000 Approved by Cabinet under Section 11(5) of the Act, in December 2021				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 116	Support for Community Projects	NIL	1,500,000*	1,500,000
Description				
Reason for Appropriation Change: Funding was provided as a donation agreement to R3 Cayman Foundation as part of the Ministry's Housing Repairs Programme to assist with outstanding home repair cases which mainly arose following damage caused by Storm Grace in August 2021. R3 will equally match the donation provided, with the matched contribution being utilized to assist the community with other needs of the vulnerable. *+\$1,500,000 Approved by Cabinet under Section 11(5) of the Act, in December 2021				

10. OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER FOR TOURISM AND TRANSPORT

OUTPUT SUPPLIER: MINISTRY OF TOURISM AND TRANSPORT

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
DAT 15	Tourism Advertising Activities, Marketing, Public Relations, Sales and Promotions	19,160,162	(2,000,000)*	17,160,162
Description - Market the Cayman Islands through various methods of advertising - Data collection, preparation and publication of statistical reports, to be provided to local and international stakeholders, industry partners, tourism related associations and the general public - Promote an awareness of, and travel to, the Cayman Islands using a variety of tools for both our trade and consumer audiences				
Reason for Appropriation Change: Reallocation of funding to assist with grant in response to COVID-19 pandemic.				
*-\$2,000,000 Approved by Cabinet under Section 11(5) of the Act, in June 2021				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
DAT 16	Support for Local Tourism Providers and Public Education Programmes	3,916,322	(550,000)*	3,366,322
Description - To provide industry training and Improvement methods for private sector employees and public sector personnel to increase service delivery and to consistently provide positive visitor experiences. - Provide tourist accommodation Inspections and licensing services on behalf of the hotel licensing board - Collect and record tourism revenue - Review records of tourist resorts to ensure that the revenue submitted to the department follows the tourism law and Tourist Accommodation Taxation (TAT) Law - Identify and facilitate physical and Tourism Service Product Enhancement Projects as outlined in the annual work plan and using the guidelines of National Tourism Management Policy (NTMP) to enhance visitor experience - 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.				
Reason for Appropriation Change: Reallocation of funding to assist with shortfall of revenues and expenses of the Queen Elizabeth II Botanic Park and the Pedro St. James National Historic Site. *-\$550,000 Approved by Cabinet under Section 11(5) of the Act, in July 2021				

OUTPUT SUPPLIER: CAYMAN AIRWAYS LIMITED

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
CAL 2	Strategic Tourism, Regional and Core Air Services	15,321,056	7,000,000*	22,321,056
Description Cayman Airways 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.				
Reason for Appropriation Change: Funding to assist with the shortfall between expenses and revenues due to closure of the Cayman Islands Borders in response to COVID-19 pandemic.				
*+\$7,000,000 Approved by Finance Committee under Section 12 of the Act, in July 2021				

OUTPUT SUPPLIER: TOURISM ATTRACTION BOARD

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
TAB 1	Management of Pedro St. James National Historic Site	880,000	100,000*	980,000
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.				
Reason for Appropriation Change: Assist with shortfall of revenues and expenses of the Pedro St. James National Historic Site.				
*+\$100,000 Approved by Cabinet under Section 11(5) of the Act, in July 2021				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
TAB 2	Management of Queen Elizabeth II Botanic Park	700,000	340,000*	1,040,000
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 Centre and Gift Shop; recreational and leisure facility; educational resources/information; social venue; walking trails and maintenance of nursery.				
Reason for Appropriation Change: Assist with shortfall of revenues and expenses of the Queen Elizabeth II Botanic Park.				
*+\$340,000 Approved by Cabinet under Section 11(5) of the Act, in July 2021				

OUTPUT SUPPLIER: CAYMANIAN LAND AND SEA CO-OPERATIVE SOCIETY LIMITED

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NGS 7	Management of Small Business Development	230,000	110,000*	340,000
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				
Reason for Appropriation Change: Additional funding to support the cost for the Stingray Feeding and Interaction Programme.				
*+\$110,000 Approved by Cabinet under Section 11(5) of the Act, in July 2021				

TRANSFER PAYMENT

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 67	Sports and Cultural Tourism Programmes Assistance	600,000	63,700,000*	64,300,000
Description				
Reason for Appropriation Change: Financial assistance to displaced Caymanian tourism employees that have been affected by the COVID-19 pandemic and the resulting closure of Cayman Islands Borders. +\$2,000,000 Approved by Cabinet under Section 11(5) of the Act, in June 2021 +\$5,400,000 Approved by Cabinet under Section 11(5) of the Act, in November 2021 +\$1,800,000 Approved by Cabinet under Section 11(5) of the Act, in December 2021 +\$18,000,000 Approved by Cabinet under Section 11(5) of the Act, in January 2021 +\$9,000,000 Approved by Cabinet under Section 11(5) of the Act, in January 2021 +\$27,500,000 Approved by Finance Committee under Section 12 of the Act, in July 2021 *+\$63,700,000 Total				

EQUITY INVESTMENTS

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EI 49	Cayman Turtle Conservation and Education Centre Limited	3,960,000	2,150,000*	6,110,000
Description				
Equity Investment to cover debt servicing and operational losses.				
Reason for Appropriation Change: Funding to assist with the shortfall between expenses and revenues due closure of the Cayman Islands Borders in response to COVID-19 pandemic. +\$150,000 Approved by Cabinet under Section 11(5) of the Act, in December 2021 +\$2,000,000 Approved by Finance Committee under Section 12 of the Act, in July 2021 *+\$2,150,000 Total				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EI 82	Cayman Islands Airports Authority	NIL	10,000,000*	10,000,000
Description Equity Investment to cover operational losses.				
Reason for Appropriation Change: Funding to assist with the shortfall between expenses and revenues due closure of the Cayman Islands Borders in response to COVID-19 pandemic.				
*+\$10,000,000 Approved by Finance Committee under Section 12 of the Act, in July 2021				

EXECUTIVE ASSETS

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EA 157	Cayman Turtle Conservation Centre – Cayman Brac Facility	1,000,000	(250,000)*	750,000
Description Establish a turtle observation centre in Cayman Brac.				
Reason for Appropriation Change: Reallocation of funding.				
*-\$250,000 Approved by Cabinet under Section 11(5) of the Act, in December 2021				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EA 159	Waterfront Tourism Experience	NIL	100,000*	100,000
Description Revitalisation.				
Reason for Appropriation Change: Assist with demolition of wooden structures on the site and removal of derelict vehicles.				
*+\$100,000 Approved by Cabinet under Section 11(5) of the Act, in December 2021				

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

OUTPUT SUPPLIER: MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
FED 1	Policy Advice and Ministerial Services	2,236,943	(553,000)*	1,683,943
Description Provision of Policy advice and support to the Minister for Finance on matters relating to the following: • Budgetary and revenue issues • Custom related matters • Capital investments • Matters relating to Government finances • Economic issues • Risk management issues				
Reason for Appropriation Change: Reallocation of funding.				
*-\$553,000 Approved by Cabinet under Section 11(5) of the Act, in December 2021				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
FED 10	National Mail Service	3,532,733	373,000*	3,905,733
Description National mail service involving: - Revenue Collection - National Mail Service – Grand Cayman - Philatelic Services - National Mail Service – Sister Islands				
Reason for Appropriation Change: Revaluation of Building as required by IPSAS, resulted in an increase in the building values which lead to an increase in depreciation expense. In addition, the decline in International Mail due to COVID has resulted in a decrease in third party revenue, therefore an increase in Cabinet Funding is required. *+\$373,000 Approved by Cabinet under Section 11(5) of the Act, in December 2021				

OUTPUT SUPPLIER: CAYMAN ISLANDS NATIONAL INSURANCE COMPANY (CINICO)

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
CIN 1	Health Insurance for Seamen and Veterans for Primary and Secondary Health Care	13,688,332	(300,000)*	13,388,332
Description Provision of health Insurance for seamen and veterans.				
Reason for Appropriation Change: Reallocation of funding. *-\$300,000 Approved by Cabinet under Section 11(5) of the Act, in January 2022				

OTHER EXECUTIVE EXPENSES

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
OE 9	Caribbean Economic Community (CARICOM) Fees	162,000	1,000*	163,000
Description Annual Contributions to CARICOM.				
Reason for Appropriation Change: Increase in annual fees.				
*+\$1,000 Approved by Cabinet under Section 11(5) of the Act, in January 2022				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
OE 27	Past Service Pension Liability Payment	15,140,000	5,714,007*	20,854,007
Description Payment to the Pension Funds for past service liability of the Government.				
Reason for Appropriation Change: Adoption of recommended contribution rates in the 1 January 2020 pension actuarial reports resulted in an increase.				
*+\$5,714,007 Approved by Cabinet under Section 11(5) of the Act, in January 2022				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
OE 54	Caribbean Catastrophe Risk Insurance Facility – Annual Premium	840,000	(221,000) *	619,000
Description				
Reason for Appropriation Change: Reallocation of funding. *-\$221,000 Approved by Cabinet under Section 11(5) of the Act, in January 2022				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
OE 110	General Insurance	4,800,000	1,402,315 *	6,202,315
Description				
Reason for Appropriation Change: Increase in insurance premiums and increase in items being insured. *+\$1,402,315 Approved by Cabinet under Section 11(5) of the Act, in January 2022				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
OE 121	Additional Normal Cost for Pension Plans	3,551,000	1,400,000*	4,951,000
Description				
Reason for Appropriation Change: Change in valuation rates. *+\$1,400,000 Approved by Cabinet under Section 11(5) of the Act, in January 2022				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
OE 131	Doubtful Debt Expenses	NIL	41,551*	41,551
Description				
Reason for Appropriation Change: Funding for doubtful debt expenses. *+\$41,551 Approved by Finance Committee under Section 12 of the Act, in July 2021				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2020 FY Transfer To 2021 FY \$	2021 Supplementary Request \$	2021 Revised Budget \$
OE 140	COVID-19 Response and Recovery	NIL	5,000,000	49,641,000*	54,641,000
Description Funding to combat the COVID-19 pandemic.					
Reason for Appropriation Change: This funding includes COVID related expenditure for the Health Services Authority, Travel Cayman, private sector health service providers and other private sector suppliers.					
+ \$3,000,000 Approved by Cabinet under Section 11(5) of the Act, in November 2021 - \$150,000 Approved by Cabinet under Section 11(5) of the Act, in August 2021 +\$28,477,315 Approved by Finance Committee under Section 12 of the Act, in October 2021 <u>+\$18,313,685</u> Additional funding requested under Section 25 of the Act * <u>+\$49,641,000</u> Total					

12. OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER FOR EDUCATION, YOUTH, SPORTS, AGRICULTURE AND LANDS

OUTPUT SUPPLIER: MINISTRY OF EDUCATION, YOUTH, SPORTS, AGRICULTURE AND LANDS

OUTPUT SUPPLIER: SPORTS PROGRAMMES

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NGS 60	Sports Programmes	764,400	1,115,944*	1,880,344
Description Provision of sports programmes in basketball, boxing, track and field, cricket, football, rugby, cycling, netball, sailing, squash, darts, swimming and volleyball based on the associations short-term and long-term development plan.				
Reason for Appropriation Change: Increase in the budgetary appropriations of the Ministry of Education, Youth, Sports, Agriculture and Lands.				
*+\$1,115,944 Approved by Cabinet under Section 11(5) of the Act, in February 2021				

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

OUTPUT SUPPLIER: MINISTRY OF EDUCATION

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EGA 1	Policy Advice, Governance and Ministerial Support Services	7,105,655	38,974*	7,144,429
Description Provision of: • Policy research, development, communication, implementation and evaluation • Services to support the development of new or revised legislation • Strategy development and management of strategic priority projects • Governance and representation on regulatory Boards and Councils, international boards or committees and boards related to the Ministry and Statutory Authorities and Government Companies (SAGC) (University College of the Cayman Islands) • Administrative and executive services to support the Minister such as events management, speech writing and other mass communications matters • Other administration services provided to the New John Gray High School Project Steering Committee and Cayman Islands Agricultural Society • Provision of national policy, advice, technical expertise and guidance to a range of partners to promote inclusion and develop safe and positive learning school climates • Administrative Services provided for the review and management of Grants and Transfer Payments to Youth, Sports, and other organisations • Enforcement of access to and regulation of commercial activity on public lands by the Public Lands Commission (PLC)				
Reason for Appropriation Change: Reallocation of funding. -\$161,226 Approved by Cabinet under Section 11(5) of the Act, in August 2021 <u>+\$200,200</u> Approved by Finance Committee under Section 12 of the Act, in October 2021 <u>*+\$38,974</u> Total				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EGA 5	Primary Education Services	31,871,227	(675,000)*	31,196,227
Description Provision of teaching and learning services for children between the age of 4 and 11 at government reception programmes, primary schools and nursery pilot (age 3) programme in Cayman Brac at Creek and Spot Bay Primary: • Implementation of a new curriculum for early years and primary students • Assessment, recording and reporting of students' achievement • Student progress and achievement reports issued with reference to attainment targets three times annually • Standardised testing administered to students annually to assess English and Mathematics skills, providing data to inform teaching and learning, to track students' progress and to report to parents. Students to sit Cognitive Ability Test (CAT) in Years 4 and 6; student attitude to self and school survey to be administered in Years 1 to 6 to provide supporting information for student attainment, engagement and well-being • Curriculum in core subjects of Mathematics and English				
Reason for Appropriation Change: Reallocation of funding. -\$1,000,000 Approved by Cabinet under Section 11(5) of the Act, in March 2021 <u>+\$325,000</u> Approved by Cabinet under Section 11(5) of the Act, in November 2021 <u>*-\$675,000</u> Total				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EGA 6	Secondary Education Services	29,460,604	1,400,000*	30,860,604
Description Provision of secondary level teaching and learning services for children in Years 7 to 11 at Government Secondary schools in Grand Cayman and children in Years 7-12 in Cayman Brac, including: • Delivery of Key Stage 3 (KS 3) National Curriculum, in accordance with the aims and guiding principles of the National Curriculum. • Delivery of Key Stage 4 (KS 4) curriculum, to meet the requirements of the exam board syllabi and school curriculum guidance and schemes of work. • Assessment, recording and reporting, of students achievement: - Student progress and achievement reports issued with reference to National Curriculum attainment targets (in Key Stage 3) or predicted examination grades (in Years 10 and 11) in Grand Cayman and (Years 10 – 12) in Cayman Brac three times annually. - Standardised testing administered to students in Years 7-9 annually, to assess Reading and Mathematics skills, providing data to inform teaching and learning, to track students' progress and to report to parents. The Cognitive Ability Test (CAT) is administered in Year 9. Students sit CSEC/GCE and other equivalent external qualifications as appropriate in Year 11 in Grand Cayman and Years 11 and 12 in Cayman Brac. - Student attitude survey to be administered in Years 7-12 to provide supporting information for student attainment, Engagement and well-being. Provision of a Further Education Programme for Year 12 students at the Cayman Islands Further Education Centre (CIFEC), with the following programme strands: • A vocational, career and technical programmes components, including opportunities for work experience • A Foundations Programme, to assist students who need additional support in obtaining key academic qualifications • Supervision of a Dual Entry programme component, to offer guidance and monitoring of students in Grand Cayman and Cayman Brac who attend off-site educational programmes for Year 12 credit (e.g. UCCI, A Levels, approved off-island programmes)				
Reason for Appropriation Change: Additional funding for secondary education programmes. +\$900,000 Approved by Cabinet under Section 11(5) of the Act, in November 2021 +\$500,000 Approved by Cabinet under Section 11(5) of the Act, in March 2021 *+\$1,400,000 Total				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EGA 7	Education Services for Students with Special Needs	9,974,792	991,107*	10,965,899
Description Provision of educational and developmental services to students with special education needs and disabilities within the compulsory education sector at the Lighthouse School (LHS), including: • Delivery of the Key Stage 1, 2, 3 and 4 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 Coordination and devolved oversight of school inclusion services against established operating parameters and expectations for deliverance and student outcome. Provision of school inclusion services for students with social, emotional and behavioural needs who require alternative delivery of the curriculum provided by mainstream schools, including services to both Primary and Secondary schools. Provision and coordination 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.				
Reason for Appropriation Change: Increase in funding for the hiring of 2 teachers and 4 assistant teachers at the Lighthouse School to accommodate growing number of ASD students in the 2021/2022 academic year. +\$500,000 Approved by Cabinet under Section 11(5) of the Act, in March 2021 +\$50,000 Approved by Cabinet under Section 11(5) of the Act, in November 2021 <u>+\$441,107</u> Approved by Finance Committee under Section 12 of the Act, in July 2021 <u>*+\$991,107</u> Total				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EGA 8	Facilities Maintenance and Operational School Support Services	12,620,500	4,950,996*	17,571,496
Description Provision of key infrastructural, procurement and other services to support the effective operations of schools and the education system, including: • Centralised tendering and procurement services for capital and recurrent expenditure orders for schools: • Identifying quality suppliers, negotiating and managing contracts, managing supplier relationships, managing tendering processes through the Public Procurement Committee (PPC) and the Entity Procurement Committee (EPC) • Free student transportation to and from schools • Oversight of canteen services at schools • Janitorial services • Campus security services Provision of building management and facility maintenance services to all schools, Department of Education Services and other educational facilities				
Reason for Appropriation Change: Public schools meals programme. +\$3,100,996 Approved by Cabinet under Section 11(5) of the Act, in August 2021 +\$1,850,000 Approved by Cabinet under Section 11(5) of the Act, in November 2021 *+\$4,950,996 Total				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EGA 9	Training and Support for Adults with Disabilities	1,720,544	300,000*	2,020,544
Description Provide training, therapeutic, and recreational programmes for adults with disabilities, in order to promote the development and maintenance of client functioning and independence facilitated through: • Recreational Day Programme: ○ Daily Life Skills Training and Development Programme ○ Functional Academics ○ Occupational Therapy Services • Supported Workshops • Vocational Training, Placement and Support				
Reason for Appropriation Change: Reallocation of funding.				
*+\$300,000 Approved by Cabinet under Section 11(5) of the Act, in March 2021				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EGA 10	Education, Early Childhood and Support Services	7,168,486	161,226*	7,329,712
Description • Strategic oversight and management of Information, Communications Technology (ICT) throughout the Ministry of Education including integration of systems, ICT Operational Use policies, procurement of ICT resources, and management of Education ICT network • Provision of strategies and services to improve the quality of and access to Early Childhood Care and Education (ECCE), in private and government settings • The provision of school improvement services to schools, to provide targeted challenge and support to schools, to raise standards of achievement and improve the quality of teaching and learning in all government schools.				
Reason for Appropriation Change: Additional funding to support Early Childhood Education.				
*+\$161,226 Approved by Cabinet under Section 11(5) of the Act, in August 2021				

OUTPUT SUPPLIER: UNIVERSITY COLLEGE OF THE CAYMAN ISLANDS

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
CCO 1	Teaching of Tertiary Level, Professional and Vocational Programmes	6,487,150	251,809*	6,738,959
Description - Teaching of the Associate and College Degree Specializations Programmes - Develop and deliver Tertiary Level Vocational and Certificate adult and Continuing Education Programmes that contribute to the Island's needs for qualified, trained citizens - Teaching/development of Baccalaureate Degree/Postgraduate Programmes - Delivery of comparable programmes in Grand Cayman and Cayman Brac				
Reason for Appropriation Change: Increase in remuneration for the UCCI Board of Governors. *+\$251,809 Approved by Cabinet under Section 11(5) of the Act, in November 2021				

OUTPUT SUPPLIER: PRIVATE SCHOOLS

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NGS 34	Primary and Secondary Education by Private Schools	NIL	1,000,000*	1,000,000
Description - The provision of a grant to assisted schools providing primary and secondary compulsory education in the Cayman Islands. - Assisted schools in receipt of these funds are responsible for the delivery of education, in such a manner as to comply with the Education Act, 2016, Education Regulations, 2017 and Ministry of Education Policies and Guidelines.				
Reason for Appropriation Change: Private School grants transferred from TP 93 to NGS 34 to improve accountability for government grants. *+\$1,000,000 Approved by Cabinet under Section 11(5) of the Act, in October 2021				

OUTPUT SUPPLIER: PUBLIC SCHOOL MEALS PROGRAMME

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NGS 91	Public School Meals Programme	NIL	1,346,496*	1,346,496
Description Provision of meals to public primary and Lighthouse students.				
Reason for Appropriation Change: Additional funding for Meals programme. -\$1,754,500 Approved by Cabinet under Section 11(5) of the Act, in February 2022 <u>+\$3,100,996</u> Approved by Finance Committee under Section 12 of the Act, in October 2021 <u>*+\$1,346,496</u> Total				

TRANSFER PAYMENTS

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 27	Pre-School Educational Assistance	704,140	(493,500)*	210,640
Description Pre-school education grants for students who qualify for financial assistance.				
Reason for Appropriation Change: Reallocation of funding. *-\$493,500 Approved by Cabinet under Section 11(5) of the Act, in February 2022				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 30	Local and Overseas Scholarships and Bursaries	10,000,000	8,520,170*	18,520,170
Description Scholarships and bursaries awarded by the Education Council to support education at local and overseas tertiary institutions.				
Reason for Appropriation Change: Increase in the Scholarship Awards for Post Graduate Studies and Increase in the budgetary appropriations of the Ministry of education.				
+\$4,395,753 Approved by Cabinet under Section 11(5) of the Act, in April 2021 -\$251,809 Approved by Cabinet under Section 11(5) of the Act, in November 2021 -\$3,695,000 Approved by Cabinet under Section 11(5) of the Act, in February 2022 <u>+\$8,071,226</u> Approved by Finance Committee under Section 12 of the Act, in October 2021 * <u>+\$8,520,170</u> Total				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 61	Student Enrichment and Support Services	726,305	24,724*	751,029
Description Grants awarded to various institutions to support extended after-school programmes.				
Reason for Appropriation Change: Reallocation of funding.				
*+\$24,724 Approved by Cabinet under Section 11(5) of the Act, in November 2021				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 82	Scholarships – Special Education Needs	760,000	703,347*	1,463,347
Description Scholarships awarded for alternative education placement by Education Council to students with special education needs who meet criteria and have exhausted the resources within the Government System.				
Reason for Appropriation Change: Increases to appropriations for the Ministry of Education, Youth, Sports, Agriculture and Lands. +\$64,188 Approved by Cabinet under Section 11(5) of the Act, in March 2021 +\$111,623 Approved by Cabinet under Section 11(5) of the Act, in May 2021 +\$527,536 Approved by Finance Committee under Section 12 of the Act, in July 2021 *+\$703,347 Total				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2020 FY Transfer To 2021 FY \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 83	Scholarships – Medical Specialisation	500,000	321,611	(805,500)*	16,111
Description Earmarked for junior Caymanian doctors undertaking formal specialty training who have completed internships					
Reason for Appropriation Change: Reallocation of funding. *-\$805,500 Approved by Cabinet under Section 11(5) of the Act, in February 2022					

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2020 FY Transfer To 2021 FY \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 93	Private and Public School Grants	250,000	735,000	(821,500)*	163,500
Description Grants for schools who qualify for financial assistance.					
Reason for Appropriation Change: Reallocation of funding. -\$1,000,000 Approved by Cabinet under Section 11(5) of the Act, in October 2021 -\$821,500 Approved by Cabinet under Section 11(5) of the Act, in February 2022 +\$1,000,000 Approved by Finance Committee under Section 12 of the Act, in October 2021 *-\$821,500 Total					

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2020 FY Transfer To 2021 FY \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 97	Education - COVID Response and Recovery	NIL	83,580	(24,724)*	58,856
Description					
Reason for Appropriation Change: Reallocation of funding. *-\$24,724 Approved by Cabinet under Section 11(5) of the Act, in November 2021					

OTHER EXECUTIVE EXPENSE

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
OE 12	University of the West Indies Membership Levy	815,571	(230,000)*	585,571
Description Annual membership payment to the University of the West Indies.				
Reason for Appropriation Change: Reallocation of funding.				
*-\$230,000 Approved by Cabinet under Section 11(5) of the Act, in February 2022				

EQUITY INVESTMENTS

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EI 12	Ministry of Education	25,296,327	(5,634,760)*	19,661,567
Description Construction and ancillary costs of new school(s) project; minor capital works; other capital purchases and minor capital works.				
Reason for Appropriation Change: Reallocation of funding.				
-\$3,125,000 Approved by Cabinet under Section 11(5) of the Act, in November 2021 -\$814,007 Approved by Cabinet under Section 11(5) of the Act, in December 2021 -\$1,395,753 Reallocation of funding requested under Section 25 of the Act <u>-\$300,000</u> Reallocation of funding requested under Section 25 of the Act * <u>-\$5,634,760</u> Total				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2020 FY Transfer To 2021 FY \$	2021 Supplementary Request \$	2021 Revised Budget \$
EI 46	University College of the Cayman Islands	2,000,000	1,388,986	(3,000,000)*	388,986
Description					
Reason for Appropriation Change: Reallocation of funding. *-\$3,000,000 Approved by Cabinet under Section 11(5) of the Act, in April 2021					

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

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

OUTPUT SUPPLIER: SPORTS PROGRAMMES

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NGS 60	Sports Programmes	NIL	371,981*	371,981
Description Provision of sports programmes in basketball, boxing, track and field, cricket, football, rugby, cycling, netball, sailing, squash, darts, swimming and volleyball based on the associations short-term and long-term development plan.				
Reason for Appropriation Change: Additional funding for sport programmes for the period October 2021 and December 2021.				
*+\$371,981 Approved by Finance Committee under Section 12 of the Act, in July 2021				

TRANSFER PAYMENT

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 72	Other Youth and Sports Programme Assistance	429,000	(94,511)*	334,489
Description Sponsorship of Sporting Events and Provision of Partial Scholarships.				
Reason for Appropriation Change: Reallocation of funding				
*-\$94,511 Reallocation of funding requested under Section 25 of the Act				

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

OUTPUT SUPPLIER: MINISTRY OF DISTRICT ADMINISTRATION AND LANDS

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
DAL 1	Advice and Support to the Minister for District Administration and Lands	NIL	246,584*	246,584
Description Policy advice and ministerial support to the Minister and Cabinet involving subjects relating to Grand Cayman, Cayman Brac and Little Cayman, including: District Administration, Public Lands Commission, Lands & Survey, Sister Islands Sports matters, Water Authority and Sister Islands Affordable Housing Development Corporation.				
Reason for Appropriation Change: Additional staffing for new Ministry.				
*+\$246,584 Approved by Finance Committee under Section 12 of the Act, in October 2021				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
DAL 2	Government Services in Cayman Brac and Little Cayman	NIL	500,000*	500,000
Description Provision of Government services in Cayman Brac and Little Cayman.				
Reason for Appropriation Change: Funding for residential properties owned by Government, in Cayman Brac and Little Cayman. Houses are in urgent need of repair as they are utilised to house indigent persons as well as irregular Cuban migrants when necessary.				
*+\$500,000 Approved by Finance Committee under Section 12 of the Act, in October 2021				

TRANSFER PAYMENTS

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 66	Sister Islands Home Repairs Assistance	NIL	694,000*	694,000
Description Repair senior citizen homes in the Sister Islands.				
Reason for Appropriation Change: Additional funding is needed in order to ensure the continuation of home repairs for indigent persons in the Sister Islands. +\$144,000 Approved by Cabinet under Section 11(5) of the Act, in June 2021 +\$550,000 Approved by Finance Committee under Section 12 of the Act, in July 2021 *+\$694,000 Total				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 86	Sister Islands Beaches and Community Clean Up Programme	NIL	600,000*	600,000
Description				
Reason for Appropriation Change: This program is vital as it allows unemployed Caymanians in the Sister Islands to obtain gainful employment while also understanding the vital task of a full work week. The funding is needed in order to ensure the continuation of the programme. +\$100,000 Approved by Cabinet under Section 11(5) of the Act, in June 2021 +\$500,000 Approved by Finance Committee under Section 12 of the Act, in July 2021 *+\$600,000 Total				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 101	Sister Islands Community Programmes	NIL	25,000*	25,000
Description Management and delivery of the Cayman Islands Government's sports programmes in Cayman Brac and Little Cayman.				
Reason for Appropriation Change: Support for the delivery of community sports programmes in Cayman Brac and Little Cayman.				
*+\$25,000 Approved by Finance Committee under Section 12 of the Act, in July 2021				

OTHER EXECUTIVE EXPENSE

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
OE 134	Depreciation of Executive Assets - Ministry of District Administration and Lands	NIL	3,550,000*	3,550,000
Description Depreciation of Executive Assets - Ministry of District Administration and Lands				
Reason for Appropriation Change: To fund depreciation on Executive Assets (roads and buildings) that were a part of the post-election transfer of assets from the previous Ministry.				
*+\$3,550,000 Reallocation of Post-Election Transfers (see pages 110, 111, 112 and 113)				

EXECUTIVE ASSETS

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EA 4	Land Purchase	NIL	8,400,000*	8,400,000
Description				
Reason for Appropriation Change: Funding required to purchase property to be held as Crown land. +\$800,000 Approved by Cabinet under Section 11(5) of the Act, in December 2021 +\$5,600,000 Approved by Cabinet under Section 11(5) of the Act, in December 2021 +\$2,000,000 Approved by Finance Committee under Section 12 of the Act, in July 2021 *+\$8,400,000 Total				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2020 FY Transfer To 2021 FY \$	2021 Supplementary Request \$	2021 Revised Budget \$
EA 9	Land Purchase: Gazetted Claims	NIL	709,711	(500,000)*	209,711
Description					
Reason for Appropriation Change: Purchase of land for expansion of the Frank Sound launching ramp. *-\$500,000 Approved by Cabinet under Section 11(5) of the Act, in December 2021					

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EA 55	Cayman Brac and Little Cayman Roads	NIL	500,000*	500,000
Description To construct roads in Cayman Brac and Little Cayman.				
Reason for Appropriation Change: To extend the road network.				
*+\$500,000 Approved by Finance Committee under Section 12 of the Act, in October 2021				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EA 95	Cemetery Vaults – Cayman Brac	NIL	25,000*	25,000
Description To construct new cemetery vaults in Cayman Brac and Little Cayman.				
Reason for Appropriation Change: Funding required to construct new vaults.				
*+\$25,000 Approved by Finance Committee under Section 12 of the Act, in October 2021				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2020 FY Transfer To 2021 FY \$	2021 Supplementary Request \$	2021 Revised Budget \$
EA 139	Little Cayman Boat Launch Ramp	NIL	452,815	(244,000)*	208,815
Description					
Reason for Appropriation Change: Reallocation of funding.					
*-\$244,000 Approved by Finance Committee under Section 12 of the Act, in October 2021					

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

OUTPUT SUPPLIER: MINISTRY OF HOME AFFAIRS

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
HAF 1	Policy Advice, Legislative Initiatives and Ministerial Services	NIL	782,480*	782,480
Description - To support the Minister in the development of the Government strategy for Home Affairs, to enhance national security and public safety; - To facilitate and coordinate the implementation and monitoring of the strategies and evaluate progress against identified objectives, ensuring compliance with statutes, policies and established best practices; - To provide support to the Minister in the delivery and implementation of policy and legislative directives which meet established best practices and industry standards and enhance national security and public safety.				
Reason for Appropriation Change: Transfer of funding to meet costs of purchase agreement for delivery of services by the Cayman Islands Cadet Corps Services. -\$17,520 Approved by Cabinet under Section 11(5) of the Act, in December 2021 <u>+\$800,000</u> Approved by Finance Committee under Section 12 of the Act, in July 2021 *+\$782,480 Total				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
HAF 6	Regiment Disaster Relief, Emergency and Security Service	NIL	1,400,000*	1,400,000
Description - To provide humanitarian assistance and disaster relief capability to the Cayman Islands and Overseas territory in the region. - Bolster Security on the Islands. - Develop skills among young Caymanians and provide further avenue for Cadets.				
Reason for Appropriation Change: The development and operations of the Cayman Islands Regiment. +\$400,000 Approved by Cabinet under Section 11(5) of the Act, in April 2021 <u>+\$1,000,000</u> Approved by Finance Committee under Section 12 of the Act, in July 2021 * <u>+\$1,400,000</u> Total				

OUTPUT SUPPLIER: VARIOUS YOUTH ORGANISATIONS

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NGS 59	Youth Development Programmes	NIL	17,520*	17,520
Description Programmes offered to develop the character, creative, spiritual, physical and social values of a young person.				
Reason for Appropriation Change: Transfer of funding to meet costs of purchase agreement for delivery of services by the Cayman Islands Cadet Corps Services. *+\$17,520 Approved by Cabinet under Section 11(5) of the Act, in December 2021				

EQUITY INVESTMENT

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EI 85	Ministry of Home Affairs	NIL	10,006,686*	10,006,686
Description Development and operations of the Cayman Islands Regiment.				
Reason for Appropriation Change: The development and operations of the Cayman Islands Regiment. To assist with providing financial assistance to displaced Caymanian tourism employees that have been affected by the COVID-19 pandemic and the resulting closure of the Cayman Islands borders. +\$9,776,686 Approved by Cabinet under Section 11(5) of the Act +\$230,000 Approved by Finance Committee under Section 12 of the Act, in July 2021 *+\$10,006,686 Total				

17. OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER FOR COMMERCE, PLANNING AND INFRASTRUCTURE

OUTPUT SUPPLIER: MINISTRY OF COMMERCE, PLANNING AND INFRASTRUCTURE

TRANSFER PAYMENT

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 80	Support for Business Initiatives	25,000	1,353,000*	1,387,000
Description				
Reason for Appropriation Change: Stipend to business owners.				
*+\$1,353,000 Approved by Cabinet under Section 11(5) of the Act, in January 2021				

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

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

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
PAH 4	Public Parks and Cemeteries Maintenance and Management	2,064,111	500,000*	2,564,111
Description Maintain and manage public toilets, docks, ramps, cemeteries, beaches and parks.				
Reason for Appropriation Change: Additional funding to assist with the National Community Enhancement project (NICE).				
*+\$500,000 Approved by Finance Committee under Section 12 of the Act, in October 2021				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
PAH 24	Agricultural Supplies and Regulatory Services	NIL	6,217,314 *	6,217,314
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 care and maintenance of plant and the propagation of vegetable seedlings and fruit trees to farmers and backyard gardeners • Administration of programmes to provide plant pest diagnostic services to farmers, backyard gardeners to facilitate the effective management of pests and plant health • 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 and the enhancement of National Food Security				
Reason for Appropriation Change: Additional funding to purchase Agriculture supplies and recruitment. +\$4,517,314 Additional funding requested under Section 25 of the Act <u>+\$1,700,000</u> Approved by Finance Committee under Section 12 of the Act, in July 2021 * <u>+\$6,217,314</u> Total				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
PAH 25	Post Disaster Recovery Works	NIL	500,000*	500,000
Description The cleanup and restoration of roads and other infrastructure and to alleviate/mitigate flooding.				
Reason for Appropriation Change: Additional funding to support the relief efforts as a result of Tropical Storm Grace.				
*+\$500,000 Approved by Finance Committee under Section 12 of the Act, in October 2021				

OUTPUT SUPPLIER: CAYMAN ISLANDS AGRICULTURAL SOCIETY

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NGS 84	Cayman Islands Agricultural Society	75,600	350,000*	425,600
Description Contribution towards the coordination of the annual Cayman Islands Agricultural Show 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 hiring of full-time administrative staff to coordinate and execute the daily administrative functions of the Society for 2020 and 2021.				
Reason for Appropriation Change: Additional funding to support the importation of livestock.				
*+\$350,000 Approved by Cabinet under Section 11(5) of the Act, in November 2021				

TRANSFER PAYMENTS

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 84	Grants to Farmers	20,000	500,000*	520,000
Description 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.				
Reason for Appropriation Change: Additional funding to support Agriculture Sector.				
*+\$500,000 Approved by Finance Committee under Section 12 of the Act, in July 2021				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 105	Assistance to Farmers - Tropical Storm Grace	NIL	2,859,870 *	2,859,870
Description Assist farmers through the Department of Agriculture and through the Agriculture Society; to rebuild structures, replenish stock (animal and crop) and lost revenue, and to assist with the management of the Society.				
Reason for Appropriation Change: To support the relief efforts as a result of Tropical Storm Grace.				
+\$3,000,000 Approved by Cabinet under Section 11(5) of the Act, in August 2021 -\$350,000 Approved by Cabinet under Section 11(5) of the Act, in November 2021 -\$2,790,130 Additional funding requested under Section 25 of the Act +\$3,000,000 Approved by Finance Committee under Section 12 of the Act, in October 2021 *+\$2,859,870 Total				

EXECUTIVE ASSETS

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EA 36	Miscellaneous Road Surface Upgrades	3,000,000	4,000,000*	7,000,000
Description Upgrades to existing roads.				
Reason for Appropriation Change: Additional expenditure required for upgrades to existing roads.				
*+\$4,000,000 Approved by Finance Committee under Section 12 of the Act, in July 2021				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EA 148	Major Road Works - Expansion Projects	10,000,000	2,000,000*	12,000,000
Description To fund key infrastructure projects.				
Reason for Appropriation Change: Additional expenditure required for the expansion road project.				
*+\$2,000,000 Approved by Finance Committee under Section 12 of the Act, in July 2021				

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

OUTPUT SUPPLIER: MINISTRY OF HEALTH AND WELLNESS

OUTPUT SUPPLIER: HEALTH SERVICES AUTHORITY

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
HEA 2	Medical Care for Indigents	10,971,005	6,717,975*	17,688,980
Description Provision of medical care to indigent patients which includes: • Primary care • Secondary care services • Dental and mental health care				
Reason for Appropriation Change: Reallocation of funding.				
*+\$6,717,975 Approved by Cabinet under Section 11(5) of the Act, in February 2022				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
HEA 16	Geriatric Services	615,364	3,234,141*	3,849,505
Description To provide comprehensive health care to residents > 59 years old who are uninsured or under insured or have exhausted their coverage.				
Reason for Appropriation Change: Reallocation of funding.				
*+\$3,234,141 Additional funding requested under Section 25 of the Act				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
HEA 17	Medical Care Beyond Insurance Coverage/Uninsured	1,170,000	1,677,492*	2,847,492
Description Provision of Medical care for beyond insurance coverage/ uninsured 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 /Underinsured Caymanians (including spouses of Caymanians) beyond Insurance Coverage. The service provides clinic visits, family planning services and methods.				
Reason for Appropriation Change: Reallocation of funding. *+\$1,677,492 Additional funding requested under Section 25 of the Act				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
HEA 19	Medical Care for Chronic Ailments	775,608	514,504*	1,290,112
Description To provide care to Cayman residents with chronic non-communicable diseases who are either uninsured or under insured.				
Reason for Appropriation Change: Reallocation of funding. *+\$514,504 Additional funding requested under Section 25 of the Act				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
HEA 20	Public Health Programmes, Investigations and Treatments	1,508,909	(131,909)*	1,377,000
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 Law and Regulations.				
Reason for Appropriation Change: Reallocation of funding.				
*-\$131,909 Approved by Cabinet under Section 11(5) of the Act, in February 2022				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2020 FY Transfer To 2021 FY \$	2021 Supplementary Request \$	2021 Revised Budget \$
HEA 23	Provision of Antiretroviral Medication	492,000	285,471	(606,645) *	170,826
Description This output provides antiretroviral medication for people living with HIV/AIDS (PLWHA) and prophylaxis for uninfected partners. • Average monthly cost of antiretroviral to patients (\$3,825) • Monthly cost of prophylaxis per patient (\$600)					
Reason for Appropriation Change: Reallocation of funding.					
*-\$606,645 Approved by Cabinet under Section 11(5) of the Act, in February 2022					

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2020 FY Transfer To 2021 FY \$	2021 Supplementary Request \$	2021 Revised Budget \$
HEA 26	Adolescent Mental Health Programme	840,000	840,000	(1,680,000)*	NIL
Description Provision of Mental Health Services to Adolescents (age 13 thru 19) thru the Mental Health Hub.					
Reason for Appropriation Change: Reallocation of funding.					
*-\$1,680,000 Approved by Cabinet under Section 11(5) of the Act, in February 2022					

OUTPUT SUPPLIER: CAYMAN ISLANDS AND OVERSEAS HOSPITALS

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NGS 55	Tertiary Care at Local and Overseas Institutions	17,635,840	28,871,983*	46,507,823
Description Provision of Non-HSA tertiary health care for indigents, seamen and veterans who are referred for treatment locally and overseas.				
Reason for Appropriation Change: To cover additional projected expenditure.				
+\$5,700,579 Approved by Cabinet under Section 11(5) of the Act, in February 2022 +\$17,635,000 Approved by Finance Committee under Section 12 of the Act, in July 2021 +\$5,536,404 Additional funding requested under Section 25 of the Act *+\$28,871,983 Total				

TRANSFER PAYMENT

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 73	Other Health and Cultural Programme Assistance	482,500	2,175,000*	2,657,500
Description To fund the Premium Payment Assistance Programme (PPAP) in order to meet the urgent needs created by the COVID-19 pandemic and the resulting economic downturn.				
Reason for Appropriation Change: To fund the Premium Payment Assistance Programme (PPAP) to December 2021. COVID-19 related costs. +\$1,425,000 Additional funding requested under Section 25 of the Act +\$750,000 Approved by Finance Committee under Section 12 of the Act, in October 2021 *+\$2,175,000 Total				

EQUITY INVESTMENT

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EI 53	Ministry of Health and Wellness	6,261,993	8,895,154*	15,157,147
Description Integrated Solid Waste Management System (ISWMS) and completion of Long-Term Mental Health Facility and purchase entity assets.				
Reason for Appropriation Change: To fund the remaining commitments for the Long-Term Residential Mental Health Facility. To purchase critical operational equipment for the landfill operations. -\$1,275,000 Approved by Cabinet under Section 11(5) of the Act, in November 2021 +\$8,840,128 Approved by Finance Committee under Section 12 of the Act, in July 2021 +\$1,330,026 Approved by Finance Committee under Section 12 of the Act, in October 2021 *+\$8,895,154 Total				

20. OUTPUT GROUPS TO BE PURCHASED BY THE DEPUTY GOVERNOR

OUTPUT SUPPLIER: THE DEPUTY GOVERNOR

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
CIV 7	Workforce Development within the Civil Service	3,106,893	(150,000)*	2,956,893
Description The provision of modern integrated HR Services to the Cayman Islands Civil Service, including: - Developing PoCS as a center of expertise for an expanded suite of HR disciplines including; Strategic Workforce Planning, Talent Acquisition and Management and Employee Relations - Provision of Learning and Development Opportunities to Civil Servants and other clients (including Public Authorities) - Enhancing our data analytics capabilities, including maintenance of employee records - Provision of corporate services to Civil Service agencies including, job evaluation, orientation and recruitment				
Reason for Appropriation Change: Reallocation of funding.				
*-\$150,000 Approved by Cabinet under Section 11(5) of the Act, in April 2021				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
CIN 2	Health Insurance for Civil Service Pensioners	30,792,995	1,800,000*	32,592,995
Description Provision of Health Insurance for Civil Service Pensioners and their Dependents.				
Reason for Appropriation Change: To cover the 2021 additional increased in the number of Civil Service pensioners and their dependents that is greater than the number of pensioners and their dependents that was initially projected for the 2021 Financial Year.				
*+\$1,800,000 Approved by Finance Committee under Section 12 of the Act, in October 2021				

OTHER EXECUTIVE EXPENSE

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
OE 19	Ex-Gratia Recipients Plan Payments	1,354,709	287,250*	1,641,959
Description Payments to the Pension Fund for Past Government Employees entitled to payments under the Ex-Garcia Recipient Plan.				
Reason for Appropriation Change: One-time ex-gratia payment to pensioners.				
*+\$287,250 Approved by Cabinet under Section 11(5) of the Act, in January 2022				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
OE 141	Emerging Talent Development Programme	NIL	400,000*	400,000
Description The Emerging Talent Programme is a development stream which seeks to provide Caymanians with fixed-term employment opportunities as they prepare for full employment. The programme targets (i) recent graduates seeking employment experience as a means of entering the workforce and (ii) existing civil servants who demonstrate high potential but who are barred from internal secondment opportunities due to budgetary constraints.				
Reason for Appropriation Change: To establish the Emerging Talent Development Programme.				
*+\$400,000 Approved by Cabinet under Section 11(5) of the Act, in April 2021				

21. OUTPUT GROUPS TO BE PURCHASED BY CABINET ON BEHALF OF THE LEGISLATIVE ASSEMBLY

OUTPUT SUPPLIER: LEGISLATIVE ASSEMBLY

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
LEA 1	Servicing of Parliament and Members of Parliament	1,881,427	350,000*	2,231,427
Description Servicing of the Parliament and the Members of Parliament including: • Sale of Cayman Laws to the public • Servicing and supporting sittings of the House • Administrative support and research for the Speaker and MLAs and the local branch of the Commonwealth Parliamentary Association • Management of the Legislative Assembly Building • Media Production of Legislative Assembly House Sittings • IT Administration and Servicing IT issues and other IT related matters for the LA				
Reason for Appropriation Change: Additional funding required to cover cost of the administrative functions of Parliament +\$233,333 Approved by Cabinet under Section 11(5) of the Act, April 2021 +\$116,667 Approved by Finance Committee under Section 12 of the Act, in July 2021 *+\$350,000 Total				

OTHER EXECUTIVE EXPENSES

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
OE 5	Constituency Allowance	1,086,000	1,636,000*	2,722,000
Description Constituency allowances for Members of the Legislative Assembly.				
Reason for Appropriation Change: To “reinstate” the Constituency Allowance Appropriation after \$270,000 was used to support the relief efforts as a result of Tropical Storm Grace.				
+\$1,272,667 Approved by Cabinet under Section 11(5) of the Act, April 2021 +\$93,333 Approved by Finance Committee under Section 12 of the Act, in July 2021 <u>+\$270,000</u> Approved by Finance Committee under Section 12 of the Act, in October 2021 * <u>+\$1,636,000</u> Total				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
OE 113	Administrative and Advisory Support to Members of Parliament	1,612,174	1,159,253 *	2,771,427
Description Remuneration for politically appointed Constituency Office Administrative Assistants (COAA's) and political staff within the Office of the Premier.				
Reason for Appropriation Change: Reallocation of funding.				
*+\$1,159,253 Approved by Cabinet under Section 11(5) of the Act, in April 2021				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
OE 128	Personal Emoluments for Premier, Deputy Premier, Speaker of Parliament, Ministers of Cabinet, Elected Members of the Parliament	3,375,000	625,000*	4,000,000
Description				
Reason for Appropriation Change: Additional funding to cover Increase in personnel emolument.				
+\$483,333 Approved by Cabinet under Section 11(5) of the Act, in April 2021 +\$141,667 Approved by Finance Committee under Section 12 of the Act, in July 2021 *+\$625,000 Total				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
OE 130	Administrative and Advisory Support to Members Parliament	130,200	2,119,413*	2,249,613
Description Constituency Office Administrative Assistants ("COAA") upon the commencement of the Parliament (Management) Act on 1 January 2021				
Reason for Appropriation Change: Additional funds to support recruitment of eight (8) full time COAAs for Hon Ministers and nineteen (19) part time COAAs for all Members of Parliament – for a total of 46 COAAs. +\$1,334,827 Approved by Cabinet under Section 11(5) of the Act, in April 2021 +\$175,574 Approved by Finance Committee under Section 12 of the Act, in July 2021 <u>+\$609,012</u> Approved by Finance Committee under Section 12 of the Act, in October 2021 <u>*+\$2,119,413</u> Total				

EQUITY INVESTMENT

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EI 88	Equity Investment - Parliament	NIL	243,765*	243,765
Description Equity Investment for Fit-out of Parliamentary Library and Other Entity Assets (Software)				
Reason for Appropriation Change: Fit-out of Parliamentary Library and Other Entity Assets (Software). *+\$243,765 Approved by Cabinet under Section 11(5) of the Act, in October 2021				

EXECUTIVE ASSET

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2020 FY Transfer To 2021 FY \$	2021 Supplementary Request \$	2021 Revised Budget \$
EA 141	Upgrades and Repairs to Parliament Building	75,000	383,398	(243,765)*	215,173
Description Reallocation of Funds					
Reason for Appropriation Change: *-\$243,765 Approved by Cabinet under Section 11(5) of the Act, in October 2021					

OUTPUT GROUPS TO BE PURCHASED BY THE ATTORNEY GENERAL

OUTPUT SUPPLIER: PORTFOLIO OF LEGAL AFFAIRS

OTHER EXECUTIVE EXPENSE

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
OE 105	Settlement of Claims	NIL	110,000*	110,000
Description				
Reason for Appropriation Change: Settlement of Claims.				
*+\$110,000 Approved by Cabinet under Section 11(5) of the Act, in November 2021				

22. OUTPUT GROUPS TO BE PURCHASED BY THE CABINET ON BEHALF OF CHIEF JUSTICE

OUTPUT SUPPLIER: JUDICIAL ADMINISTRATION

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
JAD 1	Administrative Support to the Judiciary	1,870,364	468,875*	2,339,239
Description Support to the Judiciary, involving: • Secretarial, correspondence, transcripts, listing and support for cases and appeals to the Chief Justice and the Judiciary • Compiling statistics for Chief Justice and Economic Statistics Office of the previous year • Maintaining a comprehensive legal library to be used by Judges and Magistrates				
Reason for Appropriation Change: Additional funding required to cover increase in health insurance premium rates, janitorial services, security services, temporary relief staff, and professional fees.				
*+\$468,875 Approved by Cabinet under Section 11(5) of the Act, in December 2021				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
JAD 2	Support for Court Proceedings	5,877,631	892,574*	6,770,205
Description Administrative Support for the Conduct of Civil and Criminal proceedings, administration of legal aid, management of Courts and Administration of Drug Rehabilitation Court (DRC).				
Reason for Appropriation Change: Additional funding required to cover increase in health insurance premium rates, janitorial services, security services, temporary relief staff, professional fees, software licensing fees and depreciation on new IT hardware and software.				
+\$659,000 Approved by Cabinet under Section 11(5) of the Act, in December 2021				
+\$233,574 Approved by Cabinet under Section 11(5) of the Act, in January 2021				
*+\$892,574 Total				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
JAD 3	Collection of Revenue	648,139	206,000*	854,139
Description The collection and receipting of Revenue in JEMS in accordance with Laws and court orders for Court Fines, Traffic Tickets, Court Fees, Notary Public Fees, Bailiff Fees, Legal Practitioners Fees, and Law Firm Operational Licences.				
Reason for Appropriation Change: Additional funding required to cover HR related costs.				
*+\$206,000 Approved by Cabinet under Section 11(5) of the Act, in December 2021				

OTHER EXECUTIVE EXPENSES

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
OE 1	Personal Emoluments for the Judiciary	3,033,708	450,000*	3,461,053
Description Salary, personal allowances, health care and pension contributions for Chief Justice, three Judges and three Magistrates.				
Reason for Appropriation Change: Additional funding required to cover cost of living increase, increase in number of sitting days for the Financial Services Division, and increase in health insurance premium rates.				
*+\$450,000 Approved by Cabinet under Section 11(5) of the Act, in December 2021				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
OE 102	New Court House Project	NIL	60,000*	60,000
Description Fees for development following outline business case.				
Reason for Appropriation Change: Additional funding required to cover the cost of business case for the Court Project.				
*+\$60,000 Approved by Cabinet under Section 11(5) of the Act, in December 2021				

EQUITY INVESTMENT

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EI 21	Judicial Administration	125,000	800,094*	925,094
Description Purchase of entity asset.				
Reason for Appropriation Change: Procurement of a new court database called Curia Court Management Suite to replace the current court database and to upgrade Judicial Administration's IT aging infrastructure and hardware.				
*+\$800,094 Approved by Cabinet under Section 11(5) of the Act, in January 2021				

EXECUTIVE ASSET

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2020 FY Transfer To 2021 FY \$	2021 Supplementary Request \$	2021 Revised Budget \$
EA 145	Court House	1,250,000	7,590,000	(5,877,543)*	2,962,457
Description Upgrade, renovate, construction of court facilities.					
Reason for Appropriation Change: Reallocation of funding. -\$1,033,668 Approved by Cabinet under Section 11(5) of the Act, in January 2021 -\$1,843,875 Approved by Cabinet under Section 11(5) of the Act, in December 2021 -\$3,000,000 Approved by Cabinet under Section 11(5) of the Act, in December 2021 *-\$5,877,543 Total					

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SECTION B

POST-ELECTION APPROPRIATION CHANGES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

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2021 ELECTION REORGANISATION

FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

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23. OUTPUT GROUPS TO BE PURCHASED BY THE PREMIER

OUTPUT SUPPLIER: CABINET OFFICE

OUTPUT SUPPLIER: GENDER EQUALITY CAYMAN

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NGS 87	Gender Equality Cayman	NIL	7,000	7,000
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.				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Community Affairs (see page 150)				

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

OUTPUT SUPPLIER: MINISTRY OF SUSTAINABILITY AND CLIMATE RESILIENCY

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
SCR 2	National Hazard Preparedness, Mitigation, Response and Recovery Services	NIL	691,880	691,880
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 minimize the consequences of natural and manmade disasters				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Financial Services and Home Affairs - FSC 30 (see page 130)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
SCR 4	Meteorological Services	NIL	924,119	924,119
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.				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of District Administration, Tourism and Transport - DAT 13 (see page 115)				

OTHER EXECUTIVE EXPENSE

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
OE 66	United Nations Caribbean Environmental Programme	NIL	3,498	3,498
Description Regional Trust fund for the Implementation of the Action Plan for the Caribbean Environment Programme.				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Health, Environment, Culture and Housing - OE 66 (see page 147)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
OE 125	Caribbean Disaster Emergency Management Agency Membership	NIL	90,000	90,000
Description				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of Ministry of Financial Services and Home Affairs - OE 125 (see page 133)				

TRANSFER PAYMENT

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 81	Support to National Energy Council	NIL	67,500	67,500
Description				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Commerce Planning and Infrastructure - TP 81 (see page 138)				

EQUITY INVESTMENT

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
El 84	Ministry of Sustainability and Climate Resiliency	NIL	3,294,760	3,294,760
Description Increasing Shelter Capacity and equipment for Hazard Management, Weather Service Headquarters building, construction of AWOS and BUOY network for weather forecasting, computer equipment, vehicles and boats, and other entity assets; Beach Re-nourishment Programme.				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of District Administration, Tourism and Transport - El 68 \$1,931,430 (see page 116) Transfer from Ministry of Financial Services and Home Affairs - El 67 \$572,397 (see page 133) Transfer from Ministry of Health, Environment, Culture and Housing - El 53 \$790,933 (see page 148)				

25. OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER FOR EDUCATION, YOUTH, SPORTS, AGRICULTURE AND LANDS

OUTPUT SUPPLIER: MINISTRY OF EDUCATION, YOUTH, SPORTS, AGRICULTURE AND LANDS

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EGA 1	Policy Advice, Governance and Ministerial Support Services	7,105,655	(962,686)	6,142,969
Description Provision of: • Policy research, development, communication, implementation and evaluation • Services to support the development of new or revised legislation • Strategy development and management of strategic priority projects • Governance and representation on regulatory Boards and Councils, international boards or committees and boards related to the Ministry and Statutory Authorities and Government Companies (SAGC) (University College of the Cayman Islands) • Administrative and executive services to support the Minister such as events management, speech writing and other mass communications matters • Other administration services provided to the New John Gray High School Project Steering Committee and Cayman Islands Agricultural Society • Provision of national policy, advice, technical expertise and guidance to a range of partners to promote inclusion and develop safe and positive learning school climates • Administrative Services provided for the review and management of Grants and Transfer Payments to Youth, Sports, and other organisations • Enforcement of access to and regulation of commercial activity on public lands by the Public Lands Commission (PLC)				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of District Administration and Lands - DAL 1 (see page 108)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EGA 16	Cadet Corps Services	673,675	(425,236)	248,439
Description Provision of an internationally recognized Star 4 Cadet Corp programme for youth ages 11 - 19 including: • Instructional (practical and theoretical) Training including Band/Music instruction • Land Training including; Drill and Turn-out, first aid, map and compass, field craft and adventure training • Marine training including sailing, kayaking, diving • Physical Activities including participation in various sport, fun runs • Leadership Programme including Method of Instructions (MOI), Team control and lesson planning • Adult Training for Instructors and Officers and regular reporting to parents Participate in National Parades, local parades, including Passing Out (Enrolment) and Awards/Closing Parades. There are also special ceremonies including state visits, special conferences opening ceremonies where Cadets bear the flags and sing the National Anthem/Song. Provide Community service to the wider community. Plan, operate and attend camps locally and regionally within a residential environment. Provide a vocational and technical training programme to cadets who are at least 16 years of age and Star 2 qualified.				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of District Administration and Lands - HAF 7 (see page 121)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EGA 17	Sport Services	4,679,103	(3,402,112)	1,276,991
Description The provision of sports coaching and instructing in Grand Cayman and the Sister Islands primarily in the six focus sports - basketball, cricket, football, netball, track and field and swimming via: Community Sport Programmes; National Programmes; After-School Programmes; School sessions; Sports Workshops; Summer Camps; Recreational Leagues and Events. Rental and coordination of Sporting Facilities, provision of Security for Facilities, Maintenance, Cleaning and Inspections for; Stadiums, Fields, Hard Courts, Walking Tracks, and Other Facilities in Grand Cayman. Provide professional advice and technical support to the Ministry and sporting associations with particular focus on the core sports of – Basketball, Cricket, Football, Netball, Track and Field and Swimming.				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of District Administration and Lands - YSC 3 (see page 123)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EGA 18	Youth Services	525,965	(468,877)	57,088

Description

Facilitation of programmes whereby, youth research and share their views on national and international issues. The delivery of a series of summer camps which keep youth productively engaged and adequately supervised during their summer vacation. In addition, the coordination and production of newsletters and radio shows to disseminate information to youth.

Reason for Appropriation Change:

Election reorganisation.

Transfer to Ministry of District Administration and Lands - YSC 4 (see page 123)

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EGA 20	Management of Land Information and Provision of Surveying Services	4,081,664	(3,030,937)	1,050,727

Description

- Provision of a real estate valuation and appraisal service to Government including the general maintenance 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 includes 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)

Reason for Appropriation Change:

Election reorganisation.

Transfer to Ministry of District Administration and Lands - DAL 3 (see page 109)

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EGA 21	Agriculture Support and Regulatory Services	6,207,941	(547,522)	5,660,419
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 care and maintenance of plant and the propagation of vegetable seedlings and fruit trees to farmers and backyard gardeners • Administration of programmes to provide plant pest diagnostic services to farmers, backyard gardeners to facilitate the effective management of pests and plant health • 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 and the enhancement of National Food Security • 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				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of District Administration and Lands - PAH 24 (see page 139)				

TRANSFER PAYMENT

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 51	Other Educational and Training Assistance	300,000	(190,000)	110,000
Description 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.				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of District Administration and Lands - TP 101 (see page 110)				

EQUITY INVESTMENT

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
El 12	Ministry of Education, Youth, Sports, Agriculture and Lands	25,296,327	(3,570,746)	21,725,581
Description Construction and ancillary costs of new school(s) project; minor capital works; other capital purchases and minor capital works.				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of District Administration and Lands - El 87 \$345,972 (see page 110) Transfer to Ministry of Investment, Innovation and Social Development - El 78 \$1,461,539 (see page 136) Transfer to Ministry of Planning, Agriculture, Housing and Infrastructure - El 71 \$1,375,832 (see page 141) Transfer to Ministry of Youth, Sports, Culture and Heritage - El 86 \$387,403 (see page 129)				

EXECUTIVE ASSETS

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2020 FY Transfer To 2021 FY \$	2021 Supplementary Request \$	2021 Revised Budget \$
EA 4	Land Purchase	2,500,000	1,672,626	(4,172,626)	NIL
Description					
Reason for Appropriation Change: Election reorganisation Transfer to Ministry of District Administration and Lands - EA 4 (see page 111)					

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EA 9	Land Purchase: Gazetted Claims	2,000,000	(892,849)	1,107,151
Description				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of District Administration and Lands – EA 9 (see page 111)				

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

OUTPUT SUPPLIER: MINISTRY OF DISTRICT ADMINISTRATION AND LANDS

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
DAL 1	Policy Advice and Support to the Minister for District Administration and Lands	NIL	1,200,263	1,200,263
Description Policy advice and ministerial support to the Minister and Cabinet involving subjects relating to Grand Cayman, Cayman Brac and Little Cayman, including: District Administration, Public Lands Commission, Lands and Surveying, Sister Islands Sports matters, Water Authority and Sister Islands Affordable Housing Development Corporation.				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Education, Youth, Sports and Lands - EGA 1 \$962,686 (see page 103) Transfer from Ministry of District Administration and Tourism- DAT 1 \$237,577 (see page 114)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
DAL 2	Government Services in Cayman Brac and Little Cayman	NIL	4,937,827	4,937,827
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 - Complete the Cayman Brac Sports Complex to encourage sports tourism on Cayman Brac - Complete works to convert the Bluff hurricane shelter site into a new Multi-purpose Hall - Continue road repair in Cayman Brac due to WAC installing pipelines for city water between 2016- 2025 - 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				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of District Administration, Tourism and Transport - DAT 2 \$4,937,827 (see page 114)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
DAL 3	Provision Cadastral Surveying, Planning and Resource Management	NIL	3,030,937	3,030,937
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)				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Education, Youth, Sports, Agriculture and Lands - EGA 20 (see page 105)				

OUTPUT SUPPLIER: SISTER ISLANDS AFFORDABLE HOUSING CORPORATION

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
SIH 1	Sister Islands Affordable Housing Programme	NIL	93,750	93,750
Description The outputs to be purchased by Cabinet and delivered by the Sister Islands Affordable Housing Corporation during the 2020 and 2021 financial years are documented below.				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of District Administration, Tourism and Transport – SIH 1 (see page 115)				

TRANSFER PAYMENTS

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 66	Sister Islands Home Repairs Assistance	NIL	106,287	106,287
Description Repair senior citizen homes in the Sister Islands.				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of District Administration, Tourism and Transport – TP 66 (see page 115)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 86	Sister Islands Beaches and Community Clean Up Programme	NIL	3,416	3,416
Description				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of District Administration, Tourism and Transport – TP 86 (see page 116)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 101	Sister Islands Community Programmes/Projects	NIL	190,000	190,000
Description				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Education, Youth, Sports, Agriculture and Lands - TP 51 (see page 106)				

EQUITY INVESTMENT

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EI 87	Ministry of District Administration and Lands	NIL	996,439*	996,439
Description Equity Investment for purchase of entity assets.				
Reason for Appropriation Change: Election reorganisation.				
+\$345,972 Transfer from Ministry of Education, Youth, Sports, Agriculture and Lands - EI 12 (see page 107) +\$3,050,467 Transfer from Ministry of District Administration, Tourism and Transport - EI 68 (see page 116) -\$2,400,000 Reallocation of Post-Election Transfers to OE 134 (see page 65) *+\$996,439 Total				

EXECUTIVE ASSETS

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EA 4	Land Purchase	NIL	4,172,626	4,172,626
Description				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Education, Youth, Sports, Agriculture and Lands - (see page 107)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EA 9	Land Purchase: Gazetted Claims	NIL	892,849	892,849
Description				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Education, Youth, Sports, Agriculture and Lands - EA 9 (see page 107)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EA 55	Cayman Brac and Little Cayman Roads	NIL	114,072*	114,072
Description				
To construct roads in Cayman Brac and Little Cayman.				
Reason for Appropriation Change: Election reorganisation. +\$514,072 Transfer from Ministry of District Administration, Tourism and Transport – EA 55 (see page 116) -\$400,000 Reallocation of Post-Election Transfer to OE 134 (see page 65) *+\$114,072 Total				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EA 60	Cayman Brac: Bluff Playfield	NIL	102,652*	102,652
Description In 2020, tendering of architecture services for the VIP building, the sports office, the tennis courts and the LED 800 LUX football field lights upgrade.				
Reason for Appropriation Change: Election reorganisation.				
+\$352,652 Transfer from Ministry of District Administration, Tourism and Transport – EA 60 (see page 117) -\$250,000 Reallocation of Post-Election Transfer to OE 134 (see page 65) *+\$102,652 Total				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EA 95	Cemetery Vaults – Cayman Brac	NIL	13,969	13,969
Description To construct new cemetery vaults in Cayman Brac and Little Cayman.				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of District Administration, Tourism and Transport – EA 95 (see page 117)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EA 125	Cayman Brac Emergency Shelter	NIL	162,349*	162,349
Description In 2020 and 2021, procurement of audio-video/staging equipment for various public events such graduations and official ceremonies. Also, the fit-out of the kitchen and partial completion of the remaining unfinished rooms.				
Reason for Appropriation Change: Election reorganisation.				
+\$412,349 Transfer from Ministry of District Administration, Tourism and Transport – EA 125 (see page 117) -\$250,000 Reallocation of Post-Election Transfer to OE 134 (see page 65) *+\$162,349 Total				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EA 139	Little Cayman Boat Launch Ramp	NIL	343,985*	343,985
Description Tendering for professional fees (design and structural engineering) and demolition of South coast dock in Little Cayman. In 2019 and 2020, construction of a new replacement dock to be completed.				
Reason for Appropriation Change: Election reorganisation.				
+\$493,985 Transfer from Ministry of District Administration, Tourism and Transport – EA 139 (see page 118)				
-\$150,000 Reallocation of Post-Election Transfer to OE 134 (see page 65)				
*+\$343,985 Total				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EA 144	Public Restrooms	NIL	66,207*	66,207
Description In 2020, final completion of the North Side - Starfish Point, East End and the West Bay - Cemetery Beach restroom projects. Procurement of architecture services for Governor's Beach - West bay Road restrooms and parking lot. In 2021, construction will begin on the Governor's Beach restrooms and parking lot.				
Reason for Appropriation Change: Election reorganisation.				
+\$166,207 Transfer from Ministry of District Administration, Tourism and Transport – EA 144 (see page 118)				
-\$100,000 Reallocation of Post-Election Transfer to OE 134 (see page 65)				
*+\$66,207 Total				

27. OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER FOR DISTRICT ADMINISTRATION, TOURISM AND TRANSPORT

OUTPUT SUPPLIER: MINISTRY OF DISTRICT ADMINISTRATION, TOURISM AND TRANSPORT

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
DAT 1	Advice and Support for the Minister for District Administration, Tourism and Transport	4,034,274	(237,577)	3,796,697
Description Policy advice and support to the Minister and Cabinet involving subjects relating to Tourism, Cayman Brac and Little Cayman, and National Weather including: Department of Tourism, District Administration, National Weather Service, Public Transport Board, Cayman Airways, Port Authority, Cayman Turtle Conservation and Education Centre, Tourism Attractions Board, Cayman Islands Airports Authority, Cayman Islands Tourism Association, Sister Islands Tourism Association and Sister Islands Affordable Housing Development Corporation.				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of District Administration and Lands - DAL 1 (see page 108)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
DAT 2	Government Services in Cayman Brac and Little Cayman	8,481,917	(4,937,827)	3,544,090
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 • Complete the swimming pool at Cayman Brac Sports Complex to encourage sports tourism on Cayman Brac • Complete works to convert the Bluff hurricane shelter site into a new multi-purpose hall • Continue road repair in Cayman Brac due to WAC installing pipelines for city water between 2016-2025 • Provision of child daycare and pre-school services				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of District Administration and Lands - DAL 2 (see page 108)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
DAT 13	Meteorological Services	1,828,478	(924,119)	904,359
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, forecasts 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				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of Sustainability and Climate Resiliency - SCR 4 (see page 100)				

OUTPUT SUPPLIER: SISTER ISLANDS AFFORDABLE HOUSING CORPORATION

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2020 FY Transfer To 2021 FY \$	2021 Supplementary Request \$	2021 Revised Budget \$
SIH 1	Sister Islands Affordable Housing Programme	75,000	18,750	(93,750)	NIL
Description The outputs to be purchased by Cabinet and delivered by the Sister Islands Affordable Housing Corporation during the 2020 and 2021 financial years are documented below.					
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of District Administration and Lands – SIH 1 (see page 109)					

TRANSFER PAYMENTS

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 66	Sister Islands Home Repairs Assistance	250,000	(106,287)	143,713
Description Repair senior citizen homes in the Sister Islands.				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of District Administration and Lands – TP 66 (see page 109)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 86	Sister Islands Beaches and Community Clean Up Programme	400,000	(3,416)	396,584
Description				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of District Administration and Lands – TP 86 (see page 110)				

EQUITY INVESTMENT

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2020 FY Transfer To 2021 FY \$	2021 Supplementary Request \$	2021 Revised Budget \$
EI 68	Ministry of District Administration, Tourism and Transport	4,000,000	1,710,302	(4,981,897)	728,405
Description					
Equity Investment for purchase of entity assets.					
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of Sustainability and Climate Resiliency - EI 84 \$1,931,430 (see page 102) Transfer to Ministry of District Administration and Lands - EI 87 \$3,050,467 (see page 110)					

EXECUTIVE ASSET

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EA 55	Cayman Brac and Little Cayman Roads	1,000,000	(514,072)	485,928
Description				
To construct roads in Cayman Brac and Little Cayman.				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of District Administration and Lands – EA 55 (see page 111)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2020 FY Transfer To 2021 FY \$	2021 Supplementary Request \$	2021 Revised Budget \$
EA 60	Cayman Brac: Bluff Playfield	NIL	352,652	(352,652)	NIL
Description In 2020, tendering of architecture services for the VIP building, the sports office, the tennis courts and the LED 800 LUX football field lights upgrade.					
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of District Administration and Lands – EA 60 (see page 112)					

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EA 95	Cemetery Vaults – Cayman Brac	50,000	(13,969)	36,031
Description To construct new cemetery vaults in Cayman Brac and Little Cayman.				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of District Administration and Lands – EA 95 (see page 112)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2020 FY Transfer To 2021 FY \$	2021 Supplementary Request \$	2021 Revised Budget \$
EA 125	Cayman Brac Emergency Shelter	250,000	162,349	(412,349)	NIL
Description In 2020 and 2021, procurement of audio-video/staging equipment for various public events such graduations and official ceremonies. Also, the fit-out of the kitchen and partial completion of the remaining unfinished rooms.					
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of District Administration and Lands – EA 125 (see page 112)					

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2020 FY Transfer To 2021 FY \$	2021 Supplementary Request \$	2021 Revised Budget \$
EA 139	Little Cayman Boat Launch Ramp	250,000	243,985	(493,985)	NIL
Description Tendering for professional fees (design and structural engineering) and demolition of South coast dock in Little Cayman. In 2019 and 2020, construction of a new replacement dock to be completed.					
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of District Administration and Lands – EA 139 (see page 113)					

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2020 FY Transfer To 2021 FY \$	2021 Supplementary Request \$	2021 Revised Budget \$
EA 144	Public Restrooms	200,000	33,793	(166,207)	NIL
Description In 2020, final completion of the North Side - Starfish Point, East End and the West Bay - Cemetery Beach restroom projects. Procurement of architecture services for Governor's Beach - West bay Road restrooms and parking lot. In 2021, construction will begin on the Governor's Beach restrooms and parking lot.					
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of District Administration and Lands – EA 144 (see page 113)					

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

OUTPUT SUPPLIER: MINISTRY OF HOME AFFAIRS

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
HAF 2	Correctional Supervision, Intervention and Support Services	NIL	6,860,177	6,860,177
Description Provision of a wide range of rehabilitative and intervention services and programmes to adult offenders in the community to target the underlying factors contributing to their offending behavior in order to reduce their rate of re-offending and support them to become contributing members of society. Victim services are also offered to address the negative impacts of offenders' behavior and raise awareness in the community, with the goal of empowering and promoting healing at the individual, family and community level.				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Financial Services and Home Affairs - FSC 35 (see page 132)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
HAF 3	Prison Custodial Services	NIL	5,474,971	5,474,971
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.				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Financial Services and Home Affairs - FSC 34 (see page 132)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
HAF 4	Public Safety, Electronic Monitoring and Incident Responses	NIL	3,020,867	3,020,867
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.				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Financial Services and Home Affairs - FSC 31 (see page 131)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
HAF 5	Domestic and Aerodrome Fire Services	NIL	8,277,130	8,277,130
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.				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Financial Services and Home Affairs - FSC 32 and FSC 33 (see page 131)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
HAF 7	Cadet Corps Services	NIL	425,236	425,236
Description Provision of an internationally recognized Star 4 Cadet Corp programme for youth ages 11 - 19 including: • Instructional (practical and theoretical) Training including Band/Music instruction • Land Training including; Drill and Turn-out, first aid, map and compass, field craft and adventure training • Marine training including sailing, kayaking, diving • Physical Activities including participation in various sport, fun runs • Leadership Programme including Method of Instructions (MOI), Team control and lesson planning • Adult Training for Instructors and Officers and regular reporting to parents Participate in National Parades, local parades, including Passing Out (Enrolment) and Awards/Closing Parades. There are also special ceremonies including state visits, special conferences opening ceremonies where Cadets bear the flags and sing the National Anthem/Song. Provide Community service to the wider community. Plan, operate and attend camps locally and regionally within a residential environment. Provide a vocational and technical training programme to cadets who are at least 16 years of age and Star 2 qualified.				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Education, Youth, Sports, Agriculture and Lands - EGA 16 (see page 104)				

TRANSFER PAYMENT

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 69	Support for the Bridge Foundation	NIL	77,500	77,500
Description Support assistance for substance abuse rehabilitation.				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Financial Services and Home Affairs - TP 69 (see page 133)				

EQUITY INVESTMENT

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
El 85	Ministry of Home Affairs	NIL	21,076,686	21,076,686
Description Equity Investment for purchase of entity assets.				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Financial Services and Home Affairs - El 67 (see page 133)				

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

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

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
YSC 3	Sport Services	NIL	3,402,112	3,402,112
Description Rental and coordination of Sporting Facilities, provision of Security for Facilities, Maintenance, Cleaning and Inspections for: Stadiums, Fields, Hard Courts, Walking Tracks, and Other Facilities on Grand Cayman. The provision of sports coaching and instructing primarily in the 8 focus sports- Basketball, Cricket, Football, Netball, Squash, Swimming, Track and Field and Volleyball which are conducted to improve the health, well- being, talent identification and development, technical skills and fitness of youths and adults at novice to elite levels via: After-School Programs/Community Sport Development Programs, Talent Identification and Development Programs, Recreational Leagues/Inter-School Leagues and Events, School Sessions, Sports Workshops and Camps To provide professional advice and technical support to the Ministry and national sports associations with particular focus on the core sports of - Basketball, Cricket, Football, Netball, Squash, Swimming, Track and Field, and Volleyball.				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Education, Youth, Sports, Agriculture and Lands - EGA 17 (see page 104)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
YSC 4	Youth Services	NIL	468,877	468,877
Description Monitor and report on youth service providers who receive funding from the Ministry of Youth, Sports, Culture and Heritage. Offer support to these providers such that they are able to offer vibrant programmes which reflect the goals and objectives held in the National Youth Policy. Offer feedback and recommendations to the Ministry on opportunities for partnership improvements to effect positive change in society. Coordinating and managing the weekly meetings of the Cayman Islands Youth Assembly and monitoring the progression of the annual Youth Dialogues and Forums produced by the Assembly members. In addition, the coordination and production of newsletters, radio shows and social media updates (Facebook, Instagram, Blogs etc.) to disseminate information to youth.				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Education, Youth, Sports, Agriculture and Lands - EGA 18 (see page 105)				

OUTPUT SUPPLIER: CAYMAN ISLANDS NATIONAL MUSEUM

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
MUS 4	Collection and Preservation of Significant Material Evidence	NIL	73,872	73,872
Description Collection and preservation of material evidence significant to our culture, history and heritage, including: • Collection, documentation and preservation of material • Protection, scientific research of, and limited public access to Museum collections, and materials of Caymanian heritage				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Health, Environment, Culture and Housing – MUS 4 (see page 142)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
MUS 5	Museum Facilities, Exhibitions and Displays	NIL	287,964	287,964
Description Public access to and educational services from, displays, exhibitions, library, publications, research collections and programmes of the Cayman Islands National Museum including: • Providing museum facilities, exhibitions, displays and general public access to them • Provision of a land-based Maritime Heritage Trail and Shipwreck Preserves • Provision of restaurants, shops and other facilities for the use by the public and in furtherance of the mission and purposes of the Cayman Islands National Museum • Liaising with local and international groups having similar objectives, for loan or exchange of artefacts and exhibits, and the exchange of knowledge and information				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Health, Environment, Culture and Housing- MUS 5 (see page 142)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
MUS 6	Provision of Policy and General Advice on Museum Matters	NIL	65,664	65,664
Description Provision of services to support the Ministry: • Direct, manage and assist the Cayman Islands National Museum to fulfil its mission and purposes • Support Government's request for information to further the cultural well-being of the Cayman Islands • Assist the Ministry in creating national cultural policies and plans and any necessary legislation • Provide reports and other documentation requested by the Ministry, Cabinet and other Government Departments.				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Health, Environment, Culture and Housing – MUS 6 (see page 143)				

OUTPUT SUPPLIER: CAYMAN NATIONAL CULTURAL FOUNDATION

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NCF 1	Arts and Culture Preservation, Documentation and Promotion	NIL	49,932	49,932
Description • Managing the ongoing conservation and promotion of Mind's Eye (Miss Lassie's House), the more than one-hundred-year-old cultural heritage site that is a unique and exceptional example of both traditional Caymanian architecture and of internationally recognised home-grown artistic talent; • Preservation of the national collection of 126 Gladwyn K. Bush artworks acquired on behalf of the people of the Cayman Islands. This may include periodically exhibiting the works, upon invitation. • Producing an annual Arts Awards presentation recognising individuals or groups whose work, or work with others, has made or is expected to make, in the long term, a meaningful contribution to the exploration, promotion or preservation of Caymanian cultural heritage and the development of Caymanian arts. • Maintaining a resource library of video and audio recordings, prints, photographs, books, magazines and other literature on or about art / culture (some of these materials are purchased; some, such as FOUNDATION arts and culture journal and other literary works, are published by the CNCF).				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Health, Environment, Culture and Housing - NCF 7 (see page 143)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NCF 2	Cultural Festivals / International Exchange / Local Partnerships	NIL	438, 672	438,672
Description - Hosting/sharing the Caymanian arts and cultural experience at local and international arts and culture events, such as the Cayman Islands International Storytelling Festival, GIMISTORY; the Cayman Islands National Festival of Arts, CAYFEST; and/or at overseas arts and culture festivals/conferences/seminars. - Administration of CIG approved funding for other Government-funded festivals and carnivals, including the Cayman Carnival.				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Health, Environment, Culture and Housing - NCF 8 (see page 144)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NCF 4	Training and Support for Artistic Development	NIL	55,794	55,794
Description - Provision of training programmes in the performing, visual and/or literary arts in the form of workshops, screening, seminars or residencies for local performers, teachers and students. - Administration of arts grants and other assistance to individuals and groups to facilitate opportunities for artists to explore, practice, share, learn and benefit from their work.				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Health, Environment, Culture and Housing - NCF 9 (see page 144)				

OUTPUT SUPPLIER: NATIONAL GALLERY OF THE CAYMAN ISLANDS

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NAG 1	National Arts, Exhibitions and Festivals	NIL	104,964	104,964
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.				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Health, Environment, Culture and Housing - NAG 1 (see page 145)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NAG 2	National Art Collection	NIL	60,312	60,312
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).				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Health, Environment, Culture and Housing - NAG 2 (see page 145)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NAG 3	Art Education, Outreach and Training	NIL	202,722	202,722
Description - Provision of arts education programmes (children and youth), continuing education programmes (adults), to develop and understanding and appreciation of Caymanian culture and Caymanian artists - Provision of internships, career advice and scholarships that promote the practice and appreciation of the visual arts of the Cayman Islands and beyond - Provision of outreach programmes within the community for therapeutic and rehabilitation purposes. - Encourage the development and appreciation of Caymanian culture and heritage - Encourage and provide opportunities for art residencies (locally and internationally) Short term goals - Promote the appreciation and practice of visual art in the Cayman Islands by teaching art skills - Promote school visits by creating cross curricula tours and supporting worksheets and art activities - Increase school relationships and teachers knowledge of Caymanian artists and history by providing workshops for teachers - Support the CXC/GCSE/A-level art programmes - Provide students with information and training about creative careers Long term goals - Foster lifelong interest in the arts and Caymanian culture - Strengthen self-confidence and cultural identity - Improve social behaviour; strengthen peer, mentor and family relationships - Improve critical thinking, academic performance and lifelong learning - Provide opportunities to perform and exhibit art - Provide an after school safe haven; raise self-esteem; and divert at-risk youth from the juvenile justice system - Develop stronger relationships with partner organisations				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Health, Environment, Culture and Housing - NAG 3 (see page 145)				

OUTPUT SUPPLIER: VARIOUS OUTPUT SUPPLIERS

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NGS 83	Other Cultural Programmes	NIL	59,992	59,992
Description Support to, and development of, cultural programmes in various disciplines.				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Health, Environment, Culture and Housing - NGS 83 (see page 147)				

EQUITY INVESTMENTS

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EI 23	Cayman Islands National Museum	NIL	350,000	350,000
Description Support Facility.				
Reason for Appropriation Change: Election reorganisation Transfer from Ministry of Health, Environment, Culture and Housing - EI 23 (see page 148)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EI 47	Cayman National Gallery	NIL	210,000	210,000
Description Restoration of premises.				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Health, Environment, Culture and Housing - EI 47 (see page 148)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EI 86	Ministry of Youth, Sports, Culture and Heritage	NIL	387,403	387,403
Description Equity Investment to purchase entity assets.				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Education, Youth, Sports, Agriculture and Lands - EI 86 (see page 107)				

30. OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER FOR FINANCIAL SERVICES AND HOME AFFAIRS

OUTPUT SUPPLIER: MINISTRY OF FINANCIAL SERVICES AND HOME AFFAIRS

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
FSC 22	A Robust, Efficient Regime for the Registration of Corporate and Vital Information	3,197,008	(203,595)	2,993,413
Description The Registry manages the processing of registration applications for vital information.				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of Investment, Innovation and Social Development - ITI 1 (see page 135)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
FSC 30	National Disaster Preparedness and Response Services	1,383,762	(691,880)	691,882
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 minimize the consequences of natural and other disasters.				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of Sustainability and Climate Resiliency - SRC 2 (see page 100)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
FSC 31	Public Safety, Electronic Monitoring and Incident Responses	6,041,735	(3,020,867)	3,020,868
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				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of Home Affairs - HAF 4 (see page 120)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
FSC 32	Domestic Fire Services	10,647,392	(4,831,457)	5,815,935
Description Maintain capacity to respond to domestic fire and other emergencies (natural or man-made); conduct inspections to ensure safe, efficient and effective compliance with Fire Code; investigate cause and original number of all fires and provide Fire Safety education and training programmes to the public relative to all areas.				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of Home Affairs - HAF 5 (see page 120)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
FSC 33	Aerodrome Fire Services	5,906,868	(3,445,673)	2,461,195
Description Provide rescue fire-fighting services (RFFS) in response to aerodrome incidents to preserve lives and minimize the effects on airport operations.				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of Home Affairs - HAF 5 (see page 120)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
FSC 34	Prison Custodial Services	10,949,933	(5,474,971)	5,474,962
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.				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of Home Affairs - HAF 3 (see page 119)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
FSC 35	Correctional Supervision, Intervention and Support Services	13,720,354	(6,860,177)	6,860,177
Description Provision of a wide range of rehabilitative and intervention services and programmes to adult offenders in the community and in the Prison system, to target the underlying factors contributing to their offending behaviour in order to reduce their rate of re-offending and support them to become contributing members of society; victim services are also offered to address the negative impacts of offenders' behaviour and raise awareness in the community, with the goal of empowering and promoting healing at both the individual and community level.				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of Home Affairs - HAF 2 (see page 119)				

TRANSFER PAYMENT

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 69	Support for the Bridge Foundation	155,000	(77,500)	77,500
Description Support assistance for substance abuse rehabilitation.				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of Home Affairs - TP 69 (see page 121)				

OTHER EXECUTIVE EXPENSE

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
OE 125	Caribbean Disaster Emergency Management Agency Membership	90,000	(90,000)	NIL
Description				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of Sustainability and Climate Resiliency - (see page 101)				

EQUITY INVESTMENT

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2020 FY Transfer to 2021 FY \$	2021 Supplementary Request \$	2021 Revised Budget \$
EI 67	Ministry of Financial Services and Home Affairs	17,798,000	10,308,967	(21,649,083)	6,457,884
Description Prison Upgrades; Fire vehicles and equipment; Public safety infrastructure; IT infrastructure; Hazard management projects.					
Reason for Appropriation Change: Election reorganisation Transfer to Ministry of Home Affairs - EI 85 -\$21,076,686 (see page 122) Transfer to Ministry of Sustainability and Climate Resiliency - EI 84 -\$572,397 (see page 102)					

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

OUTPUT SUPPLIER: MINISTRY OF FINANCIAL SERVICES AND COMMERCE

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
FSC 36	Commerce and Maritime Policy	NIL	1,743,526	1,743,526
Description To provide support to the Minister in the delivery and implementation of policy directives and legislative development relative to these sectors.				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Commerce, Planning and Infrastructure - PAH 20 (see page 138)				

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

OUTPUT SUPPLIER: MINISTRY OF INVESTMENT, INNOVATION AND SOCIAL DEVELOPMENT

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
ITI 1	International Engagement and Representation of the Cayman Islands	NIL	203,595	203,595
Description				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Financial Services and Home Affairs - FSC 22 (see page 130)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
ITI 3	Digital Services and Strategy	NIL	9,269,544	9,269,544
Description				
Making it easier to do business with the Cayman Islands government by: - Implementing, improving, and promoting Government's digital infrastructure platforms and digital service, - Ensuring adequate tools and resources to carry out the government's digital and technological objectives, including operation of an internal, standard business hours IT helpdesk - Continuously strengthening Government's cybersecurity response and defense based on a 'whole-of-government' strategic, risk adverse approach				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Commerce, Planning and Infrastructure - PAH 1, PAH 18 and PAH 22 (see pages 137 and 138)				

EQUITY INVESTMENT

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
El 78	Ministry of Investment, Innovation and Social Development	NIL	1,461,539	1,461,539
Description Equity Investment for purchase of entity assets.				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Education, Youth, Sports, Agriculture and Lands - El 78 (see page 107)				

33. OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER FOR COMMERCE, PLANNING AND INFRASTRUCTURE

OUTPUT SUPPLIER: MINISTRY OF COMMERCE, PLANNING AND INFRASTRUCTURE

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
PAH 1	Advice and Support to the Minister for Commerce, Planning and Infrastructure	4,406,286	(786,353)	3,619,933
Description Provision of ministerial services and policy advice to the Minister on commerce, planning, infrastructure and other matters, including: e-Government, cyber security, small business development centre, vehicle purchase and servicing, vehicle inspections and licensing, upkeep of parks and cemeteries and management of public buildings (town halls and civic centres). The development of strategies to achieve Government priorities, and activities which relate to statutory obligations, such as the production of budget documents, annual report, responses to FOI requests, and the maintenance of a variety of records.				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of Investment, Innovation and Social Development - ITI 3 (see page 135)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
PAH 18	Technology Support Services	10,084,213	(6,562,078)	3,522,135
Description The Department operates a 7.5-hours/working day manned Call in Support Answering Service (CSAS) to support Logs ("bug fixes", faults, service outages, password reset and basic requests for IT services) and dispatch these requests to IT staff for work assignment services for central Core agencies and limited SAGCs. Requests for significant sets of IT work to be done or additional/special IT costs are assigned as IT projects. Provides IT infrastructure administration, management, and support (for data centres, PCs, networks, servers, internet, backups/restores, security, emails, files access, mobile devices, remote access, storage, databases, and software). Also produces in-house software (applications, intranet, websites, and e-services) development/support along with 3rd party software packages support/assistance.				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of Investment, Innovation and Social Development - ITI 3 (see page 135)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
PAH 20	Licensing, Monitoring and Enforcement of Specific Business Types	1,947,437	(1,743,526)	203,911
Description To allow for appropriate activity that meets specified minimum standards and to combat illegal activity.				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of Financial Services and Commerce – FSC 36 (see page 134)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
PAH 22	Implementation of e-Government Programme	2,218,712	(1,921,113)	297,599
Description - Administer e-Government (e-gov) programme - Establish e-gov platform infrastructure to support digitized services - Promote the use of online services - Oversight, development, and implementation of e-Government Programme Framework - Establish Policy and Framework to enhance cybersecurity posture				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of Investment, Innovation and Social Development - ITI 3 (see page 135)				

TRANSFER PAYMENT

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2020 FY Transfer to FY 2021 \$	2021 Supplementary Request \$	2021 Revised Budget \$
TP 81	Support to National Energy Council	40,000	27,500	(67,500)	NIL
Description					
Reason for Appropriation Change: Election reorganization. Transfer to Ministry of Sustainability and Climate Resiliency - TP 81 -\$67,500 (see page 101)					

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

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

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
PAH 24	Agriculture Support and Regulatory Services	NIL	547,522	547,522
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 care and maintenance of plant and the propagation of vegetable seedlings and fruit trees to farmers and backyard gardeners • Administration of programmes to provide plant pest diagnostic services to farmers, backyard gardeners to facilitate the effective management of pests and plant health • 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 and the enhancement of National Food Security • 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				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Education, Youth, Sports, Agriculture and Lands - EGA 21 (see page 106)				

OUTPUT SUPPLIER: NATIONAL HOUSING DEVELOPMENT TRUST

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NHT 4	Administration of the Affordable Housing Initiative	NIL	119,964	119,964
Description Administer the Affordable Housing Initiative (AHI) Program and provide support services to low income Caymanian families.				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Health, Environment, Culture and Housing - NHT 4 (see page 146)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NHT 5	Administration of the Government Guaranteed Home Assisted Mortgage	NIL	115,518	115,518
Description Administer the Government Guarantee Home Assisted Mortgage (GGHAM) Programme and provide support services to low income Caymanian families.				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Health, Environment, Culture and Housing - NHT 5 (see page 146)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NHT 6	Administration of the New Affordable Housing Initiative	NIL	93,684	93,684
Description Administer the New Affordable Housing Initiative (AHI) Programme and provide support services to low income Caymanian families.				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Health, Environment, Culture and Housing - NHT 6 (see page 146)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NHT 7	Administration of the Build on Your Own Property Initiative	NIL	8,334	8,334
Description Administer the Build on Your Own (BYOP) Programme and provide support services to low income Caymanian families.				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Health, Environment, Culture and Housing - NHT 7 (see page 147)				

EQUITY INVESTMENTS

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EI 57	National Housing Development Trust	NIL	4,493,075	4,493,075
Description Equity Investment to cover debt servicing.				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Health, Environment, Culture and Housing - EI 57 (see page 149)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EI 71	Ministry of Planning, Agriculture, Housing and Infrastructure	NIL	1,375,832	1,375,832
Description Equity Investment for purchase of entity assets.				
Reason for Appropriation Change: Election reorganisation. Transfer from Ministry of Education, Youth, Sports, Agriculture and Lands - EI 12 (see page 107)				

35. OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER FOR HEALTH, ENVIRONMENT, CULTURE AND HOUSING

OUTPUT SUPPLIER: MINISTRY OF HEALTH, ENVIRONMENT, CULTURE AND HOUSING

OUTPUT SUPPLIER: CAYMAN ISLANDS NATIONAL MUSEUM

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
MUS 4	Collection and Preservation of Significant Material Evidence	147,744	(73,872)	73,872
Description Collection and preservation of material evidence significant to our culture, history and heritage, including: • Collection, documentation and preservation of material • Protection, scientific research of, and limited public access to Museum collections, and materials of Caymanian heritage				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of Youth, Sports, Culture and Heritage - MUS 4 (see page 124)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
MUS 5	Museum Facilities, Exhibitions and Displays	575,928	(287,964)	287,964
Description Public access to and educational services from, displays, exhibitions, library, publications, research collections and programmes of, the Cayman Islands National Museum including: • Providing museum facilities, exhibitions, displays and general public access to them • Provision of a land-based Maritime Heritage Trail and Shipwreck Preserves • Provision of restaurants, shops and other facilities for 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				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of Youth, Sports, Culture and Heritage - MUS 5 (see page 124)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
MUS 6	Provision of Policy and General Advice on Museum Matters	131,328	(65,664)	65,664
Description Provision of services to support the Ministry: • Direct, manage and assist the Cayman Islands National Museum to fulfil its mission and purposes • Support Government's request for information to further the cultural wellbeing of the Cayman Islands • Assist the Ministry in creating national culture policies and plans; and any necessary legislation • Provide reports and other documentation requested by the Ministry, Cabinet and other Government Departments				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of Youth, Sports, Culture and Heritage - MUS 6 (see page 125)				

OUTPUT SUPPLIER: CAYMAN NATIONAL CULTURAL FOUNDATION

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NCF 7	Arts and Culture Preservation, Documentation and Promotion	99,873	(49,932)	49,941
Description • Preservation of the national collection of 125 Gladwyn K. Bush artworks acquired on behalf of the people of the Cayman Islands. This may include periodically exhibiting the works, upon invitation. • Producing an annual Arts Awards presentation recognising individuals or groups whose work, or work with others, has made or is expected to make, in the long term, a meaningful contribution to the exploration, promotion or preservation of Caymanian cultural heritage and the development of Caymanian arts. • Maintaining a resource library of video and audio recordings, prints, photographs, books, magazines and other literature on or about art/culture (some of these materials are purchased; some, such as arts and culture journal and other literary works, are published by the CNCF).				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of Youth, Sports, Culture and Heritage - NCF 1 (see page 125)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NCF 8	National Festivals and Stage Productions	877,338	(438,672)	438,666
Description • Production of the Cayman Islands International Storytelling Festival – GIMISTORY which showcases artistic expression (including music and spoken word performance), as well as aspects of traditional Caymanian culture (such as cooking on caboose and community life) and sharing these experiences with international audience and roster of gifted performers from Cayman and overseas • Hosting/sharing the Caymanian arts and cultural experience at local and international arts and culture events, such as Cayfest Red Sky at Night, as well as conferences/seminars • Presentation of performing arts events, including at least one locally created theatrical production				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of Youth, Sports, Culture and Heritage - NCF 2 (see page 126)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NCF 9	Training and Support for Artistic Development	111,589	(55,794)	55,795
Description • Provision of training programmes in the performing, visual and/or literary arts and in the art of storytelling in the form of workshops, seminars or residencies for local performers, teachers and students • Provision of youth programmes involving the artistic disciplines of drama, dance, traditional arts and crafts, storytelling and music through the Young-At-Arts extracurricular classes, performances, and field trips which will culminate in work-shows to showcase to a public audience the participants' progress over the course of the workshop				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of Youth, Sports, Culture and Heritage – NCF 4 (see page 126)				

OUTPUT SUPPLIER: NATIONAL GALLERY OF THE CAYMAN ISLANDS

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NAG 1	Exhibitions and Collection	209,940	(104,964)	104,976
Description Provision of exhibitions of visual arts, and related educational programming, for students, residents and visitors.				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of Youth, Sports, Culture and Heritage - NAG 1 (see page 126)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NAG 2	National Art Collection	120,620	(60,312)	60,308
Description Provision to acquire, conserve, and exhibit a National Art Collection and related research materials (database, conservation materials, and art library).				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of Youth, Sports, Culture and Heritage - NAG 2 (see page 127)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NAG 3	Art Education and Outreach Programmes	405,440	(202,722)	202,718
Description - Provision of arts education programmes (children and youth); continuing education programmes (adults), internships, career advice and scholarships that promote the practice and appreciation of the visual arts of the Cayman Islands and beyond. Provision of outreach programmes for therapeutic and rehabilitation purposes - Provision of the development, promotion and publication of Cayman Islands Visual Arts information, both locally and overseas, including consultation to Government on matters relating to arts and culture and related policies				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of Youth, Sports, Culture and Heritage - NAG 3 (see page 127)				

OUTPUT SUPPLIER: NATIONAL HOUSING DEVELOPMENT TRUST

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NHT 4	Administration of the Affordable Housing Initiative	239,934	(119,964)	119,970
Description Administer the lease of the Affordable Housing Initiative programme and provide support services to low income Caymanian families.				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of Planning, Agriculture, Housing and Infrastructure - NHT 4 (see page 140)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NHT 5	Administration of the Government Guaranteed Home Assisted Mortgage	231,031	(115,518)	115,513
Description Administration of the Government Guaranteed Home Assisted Mortgage (GGHAM) Programme and provide support services to low income Caymanian families.				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of Planning, Agriculture, Housing and Infrastructure - NHT 5 (see page 140)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NHT 6	Administration of the New Affordable Housing Initiative	187,368	(93,684)	93,684
Description Administer the New Affordable Housing Initiative Programme which provides support services to low income Caymanian families.				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of Planning, Agriculture, Housing and Infrastructure - NHT 6 (see page 140)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NHT 7	Administration of the Build on Your Own Property Initiative	16,667	(8,334)	8,333
Description Administer the Build on Your Own (BYOP) Programme and provide support services to low income Caymanian families.				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of Planning, Agriculture, Housing and Infrastructure - NHT 7 (see page 141)				

OUTPUT SUPPLIER: VARIOUS OUTPUT SUPPLIERS

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2020 FY Transfer to 2021 FY	2021 Supplementary Request \$	2021 Revised Budget \$
NGS 83	Other Health and Cultural Programmes	40,000	19,992	(59,992)	NIL
Description Support to, and development of, cultural programmes in various disciplines.					
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of Youth, Sports, Culture and Heritage - NGS 83 (see page 128)					

OTHER EXECUTIVE EXPENSE

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
OE 66	United Nations Caribbean Environmental Programme	7,000	(3,498)	3,502
Description Regional Trust fund for the Implementation of the Action Plan for the Caribbean Environment Programme.				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of Sustainability and Climate Resiliency - OE 66 (see page 101)				

EQUITY INVESTMENTS

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2020 FY Transfer to 2021 FY \$	2021 Supplementary Request \$	2021 Revised Budget \$
EI 23	Cayman Islands National Museum	50,000	300,000	(350,000)	NIL
Description Support Facility.					
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of Youth, Sports, Culture and Heritage - EI 23 (see page 128)					

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2020 FY Transfer to 2021 FY \$	2021 Supplementary Request \$	2021 Revised Budget \$
EI 47	Cayman National Gallery	150,000	60,000	(210,000)	NIL
Description Restoration of premises.					
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of Youth, Sports, Culture and Heritage - EI 47 (see page 128)					

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EI 53	Ministry of Health, Environment, Culture and Housing	6,261,993	(790,933)	5,471,060
Description Integrated Solid Waste Management System (ISWMS) and completion of Long-Term Mental Health Facility and purchase entity assets.				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of Sustainability and Climate Resiliency - EI 84 (see page 102)				

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
EI 57	National Housing Development Trust	5,000,000	(4,493,075)	506,925
Description Equity Investment to cover debt servicing.				
Reason for Appropriation Change: Election reorganisation. Transfer to Ministry of Planning, Agriculture, Housing and Infrastructure - EI 57 (see page 141)				

36. OUTPUT GROUPS TO BE PURCHASED BY THE MINISTER FOR COMMUNITY AFFAIRS

OUTPUT SUPPLIER: MINISTRY OF COMMUNITY AFFAIRS

OUTPUT SUPPLIER: GENDER EQUALITY CAYMAN

Appropriation Reference	Appropriation Name	2021 Original Appropriation \$	2021 Supplementary Request \$	2021 Revised Budget \$
NGS 87	Gender Equality Cayman	14,000	(7,000)	7,000
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 with 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.				
Reason for Appropriation Change: Election reorganisation Transfer to Cabinet Office - NGS 87 (see page 99)				

SECTION C

UNAUDITED FINANCIAL STATEMENTS FOR THE GOVERNMENT OF THE CAYMAN ISLANDS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

ALL FIGURES ARE STATED IN CI\$000s

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GOVERNMENT OF THE CAYMAN ISLANDS
FINANCIAL STATEMENTS FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021
STATEMENT OF RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

These financial statements have been prepared in accordance with the provisions of the Public Management and Finance Act (2020 Revision). They report financial transactions for the Core Government and the Entire Public Sector for the financial year ended 31 December 2021.

The financial statements were prepared by the Ministry of Finance and Economic Development on behalf of the Government.

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

To the best of our knowledge, the Financial Statements:

- a) are complete and reliable;
- b) fairly reflects the financial position at 31 December 2021 and performance during the financial year ended 31 December 2021;
- c) include all policy decisions and other circumstances that have or may have a material effect on the 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 Chris Saunders, MP
Deputy Premier and Minister for
Finance and Economic Development

30 April 2022

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

30 April 2022

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CORE GOVERNMENT

2021 FINANCIAL STATEMENTS

FOR THE 2021 FINANCIAL YEAR ENDED 31 DECEMBER 2021

ALL FIGURES ARE STATED IN \$000s

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GOVERNMENT OF THE CAYMAN ISLANDS
STATEMENT OF ACCOUNTING POLICIES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

General Accounting Policies

Reporting Entity

These unaudited financial statements are for the Government of the Cayman Islands. The unaudited financial statements encompass the Core Government and the Entire Public Sector as required by the Public Management and Finance Act (2020 Revision).

The reporting entity comprises of:

Executive financial transactions and balances;

Ministries and Portfolios;

Statutory Authorities;

Government Companies; and

Office of the Auditor General, the Office of the Ombudsman and Judicial Administration.

The Core Government accounts for Statutory Authorities and Government Companies on an equity accounting basis while the Entire Public Sector accounts for them on a fully consolidated basis.

Basis of Preparation

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

These financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period.

Reporting Period

The reporting period is the financial year ended 31 December 2021.

Basis of Consolidation

The consolidated Entire Public Sector financial report includes the transactions and balances of the Government of the Cayman Islands and its controlled entities during and at the end of the financial year. The controlled entities are combined using the purchase method of combination. Corresponding assets, liabilities, revenues and expenses are added together line by line. Transactions and balances between these sub-entities are eliminated on combination.

Specific Accounting Policies

Revenue

Coercive Revenue

Coercive revenue is recognised in accordance with the following recognition points.

Coercive Revenue	Revenue Recognition Point
Levies on International Trade and Transactions	
Import Duties Gasoline and Diesel Alcoholic Beverages Tobacco Products Motor Vehicle Duty Food Manufactured Goods Machinery and Transport Equipment	When goods become liable for duty, generally at declaration, prior to release of goods.
Cruise Ship Tax Environmental Protection Fees	When liability for tax or fee is incurred; date of disembarkation for cruise ships and date of departure for aircraft.
Domestic Levies on Goods and Services	
Professional Licenses Work Permit Fees Traders' License LCCL Company Fees Bank and Trust License Insurance Licences Mutual Fund Administrators Partnership Fees Trust Registration Fees Liquor Licence CUC Licence Cable and Wireless Licence TV Station Licence Ship Registration Fees Hotel Licence Radio stations	Upon initial application and, if appropriate, when renewed (renewal dates vary).
Coercive Revenue	Revenue Recognition Point
Domestic Levies on Goods and Services (Continued)	
Other Levies on Goods and Services	When due
Motor Vehicle Tax	Upon initial application and due date for annual renewal.
Tourist Accommodation Tax	Recognise when monthly return due
Misc. Stamp Duty	At the time the goods are delivered (on parcels)

Misc. Immigration Fees	Upon application
Levies on Property	
Land Transfer Duty	At time of transfer of ownership (set fee)
Infrastructure Fund Fee	For non-refundable fees, upon application for planning approval For refundable fees, once planning approval is granted
Other Levies	
Court Fines	When fine imposed
Other Fines	When fine imposed

Sale of Goods and Services (including user charges and fees)

Revenue from the sale of goods and services, including revenue resulting from user charges or fees, is recognised when it is earned. This is generally at time of sale or on delivery of service. Revenue from the rendering of a service is recognised by reference to the stage of completion of contracts or in accordance with agreements to provide services. The stage of completion is determined according to the proportion that costs incurred to date bear to the estimated total costs of the transaction.

Investment revenue

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

Donations

Donations meeting the recognition criteria for revenues are recognised at fair value at time of receipt. Donated services are recognised only when the services would have been purchased if not donated.

Expenses

General

Expenses are recognised when incurred.

Supplies and consumables – Leases

A distinction is made between finance leases which effectively transfer from the lessor to the lessee substantially all the risks and benefits incidental to ownership of leased non-current assets and operating leases under which the lessor effectively retains substantially all such risks and benefits.

Where a non-current asset is acquired by means of a finance lease, the asset is capitalised at the present value of the minimum lease payments at the inception of the lease and a liability recognised for the same amount. Leased assets are amortised over the period of the lease. Lease payments are allocated between the principal component and the interest expense.

Transfer payments

Personal benefits are recognised at time of payment.

Other transfers, including subsidies to government owned organisations are recognised when a legal or constructive liability to make the payment has been created.

Depreciation

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

Assets

Cash and cash equivalents

Cash and cash equivalents include cash at bank and on hand, short term deposits at call, investments in short term money market instruments, and which are used in the cash management function on a day-to-day basis, net of outstanding bank overdrafts.

Receivables and advances

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

Inventory

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

Investments

Loans and advances are valued at the lower of the balance owed or the amount expected to be recovered.

Investments held as current assets are to be carried at the lower of cost or market value.

Marketable securities that are held for trading purposes are recorded at net current value.

Permanent decreases in the value of non-current assets are recognised as an expense in the operating statement for that reporting period.

Property, Plant and Equipment (including Infrastructure Assets)

Land and buildings are recorded at historical cost (or fair value as at time of first recognition) or valuation.

Other plant and equipment, which includes motor vehicles and office equipment, is recorded at cost (or fair value as at time of first recognition) less accumulated depreciation.

Physical assets for which an objective estimate of market value is difficult to obtain (parks, for example) are recorded at the best estimate of fair value.

Valuations of tangible non-current assets are assumed to remain constant over the forecast period.

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Employee entitlements

Amounts incurred but not paid at the end of the reporting period are accrued. Annual leave due, but not taken, is recognised as a liability.

Provisions

Provisions are recognised in accordance with IAS 37 Provisions, Contingent Liabilities and Contingent Assets.

Pension liability

The unfunded pension liability represents the present value of the Government's unfunded liability to employees for past services as estimated in relation to the respective pension plans.

The pension liability are based on financial assumptions applied to the latest actuarial value of the liability for pension payments, net of the scheme's assets, adjusted on future years for any projected changes in demographic assumptions.

Borrowings

Borrowings are recognised as liabilities when the obligation is established. Borrowings are measured at their book value (equal to their nominal value).

Currency issued

Currency issued for circulation is measured at face value.

Commitments

Commitments are recorded in the Statement of Commitments at the value of the obligation.

Contingencies

The nature and an estimate of the financial effect of contingent liabilities are disclosed in the Statement of Contingent Liabilities. Contingent liabilities are recognised as liabilities when they are probable.

GOVERNMENT OF THE CAYMAN ISLANDS
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2021

		Original Budget 2021	Unaudited Actuals 2021
		\$000	\$000
	Notes		
Current Assets			
Cash and Cash Equivalents	2	128,986	164,460
Marketable Securities and Deposits	5	155,722	262,893
Trade Receivables	3	13,390	10,032
Other Receivables	3	15,123	31,996
Inventories	4	2,857	6,218
Prepayments	6	6,147	11,129
Loans	7	759	21,055
Total Current Assets		322,984	507,782
Non-Current Assets			
Trade Receivables	3	2,731	426
Other Receivables	3	1,599	-
Investments	5	831	10,831
Loans	7	-	-
Net Worth - Public Authorities	10	431,270	386,241
Property, Plant and Equipment	8	1,659,046	1,994,846
Intangible Assets	9	16,350	4,762
Investment Property		-	-
Other non-current assets		-	113
Total Non-Current Assets		2,111,827	2,397,218
Total Assets		2,434,811	2,905,001
Current Liabilities			
Trade Payables	11	37,532	21,753
Other Payables and Accruals	11	98,033	182,811
Bank Overdraft		-	-
Unearned Revenue	12	56,244	134,933
Employee Entitlements	13	8,843	10,937
Unfunded Pension Liability		27,502	22,905
Current Portion of Borrowings	1	28,898	42,600
Provisions		-	1,007
Total Current Liabilities		257,052	416,946
Non-Current Liabilities			
Trade Payables	11	-	-
Other Payables and Accruals	11	-	-
Unearned Revenue	12	13,425	13,332
Employee entitlements	13	-	-
Unfunded Pension Liability	14	398,587	400,319
Unfunded Post-Retirement Health Care		-	-
Currency Issued		-	-
Long Term Portion of Borrowings	1	186,938	180,104
Total Non-Current Liabilities		598,950	593,755
Total Liabilities		856,002	1,010,701
Net Assets		1,578,809	1,894,300
Net Worth			
Reserves	15	141,566	163,879
Revaluation Reserve		467,976	504,178
Current Year Surplus/(Deficit)		57,777	(48,917)
Other Accumulated Surplus		911,490	1,275,160
Total Net Worth		1,578,809	1,894,300

GOVERNMENT OF THE CAYMAN ISLANDS
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

		Original Budget 2021	Unaudited Actuals 2021
		\$000	\$000
	Notes		
Revenue			
Coercive Revenue	16	806,565	915,611
Sales of Goods and Services	18	35,110	39,928
Investment Revenue	19	7,760	4,771
Donations	20	236	609
Other Revenue	17	53	197
Total Revenue		849,724	961,116
Expenses			
Personnel Costs	21	373,488	375,482
Supplies and Consumables	22	127,254	129,228
Depreciation and Amortisation		39,678	50,092
Impairment of Property, Plant, and Equipment		-	-
Finance costs	23	10,949	11,638
Litigation Costs	24	1,045	687
Outputs from Statutory Authorities and Government Companies	26	135,228	159,144
Outputs from Non-Governmental Suppliers	27	29,233	56,066
Transfer Payments	28	46,395	139,969
Other (Gains)/Losses	25	(1,976)	(436)
Other Operating Expenses	29	13,700	56,874
Total Expenses		774,994	978,745
Core Government Net Surplus /(Deficit)		74,730	(17,629)
Profit/(Loss) of Statutory Authorities and Government Companies	10	(16,953)	(31,288)
Entire Public Sector Net Surplus/(Deficit)		57,777	(48,917)

GOVERNMENT OF THE CAYMAN ISLANDS
STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

		Original Budget 2021	Unaudited Actuals 2021
		\$000	\$000
	Notes		
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Coercive Receipts		806,613	969,126
Outputs to Other Government Agencies		2,527	2,258
Sale of Goods and Services - Third Party		36,774	39,319
Interest Received		7,760	2,351
Donations / Grants Received		256	-
Other Receipts		11,380	13,695
Payments			
Personnel Costs		(373,509)	(382,634)
Supplies and Consumables		(133,723)	(106,528)
Outputs from Statutory Authorities and Government Companies		(135,231)	(126,025)
Outputs from Non-Governmental Organizations		(28,022)	(45,544)
Transfer Payments		(46,395)	(140,702)
Financing/Interest Payments		(10,737)	(12,272)
Other Payments		(24,932)	(60,899)
Net Cash Flows from Operating Activities	30	112,761	152,145
CASH FLOWS FROM INVESTING ACTIVITIES			
Cash Received			
Proceeds from Sale of Property, Plant and Equipment		-	-
Proceeds from Sale of Loans/Investments/Maturity of Fixed Deposits		158,553	751,180
Receipt of Dividends/Capital Withdrawal from Public Authorities		2,644	5,502
Cash Used			
Purchase of Property, Plant and Equipment		(96,479)	(115,428)
Purchase of Loans/Investments/Placement of Fixed Deposits		(156,582)	(731,231)
Equity Investment paid into Public Authorities		(24,940)	(29,667)
Net Cash Flows from/ (used in) Investing Activities		(116,804)	(119,644)
CASH FLOWS FROM FINANCING ACTIVITIES			
Cash Received			
Deposits from Public Authorities		-	10,194
Proceeds from Borrowings		-	8,375
Repayment of Borrowings		(34,276)	(34,225)
Currency Issues		-	-
Net Cash Flows from/ (used in) Financing Activities		(34,276)	(15,656)
Net increase / (decrease) in Cash and Cash Equivalents		(38,319)	16,845
Cash and Cash Equivalents at 1 January 2021		167,305	147,615
Cash and Cash Equivalents at 31 December 2021	2	128,986	164,460

GOVERNMENT OF THE CAYMAN ISLANDS
STATEMENT OF CHANGES IN NET WORTH
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Opening Balance Net Worth	1,521,033	1,440,968
Prior Year Adjustments	-	447,387
Movement in Reserves		
Revaluation	-	54,862
Net Surplus/(Deficit)	57,777	(48,917)
Total Changes in Net Worth	57,777	453,332
Closing Balance Net Worth	1,578,810	1,894,300

STATEMENT OF BORROWINGS
NOTE 1: STATEMENT OF DEBT

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Local Currency Debt		
Not later than one year	-	-
Between one and two years	-	-
Between two and five years	-	-
Later than five Years	-	-
Total Local Currency Debt	-	-
Foreign Currency Debt (stated in CI\$)		
Not later than one year	28,898	42,600
Between one and two years	43,454	30,751
Between two and five years	101,208	69,005
Later than five years	42,276	80,348
Total Foreign Currency Debt	215,836	222,704
Total Outstanding Debt	215,836	222,704
Local Currency Marketable Securities and Deposits		
Not later than one year	-	262,893
Between one and two years	-	-
Between two and five years	-	-
Later than five years	-	-
Total Local Currency Marketable Securities and Deposits	-	262,893
Foreign Currency Marketable Securities and Deposits		
Not later than one year	-	-
Between one and two years	-	-
Between two and five years	-	-
Later than five years	-	-
Total Foreign Currency Marketable Securities and Deposits	-	-
Total Marketable Securities and Deposits	-	262,893
Net Public Debt	215,836	(40,189)

STATEMENT OF BORROWINGS
NOTE 1: STATEMENT OF DEBT (CONTINUED)

	Original Budget 2021	Unaudited Actuals 2021
	Outstanding Balance CI\$	Outstanding Balance CI\$
	\$000	\$000
Foreign Currency Debt		
Central Government loans		
The Cayman Islands Government Securities Law, 2003		
2003 Bond Issue		
Principal amount is US\$163.2 million. Issue date of the Bond was 8th April 2003 with a final maturity date of 8th April 2018. Interest is payable at a fixed rate of 5.3% per annum over the 15 year life of the Bond. Principal of USD5,440,000 plus interest is repaid semi-annually in April and October.	-	-
2009 Notes Issue		
Principal amount is US\$312 million. Issue date of the Bond was 19 November 2009 with a final maturity date of 19 November 2019. Interest is payable semi-annually at a rate of 5.95% per annum over the 10 year life of the Bond.	-	-
FirstCaribbean International Bank (Cayman) Limited		
Loan Agreement of US\$74,399,940.48 - drawdown of US\$28,800,000.00 on 23 November 2005 amortised over 15 years at a fixed interest rate of 5.58% pa with quarterly payments of interest + Principal US\$480,000.00 commencing 28 February 2006 with final repayment due 30 November 2020.		
FirstCaribbean International Bank (Cayman) Limited	6,125	6,125
The final drawdown of US\$62,999,949.60 on Loan Agreement of US\$155,759,875.39 was drawn on 27th June 2008. The loan has been amortised over 15 yrs with 1/4ly payments of Principal US\$1,050,000 plus interest commencing 24 Oct 08 with final repayment due 24 June 2023. The loan was converted to a fixed rate loan for 5 years from 24 Jan 09 to 23 Jan 2014 at 4.25% pa at which time the interest rate was fixed @ 2.71% for the remaining life of the loan.		

STATEMENT OF BORROWINGS
NOTE 1: STATEMENT OF DEBT (CONTINUED)

	Original Budget 2021	Unaudited Actuals 2021
	Outstanding Balance CI\$	Outstanding Balance CI\$
	\$000	\$000
FirstCaribbean International Bank (Cayman) Limited	4,433	4,433
A second draw down in the amount of US\$45,599,963.52 on Loan Agreement of US\$155,759,875.39 was drawn on 24 June 2008 at 1 month Libor plus 0.50% margin. The loan has been amortised over 15 yrs with 1/4ly payments of Principal US\$760,000 plus interest commencing 24 Oct 2008. The loan was converted to a fixed rate loan for 5 years from 24 Jan 09 to 24 Jan 2014 at 4.25% pa. at which time the rate was fixed at 2.71% for the remaining life of the loan.		
FirstCaribbean International Bank (Cayman) Limited	3,275	3,275
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 payments 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.		
FirstCaribbean International Bank (Cayman) Limited	69,403	69,403
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.		
2019 Butterfield Borrowings - Loan Agreement Dated 25th November 2019	132,600	131,094
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.		
FCIB Convertible Loan US403 M	-	8,375
Facility in the amount of US\$403 million, (first tranche on 31 Jul 2021 for US\$10, 000, 000, 2nd tranche of US\$9,403,000 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.		
<u>European Investment Bank</u>		
1989 CAYMAN ISLANDS COMMUNITY COLLEGE		
Soft Loan of 1,500,000 ECUs repayable over 30 years commencing 15th October, 1999 at interest of 1% per annum on outstanding balance. Loan was re-classified as Core Government 30 June 2014		
Total Core Government Debt	215,836	222,704

STATEMENT OF BORROWINGS

NOTE 1: STATEMENT OF DEBT (CONTINUED)

	Original Budget 2021	Unaudited Actuals 2021
	Outstanding Balance CI\$	Outstanding Balance CI\$
	\$000	\$000
<i>Self Financing Loans - Statutory Authorities and Government Companies</i>		
European Investment Bank	-	-
1981 CIVIL AVIATION AUTHORITY (CAYMAN BRAC AIRPORT)		
Soft loan of 330,000 ECUs repayable over 30 years commencing 1st May, 1990 at interest of 1% per annum on outstanding balance.		
European Investment Bank		
1987 CIVIL AVIATION AUTHORITY (CAYMAN BRAC AIRPORT)		
Soft loan of 658,000 ECUs repayable over 30 years commencing 5th November 1997 at interest of 1% per annum on outstanding balance.		
<i>Total Self-Financing Debt</i>	-	-
Public Authorities Debt		
Cayman Airways Ltd	-	-
Cayman Islands Airport Authority	-	-
Cayman Islands Development Bank	-	-
National Housing and Development Trust	-	-
Sub-Total	-	-
Total Entire Public Sector Debt		
Total Gross Central Government Debt	215,836	222,704

NOTE 1A: CONTINGENT LIABILITIES AND ASSETS

	Original Budget 2021	Unaudited Actuals 2021
Cayman Airways Limited	11,997	15,214
Cayman Islands Airport Authority	2,128	-
Cayman Islands Development Bank	3,811	3,811
National Housing Development Trust	2,185	2,219
Total Quantifiable Guarantees	20,121	21,244
Government guarantee of upper 35% of \$57.2 million of mortgages under Government Guarantee Home Assistant Mortgage Scheme	2,000	2,000
Total Other Contingent Liabilities	2,000	2,000
Legal Proceedings and Disputes <i>Civil/Quasi Civil Matters</i>		
Litigation arising in the ordinary course of business	-	-
Total Legal Proceedings and Disputes		
Total Contingent Liabilities	22,121	23,244

NOTE 2: CASH AND CASH EQUIVALENTS

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
US \$ Operational Current Account	5,358	5,118
CI\$ Cash in Hand	1,216	656
CI \$ Operational Current Account	52,251	19,443
CI\$ Other Bank Accounts	-	-
Other Short Term Investments	63,350	131,356
CI\$ Payroll Account	6,811	7,887
Total Cash and Cash Equivalents (Excluding bank overdrafts)	128,986	164,460
Less overdrafts	-	-
Total Cash and Cash Equivalents (Includes Fixed Deposits with terms less than 90 days to Maturity)	128,986	164,460
Marketable Securities and Deposits (Includes Fixed Deposits at Banks with terms greater than 90 days to Maturity)	-	262,893
Core Government's Total Bank Account Balances	128,986	427,353

NOTE 3: TRADE AND OTHER RECEIVABLES

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Trade Receivables		
Coercive Revenue	9,012	14,507
Outputs to Statutory Authorities and Government Companies	220	(2,463)
Sales of Goods and Services	25,856	19,475
Other Trade Receivables	-	427
Less: Provision for Trade Receivables	(18,967)	(21,488)
Total trade receivables	16,121	10,458
Current	13,390	10,032
Non-Current	2,731	426
Total	16,121	10,458

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Other Receivables		
Advances (salary, Official Travel, etc)	155	5,446
Dishonoured Cheques	852	1,276
Dividend Receivable	2,670	4,043
Interest Receivable	1,682	-
Statutory Authorities and Government Companies	-	-
Other Receivables - Other	11,363	21,559
Less: Provision for Doubtful Debts - Other Receivables	-	(328)
Total Other Receivables	16,722	31,996
Current	15,123	31,996
Non-Current	1,599	-
Total	16,722	31,996

MOVEMENTS IN THE PROVISION OF DOUBTFUL DEBTS ARE AS FOLLOWS:

	Original Budget 2021	Unaudited Actuals 2021
Description	\$000	\$000
Balance at 1 January 2020	(18,798)	(6)
Additional provisions made during the year	(175)	(322)
Receivables written off during the period	824	-
Total	(18,149)	(328)

NOTE 4: INVENTORIES

	Original Budget 2021	Unaudited Actuals 2021
Description	\$000	\$000
Inventory Held for Use in the Provision of Goods and Services	905	5,156
Inventory Held for Sale	196	1,062
Work in Progress and Finished Goods	1,756	-
Impairment of Inventory	-	-
TOTAL INVENTORIES	2,857	6,218

NOTE 5: INVESTMENTS IN ASSOCIATES

	Original Budget 2021	Unaudited Actuals 2021
Description	\$000	\$000
<u>Short Term Investments</u>		
Marketable Securities and Deposits	155,722	262,893
	155,722	262,893
<u>Short Term Investments</u>		
Marketable Securities and Deposits	-	10,000
Cayman First Insurance - Acquisition 9/1/05; Holding: 20,000	240	240
Caribbean Development Bank - 117 shares; USD \$6,031.74 each	591	591
	831	10,831
Total Investments	156,553	273,724

NOTE 6: PREPAYMENTS

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Accrued Prepayments	4,009	8,365
Prepaid Insurance	1,596	1,936
Other Prepayments	542	828
Total	6,147	11,129

NOTE 7: LOANS MADE

	Original Budget 2021	Unaudited Actuals 2021
Loan Description	\$000	\$000
Overseas Medical loans	11,755	94
Civil Service Mortgages to staff	672	86
Loans to Public Entities	-	20,900
Other Loans	74	63
Provision outstanding loans	(11,742)	(88)
Total Loans Made	759	21,055
Current	759	21,055
Non-Current	-	-
BALANCE AS AT 31 DECEMBER 2021	759	21,055

NOTE 8: PROPERTY, PLANT AND EQUIPMENT

	Original Budget 2021	Unaudited Actuals 2021
<u>Cost of Property, plant & equipment</u>	\$000	\$000
Land	625,282	885,587
Plant and Equipment	70,625	32,945
Buildings and Leasehold	568,950	420,839
Lease Improvements	5,420	6,035
Furniture and Fittings	8,454	7,895
Computer Hardware	25,812	26,147
Office Equipment	7,251	6,251
Road and Sidewalks	-	-
Water Retriculation	3,026	1,290
Other Assets	11,427	9,660
Infrastructure	404,643	509,031
Motor Vehicles	52,059	42,324
Marine Vessels	5,673	7,226
Aircraft	12,526	21,209
Assets under construction or development	168,799	178,697
Total Cost of Property, Plant and Equipment	1,969,947	2,155,135
Accumulated Depreciation		
Plant and Equipment	33,977	19,556
Buildings and Leasehold	123,194	30,769
Lease Improvements	3,996	3,567
Furniture and Fittings	8,348	6,750
Computer Hardware	26,706	21,337
Office Equipment	5,948	4,945
Road and Sidewalks	-	-
Water Retriculation	1,811	160
Other Assets	39,007	21,568
Infrastructure	44,496	13,732
Motor Vehicles	7,585	30,429
Marine Vessels	4,257	3,323
Aircraft	11,576	4,152
Assets under construction or development	-	-
Total Accumulated Depreciation	310,901	160,286
Net Book Value		
Land	625,282	885,587
Plant and Equipment	36,648	13,389
Buildings and Leasehold	445,756	390,070
Lease Improvements	1,424	2,468
Furniture and Fittings	106	1,145
Computer Hardware	(894)	4,810
Office Equipment	1,303	1,306
Road and Sidewalks	-	-
Wate Retriculation	1,215	1,129
Other Assets	(27,580)	(11,908)
Infrastructure	360,147	495,298
Motor Vehicles	44,474	11,895
Marine Vessels	1,416	3,903
Aircraft	950	17,056
Assets under construction or development	168,799	178,694
Net Book Value	1,659,046	1,994,846

NOTE 9: INTANGIBLE ASSETS

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Computer Software	29,098	15,730
Accumulated Amortisation	12,748	10,968
Net Book Value	16,350	4,762

NOTE 10: NET WORTH OF PUBLIC AUTHORITIES

Description	2021 Opening Networth Balance	2021 Surplus or (Deficit)	2021 Closing Networth Balance	Original Budget 2020	Unaudited Actual 2020	2021 YTD Networth Balance
Auditors Oversight Authority	418	54	472	(1)	54	472
Cayman Airways Ltd.	(18,783)	(1,525)	(20,307)	(5,739)	(1,525)	(20,307)
Cayman Islands Airport Authority	174,844	(21,732)	153,112	1,625	(21,732)	153,112
Cayman Islands Development Bank	32,161	(311)	31,850	(124)	(311)	31,850
Cayman Islands Monetary Authority	39,443	2,989	42,432	4	2,989	42,432
Cayman Islands National Insurance Company	24,309	1,304	25,612	3,067	1,304	25,612
Cayman National Cultural Foundation	16,646	48	16,694	-	48	16,694
Cayman Turtle Centre	19,526	(9,772)	9,754	(6,680)	(9,772)	9,754
Children and Youth Services Foundation	1,793	146	1,939	(20)	146	1,939
Civil Aviation Authority	7,074	3,138	10,212	2,925	3,138	10,212
Health Services Authority	(43,969)	4,610	(39,359)	(12,801)	4,610	(39,359)
Maritime Authority of the Cayman Islands	224	456	680	170	456	680
National Drug Council	543	105	648	-	105	648
National Gallery	5,869	8	5,877	(14)	8	5,877
National Housing and Development Trust	23,044	(563)	22,481	(1,090)	(563)	22,481
National Museum	1,837	2	1,838	-	2	1,838
National Roads Authority	(18,841)	(690)	(19,531)	-	(690)	(19,531)
Port Authority	39,913	731	40,644	(3,811)	731	40,644
Sister Islands Affordable Housing	1,352	-	1,352	(109)	-	1,352
Stock Exchange	3,270	2,548	5,819	1,241	2,548	5,819
Tourism Attraction Board	11,218	131	11,349	49	131	11,349
University College of the Cayman Islands	17,061	(101)	16,960	-	(101)	16,960
Utility Regulation and Competition Office	2,956	1,445	4,401	1,117	1,445	4,401
Water Authority	75,621	(14,310)	61,311	3,238	(14,310)	61,311
					-	
Total	417,529	(31,288)	386,241	(16,953)	(31,288)	386,241

NOTE 11: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Trade Payables		
Creditors	17,953	21,753
Outputs to Statutory Authorities and Government Companies	19,579	-
	37,532	21,753
Current	37,532	21,753
Non-Current	-	-
Total	37,532	21,753
Other Payables and Accruals		
Payroll Deductions	188	1,925
Loan Interest Payable	1,451	576
Accrued Expenses	71,744	80,581
Inter-entity due to		44,735
Deposits from Statutory Authorities and Government Companies	17,133	42,301
Non-Current Payables and Accruals	-	-
Other Payables	7,516	12,693
Total Payables and Accruals	98,033	182,811
Current	135,565	204,564
Non-Current	-	-
Total	135,565	204,564

NOTE 12: UNEARNED REVENUE

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Immigration deposits	-	(6)
Customs Deposits	354	211
Other Unearned Revenue	69,315	134,728
Total Unearned Revenue	69,669	134,933

NOTE 13: EMPLOYEE COSTS AND OTHER ENTITLEMENTS

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
<i>Current employee entitlements are represented by:</i>		
Annual Leave	3,197	1,984
Retirement and Long Service Leave	2,992	4,154
Accrued Salaries	480	3,135
Pension	1,718	
Other salary related entitlements	456	1,665
Total current portion	8,843	10,937
<i>Non-current employee entitlements are represented by:</i>		
Retirement and Long Service Leave	-	-
Total Employee Entitlements	8,843	10,937

NOTE 14: UNFUNDED PENSION LIABILITY

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Government Pensions Liability	426,089	400,319
Total Unfunded Pension Liability	426,089	400,319

NOTE 15: RESERVES

	Original Budget 2021	Unaudited Actuals 2021
Reserve	\$000	\$000
Housing Guarantee Reserve Fund	769	786
Environmental Protection Fund	18,934	58,209
Infrastructure Development Fund	5,597	7,170
Retained Earnings held as General Reserves	105,819	94,089
Student Loan Reserve	2,744	2,719
National Disaster Fund	7,703	906
Total	141,566	163,879

NOTE 15: RESERVES (CONTINUED)

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
ENVIRONMENTAL PROTECTION FUND		
Opening Balance	23,520	57,968
Interest	752	241
Transfer into EPF	6,414	-
Interest transfer to General Revenue	(752)	-
Transfer to Operating Bank Balances	(11,000)	-
Closing Balance	18,934	58,209
INFRASTRUCTURE DEVELOPMENT FUND		
Opening Balance	5,180	6,239
Interest	78	31
Interest Transfer from General Revenue	339	900
Transfer to Roads Fund	-	-
Closing Balance	5,597	7,170
STUDENT LOAN RESERVE		
Opening Balance	2,605	2,598
Interest	39	21
Transfers from General Revenues	100	100
Closing Balance	2,744	2,719
HOUSING LOAN RESERVE		
Opening Balance	768	779
Interest	-	-
Outflow	-	7
Closing Balance	768	786
NATIONAL DISASTER FUND		
Opening Balance	7,196	906
Interest	108	-
Transfers from General Revenues	400	-
Closing Balance	7,704	906
GENERAL RESERVES		
Opening Balance	104,234	93,635
Interest Income	1,585	454
Transfer to General Reserves	-	-
Closing Balance	105,819	94,089
SINKING FUND for 2009 Bond Issue		
Opening Balance	-	-
Interest	-	-
Transfer to Operating Bank Balances	-	-
Closing Balance	-	-
Total Funds	141,566	163,879

NOTE 16: COERCIVE REVENUE

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Revenue Description		
Alcoholic Beverages Duty	21,656	19,525
Annual Permanent Resident Work Permit Fee	12,888	18,568
Annual Fee for Certificate of Direct Investment	-	34
Bank Charges Reimbursable	-	-
Banks and Trust Licenses	26,718	26,606
Birth, Deaths and Marriages Registration	119	114
Building Permit Fees	7,350	7,077
Business Staffing Plan Board Fees	56	57
Business Visitors Permit	-	-
Caymanian Status Fees	676	426
Change of Directors	-	-
Change of Name Fee	-	-
Cinematographic Licenses	-	11
CIMA - Penalties and Fines	-	487
Compounded Penalties	56	70
Court Fees	1,400	1,953
Court Fines	1,500	2,453
Cruise Ship Departure Charges	12,017	(4)
CUC - License	2,400	2,400
Customs Fines	2	-
DCI Penalties and Fines	-	78
Debit Transaction Fees	3,733	3,916
Dependant of Caymanian Grant Fee	1	1
Environmental Protection Fund Fees	6,484	323
EZG- Special Economic Zone Employment Certificate Grant Fee	444	582
Firearms Licenses	1	54
Fisheries Licenses	-	1
Foundation Companies	100	173
FPW - Final WP Non-renewal (90days) - Grant	21	4
Gasoline Diesel Duty	18,596	14,921
General Registry - Penalties and Fines	-	1,190
General Search Fees	736	1,182
Grant of Temporary Work Permit - Seasonal Worker	41	7
Health Practitioners' Board Fee	724	1,676
Hotel Licenses	280	202
HRS-Administrative Fines for Health Insurance Offences	-	6
Hurricane Ivan Loans Received	-	-
ICTA Licences	7,500	8,358
Immigration Fines	-	294
Immigration Non-Refundable Repatriation Fee	1,710	1,631
Infrastructure Fund fee	315	1,026

NOTE 16: COERCIVE REVENUE (CONTINUED)

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Insurance Licenses	9,504	9,413
Insurance Stamp Duty	1,338	1,803
Issue Fee for Specialist Caregiver Certificate	43	52
Land Holding Companies Share Transfer Charge	300	2,355
Land Registry Fees	1,200	1,471
Law Firm Operational	2,750	3,253
Lease of Crown Lands	-	-
Legal Practitioner Fee	1,500	2,226
Limited Liability Companies	2,404	4,898
Limited Liability Partnership	20	26
Liquor Licenses	667	288
Local Co. and Corp. Mgmt. Fees	2,590	3,417
Local Company Control License Grants/Renewals	440	530
Local Vessel Licenses	25	38
Miscellaneous Immigration Fees	-	-
Miscellaneous Income (Executive Only)	-	253
Miscellaneous Licenses	-	65
Money Services Licence	50	49
Money Transfer Fees	3,683	3,158
Monies transferred from Defunct Companies	-	-
Motor Vehicle Charges	2,442	12,482
Motor Vehicle Drivers Licences	359	317
Motor Vehicle Duty	20,870	21,641
Motor Vehicle Environmental Tax	2,296	2,509
Mutual Fund Administrators	44,155	49,580
Non-Profit Organizations	4	3
Notary Public Fees	352	412
Not-for-Profit Licence	-	-
Other Company Fees - Exempt	104,092	109,505
Other Company Fees - Foreign	7,995	9,005
Other Company Fees - Non-Resident	1,779	1,973
Other Company Fees - Resident	3,051	3,104
Other Import Duty	135,296	142,263
Other Stamp Duty	10,300	18,888
Package Charges	1,084	1,250
Partnership Fees	68,956	63,408
Patents and Trademarks	2,080	1,836
PCW - Provision for continuation of work permit - Grant	300	1,908
Pension Plan Registration Fees	-	-

NOTE 16: COERCIVE REVENUE (CONTINUED)

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Planning Fees	1,785	3,237
Procedural Fines	269	38
Proceeds of Liquidated Entities	34,245	38,398
Proceeds of Crime Law (PoCL)	-	-
Public Records	109	113
Public Transport - Drivers Licenses	36	-
Public Transport - Operator Licenses	6	35
REE - Extension to Reside as Dependent of a Caymanian	1	-
Residency and Employ. Rights Cert.- Surviving Spouse of a Caymanian	1	2
Residency and Employment Rights Certificate by Dependent of a P.R	656	272
Residency and Employment Rights Certificate Issue Fee	1,230	1,154
Residency and Employment Rights Certificate by Spouse of a Caymanian	203	158
Residency Certificate for Persons of Independent Means Grant Fee	303	826
RFI - Permanent Residence - Persons of Independent Means	1,550	6,140
RJC - Residency Certificate (Substantial Business Presence)	102	52
Royalties and Dredging	650	92
Royalty Fees from ICTA Licences	-	-
Security Business Investments Licence	13,192	9,199
Spear Gun Licenses	5	3
Special Marriage Licenses	1	-
Stamp Duty - Land Transfers	45,000	104,874
Stamp Duty - Online Meter	300	-
Tax and Trust Undertakings	10,400	12,853
Timeshare Ownership	749	2
Tobacco Dealer Registration fees	115	136
Tobacco Products Duty	7,139	7,692
Tourist Accommodation Charges	38,364	1,009
Traders Licenses	5,788	6,225
Trust Registration Fees	544	774
Virtual Assets	-	21
W.I.Z. - Boat Licensing	20	2
Website - Recovery Fees	245	352
Work Permits Fees	74,401	78,268
Working Under Operation of Law Fees	58	30
Private Fund Fees	-	54,875
Directors Register Inspection	-	1
WTR-Term Limit Exemption Permit Renewal Fee	-	-
Total Revenue	806,565	915,610

NOTE 17: OTHER REVENUE

	Original Budget 2021	Unaudited Actuals 2021
Source	\$000	\$000
Save the Mortgage Loan Repayment	40	86
Other Revenue	13	111
Total Other Revenue	53	197

NOTE 18: SALE OF GOODS AND SERVICES

	Original Budget 2021	Unaudited Actuals 2021
Revenue Description	\$000	\$000
Outputs to other government agencies		
Fees and Charges	28,896	31,853
General Sales	4,108	6,182
Rentals	1,398	1,351
Other	708	541
Total Revenue	35,110	39,928

NOTE 18: SALE OF GOODS AND SERVICES (CONTINUED)

	Original Budget 2021	Unaudited Actuals 2021
<i>Fees and Charges</i>	\$000	\$000
Agricultural Department Fees	131	173
Annual Work Permit Application Fees (Entity)	2,058	1,682
APA - Appeal to Board against decision made by an Immigration Officer Application Fee	-	11
Application Fee for Specialist Caregiver Certificate	7	11
Audit Fees - Statutory	-	1,009
Audit Fees - Outside Entities	-	-
Authentication and Apostille of Documents Fees	2,396	2,335
Building Permit Fees	-	-
Builders Board Registration Fees	-	-
Bailiff Fees	-	-
Business Staffing Plan Application Fees (Entity)	15	14
Business Visitors Administration Fees	-	2
BVX - Business Visitors Permit - Express Determination Fee	-	2
Cabinet Appeal Fees (formerly Executive Council Appeal Fees)	66	130
Caymanian Status Application Fees (Entity)	174	176
Coat of Arms & Other National Symbols Usage Fee	-	2
Customised Motor Vehicle Licence Plate Fees	23	48
Customs Special Attendance Fees	834	191
Dependant of a Caymanian Admin Fee	2	5
Disinfection Fees	-	-
Drivers Examination Fees	286	441
Duplicate Vehicle Log Books	60	73
Electrical Inspection Fees	22	12
Electrical License Fees	76	89
Elevator Inspection Fees	59	57
Environmental Service Fees	25	14
Estate Management Fees	-	14
Examination Fees	2,303	2,793
Express Fee - Work Permits	720	1,388
Express Land Registry	70	89
External Training	2	2
Fixed Term Work Permit Administration Fees	-	-
FPA - Final WP Non-renewal (90days) - Admin	4	1
Freedom of Information Fees	-	-
Funds Received From Department of Tourism (DOT) Events	4	-
Funds Received from RCY Events	-	-
Garbage Fees	2,635	2,993

NOTE 18: SALE OF GOODS AND SERVICES (CONTINUED)

	Original Budget 2021	Unaudited Actuals 2021
<i>Fees and Charges</i>	\$000	\$000
Heavy Equipment Application Fees	11	27
IT Consultancy	-	-
Land Survey Fees	150	377
Law School Fees	450	721
Local Companies Administration Fees	12	14
Mail Terminal Credits	505	391
Maintenance of Buildings (Labour)	13	2
Mapping Services	185	237
Miscellaneous Fees	-	-
Motor Vehicle Inspection Fees	1,859	1,866
Motor Vehicle Licence Plate Fees	580	520
Naturalisation and Registration Fees	441	605
Online Planning System Fees	140	207
Other Company Fees - Exempt (Entity)	192	175
Other Fees	154	1
Other Immigration Fees	43	58
Other Labour Charges - PWD (Cayman Brac)	-	(0)
Passport Fees	653	338
PCA - Provision for Continuation of WP - Amendment - Admin	3	2
PCG - Provision for Continuation of WP - Amend	1	1
Pension Plan Registration Fees	1,401	1,172
Permanent Residence/Residency & Employment Rights Certificate/Residency Certificate for Persons of Independent Means Variation Fee	150	199
Planning Appeal Fees	1	-
Planning Inspection Call-Out Fee	30	20
Plumbers Examination Board Fees	-	13
Private Sector Computing Fees	2,026	2,226
Professional Legal Fees	-	-
Public Library Fees	25	19
PWA - Provision for continuation of work permit -Admin	75	99
REA - Extension to reside as a Dependent of a Caymanian Application Fee	3	3
Recycling Fees	25	5
Refund Processing Fees	1	6
Residency & Employ. Rights Cert. - Surviving Spouse of a Caymanian Application Fee	1	1
Residency & Employment Rights Certificate Admin Fee	72	539
Residency and Employment Rights Certificate by the Dependant of a Permanent Resident Admin Fee (Entity)	66	46
Residency and Employment Rights Certificate by the Spouse of a Caymanian Admin Fee (Entity)	140	144
Residency Certificate for Persons of Independent Means Fee	10	27

NOTE 18: SALE OF GOODS AND SERVICES (CONTINUED)

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Restoration of Seized Goods	12	-
RFA - Permanent Residence - Persons of Independent Means - Application Fee	6	16
RFA - Permanent Residence - Persons of Independent Means - Renewal Application Fee	2	-
RGA - Variation of Permanent Residence - Person of Independent Means - Application Fee	4	14
RJA - Residency Certificate (Substantial Business Presence) Application Fee	17	11
Sale of Custom Forms	-	1
School Fees	132	554
School Inspection Fees	-	-
Special Econ. Zone - Trade Certificate Fee	135	-
Special Econ. Zone - Trade Certificate Renewal Fee	-	97
Special Marriage License Application Fee	21	-
Temporary Work Permit Application Fees (Entity)	965	1,171
Tourist Reservation Fees	4	-
Tower Licence Fees	83	-
Trade and Business Administration Fees	487	574
Transcript Fees	3	6
TWP Entertainer Application Fee	-	-
Variation/Amendment Fee for BSP	60	46
Vault Sales (Cemetery Fees)	149	204
Vehicle And Equip. Maintenance Fees	24	-
Vehicle Bank Liens	69	55
Vehicle Change of Ownership	252	261
Vehicle Disposal Fees	1,515	25
VWA - Visitor's Work Visa Application Fee	299	-
Warehousing	1,045	1,377
Web Receipts	600	686
Work Under Operation of Law Fees	3	2
STE - Student Visa Extension Application Fee	1,620	-
VEA - Extension of a Visitor's Work Visa Application Fee	-	1,511
Trade and Business Penalty Fees	-	143
Fees and Charges - SAGC	-	1,284
Fees & Charges	28,897	31,853

NOTE 18: SALE OF GOODS AND SERVICES (CONTINUED)

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
General Sales		
Canteen Sales	90	111
Inventory Spare Parts	28	-
Miscellaneous Sales	13	252
Other Postal Business	65	62
Philatelic Sales	18	7
Plumbers Examination Board Fees	9	13
Police Clearances	190	913
Other Goods & Services Revenue (SAGCs only)		
Postal Stamps	1,080	654
Prison Craft Sales	10	14
Prison Sales	10	22
Sale Of Advertising Space	442	565
Sale of Agric. Supplies/Produce	1,346	2,668
Sale Of Gazettes And Subscriptions	755	832
Sale Of Laws	21	2
Sale of Planning Documents	27	67
Temporary Work Permit - Seasonal Worker	4	1
Sales of Other Goods and Services	-	-
General Sales - Statutory Authorities & Government Companies	-	-
Total General Sales	4,108	6,182

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Rentals		
Equipment Rental	28	2
Postal Box Rental Fees	1,090	1,084
Rental - School Canteens	81	121
Rental of CSD Equipment	-	-
Rentals - Craft Market	60	6
Rentals - Government Housing	14	17
Rentals - Other Properties	84	93
Rentals - Town Halls	40	28
Rentals - Statutory Authorities and Government Companies	-	-
Total Rentals	1,397	1,351

NOTE 18: SALE OF GOODS AND SERVICES (CONTINUED)

Other Goods and Services Revenue	Original Budget 2021	Unaudited Actuals 2021
Goods & Services Revenue	\$000	\$000
Births, Deaths & Marriages		
GIS Applications	140	155
GPS Licenses Refund	17	17
Health Services Fees	-	-
Internal Audit Service Fees	170	-
Miscellaneous Licensing Receipts	137	51
Miscellaneous Receipts	244	319
Other Goods and Services - Statutory Authorities and Government Companies	-	-
Total Goods and Services Revenue	708	541
Total Goods and Services	35,110	39,928

NOTE 19: INVESTMENT REVENUE

	Original Budget 2021	Unaudited Actuals 2021
Revenue type	\$000	\$000
Interest on Marketable Securities, Deposits and Cash	7,677	4,771
Interest on deposits	-	-
Interest on Loans	13	-
Royalties	-	-
Investment in Cayman First	-	-
Investment in Sagicor	-	-
Other Investment Revenue	70	-
Total Investment Revenue	7,760	4,771

NOTE 20: DONATIONS

	Original Budget 2021	Unaudited Actuals 2021
Source	\$000	\$000
Other Donations	236	609
Total Donations	236	609

NOTE 21: PERSONNEL COSTS

	Original Budget 2021	Unaudited Actuals 2021
Description	\$000	\$000
Salaries, Wages and Allowances	278,928	282,022
Health Care - CINICO	60,207	57,840
Health Care - Other	-	-
Pension - Normal Cost Employer	14,395	14,820
Pension - Employer	18,691	16,173
Leave	220	1,429
Other Personnel Related costs	1,047	3,199
Total Personnel Costs	373,488	375,482

NOTE 22: SUPPLIES AND CONSUMABLES

	Original Budget 2021	Unaudited Actuals 2021
Description	\$000	\$000
Supplies and Materials	17,901	22,481
Purchase of Services	74,493	70,434
Lease of Property and Equipment	7,797	7,751
Utilities	13,002	12,900
General Insurance	670	6,978
Travel and Subsistence	3,742	851
Recruitment and Training	4,060	1,922
Other Supplies and Consumables	5,589	5,911
Total Supplies and Consumables	127,254	129,228

NOTE 23: FINANCE COST

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Interest on Borrowings	10,679	9,388
Other Borrowing Costs	58	2,087
Overdraft Expenses	-	-
Interest on Deposits from Statutory Authorities and Government Companies	212	162
Total Finance Cost	10,949	11,638

NOTE 24: LITIGATION COST

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Legal Fees	1,045	687
Total Litigation Cost	1,045	687

NOTE 25: OTHER (GAINS)/LOSSES

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Net (Gain)/Loss on Disposal of Property, Plant and Equipment	-	2,274
Net (Gain)/Loss on Derecognition and/or Revaluation of Assets	-	754
Net (Gain)/Loss on Foreign Exchange Transactions	(1,976)	(3,464)
Total (Gains)/Losses	(1,976)	(436)

NOTE 26: OUTPUT FROM STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
AOA 1 - Auditors Oversight Authority	340	360
CAL 1 - Strategic Domestic Air Services	3,134	3,134
CAL 2 - Strategic Tourism, Regional and Core Air Services	15,321	20,783
CAY 2 - Children and Youth Services (CAYS) Foundation	3,100	3,100
CCO 1 - Teaching of Tertiary Level and Vocational Programmes (UCCI)	6,487	6,918
CDB 1 - Government Scholarship Funding Programme	40	40
CIB 1 - Programme of Direct Lending for Human Resource Development	121	139
CIB 2 - Programme of Direct Lending for Micro and Small Business Development	156	156
CIB 3 - Mortgage Finance Programme	231	231
CIB 4 - Government Guaranteed Student/Home Loan Schemes	18	-
CIN 1 - Health Insurance for Seamen and Veterans	13,688	13,426
CIN 2 - Health Insurance for Civil Service Pensioners	30,793	32,342
MUS 4 - Collection and Preservation of Significant Material Evidence	148	148
MUS 5 - Museum Facilities, Exhibitions and Displays	576	576
MUS 6 - Services to Support the Ministry, Cabinet and Other Departments	131	131
CMA 1 - Policy Advice to on Maritime Matters	242	237
CMA 2 - Technical Advice and Support on Maritime Matters	98	-
CMA 4 - State Inspections and Investigation Services	-	-
CMA 5 - Long Range Identification and Tracking of Ships (LRIT)	-	-
HEA 10 - Ambulance Services	2,547	2,547
HEA 11 - Services at District Health Clinics	2,243	2,243
HEA 12 - Mental Health Services	3,481	3,481
HEA 16 - Medical care patients over 60 Years Old	615	3,850
HEA 17 - Beyond Insurance Coverage/Un-insured	1,170	2,847
HEA 18 - School Health Services	1,720	1,720
HEA 19 - Chronic Diseases	776	1,290
HEA 2 - Medical Care for Indigents	10,971	21,725
HEA 20 - Public Health Services	1,509	1,377
HEA 21 - Medical Internship Program	150	150
HEA 23 - Provision of Antiretroviral Medication	492	212
HEA 24 - Child Sex Abuse Program – Child Psychologist	100	100
HEA 25 - Cancer Registrar	39	39
HEA 26 - Adolescent Mental Health Program	840	-
HEA 6 - Medical Services in Cayman Brac and Little Cayman	3,783	3,783
HEA 8 - Autopsies and Coroners services	247	186
MOA 12 - Regulation of the Financial Services Industry	12,778	14,333
MOA 13 - Assistance to Overseas Regulatory Authorities	980	980
MOA 14 - Policy Advice and Ministerial Services on Financial Services Matters	875	875
MOA 25 - Monitor compliance with the Anti-Money Laundering Regulations	6,807	6,822
MOA 6 - Regulation of Currency	1,400	1,400
MOA 8 - Collection of License Fees	300	300
NAG 1 - Exhibitions & Art Festivals	210	210
NAG 2 - National Art Collection	121	121
NAG 3 - Art Education & Outreach Programmes	405	405
NCF 7 - Preservation of National Art Collection and Cultural Icons	100	500
NCF 8 - National Festivals and Stage Productions	877	489
NCF 9 - Training and Support for Artists	112	112
NDC 1 - Policy, Prevention, Surveillance Research, Information, Monitoring and Evaluation	689	689
NHT 4 - Administration of affordable Housing Initiative	240	240
NHT 5 - Administration of the Government Guaranteed Home Assisted	231	231
NHT 6 - Administration of the New Affordable Housing Initiative	187	187
NHT 7 - Administration of the Build on your Own Property Initiative	17	17
SIH 1 - Sister Islands Affordable Housing Corporation	75	45
TAB 1 - Management of Pedro St. James National Historic Site	880	980
TAB 2 - Management of Queen Elizabeth II Botanic Park	700	1,040
TAB 3 - Annual Pirates Week Festival and Events	-	-
TAB 4 - Management of the Cayman Islands Craft Market	140	140
TAB 5 - Management of the Hell Geological Site	40	40
TAB 6 - Cultural Programmes - Pirates Week Activities	-	-
URC 1- Drafting Instructions for the Development of Legislation	74	88
URC 2 - Management of KY Internet Domain	25	17
URC 3 - Collection and Verification of Licence Fees	100	67
URC 4 -Policy Advice	-	-
URC 5 -Education of Local Businesses and the General Public on ICT Issues	8	5
URC 6 - Regional and International Representation	50	-
URC 7 - National Cyber Security Initiatives	100	-
URC 8 - Monitoring and Controlling of Petroleum Products, Storage and Handling	-	-
URC 10 -Monitoring and Controlling the Storage, Handling, Quality and Mensuration of Fuel Products	812	394
URC 11 -Economic Regulations; Monitoring and Directing the Fuel Sector and Relevant Market	588	1,143
URC 12 -Management of the Cayman Islands Internet Domain and Verification of ICT Licensee Fees	-	-
Total	135,228	159,144

NOTE 27: OUTPUTS FROM NON-GOVERNMENT SUPPLIERS

	Original Budget 2021	Unaudited Actuals 2021
Output Group	\$000	\$000
NGS 1 - Organise, Administer and Execute the Cayman Islands Fishing Tournament	30	30
NGS 2- Legal Aid	2,650	2,401
NGS 4 - Aids and First Aid Education Program	39	39
NGS 7 - Management of Small Business Development	230	405
NGS 20 - Employee Assistance Programme	198	198
NGS 24 Spaying and Neutering of Dogs and Cats	30	45
NGS 25 - Teaching of Tertiary Education Course (ICCI)	250	250
NGS 26 - Miss Cayman Committee	100	146
NGS 34 - Primary and Secondary Education by Private Schools	-	1,000
NGS 38-Services for Refugees	1,270	2,134
NGS 47 Mentoring Cayman Programme	9	9
NGS 53 - Palliative Care Nursing - Hospice Care	80	80
NGS 55 - Tertiary Medical Care at Various Overseas and Local Providers	17,636	38,914
NGS 57 - Gardening Projects and Landscaping	4	8
NGS 58 - Elite Athletes Programme	40	40
NGS 59 - Youth Development Programme	217	140
NGS 60 - Sports Programme	764	1,627
NGS 64 - Care of the Indigent, Elderly and Disabled Persons	2,040	2,341
NGS 66 - Foster Care for Children	343	520
NGS 67 - Community Programmes	72	79
NGS 71 - Support for Battered Women and Children	325	657
NGS 72 - Therapeutic Services for Young Persons	25	6
NGS 74 - Preservation of National Environment and Places of Historic Significance	570	713
NGS 79 - Canine Security Services	50	17
NGS 82 - Other Sports Programmes	90	94
NGS 83 - Other Health & Cultural Programs	40	40
NGS 84 - Cayman Islands Agricultural Society	76	433
NGS 85 - Cayman Finance	750	827
NGS 86 Community Programmes - MOWheels	79	129
NGS 87- Gender Equality Cayman	14	14
NGS 89 - Cayman Islands Legal Practitioners Association Ltd	1,212	1,414
NGS 91 - Public School Meals Programme	-	1,314
Total	29,233	56,066

NOTE 28: TRANSFER PAYMENTS

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
TP 12 - Tourism Scholarships	815	804
TP 13 - Miss Cayman Scholarship	75	7
TP 27 - Pre-School Educational Assistance	704	667
TP 30 - Local and Overseas Scholarships and Bursaries	10,000	18,520
TP 41 - Poor Relief Payments	12,882	12,164
TP 44 - Temporary Poor Relief Payments for Young Parents Programme (YPP) Students	30	37
TP 46 - Emergency Relief Payments	80	78
TP 47 - Ex - Gratia Benefits to Seamen	11,115	10,418
TP 49 - Youth Programmes - Churches and Other Non-Governmental Organizations	141	120
TP 51 - Other Educational and Training Assistance	300	90
TP 57 - Children and Family Services Support	350	251
TP 58 - Support for Services of the Red Cross	70	70
TP 60 - Housing Assistance	375	1,956
TP 61 - Student Enrichment and Support Services	726	826
TP 63- Support to Local Business Associations	75	28
TP 66 - Cayman Brac and Little Cayman Home Repairs Assistance	250	752
TP 67 - Sports and Cultural Tourism Programmes Assistance	600	64,249
TP 69 - Support for the Bridge Foundation	155	153
TP 72 - Other Youth and Sports Programme Assistance	429	846
TP 73 - Other Health and Cultural Programme Assistance	483	2,968
TP 75 - Needs Assessment Support	-	4
TP 76 - Assistance for Infrastructure Development	10	2,153
TP 80 - Support for Business Initiatives	25	9,812
TP 82 - SEN Scholarships	760	1,218
TP 83 - Medical Scholarships	500	51
TP 84 - Grants to Farmers	20	1,255
TP 85 - Support to Local Financial Services Associations	110	58
TP 86 - Sister Islands Beaches and Community Clean Up Programme	400	871
TP 87 Temporary Financial Assistance	4,146	4,878
TP 88 Look After Care Payments	125	121
TP 89 Youth After Care Payments	80	113
TP 90-Assistance to GTR Committee	40	-
TP 93 Private and Public School Grants	250	163
TP 94 - Superior Auto Apprenticeship Programme	150	300
TP 101 - Sister Islands Community programmes/projects	25	22
TP 105 - Assistance to farmers due to TS Grace	-	1,771
TP 106 - Assistance to small and micro businesses-TS Grace	-	113
TP 109 - Extraordinary Relief Stipends	-	122
TP 114 - Cayman Finance	-	350
TP 115 - Hope for Today Foundation	-	90
TP 116 - Support for Community Projects	-	1,500
Total	46,395	139,969

NOTE 29: OTHER EXECUTIVE EXPENSES (OE's)

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
OE 1 - Personal Emoluments for the Judiciary	3,034	3,243
OE 2 - Personal Emoluments for H.E. the Governor, Premier, Deputy Premier, Speaker of the Legislative Assembly, Ministers, Elected Members of the Legislative Assembly and Deputy Governor	720	778
OE 4 - Judiciary Expenses	1,712	1,379
OE 5 - Constituency Allowances	1,086	1,369
OE 6 - Contribution to Caribbean Financial Action Task Force	65	48
OE 9 - CARICOM Fees	162	163
OE 10 - Caribbean Regional Technical Assistance Centre(CARTAC) Contribution	85	74
OE 11 - Subscription to Caribbean Examinations Council	13	10
OE 12- University of the West Indies Membership Levy	816	585
OE 15 - Pan American Health Organisation Subscription	15	15
OE 19 - Ex-Gratia Plan Recipients Plan Payments	1,355	1,612
OE 25 - Settlement of Court	-	219
OE 27 - Past Service Pension Liability Payments	15,140	17,750
OE 43 - Depreciation of Judicial Executive Assets	550	-
OE 54 - Caribbean Catastrophic Risk Insurance Facility - Annual Premium	840	776
OE 57 - Executive Bank Charges	51	31
OE 65 -Court of Appeal Expenses	1,034	737
OE 66 - United Nations Caribbean Environmental Programme	7	-
OE 71- Commonwealth Parliamentary Association	125	-
OE 78 Depreciation of Ministry of Community Affairs, Youth and Sports	69	-
OE 81 - World Anti-Doping Agency	6	8
OE 82 - Regional Anti-Doping Agency	9	3
OE 86 - Compensation	-	-
OE 91- Depreciation of District Administration, Tourism and Transport Executive Assets	725	3,713
OE 93 - Caribbean Agriculture Research and Development Institute (CARDI)	122	112
OE 94 - OECD - Global Forum	55	54
OE 96 -Executive Salary Reimbursements	-	-
OE 100 - Executive Depreciation	20	11
OE 101- Depreciation of Executive Assets	9,564	9,692
OE 102 - New Court House Project	-	60
OE 103 - Caribbean Public Health Agency (CARPHA)	19	18
OE 104 - Caribbean Energy Information System Membership	3	-
OE 105 - Settlement of Cases	-	110
OE 107 - Project Future Fund	170	145
OE 110 - General Insurance	4,800	6,202

NOTE 29: OTHER EXECUTIVE EXPENSES (OE's) (CONTINUED)

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
OE 111 - Disability Policy	125	-
OE 112 - Older Persons Policy	125	107
OE 113 - Administrative and Advisory Support to the MLAs	1,742	643
OE 115 - Regional Security Initiatives	70	-
OE 116 - Pension Uplift	2,618	1,797
OE 117 - CIG Core Christmas Stipend	145	148
OE 118 - Placeholder for Civil Service CINICO Increase	-	-
OE 119 - Second Chance Program	196	(93)
OE 120 - Repairs to Governor's Residence	50	-
OE 121 - ANC for Pension Plans	3,551	5,165
OE 123 - Global Island Partnership	5	-
OE 122 - Commonwealth Telecommunication Organisation	20	8
OE 124 - Caribbean Telecommunication Union	12	77
OE125 - Caribbean Disaster Emergency Management Agency Membership	90	79
OE 126 - Anti-Gang and Child Safeguarding Support	230	-
OE 128 - Personal Emoluments for Premier, Deputy Premier, Speaker of the Legislative Assembly, Ministers of Cabinet, Elected Members of the Legislative Assembly	3,375	4,300
OE 129 - Executive Depreciation - Legislative Assembly	153	-
OE 130 - Administrative and Advisory Support to the Members of the Legislative Assembly	130	1,903
OE 134 - Depreciation of Executive Assets - Ministry of District Administration and Lands	-	3,506
OE 140 Supplies and Other Items to Combat COVID-19	-	49,641
OE 141 - Emerging Talent Programme	-	69
Other Expenses	125	178
Total	55,134	116,444

NOTE 29: OTHER EXECUTIVE EXPENSES (OE's) (CONTINUED)

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Personnel Costs	30,161	37,927
Depreciation	11,273	14,663
General Insurance	-	6,979
Other Operating Expenses	13,700	56,874
Total	55,134	116,444

NOTE 30: RECONCILIATION OF SURPLUS TO NET CASH FLOWS FROM OPERATING ACTIVITIES

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Surplus/(Deficit) from Ordinary Activities	57,777	(48,917)
Non-cash movements		
Depreciation and Amortisation	39,678	50,092
Increase in Provision for Bad Debt	175	322
Losses on non-financial instruments		
Impairment	-	-
Other (Gains)/Losses	(1,976)	(436)
(Gain)/Losses on sale of property, plant and equipment	-	-
(Surplus)/Deficit of Public Authorities	16,953	31,288
Changes in Current Assets and Liabilities	154	119,795
Net cash flows from operating activities	112,761	152,145

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ENTIRE PUBLIC SECTOR

2021 UNAUDITED FINANCIAL STATEMENTS

FOR THE 2021 FINANCIAL YEAR ENDED 31 DECEMBER 2021

ALL FIGURES ARE STATED IN \$000s

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GOVERNMENT OF THE CAYMAN ISLANDS
STATEMENT OF ACCOUNTING POLICIES
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

General Accounting Policies

Reporting Entity

These unaudited financial statements are for the Government of the Cayman Islands. The unaudited financial statements encompass the Core Government and the Entire Public Sector as required by the Public Management and Finance Act (2020 Revision).

The reporting entity comprises of:

Executive financial transactions and balances;

Ministries and Portfolios;

Statutory Authorities;

Government Companies; and

Office of the Auditor General, the Office of the Ombudsman and Judicial Administration.

The Core Government accounts for Statutory Authorities and Government Companies on an equity accounting basis while the Entire Public Sector accounts for them on a fully consolidated basis.

Basis of Preparation

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

These financial statements have been prepared on a going concern basis and the accounting policies have been applied consistently throughout the period.

Reporting Period

The reporting period is the financial year ended 31 December 2021.

Basis of Consolidation

The consolidated Entire Public Sector financial report includes the transactions and balances of the Government of the Cayman Islands and its controlled entities during and at the end of the financial year. The controlled entities are combined using the purchase method of combination. Corresponding assets, liabilities, revenues and expenses are added together line by line. Transactions and balances between these sub-entities are eliminated on combination.

Specific Accounting Policies

Revenue

Coercive Revenue

Coercive revenue is recognised in accordance with the following recognition points.

Coercive Revenue	Revenue Recognition Point
Levies on International Trade and Transactions	
Import Duties Gasoline and Diesel Alcoholic Beverages Tobacco Products Motor Vehicle Duty Food Manufactured Goods Machinery and Transport Equipment	When goods become liable for duty, generally at declaration, prior to release of goods.
Cruise Ship Tax Environmental Protection Fees	When liability for tax or fee is incurred; date of disembarkation for cruise ships and date of departure for aircraft.
Domestic Levies on Goods and Services	
Professional Licenses Work Permit Fees Traders' License LCCL Company Fees Bank and Trust License Insurance Licences Mutual Fund Administrators Partnership Fees Trust Registration Fees Liquor Licence CUC Licence Cable and Wireless Licence TV Station Licence Ship Registration Fees Hotel Licence Radio stations	Upon initial application and, if appropriate, when renewed (renewal dates vary).
Coercive Revenue	Revenue Recognition Point
Domestic Levies on Goods and Services (Continued)	
Other Levies on Goods and Services	When due
Motor Vehicle Tax	Upon initial application and due date for annual renewal.
Tourist Accommodation Tax	Recognise when monthly return due
Misc. Stamp Duty	At the time the goods are delivered (on parcels)

Misc. Immigration Fees	Upon application
Levies on Property	
Land Transfer Duty	At time of transfer of ownership (set fee)
Infrastructure Fund Fee	For non-refundable fees, upon application for planning approval For refundable fees, once planning approval is granted
Other Levies	
Court Fines	When fine imposed
Other Fines	When fine imposed

Sale of Goods and Services (including user charges and fees)

Revenue from the sale of goods and services, including revenue resulting from user charges or fees, is recognised when it is earned. This is generally at time of sale or on delivery of service. Revenue from the rendering of a service is recognised by reference to the stage of completion of contracts or in accordance with agreements to provide services. The stage of completion is determined according to the proportion that costs incurred to date bear to the estimated total costs of the transaction.

Investment revenue

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

Donations

Donations meeting the recognition criteria for revenues are recognised at fair value at time of receipt. Donated services are recognised only when the services would have been purchased if not donated.

Expenses

General

Expenses are recognised when incurred.

Supplies and consumables – Leases

A distinction is made between finance leases which effectively transfer from the lessor to the lessee substantially all the risks and benefits incidental to ownership of leased non-current assets and operating leases under which the lessor effectively retains substantially all such risks and benefits.

Where a non-current asset is acquired by means of a finance lease, the asset is capitalised at the present value of the minimum lease payments at the inception of the lease and a liability recognised for the same amount. Leased assets are amortised over the period of the lease. Lease payments are allocated between the principal component and the interest expense.

Transfer payments

Personal benefits are recognised at time of payment.

Other transfers, including subsidies to government owned organisations are recognised when a legal or constructive liability to make the payment has been created.

Depreciation

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

Assets

Cash and cash equivalents

Cash and cash equivalents include cash at bank and on hand, short term deposits at call, investments in short term money market instruments, and which are used in the cash management function on a day-to-day basis, net of outstanding bank overdrafts.

Receivables and advances

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

Inventory

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

Investments

Loans and advances are valued at the lower of the balance owed or the amount expected to be recovered.

Investments held as current assets are to be carried at the lower of cost or market value.

Marketable securities that are held for trading purposes are recorded at net current value.

Permanent decreases in the value of non-current assets are recognised as an expense in the operating statement for that reporting period.

Property, Plant and Equipment (including Infrastructure Assets)

Land and buildings are recorded at historical cost (or fair value as at time of first recognition) or valuation.

Other plant and equipment, which includes motor vehicles and office equipment, is recorded at cost (or fair value as at time of first recognition) less accumulated depreciation.

Physical assets for which an objective estimate of market value is difficult to obtain (parks, for example) are recorded at the best estimate of fair value.

Valuations of tangible non-current assets are assumed to remain constant over the forecast period.

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Employee entitlements

Amounts incurred but not paid at the end of the reporting period are accrued. Annual leave due, but not taken, is recognised as a liability.

Provisions

Provisions are recognised in accordance with IAS 37 Provisions, Contingent Liabilities and Contingent Assets.

Pension liability

The unfunded pension liability represents the present value of the Government's unfunded liability to employees for past services as estimated in relation to the respective pension plans.

The pension liability are based on financial assumptions applied to the latest actuarial value of the liability for pension payments, net of the scheme's assets, adjusted on future years for any projected changes in demographic assumptions.

Borrowings

Borrowings are recognised as liabilities when the obligation is established. Borrowings are measured at their book value (equal to their nominal value).

Currency issued

Currency issued for circulation is measured at face value.

Commitments

Commitments are recorded in the Statement of Commitments at the value of the obligation.

Contingencies

The nature and an estimate of the financial effect of contingent liabilities are disclosed in the Statement of Contingent Liabilities. Contingent liabilities are recognised as liabilities when they are probable.

GOVERNMENT OF THE CAYMAN ISLANDS
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2021

		Original Budget 2021	Unaudited Actuals 2021
		\$000	\$000
	Notes		
Current Assets			
Cash and Cash Equivalents	2	335,422	443,786
Marketable Securities and Deposits	5	227,172	287,583
Trade Receivables	3	43,013	39,115
Other Receivables	3	13,830	21,374
Inventories	4	15,349	31,679
Prepayments	6	16,441	23,899
Loans	7	2,427	1,213
Total Current Assets		653,654	848,649
Non-Current Assets			
Trade Receivables	3	3,157	426
Other Receivables	3	1,599	2
Investments	5	831	92,744
Loans	7	23,408	17,209
Net Worth - Public Authorities	10	-	-
Property, Plant and Equipment	8	2,262,429	2,535,999
Intangible Assets	9	20,691	7,822
Investment Property		-	7,300
Other non-current assets		-	113
Total Non-Current Assets		2,312,115	2,661,615
Total Assets		2,965,769	3,510,264
Current Liabilities			
Trade Payables	11	39,056	22,242
Other Payables and Accruals	11	87,472	101,264
Bank Overdraft		2,830	3,280
Unearned Revenue	12	64,412	148,990
Employee Entitlements	13	10,272	12,766
Unfunded Pension Liability		29,992	51,890
Current Portion of Borrowings	1	36,600	49,384
Provisions		-	23,510
Total Current Liabilities		270,634	413,326
Non-Current Liabilities			
Trade Payables	11	499	-
Other Payables and Accruals	11	10,143	2,161
Unearned Revenue	12	13,570	13,332
Employee entitlements	13	-	143
Unfunded Pension Liability	14	452,103	424,836
Unfunded Post-Retirement Health Care		286,346	385,929
Currency Issued		138,439	173,504
Long Term Portion of Borrowings	1	215,226	202,733
Total Non-Current Liabilities		1,116,326	1,202,638
Total Liabilities		1,386,960	1,615,964
Net Assets		1,578,809	1,894,300
Net Worth			
Reserves	15	169,011	263,276
Revaluation Reserve		637,098	695,663
Current Year Surplus/(Deficit)		57,902	(48,917)
Other Accumulated Surplus		714,798	984,278
Total Net Worth		1,578,809	1,894,300

GOVERNMENT OF THE CAYMAN ISLANDS
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

		Original Budget 2021	Unaudited Actuals 2021
		\$000	\$000
	Notes		
Revenue			
Coercive Revenue	16	806,565	917,644
Sales of Goods and Services	18	316,228	243,816
Investment Revenue	19	12,967	7,650
Donations	20	1,188	1,411
Other Revenue	17	5,941	633
Total Revenue		1,142,889	1,171,154
Expenses			
Personnel Costs	21	556,931	566,154
Supplies and Consumables	22	358,711	315,309
Depreciation and Amortisation		66,524	75,110
Impairment of Property, Plant, and Equipment		1,041	-
Finance costs	23	13,326	12,556
Litigation Costs	24	1,327	817
Outputs from Statutory Authorities and Government Companies	26	-	-
Outputs from Non-Governmental Suppliers	27	29,233	56,690
Transfer Payments	28	46,395	139,969
Other (Gains)/Losses	25	(2,625)	958
Other Operating Expenses	29	14,124	52,508
Total Expenses		1,084,987	1,220,071
Core Government Net Surplus /(Deficit)		57,902	(48,917)
Profit/(Loss) of Statutory Authorities and Government Companies	10	-	-
Entire Public Sector Net Surplus/(Deficit)		57,902	(48,917)

GOVERNMENT OF THE CAYMAN ISLANDS
STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

	Notes	Original Budget 2021	Unaudited Actuals 2021
		\$000	\$000
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Receipts</i>			
Coercive Receipts		806,613	971,195
Outputs to Other Government Agencies		-	-
Sale of Goods and Services - Third Party		309,210	274,129
Interest Received		5,972	5,313
Donations / Grants Received		1,210	696
Other Receipts		39,613	9,031
<i>Payments</i>			
Personnel Costs		(561,971)	(610,422)
Supplies and Consumables		(331,649)	(260,227)
Outputs from Statutory Authorities and Government Companies		-	-
Outputs from Non-Governmental Organizations		(28,021)	(45,544)
Transfer Payments		(46,395)	(140,702)
Financing/Interest Payments		(12,370)	(15,150)
Other Payments		(53,061)	(72,580)
Net Cash Flows from Operating Activities	30	129,151	115,740
CASH FLOWS FROM INVESTING ACTIVITIES			
<i>Cash Received</i>			
Proceeds from Sale of Property, Plant and Equipment		-	-
Proceeds from Sale of Loans/Investments/Maturity of Fixed Deposits		160,861	801,446
Receipt of Dividends/Capital Withdrawal from Public Authorities		-	-
<i>Cash Used</i>			
Purchase of Property, Plant and Equipment		(147,467)	(153,704)
Purchase of Loans/Investments/Placement of Fixed Deposits		(160,825)	(710,997)
Equity Investment paid into Public Authorities		-	(7,887)
Net Cash Flows from/ (used in) Investing Activities		(147,431)	(71,142)
CASH FLOWS FROM FINANCING ACTIVITIES			
<i>Cash Received</i>			
Deposits from Public Authorities		-	-
Proceeds from Borrowings		-	8,375
Repayment of Borrowings		(41,861)	(41,266)
Currency Issues		4,030	-
Net Cash Flows from/ (used in) Financing Activities		(37,831)	(32,891)
Net increase / (decrease) in Cash and Cash Equivalents		(56,111)	11,707
Cash and Cash Equivalents at 1 January 2021		388,704	428,800
Cash and Cash Equivalents at 31 December 2021	2	332,593	440,507

GOVERNMENT OF THE CAYMAN ISLANDS
STATEMENT OF CHANGES IN NET WORTH
FOR THE FINANCIAL YEAR ENDED 31 DECEMBER 2021

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Opening Balance Net Worth	1,520,907	1,440,968
Prior Year Adjustments	-	447,388
Movement in Reserves		
Revaluation	-	54,862
Net Surplus/(Deficit)	57,902	(48,917)
Total Changes in Net Worth	57,902	453,332
Closing Balance Net Worth	1,578,809	1,894,300

STATEMENT OF BORROWINGS
NOTE 1: STATEMENT OF DEBT

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Local Currency Debt		
Not later than one year	-	820
Between one and two years	-	864
Between two and five years	-	1,088
Later than five Years	-	-
Total Local Currency Debt	-	2,772
Foreign Currency Debt (stated in CI\$)		
Not later than one year	28,898	48,564
Between one and two years	43,454	36,213
Between two and five years	101,208	74,926
Later than five years	42,276	89,643
Total Foreign Currency Debt	215,836	249,345
Total Outstanding Debt	215,836	252,117
Local Currency Marketable Securities and Deposits		
Not later than one year	-	287,583
Between one and two years	-	-
Between two and five years	-	-
Later than five years	-	-
Total Local Currency Marketable Securities and Deposits	-	287,583
Foreign Currency Marketable Securities and Deposits		
Not later than one year	-	-
Between one and two years	-	53,696
Between two and five years	-	10,078
Later than five years	-	-
Total Foreign Currency Marketable Securities and Deposits	-	63,774
Total Marketable Securities and Deposits	-	351,357
Net Public Debt	215,836	(99,240)

NOTE 1: STATEMENT OF DEBT (CONTINUED)

	Original Budget 2021	Unaudited Actuals 2021
	Outstanding Balance CI\$	Outstanding Balance CI\$
	\$000	\$000
Foreign Currency Debt		
Central Government loans		
The Cayman Islands Government Securities Law, 2003		
2003 Bond Issue		
Principal amount is US\$163.2 million. Issue date of the Bond was 8th April 2003 with a final maturity date of 8th April 2018. Interest is payable at a fixed rate of 5.3% per annum over the 15 year life of the Bond. Principal of USD5,440,000 plus interest is repaid semi-annually in April and October.	-	-
2009 Notes Issue		
Principal amount is US\$312 million. Issue date of the Bond was 19 November 2009 with a final maturity date of 19 November 2019. Interest is payable semi-annually at a rate of 5.95% per annum over the 10 year life of the Bond.	-	-
FirstCaribbean International Bank (Cayman) Limited		
Loan Agreement of US\$74,399,940.48 - drawdown of US\$28,800,000.00 on 23 November 2005 amortised over 15 years at a fixed interest rate of 5.58% pa with quarterly payments of interest + Principal US\$480,000.00 commencing 28 February 2006 with final repayment due 30 November 2020.		-
FirstCaribbean International Bank (Cayman) Limited	6,125	6,125
The final drawdown of US\$62,999,949.60 on Loan Agreement of US\$155,759,875.39 was drawn on 27th June 2008. The loan has been amortised over 15 yrs with 1/4ly payments of Principal US\$1,050,000 plus interest commencing 24 Oct 08 with final repayment due 24 June 2023. The loan was converted to a fixed rate loan for 5 years from 24 Jan 09 to 23 Jan 2014 at 4.25% pa at which time the interest rate was fixed @ 2.71% for the remaining life of the loan.		

NOTE 1: STATEMENT OF DEBT (CONTINUED)

	Original Budget 2021	Unaudited Actuals 2021
	Outstanding Balance CI\$ \$000	Outstanding Balance CI\$ \$000
FirstCaribbean International Bank (Cayman) Limited	4,433	4,433
A second draw down in the amount of US\$45,599,963.52 on Loan Agreement of US\$155,759,875.39 was drawn on 24 June 2008 at 1 month Libor plus 0.50% margin. The loan has been amortised over 15 yrs with 1/4ly payments of Principal US\$760,000 plus interest commencing 24 Oct 2008. The loan was converted to a fixed rate loan for 5 years from 24 Jan 09 to 24 Jan 2014 at 4.25% pa. at which time the rate was fixed at 2.71% for the remaining life of the loan.		
FirstCaribbean International Bank (Cayman) Limited	3,275	3,275
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 payments 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.		
FirstCaribbean International Bank (Cayman) Limited	69,403	69,403
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.		
2019 Butterfield Borrowings - Loan Agreement Dated 25th November 2019	132,600	131,094
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.		
FCIB Convertible Loan US403 M	-	8,375
Facility in the amount of US\$403 million, (first tranche on 31 Jul 2021 for US\$10, 000, 000, 2nd tranche of US\$9,403,000 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.		
European Investment Bank		
1989 CAYMAN ISLANDS COMMUNITY COLLEGE		
Soft Loan of 1,500,000 ECUs repayable over 30 years commencing 15th October, 1999 at interest of 1% per annum on outstanding balance. Loan was re-classified as Core Government 30 June 2014		-
Total Core Government Debt	215,836	222,704

NOTE 1: STATEMENT OF DEBT (CONTINUED)

	Original Budget 2021	Unaudited Actuals 2021
	Outstanding Balance CI\$	Outstanding Balance CI\$
	\$000	\$000
<i>Self Financing Loans - Statutory Authorities and Government Companies</i>		
European Investment Bank	-	-
1981 CIVIL AVIATION AUTHORITY (CAYMAN BRAC AIRPORT)		
Soft loan of 330,000 ECUs repayable over 30 years commencing 1st May, 1990 at interest of 1% per annum on outstanding balance.		
European Investment Bank		-
1987 CIVIL AVIATION AUTHORITY (CAYMAN BRAC AIRPORT)		
Soft loan of 658,000 ECUs repayable over 30 years commencing 5th November 1997 at interest of 1% per annum on outstanding balance.		
<i>Total Self-Financing Debt</i>	-	-
Public Authorities Debt		
Cayman Airways Ltd	-	21,156
Cayman Islands Airport Authority	-	-
Cayman Islands Development Bank	-	11,698
National Housing and Development Trust	-	3,551
Sub-Total	-	36,405
Total Entire Public Sector Debt		
Total Gross Central Government Debt	215,836	259,109

NOTE 1A: CONTINGENT LIABILITIES AND ASSETS

	Original Budget 2021	Unaudited Actuals 2021
Cayman Airways Limited	11,997	15,214
Cayman Islands Airport Authority	2,128	-
Cayman Islands Development Bank	3,811	3,811
National Housing Development Trust	2,185	2,219
Total Quantifiable Guarantees	20,121	21,244
Government guarantee of upper 35% of \$57.2 million of mortgages under Government Guarantee Home Assistant Mortgage Scheme	2,000	2,000
Total Other Contingent Liabilities	2,000	2,000
Legal Proceedings and Disputes <i>Civil/Quasi Civil Matters</i>		
Litigation arising in the ordinary course of business	-	-
Total Legal Proceedings and Disputes		
Total Contingent Liabilities	22,121	23,244

NOTE 2: CASH AND CASH EQUIVALENTS

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
US \$ Operational Current Account	5,358	155,749
CI\$ Cash in Hand	1,216	4,932
CI \$ Operational Current Account	52,251	98,896
CI\$ Other Bank Accounts	-	5,254
Other Short Term Investments	63,350	165,986
CI\$ Payroll Account	6,811	12,969
Total Cash and Cash Equivalents (Excluding bank overdrafts)	128,986	443,786
Less overdrafts	-	(3,280)
Total Cash and Cash Equivalents (Includes Fixed Deposits with terms less than 90 days to Maturity)	128,986	440,506
Marketable Securities and Deposits (Includes Fixed Deposits at Banks with terms greater than 90 days to Maturity)	-	-
Core Government's Total Bank Account Balances	128,986	440,506

NOTE 3: TRADE AND OTHER RECEIVABLES

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Trade Receivables		
Coercive Revenue	9,012	14,249
Outputs to Statutory Authorities and Government Companies	220	3,264
Sales of Goods and Services	25,856	73,913
Other Trade Receivables	-	(4,235)
Less: Provision for Trade Receivables	(18,967)	(47,649)
Total trade receivables	16,121	39,542
Current	13,390	39,115
Non-Current	2,731	426
Total	16,121	39,541

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Other Receivables		
Advances (salary, Official Travel, etc)	155	515
Dishonoured Cheques	852	1,276
Dividend Receivable	2,670	-
Interest Receivable	1,682	140
Statutory Authorities and Government Companies	-	-
Other Receivables - Other	11,363	19,819
Less: Provision for Doubtful Debts - Other Receivables	-	(375)
Total Other Receivables	16,722	21,376
Current	15,123	21,374
Non-Current	1,599	2
Total	16,722	21,376

MOVEMENTS IN THE PROVISION OF DOUBTFUL DEBTS ARE AS FOLLOWS:

	Original Budget 2021	Unaudited Actuals 2021
Description	\$000	\$000
Balance at 1 January 2020	(18,798)	(272)
Additional provisions made during the year	(175)	(410)
Receivables written off during the period	824	307
Total	(18,149)	(375)

NOTE 4: INVENTORIES

	Original Budget 2021	Unaudited Actuals 2021
Description	\$000	\$000
Inventory Held for Use in the Provision of Goods and Services	905	23,717
Inventory Held for Sale	196	7,962
Work in Progress and Finished Goods	1,756	-
Impairment of Inventory	-	-
TOTAL INVENTORIES	2,857	31,679

NOTE 5: INVESTMENTS IN ASSOCIATES

	Original Budget 2021	Unaudited Actuals 2021
Description	\$000	\$000
<u>Short Term Investments</u>		
Marketable Securities and Deposits	155,722	287,583
	155,722	287,583
<u>Short Term Investments</u>		
Marketable Securities and Deposits	-	91,913
Cayman First Insurance - Acquisition 9/1/05; Holding: 20,000	240	240
Caribbean Development Bank - 117 shares; USD \$6,031.74 each	591	591
	831	92,744
		591
Total Investments	156,553	380,327

NOTE 6: PREPAYMENTS

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Accrued Prepayments	4,009	11,226
Prepaid Insurance	1,596	2,171
Other Prepayments	542	10,502
Total	6,147	23,899

NOTE 7: LOANS MADE

	Original Budget 2021	Unaudited Actuals 2021
Loan Description	\$000	\$000
Overseas Medical loans	11,755	1,021
Civil Service Mortgages to staff	672	86
Loans to Public Entities	-	-
Other Loans	74	17,937
Provision outstanding loans	(11,742)	(622)
Total Loans Made	759	18,422
Current	759	1,213
Non-Current	-	17,209
BALANCE AS AT 31 DECEMBER 2021	759	18,422

NOTE 8: PROPERTY, PLANT AND EQUIPMENT

	Original Budget 2021	Unaudited Actuals 2021
<u>Cost of Property, plant & equipment</u>	\$000	\$000
Land	625,282	1,036,095
Plant and Equipment	70,625	61,103
Buildings and Leasehold	568,950	700,888
Lease Improvements	5,420	13,790
Furniture and Fittings	8,454	19,293
Computer Hardware	25,812	43,085
Office Equipment	7,251	8,819
Road and Sidewalks	-	-
Water Retriculation	3,026	119,804
Other Assets	11,427	34,128
Infrastructure	404,643	534,695
Motor Vehicles	52,059	64,524
Marine Vessels	5,673	7,226
Aircraft	12,526	32,791
Assets under construction or development	168,799	236,805
Total Cost of Property, Plant and Equipment	1,969,947	2,913,045
Accumulated Depreciation		
Plant and Equipment	33,977	46,311
Buildings and Leasehold	123,194	89,852
Lease Improvements	3,996	6,427
Furniture and Fittings	8,348	14,947
Computer Hardware	26,706	35,822
Office Equipment	5,948	7,080
Road and Sidewalks	-	-
Water Retriculation	1,811	70,327
Other Assets	39,007	25,468
Infrastructure	44,496	25,645
Motor Vehicles	7,585	42,476
Marine Vessels	4,257	3,323
Aircraft	11,576	9,368
Assets under construction or development	-	-
Total Accumulated Depreciation	310,901	377,046
Net Book Value		
Land	625,282	1,036,095
Plant and Equipment	36,648	14,792
Buildings and Leasehold	445,756	611,036
Lease Improvements	1,424	7,363
Furniture and Fittings	106	4,346
Computer Hardware	(894)	7,263
Office Equipment	1,303	1,739
Road and Sidewalks	-	-
Wate Retriculation	1,215	49,477
Other Assets	(27,580)	8,660
Infrastructure	360,147	509,050
Motor Vehicles	44,474	22,048
Marine Vessels	1,416	3,903
Aircraft	950	23,423
Assets under construction or development	168,799	236,805
Net Book Value	1,659,046	2,535,999

NOTE 9: INTANGIBLE ASSETS

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Computer Software	29,098	31,736
Accumulated Amortisation	12,748	23,914
Net Book Value	16,350	7,822

NOTE 10: NET WORTH OF PUBLIC AUTHORITIES

Description	2021 Opening Networth Balance	2021 Surplus or (Deficit)	2021 Closing Networth Balance	Original Budget 2020	Unaudited Actual 2020	2021 YTD Networth Balance
Auditors Oversight Authority	418	54	472	(1)	54	472
Cayman Airways Ltd.	(18,783)	(1,525)	(20,307)	(5,739)	(1,525)	(20,307)
Cayman Islands Airport Authority	174,844	(21,732)	153,112	1,625	(21,732)	153,112
Cayman Islands Development Bank	32,161	(311)	31,850	(124)	(311)	31,850
Cayman Islands Monetary Authority	39,443	2,989	42,432	4	2,989	42,432
Cayman Islands National Insurance Company	24,309	1,304	25,612	3,067	1,304	25,612
Cayman National Cultural Foundation	16,646	48	16,694	-	48	16,694
Cayman Turtle Centre	19,526	(9,772)	9,754	(6,680)	(9,772)	9,754
Children and Youth Services Foundation	1,793	146	1,939	(20)	146	1,939
Civil Aviation Authority	7,074	3,138	10,212	2,925	3,138	10,212
Health Services Authority	(43,969)	4,610	(39,359)	(12,801)	4,610	(39,359)
Maritime Authority of the Cayman Islands	224	456	680	170	456	680
National Drug Council	543	105	648	-	105	648
National Gallery	5,869	8	5,877	(14)	8	5,877
National Housing and Development Trust	23,044	(563)	22,481	(1,090)	(563)	22,481
National Museum	1,837	2	1,838	-	2	1,838
National Roads Authority	(18,841)	(690)	(19,531)	-	(690)	(19,531)
Port Authority	39,913	731	40,644	(3,811)	731	40,644
Sister Islands Affordable Housing	1,352	-	1,352	(109)	-	1,352
Stock Exchange	3,270	2,548	5,819	1,241	2,548	5,819
Tourism Attraction Board	11,218	131	11,349	49	131	11,349
University College of the Cayman Islands	17,061	(101)	16,960	-	(101)	16,960
Utility Regulation and Competition Office	2,956	1,445	4,401	1,117	1,445	4,401
Water Authority	75,621	(14,310)	61,311	3,238	(14,310)	61,311
		-			-	
Total	417,529	(31,288)	386,241	(16,953)	(31,288)	386,241

NOTE 11: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

	Original Budget 2021	Unaudited Actuals 2021
Trade Payables	\$000	\$000
Creditors	39,056	22,242
Outputs to Statutory Authorities and Government Companies	-	-
	39,056	22,242
Current	39,056	22,242
Non-Current	-	-
Total	39,056	22,242
Other Payables and Accruals		
Payroll Deductions	200	2,122
Loan Interest Payable	1,451	576
Accrued Expenses	61,638	44,962
Inter-entity due to	-	-
Deposits from Statutory Authorities and Government Companies	-	-
Non-Current Payables and Accruals	10,642	2,161
Other Payables	24,183	53,604
Total Payables and Accruals	98,114	103,425
Current	126,528	123,506
Non-Current	10,642	2,161
Total	137,170	125,667

NOTE 12: UNEARNED REVENUE

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Immigration deposits	(3)	(6)
Customs Deposits	354	352
Other Unearned Revenue	77,556	148,645
Total Unearned Revenue	77,907	148,990

NOTE 13: EMPLOYEE COSTS AND OTHER ENTITLEMENTS

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
<i>Current employee entitlements are represented by:</i>		
Annual Leave	3,918	6,714
Retirement and Long Service Leave	2,992	143
Accrued Salaries	1,180	3,471
Pension	1,718	-
Other salary related entitlements	464	2,438
Total current portion	10,272	12,766
<i>Non-current employee entitlements are represented by:</i>		
Retirement and Long Service Leave	-	143
Total Employee Entitlements	10,272	12,909

NOTE 14: UNFUNDED PENSION LIABILITY

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Government Pensions Liability	482,095	424,836
Total Unfunded Pension Liability	482,095	424,836

NOTE 15: RESERVES

	Original Budget 2021	Unaudited Actuals 2021
Reserve	\$000	\$000
Housing Guarantee Reserve Fund	767	199
Environmental Protection Fund	18,934	47,996
Infrastructure Development Fund	5,597	7,297
Retained Earnings held as General Reserves	133,301	204,159
Student Loan Reserve	2,744	2,719
National Disaster Fund	7,668	906
Total	169,011	263,276

NOTE 15: RESERVES (CONTINUED)

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
ENVIRONMENTAL PROTECTION FUND		
Opening Balance	23,520	47,755
Interest	752	241
Transfer into EPF	6,414	-
Interest transfer to General Revenue	(752)	-
Transfer to Operating Bank Balances	(11,000)	-
Closing Balance	18,934	47,996
INFRASTRUCTURE DEVELOPMENT FUND		
Opening Balance	5,180	6,366
Interest	78	31
Interest Transfer from General Revenue	339	900
Transfer to Roads Fund	-	-
Closing Balance	5,597	7,297
STUDENT LOAN RESERVE		
Opening Balance	2,605	2,598
Interest	39	21
Transfers from General Revenues	100	100
Closing Balance	2,744	2,719
HOUSING LOAN RESERVE		
Opening Balance	767	192
Interest	-	-
Outflow	-	7
Closing Balance	767	199
NATIONAL DISASTER FUND		
Opening Balance	7,160	906
Interest	108	-
Transfers from General Revenues	400	-
Closing Balance	7,668	906
GENERAL RESERVES		
Opening Balance	131,716	203,705
Interest Income	1,585	454
Transfer to General Reserves	-	-
Closing Balance	133,301	204,159
SINKING FUND for 2009 Bond Issue		
Opening Balance	-	-
Interest	-	-
Transfer to Operating Bank Balances	-	-
Closing Balance	-	-
Total Funds	169,011	263,276

NOTE 16: COERCIVE REVENUE

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Revenue Description		
Alcoholic Beverages Duty	21,656	19,525
Annual Permanent Resident Work Permit Fee	12,888	18,568
Annual Fee for Certificate of Direct Investment	-	34
Bank Charges Reimbursable	-	-
Banks and Trust Licenses	26,718	26,606
Birth, Deaths and Marriages Registration	119	114
Building Permit Fees	7,350	7,077
Business Staffing Plan Board Fees	56	57
Business Visitors Permit	-	-
Caymanian Status Fees	676	426
Change of Directors	-	-
Change of Name Fee	-	-
Cinematographic Licenses	-	11
CIMA - Penalties and Fines	-	487
Compounded Penalties	56	70
Court Fees	1,400	1,953
Court Fines	1,500	2,453
Cruise Ship Departure Charges	12,017	(4)
CUC - License	2,400	2,400
Customs Fines	2	-
DCI Penalties and Fines	-	78
Debit Transaction Fees	3,733	3,916
Dependant of Caymanian Grant Fee	1	1
Environmental Protection Fund Fees	6,484	323
EZG- Special Economic Zone Employment Certificate Grant Fee	444	582
Firearms Licenses	1	54
Fisheries Licenses	-	1
Foundation Companies	100	173
FPW - Final WP Non-renewal (90days) - Grant	21	4
Gasoline Diesel Duty	18,596	14,921
General Registry - Penalties and Fines	-	1,190
General Search Fees	736	1,182
Grant of Temporary Work Permit - Seasonal Worker	41	7
Health Practitioners' Board Fee	724	1,608
Hotel Licenses	280	202
HRS-Administrative Fines for Health Insurance Offences	-	6
Hurricane Ivan Loans Received	-	-
ICTA Licences	7,500	8,358
Immigration Fines	-	294
Immigration Non-Refundable Repatriation Fee	1,710	1,631
Infrastructure Fund fee	315	1,026

NOTE 16: COERCIVE REVENUE (CONTINUED)

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Insurance Licenses	9,504	9,413
Insurance Stamp Duty	1,338	1,803
Issue Fee for Specialist Caregiver Certificate	43	52
Land Holding Companies Share Transfer Charge	300	2,355
Land Registry Fees	1,200	1,471
Law Firm Operational	2,750	3,253
Lease of Crown Lands	-	-
Legal Practitioner Fee	1,500	2,226
Limited Liability Companies	2,404	4,898
Limited Liability Partnership	20	26
Liquor Licenses	667	288
Local Co. and Corp. Mgmt. Fees	2,590	3,417
Local Company Control License Grants/Renewals	440	530
Local Vessel Licenses	25	-
Miscellaneous Immigration Fees	-	-
Miscellaneous Income (Executive Only)	-	671
Miscellaneous Licenses	-	65
Money Services Licence	50	49
Money Transfer Fees	3,683	3,158
Monies transferred from Defunct Companies	-	-
Motor Vehicle Charges	2,442	12,482
Motor Vehicle Drivers Licences	359	317
Motor Vehicle Duty	20,870	21,641
Motor Vehicle Environmental Tax	2,296	2,509
Mutual Fund Administrators	44,155	49,580
Non-Profit Organizations	4	3
Notary Public Fees	352	412
Not-for-Profit Licence	-	-
Other Company Fees - Exempt	104,092	109,505
Other Company Fees - Foreign	7,995	9,005
Other Company Fees - Non-Resident	1,779	1,973
Other Company Fees - Resident	3,051	3,104
Other Import Duty	135,296	142,263
Other Stamp Duty	10,300	18,888
Package Charges	1,084	1,250
Partnership Fees	68,956	63,408
Patents and Trademarks	2,080	1,836
PCW - Provision for continuation of work permit - Grant	300	1,908
Pension Plan Registration Fees	-	-

NOTE 16: COERCIVE REVENUE (CONTINUED)

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Planning Fees	1,785	3,321
Procedural Fines	269	28
Proceeds of Liquidated Entities	34,245	38,398
Proceeds of Crime Law (PoCL)	-	-
Public Records	109	113
Public Transport - Drivers Licenses	36	-
Public Transport - Operator Licenses	6	35
REE - Extension to Reside as Dependent of a Caymanian	1	-
Residency and Employ. Rights Cert.- Surviving Spouse of a Caymanian	1	2
Residency and Employment Rights Certificate by Dependent of a P.R	656	272
Residency and Employment Rights Certificate Issue Fee	1,230	1,154
Residency and Employment Rights Certificate by Spouse of a Caymanian	203	158
Residency Certificate for Persons of Independent Means Grant Fee	303	826
RFI - Permanent Residence - Persons of Independent Means	1,550	6,140
RJC - Residency Certificate (Substantial Business Presence)	102	52
Royalties and Dredging	650	92
Royalty Fees from ICTA Licences	-	-
Security Business Investments Licence	13,192	9,199
Spear Gun Licenses	5	3
Special Marriage Licenses	1	-
Stamp Duty - Land Transfers	45,000	104,874
Stamp Duty - Online Meter	300	-
Tax and Trust Undertakings	10,400	12,853
Timeshare Ownership	749	2
Tobacco Dealer Registration fees	115	136
Tobacco Products Duty	7,139	7,692
Tourist Accommodation Charges	38,364	1,009
Traders Licenses	5,788	6,225
Trust Registration Fees	544	774
Virtual Assets	-	21
W.I.Z. - Boat Licensing	20	2
Website - Recovery Fees	245	352
Work Permits Fees	74,401	78,264
Working Under Operation of Law Fees	58	30
Annual Ship Tonnage Charges		1,651
Private Fund Fees	-	54,875
Directors Register Inspection	-	1
WTR-Term Limit Exemption Permit Renewal Fee	-	-
Total Revenue	.	917,643

NOTE 17: OTHER REVENUE

	Original Budget 2021	Unaudited Actuals 2021
Source	\$000	\$000
Save the Mortgage Loan Repayment	40	86
Other Revenue	5,901	547
Total Other Revenue	5,941	633

NOTE 18: SALE OF GOODS AND SERVICES

	Original Budget 2021	Unaudited Actuals 2021
Revenue Description	\$000	\$000
Outputs to other government agencies		
Fees and Charges	125,157	94,121
General Sales	153,255	138,222
Rentals	5,765	3,674
Other	32,051	7,799
Total Revenue	316,228	243,816

NOTE 18: SALE OF GOODS AND SERVICES (CONTINUED)

	Original Budget 2021	Unaudited Actuals 2021
<i>Fees and Charges</i>	\$000	\$000
Agricultural Department Fees	131	185
Annual Work Permit Application Fees (Entity)	2,058	1,682
APA - Appeal to Board against decision made by an Immigration Officer	-	11
Application Fee	-	11
Application Fee for Specialist Caregiver Certificate	7	278
Audit Fees - Statutory	-	-
Audit Fees - Outside Entities	-	-
Authentication and Apostille of Documents Fees	2,396	2,335
Building Permit Fees	-	-
Builders Board Registration Fees	-	-
Bailiff Fees	-	-
Business Staffing Plan Application Fees (Entity)	15	14
Business Visitors Administration Fees	-	2
BVX - Business Visitors Permit - Express Determination Fee	-	2
Cabinet Appeal Fees (formerly Executive Council Appeal Fees)	66	130
Caymanian Status Application Fees (Entity)	174	176
Coat of Arms & Other National Symbols Usage Fee	-	2
Customised Motor Vehicle Licence Plate Fees	23	48
Customs Special Attendance Fees	834	129
Dependant of a Caymanian Admin Fee	2	5
Disinfection Fees	-	-
Drivers Examination Fees	286	441
Duplicate Vehicle Log Books	60	73
Electrical Inspection Fees	22	12
Electrical License Fees	76	89
Elevator Inspection Fees	59	57
Environmental Service Fees	25	14
Estate Management Fees	-	12
Examination Fees	2,303	2,793
Express Fee - Work Permits	720	1,388
Express Land Registry	70	89
External Training	2	2
Fixed Term Work Permit Administration Fees	-	-
FPA - Final WP Non-renewal (90days) - Admin	4	1
Freedom of Information Fees	-	-
Funds Received From Department of Tourism (DOT) Events	4	-
Funds Received from RCY Events	-	-
Garbage Fees	2,635	2,583

NOTE 18: SALE OF GOODS AND SERVICES (CONTINUED)

	Original Budget 2021	Unaudited Actuals 2021
<i>Fees and Charges</i>	\$000	\$000
Heavy Equipment Application Fees	11	27
IT Consultancy	-	-
Land Survey Fees	150	286
Law School Fees	450	721
Local Companies Administration Fees	12	14
Mail Terminal Credits	505	391
Maintenance of Buildings (Labour)	13	-
Mapping Services	185	237
Miscellaneous Fees	-	172
Motor Vehicle Inspection Fees	1,859	1,866
Motor Vehicle Licence Plate Fees	580	520
Naturalisation and Registration Fees	441	605
Online Planning System Fees	140	207
Other Company Fees - Exempt (Entity)	192	175
Other Fees	154	26,269
Other Immigration Fees	43	58
Other Labour Charges - PWD (Cayman Brac)	-	-
Passport Fees	653	338
PCA - Provision for Continuation of WP - Amendment - Admin	3	2
PCG - Provision for Continuation of WP - Amend	1	1
Pension Plan Registration Fees	1,401	1,239
Permanent Residence/Residency & Employment Rights Certificate/Residency Certificate for Persons of Independent Means	150	199
Variation Fee		
Planning Appeal Fees	1	-
Planning Inspection Call-Out Fee	30	20
Plumbers Examination Board Fees	-	13
Private Sector Computing Fees	2,026	2,226
Professional Legal Fees	-	-
Public Library Fees	25	19
PWA - Provision for continuation of work permit -Admin	75	99
REA - Extension to reside as a Dependent of a Caymanian Application Fee	3	3
Recycling Fees	25	5
Refund Processing Fees	1	6
Residency & Employ. Rights Cert. - Surviving Spouse of a Caymanian Application Fee	1	1
Residency & Employment Rights Certificate Admin Fee	72	539
Residency and Employment Rights Certificate by the Dependant of a Permanent Resident Admin Fee (Entity)	66	46
Residency and Employment Rights Certificate by the Spouse of a Caymanian Admin Fee (Entity)	140	144
Residency Certificate for Persons of Independent Means Fee	10	27

NOTE 18: SALE OF GOODS AND SERVICES (CONTINUED)

	Original Budget	Unaudited
	2021	Actuals 2021
	\$000	\$000
Restoration of Seized Goods	12	-
RFA - Permanent Residence - Persons of Independent Means - Application Fee	6	16
RFA - Permanent Residence - Persons of Independent Means - Renewal Application Fee	2	-
RGA - Variation of Permanent Residence - Person of Independent Means - Application Fee	4	14
RJA - Residency Certificate (Substantial Business Presence) Application Fee	17	11
Sale of Custom Forms	-	1
School Fees	132	2,071
School Inspection Fees	-	-
Special Econ. Zone - Trade Certificate Fee	135	-
Special Econ. Zone - Trade Certificate Renewal Fee	-	97
Special Marriage License Application Fee	21	-
Temporary Work Permit Application Fees (Entity)	965	1,171
Tourist Reservation Fees	4	-
Tower Licence Fees	83	-
Trade and Business Administration Fees	487	574
Transcript Fees	3	6
TWP Entertainer Application Fee	-	-
Variation/Amendment Fee for BSP	60	46
Inpatient Revenue		(6,414)
Outpatient Revenue		63,194
Room and Board Fees		10,239
Health services Fees		(30,209)
Vault Sales (Cemetery Fees)	149	204
Vehicle And Equip. Maintenance Fees	24	-
Vehicle Bank Liens	69	55
Vehicle Change of Ownership	252	261
Vehicle Disposal Fees	1,515	32
VWA - Visitor's Work Visa Application Fee	299	-
Warehousing	1,045	1,377
Web Receipts	600	682
Work Under Operation of Law Fees	3	2
STE - Student Visa Extension Application Fee	-	-
VEA - Extension of a Visitor's Work Visa Application Fee	-	1,511
Trade and Business Penalty Fees	-	143
Fees and Charges - SAGC	97,880	-
Fees & Charges	125,157	94,120

NOTE 18: SALE OF GOODS AND SERVICES (CONTINUED)

	Original Budget 2021	Unaudited Actuals 2021
General Sales	\$000	\$000
Canteen Sales	90	111
Inventory Spare Parts	28	-
Miscellaneous Sales	13	252
Other Postal Business	65	62
Philatelic Sales	18	7
Plumbers Examination Board Fees	9	13
Police Clearances	190	913
Water Sales		28,338
Sewerage Sales		5,331
Port Revenues		21,653
PASSENGER REVENUE		21,857
Other Goods & Services Revenue (SAGCs only)		54,861
Postal Stamps	1,080	654
Prison Craft Sales	10	14
Prison Sales	10	22
Sale Of Advertising Space	442	565
Sale of Agric. Supplies/Produce	1,346	2,668
Sale Of Gazettes And Subscriptions	755	832
Sale Of Laws	21	2
Sale of Planning Documents	27	67
Temporary Work Permit - Seasonal Worker	4	1
Sales of Other Goods and Services	-	-
General Sales - Statutory Authorities & Government Companies	149,147	-
Total General Sales	153,255	138,222

Rentals	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Equipment Rental	28	2
Postal Box Rental Fees	1,090	1,084
Rental - School Canteens	81	121
Rental of CSD Equipment	-	-
Rentals - Craft Market	60	6
Rentals - Government Housing	14	17
Rentals - Other Properties	84	101
Rentals - Other Properties		659
Rentals - Town Halls	40	28
Rentals - Statutory Authorities and Government Companies	4,368	1,656
Total Rentals	5,765	3,674

NOTE 18: SALE OF GOODS AND SERVICES (CONTINUED)

Other Goods and Services Revenue	Original Budget 2021	Unaudited Actuals 2021
Goods & Services Revenue	\$000	\$000
Births, Deaths & Marriages		
GIS Applications	140	-
GPS Licenses Refund	17	13
Health Services Fees	-	-
Internal Audit Service Fees		-
Internal Audit Service Fees	170	-
Miscellaneous Licensing Receipts	137	51
Miscellaneous Receipts	244	7,734
Other Goods and Services - Statutory Authorities and Government Companies	31,343	-
Total Goods and Services Revenue	32,051	7,799
Total Goods and Services	316,228	243,816

NOTE 19: INVESTMENT REVENUE

	Original Budget 2021	Unaudited Actuals 2021
Revenue type	\$000	\$000
Interest on Marketable Securities, Deposits and Cash	9,554	7,650
Interest on deposits	-	-
Interest on Loans	13	-
Royalties	516	-
Investment in Cayman First	-	-
Investment in Sagicor	-	-
Other Investment Revenue	2,884	-
Total Investment Revenue	12,967	7,650

NOTE 20: DONATIONS

	Original Budget 2021	Unaudited Actuals 2021
Source	\$000	\$000
Other Donations	1,188	1,411
Total Donations	1,188	1,411

NOTE 21: PERSONNEL COSTS

	Original Budget 2021	Unaudited Actuals 2021
Description	\$000	\$000
Salaries, Wages and Allowances	474,760	465,097
Health Care - CINICO	-	-
Health Care - Other	27,702	49,140
Pension - Normal Cost Employer	28,370	24,785
Pension - Employer	18,691	17,438
Leave	289	1,297
Other Personnel Related costs	7,119	8,397
Total Personnel Costs	556,931	566,154

NOTE 22: SUPPLIES AND CONSUMABLES

	Original Budget 2021	Unaudited Actuals 2021
Description	\$000	\$000
Supplies and Materials	69,100	93,877
Purchase of Services	90,724	108,162
Lease of Property and Equipment	23,815	17,634
Utilities	24,039	23,092
General Insurance	6,453	10,913
Travel and Subsistence	7,310	1,892
Recruitment and Training	6,492	2,510
Other Supplies and Consumables	130,778	57,230
Total Supplies and Consumables	358,711	315,309

NOTE 23: FINANCE COST

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Interest on Borrowings	12,879	9,388
Other Borrowing Costs	123	2,637
Overdraft Expenses	324	531
Interest on Deposits from Statutory Authorities and Government Companies	-	-
Total Finance Cost	13,326	12,556

NOTE 24: LITIGATION COST

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Legal Fees	1,327	817
Total Litigation Cost	1,327	817

NOTE 25: OTHER (GAINS)/LOSSES

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Net (Gain)/Loss on Disposal of Property, Plant and Equipment	-	2,765
Net (Gain)/Loss on Derecognition and/or Revaluation of Assets	(764)	754
Net (Gain)/Loss on Foreign Exchange Transactions	(1,861)	(2,561)
Total (Gains)/Losses	(2,625)	958

NOTE 27: OUTPUTS FROM NON-GOVERNMENT SUPPLIERS

	Original Budget 2021	Unaudited Actuals 2021
Output Group	\$000	\$000
NGS 1 - Organise, Administer and Execute the Cayman Islands Fishing Tournament	30	30
NGS 2- Legal Aid	2,650	2,401
NGS 4 - Aids and First Aid Education Program	39	39
NGS 7 - Management of Small Business Development	230	405
NGS 20 - Employee Assistance Programme	198	198
NGS 24 Spaying and Neutering of Dogs and Cats	30	669
NGS 25 - Teaching of Tertiary Education Course (ICCI)	250	250
NGS 26 - Miss Cayman Committee	100	146
NGS 34 - Primary and Secondary Education by Private Schools	-	1,000
NGS 38-Services for Refugees	1,270	2,134
NGS 47 Mentoring Cayman Programme	9	9
NGS 53 - Palliative Care Nursing - Hospice Care	80	80
NGS 55 - Tertiary Medical Care at Various Overseas and Local Providers	17,636	38,914
NGS 57 - Gardening Projects and Landscaping	4	8
NGS 58 - Elite Athletes Programme	40	40
NGS 59 - Youth Development Programme	217	140
NGS 60 - Sports Programme	764	1,627
NGS 64 - Care of the Indigent, Elderly and Disabled Persons	2,040	2,341
NGS 66 - Foster Care for Children	343	520
NGS 67 - Community Programmes	72	79
NGS 71 - Support for Battered Women and Children	325	657
NGS 72 - Therapeutic Services for Young Persons	25	6
NGS 74 - Preservation of National Environment and Places of Historic Significance	570	713
NGS 79 - Canine Security Services	50	17
NGS 82 - Other Sports Programmes	90	94
NGS 83 - Other Health & Cultural Programs	40	40
NGS 84 - Cayman Islands Agricultural Society	76	433
NGS 85 - Cayman Finance	750	827
NGS 86 Community Programmes - MOWheels	79	129
NGS 87- Gender Equality Cayman	14	14
NGS 89 - Cayman Islands Legal Practitioners Association Ltd	1,212	1,414
NGS 91 - Public School Meals Programme	-	1,314
Total	29,233	56,690

NOTE 28: TRANSFER PAYMENTS

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
TP 12 - Tourism Scholarships	815	804
TP 13 - Miss Cayman Scholarship	75	7
TP 27 - Pre-School Educational Assistance	704	667
TP 30 - Local and Overseas Scholarships and Bursaries	10,000	18,520
TP 41 - Poor Relief Payments	12,882	12,164
TP 44 - Temporary Poor Relief Payments for Young Parents Programme (YPP) Students	30	37
TP 46 - Emergency Relief Payments	80	78
TP 47 - Ex - Gratia Benefits to Seamen	11,115	10,418
TP 49 - Youth Programmes - Churches and Other Non-Governmental Organizations	141	120
TP 51 - Other Educational and Training Assistance	300	90
TP 57 - Children and Family Services Support	350	251
TP 58 - Support for Services of the Red Cross	70	70
TP 60 - Housing Assistance	375	1,956
TP 61 - Student Enrichment and Support Services	726	826
TP 63- Support to Local Business Associations	75	28
TP 66 - Cayman Brac and Little Cayman Home Repairs Assistance	250	752
TP 67 - Sports and Cultural Tourism Programmes Assistance	600	64,249
TP 69 - Support for the Bridge Foundation	155	153
TP 72 - Other Youth and Sports Programme Assistance	429	846
TP 73 - Other Health and Cultural Programme Assistance	483	2,968
TP 75 - Needs Assessment Support	-	4
TP 76 - Assistance for Infrastructure Development	10	2,153
TP 80 - Support for Business Initiatives	25	9,812
TP 82 - SEN Scholarships	760	1,218
TP 83 - Medical Scholarships	500	51
TP 84 - Grants to Farmers	20	1,255
TP 85 - Support to Local Financial Services Associations	110	58
TP 86 - Sister Islands Beaches and Community Clean Up Programme	400	871
TP 87 Temporary Financial Assistance	4,230	4,878
TP 88 Look After Care Payments	125	121
TP 89 Youth After Care Payments	80	113
TP 90-Assistance to GTR Committee	40	-
TP 93 Private and Public School Grants	250	163
TP 94 - Superior Auto Apprenticeship Programme	150	300
TP 101 - Sister Islands Community programmes/projects	-	22
TP 105 - Assistance to farmers due to TS Grace	-	1,771
TP 106 - Assistance to small and micro businesses-TS Grace	-	113
TP 109 - Extraordinary Relief Stipends	-	122
TP 114 - Cayman Finance	-	350
TP 115 - Hope for Today Foundation	-	90
TP 116 - Support for Community Projects	-	1,500
Total	46,395	139,969

NOTE 29: OTHER EXECUTIVE EXPENSES (OEs)

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
OE 1 - Personal Emoluments for the Judiciary	3,034	3,243
OE 2 - Personal Emoluments for H.E. the Governor, Premier, Deputy Premier, Speaker of the Legislative Assembly, Ministers, Elected Members of the Legislative Assembly and Deputy Governor	720	778
OE 4 - Judiciary Expenses	1,712	1,379
OE 5 - Constituency Allowances	1,086	1,369
OE 6 - Contribution to Caribbean Financial Action Task Force	65	48
OE 9 - CARICOM Fees	162	163
OE 10 - Caribbean Regional Technical Assistance Centre(CARTAC) Contribution	85	74
OE 11 - Subscription to Caribbean Examinations Council	13	10
OE 12- University of the West Indies Membership Levy	816	585
OE 15 - Pan American Health Organisation Subscription	15	15
OE 19 - Ex-Gratia Plan Recipients Plan Payments	1,355	1,612
OE 25 - Settlement of Court	-	219
OE 27 - Past Service Pension Liability Payments	15,140	17,750
OE 43 - Depreciation of Judicial Executive Assets	550	-
OE 54 - Caribbean Catastrophic Risk Insurance Facility - Annual Premium	840	776
OE 57 - Executive Bank Charges	51	31
OE 65 -Court of Appeal Expenses	1,034	737
OE 66 - United Nations Caribbean Environmental Programme	7	-
OE 71- Commonwealth Parliamentary Association	125	-
OE 78 Depreciation of Ministry of Community Affairs, Youth and Sports	69	-
OE 81 - World Anti-Doping Agency	6	8
OE 82 - Regional Anti-Doping Agency	9	3
OE 86 - Compensation	-	-
OE 91- Depreciation of District Administration, Tourism and Transport Executive Assets	725	3,713
OE 93 - Caribbean Agriculture Research and Development Institute (CARDI)	122	112
OE 94 - OECD - Global Forum	55	54
OE 96 -Executive Salary Reimbursements	-	-
OE 100 - Executive Depreciation	20	11
OE 101- Depreciation of Executive Assets	9,564	9,692
OE 102 - New Court House Project	-	60
OE 103 - Caribbean Public Health Agency (CARPHA)	19	18
OE 104 - Caribbean Energy Information System Membership	3	-
OE 105 - Settlement of Cases	-	110
OE 107 - Project Future Fund	170	145
OE 110 - General Insurance	4,800	6,202

NOTE 29: OTHER EXECUTIVE EXPENSES (OEs) (CONTINUED)

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
OE 111 - Disability Policy	125	-
OE 112 - Older Persons Policy	125	107
OE 113 - Administrative and Advisory Support to the MLAs	1,742	643
OE 115 - Regional Security Initiatives	70	-
OE 116 - Pension Uplift	2,618	1,797
OE 117 - CIG Core Christmas Stipend	145	148
OE 118 - Placeholder for Civil Service CINICO Increase	-	-
OE 119 - Second Chance Program	196	(93)
OE 120 - Repairs to Governor's Residence	50	-
OE 121 - ANC for Pension Plans	3,551	5,165
OE 123 - Global Island Partnership	5	-
OE 122 - Commonwealth Telecommunication Organisation	20	8
OE 124 - Caribbean Telecommunication Union	12	77
OE125 - Caribbean Disaster Emergency Management Agency Membership	90	79
OE 126 - Anti-Gang and Child Safeguarding Support	230	-
OE 128 - Personal Emoluments for Premier, Deputy Premier, Speaker of the Legislative Assembly, Ministers of Cabinet, Elected Members of the Legislative Assembly	3,375	4,300
OE 129 - Executive Depreciation - Legislative Assembly	153	-
OE 130 - Administrative and Advisory Support to the Members of the Legislative Assembly	130	1,903
OE 134 - Depreciation of Executive Assets - Ministry of District Administration and Lands	-	3,506
OE 140 Supplies and Other Items to Combat COVID-19	-	21,641
OE 141 - Emerging Talent Programme	-	69
Other Expenses	-	18,665
Total	55,009	106,931

NOTE 29: OTHER EXECUTIVE EXPENSES (OEs) (CONTINUED)

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Personnel Costs	30,161	37,927
Depreciation	10,724	10,561
General Insurance	-	5,936
Other Operating Expenses	14,124	52,507
Total	55,009	106,931

NOTE 30: RECONCILIATION OF SURPLUS TO NET CASH FLOWS FROM OPERATING ACTIVITIES

	Original Budget 2021	Unaudited Actuals 2021
	\$000	\$000
Surplus/(Deficit) from Ordinary Activities	57,902	(48,917)
Non-cash movements		
Depreciation and Amortisation	66,524	75,110
Increase in Provision for Bad Debt	5,882	9,777
Losses on non-financial instruments		(2,561)
Impairment	1,041	-
Other (Gains)/Losses	(2,625)	754
(Gain)/Losses on sale of property, plant and equipment	-	2,765
(Surplus)/Deficit of Public Authorities	-	-
Changes in Current Assets and Liabilities	427	78,812
Net cash flows from operating activities	129,151	115,740



CAYMAN ISLANDS GOVERNMENT
2021 SUPPLEMENTARY – PLAN AND ESTIMATES

END