



CAYMAN ISLANDS
GOVERNMENT

BUDGET STATEMENTS

PARLIAMENT

PORTFOLIO OF THE CIVIL SERVICE

PORTFOLIO OF LEGAL AFFAIRS

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

JUDICIAL ADMINISTRATION

OFFICE OF THE COMMISSIONER OF POLICE

OFFICE OF THE AUDITOR GENERAL

OFFICE OF THE OMBUDSMAN

For the Financial Year:

1 January to 31 December 2026

For the Financial Year:

1 January to 31 December 2027



Portfolios and Offices

BUDGET STATEMENTS

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

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

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INTRODUCTION

In accordance with the requirements of the Public Management and Finance Act (2020 Revision), this volume of documents contains the Budget Statements, for each Ministry, Portfolio and Office covering two financial years, ending 31 December 2026 and 31 December 2027.

The Budget Statements specify the output delivery and ownership performance expected of each Ministry, Portfolio or Office for the 2026 and 2027 financial years.

In some cases, a Ministry/Portfolio/Office is providing an output which is being funded by way of a user-charge paid by the public but the user-charge is insufficient to cover the full cost of the output. Where this occurs, Cabinet subsidises the shortfall (in other words, part of the output is paid for by the user and part by the Cabinet). In these cases, the portion of the output that Cabinet is purchasing is included in Output Performance sections of the Budget Statements, and the quantity, quality, timeliness, and location measures reflect only the portion Cabinet is purchasing. These outputs are noted accordingly.

The Budget Statement for each Ministry, Portfolio and Office comprises the following:

PART A Ownership Performance

- A description of the Nature and Scope of Activities to better reflect outputs being purchased by Cabinet;
- Strategic Goals and Objectives;
- Ownership Performance Targets, which includes financial performance, human and physical capability measures, information regarding major entity capital expenditures, and issues of risk; and
- Planned equity investments and withdrawals into or from the Ministry/Portfolio/Office are reported.

PART B Output Performance

Outputs to be delivered pertain only to those outputs which Cabinet is buying. These output costs are measured on an accrual basis and do not include any inter-agency charges, with the exception of the Audit Office. This section details:

- A description of the output to be purchased;
- The quantity and quality of each output to be purchased;
- The delivery dates of each output to be purchased;
- The place of delivery of each output to be purchased;
- The price to be paid for each output to be purchased; and
- Payment arrangements

ACCRUAL-BASED FORECAST FINANCIAL STATEMENTS

Cabinet Purchased Outputs and Interagency Charging

In 2026 and 2027, most agencies, with the exception of the Audit Office, will charge Cabinet the cost of producing their outputs. The Audit Office charges Ministries/Portfolios/Offices and Statutory Authorities and Government Companies for audit work performed.

Output Cost

The cost of outputs purchased by Cabinet reflects the cost of all resources consumed in the production of those outputs. This means that indirect costs (such as depreciation and insurance) are also included in the output costs.

The Capital Charge

The capital charge rate has been set to zero for the 2026 and 2027 financial years.

Payment Arrangements

Cabinet will pay for the outputs at the time those outputs are delivered, and on the actual input costs incurred. This means that the Ministry/Portfolio/Office will only get paid or funded if they deliver outputs, thereby providing an incentive to maintain productivity and ensure output delivery. Ministries/Portfolios/Offices will invoice Cabinet (via their Minister/Official Member) each month for the outputs delivered during that month, and Treasury will fund the Ministry/Portfolio/Office once that invoice has been authorised by the respective Minister/Official Member certifying that the outputs have indeed been delivered. Payment arrangements are agreed between Cabinet and the Ministry/Portfolio/Office.

Ministries/Portfolios/Offices maintain their own bank account (within a suite of accounts overseen by the Treasury) and are responsible for managing their own working capital. Therefore, each Ministry/Portfolio/Office will need to ensure sufficient cash is in their respective bank account before cheques are authorised or payroll is processed. Each Ministry/Portfolio/Office will need to ensure that they collect revenue in a timely manner, and manage the debtor and creditor position to maximise the cash position.

Accrual Forecast Financial Statements

The financial figures presented in the Budget Statements reflect accrual budgeting as specified by the Public Management and Finance Act (2020 Revision). The forecast financial statements of a Ministry/Portfolio/Office for the 2026 and 2027 financial years are provided in the Appendix to its Budget Statement. These statements specify the financial performance the Ministry/Portfolio/Office is seeking to achieve during the financial year, and is specified in four different statements together with a Statement of Accounting Policies and Notes to the Financial Statements as below:

- Forecast Operating Statement;
- Forecast Statement of Changes in Net Worth;
- Forecast Balance Sheet; and
- Forecast Cash Flow Statement.

A Statement of Responsibility, signed by the respective Chief Officer accepting responsibility for the accuracy and integrity of the forecast financial statements, is also provided.

The forecast financial statements comply with the format and accounting policies in accordance with the Public Management and Finance Act (2020 Revision) and the Financial Regulations (2018 Revision).

Financial Performance Measures

The Budget Statement identifies the key measures of a Ministry/Portfolio/Office's financial performance on an accrual accounting basis. These measures are the key numbers from the forecast financial statements and include the following:

Operating Statement Measures:

- **Revenue from Cabinet:** this is revenue a Ministry/Portfolio/Office is forecast to earn from Cabinet for producing and delivering outputs for Cabinet's purchase. For the 2026 and 2027 financial years, Cabinet will purchase most outputs from Ministries/Portfolios/Offices.
- **Revenue from Statutory Authorities and Government Companies:** this is the revenue a Ministry/Portfolio/Office is forecast to earn from Statutory Authorities and Government Companies for producing and delivering outputs which those agencies are buying (these outputs are also specified in Part A of the Budget Statement, since in most cases, Cabinet is also buying them).
- **Revenue from Others:** this is the revenue a Ministry/Portfolio/Office is forecast to earn from the public for producing and delivering outputs which members of the public (including private sector businesses) are buying; i.e. paid for directly through user charges (these outputs are also specified in Part B of the Budget Statement, as Cabinet is also buying them).
- **Surplus/Deficit from Outputs:** this is the difference between the amount of revenue earned from producing outputs, and the cost of producing those outputs.
- **Operating Surplus/Deficit:** this is total revenues less total expenses.

Balance Sheet Measures:

- **Net Worth:** this is the value of a Ministry/Portfolio/Office's assets less its liabilities. It is also equal to the amount of capital the Cabinet has invested in a Ministry/Portfolio/Office.

Cash Flow Measures:

Cash Flows from Operating Activities: this is the net amount of cash flowing into and out of a Ministry/Portfolio/Office's bank account as a result of activity recorded from its operating statement.

Cash Flows from Investing Activities: this is the net amount of cash flowing into and out of a Ministry/Portfolio/Office's bank account resulting from the purchase or sale of a Ministry/Portfolio/Office's assets.

Cash Flows from Financing Activities: this is the net amount of cash flowing into and out of a Ministry/Portfolio/Office's bank account as a result of equity investments from Cabinet, or the repayment of the surpluses to Cabinet.

The three measures, previously listed, identify the source of a Ministry/Portfolio/Office's cash and are susceptible to changes in market conditions and/or changes in Cabinet's expenditure priorities.

The surplus/deficit from Outputs measure tells the reader whether the agency is earning enough revenue to cover the cost of producing its outputs (a deficit means it is producing its outputs at a loss; a zero balance means it is breaking even; and a surplus means that it is making a profit). This is an important measure because the Public Management and Finance Act (2020 Revision), prohibits Ministries/Portfolios/Offices from producing an output unless Cabinet, or another entity or person, has agreed to pay for the full cost of the output. Therefore, the 'Surplus/Deficit from Outputs' measure should never be a deficit. In most cases this measure is zero and this is because the budgeting rule states that Cabinet should pay for the outputs they are buying at a price equal to the output cost. However, in a few cases the measure is a surplus; this happens when the user-charge price paid by the public for outputs is higher than the (accrual) cost of producing those outputs.

As a general rule, ownership expenses are not items that can be budgeted for and so this measure would normally be zero in the budget.

The operating surplus/deficit is the key operating statement measure. The Public Management and Finance Act (2020 Revision) states that a Ministry/Portfolio/Office shall not incur entity expenses exceeding in total its entity revenue in the financial years 2026 and 2027. Where it is a surplus, the budgeting assumption is that this surplus is paid over to Cabinet (and therefore forms part of the Executive revenue) rather than be retained by the Ministry/Portfolio/Office concerned.

The Net Worth measure summarises a Ministry/Portfolio/Office's balance sheet position (total assets less total liabilities) at the end of the forecasted year. An increase in net worth during the financial year means that the Cabinet has increased financial investment into the Ministry/Portfolio/Office. Since a Ministry/Portfolio/Office is required to repay all surpluses to Cabinet, its budgeted net worth would normally be expected to remain constant from one year to the next. However, when Cabinet makes an equity investment into a Ministry/Portfolio/Office to fund the purchase of a new entity asset (see the discussion below), then the budgeted net worth increases by this amount.

The operating cash flows measure is normally expected to be positive, because cash expenditures are usually less than accrual expenses because they do not include non-cash items such as depreciation.

The investing cash flows measure is normally expected to be negative, as the value of asset purchases is usually significantly greater than the value of asset sales in a year.

Two Standard Financial Performance ratios are provided in the Budget Statement and these are as follows:

Working Capital Ratio: this shows the relationship between the current assets and liabilities of a Ministry/Portfolio/Office, and is a measure of its ability to meet its commitments/pay its bills as they fall due. In the case of Ministries/Portfolios/Offices this ratio is expected to be at least 1:1 or 100%.

Asset: Liability Ratio: this shows the level of total assets compared to the level of total liabilities of a Ministry/Portfolio/Office, and is an indication of the long-term financial viability of the entity. In the case of Ministries/Portfolios/Offices this ratio is expected to be at least 2:1 or 200%.

Physical Capability Measures

The Budget Statement provides measures to show how well the human and physical capabilities of the Ministries/Portfolios/Offices are being maintained. The human capability measures are the same as in previous years.

These measures are:

- **Value of Total Assets:** this shows the dollar value of a Ministry/Portfolio/Office's assets. As a general rule, a decline in this measure between years indicates a reduction in capability.
- **Book Value of Assets: Cost of those Assets:** the book value of an asset is the cost of the asset less its accumulated depreciation. This ratio provides a measure of how worn the assets of each Ministry/Portfolio/Office are. A high ratio means that (on average) an asset is fairly new, whereas a low ratio means the assets are nearing the end of their useful life and therefore a significant amount of asset replacement is needed or will be needed shortly.
- **Asset Replacement: Total Asset:** this is the amount to be spent during the year buying new assets compared to the total value of these assets. This indicates how much of the stock of assets is being replaced. If assets are old or nearing the end of their useful life, as a general rule, a low value in this measure indicates that the assets are not being replaced at a rate sufficient to maintain capability.
- **Depreciation: Assets Purchases:** depreciation is the measure of how much an asset wears within a year and therefore this ratio indicates whether an asset is being replaced at the same rate as it is wearing out. A ratio of 1:1 (100%) indicates that it is being replaced at the same rate; a ratio greater than 100% indicates that it is being replaced faster than it is being worn out (i.e. capability is being improved), and a ratio of less than 100% indicates that it is being replaced at a rate slower than it is wearing out (i.e. capability is declining).

Entity Capital Expenditure

Depreciation is included in the operating expenses of a Ministry/Portfolio/Office and this cost is therefore recovered as part of a Ministry/Portfolio/Office's revenue. As depreciation reflects the use (or wearing out) of assets, it means that Ministries/Portfolios/Offices are now automatically funded by the amount needed to replace their existing assets as a part of the output revenue earned each year.

Cabinet makes an equity investment in a Ministry/Portfolio/Office for one of two reasons:

- **Where the assets to be replaced are already depreciated:** Many of the assets owned by Ministries/Portfolios/Offices are quite old and are already significantly or fully depreciated though they are still being used. This means Ministries/Portfolios/Offices are receiving little or no depreciation funding for those assets and therefore have no cash with which to replace the asset. An equity investment (conceptually equivalent to the amount of unfunded accumulated depreciation of that asset) is therefore necessary; and
- **Where the assets to be purchased are new rather than replacements of existing assets:** If an asset is new rather than a replacement of an existing asset, it is inappropriate to use depreciation of existing assets to fund that purchase. To do so would mean no cash would be available to fund the replacement of the existing asset when that replacement is due. This situation essentially represents an expansion in the scope of

business to a Ministry/Portfolio/Office, and an equity investment is required to increase the balance sheet commensurately.

Where an equity investment is being proposed, this is reflected in the forecast financial statements and financial performance measures in the Budget Statement. Assets funded by way of equity investments are also included in the Major Entity Capital Expenditure of the Year in the Ownership Performance Targets of the Budget Statement.

HOUSE OF PARLIAMENT

BUDGET STATEMENTS

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

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

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PART B: OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

APPENDIX: FORECAST FINANCIAL STATEMENTS

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STATEMENT OF THE HONOURABLE SPEAKER

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2026 and 2027 financial years.



Honourable Ezzard Miller, MP
Honourable Speaker

Parliament

31 December 2025

STATEMENT OF THE CHIEF OFFICER

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

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



Zena Merren-Chin
Chief Officer

Parliament

31 December 2025

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

The Parliament is one of the three arms of the Government – the Executive, the Judiciary and the Legislative. Through the Office of the Clerk, impartial advice is provided to the Speaker and Members of the Parliament with regard to all House business, including legislation, regulations, the Government’s budget and policies, motions, questions, papers and reports and Committee work as well as a range of services and facilities for Members of Parliament. Administrative services are managed by the Council of the Parliament Management Commission. The Parliament fosters parliamentary democracy and promotes the aims and objectives of the Commonwealth Parliamentary Association.

Scope of Activities

- Sale of Cayman Acts to the Public
- Servicing and supporting sittings of the House
- Servicing and support of Parliamentary Committees
- Administrative support and research for the Speaker and Members of Parliament
- Servicing and support of the local branch of the Commonwealth Parliamentary Association
- Management of the House of Parliament Building and a satellite office
- Media Production of Parliament House Sittings
- IT Administration and Servicing IT issues and other IT related matters for the Parliament of the Cayman Islands
- Hansard Production
- Management of the Parliamentary Library

Customers and Location of Activities

The customers of the Parliament are members of the public and members of Parliament. Our services are provided within the Cayman Islands and overseas.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the House of Parliament in the 2026 and 2027 financial years are as follows:

1) Commencement of Capital Projects

- Handicap outfit of Parliament Building
- Commence repairs on current Parliament Building
- Gather Research on a New Parliament Administration Building

2) Create a Document Management System (DMS)

- Identify appropriate software environment
- Facilitate in-house training

3) Improve Security of the Parliament

- Replace security scanners
- Replace Security Doors – Front and Rear
- Construct security bollards at front of premises
- Update and Upgrade CCTV Security Cameras and System

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the House of Parliament for the years ending 31 December 2026 and 31 December 2027 are as follows:

	2026 1 Jan to 31 Dec 2026 \$000's	2027 1 Jan to 31 Dec 2027 \$000's	2025 12-Month Forecast \$000's
REVENUE FROM CABINET	3,639	3,684	3,134
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	-
REVENUE FROM OTHERS	-	-	70
OPERATING EXPENSES	3,639	3,684	3,134
OPERATING SURPLUS/DEFICIT	-	-	-
NET WORTH	1,888	1,888	1,690
CASH FLOWS FROM OPERATING ACTIVITIES	189	196	201
CASH FLOWS FROM INVESTING ACTIVITIES	(197)	-	-
CASH FLOWS FROM FINANCING ACTIVITIES	75	(129)	-
CHANGE IN CASH BALANCES	67	67	201

FINANCIAL PERFORMANCE RATIO	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
CURRENT ASSETS : CURRENT LIABILITIES	6:1	6:1	6:1
TOTAL ASSETS : TOTAL LIABILITIES	5:1	6:1	4:1

MAINTENANCE OF CAPABILITY

	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	24	25	23
STAFF TURNOVER (%)			
MANAGERS	5	5	5
PROFESSIONAL AND TECHNICAL STAFF	16	17	15
CLERICAL AND LABOURER STAFF	2	2	2
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	7	7	6.5
PROFESSIONAL AND TECHNICAL STAFF	4.5	4.5	2.5
CLERICAL AND LABOURER STAFF	12.5	13.5	11.5
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	-	-	-

	2026 1 Jan to 31 Dec 2026 \$000's	2027 1 Jan to 31 Dec 2027 \$000's	2025 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	2,382	2,247	2,320
ASSET REPLACEMENTS : TOTAL ASSETS	-	-	-
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	-	-	-
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	-	-	-
CHANGES TO ASSET MANAGEMENT POLICIES	None	None	None

	2026 1 Jan to 31 Dec 2026 \$000's	2027 1 Jan to 31 Dec 2027 \$000's	2025 12-Month Forecast \$000's
MAJOR NEW CAPITAL EXPENDITURE PROJECTS			
NEW VEHICLE FOR SPEAKER	80	-	-
COMPUTER EQUIPMENT / OFFICE EQUIPMENT	117	-	31
TOTAL	197	NIL	31

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Natural Disaster – Loss of Vital Information	None	Implementation of electronic storage for all law files and offsite storage.	
Staff shortages or loss (temporary or permanent) as a result of pandemics and/or epidemics.	None	Pandemic response plan outlining various threat levels and corresponding responses, provisions (as outlined in various personnel circulars) for working from home (i.e. Citrix access) to ensure staff safety and ability to comply with shelter in place orders and restriction on official overseas travel.	
Staff shortages or loss (temporary or permanent) and/or structural damage as a result of man-made or natural disasters.	None	Continuity of Operations Plan outlining various threat levels and corresponding responses, including provisions for accessing back-up facilities and backed-up data.	
Breach of data security (i.e. leaked/hacked personal/sensitive information)	None	CIG-wide intrusion detection systems and firewalls with the purpose of detecting internal and external vulnerabilities. Said systems are deployed and managed by CIG's Computer Services Department and the Cyber Security Team in the Ministry of Investment, Innovation and Social Development (IISD). Potential fines/penalties under the Data Protection or other applicable Act.	
Misappropriation of assets/fraud (internal or external)	None	Separation of duties in key risk areas (i.e. assets, procurement, payment/transaction authorization, receiving of goods, receipting etc.), reconciliation of physical assets with the details contained in the asset register.	
Loss of vital enterprise information	None	System back-ups, redundant servers and off-site back-ups.	
Lack of or insufficient qualified staff to deliver strategic objectives	None	Robust recruitment process, including hiring standards, shortlisting, interviewing, written assessments, psychometric testing, second interviews, internal secondments etc.	
Loss of key staff	None	Succession Planning, secondment opportunities, well documented business processes.	
Inability to attract and retain appropriate talent	None	Attractive compensation packages, learning and development plans, and opportunities for career growth.	
Loss of access to Online Computer systems; Hard Drives; other Software systems	None	System back-ups, Redundant servers and offsite back-ups, offsite support to re-establish lost connections.	
Failure to continue high level of service in the Legislate Departments	None	Stakeholder engagement surveys and customer service feedback, application of Acts and regulations to ensure high quality of work is maintained.	

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Inability to complete projects to upgrade software/hardware in various office departments	None	EPC Committee created to oversee large scale projects, hire staff for project manager post.	
Organizational values and culture not aligned to CIG strategy	Managers and staff training sessions, Staff unconscious bias training, HR staff lunch and learns to promote better health and wellness, social events and employee of the month/year awards to help increase staff morale	Implement risk management framework, use performance mgmt. systems to keep values aligned, implement policies and procedures to protect staff and increase staff morale.	
Man initiated threats to Members	Upgraded security cameras and two Parliamentary Security Officers hired	Hire permanent security officers and effect more training for same and update security manual.	
Loss of power during House recordings	Updated recording system	Ensure all equipment has surge protectors and APC's (Alternate Temporary Power Supply).	

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2026 1 Jan to 31 Dec 2026 \$000's	2027 1 Jan to 31 Dec 2027 \$000's	2025 12-Month Forecast \$000's
EQUITY INVESTMENT FROM CABINET	197	-	31
TOTAL	197	NIL	31

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PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

LGL 2	Servicing and Supporting Sitzings of the House and Committees		
DESCRIPTION Servicing and supporting sittings of the House and meetings of Committees involving: • Receipt and examination of bills, motions, and other business to be dealt with by the House • Certification of bills and motions passed by the House • Preparation of business papers and order papers and their distribution to members • Provision of Clerks-at-the-Table, Sergeant-at-Arms, and the record of proceedings duties • Preparation of daily journals for Speaker’s signature • Custody of votes, records, bills and other House documents • Preparation and production of daily Hansard • Procedural advice to Speaker and Members of the House • Preparation of agenda, minutes of proceedings and reports for all Committees • Receipt and distribution of House Business • Maintaining the Digital Management System			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of sitting days for House and Committees • Number of Committee meetings held • Number of Hansards produced • Number of order papers, daily journals, agendas and minutes of proceedings prepared • Number of reports from Committees prepared • Number of hours spent on a House and Committees	30-40 25-40 50-75 100-150 20-35 10,000-16,000	30-40 25-40 50-75 100-150 20-35 10,000-16,000	30-40 25-40 50-75 100-150 20-35 6,000-8,000
QUALITY • Papers, agendas, minutes and reports are accurate and reflect decisions • Documents are prepared, edited and accurate • Proper communication and facilities accommodating all attendees • Hansard Reports are timely and accurate	99-100% 99-100% 99-100% 99-100%	99-100% 99-100% 99-100% 99-100%	99-100% 99-100% 99-100% 99-100%
TIMELINESS • Documents prepared timely for House sittings • Clerks-at-the-Table and Sergeant-at-Arms duties, recording of proceedings: at all times when House is sitting • Maintenance of the order book and records: before the commencement of the next meeting • Provision of daily journals within 3 days of Sitting • Hansard prepared within 2 months of the sitting • Bills, motions and questions: examined before, and proofed/certified after, consideration by the House • Posting of House Business by the end of the day	95-100% 100% 95-100% 75-95% 75-95% 100% 95-100%	95-100% 100% 95-100% 75-95% 75-95% 100% 95-100%	95-100% 100% 95-100% 75-95% 75-95% 100% 95-100%
LOCATION • Grand Cayman	100%	100%	100%
COST	\$877,604	\$884,225	\$698,858
RELATED BROAD OUTCOME: • Efficient, Effective, Accountable and People-Centred Public Services			

LGL 3	Support for the Speaker and Members of the Parliament		
DESCRIPTION Administrative support and research for the Speaker and Members of the House of Parliament and the local branch of the Commonwealth Parliamentary Association (CPA) involving: - Organizing the CPA Annual General and Executive Committee meetings - Organizing the attendance of Members at seminars and conferences - Maintaining CPA records and accounts - Miscellaneous administrative activities and research for Members - Provision of information to the media and general public including researching records proceedings - Provide support to Hon Speaker			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of hours spent on administrative support and research - Number of hours spent on CPA meetings and oversees events, records and accounts - Number of Meetings and Conferences - Hours spent on communication and media matters	18,000-22,500 2,500-3,000 10-12 2,000-2,500	18,000-22,500 2,500-3,000 10-12 2,000-2,500	18,000-22,500 2,500-3,000 10-12 2,000-2,500
QUALITY - Advice provided by suitably qualified personnel - CPA work carried out by qualified personnel	100% 100%	100% 100%	100% 100%
TIMELINESS - Advice and information research provided within three days of request - Tours provided upon request on any day the House is not sitting - Secretarial and administrative support: within a day of request - CPA meetings organized in a timely manner - CPA Accounts and reports prepared in a timely and accurate manner	95-100% 100% 95-100% 95-100% 95-100%	95-100% 100% 95-100% 95-100% 95-100%	95-100% 100% 95-100% 95-100% 95-100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$1,709,118	\$1,729,200	\$1,447,855
RELATED BROAD OUTCOME: Efficient, Effective, Accountable and People-Centred Public Services			

LGL 4	Management of the Parliament Management Commission			
DESCRIPTION				
Management of the House of Parliament and precincts involving: • Provision of security • Maintenance of equipment, building and precincts • Maintenance of audio and video services • Housekeeping and mail service • Sale of Cayman Islands Acts and Regulations • Providing public tours of the Parliament Building • Management of the Parliamentary Library • Maintenance of Parliament Website • Management Procurement and Projects				
MEASURES		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of working days that the Parliament Building is operative • Number of hours spent on management of PMC’s precincts • Number of Acts sold • Number of tours conducted • Number of hours managing Parliamentary Library • Number of hours on management of the Parliamentary website		250-255	250-255	250-255
		6,000-7,500	6,000-7,500	N/A
		200-250	200-250	200-250
		35-50	35-50	35-45
		800-1,000	800-1,000	N/A
		800-1,000	800-1,000	N/A
QUALITY • Security provided by trained security staff • Equipment operative when building open • Acts provided are the current revision or amendment • Tours conducted in a professional and knowledgeable manner • Library services provided by qualified personnel • Website kept current		95-100%	95-100%	95-100%
		95-100%	95-100%	95-100%
		100%	100%	100%
		100%	100%	100%
		100%	100%	N/A
		100%	100%	N/A
TIMELINESS • Facilities provided are operative every working day • Website updated on a daily basis • Orders for Acts taken at window: prepared within ten minutes • Tours conducted within 5 minutes of walks-ins or within 5 days by request • Library services available to all staff and MPs		100%	100%	100%
		95-100%	95-100%	95-100%
		99-100%	99-100%	99-100%
		99-100%	99-100%	99-100%
		100%	100%	100%
LOCATION • Grand Cayman		100%	100%	100%
COST		\$1,052,313	\$1,070,818	\$950,790
RELATED BROAD OUTCOME:				
• Efficient, Effective, Accountable and People-Centred Public Services				

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HOUSE OF PARLIAMENT

STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

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

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

To the best of my knowledge the statements are:

- a. Complete and reliable;
- b. Fairly reflect the forecast financial position as at 31 December 2026 and 31 December 2027 and performance for the years ending 31 December 2026 and 31 December 2027; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Act (2020 Revision)).

Zena Merren-Chin
Chief Officer

House of Parliament

31 December 2025

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FINANCIAL STATEMENTS

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

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HOUSE OF PARLIAMENT
STATEMENT OF ACCOUNTING POLICIES
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

General Accounting Policies

Reporting entity

These forecast financial statements are for the *House of Parliament*.

Basis of preparation

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

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

Reporting Period

The reporting period is the period ending 31 December 2026 and 2027.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

Cash and cash equivalents

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

Receivables and advances

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

HOUSE OF PARLIAMENT

STATEMENT OF ACCOUNTING POLICIES (CONTINUED)

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

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

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Provisions

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

Employee entitlements

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

HOUSE OF PARLIAMENT

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2026	12-Month Budget 2027
	Current Assets			
201,382	Cash and cash equivalents	1	268,376	335,425
	Marketable securities and deposits			
1,692,441	Trade receivables	2	1,692,441	1,692,441
89,769	Other receivables	2	89,769	89,769
12,954	Prepayments	5	12,954	12,954
1,996,546	Total Current Assets		2,063,540	2,130,589
	Non-Current Assets			
20,381	Property, plant and equipment	6	143,161	73,141
290,110	Right-of-use assets	7	161,172	32,234
12,915	Intangible Assets	6	13,971	10,827
323,405	Total Non-Current Assets		318,304	116,202
2,319,951	Total Assets		2,381,843	2,246,790
	Current Liabilities			
79,002	Trade payables	8	79,002	79,002
179,528	Other payables and accruals	8	179,528	179,528
100,669	Employee entitlements	10	100,669	100,669
359,199	Total Current Liabilities		359,199	359,199
	Non-Current Liabilities			
270,161	Lease Liability	7	135,053	-
270,161	Total Non-Current Liabilities		135,053	-
629,360	Total Liabilities		494,252	359,199
1,690,591	Net Assets		1,887,591	1,887,591
	NET WORTH			
1,705,139	Contributed capital		1,902,139	1,902,139
(14,547)	Accumulated surpluses/(deficits)		(14,547)	(14,547)
1,690,591	Total Net Worth		1,887,591	1,887,591

HOUSE OF PARLIAMENT

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2026	12-Month Budget 2027
	FOR THE YEAR ENDED 31 DECEMBER 2026			
	Revenue			
3,134,312	Sale of goods and services	11	3,639,035	3,684,242
3,134,312	Total Revenue		3,639,035	3,684,242
	Expenses			
2,353,419	Personnel costs	14	2,768,313	2,820,649
591,244	Supplies and consumables (including short term leases)	15	655,572	655,572
175,166	Depreciation and Amortisation (including ROU depreciation)	6	202,102	202,102
14,544	Finance costs (including interest on lease liability)	18	13,048	5,919
(62)	Other Gains and Losses	17	-	-
3,134,312	Total Expenses		3,639,035	3,684,242

HOUSE OF PARLIAMENT

STATEMENT OF CASH FLOWS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	CASH FLOW STATEMENT	Note	12-Month Budget 2026	12-Month Budget 2027
	FOR THE YEAR ENDED 31 DECEMBER 2026			
	CASH FLOWS FROM OPERATING ACTIVITIES			
	<i>Receipts</i>			
3,134,242	Outputs to Cabinet		3,639,035	3,684,242
70	Sale of goods and services - third party		-	-
	<i>Payments</i>			
(2,353,419)	Personnel costs		(2,781,360)	(2,826,569)
(591,244)	Supplies and consumables (including Short term leases) - Third Party		(655,572)	(655,572)
(14,544)	Interest paid (including interest on lease liability ROU) - Third Party		(13,048)	(5,919)
175,105	Net cash flows from/(used by) operating activities	19	189,055	196,182
	CASH FLOWS FROM INVESTING ACTIVITIES			
	Purchase of property, plant and equipment		(197,000)	-
-	Net cash flows from/(used by) investing activities		(197,000)	-
	CASH FLOWS FROM FINANCING ACTIVITIES			
	Equity Investment from Org 40 (including Lease principal payments)		197,000	-
	Lease Payments - Lease Liability (ROU) - Principal - Third Party		-	(129,134)
(120,564)	Lease Payments - Lease Liability (ROU) - Principal - SAGCs		(122,060)	-
(452,135)	Repayment of Surplus to Org 40		-	-
(572,699)	Net cash flows from/(used by) financing activities		74,940	(129,134)
(397,594)	Net increase/(decrease) in cash and cash equivalents		66,995	67,048
598,976	Cash and cash equivalents at beginning of period		201,382	268,376
201,382	Cash and cash equivalents at end of period	1	268,376	335,425

HOUSE OF PARLIAMENT

STATEMENT OF CHANGES IN NET WORTH

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

	Contributed Capital	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2024 brought forward	1,705,139	(14,547)	1,690,591
Prior Year Adjustments			
Changes in accounting policy			-
Accounting Errors		-	-
Restated balance 31 December 2024	1,705,139	(14,547)	1,690,591
Changes in net worth for 2025			
Gain/(loss) on property revaluation			-
Gain/(loss) on revaluation of investments			-
Exchange differences on translating foreign operations			-
Equity Investment from Cabinet			-
Capital withdrawals by Cabinet			-
Dividends payable to Cabinet			-
Net revenue / expenses recognised directly in net worth	-	-	-
Surplus/(deficit)for the period 2025		-	-
Total recognised revenues and expenses for the period	-	-	-
Balance at 31 December 2025 carried forward	1,705,139	(14,547)	1,690,591

	Contributed Capital	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2025 brought forward	1,705,139	(14,547)	1,690,591
Prior Year Adjustments			
Changes in accounting policy			-
Accounting Errors			-
Restated balance 31 December 2025	1,705,139	(14,547)	1,690,591
Changes in net worth for 2026			
Gain/(loss) on property revaluation			-
Gain/(loss) on revaluation of investments			-
Exchange differences on translating foreign operations			-
Equity Investment from Cabinet	197,000		197,000
Capital withdrawals by Cabinet			-
Dividends payable to Cabinet			-
Net revenue / expenses recognised directly in net worth	197,000	-	197,000
Surplus/(deficit)for the period 2026		-	-
Total recognised revenues and expenses for the period	197,000	-	197,000
Balance at 31 December 2026 carried forward	1,902,139	(14,547)	1,887,591

HOUSE OF PARLIAMENT

STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

	Contributed Capital	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2026 brought forward	1,902,139	(14,547)	1,887,591
Prior Year Adjustments			
Changes in accounting policy			-
Accounting Errors			-
Restated balance 31 December 2026	1,902,139	(14,547)	1,887,591
Changes in net worth for 2027			
Gain/(loss) on property revaluation			-
Gain/(loss) on revaluation of investments			-
Equity Investment from Cabinet			-
Capital withdrawals by Cabinet			-
Net revenue / expenses recognised directly in net worth	-	-	-
Surplus/(deficit) for the period 2027		-	-
Total recognised revenues and expenses for the period	-	-	-
Balance at 31 December 2027	1,902,139	(14,547)	1,887,591

HOUSE OF PARLIAMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 1: CASH AND CASH EQUIVALENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
100	Cash on hand (IRIS Confirmation Account/Petty Cash)	100	100
190,669	CI\$ Operational Current Account held at Royal Bank of Canada	257,663	324,712
10,613	US\$ Operational Current Account held at Royal Bank of Canada	10,613	10,613
201,382	TOTAL	268,376	335,425

NOTE 2: TRADE AND OTHER RECEIVABLES

12-Month Forecast 2025	Trade Receivables	12-Month Budget 2026	12-Month Budget 2027
1,513,242	Sale of goods and services	1,513,242	1,513,242
190,041	Outputs to Cabinet	190,041	190,041
(10,842)	Less: provision for doubtful debts (Enter -ve number)	(10,842)	(10,842)
1,692,441	Total trade receivables	1,692,441	1,692,441

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Current		
1,692,441	Past due 1-30 days	1,692,441	1,692,441
1,692,441	Total	1,692,441	1,692,441

12-Month Forecast 2025	Other Receivables	12-Month Budget 2026	12-Month Budget 2027
2,050	Advances (salary, Official Travel, etc)	2,050	2,050
87,718	Other	87,718	87,718
89,769	Total other receivables	89,769	89,769

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Current		
89,769	Past due 1-30 days	89,769	89,769
89,769	Total	89,769	89,769

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
(10,842)	Balance at 1 January	(10,842)	(10,842)
	Additional provisions made during the year		
	Receivables written off during the period		
(10,842)	Balance at 31 December	(10,842)	(10,842)

HOUSE OF PARLIAMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 5: PREPAYMENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
12,954	Accrued Prepayments	12,954	12,954
12,954	Total	12,954	12,954

HOUSE OF PARLIAMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: PROPERTY, PLANT AND EQUIPMENT

COST OF PROPERTY, PLANT AND EQUIPMENT

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2025	54,660.8	-	23,589.1	110,568.5	39,369.2	202,986.7	15,463.6	36,170.0	9,811.1	492,619.0
Additions	-	-	-	-	-	-	-	-	(31,120.0)	(31,120.0)
Disposals and Derecognition										-
Revaluation										-
Transfers										-
Balance as at 31 December 2025	54,660.8	-	23,589.1	110,568.5	39,369.2	202,986.7	15,463.6	36,170.0	(21,308.9)	461,499.0

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2026	54,660.8	-	23,589.1	110,568.5	39,369.2	202,986.7	15,463.6	36,170.0	(21,308.9)	461,499.0
Additions	-	-	36,300.0	-	30,000.0	46,500.0	-	80,000.0	-	192,800.0
Disposals and Derecognition										-
Revaluation										-
Transfers										-
Balance as at 31 December 2026	54,660.8	-	59,889.1	110,568.5	69,369.2	249,486.7	15,463.6	116,170.0	(21,308.9)	654,299.0

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2027	54,660.8	-	59,889.1	110,568.5	69,369.2	249,486.7	15,463.6	116,170.0	(21,308.9)	654,299.0
Additions	-	-	-	-	-	-	-	-	-	-
Disposals and Derecognition										-
Revaluation										-
Transfers										-
Balance as at 31 December 2027	54,660.8	-	59,889.1	110,568.5	69,369.2	249,486.7	15,463.6	116,170.0	(21,308.9)	654,299.0

HOUSE OF PARLIAMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2025	47,154	-	17,705	77,607	39,369	167,235	13,072	36,170		398,312
Transfers										-
Impairment Reserve 2025 (closing balance)										-
Depreciation Expense 2025	15,485	-	3,627	2,444	-	20,726	524	-	-	42,806
Eliminate on Disposal or Derecognition 2025										-
Balance as at 31 December 2025	62,638	-	21,332	80,051	39,369	187,961	13,597	36,170	-	441,118

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2026	62,638	-	21,332	80,051	39,369	187,961	13,597	36,170	-	441,118
Transfers										-
Impairment change 2026										-
Depreciation Expense 2026	11,100	1,164	-	2,448	25,284	20,724	2,064	7,236	-	70,020
Eliminate on Disposal or Derecognition 2026										-
Balance as at 31 December 2026	73,738	1,164	21,332	82,499	64,653	208,685	15,661	43,406	-	511,138

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2027	73,738	1,164	21,332	82,499	64,653	208,685	15,661	43,406	-	511,138
Transfers										-
Impairment change 2027										-
Depreciation Expense 2027	11,100	1,164	-	2,448	25,284	20,724	2,064	7,236	-	70,020
Eliminate on Disposal or Derecognition 2027										-
Balance as at 31 December 2027	84,838	2,328	21,332	84,947	89,937	229,409	17,725	50,642	-	581,158

Net Book value 31 December 2025	(7,978)	-	2,257	30,517	-	15,026	1,867	-	(21,309)	20,381
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Net Book value 31 December 2026	(19,078)	(1,164)	38,557	28,069	4,716	40,802	(197)	72,764	(21,309)	143,161
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Net Book value 31 December 2027	(30,178)	(2,328)	38,557	25,621	(20,568)	20,078	(2,261)	65,528	(21,309)	73,141
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HOUSE OF PARLIAMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: INTANGIBLE ASSETS

COST OF INTANGIBLE ASSETS

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2025	51,881	51,881
Additions	31,120	31,120
Disposals and Derecognition		-
Revaluation		-
Transfers		-
Balance as at 31 December 2025	83,001	83,001

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2026	83,001	83,001
Additions	4,200	4,200
Disposals and Derecognition		-
Revaluation		-
Transfers		-
Balance as at 31 December 2026	87,201	87,201

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2027	87,201	87,201
Additions		-
Disposals and Derecognition		-
Revaluation		-
Transfers		-
Balance as at 31 December 2027	87,201	87,201

HOUSE OF PARLIAMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: INTANGIBLE ASSETS (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2025	34,429	34,429
Transfers		-
Impairment Reserve 2025 (closing balance)		-
Depreciation Expense 2025	35,657	35,657
Eliminate on Disposal or Derecognition 2025		-
Balance as at 31 December 2025	70,087	70,087

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2026	70,087	70,087
Transfers		-
Impairment change 2026		-
Depreciation Expense 2026	3,144	3,144
Eliminate on Disposal or Derecognition 2026		-
Balance as at 31 December 2026	73,231	73,231

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2027	73,231	73,231
Transfers		-
Impairment change 2027		-
Depreciation Expense 2027	3,144	3,144
Eliminate on Disposal or Derecognition 2027		-
Balance as at 31 December 2027	76,375	76,375

Net Book value 31 December 2025	12,915	12,915
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Net Book value 31 December 2026	13,971	13,971
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Net Book value 31 December 2027	10,827	10,827
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HOUSE OF PARLIAMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 7: LEASES – RIGHT-OF-USE

12-Month Forecast 2025	Summary	12-Month Budget 2026	12-Month Budget 2027
-	TOTAL CURRENT	-	-
270,161	TOTAL NON-CURRENT	135,053	-
270,161	TOTAL LEASE LIABILITY	135,053	-

NOTE 8: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
79,002	Creditors	79,002	79,002
588	Payroll Deductions	588	588
177,962	Accrued Expenses	177,962	177,962
978	Other payables	978	978
258,530	Total trade payables other payables and accruals	258,530	258,530

NOTE 10: EMPLOYEE ENTITLEMENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
18,724	Annual Leave	18,724	18,724
22,766	Retirement and long service leave	22,766	22,766
59,179	Pension	59,179	59,179
100,669	Total current portion	100,669	100,669
100,669	Total employee entitlements	100,669	100,669

HOUSE OF PARLIAMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 11: SALE OF GOODS AND SERVICES

12-Month Forecast 2025	Revenue type	12-Month Budget 2026	12-Month Budget 2027
3,134,242	Outputs to Cabinet	3,639,035	3,684,242
70	General sales	-	-
3,134,312	Total sales of goods and services	3,639,035	3,684,242
	<i>Fees and Charges</i>		
	General Sales		
70	Sale Of Laws	-	-
70	Total General Sales	-	-
	Sales of Outputs to Cabinet		
3,134,242	Sales of Outputs to Cabinet	3,639,035	3,684,242
3,134,242	Total Sales of Outputs to Cabinet	3,639,035	3,684,242
3,134,312	Total Goods and Services	3,639,035	3,684,242

HOUSE OF PARLIAMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 14: PERSONNEL COSTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
1,775,675	Salaries, wages and allowances	2,128,814	2,128,814
394,748	Health care	510,073	562,410
95,651	Pension	113,022	113,022
82,391	Leave	9,000	9,000
4,954	Other personnel related costs	7,404	7,404
2,353,419	Total Personnel Costs	2,768,313	2,820,649

NOTE 15: SUPPLIES AND CONSUMABLES

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
112,859	Supplies and materials	130,200	130,200
157,292	Purchase of services	224,440	224,440
135,105	Short term lease	-	-
110,262	Utilities	126,324	126,324
61,094	Interdepartmental expenses - MPO	71,204	71,204
13,984	Travel and subsistence	84,000	84,000
247	Recruitment and training	14,004	14,004
400	Other	5,400	5,400
591,244	Total Supplies & consumables	655,572	655,572

NOTE 17: GAINS / (LOSSES)

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
(62)	Net (gain) / loss on foreign exchange Transactions	-	-
(62)	Total gains/ (losses)	-	-

NOTE 18: FINANCE COSTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
14,544	Interest on Lease	13,048	5,919
14,544	Total Finance cost	13,048	5,919

HOUSE OF PARLIAMENT

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 19: RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT)

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Non-cash movements		
175,166	Depreciation expense	202,102	202,102
	Changes in current assets and liabilities:		
	Increase/(decrease) in payables - Other Government agencies	(13,047)	(5,920)
175,166	Net cash flows from operating activities	189,055	196,182

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PORTFOLIO OF THE CIVIL SERVICE

BUDGET STATEMENTS

FOR THE 2026 FINANCIAL YEAR ENDING 31 DECEMBER 2026

AND THE 2027 FINANCIAL YEAR ENDING 31 DECEMBER 2027

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

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STATEMENT OF THE DEPUTY GOVERNOR

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2026 and 2027 financial years.



**Honourable Franz Manderson, MBE, Cert.
Hon., JP**

Deputy Governor

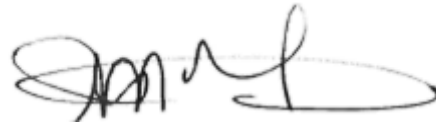
Portfolio of the Civil Service

31 December 2025

STATEMENT OF THE CHIEF OFFICER

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

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



Gloria McField-Nixon, JP

Chief Officer

Portfolio of the Civil Service

31 December 2025

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

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

The Internal Audit Service is an independent, objective assurance and consulting activity designed to add value and improve the operations of the Cayman Islands Government. It helps the Government accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

The Management Support Unit (MSU) is an internal consultancy team responsible for leading and supporting public sector reform by providing high-quality strategic management advice and support services to senior leaders across the Civil Service. The MSU facilitates effective business transformation in priority areas outlined in the Civil Service Strategic Plan as well as identified by the Cabinet and the Deputy Governor, ensuring that initiatives are aligned with Government's priorities, achieve outcomes, deliver measurable results, and build a more agile, efficient, effective, accountable and people-centred public service.

The Civil Service College provides learning and development opportunities for all Civil Service departments and public sector clients with the aim of building capacity in areas of core competencies, leadership and management, and by providing education to support progression and advancement. The College is a City and Guilds approved training centre regulated by Ofsted, and collaborates with local and international partners to deliver education programmes.

The Governor's Office is responsible for the security and good governance of the Cayman Islands as part of the Foreign, Commonwealth and Development Office's global network.

The Cayman Islands National Archive is responsible for establishing the records and information management infrastructure for the entire public sector in accordance with the National Archive and Public Records Act, (2015 Revision). This includes the development of policy, standards, guidance and training to promote best recordkeeping practice and to ensure compliance with international recordkeeping standards. The National Archive is responsible for the acquisition and preservation of historical information documenting interactions with the Cayman Islands Government and its citizens, and ensuring accessibility to information through the National Archive's various programmes.

The Elections Office is responsible for the maintenance and quarterly publication of the Register of Electors (Voter's list) and for maintaining readiness for an election or referendum as required constitutionally or by Law.

The Commissions Secretariat provides support to six independent commissions so that they can fulfil their constitutional and/or legal mandates in an autonomous manner. The office also maintains the Register of Interests in accordance with the Standards in Public Life Act, (2021 Revision).

The Office of the Deputy Governor (ODG) provides policy advice and strategic and administrative support to the Deputy Governor in relation to his responsibilities for ensuring the effective operation of the Civil Service and for providing the highest level of support to the Governor. Through the operations of a National Security Vetting Unit and an Enterprise Risk Management Unit, the ODG delivers critical governance-related services to the CIG. The ODG also delivers BOTC and British Registration services to the general public and, through the Strategic Reforms Implementation Unit (SRIU), delivers a range of strategic project support services to the Deputy Governor and across the Civil Service.

The Office of Educational Standards (OES) is an independent, objective assurance department designed to inspect and report on the quality of education for all educational institutions on the Cayman Islands. The OES helps government evaluate the standards of educational leadership, educational provision and student outcomes across a range of educational settings to improve the effectiveness of education for all Caymanians and Non-Caymanians on the islands.

Scope of Activities

Portfolio of the Civil Service

Strategic and Operational Human Resource (HR) Services

- Policy advice and implementation support relating to service-wide human resource policies and practices for the Civil Service, and the personnel functions of the Governor and the Head of the Civil Service.
- Development and maintenance of legislation and regulations governing Civil Service HR practices.
- Advice to Civil Service agencies to support the effective application of the PSMA and Personnel Regulations.
- Promotion of the Public Service Values and Public Servant's Code of Conduct.
- The maintenance and management of employee data to strengthen good governance in record management.
- Data-driven delivery of HR management information to support the robust approach to business decision-making.
- Job evaluation assessments for Civil Service and Statutory Authority and Government Company (SAGC) positions.
- Monitoring trends and developments in HR matters across the Civil Service as a whole, including service-wide trend and data reporting.
- Providing professional advice on the potential HR impacts and implications of Government proposals and initiatives, and other developments within the Civil Service.
- Development of capability and promotion of HR best practice across the Civil Service.
- Management of compensation and benefits.
- Provision of government wide-surveys on HR related matters.
- Technical and administrative support to the Head of Civil Service (and, where relevant, the Governor) in relation to the Chief Officer.
- HR services to Ministries/Portfolios as required, including recruitment, job analysis and the preparation of job descriptions, records management and advice on specific HR matters.
- HR matters including appointment, remuneration, dismissal, succession planning, and performance agreements and assessments of Chief Officers.

Internal Audit Service

Internal Audit Services (IAS) exists as the third line of defence within CIG. IAS' role revolves around collaborating with the organisation to assess whether the internal control environment is fit for purpose and robust. Internal Auditors have a professional duty to provide an unbiased and objective view of the organisations' risk management, governance and internal control processes to the Deputy Governor.

The scope of the Internal Audit scope encompasses the examination and assessment of the adequacy and effectiveness of the Cayman Islands Government's risk management, governance and internal controls to provide assurance regarding the implementation of assigned responsibilities related to strategic and operational goals and objectives. Centred around a risk-based annual internal audit plan, focusing on the highest risks and associated processes within CIG to ensure efficiency in coverage of the CIG control environment.

This includes, but is not limited to: Assurance and advisory services related to corporate governance, enterprise risk management and internal control processes across the core entities of the CIG as well as SAGCs. The team also conduct special investigations across Government and SAGCs.

The reviews enable IAS to report on how well the systems and processes designed to keep the organisation on track, within the defined risk appetite, are working.

IA will also develop audit themes from the reviews performed and wider industry insight for inclusion in the annual audit report and opinion to the Deputy Governor.

Management Consultancy Services

The MSU provides services under two (2) broad categories, which are aimed at positioning the Civil Service to deliver on the Government's current and future priorities:

- **Public Sector Reform:** Lead the implementation of large-scale strategic initiatives across whole-of-government aimed at modernizing the public sector and aligning Civil Service functions with Government's priorities. This includes designing and disseminating standardized and streamlined tools, advice and guidance to facilitate improvements in a wide range of areas including but not limited to organisational structures, processes, service delivery, customer experience, leadership and management practices, and governance to enhance efficiency, accountability and responsiveness of the Civil Service to meeting the needs of citizens in the Cayman Islands.
- **Management Advice and Support:** Provide high-quality advice, guidance, practical solutions and support to senior leaders to enable Ministries, Portfolios, Offices, and Departments to quickly pivot to deliver the Government's priorities, improve organizational performance and implement strategic changes effectively. This involves tailored business transformation support to address immediate challenges in areas prioritised by the Cabinet and the Deputy Governor.

Learning and Development Opportunities within the Civil Service

- Support the Deputy Governor and his 5-year Strategic Plan for the Cayman Islands Civil Service
- Identification of priorities of human capital development within the Civil Service
- Implementation of learning and development interventions to meet the identified needs
- Strategic development and management of the Civil Service College (CSC), to provide learning and development opportunities for all civil servants

H.E. Governor's Office

The Governor's Office has key reserved areas of responsibility which contribute to the overall safety and wellbeing of the Cayman Islands. These reserved areas are:

- Defense;
- External affairs;
- Internal security (including the Royal Cayman Islands Police Service and the Cayman Islands Regiment); and
- Good governance.

The Governor is responsible for appointing the head of government and other senior officials to public office.

The Governor's Office utilizes Government House for national and ceremonial events including receptions, social engagements (luncheons/dinners) and meetings with visiting foreign dignitaries and Heads of State.

The Cayman Islands National Archive

- Acquire, preserve, protect and provide access to historical information and archives.
- Provide a records and information management service to the entire public sector, supporting and advising on the efficient management of information assets, while upholding compliance with the National Archive and Public Records Act (2015 Revision).

Elections Office

Administrative and operational responsibility for maintaining the official register of electors and for planning and carrying out General Elections, by-Elections, and Referendums in the Cayman Islands pursuant to the Cayman Islands Constitutional Order (2009) and the Elections Act (2022 Revision).

Commissions Secretariat

The office is responsible for providing strategic, operational, administrative, public relations, public education, recruitment, research, policy, and investigative support to six independent commissions in order for each to fulfil their respective constitutional and/or legal mandates in an autonomous manner. These six commissions are the:

- Anti-Corruption Commission
- Civil Service Appeals Commission
- Commission for Standards in Public Life
- Constitutional Commission
- Human Rights Commission
- Judicial and Legal Services Commission

The office also maintains the Register of Interests in accordance with the Standards in Public Life Act, (2021 Revision).

Office of the Deputy Governor

- Policy advice and strategic support to the Deputy Governor;
- Administrative services for personal support to the Deputy Governor and for the effective operations of his Office;

- Delivery of critical good governance-related services of national and cross-government importance:
 - Through a new National Security Vetting Unit, design, development and implementation of a vetting and assurance regime to: protect the assets of CIG, the people of the Cayman Islands and enhance the national security
 - Through the Enterprise Risk Management Unit, provision of coordination, leadership and support services for effective risk management within the Core Government, and advice to SAGCs.
 - Establishment of CIG as a leader in sustainability in the Cayman Islands, promoting sustainable practices that help to mitigate environmental and social risks associated with climate change.
 - Promote and support a coordinated approach to address key gaps and issues in the governance and delivery of major projects across the Civil Service.
- Delivery of services to the public, including processing of applications and administration of pledges for British Overseas Territories Citizenship (BOTC) and Registration as a British Citizen
- Delivery of services to support official duties of the Deputy Governor, including:
 - Official Government Liaison regarding Cuban Migrants
 - Repatriation of Caymanians stranded Overseas
 - Coordination of official visits and ceremonial occasions
 - Maintain registry of, and provide support to, recognised consular representatives
 - Coordinating activities as CIG Partnership Officer for UNESCO
- Provision of Secretariat Services to the following Boards and Committees, on behalf of the Governor and Deputy Governor:
 - The Conditional Release Board
 - The Advisory Committee on the Prerogative of Mercy Board (ACPM)
 - The Cayman Islands Independent Monitoring Board (Prisons and Places of Detention)
 - The Audit and Risk Assurance Committee for Core Government
- Provision of strategic project support services to the Deputy Governor, to deliver priority projects for enhanced governance and operations across the civil service, and for the coordination of project-related training for Civil Servants

Office of Educational Standards (OES)

The OES is responsible for the quality assurance services for education, focusing on the monitoring, evaluation and reporting on educational standards in private and public schools, Early Childhood Centres, Colleges, Universities, and other institutions as required.

The Office of Education Standards operates within the legal framework of the Education Act 2016 and the revised Education Act 2024 which set out the statutory basis for the work of the department and the expectations for educational institutions in the Cayman Islands. The remit of the OES is to promote the raising of standards of achievement in schools and early childhood settings through rigorous and independent inspections and by the provision of sound professional advice to the Ministry of Education and the Department of Education Services. In the rapidly evolving landscape of education, the role of the OES critical in ensuring the quality and effectiveness of educational institutions.

Additionally, the Office of Education Standards promotes a culture of continuous improvement through its Associate Inspector Programme and the sharing of best practices, ensuring that inspectors, local educators and external inspectors are equipped with latest knowledge and skills to carry out their responsibilities effectively. The OES creates a meaningful impact on education through a shared commitment to inspection and quality assurance excellence.

Customers and Location of PoCS Activities

The customers of core PoCS and its wider departments and units are Her Excellency the Governor, the Deputy Governor and Head of the Civil Service, Government agencies, boards and commissions, and the people of the Cayman Islands/general public. Our services are provided within the Cayman Islands and overseas.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Portfolio of the Civil Service in the 2026 and 2027 financial years are as follows:

Portfolio of the Civil Service

- To strengthen the Portfolio's role as a centre of HR expertise
- To enhance and maintain an integrated enterprise-wide human resource management system (HRMS) with improved capability to support changing business needs
- To embed the core competency framework for HR professionals, facilitating development opportunities for the HR profession in areas of priority to support new policies and to improve business outcomes and ensure a consistent approach across the Service
- The continued delivery of Civil Service strategic transformation initiatives as per the 5-Year Strategic Plan for the Cayman Islands Government
- To identify target areas for improving staff engagement and customer service by using data obtained from annual Civil Service wide surveys
- Review and implement approved recommendations on pay and benefits to support social justice in the workforce
- Monitor and deliver improvements to the methodology for job review and evaluation, including establishing protocols that are fit for purpose across the entire Public Sector

Internal Audit Service

Internal Audit

The Internal Audit Services (IAS) exists to enhance government-wide value by providing objective assurance and insights, promoting good governance, and fostering collaboration for sustainable success.

IAS' role revolves deliver independent and proactive internal audit services that strengthen governance, improve risk management, and drive operational excellence through effective professional collaboration and continuous improvement. Internal Auditors have a professional duty to provide an unbiased and objective view of the organisations' risk management, governance and internal control processes to the Deputy Governor.

The scope of the Internal Audit scope encompasses the examination and assessment of the adequacy and effectiveness of the Cayman Islands Government's risk management, governance and internal controls to provide assurance regarding the implementation of assigned responsibilities related to strategic and operational goals and objectives. Centred around a risk-based annual internal audit plan, aligned to the Enterprise-wide Risk Management arrangement and associated processes within CIG to ensure efficiency in coverage of the CIG control environment.

This includes, but is not limited to: Assurance and advisory services related to corporate governance, enterprise risk management and internal control processes across the core entities of the CIG as well as SAGCs.

IAS aims to be a trusted partner in promoting a culture of accountability and continuous improvement, providing professional guidance to enable The Civil Service to achieve sustainable excellence through innovative governance and collaborative solutions.

Management Support Unit

- Lead the completion of strategic initiatives outlined under the existing Civil Service Strategic Plan (2024-2026) to better position the Civil Service to successfully deliver the Government's priorities as well as advance the Civil Service towards achieving its vision "to be a World-Class Civil Service" in order to effectively and efficiently deliver people-centred services.
- Commence development of a new five (5) year Civil Service Strategic Plan that is in alignment with the Government's priorities and will ensure that the Civil Service is efficient, effective, accountable and ready for future challenges.
- Provide management advice and support to senior leaders (Chief Officers and Heads of Department) to drive business transformation in areas prioritised by the Cabinet and the Deputy Governor to address complex public sector challenges.

Civil Service College

The Civil Service College will help provide professional development opportunities for lifelong learning by:

- Giving access to educational opportunities that provide formal qualifications with the aim of supporting the advancement and progression of civil servants.
- Developing world-class Civil Service leaders and managers to recognised international standards and support opportunities for continuous professional development.
- Providing core competency development opportunities that allow every civil servant to continually upgrade their skills and abilities to meet the needs of Government and deliver professional services to the Cayman Islands.

H.E. Governor's Office

- Maintain a balance in the constitutional relationship which reflects the rights and responsibilities of both the UK and the Cayman Islands as outlined in the 2012 Overseas Territories White Paper.
- Work closely with other government agencies to fulfil the UK government's collective responsibility for the Cayman Islands.
- Work closely with the Cayman Islands Government to minimize the vulnerability of the Cayman Islands to climate change, economic changes, international crime, natural disasters and other developments which may arise.
- Manage the effect of new international obligations on the Cayman Islands.
- Manage and maintain a consistent balance at Government House whilst simultaneously ensuring that private relationships are safeguarded and all social engagements/receptions are aligned with protocol and community ethos.
- Prioritize, co-ordinate, and facilitate operational requirements in unison with work-related professional and social engagements in order to maintain and enhance the efficacy of the Governor's Office and Government House.

The Cayman Islands National Archive

- Strengthen information management practices across the Civil Service.
- Provide ongoing support and training for public sector agencies on records and information management.

Elections Office

- To provide ongoing support for the implementation and execution of the electoral requirements of the Cayman Islands Constitutional Order 2009 and the Elections Act.
- To provide technical and administrative support to Electoral Boundaries Commission as required from time to time.
- To conduct Elections and Referendums as called for by Law.
- To maintain a state of readiness to conduct a by-election or referendum as may be required by Act.

Commissions Secretariat

- Support the functions and independence of the Anti-Corruption Commission and the strength of its investigatory arm.
- Support the functions and independence of the Commission for Standards in Public Life and strengthen its investigatory arm.
- Support the functions and independence of the Human Rights Commission and strengthen its investigatory arm.
- Support the functions and independence of the Civil Service Appeals Commission.
- Support the functions and independence of the Constitutional Commission.
- Support the functions and independence of the Judicial and Legal Services Commission.
- Support the Judicial and Legal Services in performing recruitment functions for Her Excellency the Governor for those posts as prescribed by Act.
- Develop and facilitate training related to the Commissions' mandates for Board Members and members of the public.
- Promote each of the Commissions through public relations and educational opportunities.
- Facilitate and maintain the Register of Interests and the declaration process.

Office of the Deputy Governor

- To provide targeted, effective policy advice and strategic support to the Deputy Governor, to help him achieve his goals and objectives for the effective functioning of the Civil Service and support to the Governor, including coordination and delivery of his priority projects and project-related training for civil servants;
- To provide effective office administrative support services: to provide effective personal support the Deputy Governor; to ensure the effective operations of the Office of the Deputy Governor; and to provide comprehensive Secretariat Services to support the various Boards/Committees overseen by the Office;
- To deliver efficient, effective, customer-focused Citizenship-related services to the public, building on the success of the highly-rated BOTC service.
- To equip CIG senior management to embed effective enterprise-level risk management and to implement a modern, fit-for-purpose risk management system and framework across the Civil Service, through a phased approach.
- To develop a CIG vetting regime and conduct Enhanced Personnel Security Assurance Checks and National Security Vetting.
- To promote sustainable practices that help to mitigate environmental and social risks associated with climate change.

Office of Educational Standards (OES)

- To improve education to promote lifelong learning and greater economic mobility, and to build a stronger integrated education foundation by:
 - Implementing a risk-based inspection programme to deliver a more efficient, targeted strategy for improving educational outcomes for all children in the Cayman Islands.
 - Developing a robust, coherent, and contextually relevant framework that reflects the distinctive nature of post-compulsory provision in the Cayman Islands. The goal is to ensure that our inspection practices remain rigorous while being responsive to the diverse pathways, learner profiles, and outcomes that characterise this important phase of education. Consequently, the OES has developed a Post-16 Inspection framework in partnership with local education professionals and sector representatives to help shape a model that is both practical and impactful, while aligned with international best practices.
 - Revising the Successful Schools and Achieving Students 2 Inspection Framework with a particular focus on strengthening the performance standard related to Support and Guidance. These revisions aim to include more explicit references to emotional wellbeing and mental health, recognising their vital role in creating safe, supportive, and inclusive learning environments for students and staff.
 - Embark upon the fourth cycle of inspections 2025
 - Continue to explore digital inspection processes to provide qualitative and more detailed information on specific areas of school performance
- To provide support for lifelong learning by:
 - Continuing to develop a local inspector programme that supports self-evaluation and drives internal progress
 - Undertaking six-monthly follow-through inspections of schools and EY centres whose overall performance has been judged as 'weak'.
 - Investigating and developing specific additional inspection policies, procedures and tools (data capture, survey and framework) to support the inspection of home-schools, colleges and universities.
- To implement the governance model to enhance accountability in education by investigating a weighted approach to education inspections with a view to provide an increased focus for greater leadership and governance accountability.
- To increase social justice in the workforce and to enhance job opportunities for Caymanians through a data driven and robust compliance approach by:
- Training and facilitating knowledge transfer and work experience for a team of Cayman Associate Inspectors.
- Investigating how the OES can support TVET, apprenticeships and more work-based learning.

Passport and Corporate Services Office

- P&CSO has responsibility for the approval and issuance of British Overseas Territories Citizen (BOTC) Cayman Islands (CI) passports, Refugee Travel Documents, Emergency Passports for British Citizens, issuing US Visa Waivers, and accepting and couriering US Visitor Visa applications to the US Embassy in Jamaica.

- P&CSO also provides Corporate Services, including the legalisation of public documents for companies and individuals. Legalisation includes affixing an apostille, or authenticating the document, and sealing and signing by an authorised signatory on behalf of the Head of the Passport and Corporate Services Office.
- Additionally, P&CSO manages the Governor’s Special Marriage Licenses granted by the Governor’s Office for visitors who have decided to make the Cayman Islands the location of their destination wedding.

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Portfolio of the Civil Service for the years ending 31 December 2026 and 31 December 2027 are as follows:

	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
REVENUE FROM CABINET	21,220	21,489	21,530
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	197	197	20
REVENUE FROM OTHERS	3,261	3,261	3,610
OPERATING EXPENSES	23,854	23,670	20,277
OPERATING SURPLUS/DEFICIT	825	826	4,000
NET WORTH	6,139	6,536	3,958
CASH FLOWS FROM OPERATING ACTIVITIES	1,860	1,878	4,882
CASH FLOWS FROM INVESTING ACTIVITIES	(2,181)	(397)	(1,049)
CASH FLOWS FROM FINANCING ACTIVITIES	(2,685)	(1,145)	(6,775)
CHANGE IN CASH BALANCES	(3,007)	335	1,406

FINANCIAL PERFORMANCE RATIO	2026 1 Jan to 31 Dec 2026 %	2027 1 Jan to 31 Dec 2027 %	2025 12-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	188%	200%	138%
TOTAL ASSETS : TOTAL LIABILITIES	257%	308%	153%

MAINTENANCE OF CAPABILITY

	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	151	150	135
STAFF TURNOVER (%)	9%	9%	9%
MANAGERS	6%	6%	6%
PROFESSIONAL AND TECHNICAL STAFF	7%	7%	7%
CLERICAL AND LABOURER STAFF	12%	12%	12%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)	10	10	10
MANAGERS	15	15	15
PROFESSIONAL AND TECHNICAL STAFF	9	9	9
CLERICAL AND LABOURER STAFF	5	5	5
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	Implementation of my-VISTA Talent	1 x 2nd Gen Module upgrade for my-VISTA	

	2026 1 Jan to 31 Dec 2026 \$000's	2027 1 Jan to 31 Dec 2027 \$000's	2025 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	5,274	5,479	3,284
ASSET REPLACEMENTS : TOTAL ASSETS	1,989	205	-
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	2,344	2,326	579
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	-	-	-
CHANGES TO ASSET MANAGEMENT POLICIES	NONE	NONE	NONE

MAJOR NEW CAPITAL EXPENDITURE PROJECTS	2026 1 Jan to 31 Dec 2026 \$000's	2027 1 Jan to 31 Dec 2027 \$000's	2025 12-Month Forecast \$000's
SCHR: PHASE 3 IMPLEMENTATION FOR MY-VISTA HRMS	\$192	\$192	\$354
P and CSO: IT EQUIPMENT and Carpet Replacement	\$69	\$15	\$9
CINA: VEHICLE REPLACEMENT	\$30	-	-
CNA: Building/Facility Improvements	\$150	-	\$219
COS: NEW EQUIPMENT AND FIT OUTS	\$9	-	-
CSC: IT EQUIPMENT and Training room Upgrades	\$8	\$5	\$100
DGO: Office equipment	\$100	-	-
DGO – NSVU Office Space	\$700	-	\$91
DGO – ODG 5th Floor Office Renovation	\$500	-	-
POCS ADMIN: GENERAL COMPUTER REPLACEMENT	\$25	\$25	\$92
MSU: Purchase of Computers for Additional Employees	\$31	\$24	-
MSU: Purchase of Office Furniture for a New Office Location	\$122	\$63	-
MSU: Fit-Out for a New Office Location	\$200	-	-
OES: Computer Equipment	\$6	\$5	-
OES: Digitisation of Inspection System	\$10	\$10	-
IAS: Laptop Replacement	\$18	\$20	-
IAS (Antifraud and Investigations) - Boardroom table and chairs	\$30	-	\$12
IAS (Antifraud and Investigations) – Computer Equipment	\$14	-	\$29
GOV: Vehicle	-	\$25	-
GOV: Kitchen Equipment	\$12	\$5	-
GOV: Office Equipment and Furniture	\$22	\$13	\$6
GOV: Computers	\$5	\$4	-
SCHR: JEM – JOB EVALUATION SOFTWARE	-	-	\$110
ELECTIONS OFFICE: ELECTIONS EQUIPMENT	-	-	\$29
TOTAL	2,181	397	1,050

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Core PoCS Loss of key personnel	No change	Deputies / second-in-command in place for key positions Documented business processes in key business areas Succession planning / cross-training / provisions for mobility of staff (e.g. secondments and acting appointments)	Unquantifiable
Loss of access to vital HR systems / vital enterprise information and data	No change	System back-ups Redundant servers IT specialists on staff (specific to PoCS)	Unquantifiable
Cybersecurity and / or data privacy breaches	No change	CIG-wide intrusion detection systems and firewalls with the purpose of detecting internal and external vulnerabilities. Said systems are deployed and managed by CIG's Computer Services Department and the Cyber Security Team. Cyber-security training for all staff Strong Data Protection legislation and internal Data Protection policies	Unquantifiable
Misappropriation of assets/fraud (internal or external)	No change	Separation of duties in key risk areas (i.e. assets, procurement, payment/transaction authorization, receiving of goods, receipting etc.) Assets tagged/numbered and recorded in asset register; physical inventory of assets (i.e. reconciliation of physical assets with the details contained in the asset register) CIG Anti-Fraud policy and fraud reporting hotline	Unquantifiable
Inadequate budget allocations / funding	New	Budgetary submissions linked to policy priorities Leveraging technology and streamlining business processes to realise efficiencies	Unquantifiable
Volatility of policy priorities	New	Code of Conduct (serve the Government of the day) Professional staff / built-in resilience and ability to pivot Shifting ways of working to focus on outcomes versus outputs / activities and breaking down silos	Unquantifiable
Business interruption due to natural and/or manmade disasters/events	No change	Business continuity plan in place Disaster preparedness training	Unquantifiable

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Internal Audit Service Failure to maintain compliance with the IPPF / IIA Standards in delivering audit conclusions as a trusted business advisor.	Generally conforms rating currently in place.	Ongoing performance monitoring and review of audit work. Provision of relevant training and ensuring continuing professional development. Implementation of a QAIP program to ensure continued delivery of IAS services of the highest quality in conformance with the IIA Standards.	Unquantifiable
Poor Quality service delivered	New Risk	Ensuring the service remains fit for purpose whilst working through changes in structure and working practices for IAS.	Unquantifiable
Health and safety risks associated with office accommodations resulting in illness and staff absences.	Increasing risk due to the existence of ongoing issues not being adequately resolved.	Explore options for relocation to a suitable office environment free of health and safety risks.	\$100K
External factors such as natural disasters or global pandemics.	No change	Ensure BCP is current and fit for purpose which is elevated due to existing health and safety risks noted above.	Unquantifiable

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Management Support Unit Insufficient staffing due to staff turnover and limited budget allocations, which can result in project delays, decreased service quality, slower adoption of public sector reform, and inability to meet strategic commitments.	Increased (due to growing demand and ambitious priorities)	- Prioritise critical projects and reallocate resources to high-impact areas as needed. - Request funds to hire the additional staff required to achieve the desired results; - Implement changes to the organizational structure to increase capacity; - Develop standardized consultancy procedures to increase efficiency; - Develop internal talent for hard-to-fill roles.	Unquantifiable – Some Ministries/Portfolios and Departments are procuring external consultancy services at a greater expense.
Business interruption due to natural disasters (e.g. hurricanes, earthquakes), pandemics, manmade events (e.g. cyber-attacks), or other unforeseen events (e.g. utility failures), which result in delays/interruptions to service delivery, loss of data, reduced staff availability and inability to meet critical obligations.	No change	- Business Continuity Plan is in place to ensure essential functions can continue during and after a disruption. - Disaster preparedness planning and training provided for employees. - Remote work protocols established to ensure staff can effectively work from alternative locations.	Unquantifiable
Diminishing commitment to the public service reform change agenda among key stakeholders (e.g. due to competing priorities) which may hinder momentum, stall reform efforts, and compromise the achievement of strategic transformation objectives.	No change	- Secure visible, ongoing support from senior leaders as change champions. - Conduct regular stakeholder engagement to ensure alignment across leadership tiers on strategic goals, timelines and expected outcomes. - Develop and implement a comprehensive communication plan that articulates the rationale for the strategic changes and reinforces the benefits.	Unquantifiable
Insufficient office space which leads to reduced employee productivity, poor collaboration and diminished staff morale.	New	- Utilise flexible work arrangements such as remote working, hot-desking, or hybrid work models to optimise existing space. - Explore options for leasing additional space or redesigning layouts to improve space utilisation.	Unquantifiable
Civil Service College Loss of City and Guilds / ILM programme accreditation or support	Risk level of programmes losing support for external reasons has increased (UK reprioritization)	Expand leadership and management offerings beyond ILM to reduce reliance on a single external body. Maintain close partnership with City and Guilds and ensure policies and procedures continue to meet or exceed standards.	Unquantifiable

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Physical space constraints limit programme delivery	New Risk.	Explore expansion and new location options (e.g., additional training rooms, alternative venues) with a focus on a long-term solution that provides value to the Civil Service	Unquantifiable
Talent and capacity constraints to meet CSC's growing strategic remit	New Risk.	Upskill internal staff and strengthen associate facilitator network to scale delivery. Diversify partnerships (e.g., universities, professional institutes) to broaden accreditation and programme delivery support.	Unquantifiable
Technology or system delays or failure (LMS / HRIS integration, CSC Online, newly introduced systems)	Increased. As we carry out strategic integration and automation, the implications of failure grow.	Regular system testing and phased roll-out of new platforms. Work in partnership with CSD and Talent Tech team to align on new technology implementation approaches and timelines. Ensure robust support agreements with external vendors to guarantee system reliability and timely issue resolution.	Unquantifiable

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
H.E. Governor's Office Loss of key personnel/competencies within a small team	Ongoing risk to be managed continuously	Consider implementing succession planning Ongoing assessment of staff satisfaction	Unquantifiable
Equipment loss at Government House, i.e., freezers, refrigerator)		Ongoing maintenance/monitoring of appliances Consider replacement prior to deterioration Consider incorporating uninterrupted connectivity (evaluate benefit v. cost)	Unquantifiable
Ability/difficulty in sourcing ad hoc personnel for Government House events	Ongoing risk to be managed continuously	Complement current staff roster Consider enhancing remuneration for irregular working hours	Unquantifiable
Risk of natural disaster impacting Government House	Ongoing risk to be managed continuously	Source accommodation (rental of alternative residence to achieve business continuity and work/life balance)	Ongoing risk to be managed continuously (based upon availability)
<u>The Cayman Islands National Archive</u> Risk to Government's Information Assets.	Ongoing risk to be managed continuously	Re-staffing the Records Policy Unit with key staff to deal with records and information management issues across government. One additional staff member was hired. Develop and implement more online RIM training.	Unquantifiable
Loss, damage or severely compromised ability to preserve the nation's historical collections, government records, significant disruption to services provided to internal and external clients, and heightened health and safety risks to staff due to the age, condition and remaining life of the Archive building.	Heightened risk	Funding has been requested to construct a new purpose-built facility, with construction to begin in 2026 and conclude by 2029.	Unquantifiable
Security of confidential documents	Unchanged	All CINA information assets are stored on Government's network subscribe to Computer Services Department's information security protocols. For all CIG information assets: recruit for protective marking role, revise policy and develop a project plan.	Unquantifiable
Existing National Archive facility has been assessed to have less than five years of useful life remaining, leading to a high risk in the management of Government's information assets and the secure preservation of our nation's history.	Unchanged	A new purpose-built Facility is critical and time-sensitive, to provide for current and future operational demands, and to ensure that the documented history of Government and the Cayman Islands can be acquired and preserved.	Unquantifiable

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Extensive damage or loss to irreplaceable items	Ongoing risk to be managed continuously	New fire suppression system was installed; however a new A/C unit is required for Strongroom 3, and the building needs a generator. Maintenance and regular testing are carried out by vendors, and all staff are trained in relocating CINA assets for protection in the event of a flood or natural disaster. Hurricane shutters are on all external windows.	Unquantifiable
Loss of key staff within a small team	Ongoing risk to be managed continuously	Develop and implement more succession planning. Investigate feasibility of contract-based project roles	Unquantifiable
Elections Office Loss of Elections Office Headquarters – Office affected by flood, fire, vandalism, etc.	Existing	Keep off site data backups and copies of key records	Refit a new office at replacement cost \$750,000.
Loss of polling stations – Insufficient polling stations	Existing	- Recommend Act change to allow change of polling venue after the writ is issued. - Maintain a list of alternate polling location Maintain plans to establish temporary polling stations.	Unquantifiable
Loss of IT capability – unable to administer the election to the required	Existing	- Perform daily back-ups and download documentation for secure storage off-site. - Ensure hard copies of data are available – Complete Maintain copy of software code with developers. Complete	Unquantifiable
Insufficient staff – loss of trained staff	Existing	- Maintain policy and procedure documents for key posts, to allow for retraining of staff. – Complete. - Ensure sufficient staff have been identified and allocated to all electoral processes Train additional staff as a contingency	Unquantifiable
Short time lines to execute a snap or by-election	Existing	Provide regular off-season training to be scheduled for all staff to ensure they are provided with the necessary information to be able to undertake their duties. Maintain an appropriate state of readiness off season.	Unquantifiable
Commissions Secretariat Lack of public awareness and insight into roles of Commissions supported by the Commissions Secretariat	No change	Continued promotion of educational material and other public relations tools.	Unquantifiable

Increased workload with insufficient support staff	Increased	Request for additional staff and possible changes to organisational structure along with succession planning	Unquantifiable
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RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Complex and protracted investigations which require additional professional services available only outside of CIG	Increased	Request for additional staff and possible changes to organisational structure.	Unquantifiable
Data security concerns impacting remote working options during the pandemic	New	Where not possible to work in office safely or to work remotely, redeploy staff according to their strengths and government needs.	Unquantifiable
Complex and protracted investigations which require additional professional services available only outside of CIG	Increased	Request for additional staff and possible changes to organisational structure.	Unquantifiable
Data security concerns impacting remote working options during the pandemic	New	Where not possible to work in office safely or to work remotely, redeploy staff according to their strengths and government needs.	Unquantifiable
Deputy Governor's Office Loss of key staff	Unchanged	- cross-training - secondments - succession planning - organizational restructuring, with additional resources - development of administrative manuals	Unquantifiable
Inability to attract and retain appropriate talent for key roles, especially in specialist units	Unchanged	- Targeted recruitment - Consideration of secondment options, where appropriate, and selection, training and developing of talent internal to the Civil Service, wherever possible - Effective on boarding programmes for new staff - Prepare detailed funding proposals	Unquantifiable
Inability to source suitable persons to serve on Boards and Committees	Unchanged	- Advertise Board and Committee vacancies. - Effective PR to highlight the work of the various Boards and Committees	Unquantifiable

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Inability and/or delays in delivering strategic objectives and key projects due to lack of critical resources, i.e. Risk Officer, Business Analyst, HR and Admin Support and additional dedicated office space.	New: Need for additional resources based on increased demand for services, including resources needed for major cross-ministry projects, and operationalisation of new Units (National Security Directorate, Enterprise Risk Mgt Unit), which have the potential to more than double current ODG staffing numbers and budget.	• Ensure resources needed to deliver new core business functions and key projects are clearly defined, justified and provided, prior to their approval. • Continue to invest in the development of ODG staff to take on additional/new responsibilities, wherever possible	Unquantifiable
Disruptions to delivery of services due to disaster, loss of access to corporate systems or other.	Unchanged	• Ensure contingency plans are built into the Continuity of Operations Plan. • Allow option for staff to work from home. • Ensure staff have sufficient equipment to be able to continue working from home.	Unquantifiable
<u>Office of Educational Standards (OES)</u> Inability to deliver services as a result of a pandemic/or related crisis	No change	• Move to remote inspection system • Calendar flexibility • School applications on laptops	Unquantifiable
Inability to deliver services or meet timelines due to hurricanes or similar weather events	No Change	• CAI/staff additions • OES staff redundancy from schedule but only for a single case each week	Unquantifiable
Inability to meet output obligations due to a budget shortfall	Pressure to reduce budgets Change in the EYFS curriculum; development of bespoke Post-16 Inspection Framework	Risk-based inspection system	Unquantifiable
Inability to attract and retain appropriate talent	No change	Lower entry standards and build local capacity through internal training. Continue to utilise international inspectors and the OES team.	Unquantifiable

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Commissions Secretariat Lack of public awareness and insight into roles of Commissions supported by the Commissions Secretariat	No change	Continued promotion of educational material and other public relations tools.	Unquantifiable
Increased workload with insufficient technical and support staff	Increased	• Request for additional staff and possible changes to organisational structure • Improve performance accountability and productivity to manage the additional workload • Provide training and support to existing employees to more efficiently undertake the work	Unquantifiable
Loss of key staff	Unchanged	• cross-training • succession planning • organisational restructuring, with additional resources • development of policies and procedures manuals	Unquantifiable
Inability to meet output obligations due to a budget shortfall	Increased	Request for additional staff and possible changes to organisational structure.	Unquantifiable

4. EQUITY INVESTMENTS AND WITHDRAWALS

	2026 1 Jan to 31 Dec 2026 \$000's	2027 1 Jan to 31 Dec 2027 \$000's	2025 12-Month Forecast \$000's
EQUITY MOVEMENT			
EQUITY INVESTMENT FROM CABINET IN TO THE PORTFOLIO OF THE CIVIL SERVICE	2,181	397	1,049
TOTAL	2,181	397	1,049

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PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

PCS 1	Policy Advice and Support on Civil Service Matters			
DESCRIPTION				
Policy advice to the Head of the Civil Service and Her Excellency the Governor, and implementation of resulting decisions, relating to Civil Service matters including:				
• Advice on service-wide human resource policies and practices for the Civil Service • Advice to the Head of the Civil Service on the application of his reserved powers • Strategic and Operational HR support to the Governor and Deputy Governor in relation to employment arrangements for Official Members and Chief Officers • Advice and operational support to the Official Member for the Portfolio of the Civil Service on Answering Parliamentary Questions, Presentation of Bills and Tabling of Reports, and Official Statements in Parliament • Personnel and Administrative Circulars • Developing succession plans for Chief Officers’ positions • Delivery of project management services linked to key activities underpinning the 5-Year Strategic Plan and PoCS Annual Work Plan • Supporting the Deputy Governor to implement and manage wellness initiatives that improve the well-being of our employees • Delivery of the Deputy Governor’s Employee Recognition Programmes and other engagement activities • Provision of Financial Advice and Management of the Portfolio-wide finances and book of accounts • Provision of FOI and Data Protection Guidance across the Portfolio				
MEASURES		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY				
• Number of new HR policies agreed and implemented CIG-wide		6-12	6-12	6-12
• Number of Employee Recognition Programmes		1-2	1-2	1-2
• Number of financial reports prepared		20-28	20-28	20-28
• Steering Committee Meetings		10-12	10-12	10-12
• Strategic Initiatives supported by PMO		20-24	20-24	20-24
• Number of updates to Risk Register		44-52	44-52	24-32
QUALITY				
• Policy advice reviewed by Chief Officer prior to submission		95-100%	95-100%	95-100%
• CIG wide HR Policies agreed and approved for implementation by the Head of the Civil Service		95-100%	95-100%	95-100%
• Formal project management methodology adopted for major projects		95-100%	95-100%	95-100%
• Employee Recognition Awards approved by the Head of the Civil Service		95-100%	95-100%	95-100%
• Financial Reporting complies with Public Management and Finance Act and other requests from the Ministry of Finance		95-100%	95-100%	95-100%

TIMELINESS			
• All advice submitted in accordance with schedules as agreed by the Head of the Civil Service	95-100%	95-100%	95-100%
• All CIG-wide HR policies implemented within agreed schedules	95-100%	95-100%	95-100%
• HR system upgrades delivered within timelines agreed by Project Sponsor	95-100%	95-100%	95-100%
• Awards ceremony will take place in accordance with Deputy Governor's instructions	95-100%	95-100%	95-100%
• Financial Reporting delivered in accordance with deadlines set in the PMFA and other timelines from the Ministry of Finance	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST			
	\$3,025,763	\$3,072,935	\$2,600,379
RELATED BROAD OUTCOME:			
• Efficient, Effective, Accountable and People-Centred Public Services			

IAS 1	Internal Audit: Assurance and Advisory		
DESCRIPTION			
- Provision of Internal Auditing assurance services to the Deputy Governor for entire public service and through the Audit and Risk Assurance Committee for the Civil Service. - Provision of advice and assistance on governance, risk and control matters to the entire public sector.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Approved Annual Audit Plan	1	1	1
Number of Audit and Investigations Reports Issued	20-25	20-25	20-25
Annual Opinion Report on Governance, Risk and Control	1	1	1
QUALITY			
Audit processes conducted in accordance with International Standards for the Professional Practice of Internal Auditing.	100%	100%	100%
TIMELINESS			
Audit assignments completed within budgeted time-frames	90-100%	90-100%	90-100%
Audit plan completed by December for the following year	85%	85%	85%
Annual opinion report completed by end of January for the preceding year	100%	100%	100%
LOCATION			
Across the Cayman Islands	100%	100%	100%
COST			
	\$1,551,282	\$1,573,744	\$1,725,211
RELATED BROAD OUTCOME:			
Efficient, Effective, Accountable and People-Centred Public Services			

Note: The total costing of supplying the output for 2026 is \$1,748,282. However, entity revenue of \$197,000 from other third parties reduce the cost to Cabinet to \$1,551,282.

The total costing of supplying the output for 2027 is \$1,770,744. However, entity revenue of \$197,000 from other third parties reduce the cost to Cabinet to \$1,573,744.

IAS 2	Auditing Compliance with the Public Service Management Act / Public Management and Finance Act			
DESCRIPTION				
To provide a service to the Portfolio of the Civil Service to help fulfill its obligations under Section 24 of the Public Service Management ACT (PSMA), undertaking periodic audits of personnel systems in Civil Service entities to establish the extent of compliance with this Act and the personnel regulations.				
To provide a service to the Ministry of Finance to help fulfil obligations under Section 56A of the Public Management Finance Act (PMFA), undertaking periodic audits of financial compliance systems in civil service entities to establish the extent of compliance with this law and sound financial controls.				
MEASURES		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY				
• General PSMA compliance-based monitoring reports		4	4	12
• PMFA – Financial compliance reviews		6	6	-
• Specific PSMA compliance-based reviews and / or investigations		1-3	1-3	1-3
QUALITY				
• Compliance assignments conducted in accordance with annual service level agreement and established methodology and policies		100%	100%	100%
TIMELINESS				
• Report prepared within established timelines		90-100%	90-100%	90-100%
LOCATION				
• Across the Cayman Islands		100%	100%	100%
COST		\$196,677	\$199,215	\$272,836
RELATED BROAD OUTCOME:				
• Efficient, Effective, Accountable and People-Centred Public Services				

PCS 5	Management of Public Sector Reform		
DESCRIPTION Leadership and management of public sector reform (as outlined in the Civil Service Strategic Plan) across whole-of-government to strategically position the Civil Service to deliver efficient, effective, and accountable people-centred services that align with Government priorities while being ready for future challenges.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY Number of project deliverables completed (i.e. to advance the strategic initiatives outlined in the Civil Service Strategic Plan)	10-15	10-15	N/A
QUALITY - Consultancy provided by qualified and experienced personnel - Projects agreed and approved for implementation by the Director of MSU and, where applicable, the Chief Officer and Deputy Governor.	100% 100%	100% 100%	100% N/A
TIMELINESS Projects delivered within agreed timeframes	80% - 90%	80% - 90%	80%-90%
LOCATION Cayman Islands	100%	100%	100%
COST	\$1,308,495	\$1,438,425	\$716,886
RELATED BROAD OUTCOME: Efficient, Effective, Accountable and People-Centred Public Services			

PCS 7	Management Advice and Support		
DESCRIPTION Provision of high-quality strategic advice and tailored support to senior leaders to drive business transformation in critical areas that will enable Ministries, Portfolios, Offices and Departments to achieve the Government’s priorities and effectively address challenges prioritised by the Cabinet and the Deputy Governor.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY Number of interventions completed to address client’s issues/problems	1-2	1-2	N/A
QUALITY - Consultancy provided by qualified and experienced personnel - Clients (MPOs/Departments) that have achieved their outcomes	100% 100%	100% 100%	100% N/A
TIMELINESS Interventions/ solutions provided within agreed timeframes.	80-90%	80-90%	N/A
LOCATION Grand Cayman and Cayman Brac	100%	100%	100%
COST	\$726,985	\$806,125	\$368,706
RELATED BROAD OUTCOME: Efficient, Effective, Accountable and People-Centred Public Services			

PCS 2	Strategic Human Resources Services		
DESCRIPTION The provision of strategic Human Resource (HR) Services to the Head of the Civil Service, including: • Implementation of HR reforms • Acting as the lead entity for the HR profession, facilitating and developing effective HR Practices • Developing PoCS as a centre of expertise for an expanded suite of HR disciplines including; Strategic Workforce Planning, Talent Acquisition and Management and Employee Relations. • Development and dissemination of Personnel Circulars • Providing professional advice on the potential HR impacts and implications of Government proposals and initiatives and other developments within the Civil Service • Development and delivery of Civil Service wide programs (e.g. emerging talent, second chances) • Delivery of the Annual Employee Engagement survey for the Civil Service • Implementation of Reward recommendations and management of corporate compensation and benefits and (e.g., Market Factors, Performance Incentives, Working Conditions)			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of surveys prepared and/or implemented • Number of HR meetings/forums held • Number of advisories on HR best practice documents issued • Civil Service-wide programmes implemented/HR processes re-engineered and improvements rolled out	1-2 10-20 1-5 1-2	1-2 10-20 1-5 1-2	1-2 10-20 1-5 1-2
QUALITY • Surveys conducted by qualified personnel • Circulars to be approved by Chief Officer prior to circulation	95-100% 95-100%	95-100% 95-100%	95-100% 95-100%
TIMELINESS • Survey to be completed upon agreed deadlines • Quarterly HR Meetings / Forums • Circulars on or before deadlines required • Programs developed/HR functions re-engineered by end of 2026 and 2025	95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$1,109,062	\$1,124,058	\$838,048
RELATED BROAD OUTCOME: • Efficient, Effective, Accountable and People-Centred Public Services			

PCS 12	HR Management Systems, Data and Analytics		
DESCRIPTION - Monitoring trends and developments in HR matters across the service as a whole, including reports on service-wide trends and data - Management and development of the HR IT system as a tool to support the strategic decision-making capability of Government, including provision of user support and training - Provision of standard reports and management information relating to individual current and ex-employees that are held by the Portfolio of the Civil Service for payroll, benefits, pension and other business needs - Management of employee records including; - Ensuring system specification for electronic HR records meet data protection and records management requirements - Managing, maintaining and providing access to physical HR files, for those records that the Portfolio of the Civil Service is the data controller - Providing access to data held in legacy systems - Data input services on behalf of entities without access/capacity - Delivery of the payroll function for the Civil Service and the Parliamentary Commission - Administer 12 monthly payrolls - Implement processing improvements to streamline and improve the efficiency of payroll processing			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of reports - Number of HR-IT system projects to be completed - Number of agencies records maintained - Number of monthly payrolls to be processed	50-75 25-30 90-100 12	50-75 25-30 90-100 12	50-75 25-30 90-100 12
QUALITY - Reports and papers to be subject to review and sign off by the Chief Officer and subsequent approval by Head of the Civil Service prior to distribution. - Standard reports to be delivered in required format. - HR-IT projects to be undertaken in consultation with relevant stake-holders - Records to be maintained in compliance with any record keeping standards established by government policy and in compliance with Freedom of Information (FOI) requirements - Access to files provided in accordance with specifications agreed with client or as required by Act to personnel information - Information entered onto HR systems reflects source information. - Requests for access to employee file by authorized persons to be met in accordance with FOI requirements - Monthly payrolls processed in line with published deadlines	95-100% 95-100% 95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100% 95-100% 95-100%

TIMELINESS			
• Information provision to be delivered in timeline agreed with requesting officer.	95-100%	95-100%	95-100%
• Payroll information to be entered in line with TSY deadlines.	95-100%	95-100%	95-100%
• Annual service-wide personnel statistical reports: report: by 30 June	100%	100%	100%
• HR-IT Development projects completed by agreed schedule.	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST			
	\$1,072,959	\$1,102,136	\$952,774
RELATED BROAD OUTCOME:			
• Efficient, Effective, Accountable and People-Centred Public Services			

PCS 15	Civil Service College		
DESCRIPTION The Civil Service College will help provide professional development opportunities for lifelong learning by: - Giving access to educational opportunities that provide qualifications ranging from skills for life through to post graduate certification aimed at supporting their advancement and progression. - Developing world-class Civil Service leaders and managers to recognized international standards and support opportunities for continuous professional development. - Providing core competency development opportunities that allow every civil servant to continually upgrade their skills and abilities to meet the needs of Government and deliver professional services to the Cayman Islands.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of accredited course sessions delivered - Number of core learning course sessions delivered - Number of online learning hours completed	125-175 45-95 5,000-8,000	125-175 45-95 5,000-8,000	125-175 45-95 5,000-8,000
QUALITY - Number of formal certifications achieved - Delivered by qualified staff based on Director of CSC approval	150-250 100%	150-250 100%	150-250 100%
TIMELINESS Accredited courses delivered in line with agreed schedule	90-100%	90-100%	90-100%
LOCATION Grand Cayman and Cayman Brac (Little Cayman via online access)	90-100%	90-100%	90-100%
COST	\$2,010,914	\$2,042,235	\$1,626,375
RELATED BROAD OUTCOME: Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population.			

PCS 19	HR Corporate Services		
DESCRIPTION - Provision of Human Resources Services to Civil Service Agencies including: - Evaluation of job descriptions written in compliance with HAY Standards - Provision of recruitment, selection and orientation services - Provision of Human Resources (HR) oral and written advice and guidance - Provision of job evaluation services for SAGCs - HR advice and support to clients regarding; employee discipline, dismissal retirement or other terminations. Employee relations and retention, support on grievance and appeals and other consultancy services.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of Job Descriptions evaluated - Number of recruitment processes managed - Number of Presentations	450-550 25-40 10-15	450-550 25-40 10-15	300-350 25-40 1-3
QUALITY - Job evaluation process conducted in compliance with HAY standards - Advice and guidance to be based on best HR practice and compliant with the Public Service Management Act and the Personnel Regulations	100% 95-100%	100% 95-100%	100% 95-100%
TIMELINESS - Job Evaluation (including feedback) completed within 10 working days of receipt of Job Description meeting compliance standards - Work output and turnaround times to be as specified in our publications or as agreed with clients	95-100% 100%	95-100% 100%	95-100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$881,648	\$887,142	\$1,068,078
RELATED BROAD OUTCOME: Efficient, Effective, Accountable and People-Centred Public Services			

GOV 1	Management and Maintenance of Government House		
DESCRIPTION Management of Government House including: • Coordination of food preparation for Her Excellency and guests • Events, ceremonies, or receptions hosted by Governor’s Office • Maintenance of Government House and grounds			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Numbers of guests served and catered to • Events, ceremonies, or receptions hosted • Days of upkeep of house and grounds	1,700-2,000 12-20 365	1,700-2,000 12-20 365	1,700-2,000 12-20 365
QUALITY • Meals served in line with internal rules	99-100%	99-100%	99-100%
TIMELINESS • Meals provided within specified periods • Maintenance of house and grounds – issues resolved within 1 to 3 weeks	99-100% 100%	99-100% 100%	99-100% 100%
LOCATION • Government House, Grand Cayman	100%	100%	100%
COST	\$452,689	\$464,820	\$680,276
RELATED BROAD OUTCOME: • Efficient, Effective, Accountable and People-Centred Public Services			

GOV 2	Coordination of Engagement Programme and Support for Governor			
DESCRIPTION				
Coordination of engagement programmes involving: - Meetings held with local government, law enforcement and other international agencies - Coordinating and supporting the Governor’s attendance at local/overseas events - Travel to local/overseas events				
MEASURES		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Meetings held with government, law enforcement, and international agencies - Local/overseas events attended - Travel itineraries/plans		200-250 150-250 2-7	200-250 150-250 2-7	200-250 150-250 5-7
QUALITY - Refer to checklist and verified by the Executive Manager ensuring all details are correct and accurate for an event Her Excellency is attending - Ensure menu, set up and presentation are satisfactory to checklist		99-100% 99-100%	99-100% 99-100%	99-100% 99-100%
TIMELINESS - Invitations to be distributed 3 weeks prior to function date - Checklist completed one week prior to event - Travel checklist completed one week prior to events or within one day of last-minute itinerary changes		99-100% 99-100% 99-100%	99-100% 99-100% 99-100%	99-100% 99-100% 99-100%
LOCATION Grand Cayman		100%	100%	100%
COST		\$472,128	\$477,876	\$199,006
RELATED BROAD OUTCOME: Efficient, Effective, Accountable and People-Centred Public Services				

CNA 25	Records and Information Management		
DESCRIPTION			
- Development of standards, policies and guidance to ensure that best records and information management practices are in compliance with the National Archive and Public Records Act (2015 Revision) - Provision of records and information management training through support sessions to ensure that government agencies have the proper recordkeeping infrastructure in place - Retrieval of semi-active records from the Government Records Centre, including a ‘Help-Desk’ service and Records Management Systems training - Representation on Records Advisory Committee as prescribed by the National Archive Revision)			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of government file requests processed	800-1,000	800-1,000	650-680
Number of guidance papers produced	4-6	4-6	3-4
Number of support sessions conducted	24-26	24-26	15-18
Number of disposal schedules completed	8-10	8-10	8-10
Number of meetings attended for Records Advisory Committee	4-5	4-5	4-5
QUALITY			
All records management tasks carried out in accordance with National Archive and Public Records Act (2015 Revision)	100%	100%	100%
Guidance papers and disposal schedules reviewed by Director	100%	100%	100%
Support sessions conducted by qualified records management staff	100%	100%	100%
Meetings attended by qualified Archivist	100%	100%	100%
TIMELINESS			
File requests processed, Monday – Friday, 8:30 a.m. – 5:00 p.m.	100%	100%	100%
Guidance papers produced by end of year	100%	100%	100%
Support sessions conducted as agreed with client	100%	100%	100%
Disposal schedules produced as scheduled or agreed with client	100%	100%	100%
Representation on Record Advisory Committee as agreed with meeting schedule	100%	100%	100%
LOCATION			
Cayman Islands National Archive, #37 Archive Lane, George Town, Grand Cayman and Cayman Brac	100%	100%	100%
COST			
	\$627,891	\$646,021	\$603,794
RELATED BROAD OUTCOME:			
Efficient, Effective, Accountable and People-Centred Public Services			

Note: The total costing of supplying this output for 2026 is \$632,891. However, entity revenue of \$5,000 from other third parties reduces the cost to Cabinet to \$627,891.

The total costing of supplying this output for 2027 is \$651,021. However, entity revenue of \$5,000 from other third parties reduces the cost to Cabinet to \$646,021.

CNA 28	Archives and Preservation Management		
DESCRIPTION			
- Enhance public access to the nation's historical collections by developing inclusive, accessible, and sustainable platforms and services that serve diverse audiences. - Digitisation of archival and vital records. - Acquisition of items for inclusion into the Historical Collections to ensure enduring preservation and broad access for future generations. - Provision of reproduction services of items in the Historical Collections. - Foster public engagement with history and expand access to cultural heritage through targeted educational and outreach initiatives.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
- Number of research inquiries answered - Number of oral history interviews conducted - Number of master images produced - Number of photographic prints/scans produced - Number of outreach activities completed - Number of meetings attended	300-330 8-10 5,000-5,700 80-90 3-4 2-3	300-330 8-10 5,000-5,700 80-90 3-4 2-3	320-330 6-8 10,000-12,000 80-90 1-2 1-2
QUALITY			
- Research advice provided by qualified archive staff - Oral history interviews conducted in accordance with CINA’s Oral History Collection procedures - Master images produced in compliance with CINA’s scanning protocols - Photographic prints and scans produced in accordance with CINA’s operational procedures - Outreach conducted and meetings attended by qualified archive staff	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
TIMELINESS			
- Research advice produced within 5 working days or as agreed with client - Access to Historical Collections through CINA’s Reading Room, Monday to Friday, 9:00 a.m. – 4:30 p.m. - Oral History interviews scheduled and conducted as agreed with client - Master images and photographic prints produced Monday – Friday, 8:30 a.m. – 5:00 p.m., as agreed with client - Outreach activities completed as scheduled or agreed with client - Representation at scheduled meetings	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%
LOCATION			
Cayman Islands National Archive, #37 Archive Lane, George Town, Grand Cayman and Cayman Brac	100%	100%	100%
COST	\$671,700	\$681,826	\$648,627
RELATED BROAD OUTCOME:			
A Cohesive Society which Protects and Institutionalises Caymanian Identity and Culture			

ELO 1	Maintenance of the Electoral Register		
DESCRIPTION			
- Maintenance of the electoral register including addition of eligible voters and deletion of deceased or ineligible voters - Production and distribution of quarterly revised and official list of Electors - Maintain readiness for a by-election or referendum			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY	8	8	8
Number of electoral registers produced and distributed (4 revised and 4 Official)			
QUALITY	100%	100%	100%
Registers provided are accurate to the information provided by registered voters and are in compliance with the Elections Act and Cayman Islands Constitutional Order (2009)			
TIMELINESS	100%	100%	100%
Registers produced Quarterly in accordance with the legislative deadlines			
LOCATION	100%	100%	100%
Grand Cayman, Cayman Brac, Little Cayman, overseas			
COST	\$858,652	\$694,842	\$776,080
RELATED BROAD OUTCOME:			
Efficient, Effective, Accountable and People-Centred Public Services			

COS 1	Support for Commissions			
DESCRIPTION Provision of administrative, research, policy, recruitment, analytical, public relations, operational and strategic support to six (6) commissions: the Anti-Corruption Commission, the Civil Service Appeals Commission, the Commission for Standards in Public Life, the Constitutional Commission, the Human Rights Commission and the Judicial and Legal Services Commission. The Commissions Secretariat will provide the operational support required to advance the mandate of the commissions, including: • Providing administrative support to enable the effective execution of each Commissions’ functions. • Assisting with the development and implementation of systems, policies, procedures and in defining the methodology through sound research in accordance with the constitutional and legislative mandates of each Commission. • Addressing public complaints and civil service appeals as applicable for each Commission. • Maintaining the Register of Interests in accordance with the Standards in Public Life Act (2021 Revision). • Ensuring that services are provided in accordance with the Constitution and other relevant legislation such as the Public Service Management Act/Regulations. • Supporting the JLSC in performing recruitment functions for Her Excellency the Governor for those posts listed in S.106(4) of the Cayman Islands Constitution Order (2009) (Judges of the Court of Appeal and Grand Court, Magistrates, Attorney General, Director of Public Prosecutions and any other legal post as prescribed by Act). • Develop, co-ordinate and implement PR strategies and educational initiatives relevant to advancing the mandate of each Commission. • Providing advice and guidance to the public on matters related to the remit of each of the Commissions.				
MEASURES		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of meeting (including interviews and hearings) facilitated for commissions • Annual reports prepared for commissions • Number of PR and Education initiatives delivered		25-30	35-42	72-96
QUALITY • Work carried out by experienced staff		2-3	4-6	2-3
		10-12	13-16	10-12
TIMELINESS • Work carried out in line with schedules agreed with each commission • Minute reports prepared and circulated to commissions within 5 working days • Meeting packets prepared and circulated at least 7 days before meeting dates		100%	100%	100%
LOCATION • Grand Cayman		100%	100%	100%
COST		\$932,910	\$1,054,599	\$714,129
RELATED BROAD OUTCOME: • Efficient, Effective, Accountable and People-Centred Public Services				

COS 2	Investigative Services for the Anti-Corruption Commission		
DESCRIPTION			
Provision of investigative services by one Senior Investigator, and six Investigators into reports of alleged corruption as instructed by the Anti-Corruption Commission in accordance with the Anti-Corruption Act.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
- Number of Commissions supported - Number of meetings facilitated	1 200-275	1 200-275	1 192-264
QUALITY			
Work carried out by experienced staff	100%	100%	100%
TIMELINESS			
Work carried out to timetable in accordance with the respective investigation	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST			
	\$1,340,881	\$1,191,271	\$879,429
RELATED BROAD OUTCOME:			
Efficient, Effective, Accountable and People-Centred Public Services			

DGO 1	Policy Advice and Enterprise Level Leadership, Governance and Capability Building			
DESCRIPTION				
- Delivery of high-quality policy advice and strategic support to the Deputy Governor; provision of enterprise-level leadership and governance in risk management, national security vetting, and sustainable organizational practices; and the development of project management capability across the Civil Service. - Provision of SRIU Project support services, including delivering priority projects, facilitating project management and business case training for civil servants, and providing expert guidance to project sponsors and teams. - Provision of enterprise-level leadership and governance in CIG Risk Management and National Security Vetting (NSV), and the promotion of sustainable organisational practices.				
MEASURES		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY				
Portfolio of policy advice, SRIU projects and strategic support delivered to the Deputy Governor		1	1	1
Number of CIG Vetting Frameworks Managed and Maintained		1	1-2	N/A
Number of CIG Enterprise risk management frameworks managed and maintained		1	1	1
Number of Civil Service Sustainability Programmes Managed		1	1	1
Number of SRIU Project Management Centre of Excellence Programmes Managed		1	1	1
Number of project-related training courses facilitated by the SRIU		8-10	8-10	10
QUALITY				
Projects delivered in line with quality standards agreed with the DG.		100%	100%	100%
Policy advice, frameworks, programmes and services overseen and delivered by suitably qualified and experienced personnel.		100%	100%	100%
TIMELINESS				
Projects delivered within timelines agreed with the DG		95-100%	95-100%	95-100%
Policy advice, frameworks, programmes delivered in accordance with timelines agreed with the DG		95-100%	95-100%	95-100%
LOCATION				
Cayman Islands		100%	100%	100%
COST				
		\$2,504,521	\$2,486,905	\$2,391,827
RELATED BROAD OUTCOME:				
Efficient, Effective, Accountable and People-Centred Public Services				

DO 2	Citizenship and Administrative Support Services		
DESCRIPTION			
- Provision of administrative services to the Deputy Governor and his office. - Delivery of services to the public, including: Processing of applications and administration of pledges for British Overseas Territories Citizenship (BOTC) and Registration as a British Citizen. This includes the provision of advice to the Governor and Deputy Governor in relation to Citizenship Matters. - Provision of Secretariat Services to Boards and Committees on behalf of the Governor and Deputy Governor: Conditional Release Board; the Advisory Committee of the Prerogative of Mercy Board (ACPM); the CI Independent Monitoring Board; and the Audit and Risk Assurance Committee. - Delivery of services to support official duties of Deputy Governor: Official Government Liaison regarding Cuban Migrants, Repatriation of Caymanians stranded Overseas, Coordination of official visits and ceremonial occasions, Maintenance of register of Consular Representatives, Coordinating activities as CIG Partnership Officer for UNESCO.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of BOTC applications processed	700-900	700-900	1,200
Number of applications for Registration as a British Citizen processed	80-150	80-150	350
Number of Boards and Committees provided with Secretariat Services	4-5	4-5	5
QUALITY			
Services to the public and on behalf of the Governor and Deputy Governor delivered in accordance with the relevant governing legislation.	100%	100%	100%
Secretariat services comply with relevant board/committee governance standards, policies, and procedures.	100%	100%	100%
TIMELINESS			
BOTC and British Registration Services delivered within established timelines	95-100%	95-100%	80%
Secretariat services delivered in line with timelines agreed with the DG and Board or Committee requirements and protocols	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$191,101	\$223,791	\$180,030
RELATED BROAD OUTCOME:			
Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population			

Note: The total costing of supplying this output for 2026 is \$891,101. However, entity revenue of \$700,000 from other third parties reduces the cost to Cabinet to \$191,101.

The total costing of supplying this output for 2027 is \$923,791. However, entity revenue of \$700,000 from other third parties reduces the cost to Cabinet to \$223,791.

ESA 4	Reports on Educational Standards and Education Related Matters		
DESCRIPTION			
The provision of services to inspect and report on standards in *educational institutions in the Cayman Islands through • Annual reporting • Updating and continuous alignment of the inspection tools to international standards • Inspection tools familiarization training (Framework, Handbook, Judgment Analysis Record, Report, Data capture) • Educational inspections (Full, Quality Assurance, Follow-through, Focused – thematic) • Reporting on individual educational inspections • To support the Ministry of Education and Training in ensuring equitable access to a quality, well-rounded education system at all stages of learning; • Ensure a high performing, well supported education workforce equipped to meet diverse learner needs.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of annual reports • Number of new tools or updates • Number of training plans • Number of education inspections • Number of education inspection reports	1 2 3 25-30 25-30	1 2 3 25-30 25-30	2 2 1 30 30
QUALITY • Implemented by appropriately qualified and experienced inspectors • All inspections follow the inspection handbook and utilize the current inspection framework. • Training provided by appropriate facilitators and rated 80% good or better on participant feedback. • Reports follow the required writing guide and template • Tools meet the international standards	100% 100% 100% 100% 80%	100% 100% 100% 100% 80%	100% 100% 100% 100% 80%
TIMELINESS • Inspections comply with ministerial guidance (2 years) • Reports completed within the agreed timeframe • Training sessions completed within the training plan schedule	80% 80% 80%	80% 80% 80%	80% 80% 80%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$1,284,045	\$1,320,888	\$1,031,963
RELATED BROAD OUTCOME: • Strong Education and Immigration Systems that Support a Highly Skilled and Adaptable Caymanian Population			

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PORTFOLIO OF THE CIVIL SERVICE
STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

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

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

To the best of my knowledge the statements are:

- a. Complete and reliable;
- b. Fairly reflect the forecast financial position as at 31 December 2026 and 31 December 2027 and performance for the years ending 31 December 2026 and 31 December 2027; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Act (2020 Revision)).

.Gloria McField-Nixon, JP

Chief Officer

Portfolio of the Civil Service

31 December 2025

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FINANCIAL STATEMENTS

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

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PORTFOLIO OF THE CIVIL SERVICE
STATEMENT OF ACCOUNTING POLICIES
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

General Accounting Policies

Reporting entity

These forecast financial statements are for the *Portfolio of the Civil Service*.

Basis of preparation

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

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

Reporting Period

The reporting period is the period ending 31 December 2026 and 2027.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

Cash and cash equivalents

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

Receivables and advances

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

PORTFOLIO OF THE CIVIL SERVICE

STATEMENT OF ACCOUNTING POLICIES (CONTINUED)

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

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

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Provisions

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

Employee entitlements

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

PORTFOLIO OF THE CIVIL SERVICE
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2026	12-Month Budget 2027
	Current Assets			
6,900,925	Cash and cash equivalents	1	3,893,916	4,229,084
	Marketable securities and deposits			
318,738	Trade receivables	2	318,738	318,738
620,657	Other receivables	2	620,657	620,657
41,247	Inventories	3	41,247	41,247
342,284	Prepayments	5	342,284	342,284
8,223,851	Total Current Assets		5,216,842	5,552,010
	Non-Current Assets			
579,785	Property, plant and equipment	6	2,344,321	2,325,956
1,583,456	Right-of-use assets	7	1,236,746	373,972
1,102,704	Intangible Assets	6	1,263,607	1,424,480
3,265,945	Total Non-Current Assets		4,844,674	4,124,408
11,489,796	Total Assets		10,061,516	9,676,417
	Current Liabilities			
282,884	Trade payables	8	282,884	282,884
560,282	Other payables and accruals	8	560,282	560,282
655,208	Unearned revenue	9	655,208	655,208
445,764	Employee entitlements	10	445,764	445,764
4,000,888	Repayment of surplus		824,996	825,593
5,945,026	Total Current Liabilities		2,769,134	2,769,731
	Non-Current Liabilities			
1,586,743	Lease Liability	7	1,153,005	370,309
1,586,743	Total Non-Current Liabilities		1,153,005	370,309
7,531,769	Total Liabilities		3,922,139	3,140,040
3,958,027	Net Assets		6,139,377	6,536,377
	NET WORTH			
5,330,464	Contributed capital		7,511,814	7,908,814
120,095	Revaluation reserve		120,095	120,095
(1,492,532)	Accumulated surpluses/(deficits)		(1,492,532)	(1,492,532)
3,958,027	Total Net Worth		6,139,376	6,536,376

PORTFOLIO OF THE CIVIL SERVICE

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2026	12-Month Budget 2027
	FOR THE YEAR ENDED 31 DECEMBER 2026			
	<i>Revenue</i>			
25,159,772	Sale of goods and services	11	24,679,303	24,947,853
825	Other revenue		-	-
25,160,597	Total Revenue		24,679,303	24,947,853
	<i>Expenses</i>			
15,878,701	Personnel costs	14	17,229,249	17,437,461
4,278,448	Supplies and consumables (including short term leases)	15	5,313,924	5,421,529
883,903	Depreciation and Amortisation (including ROU depreciation)	6	1,133,204	1,117,266
95,976	Finance costs (including interest on lease liability)	18	98,076	64,942
10,512	Litigation costs	16	73,884	77,580
13,468	Other Gains and Losses	17	5,970	3,482
21,161,009	Total Expenses		23,854,308	24,122,260
3,999,588	Surplus or (Deficit) for the period		824,996	825,593

PORTFOLIO OF THE CIVIL SERVICE

STATEMENT OF CASH FLOWS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	CASH FLOW STATEMENT	Note	12-Month Budget 2026	12-Month Budget 2027
	FOR THE YEAR ENDED 31 DECEMBER 2026			
	CASH FLOWS FROM OPERATING ACTIVITIES			
	<i>Receipts</i>			
21,529,926	Outputs to Cabinet		21,220,303	21,488,853
3,629,846	Sale of goods and services - third party		3,459,000	3,459,000
	<i>Payments</i>			
(15,878,701)	Personnel costs		(17,229,249)	(17,437,461)
(4,278,448)	Supplies and consumables (including Short term leases) - Third Party		(5,313,924)	(5,421,529)
(95,976)	Interest paid (including interest on lease liability ROU) - Third Party		(98,076)	(64,942)
(23,980)	Other payments		(177,930)	(146,004)
4,882,666	Net cash flows from/(used by) operating activities	19	1,860,124	1,877,917
	CASH FLOWS FROM INVESTING ACTIVITIES			
(1,049,786)	Purchase of property, plant and equipment		(2,181,350)	(397,000)
(1,049,786)	Net cash flows from/(used by) investing activities		(2,181,350)	(397,000)
	CASH FLOWS FROM FINANCING ACTIVITIES			
1,690,781	Equity Investment from Org 40 (including Lease principal payments)		2,181,350	397,000
(638,870)	Lease Payments - Lease Liability (ROU) - Principal - Third Party		(866,245)	(717,754)
(7,826,976)	Repayment of Surplus to Org 40		(4,000,888)	(824,996)
(6,775,065)	Net cash flows from/(used by) financing activities		(2,685,783)	(1,145,750)
(2,942,185)	Net increase/(decrease) in cash and cash equivalents		(3,007,009)	335,167
9,843,111	Cash and cash equivalents at beginning of period		6,900,925	3,893,916
6,900,925	Cash and cash equivalents at end of period	1	3,893,916	4,229,084

PORTFOLIO OF THE CIVIL SERVICE

STATEMENT OF CHANGES IN NET WORTH

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2024 brought forward	4,679,085	120,095	(1,492,532)	3,306,648
Prior Year Adjustments				
Changes in accounting policy				-
Accounting Errors			-	-
Restated balance 31 December 2024	4,679,085	120,095	(1,492,532)	3,306,648
Changes in net worth for 2025				
Gain/(loss) on property revaluation				-
Gain/(loss) on revaluation of investments				-
Exchange differences on translating foreign operations				-
Equity Investment from Cabinet	-			-
Capital withdrawals by Cabinet			(4,334,815)	(4,334,815)
Dividends payable to Cabinet				-
Net revenue / expenses recognised directly in net worth	-	-	(4,334,815)	(4,334,815)
Surplus/(deficit) for the period 2025			4,000,888	4,000,888
Total recognised revenues and expenses for the period	-	-	(333,927)	(333,927)
Balance at 31 December 2025 carried forward	5,330,464	120,095	(1,492,532)	3,958,027

	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2025 brought forward	5,330,464	120,095	(1,492,532)	3,958,027
Prior Year Adjustments				
Changes in accounting policy				-
Accounting Errors				-
Restated balance 31 December 2025	5,330,464	120,095	(1,492,532)	3,958,027
Changes in net worth for 2026				
Gain/(loss) on property revaluation				-
Gain/(loss) on revaluation of investments				-
Exchange differences on translating foreign operations				-
Equity Investment from Cabinet	2,181,350			2,181,350
Capital withdrawals by Cabinet			(824,996)	(824,996)
Dividends payable to Cabinet				-
Net revenue / expenses recognised directly in net worth	2,181,350	-	(824,996)	1,356,354
Surplus/(deficit) for the period 2026			824,996	824,996
Total recognised revenues and expenses for the period	2,181,350	-	-	2,181,350
Balance at 31 December 2026 carried forward	7,511,814	120,095	(1,492,532)	6,139,376

PORTFOLIO OF THE CIVIL SERVICE

STATEMENT OF CHANGES IN NET WORTH (CONTINUED)

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2026 brought forward	7,511,814	120,095	(1,492,532)	6,139,376
Prior Year Adjustments				
Changes in accounting policy				-
Accounting Errors				-
Restated balance 31 December 2026	7,511,814	120,095	(1,492,532)	6,139,376
Changes in net worth for 2027				
Gain/(loss) on property revaluation				-
Gain/(loss) on revaluation of investments				-
Equity Investment from Cabinet	397,000			397,000
Capital withdrawals by Cabinet			(825,593)	(825,593)
Net revenue / expenses recognised directly in net worth	397,000	-	(825,593)	(428,593)
Surplus/(deficit) for the period 2027			825,593	825,593
Total recognised revenues and expenses for the period	397,000	-	-	397,000
Balance at 31 December 2027	7,908,814	120,095	(1,492,532)	6,536,376

PORTFOLIO OF THE CIVIL SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 1: CASH AND CASH EQUIVALENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
5,490	Cash on hand (IRIS Confirmation Account/Petty Cash)	5,490	5,490
2,116	Cash in transit (IRIS Remittance Account)	2,116	2,116
6,803,865	CI\$ Operational Current Account held at Royal Bank of Canada	3,796,855	4,132,023
89,455	US\$ Operational Current Account held at Royal Bank of Canada	89,455	89,455
6,900,925	TOTAL	3,893,916	4,229,084

NOTE 2: TRADE AND OTHER RECEIVABLES

12-Month Forecast 2025	Trade Receivables	12-Month Budget 2026	12-Month Budget 2027
233,088	Sale of goods and services	233,088	233,088
182,210	Outputs to Cabinet	182,210	182,210
21,781	Outputs to other government agencies	21,781	21,781
(118,341)	Less: provision for doubtful debts (Enter -ve number)	(118,341)	(118,341)
318,738	Total trade receivables	318,738	318,738

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Current		
318,738	Past due 1-30 days	318,738	318,738
318,738	Total	318,738	318,738

12-Month Forecast 2025	Other Receivables	12-Month Budget 2026	12-Month Budget 2027
15,242	Advances (salary, Official Travel, etc)	15,242	15,242
1,850	Dishonoured cheques	1,850	1,850
603,565	Other	603,565	603,565
620,657	Total other receivables	620,657	620,657

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Current		
620,657	Past due 1-30 days	620,657	620,657
620,657	Total	620,657	620,657

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
(118,341)	Balance at 1 January	(118,341)	(118,341)
	Additional provisions made during the year		
	Receivables written off during the period		
(118,341)	Balance at 31 December	(118,341)	(118,341)

PORTFOLIO OF THE CIVIL SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 3: INVENTORIES

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
41,247	Inventory held for use in the provision of goods and services	41,247	41,247
41,247	TOTAL INVENTORIES	41,247	41,247

NOTE 5: PREPAYMENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
342,284	Accrued Prepayments	342,284	342,284
342,284	Total	342,284	342,284

PORTFOLIO OF THE CIVIL SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: PROPERTY, PLANT AND EQUIPMENT

COST OF PROPERTY, PLANT AND EQUIPMENT

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Total</i>
Balance as at 1 January 2025	481,133	648,054	465,240	404,955	451,847	484,305	24,195	324,496	3,284,225
Additions									-
Disposals and Derecognition									-
Revaluation									-
Transfers									-
Balance as at 31 December 2025	481,133	648,054	465,240	404,955	451,847	484,305	24,195	324,496	3,284,225

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Total</i>
Balance as at 1 January 2026	481,133	648,054	465,240	404,955	451,847	484,305	24,195	324,496	3,284,225
Additions		150,000	1,458,000	93,000	228,850	29,500		30,000	1,989,350
Disposals and Derecognition									-
Revaluation									-
Transfers									-
Balance as at 31 December 2026	481,133	798,054	1,923,240	497,955	680,697	513,805	24,195	354,496	5,273,575

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Total</i>
Balance as at 1 January 2027	481,133	798,054	1,923,240	497,955	680,697	513,805	24,195	354,496	5,273,575
Additions		-	8,000	59,000	95,000	18,000		25,000	205,000
Disposals and Derecognition									-
Revaluation									-
Transfers									-
Balance as at 31 December 2027	481,133	798,054	1,931,240	556,955	775,697	531,805	24,195	379,496	5,478,575

PORTFOLIO OF THE CIVIL SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Total</i>
Balance as at 1 January 2025	449,652	445,713	254,056	274,317	396,322	451,583	22,114	215,543	2,509,299
Transfers									-
Impairment Reserve 2025 (closing balance)									-
Depreciation Expense 2025	6,944	44,469	47,110	14,898	31,884	16,431	720	32,686	195,142
Eliminate on Disposal or Derecognition 2025									-
Balance as at 31 December 2025	456,596	490,183	301,166	289,215	428,205	468,014	22,833	248,229	2,704,441

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Total</i>
Balance as at 1 January 2026	456,596	490,183	301,166	289,215	428,205	468,014	22,833	248,229	2,704,441
Transfers									-
Impairment change 2026									-
Depreciation Expense 2026	5,938	29,916	39,711	61,154	41,651	13,443	-	33,000	224,814
Eliminate on Disposal or Derecognition 2026									-
Balance as at 31 December 2026	462,534	520,099	340,877	350,369	469,857	481,457	22,833	281,229	2,929,254

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Total</i>
Balance as at 1 January 2027	462,534	520,099	340,877	350,369	469,857	481,457	22,833	281,229	2,929,254
Transfers									-
Impairment change 2027									-
Depreciation Expense 2027	5,632	29,916	39,711	64,249	37,977	12,880	-	33,000	223,365
Eliminate on Disposal or Derecognition 2027									-
Balance as at 31 December 2027	468,166	550,015	380,588	414,618	507,834	494,337	22,833	314,229	3,152,620

Net Book value 31 December 2025	24,537	157,871	164,074	115,740	23,642	16,291	1,362	76,267	579,785
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Net Book value 31 December 2026	18,599	277,955	1,582,363	147,586	210,840	32,348	1,362	73,267	2,344,321
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Net Book value 31 December 2027	12,967	248,039	1,550,652	142,337	267,863	37,468	1,362	65,267	2,325,956
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PORTFOLIO OF THE CIVIL SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: INTANGIBLE ASSETS

COST OF INTANGIBLE ASSETS

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2025	309,365	1,039,150	1,348,515
Additions			-
Disposals and Derecognition			-
Revaluation			-
Transfers			-
Balance as at 31 December 2025	309,365	1,039,150	1,348,515

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2026	309,365	1,039,150	1,348,515
Additions	192,000		192,000
Disposals and Derecognition			-
Revaluation			-
Transfers			-
Balance as at 31 December 2026	501,365	1,039,150	1,540,515

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2027	501,365	1,039,150	1,540,515
Additions	192,000		192,000
Disposals and Derecognition			-
Revaluation			-
Transfers			-
Balance as at 31 December 2027	693,365	1,039,150	1,732,515

PORTFOLIO OF THE CIVIL SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: INTANGIBLE ASSETS (CONTINUED)

COST OF INTANGIBLE ASSETS

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2025	211,715	-	211,715
Transfers			-
Impairment Reserve 2025 (closing balance)			-
Depreciation Expense 2025	34,096	-	34,096
Eliminate on Disposal or Derecognition 2025			-
Balance as at 31 December 2025	245,811	-	245,811

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2026	245,811	-	245,811
Transfers			-
Impairment change 2026			-
Depreciation Expense 2026	31,098	-	31,098
Eliminate on Disposal or Derecognition 2026			-
Balance as at 31 December 2026	276,909	-	276,909

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2027	276,909	-	276,909
Transfers			-
Impairment change 2027			-
Depreciation Expense 2027	31,127	-	31,127
Eliminate on Disposal or Derecognition 2027			-
Balance as at 31 December 2027	308,035	-	308,035

Net Book value 31 December 2025	63,554	1,039,150	1,102,704
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Net Book value 31 December 2026	224,456	1,039,150	1,263,607
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Net Book value 31 December 2027	385,330	1,039,150	1,424,480
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PORTFOLIO OF THE CIVIL SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 7: LEASES – RIGHT-OF-USE

12-Month Forecast 2025	Summary	12-Month Budget 2026	12-Month Budget 2027
-	TOTAL CURRENT	-	-
1,586,743	TOTAL NON-CURRENT	1,153,005	370,309
1,586,743	TOTAL LEASE LIABILITY	1,153,005	370,309

NOTE 8: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
282,884	Creditors	282,884	282,884
5,974	Payroll Deductions	5,974	5,974
308,764	Accrued Expenses	308,764	308,764
245,544	Other payables	245,544	245,544
843,166	Total trade payables other payables and accruals	843,166	843,166

NOTE 9: UNEARNED REVENUE

12-Month Forecast 2025	Details	12-Month Budget 2026	12-Month Budget 2027
655,208	Other unearned revenue	655,208	655,208
655,208	Total unearned revenue	655,208	655,208

NOTE 10: EMPLOYEE ENTITLEMENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
19,139	Annual Leave	19,139	19,139
328,240	Retirement and long service leave	328,240	328,240
98,386	Pension	98,386	98,386
445,764	Total current portion	445,764	445,764
	<i>Non-current employee entitlements are represented by:</i>		
	Retirement and long service leave		
445,764	Total employee entitlements	445,764	445,764

PORTFOLIO OF THE CIVIL SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 11: SALE OF GOODS AND SERVICES

12-Month Forecast 2025	Revenue type	12-Month Budget 2026	12-Month Budget 2027
21,529,926	Outputs to Cabinet	21,220,303	21,488,853
3,599,548	Fees and charges	3,257,000	3,257,000
10,040	General sales	5,000	5,000
20,257	Other	197,000	197,000
25,159,772	Total sales of goods and services	24,679,303	24,947,853
	<i>Fees and Charges</i>		
	Audit Fees - Statutory - SAGC		
2,100,000	Authentication and Apostille of Documents Fees	2,000,000	2,000,000
822,363	Naturalisation and Registration Fees	700,000	700,000
664,685	Passport Fees	550,000	550,000
12,500	Special Marriage License Application Fee	7,000	7,000
3,599,548	Fees & Charges	3,257,000	3,257,000
	General Sales		
10,040	Miscellaneous Sales	5,000	5,000
10,040	Total General Sales	5,000	5,000
	Other Goods & Services Revenue		
	Goods & Services Revenue		
-	Internal Audit Service Fees - Third Party	197,000	197,000
20,257	Miscellaneous Receipts	-	-
20,257	Total Goods & Services Revenue	197,000	197,000
	Sales of Outputs to Cabinet		
21,529,926	Sales of Outputs to Cabinet	21,220,303	21,488,853
21,529,926	Total Sales of Outputs to Cabinet	21,220,303	21,488,853
25,159,772	Total Goods and Services	24,679,303	24,947,853

PORTFOLIO OF THE CIVIL SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 14: PERSONNEL COSTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
12,454,806	Salaries, wages and allowances	13,347,903	13,241,407
2,596,965	Health care	3,066,132	3,377,924
645,600	Pension	715,272	720,331
79,418	Leave	42,168	40,312
101,912	Other personnel related costs	57,775	57,487
15,878,701	Total Personnel Costs	17,229,249	17,437,461

NOTE 15: SUPPLIES AND CONSUMABLES

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
407,220	Supplies and materials	460,220	454,973
2,945,421	Purchase of services	3,537,856	3,644,817
7,968	Short term lease	24,000	24,000
384,708	Utilities	408,020	416,237
83,519	Interdepartmental expenses - MPO	73,875	73,934
117,148	Travel and subsistence	152,062	123,674
326,893	Recruitment and training	651,129	677,108
5,571	Other	6,762	6,786
4,278,448	Total Supplies & consumables	5,313,924	5,421,529

NOTE 16: LITIGATION COST

12-Month Forecast 2025	Litigation Costs	12-Month Budget 2026	12-Month Budget 2027
10,512	Legal Fees	73,884	77,580
	Description		
10,512	Total Litigation cost	73,884	77,580

NOTE 17: GAINS / (LOSSES)

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
13,468	Net (gain) / loss on foreign exchange Transactions	5,970	3,482
13,468	Total gains/ (losses)	5,970	3,482

PORTFOLIO OF THE CIVIL SERVICE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 18: FINAANCE COSTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
95,976	Interest on Lease	98,076	64,942
95,976	Total Finance cost	98,076	64,942

NOTE 19: RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/ (DEFICIT)

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
3,999,588	Surplus/(deficit) from ordinary activities	824,996	825,593
	Non-cash movements		
883,903	Depreciation expense	1,133,204	1,117,266
	Changes in current assets and liabilities:		
	Increase/(decrease) in payables - Other 3rd Party	(98,076)	(64,942)
4,883,491	Net cash flows from operating activities	1,860,124	1,877,917

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PORTFOLIO OF LEGAL AFFAIRS

BUDGET STATEMENTS

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

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

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

PART B: OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

APPENDIX: FORECAST FINANCIAL STATEMENTS

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STATEMENT OF THE ATTORNEY GENERAL

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2026 and 2027 financial years.



Honourable Samuel Bulgin, KC, JP
Attorney General

Portfolio of Legal Affairs

31 December 2025

STATEMENT OF THE CHIEF OFFICER

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

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



Reshma Sharma, KC
Solicitor General and Chief Officer

Portfolio of Legal Affairs

31 December 2025

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

The provision of legal services more particularly set out below.

Scope of Activities

The Portfolio's scope of activities involves:

- The provision of legal advice to the Government, government agencies and statutory authorities;
- Acting on behalf of Government, government agencies and statutory authorities in civil litigation and tribunal proceedings
- Drafting of legislation
- The provision of legal education and training
- Provision of financial intelligence and AML/CFT services to the Attorney General
- Law revision services
- Law reform services

Customers and Location of Activities

Customers for all activities are the Attorney General, government agencies, statutory authorities and the general public (save in respect of legal advice and representation which is not provided to the general public). All services located in the Cayman Islands.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Portfolio of Legal Affairs in the 2026 and 2027 financial years are as follows:

- Ensuring optimum use of Government resources so that the delivery of services is effective and efficient
- Ensuring that the Portfolio continues to be adequately staffed with competent and qualified staff
- Provision of appropriate training to ensure the continuing education and development of staff
- Provision of optimum legal services to the Government and Government entities
- Ongoing training of articulated clerks
- Training of administrative and support staff to meet the needs of the organization
- Development of and maintaining appropriate legal research tools and databases
- The maintenance of equipment conducive to the production of the Portfolio's outputs

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Portfolio of Legal Affairs for the years ending 31 December 2026 and 31 December 2027 are as follows:

	2026 1 Jan to 31 Dec 2026 \$000's	2027 1 Jan to 31 Dec 2027 \$000's	2025 12-Month Forecast \$000's
REVENUE FROM CABINET	11,308	11,832	9,902
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	-
REVENUE FROM OTHERS	513	513	513
OPERATING EXPENSES	11,821	12,345	10,415
OPERATING SURPLUS/DEFICIT	-	-	-
NET WORTH	3,323	3,629	2,921
CASH FLOWS FROM OPERATING ACTIVITIES	499	623	671
CASH FLOWS FROM INVESTING ACTIVITIES	(403)	(306)	(65)
CASH FLOWS FROM FINANCING ACTIVITIES	(14)	(140)	(322)
CHANGE IN CASH BALANCES	82	177	284

FINANCIAL PERFORMANCE RATIO	2026 1 Jan to 31 Dec 2026 %	2027 1 Jan to 31 Dec 2027 %	2025 12-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	9:1	10:1	8:1
TOTAL ASSETS : TOTAL LIABILITIES	3:1	5:1	3:1

MAINTENANCE OF CAPABILITY

	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	80	81	74
STAFF TURNOVER (%)	7%	7%	4%
MANAGERS	2%	2%	2%
PROFESSIONAL AND TECHNICAL STAFF	6%	6%	4%
CLERICAL AND LABOURER STAFF	5%	5%	4%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)	4.33 years	4.33 years	4.33 years
MANAGERS	10 years	11 years	9 years
PROFESSIONAL AND TECHNICAL STAFF	6 years	7 years	5 years
CLERICAL AND LABOURER STAFF	5 years	6 years	4 years
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	-	-	-

	2026 1 Jan to 31 Dec 2026 \$000's	2027 1 Jan to 31 Dec 2027 \$000's	2025 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	599	644	425
ASSET REPLACEMENTS : TOTAL ASSETS	.53:1	.34:1	.15:1
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	.30:1	.29:1	.26:1
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	.45:1	.79:1	2:1
CHANGES TO ASSET MANAGEMENT POLICIES	None	None	None

	2026 1 Jan to 31 Dec 2026 \$000's	2027 1 Jan to 31 Dec 2027 \$000's	2025 12-Month Forecast \$000's
MAJOR <u>NEW</u> CAPITAL EXPENDITURE PROJECTS			
NONE	-	-	-
TOTAL	NIL	NIL	NIL

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss or destruction of files	Reduced risk partially by implementing electronic case file management system.	Improved Alternative Storage. Continue with implementation of electronic case file management system.	Unknown
Loss of staff	Unchanged	Consider incentives to encourage staff retention such as provision of training opportunities; salary reform (within CIG permitted parameters and whether by monetary or non-monetary means in accordance with any CIG policies for same) to minimise salary disparity as between public and private sector.	Unknown

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2026 1 Jan to 31 Dec 2026 \$000's	2027 1 Jan to 31 Dec 2027 \$000's	2025 12-Month Forecast \$000's
EQUITY INVESTMENT FROM CABINET IN TO THE PORTFOLIO OF LEGAL AFFAIRS	403	306	65
TOTAL	403	306	65

PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

PLG 2	Drafting of Legislation and Regulations		
DESCRIPTION - Drafting principal and subsidiary legislation for the Government. - Advising government entities on legislation during the legislative process			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY Number of legislative proposals received by the Legislative Drafting Department	175-225	200-250	150-200
QUALITY - Percentage of legislative proposals that were implemented by the drafting of Bills, regulations, orders and notices - Work undertaken by qualified and experienced legal drafters	100%	100%	100%
TIMELINESS Percentage of Bills, regulations, orders and notices in respect of which drafting instructions were received by the Legislative Drafting Department and which were drafted.	100%	100%	100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$1,413,462	\$1,525,960	\$1,033,061
RELATED BROAD OUTCOME: A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			

PLG 16	Legal Advice and Representation in Civil Matters			
DESCRIPTION				
- Provision of legal advice in civil matters to Government Ministries and Departments, the Governor’s Office, Cabinet and statutory authorities - Legal representation on behalf of Government Ministries and Departments, Cabinet and statutory authorities in civil litigation and tribunal proceedings				
MEASURES		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY				
- Number of requests for legal advice actioned - Number of civil litigation cases and tribunal proceedings in which Crown Counsel have represented the Cayman Islands Government and/or statutory authorities		860-950 70-90	870-960 75-95	850-950 70-80
QUALITY				
Legal advice and representation provided by qualified Crown Counsel and Attorneys		100%	100%	100%
TIMELINESS				
Legal advice is generally provided within 14 days from date of receipt of request. However, the response time may vary according to the urgency or complexity of a request and the time-frame within which any client instructions are provided		100%	100%	100%
Representation is provided on an ongoing basis and in accordance with timelines specified in the Grand Court Rules, Court of Appeal Rules and applicable Acts		100%	100%	100%
LOCATION				
Cayman Islands		100%	100%	100%
COST				
		\$3,272,045	\$3,384,198	\$3,231,194
RELATED BROAD OUTCOME:				
A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems				

PLG 20	Ministerial Servicing and Policy Advice for the Attorney General			
DESCRIPTION Provision of administrative services to support the Attorney General.				
MEASURES		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY				
• Number of cabinet papers, notes, statements and reports prepared and/or reviewed.		8-10	8-10	10
• Number of annual reports tabled in Parliament.		3-6	3-6	6
QUALITY				
• All cabinet papers, notes, statements, and reports prepared or reviewed by senior (qualified and experienced) personnel.		95-100%	95-100%	95-100%
TIMELINESS				
• Cabinet papers and notes are to be submitted to the Cabinet Office in accordance with Cabinet Office standards/deadlines.		90-100%	90-100%	90-100%
• Reports submitted to Parliament within the established deadlines.		90-100%	90-100%	90-100%
LOCATION				
• Grand Cayman		100%	100%	100%
COST				
		\$1,304,628	\$1,323,137	\$905,980
RELATED BROAD OUTCOME:				
• A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems				

PLG 21	Financial Intelligence Services		
DESCRIPTION			
Provision of financial intelligence services to the Attorney General including:			
• Receipt of Suspicious Activity Reports (SARs) under the Proceeds of Crime Act (POCA); • Processing requests for information (RFIs)from overseas Financial Intelligence Units (OFIUs); • Processing RFIs from local Law Enforcement Agencies (LLEAs) and Competent Authorities (CAs); • Appropriately disseminate financial intelligence in a timely manner pursuant to the requirements of POCA; • Conduct Industry Outreach events and issue typologies to combat money laundering, terrorist financing and proliferation financing; • Produce periodic statistical reports and an Annual Report relating to financial intelligence services for the Anti-Money Laundering Steering Group (AMLSG); and • Represent the Cayman Islands in the Egmont Group, CFATF and other international forums.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Total number of cases (SARs, requests and disclosures from OFIUS, and requests from LLEAs and CAs): 1. SARs 2. RFIs from OFIUs 3. Disclosures from OFIUs 4. RFIs from LLEAs and CAs	1,267-1,350	1,267-1,350	1,149-1,285
TOTAL			
• Total number of cases analyzed • Total number of cases closed • Number of industry Outreach events • Produce Annual Report pursuant to Section 11 (b) of POCA • Produce Strategic Analysis Report (s) pursuant to Section 4 (1A) (b) of POCA • Number of days spent on representation activities	1,239-1,630 1,131-1,522 18-30 1 1 66-87	1,239-1,630 1,131-1,522 18-30 1 1 66-87	1,144-1,419 859-1,129 18-30 1 1 66-87
QUALITY			
• Perform the FRA’s functions in compliance with the requirements of POCA, including: 1. Maintaining the confidentiality of information submitted to the FRA, pursuant to Section 10 of POCA 2. Ensuring that all disclosures made by the FRA comply with Section 138 of POCA, or Section 4(2) (ca). 3. Collect and compile statistical information relating to disclosures made to the FRA under POCA and the onward disclosures of the information made by the FRA (Section 4(2) (f) of POCA. • Performing high-quality analysis as prescribed by its operating procedures in order to generate high-quality financial intelligence that is useful to LLEAs, CAs and OFIUs • Produce high quality responses for CFATF Mutual Evaluation process • Continuation of high-quality solutions implemented to address CFATF Recommended Actions	100% 		

TIMELINESS			
• Cases to Director for initial review within 2 days of receipt by the FRA	95-100%	95-100%	95-100%
• Cases acknowledged within four days of receipt	90-100%	90-100%	90-100%
• Priority 1 cases closed within 35 days of receipt	60-75%	60-75%	35-50%
• Priority 2 cases closed within 60 days of receipt	50-70%	50-70%	35-50%
• Priority 3 cases closed within 80 days of receipt	50-60%	50-60%	10-40%
• Priority 4 cases closed within 90 days of receipt	50-60%	50-60%	10-40%
• Annual Report produced on or before the 31 st March as per Section 11 (b) of POCA	100%	100%	100%
• Strategic Analysis Report produced by specific date	100%	100%	100%
• Meet deadlines set for CFATF Mutual Evaluation process	80-100%	80-100%	80-100%
• Financial Sanctions Notices converted and published within 4 hours of receipt	95-100%	95-100%	N/A
• Compliance Reporting Forms acknowledge and processed within four days of receipt	95-100%	95-100%	N/A
• Sanctions License Application initial processing completed within 30 days of receipt	95-100%	95-100%	N/A
LOCATION			
• Grand Cayman	100%	100%	100%
COST			
	\$2,622,047	\$2,784,974	\$2,181,617
RELATED BROAD OUTCOME:			
• A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			

PLG 24	Review and Modernization of Acts		
DESCRIPTION The study and review of statutes and other Acts comprising the Act of the Cayman Islands with a view to its systematic development and reform, including: • The modification of any branch of the Act as far as that is practicable; • The elimination of anomalies in the Act, the repeal of obsolete and unnecessary enactments and the simplification and modernisation of the Act; • The development of new areas in the Act with the aim of making them more responsive to the changing needs of the Cayman Islands society; • The adoption of new or more effective methods for the administration of the Act and the dispensation of justice; and • The codification of the unwritten laws of the Cayman Islands; • Formulating policy papers, scoping papers, issues papers, discussion papers, final reports, Cabinet papers, parliamentary notes and draft primary and secondary legislation to give effect to recommendations for reform; and • Providing technical assistance to the Legislative Drafting Department in the drafting of primary and secondary legislation upon request by the Attorney General or the Solicitor General.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of reviews • Number of papers, reports, bills, parliamentary notes opinions/advice, presentations, Commission meetings and/or consultation meetings • Annual Report • Number of other Legislative proposals – legislative drafting, legislative editing, and/or opinions/advice	6-8 8-12 1 2-8	6-8 8-12 1 2-8	6-8 8-12 1 2-8
QUALITY • Work undertaken by qualified and experienced attorneys-at-law.	100%	100%	100%
TIMELINESS • Within the deadlines agreed by members of the Commission.	100%	100%	100%
LOCATION • Grand Cayman	100%	100%	100%
COST	\$596,196	\$670,834	\$578,863
RELATED BROAD OUTCOME: • A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			

PLG 26	Law Teaching and Publications		
DESCRIPTION			
Provision of law teaching relating to:			
• PPC Completion Certificate leading to the Attorney at Law Certificate of the Cayman Islands • Individual courses with or without University of Liverpool certification • LLB (Hons) degree from the University of Liverpool • Continuing education, professional development seminars and short courses for Magistrates, Justices of the Peace and local interest groups • General advice and training for various government agencies			
Publication of:			
• Legal research in local, regional and international law journals			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of students ○ PPC Completion Certificate ○ Full-Time LLB degree ○ Part-Time LLB degree ○ Individual courses • PPC Completion Certificate ○ Courses provided within academic year ○ Hours of classroom lecturing per academic year • LLB (Hons) ○ Modules taught over three academic years ○ Hours of classroom teaching per module ○ Hours of classroom lecturing per academic year • Number of publications			
	20	20	20
	40-50	40-50	40-50
	25-30	25-30	25-30
	1-2	1-2	1-2
	8	8	8
	200	200	200
	22-27	22-27	22-27
	25-50	25-50	25-50
	950	950	950
	4-8	4-8	4-8

QUALITY			
- Professional Practice Course - Percentage of courses taught by lecturers qualified to teach in the field. - Percentage of courses taught in accordance with a curriculum approved by Legal Advisory Council/Oxford Brookes University - Peer review of assessment criteria (setting of examinations) by External examiners - Peer review of internal assessment of coursework by external examiners. - LLB Degree - Percentage of courses taught by lecturers qualified to teach in the field. - Percentage of courses taught in accordance with a curriculum approved by the University of Liverpool - Peer review of assessment criteria (setting of examinations and coursework) by staff of the Faculty of Law, Liverpool University - Peer review of internal assessment of coursework by staff of Faculty of Law, Liverpool University - Publications - Meet standards required for publication	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
TIMELINESS			
- Courses offered during each academic year - Research papers are completed on an ongoing basis throughout the calendar year	100%	100%	100%
	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST			
	\$1,753,694	\$1,783,736	\$1,648,570
RELATED BROAD OUTCOME:			
A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			

Note: This output is partly subsidized by the general public in the amount of \$512,500 in 2026 and \$512,500 in 2027. The number of students above is the total number in attendance and is not pro-rated for fees paid by the general public. The total cost of this output in 2026 and 2027 are \$2,266,194 and \$2,296,236 respectively.

PLG 27	Act Revisions and Policy Advice		
DESCRIPTION - Drafting of Act Revisions - Providing Policy Advice to the Attorney General			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of Act Revisions - Policy Advice to the Attorney General	22-30 3-5	22-30 3-5	22-30 3-5
QUALITY - Act revisions accurately reflect amendment Acts - Policy Advice to the Attorney General is delivered timely and accurately	100% 100%	100% 100%	100% 100%
TIMELINESS - Percentage of Act Revisions prepared - Percentage Policy Advice to the Attorney General	100% 100%	100% 100%	100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$346,070	\$359,166	\$323,474
RELATED BROAD OUTCOME: A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			

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PORTFOLIO OF LEGAL AFFAIRS

STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

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

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

To the best of my knowledge the statements are:

- a. Complete and reliable;
- b. Fairly reflect the forecast financial position as at 31 December 2026 and 31 December 2027 and performance for the years ending 31 December 2026 and 31 December 2027; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Act (2020 Revision)).

Reshma Sharma, KC

Solicitor General and Chief Officer

Portfolio of Legal Affairs

31 December 2025

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FINANCIAL STATEMENTS

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

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PORTFOLIO OF LEGAL AFFAIRS

STATEMENT OF ACCOUNTING POLICIES

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

General Accounting Policies

Reporting entity

These forecast financial statements are for the Portfolio of Legal Affairs.

Basis of preparation

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

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

Reporting Period

The reporting period is the period ending 31 December 2026 and 2027.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

Cash and cash equivalents

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

Receivables and advances

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

PORTFOLIO OF LEGAL AFFAIRS

STATEMENT OF ACCOUNTING POLICIES (CONTINUED)

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

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

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Provisions

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

Employee entitlements

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

PORTFOLIO OF LEGAL AFFAIRS

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2026	12-Month Budget 2027
	Current Assets			
1,880,294	Cash and cash equivalents	1	1,962,265	2,139,748
	Marketable securities and deposits			
891,908	Trade receivables	2	979,023	992,679
2,000	Other receivables	2	2,000	2,000
16,500	Inventories	3	15,004	13,508
112,000	Prepayments	5	112,000	112,000
2,902,702	Total Current Assets		3,070,292	3,259,934
	Non-Current Assets			
425,431	Property, plant and equipment	6	599,203	644,475
1,302,329	Right-of-use assets	7	914,849	527,398
5,323	Intangible Assets	6	71,923	121,423
1,733,083	Total Non-Current Assets		1,585,975	1,293,296
4,635,785	Total Assets		4,656,267	4,553,230
	Current Liabilities			
44,400	Trade payables	8	44,400	44,400
65,000	Other payables and accruals	8	65,000	65,000
29,447	Lease Liability	7	22,998	15,764
16,000	Unearned revenue	9	16,000	16,000
200,000	Employee entitlements	10	200,000	200,000
354,847	Total Current Liabilities		348,398	341,164
	Non-Current Liabilities			
1,360,104	Lease Liability	7	984,535	583,232
1,360,104	Total Non-Current Liabilities		984,535	583,232
1,714,951	Total Liabilities		1,332,933	924,396
2,920,834	Net Assets		3,323,334	3,628,834
	NET WORTH			
2,959,433	Contributed capital		3,361,933	3,667,433
(38,599)	Accumulated surpluses/(deficits)		(38,599)	(38,599)
2,920,833	Total Net Worth		3,323,333	3,628,833

PORTFOLIO OF LEGAL AFFAIRS

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2026	12-Month Budget 2027
	FOR THE YEAR ENDED 31 DECEMBER 2026			
	<i>Revenue</i>			
10,415,259	Sale of goods and services	11	11,820,642	12,344,505
10,415,259	Total Revenue		11,820,642	12,344,505
	<i>Expenses</i>			
8,350,179	Personnel costs	14	9,773,299	10,276,797
996,889	Supplies and consumables (including short term leases)	15	1,089,653	1,082,183
575,621	Depreciation and Amortisation (including ROU depreciation)	6	590,462	640,799
88,043	Finance costs (including interest on lease liability)	18	67,228	44,726
400,288	Litigation costs	16	300,000	300,000
4,239	Other Gains and Losses	17	-	-
10,415,259	Total Expenses		11,820,642	12,344,505

PORTFOLIO OF LEGAL AFFAIRS

STATEMENT OF CASH FLOWS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	CASH FLOW STATEMENT	Note	12-Month Budget 2026	12-Month Budget 2027
	FOR THE YEAR ENDED 31 DECEMBER 2026			
	CASH FLOWS FROM OPERATING ACTIVITIES			
	<i>Receipts</i>			
10,073,920	Outputs to Cabinet		11,221,024	11,818,350
510,162	Sale of goods and services - third party		508,595	508,597
	<i>Payments</i>			
(8,382,778)	Personnel costs		(9,773,295)	(10,276,798)
(1,441,839)	Supplies and consumables (including Short term leases) - Third Party		(1,389,653)	(1,382,183)
(88,043)	Interest paid (including interest on lease liability ROU) - Third Party		(67,228)	(44,726)
671,422	Net cash flows from/(used by) operating activities	19	499,443	623,240
	CASH FLOWS FROM INVESTING ACTIVITIES			
(65,000)	Purchase of property, plant and equipment		(402,500)	(305,500)
(65,000)	Net cash flows from/(used by) investing activities		(402,500)	(305,500)
	CASH FLOWS FROM FINANCING ACTIVITIES			
65,000	Equity Investment from Org 40 (including Lease principal payments)		402,500	305,500
(387,491)	Lease Payments - Lease Liability (ROU) - Principal - Third Party		(417,472)	(445,757)
(322,491)	Net cash flows from/(used by) financing activities		(14,972)	(140,257)
283,931	Net increase/(decrease) in cash and cash equivalents		81,971	177,483
1,596,363	Cash and cash equivalents at beginning of period		1,880,294	1,962,265
1,880,294	Cash and cash equivalents at end of period	1	1,962,265	2,139,748

PORTFOLIO OF LEGAL AFFAIRS

STATEMENT OF CHANGES IN NET WORTH

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

	Contributed Capital	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2024 brought forward	2,894,433	(10)	2,894,423
Prior Year Adjustments			
Changes in accounting policy			-
Accounting Errors			-
Restated balance 31 December 2024	2,894,433	(10)	2,894,423
Changes in net worth for 2025			
Gain/(loss) on property revaluation		(38,599)	(38,599)
Gain/(loss) on revaluation of investments			-
Exchange differences on translating foreign operations			-
Equity Investment from Cabinet	65,000		65,000
Capital withdrawals by Cabinet			-
Dividends payable to Cabinet			-
Net revenue / expenses recognised directly in net worth	65,000	(38,599)	26,401
Surplus/(deficit)for the period 2025		(0)	(0)
Total recognised revenues and expenses for the period	65,000	(38,599)	26,401
Balance at 31 December 2025 carried forward	2,959,433	(38,599)	2,920,833

	Contributed Capital	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2025 brought forward	2,959,433	(38,599)	2,920,833
Prior Year Adjustments			
Changes in accounting policy			-
Accounting Errors			-
Restated balance 31 December 2025	2,959,433	(38,599)	2,920,833
Changes in net worth for 2026			
Gain/(loss) on property revaluation			-
Gain/(loss) on revaluation of investments			-
Exchange differences on translating foreign operations			-
Equity Investment from Cabinet	402,500		402,500
Capital withdrawals by Cabinet			-
Dividends payable to Cabinet			-
Net revenue / expenses recognised directly in net worth	402,500	-	402,500
Surplus/(deficit)for the period 2026		-	-
Total recognised revenues and expenses for the period	402,500	-	402,500
Balance at 31 December 2026 carried forward	3,361,933	(38,599)	3,323,333

PORTFOLIO OF LEGAL AFFAIRS

STATEMENT OF CHANGES IN NET WORTH (CONTINUED)

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

	Contributed Capital	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2026 brought forward	3,361,933	(38,599)	3,323,333
Prior Year Adjustments			
Changes in accounting policy			-
Accounting Errors			-
Restated balance 31 December 2026	3,361,933	(38,599)	3,323,333
Changes in net worth for 2027			
Gain/(loss) on property revaluation			-
Gain/(loss) on revaluation of investments			-
Equity Investment from Cabinet	305,500		305,500
Capital withdrawals by Cabinet			-
Net revenue / expenses recognised directly in net worth	305,500	-	305,500
Surplus/(deficit)for the period 2027		-	-
Total recognised revenues and expenses for the period	305,500	-	305,500
Balance at 31 December 2027	3,667,433	(38,599)	3,628,833

PORTFOLIO OF LEGAL AFFAIRS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 1: CASH AND CASH EQUIVALENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
1,705,294	CI\$ Operational Current Account held at Royal Bank of Canada	1,787,265	1,964,748
175,000	US\$ Operational Current Account held at Royal Bank of Canada	175,000	175,000
1,880,294	TOTAL	1,962,265	2,139,748

NOTE 2: TRADE AND OTHER RECEIVABLES

12-Month Forecast 2025	Trade Receivables	12-Month Budget 2026	12-Month Budget 2027
200,000	Sale of goods and services	200,000	200,000
825,230	Outputs to Cabinet	942,345	986,000
(133,322)	Less: provision for doubtful debts (Enter -ve number)	(163,322)	(193,322)
891,908	Total trade receivables	979,023	992,679

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Current		
891,908	Past due 1-30 days	979,023	992,679
891,908	Total	979,023	992,679

12-Month Forecast 2025	Other Receivables	12-Month Budget 2026	12-Month Budget 2027
2,000	Advances (salary, Official Travel, etc)	2,000	2,000
2,000	Total other receivables	2,000	2,000

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Current		
2,000	Past due 1-30 days	2,000	2,000
2,000	Total	2,000	2,000

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
(113,141)	Balance at 1 January	(133,322)	(163,322)
(20,181)	Additional provisions made during the year	(30,000)	(30,000)
	Receivables written off during the period		
(133,322)	Balance at 31 December	(163,322)	(193,322)

PORTFOLIO OF LEGAL AFFAIRS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 3: INVENTORIES

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
16,500	Inventory held for use in the provision of goods and services	15,004	13,508
16,500	TOTAL INVENTORIES	15,004	13,508

NOTE 5: PREPAYMENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
112,000	Accrued Prepayments	112,000	112,000
112,000	Total	112,000	112,000

PORTFOLIO OF LEGAL AFFAIRS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: PROPERTY, PLANT AND EQUIPMENT

COST OF PROPERTY, PLANT AND EQUIPMENT

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2025	40,810	19,531	140,422	38,514	99,914	1,255,377	1,594,568
Additions			14,404			50,596	65,000
Disposals and Derecognition							-
Revaluation							-
Transfers							-
Balance as at 31 December 2025	40,810	19,531	154,826	38,514	99,914	1,305,973	1,659,568

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2026	40,810	19,531	154,826	38,514	99,914	1,305,973	1,659,568
Additions		175,000	87,500	10,000		45,000	317,500
Disposals and Derecognition							-
Revaluation							-
Transfers							-
Balance as at 31 December 2026	40,810	194,531	242,326	48,514	99,914	1,350,973	1,977,068

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2027	40,810	194,531	242,326	48,514	99,914	1,350,973	1,977,068
Additions		100,000	75,500	-		45,000	220,500
Disposals and Derecognition							-
Revaluation							-
Transfers							-
Balance as at 31 December 2027	40,810	294,531	317,826	48,514	99,914	1,395,973	2,197,568

PORTFOLIO OF LEGAL AFFAIRS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2025	30,753	12,887	82,333	18,716	99,914	874,027	1,118,631
Transfers							-
Impairment Reserve 2025 (closing balance)							-
Depreciation Expense 2025	2,319	1,497	24,252	3,403	-	84,035	115,506
Eliminate on Disposal or Derecognition 2025							-
Balance as at 31 December 2025	33,072	14,384	106,585	22,119	99,914	958,062	1,234,137

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2026	33,072	14,384	106,585	22,119	99,914	958,062	1,234,137
Transfers							-
Impairment change 2026							-
Depreciation Expense 2026	2,320	20,808	35,700	6,000	-	78,900	143,728
Eliminate on Disposal or Derecognition 2026							-
Balance as at 31 December 2026	35,392	35,192	142,285	28,119	99,914	1,036,962	1,377,865

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2027	35,392	35,192	142,285	28,119	99,914	1,036,962	1,377,865
Transfers							-
Impairment change 2027							-
Depreciation Expense 2027	2,320	30,808	50,700	6,000	-	85,400	175,228
Eliminate on Disposal or Derecognition 2027							-
Balance as at 31 December 2027	37,712	66,000	192,985	34,119	99,914	1,122,362	1,553,093

Net Book value 31 December 2025	7,738	5,147	48,240	16,394	-	347,911	425,431
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Net Book value 31 December 2026	5,418	159,339	100,040	20,394	-	314,011	599,203
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Net Book value 31 December 2027	3,098	228,531	124,840	14,394	-	273,611	644,475
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PORTFOLIO OF LEGAL AFFAIRS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: INTANGIBLE ASSETS

COST OF INTANGIBLE ASSETS

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2025	281,340	281,340
Additions	-	-
Disposals and Derecognition		-
Revaluation		-
Transfers		-
Balance as at 31 December 2025	281,340	281,340

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2026	281,340	281,340
Additions	85,000	85,000
Disposals and Derecognition		-
Revaluation		-
Transfers		-
Balance as at 31 December 2026	366,340	366,340

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2027	366,340	366,340
Additions	85,000	85,000
Disposals and Derecognition		-
Revaluation		-
Transfers		-
Balance as at 31 December 2027	451,340	451,340

PORTFOLIO OF LEGAL AFFAIRS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: INTANGIBLE ASSETS (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2025	242,711	242,711
Transfers		-
Impairment Reserve 2025 (closing balance)		-
Depreciation Expense 2025	33,306	33,306
Eliminate on Disposal or Derecognition 2025		-
Balance as at 31 December 2025	276,017	276,017

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2026	276,017	276,017
Transfers		-
Impairment change 2026		-
Depreciation Expense 2026	18,400	18,400
Eliminate on Disposal or Derecognition 2026		-
Balance as at 31 December 2026	294,417	294,417

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2027	294,417	294,417
Transfers		-
Impairment change 2027		-
Depreciation Expense 2027	35,500	35,500
Eliminate on Disposal or Derecognition 2027		-
Balance as at 31 December 2027	329,917	329,917

Net Book value 31 December 2025	5,323	5,323
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Net Book value 31 December 2026	71,923	71,923
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Net Book value 31 December 2027	121,423	121,423
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PORTFOLIO OF LEGAL AFFAIRS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 7: LEASES – RIGHT-OF-USE

12-Month Forecast 2025	Summary	12-Month Budget 2026	12-Month Budget 2027
29,447	TOTAL CURRENT	22,998	15,764
1,360,104	TOTAL NON-CURRENT	984,535	583,232
1,389,551	TOTAL LEASE LIABILITY	1,007,533	598,996

NOTE 8: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
44,400	Creditors	44,400	44,400
65,000	Accrued Expenses	65,000	65,000
109,400	Total trade payables other payables and accruals	109,400	109,400

NOTE 9: UNEARNED REVENUE

12-Month Forecast 2025	Details	12-Month Budget 2026	12-Month Budget 2027
16,000	Other unearned revenue	16,000	16,000
16,000	Total unearned revenue	16,000	16,000

NOTE 10: EMPLOYEE ENTITLEMENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
200,000	Retirement and long service leave	200,000	200,000
200,000	Total current portion	200,000	200,000
200,000	Total employee entitlements	200,000	200,000

PORTFOLIO OF LEGAL AFFAIRS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 11: SALE OF GOODS AND SERVICES

12-Month Forecast 2025	Revenue type	12-Month Budget 2026	12-Month Budget 2027
9,902,759	Outputs to Cabinet	11,308,142	11,832,005
510,000	Fees and charges	510,000	510,000
2,500	Other	2,500	2,500
10,415,259	Total sales of goods and services	11,820,642	12,344,505
	<i>Fees and Charges</i>		
510,000	Law School Fees	510,000	510,000
510,000	Fees & Charges	510,000	510,000
	Other Goods & Services Revenue		
	Goods & Services Revenue		
2,500	Miscellaneous Receipts	2,500	2,500
2,500	Total Goods & Services Revenue	2,500	2,500
	Sales of Outputs to Cabinet		
9,902,759	Sales of Outputs to Cabinet	11,308,142	11,832,005
9,902,759	Total Sales of Outputs to Cabinet	11,308,142	11,832,005
10,415,259	Total Goods and Services	11,820,642	12,344,505

PORTFOLIO OF LEGAL AFFAIRS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 14: PERSONNEL COSTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
6,761,538	Salaries, wages and allowances	7,715,527	7,988,264
1,115,084	Health care	1,554,531	1,769,856
378,276	Pension	432,641	448,077
65,691	Leave	27,500	27,500
29,590	Other personnel related costs	43,100	43,100
8,350,179	Total Personnel Costs	9,773,299	10,276,797

NOTE 15: SUPPLIES AND CONSUMABLES

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
77,810	Supplies and materials	73,746	74,746
481,355	Purchase of services	495,704	478,704
2,400	Short term lease	3,000	3,000
70,036	Utilities	87,900	87,900
63,820	Interdepartmental expenses - MPO	59,803	59,833
143,028	Travel and subsistence	172,500	179,000
57,033	Recruitment and training	51,500	51,500
101,407	Other	145,500	147,500
996,889	Total Supplies & consumables	1,089,653	1,082,183

NOTE 16: LITIGATION COST

12-Month Forecast 2025	Litigation Costs	12-Month Budget 2026	12-Month Budget 2027
400,288	Legal Fees	300,000	300,000
	Description		
400,288	Total Litigation cost	300,000	300,000

NOTE 17: GAINS / (LOSSES)

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
4,239	Net (gain) / loss on foreign exchange Transactions	-	-
4,239	Total gains/ (losses)	-	-

PORTFOLIO OF LEGAL AFFAIRS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 18: FINANCE COSTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
88,043	Interest on Lease	67,228	44,726
88,043	Total Finance cost	67,228	44,726

NOTE 19: RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS / (DEFICIT)

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Non-cash movements		
575,621	Depreciation expense	590,462	640,799
	Changes in current assets and liabilities:		
146,614	(Increase)/decrease in receivables - Other Government agencies	(123,835)	(38,781)
4,451	(Increase)/decrease in receivables - Other 3rd Party		
(39,698)	Increase/(decrease) in payables - Other Government agencies	32,816	21,222
55,166	Increase/(decrease) in payables - Other 3rd Party		
742,154	Net cash flows from operating activities	499,443	623,240

NOTE 22: RELATED PARTY AND KEY MANAGEMENT PERSONNEL DISCLOSURES

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
1,744,020	Salaries & other short-term employee benefits	1,687,020	1,714,848
1,744,020	Total	1,687,020	1,714,848

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OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

BUDGET STATEMENTS

FOR THE 2026 FINANCIAL YEAR ENDING 31 DECEMBER 2026

AND THE 2027 FINANCIAL YEAR ENDING 31 DECEMBER 2027

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CONTENT

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

PART B: OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

APPENDIX: FORECAST FINANCIAL STATEMENTS

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STATEMENT OF THE ATTORNEY GENERAL

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2026 and 2027 financial years.



Honourable Samuel Bulgin, KC, JP
Attorney General

Office of the Director of Public Prosecutions

31 December 2025

STATEMENT OF THE DIRECTOR

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

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



Simon Davis
Director

Office of the Director of Public Prosecutions

31 December 2025

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

Prosecution of criminal offences and international legal cooperation

Scope of Activities

- The prosecution of criminal offences
- International legal cooperation activity
- Administration of the Justice Protection Programme

Customers and Location of Activities

Customers for activities are investigative and law enforcement agencies which include the Royal Cayman Islands Police Service, Customs and Border Control, and several other Government agencies, as well as the general public. For international co-operation, customers are overseas requesting agencies or states. All services are provided in the Cayman Islands.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Office of the Director of Public Prosecutions in the 2026 and 2027 financial years are set in accordance with its Mission and Vision Statements.

The Mission and Vision Statements are as follows:

Mission: Our mission is to serve the people of the Cayman Islands by prosecuting cases independently and fairly, to protect the rights of individuals and to work within the Criminal Justice System to help to make our islands a safe and just society.

Vision: Our vision is to be the reliable, trustworthy and transformative core of the Criminal Justice System in the Cayman Islands, deploying our legal expertise and digital capability to make the public safer and to build the confidence of our diverse communities.

Key elements of its Strategic Approach are as follows:

Our People

- Developing the Legal Family concept to ensure appropriate recruitment and retention of legally qualified staff.
- Continuing a programme to ensure that the Office is adequately staffed.
- Providing optimum prosecution services to Government, Government entities and citizens living in the Cayman Islands.
- Providing office space which takes into consideration the overall organization: staff; leadership and management, clients and visitors as well as future resilience.
- Providing training for staff to develop and build a positive office culture

Digital Capability

- Developing digital capability internally and in conjunction with third party stakeholders.
- Ensuring optimum use of Government resources.
- Developing and maintaining legal research tools and relevant database in accordance with technological advancement.
- Ensuring the provision and maintenance of equipment conducive to the production of Office outputs.
- Developing and implementing effective digital archiving
- Ensuring a fit for purpose website

Strong Relationships

- Acting as central hub to the Cayman Islands Criminal Justice System.
- Operating as the Justice Protection Administrative Centre.
- Operating the Witness Care Unit.
- Acting as the Central Authority for all outgoing and incoming international mutual legal assistance requests

Casework Excellence

- Developing and maintaining effective CPD programmes for all qualified lawyers
- Ensuring the provision of training and development of all administrative staff to meet technological advancements
- Complying with performance appraisal systems
- Ensuring that qualified lawyers are monitored and developed through appropriate performance objectives

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Office of the Director of Public Prosecutions for the years ending 31 December 2026 and 31 December 2027 are as follows:

	2026 1 Jan to 31 Dec 2026 \$000's	2027 1 Jan to 31 Dec 2027 \$000's	2025 12-Month Forecast \$000's
REVENUE FROM CABINET	7,703	7,779	6,725
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	-
REVENUE FROM OTHERS	-	-	-
OPERATING EXPENSES	7,703	7,779	6,725
OPERATING SURPLUS/DEFICIT	-	-	-
NET WORTH	1,479	1,579	1,327
CASH FLOWS FROM OPERATING ACTIVITIES	487	579	368
CASH FLOWS FROM INVESTING ACTIVITIES	(152)	(100)	(693)
CASH FLOWS FROM FINANCING ACTIVITIES	(415)	(241)	417
CHANGE IN CASH BALANCES	(80)	238	92

FINANCIAL PERFORMANCE RATIO	2026 1 Jan to 31 Dec 2026 %	2027 1 Jan to 31 Dec 2027 %	2025 12-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	2.5:1	2.96:1	1.66:1
TOTAL ASSETS : TOTAL LIABILITIES	2.03:1	2.44:1	1.66:1

MAINTENANCE OF CAPABILITY

	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	41	41	38
STAFF TURNOVER (%)			
MANAGERS	5%	8%	16%
PROFESSIONAL AND TECHNICAL STAFF	5%	5%	6%
CLERICAL AND LABOURER STAFF	5%	6%	12%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	8	8.5	7.5
PROFESSIONAL AND TECHNICAL STAFF	7	7.5	6.5
CLERICAL AND LABOURER STAFF	13	12.5	12.8
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	NONE	NONE	NONE

	2026 1 Jan to 31 Dec 2026 \$000's	2027 1 Jan to 31 Dec 2027 \$000's	2025 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	699	531	816
ASSET REPLACEMENTS : TOTAL ASSETS	1.99:1	2.91:1	.86:1
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	.45:1	.32:1	.58:1
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	1.77:1	2.68:1	.13:1
CHANGES TO ASSET MANAGEMENT POLICIES	None	None	None

	2026 1 Jan to 31 Dec 2026 \$000's	2027 1 Jan to 31 Dec 2027 \$000's	2025 12-Month Forecast \$000's
MAJOR <u>NEW</u> CAPITAL EXPENDITURE PROJECTS			
NONE	-	-	-
TOTAL	NIL	NIL	NIL

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Data Security and Accurate File Records	Unchanged	• Upgrade case file management system • Ensure effective data retention policy in place • Convert working from paper to digital files with appropriate safeguards in place • Ensure risks from cyber and online digital attacks are extinguished and/or reduced by using appropriate software systems	Unknown
Recruitment and Retention of Staff	Unchanged	• Ensure that the compensation differential with the private sector is at an acceptable level. • Maintain and enhance the physical working environment. • Ensure that the Office is adequately staffed which will ensure an equitable distribution of workload. • Ensure regular, relevant continuing professional development for all staff • Retention of staff continues to be an issue which may affect the performance of the Office. • Ensure effective recruitment	Unknown
Maintenance of confidence in criminal justice system	Unchanged	• Maintain a fully staffed team of qualified and trained lawyers in sufficient numbers to ensure successful case outcomes.	Unknown
Mental Health, Well Being and Positive Work Place Culture	Unchanged	• Provide necessary and relevant training • Provide a workspace which is conducive to positive culture • Enable and allow flexible working • Ensure appropriate resources exist to promote a healthy work/life balance	Unknown

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Likelihood of Legal Challenge	Unchanged	Ensure casework excellence by : • Monitoring legal advice and advocacy provided by employees • Providing ongoing training which is relevant to the work of employees • Putting in place a database to ensure charging consistency • Recruiting the right people	Unknown

4. EQUITY INVESTMENTS AND WITHDRAWALS

	2026 1 Jan to 31 Dec 2026 \$000's	2027 1 Jan to 31 Dec 2027 \$000's	2025 12-Month Forecast \$000's
EQUITY MOVEMENT			
EQUITY INVESTMENT FROM CABINET IN TO THE OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS	152	100	693
TOTAL	152	100	693

PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

DPP 1	Prosecutions and Victims Support		
DESCRIPTION			
Provision of prosecution services relating to criminal matters.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
- Number of cases for which legal rulings provided - Number of cases prosecuted	2,600-3,000 1,900-2,200	2,600-3,000 1,900-2,200	2,200-2,500 1,500-1,800
QUALITY			
- Recruitment and Availability of experienced Crown Counsel - Number of employees receiving relevant and consistent training - Number of rulings coinciding with final outcomes - Number of correct charges laid before the court - Victims and witnesses receiving appropriate and up to date care	80%-100% 80%-100% 80%-100% 80%-100% 80%-100%	80%-100% 80%-100% 80%-100% 80%-100% 80%-100%	80%-100% 80%-100% 80%-100% 80%-100% 80%-100%
TIMELINESS			
- Number of rulings within specified 14 day target period - Victims and witnesses updated promptly during and after court proceedings - Recruitment of employees within reasonable time - Conduct of proceedings without unnecessary delay - Prompt delivery of disclosure to court and defense - Reduce case backlog by 25-40% through digital case management systems	80%-100% 80%-100% 80%-100% 80%-100% 80%-100%	80%-100% 80%-100% 80%-100% 80%-100% 80%-100%	80%-100% 80%-100% 80%-100% 80%-100% 80%-100%
LOCATION			
- Grand Cayman - Cayman Brac	95% 5%	95% 5%	95% 5%
COST			
	\$5,464,288	\$5,518,487	\$4,775,017
RELATED BROAD OUTCOME:			
A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			

NB - Performance targets for 2026 and 2027 reflect anticipated capacity following approval of proposed investments. Where current operational constraints limit performance, targets are set at realistic levels with improvement projected for 2027 upon full implementation of requested resources and systems.

DPP 2	International Legal Cooperation Activities		
DESCRIPTION			
Provision of Mutual Legal Assistance (‘MLA’) relating to criminal matters.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of requests for mutual legal assistance from International Authorities.	70-90	80-100	50-70
• Number of requests for mutual legal assistance to International Authorities	70-90	80-100	50-70
• Number of high profile, complex fraud and money laundering investigations	20-30	20-30	10-15
QUALITY			
• Recruitment and Availability of experienced Crown Counsel	80%-100%	80%-100%	80%-100%
• Number of employees receiving relevant and consistent training	80%-100%	80%-100%	80%-100%
• Identifying the nature and extent of MLA requests	80%-100%	80%-100%	80%-100%
• Ensuring appropriate counsel conduct work commensurate with expertise	80%-100%	80%-100%	80%-100%
• Providing adequate and appropriate responses to MLA requests	80%-100%	80%-100%	80%-100%
TIMELINESS			
• Reduce backlog and close cases within specified target period	80%-100%	80%-100%	80%-100%
• Recruitment of employees within reasonable time	80%-100%	80%-100%	80%-100%
• Number of responses to requests for MLA within timely manner	80%-100%	80%-100%	80%-100%
• Conduct of proceedings without unnecessary delay	80%-100%	80%-100%	80%-100%
• Prompt delivery of disclosure to court and defense	80%-100%	80%-100%	80%-100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST			
	\$1,465,072	\$1,473,735	\$1,210,568
RELATED BROAD OUTCOME:			
• A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			

NB - Performance targets for 2026 and 2027 reflect anticipated capacity following approval of proposed investments. Where current operational constraints limit performance, targets are set at realistic levels with improvement projected for 2027 upon full implementation of requested resources and systems.

DPP 3	Justice Protection Law Activities		
DESCRIPTION			
Provision of witness protection and witness care services relating to criminal matters.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
- Number of applications under Justice Protection Act reviewed - Number of witnesses to whom Witness Care Unit provide witness liaison	10-15 200-300	10-15 200-300	10-15 200-300
QUALITY			
Qualified Attorneys and Administrative Staff to execute required activities.	100%	100%	100%
TIMELINESS			
- Applications processed within required time line - Witnesses contacted within required time line after trial date set or trial date changed	100% 100%	100% 100%	100% 100%
LOCATION			
- Grand Cayman - Cayman Brac	95% 5%	95% 5%	95% 5%
COST			
	\$773,982	\$786,461	\$739,791
RELATED BROAD OUTCOME:			
A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			

NB - Performance targets for 2026 and 2027 reflect anticipated capacity following approval of proposed investments. Where current operational constraints limit performance, targets are set at realistic levels with improvement projected for 2027 upon full implementation of requested resources and systems.

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OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

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

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

To the best of my knowledge the statements are:

- a. Complete and reliable;
- b. Fairly reflect the forecast financial position as at 31 December 2026 and 31 December 2027 and performance for the years ending 31 December 2026 and 31 December 2027; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Act (2020 Revision)).

Simon Davis

Director

Office of the Director of Public Prosecutions

31 December 2025

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FINANCIAL STATEMENTS

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

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OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
STATEMENT OF ACCOUNTING POLICIES
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

General Accounting Policies

Reporting entity

These forecast financial statements are for the Office of the Director of Public Prosecutions.

Basis of preparation

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

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

Reporting Period

The reporting period is the period ending 31 December 2026 and 2027.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

Cash and cash equivalents

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

Receivables and advances

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

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
STATEMENT OF ACCOUNTING POLICIES (CONTINUED)
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

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

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Provisions

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

Employee entitlements

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

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2026	12-Month Budget 2027
	Current Assets			
802,335	Cash and cash equivalents	1	722,394	960,197
	Marketable securities and deposits			
594,735	Trade receivables	2	663,268	684,120
1,379	Other receivables	2	1,379	1,379
25,000	Prepayments	5	25,000	25,000
1,423,449	Total Current Assets		1,412,041	1,670,696
	Non-Current Assets			
815,929	Property, plant and equipment	6	699,494	531,059
1,100,188	Right-of-use assets	7	804,416	473,986
1,568	Intangible Assets	6	224	-
1,917,685	Total Non-Current Assets		1,504,134	1,005,045
3,341,134	Total Assets		2,916,175	2,675,741
	Current Liabilities			
133,739	Trade payables	8	88,739	88,739
56,933	Other payables and accruals	8	56,933	57,433
85,000	Employee entitlements	10	85,000	85,000
583,134	Repayment of surplus		333,134	333,134
858,806	Total Current Liabilities		563,806	564,306
	Non-Current Liabilities			
1,155,330	Lease Liability	7	873,371	532,437
1,155,330	Total Non-Current Liabilities		873,371	532,437
2,014,136	Total Liabilities		1,437,177	1,096,743
1,326,998	Net Assets		1,478,998	1,578,998
	NET WORTH			
1,326,998	Contributed capital		1,478,998	1,578,998
1,326,998	Total Net Worth		1,478,998	1,578,998

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2026	12-Month Budget 2027
	FOR THE YEAR ENDED 31 DECEMBER 2026			
	Revenue			
6,725,376	Sale of goods and services	11	7,703,342	7,778,683
6,725,376	Total Revenue		7,703,342	7,778,683
	Expenses			
4,750,961	Personnel costs	14	5,747,596	5,842,123
1,208,718	Supplies and consumables (including short term leases)	15	998,282	998,310
425,383	Depreciation and Amortisation (including ROU depreciation)	6	600,209	599,089
73,302	Finance costs (including interest on lease liability)	18	57,255	39,161
261,764	Litigation costs	16	300,000	300,000
5,248	Other Gains and Losses	17	-	-
6,725,376	Total Expenses		7,703,342	7,778,683

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

STATEMENT OF CASH FLOWS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	CASH FLOW STATEMENT	Note	12-Month Budget 2026	12-Month Budget 2027
	FOR THE YEAR ENDED 31 DECEMBER 2026			
	CASH FLOWS FROM OPERATING ACTIVITIES			
	<i>Receipts</i>			
6,686,879	Outputs to Cabinet		7,432,029	7,729,943
	<i>Payments</i>			
(4,754,197)	Personnel costs		(5,544,816)	(5,814,235)
(1,491,240)	Supplies and consumables (including Short term leases) - Third Party		(1,343,282)	(1,297,810)
(73,302)	Interest paid (including interest on lease liability ROU) - Third Party		(57,255)	(39,161)
368,140	Net cash flows from/(used by) operating activities	19	486,676	578,737
	CASH FLOWS FROM INVESTING ACTIVITIES			
(692,737)	Purchase of property, plant and equipment		(152,000)	(100,000)
(692,737)	Net cash flows from/(used by) investing activities		(152,000)	(100,000)
	CASH FLOWS FROM FINANCING ACTIVITIES			
692,737	Equity Investment from Org 40 (including Lease principal payments)		152,000	100,000
(275,289)	Lease Payments - Lease Liability (ROU) - Principal - Third Party		(316,617)	(340,934)
	Repayment of Surplus to Org 40		(250,000)	-
417,448	Net cash flows from/(used by) financing activities		(414,617)	(240,934)
92,851	Net increase/(decrease) in cash and cash equivalents		(79,941)	237,803
709,484	Cash and cash equivalents at beginning of period		802,335	722,394
802,335	Cash and cash equivalents at end of period	1	722,394	960,197

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

STATEMENT OF CHANGES IN NET WORTH

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

	Contributed Capital	Total
Balance at 31 December 2024 brought forward	634,261	634,261
Prior Year Adjustments		
Changes in accounting policy		-
Accounting Errors		-
Restated balance 31 December 2024	634,261	634,261
Changes in net worth for 2025		
Gain/(loss) on property revaluation		-
Gain/(loss) on revaluation of investments		-
Exchange differences on translating foreign operations		-
Equity Investment from Cabinet	692,737	692,737
Capital withdrawals by Cabinet		-
Dividends payable to Cabinet		-
Net revenue / expenses recognised directly in net worth	692,737	692,737
Surplus/(deficit)for the period 2025		(0)
Total recognised revenues and expenses for the period	692,737	692,737
Balance at 31 December 2025 carried forward	1,326,998	1,326,998

	Contributed Capital	Total
Balance at 31 December 2025 brought forward	1,326,998	1,326,998
Prior Year Adjustments		
Changes in accounting policy		-
Accounting Errors		-
Restated balance 31 December 2025	1,326,998	1,326,998
Changes in net worth for 2026		
Gain/(loss) on property revaluation		-
Gain/(loss) on revaluation of investments		-
Exchange differences on translating foreign operations		-
Equity Investment from Cabinet	152,000	152,000
Capital withdrawals by Cabinet		-
Dividends payable to Cabinet		-
Net revenue / expenses recognised directly in net worth	152,000	152,000
Surplus/(deficit)for the period 2026		-
Total recognised revenues and expenses for the period	152,000	152,000
Balance at 31 December 2026 carried forward	1,478,998	1,478,998

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

	Contributed Capital	Total
Balance at 31 December 2026 brought forward	1,478,998	1,478,998
Prior Year Adjustments		
Changes in accounting policy		-
Accounting Errors		-
Restated balance 31 December 2026	1,478,998	1,478,998
Changes in net worth for 2027		
Gain/(loss) on property revaluation		-
Gain/(loss) on revaluation of investments		-
Equity Investment from Cabinet	100,000	100,000
Capital withdrawals by Cabinet		-
Net revenue / expenses recognised directly in net worth	100,000	100,000
Surplus/(deficit)for the period 2027		-
Total recognised revenues and expenses for the period	100,000	100,000
Balance at 31 December 2027	1,578,998	1,578,998

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 1: CASH AND CASH EQUIVALENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
500	Cash on hand (IRIS Confirmation Account/Petty Cash)	500	500
801,835	CI\$ Operational Current Account held at Royal Bank of Canada	721,894	959,697
802,335	TOTAL	722,394	960,197

NOTE 2: TRADE AND OTHER RECEIVABLES

12-Month Forecast 2025	Trade Receivables	12-Month Budget 2026	12-Month Budget 2027
559,781	Outputs to Cabinet	628,314	649,166
34,954	Outputs to other government agencies	34,954	34,954
594,735	Total trade receivables	663,268	684,120

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Current		
594,735	Past due 1-30 days	663,268	684,120
594,735	Total	663,268	684,120

12-Month Forecast 2025	Other Receivables	12-Month Budget 2026	12-Month Budget 2027
1,379	Other	1,379	1,379
1,379	Total other receivables	1,379	1,379

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Current		
1,379	Past due 1-30 days	1,379	1,379
1,379	Total	1,379	1,379

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
(63,040)	Balance at 1 January	-	-

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 5: PREPAYMENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
25,000	Accrued Prepayments	25,000	25,000
25,000	Total	25,000	25,000

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: PROPERTY, PLANT AND EQUIPMENT

COST OF PROPERTY, PLANT AND EQUIPMENT

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2025	11,753	101,094	80,435	42,252	14,080	452,547	702,162
Additions	621,564	76,052					697,616
Disposals and Derecognition						(4,879)	(4,879)
Revaluation							-
Transfers							-
Balance as at 31 December 2025	633,317	177,146	80,435	42,252	14,080	447,668	1,394,899

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2025	11,753	101,094	80,435	42,252	14,080	452,547	702,162
Additions	621,564	76,052					697,616
Disposals and Derecognition						(4,879)	(4,879)
Revaluation							-
Transfers							-
Balance as at 31 December 2025	633,317	177,146	80,435	42,252	14,080	447,668	1,394,899

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2027	658,317	229,146	95,435	57,252	49,080	457,668	1,546,899
Additions		60,000	15,000	15,000		10,000	100,000
Disposals and Derecognition							-
Revaluation							-
Transfers							-
Balance as at 31 December 2027	658,317	289,146	110,435	72,252	49,080	467,668	1,646,899

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2025	11,753	39,809	46,558	18,999	14,080	354,161	485,361
Transfers							-
Impairment Reserve 2025 (closing balance)							-
Depreciation Expense 2025	29,119	14,134	18,659	5,805	-	25,891	93,609
Eliminate on Disposal or Derecognition 2025							-
Balance as at 31 December 2025	40,872	53,943	65,218	24,805	14,080	380,052	578,970

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2026	40,872	53,943	65,218	24,805	14,080	380,052	578,970
Transfers							-
Impairment change 2026							-
Depreciation Expense 2026	176,868	28,800	24,200	7,667	3,500	27,400	268,435
Eliminate on Disposal or Derecognition 2026							-
Balance as at 31 December 2026	217,740	82,743	89,418	32,472	17,580	407,452	847,405

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2027	217,740	82,743	89,418	32,472	17,580	407,452	847,405
Transfers							-
Impairment change 2027							-
Depreciation Expense 2027	176,868	31,983	21,017	7,667	3,500	27,400	268,435
Eliminate on Disposal or Derecognition 2027							-
Balance as at 31 December 2027	394,608	114,726	110,435	40,139	21,080	434,852	1,115,840

Net Book value 31 December 2025	592,445	123,203	15,217	17,447	-	67,617	815,929
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Net Book value 31 December 2026	440,577	146,403	6,017	24,780	31,500	50,217	699,494
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Net Book value 31 December 2027	263,709	174,420	-	32,113	28,000	32,817	531,059
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OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: INTANGIBLE ASSETS

COST OF INTANGIBLE ASSETS

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2025	5,376	5,376
Additions		-
Disposals and Derecognition		-
Revaluation		-
Transfers		-
Balance as at 31 December 2025	5,376	5,376

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2026	5,376	5,376
Additions		-
Disposals and Derecognition		-
Revaluation		-
Transfers		-
Balance as at 31 December 2026	5,376	5,376

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2027	5,376	5,376
Additions		-
Disposals and Derecognition		-
Revaluation		-
Transfers		-
Balance as at 31 December 2027	5,376	5,376

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: INTANGIBLE ASSETS (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2025	2,464	2,464
Transfers		-
Impairment Reserve 2025 (closing balance)		-
Depreciation Expense 2025	1,344	1,344
Eliminate on Disposal or Derecognition 2025		-
Balance as at 31 December 2025	3,808	3,808

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2026	3,808	3,808
Transfers		-
Impairment change 2026		-
Depreciation Expense 2026	1,344	1,344
Eliminate on Disposal or Derecognition 2026		-
Balance as at 31 December 2026	5,152	5,152

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2027	5,152	5,152
Transfers		-
Impairment change 2027		-
Depreciation Expense 2027	224	224
Eliminate on Disposal or Derecognition 2027		-
Balance as at 31 December 2027	5,376	5,376

Net Book value 31 December 2025	1,568	1,568
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Net Book value 31 December 2026	224	224
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Net Book value 31 December 2027	-	-
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OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 7: LEASE – RIGHT-OF-USE

12-Month Forecast 2025	Summary	12-Month Budget 2026	12-Month Budget 2027
-	TOTAL CURRENT	-	-
1,155,330	TOTAL NON-CURRENT	873,371	532,437
1,155,330	TOTAL LEASE LIABILITY	873,371	532,437

NOTE 8: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
133,739	Creditors	88,739	88,739
55,500	Accrued Expenses	55,500	56,000
1,433	Other payables	1,433	1,433
190,672	Total trade payables other payables and accruals	145,672	146,172

NOTE 10: EMPLOYEE ENTITLEMENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
85,000	Retirement and long service leave	85,000	85,000
85,000	Total current portion	85,000	85,000
85,000	Total employee entitlements	85,000	85,000

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 11: SALE OF GOODS AND SERVICES

12-Month Forecast 2025	Revenue type	12-Month Budget 2026	12-Month Budget 2027
6,717,376	Outputs to Cabinet	7,703,342	7,778,683
8,000	Other	-	-
6,725,376	Total sales of goods and services	7,703,342	7,778,683
	Other Goods & Services Revenue		
	Goods & Services Revenue		
8,000	Miscellaneous Receipts	-	-
8,000	Total Goods & Services Revenue	-	-
	Sales of Outputs to Cabinet		
6,717,376	Sales of Outputs to Cabinet	7,703,342	7,778,683
6,717,376	Total Sales of Outputs to Cabinet	7,703,342	7,778,683
6,725,376	Total Goods and Services	7,703,342	7,778,683

NOTE 14: PERSONNEL COSTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
3,759,542	Salaries, wages and allowances	4,508,195	4,508,195
702,865	Health care	925,975	1,020,502
203,496	Pension	250,426	250,426
64,407	Leave	40,000	40,000
20,651	Other personnel related costs	23,000	23,000
4,750,961	Total Personnel Costs	5,747,596	5,842,123

NOTE 15: SUPPLIES AND CONSUMABLES

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
24,210	Supplies and materials	42,500	42,500
179,854	Purchase of services	98,500	98,500
94,234	Short term lease	-	-
73,634	Utilities	77,750	77,750
57,784	Interdepartmental expenses - MPO	54,528	54,556
41,405	Travel and subsistence	50,004	50,004
3,833	Recruitment and training	20,000	20,000
733,766	Other	655,000	655,000
1,208,718	Total Supplies & consumables	998,282	998,310

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 16: LITIGATION COST

12-Month Forecast 2025	Litigation Costs	12-Month Budget 2026	12-Month Budget 2027
261,764	Legal Fees	300,000	300,000
261,764	Total Litigation cost	300,000	300,000

NOTE 17: GAINS / (LOSSES)

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
4,879	Net (gain) / loss on disposal of property, plant and equipment, revaluation	-	-
369	Net (gain) / loss on foreign exchange Transactions	-	-
5,248	Total gains/ (losses)	-	-

NOTE 18: FINANCE COSTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
73,302	Interest on Lease	57,255	39,161
73,302	Total Finance cost	57,255	39,161

NOTE 19: RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/ (DEFICIT)

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Non-cash movements		
425,383	Depreciation expense	600,209	599,089
4,879	(Gain)/losses on sale of property plant and equipment	-	-
	Changes in current assets and liabilities:		
(38,497)	(Increase)/decrease in receivables - Other Government agencies	(68,533)	(20,852)
2,890	(Increase)/decrease in receivables - Other 3rd Party		
12,041	Increase/(decrease) in payables - Other Government agencies	(45,000)	500
(33,677)	Increase/(decrease) in payables - Other 3rd Party		
373,019	Net cash flows from operating activities	486,676	578,737

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 21: COMMITMENTS

Type	One year or less	One to five Years	Total
Operating Commitments			
Non-cancellable accommodation leases	299,529	573,842	873,371
Other non-cancellable leases			-
Non-cancellable contracts for the supply of goods and services			-
Other operating commitments			-
Total Operating Commitments	299,529	573,842	873,371
Total Commitments	299,529	573,842	873,371

NOTE 22: RELATED PARTY AND KEY MANAGEMENT PERSONNEL DISCLOSURES

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
847,626	Salaries & other short-term employee benefits	848,073	858,057
847,626	Total	848,073	858,057

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JUDICIAL ADMINISTRATION

BUDGET STATEMENTS

FOR THE 2026 FINANCIAL YEAR ENDING 31 DECEMBER 2026

AND THE 2027 FINANCIAL YEAR ENDING 31 DECEMBER 2027

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

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APPENDIX: FORECAST FINANCIAL STATEMENTS

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STATEMENT OF THE CHIEF JUSTICE

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2026 and 2027 financial years.



Honourable Justice Margaret Ramsay-Hale
Head of Judiciary

31 December 2025

STATEMENT OF THE CHIEF OFFICER

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

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



Shiona Allenger
Chief Officer

Judicial Administration

31 December 2025

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

The Judiciary is one of the three arms of Government. Operating independently of the Executive and the Legislative (Parliament) arms of Government, the Judiciary's function is to interpret, apply, and uphold the law. The Judiciary's independence is safeguarded by the Constitution of the Cayman Islands.

The courts of the Cayman Islands comprise, in ascending order: the Summary Court; the Grand Court; the Court of Appeal; and the Judicial Committee of the Privy Council.

The Judicial Administration provides support to the Courts and Judiciary.

Scope of Activities

Courts

- Register and file charges, indictments and originating process
- Operate the public counter and respond to enquiries from parties and legal representatives
- Provide courtroom support
- Record proceedings and produce transcripts
- Custody of documents and exhibits
- Serve court process and witness summonses where authorised
- Issue and execute writs and other enforcement process to give effect to judgments and orders
- Maintain public registers required by law and the Registers of Attorneys, law firms, Notaries Public Justices of the Peace
- Collect and account for court fees and fines
- Collect forfeitures and recognisances
- Collect professional fees for legal practitioners and notaries public and law firm operational licence fees
- Collect and manage funds paid into Court
- Perform other functions prescribed by statute and rules

Customers and Location of Activities

The customers are Court users, legal practitioners, public authorities, the general public, and accredited media in the Cayman Islands; overseas requesting authorities and foreign courts (mutual legal assistance; recognition and enforcement of foreign arbitral awards and judgments).

All services are provided in the Cayman Islands at the Law Courts at Heroes Square, Kirk House and Cardinal Avenue. Many services are available online at judicial.ky.

Legal Aid Office

Nature of Activities

Provides legal advice and representation to those who cannot afford it, in criminal and certain civil matters

Scope of Activities

- Determine eligibility and provide representation
- Manage the roster of legal aid attorneys and monitor performance and conduct of legal aid
- Administer Legal Aid Fund
- Support the Legal Aid Clinic (CILAC)

Customers and Location of Activities

Applicants and aided persons; listed attorneys and duty counsel. Services are provided in the Cayman Islands.

Administrative Support

The administrative arm of the Law Courts comprises Finance, Human Resources, Security Services, Facilities Management, and Information Technology, which are responsible for supporting the effective functioning of the Courts.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Judicial Administration in the 2026 and 2027 financial years are as follows:

- Implement the International Court Excellence Framework methodology to improve Court performance and service delivery
- Implement a comprehensive physical infrastructure upgrade programme for the Court buildings
- Continued integration of technology in courtrooms to facilitate digital and remote hearings and improve accessibility for all court users
- Implement AI-powered case management and data analytics system to improve service delivery
- Establish a strong governance framework for AI
- Implement a robust Cybersecurity Risk Management and Data Protection Framework, ensuring the security and integrity of court data
- Digitise of Court Records and establish a modern records management system

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Judicial Administration for the years ending 31 December 2026 and 31 December 2027 are as follows:

	2026 1 Jan to 31 Dec 2026 \$000's	2027 1 Jan to 31 Dec 2027 \$000's	2025 12-Month Forecast \$000's
REVENUE FROM CABINET	13,941	13,973	12,941
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	-
REVENUE FROM OTHERS	38	38	44
OPERATING EXPENSES	13,979	14,011	12,985
OPERATING SURPLUS/DEFICIT	-	-	-
NET WORTH	5,529	6,327	4,029
CASH FLOWS FROM OPERATING ACTIVITIES	660	798	405
CASH FLOWS FROM INVESTING ACTIVITIES	(1,500)	(798)	(706)
CASH FLOWS FROM FINANCING ACTIVITIES	939	191	4
CHANGE IN CASH BALANCES	99	191	(297)

FINANCIAL PERFORMANCE RATIO	2026 1 Jan to 31 Dec 2026 %	2027 1 Jan to 31 Dec 2027 %	2025 12-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	6.89:1	7.41:1	6.42:1
TOTAL ASSETS : TOTAL LIABILITIES	4.25:1	7.32:1	2.69:1

MAINTENANCE OF CAPABILITY

	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	104	102	97
STAFF TURNOVER (%)			
MANAGERS	3	3	6
PROFESSIONAL AND TECHNICAL STAFF	3	8	3
CLERICAL AND LABOURER STAFF	8	8	5
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	10	10	10
PROFESSIONAL AND TECHNICAL STAFF	8	8	8
CLERICAL AND LABOURER STAFF	7	7	7
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	-	-	-

	2026 1 Jan to 31 Dec 2026 \$000's	2027 1 Jan to 31 Dec 2027 \$000's	2025 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	6,118	6,916	4,618
ASSET REPLACEMENTS : TOTAL ASSETS	-	-	-
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	-	-	-
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	-		
CHANGES TO ASSET MANAGEMENT POLICIES	-	-	-

	2026 1 Jan to 31 Dec 2026 \$000's	2027 1 Jan to 31 Dec 2027 \$000's	2025 12-Month Forecast \$000's
MAJOR <u>NEW</u> CAPITAL EXPENDITURE PROJECTS			
NONE	-	-	-
TOTAL	NIL	NIL	NIL

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss of key personnel – unable to maintain a motivated and high performing staff	Unchanged	• Develop training plans for the various divisions • Provide personal development opportunities • Conduct regular performance feedback • Job description review and evaluation • Staff engagement	Unknown
Hurricane or other damage and/or loss of confidential documents/exhibits and the inability of the courts to operate fully	Unchanged	• Maintenance of strong-room and vault • Back-up computer disks • Involve staff in good practice for securing documents	Unknown
Unauthorised disclosure of sensitive information	Unchanged	• Ensure protocols are in place for dealing with data breaches • Train staff on data protection • Monitor firewalls • Adequate systems installed to eliminate cyberattacks	Unknown
New Court database implementation	More modules coming on stream	• Complete implementation • Conduct testing • Conduct training • Ensure proper controls are in place	Unknown
Financial resources are not adequate to enable the Entity to effectively deliver its outputs	Unchanged	• Develop a strategy to advocate the position of the Entity • Develop a strategy for operations, including the workforce planning • Work with other Entities to explore shared services e.g. RCIPS	Unknown
Compromised continuity of ongoing operations	Unchanged	• Update business continuity plan on regular basis and provide to staff • Increase security of physical access to the office and restricted areas • Ensure improved confidentiality and security of electronic data	Unknown

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Volume of work exceeds capacity to manage it	Court room construction completed in 2023	• Seek ways to improve efficiencies • Seek ways to reduce number of cases needing to come to court (including promotion of ADR) • Provide a new court facility • Increase the number of Judges and Magistrates	Unknown

4. EQUITY INVESTMENTS AND WITHDRAWALS

	2026 1 Jan to 31 Dec 2026 \$000's	2027 1 Jan to 31 Dec 2027 \$000's	2025 12-Month Forecast \$000's
EQUITY MOVEMENT			
EQUITY INVESTMENT FROM CABINET INTO THE JUDICIAL ADMINISTRATION	1,500	798	907
TOTAL	1,500	798	907

PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

JUD 1	Support of the Judiciary
DESCRIPTION Administrative and operational support to the Judiciary, including: • Providing administrative and secretarial services to the Chief Justice, Judges, and Magistrates, including preparation of judgments, correspondence, transcription and support for appeals. • Providing court reporting services including capturing verbatim records and official transcripts for appeals and real-time transcripts for use of judges • Preparing minutes of order and issuing orders, rulings and judgments • Compiling and submitting statistical reports to inform decision making and planning. • Providing library services and access to online legal databases through the Law Library, ensuring access to law reports, journals, and reference materials for Judges, Magistrates, Attorneys, and members of the public. • To regulate, supervise and monitor firms, attorney-at-law (including sole practitioners) conducting relevant financial and legal practices within the jurisdiction within the Legal Services Act (202 Revision) • To develop and maintain an effective regulatory environment. • To ensure that all sole practitioners, beneficial owners, and persons connected to attorneys-at-law conducting legal services are deemed fit and proper to do so. • To maintain a registry of all firms, attorneys-at-law (including sole practitioners). • To impose administrative fines and enforcement action as necessary. • To ensure all annual renewals for firms, attorneys-at-law (including sole practitioners), practising fees and operational licenses are paid annually. • To ensure the Courts website (Courts Public Register) is kept in compliance with all incoming/outgoing firms and attorneys-at-law (including sole practitioners). • To oversee all risk-based approaches to the supervision of the “LSSA” to ensure compliance and report to the Legal Advisory Supervisory Commission. • To ensure the developed and maintained regulatory environment for AML/CFT/CPF/TFP complies and that all procedures, systems, and controls in place to mitigate the risk of the Cayman Islands legal system being used to launder ill-got gains and fund terrorist activity are updated quarterly and reported to the Legal Advisory Supervisory Commission.	

MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of hearings conducted	9,800-10,800	10,000-10,800	N/A
• Number of judgments issued by the Grand Court	200	200	200
• Number of Orders made by the Grand Court	800-1,000	800-1,000	N/A
• Number of statistical reports compiled	1	1	1
• Number of pages of transcripts provided	32,044	32,845	31,263
• Number of law reports, journals and reference materials maintained in the Law Library.	5,600-5,800	5,500	5,300-5,500
• Number of e-books in the digital law library	700-720	700-730	690
• Number of applications for registration and cancellations of registration processed	8-10	10-15	N/A
• Number of Firms, Attorneys-at-Law (including sole practitioners), assessments conducted and registered	500-1,260	800-1,300	N/A
• Number of applications that complied with the regulations of legal practice	500-1,260	900-1,365	N/A
• Number of Admissions as Attorney-at-Law – General Admission	10-92	10-92	N/A
• Number of Admissions as Attorney-at-Law – Limited Admission	20-56	20-56	N/A
• Number of Attorneys Admitted to the Roll and Certification	148	148	N/A
• Number of Practising Certificates for Annual Renewals	1,260	1,260	N/A
• Number of Annual renewals for Operational Licenses	81	81	N/A
• Number of recognised law entities and law firms	15	15	N/A
• Number of registered Article Clerks	1-6	1-6	N/A
• Number of Disciplinary Procedures			
QUALITY			
• Judgments, minutes, rulings, Orders prepared accurately	100%	100%	100%
• Statistical reports accurate, verified, and reliable for judicial use.	100%	100%	100%
• Transcripts produced free of clerical or material errors.	100%	100%	100%
• Law reports, journals, and reference materials relevant, current, and catalogued correctly.	100%	100%	100%
• Library services delivered professionally, meeting the information needs of all users.	100%	100%	100%
• Regulatory and supervisory functions carried out in accordance with applicable legislation, LSC and LSSA Guidance, policies and procedures and Board directive	100%	100%	N/A

TIMELINESS			
• Minutes of Order, Orders and Judgments prepared and issued within court-set deadlines	100%	100%	100%
• Judgments and Notes of Evidence transcribed within the timeframes requested.	100%	100%	100%
• Annual statistical reports finalized and available by 1 January each year.	100%	100%	100%
• Appeal transcripts prepared within 16 weeks of appeals being lodged.	100%	100%	100%
• Law Library resources updated and made available on time.	100%	100%	100%
• Conduct supervisory oversight activity according to the established timelines and directives of the Board	100%	100%	N/A
LOCATION			
• Grand Cayman	100%	100%	100%
COST			
	\$3,682,222	\$3,698,654	\$3,198,093
RELATED BROAD OUTCOME:			
• A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			

JUD 2	Collection of Revenue		
DESCRIPTION The collection and receipting of Revenue in accordance with Acts and court orders for Court Fines, Traffic Tickets, Court Fees, Notary Public Fees, Bailiff Fees, Legal Practitioners Fees, and Law Firm Operational Licenses.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY Number of receipts issued	19,000-24,000	19,000-24,000	24,505
QUALITY - Amount receipted equates to funds received - Funds received posted to IRIS	100% 100%	100% 100%	100% 100%
TIMELINESS - Money received and deposited to the bank within one working day - Money posted IRIS by the end of the current month	100% 100%	100% 100%	100% 100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$819,591	\$823,641	\$974,192
RELATED BROAD OUTCOME: Efficient, Effective, Accountable and People-Centred Public Services			

JUD 7	Legal Aid Certificates		
DESCRIPTION			
Providing services required under the Legal Aid Act including the grant or refusal and issuing of Legal Aid Certificates for Criminal and Civil cases and the Taxation Certificates for Legal Aid bills submitted for payment.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
- Legal Aid Certificates Issued - Legal Aid Taxation Certificates Issued	1,900-3,000 2,200-3,100	2,000-3,000 2,200-3,200	1,800-2,800 2,200-3,000
QUALITY			
- Certificates issued and signed by authorized Officer in accordance with Legal Aid Act - Taxation Certificates processed and signed by the Clerk of the Court or Taxation Officer in accordance with the Legal Aid Act and Practice Direction	100% 100%	100% 100%	100% 100%
TIMELINESS			
- Legal Aid notification certificate issued and sent out within 3 to 5 working days - Taxation Certificate issued within 3 to 7 working days from taxation	100% 100%	100% 100%	100% 100%
LOCATION			
Grand Cayman	100%	100%	100%
COST			
	\$1,239,373	\$1,262,599	\$912,460
RELATED BROAD OUTCOME:			
Efficient, Effective, Accountable and People-Centred Public Services			

JUD 13	Court Funds Trust Operations		
DESCRIPTION			
Collection (receipting) and distribution (payments) made of funds receipted in the Court Funds System for Family Support, Court Trust, Compensations, Cash Bonds, and Nominated Accounts as prescribed by court order(s).			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of receipts issued	6,300	6,450	6,220
• Number of payments issued	5,900	6,000	5,760
• Number of nominated accounts	100-110	110-120	90-100
QUALITY			
• Amount receipted equates to funds received	100%	100%	100%
• Payments processed in accordance with Court orders	100%	100%	100%
TIMELINESS			
• Money received and deposited to the bank within one working day	100%	100%	100%
• Payments processed in a timely manner and in accordance with Court rules or policies	100%	100%	100%
LOCATION			
• Grand Cayman and Cayman Brac	100%	100%	100%
COST			
	\$706,185	\$702,728	\$689,153
RELATED BROAD OUTCOME:			
• Efficient, Effective, Accountable and People-Centred Public Services			

JUD 15	Support for the Conduct of Civil Proceedings		
DESCRIPTION Administrative Support for the Conduct of Civil proceedings, including: - Receiving and processing all documents relating to cases filed in the Grand and Summary Courts - Preparing Appeal Bundles - Issuing civil summonses - Preparing and issuing warrants and bail bonds - Preparing, issuing, and filing Gazette Notices - Maintaining Public Registers, Registers of Attorneys, Notaries Public, and Justices of the Peace - Serving court process, including warrants of execution and foreign process - Facilitating court proceedings by ensuring orderly conduct, service of case files, and safe conduct of judicial officers to and from the Court.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of cases filed in the Grand Court - Number of cases filed in the Summary Court - Number of court process served - Number of foreign processes registered and served - Number of Gazette Notices prepared, issued, and filed	1,500-1,600 420-450 190-200 120-130 220-240	1,600-1,700 450-460 190-200 120-130 240-260	1,500-1,600 420-450 193-203 133-140 239-251
QUALITY - Files meet accuracy and completeness standards - Court documents are served and executed in accordance with the rules of the Court - Warrants of execution and remand warrants must be accurate - Accurate recordings of exhibits kept in safe custody - The Public Registers, Register of Attorneys are accurate and updated daily	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
TIMELINESS - Files processed on the same day of receipt - Court documents served within 14 days - Summonses for maintenance and private law proceedings issued within one week - The Public Registers are updated daily - The Register of Attorneys, Notaries Public and Justices of the Peace are updated daily	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$3,402,523	\$3,395,024	\$3,382,875
RELATED BROAD OUTCOME: A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			

Note: The total cost of supplying this output in 2026 is \$3,440,923, and in 2027 is \$3,433,424. However, revenue of \$38,400 and \$38,400 from third parties reduces the cost to Cabinet to \$3,402,523 and \$3,395,024, respectively.

JUD 16	Support for the Conduct of Criminal and traffic Proceedings		
DESCRIPTION Administrative Support for the Conduct of Criminal and Traffic proceedings, including: - Receiving and processing all indictments and charges filed in the Grand Court and Summary Court - Receiving and Processing Notices of Appeal - Issuing Warrants of Arrest, Warrants of Committal and Bail Bonds - Preparing and Issuing witness summonses - Preparing and Issuing Jury summonses; receiving and processing jury claims - Selecting Panel of Jurors for each court session - Making arrangements for inter-island juror travel and accommodation - Capturing a record of the proceedings either using court reporters and/or digital recording technology - Actioning the decisions of the Court in respect of production warrants, remand warrants and bail bonds - Transmitting requests for SIRS to DCFS and DCR - Ensuring orderly conduct of court proceedings, security of case files and exhibits and safe conduct of judicial officers to and from Court - Accepting, processing and managing collection of fines			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of Indictments filed - Number of Charges filed - Number of traffic summonses filed - Number of traffic tickets filed - Number of Summary Court Appeal cases filed - Number of Grand Court Appeal cases filed - Number of Cayman Brac charges filed - Number of Cayman Brac Traffic summonses and tickets filed - Number of Youth charges and Traffic tickets filed - Number of jurors served - Number of hearings recorded - Number of jury claims processed	140-290 3,000-4,000 4,000-5,000 9,000-10,000 100-150 60 55 60-80 80-100 600-630 120-130 35-42	140-290 3,000-4,000 4,000-5,000 9,000-10,000 100-150 60 55 60-80 80-100 600-630 130-140 35-42	50-200 2,000-3,000 3,000-4,000 8,000-9,000 40-75 N/A N/A 40-60 50-80 N/A N/A N/A
QUALITY - Indictments and charges are correctly processed without clerical errors - Appeal files contain all required documents before transmission - Warrants of Arrest, Warrants of Committal and Bail bonds meet legal requirements - Witness summonses drafted without clerical errors - Jury summonses served without clerical or selection errors - Digital court recordings free from technical errors or missing segments - Court transcripts free from material errors - Court records and exhibits logged, stored, and secured without incident of loss or breach - Jury claims processed accurately - Appeal files meet accuracy and completeness standards	100% 100% 100% 100% 100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100% 100% 100% 100% 100%

TIMELINESS			
• Charges and Summonses filed within 24 hours of receipt	100%	100%	100%
• Notices of Appeal registered and filed within 24 hours	100%	100%	100%
• Witness Summonses (i) served and confirmed by return of service or (i) unserved confirmed by non-service within 5 days	100%	100%	100%
• Jury claims processed within one month of receipt	100%	100%	100%
• Jury accommodation arranged within 5 working days before trial	100%	100%	100%
• Registered tickets within 24 hours to allow online payments	100%	100%	100%
• Register indictments within 24 hours for transmission to the Grand Court	100%	100%	100%
• Production warrants, remand warrants and bail bonds executed within 24 hours of order.	100%	100%	100%
• Requests for SIRs transmitted to DCFS and DCR within 2 working days of request.	100%	100%	100%
• Register Youth charges before each Friday court session	100%	100%	100%
• Register Cayman Brac matters before monthly hearing date	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST			
	\$3,594,743	\$3,594,844	\$3,375,687
RELATED BROAD OUTCOME:			
• A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			

JUD 17	Support for the Drug Rehabilitation Court		
DESCRIPTION Administrative and operational support for the conduct of Drug Rehabilitation Court (DRC) proceedings, including: • Receiving and processing applications for entry into the programme. • Receiving and filing all legal documents related to cases before the Court. • Preparing pre-court and courtroom materials, including case summaries and reports. • Issuing summonses, bail bonds, and maintaining accurate registers of participants. • Coordinating assessments by treatment providers and probation officers to determine suitability for participation in prescribed treatment programmes. • Monitoring compliance with treatment programmes through progress reports, random and observed drug testing, and participant interviews. • Recording decisions of the Court, including the conferral of rewards or the imposition of sanctions to encourage compliance. • Coordinating services between the Court, approved treatment centres, probation officers, and other stakeholders. • Preparing orders, rulings, and minutes of court sessions in accordance with judicial directions. • Supporting the Court in graduation ceremonies, terminations, and referrals back to regular sittings where required. • Providing courtroom services including ushering, maintaining order, and ensuring files and materials are available to the presiding Judge or Magistrate.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of applications processed. • Number of provisional orders made. • Number of prescribed treatment programme orders made. • Number of compliance reviews and progress reports received. • Number of drug tests (random, observed, and laboratory). • Number of rewards and sanctions recorded. • Number of graduates completing the programme. • Number of Drug Court team meetings held.	50-70 40-70 40-60 120 2,500 150-200 35-50 48	50-70 40-70 40-60 120 2,500 150-200 35-50 48	50-70 40-70 40-60 120 2,500 150-200 35-50 48
QUALITY • Applications and documents processed accurately and in accordance with established procedures. • Court orders, summonses, and bonds issued without clerical errors. • Assessments for suitability completed within prescribed timeframes, ensuring fairness and consistency. • Progress reports reviewed before any advancement, sanction, or graduation decision. • Rewards and sanctions applied consistently and transparently, maintaining participant accountability. • Graduation decisions based on full compliance with programme requirements. • Courtroom services delivered with professionalism, ensuring smooth operation of proceedings.	100% 100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100% 100%

TIMELINESS			
• Applications processed within 14 days of receipt.	100%	100%	100%
• Court materials and reports prepared before each scheduled sitting.	100%	100%	100%
• Orders issued within two working days of decision.	100%	100%	100%
• Compliance reviews and reports received and filed on schedule.	100%	100%	100%
• Drug testing carried out immediately when directed, with results submitted promptly.	100%	100%	100%
• Sanctions or rewards recorded and actioned at the earliest sitting following a compliance report.	100%	100%	100%
• Graduation or termination decisions recorded and implemented without delay.	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST			
	\$391,639	\$391,555	\$408,998
RELATED BROAD OUTCOME:			
• Efficient, Effective, Accountable and People-Centred Public Services			

JUD 18	Support for the Conduct of Coronial Proceedings		
DESCRIPTION			
Administrative Support for the Conduct of Coronial Proceedings, including: - Receiving reports of death requiring investigation - Assisting Coroner in arranging and holding inquests into violent, unnatural, sudden or custodial deaths - Preparing and issuing Coroner’s summonses to witnesses and ensuring priority service - Empanelling juries for inquests and processing juror claims - Recording and preserving witness evidence, exhibits and statements - Preparing minutes of Order, verdicts and ensuring transmission of finding to the Registrar of deaths and to the Director of Public Prosecutions - Coordinating autopsies and burial/exhumation orders - Maintaining secure custody of all exhibits, statements and transcripts until the final disposal of proceedings			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of death reports received and processed - Number of inquests opened - Number of inquests completed with jury verdicts - Number of Coroner’s summonses issued and served - Number of Jurors empaneled for inquests - Number of autopsy orders processed - Number of referrals made to the Director of Public Prosecutions	70-90 70-90 40-60 150 70-90 70-90 1-5	70-90 70-90 40-60 150 70-90 70-90 1-5	N/A
QUALITY - Death reports reviewed to confirm jurisdiction and necessity for an inquest - Jury empanelment meets legal and procedural requirements - Coroner’s summonses are prepared and issued in the correct form - Witness evidence, exhibits and statements are accurately recorded, marked and securely preserved - Verdicts are clearly documented and transmitted to the appropriate authorities - Case records, exhibits and transcripts are maintained securely until closure of proceedings	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%	N/A
TIMELINESS - Deaths reported are logged and assigned to the Coroner within 24 hours of receipt - Coroner’s summonses are issued within 48 hours of direction - Juries are empanelled and notified at least 7 days before the scheduled inquest, unless urgent circumstances require otherwise - Evidence and exhibits are logged and secured on the same day they are received - Autopsy or burial orders are issued within 24 hours of instruction - Notifications of verdicts or case closures are sent to the relevant authority within 2 working days of the inquest’s completion - Referrals for criminal proceedings are transmitted immediately upon conclusion of the inquest where required.	100% 100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100% 100%	N/A

LOCATION			
• Grand Cayman	100%	100%	N/A
COST			
	\$104,046	\$103,366	\$0
RELATED BROAD OUTCOME:			
• Efficient, Effective, Accountable and People-Centred Public Services			

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JUDICIAL ADMINISTRATION

STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

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

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

To the best of my knowledge the statements are:

- a. Complete and reliable;
- b. Fairly reflect the forecast financial position as at 31 December 2026 and 31 December 2027 and performance for the years ending 31 December 2026 and 31 December 2027; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Act (2020 Revision)).

Shiona Allenger

Chief Officer

Judicial Administration

31 December 2025

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FINANCIAL STATEMENTS

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

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JUDICIAL ADMINISTRATION

STATEMENT OF ACCOUNTING POLICIES

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

General Accounting Policies

Reporting entity

These forecast financial statements are for the *Judicial Administration*.

Basis of preparation

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

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

Reporting Period

The reporting period is the period ending 31 December 2026 and 2027.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

Cash and cash equivalents

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

Receivables and advances

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

JUDICIAL ADMINISTRATION

STATEMENT OF ACCOUNTING POLICIES (CONTINUED)

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

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

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Provisions

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

Employee entitlements

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

JUDICIAL ADMINISTRATION

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2026	12-Month Budget 2027
	Current Assets			
1,508,984	Cash and cash equivalents	1	1,608,095	1,799,265
	Marketable securities and deposits			
1,150,000	Trade receivables	2	1,250,000	1,300,000
305,000	Other receivables	2	315,000	315,000
170,000	Prepayments	5	190,000	200,000
3,133,984	Total Current Assets		3,363,095	3,614,265
	Non-Current Assets			
1,011,644	Property, plant and equipment	6	1,986,030	2,416,836
1,945,063	Right-of-use assets	7	1,333,555	722,047
321,177	Intangible Assets	6	548,377	574,377
3,277,884	Total Non-Current Assets		3,867,962	3,713,259
6,411,868	Total Assets		7,231,056	7,327,524
	Current Liabilities			
387,763	Other payables and accruals	8	387,763	387,763
100,000	Employee entitlements	10	100,000	100,000
487,763	Total Current Liabilities		487,763	487,763
	Non-Current Liabilities			
1,894,857	Lease Liability	7	1,214,046	513,013
1,894,857	Total Non-Current Liabilities		1,214,046	513,013
2,382,620	Total Liabilities		1,701,809	1,000,776
4,029,248	Net Assets		5,529,247	6,326,748
	NET WORTH			
4,923,407	Contributed capital		6,423,407	7,220,907
(894,160)	Accumulated surpluses/(deficits)		(894,160)	(894,160)
4,029,248	Total Net Worth		5,529,248	6,326,748

JUDICIAL ADMINISTRATION

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2026	12-Month Budget 2027
	FOR THE YEAR ENDED 31 DECEMBER 2026			
	Revenue			
12,985,428	Sale of goods and services	11	13,978,722	14,010,809
12,985,428	Total Revenue		13,978,722	14,010,809
	Expenses			
9,587,821	Personnel costs	14	10,520,482	10,646,776
2,361,330	Supplies and consumables (including short term leases)	15	2,427,418	2,316,860
888,464	Depreciation and Amortisation (including ROU depreciation)	6	909,922	952,203
148,437	Finance costs (including interest on lease liability)	18	120,300	94,370
(625)	Other Gains and Losses	17	600	600
12,985,428	Total Expenses		13,978,722	14,010,809

JUDICIAL ADMINISTRATION

STATEMENT OF CASH FLOWS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	CASH FLOW STATEMENT	Note	12-Month Budget 2026	12-Month Budget 2027
	FOR THE YEAR ENDED 31 DECEMBER 2026			
	CASH FLOWS FROM OPERATING ACTIVITIES			
	<i>Receipts</i>			
12,941,458	Outputs to Cabinet		13,840,322	13,922,409
43,970	Sale of goods and services - third party		38,400	38,400
	<i>Payments</i>			
(9,587,821)	Personnel costs		(10,520,482)	(10,646,776)
(2,844,467)	Supplies and consumables (including Short term leases) - Third Party		(2,577,718)	(2,421,830)
(148,437)	Interest paid (including interest on lease liability ROU) - Third Party		(120,300)	(94,370)
625	Other payments		(600)	-
405,327	Net cash flows from/(used by) operating activities	19	659,622	797,833
	CASH FLOWS FROM INVESTING ACTIVITIES			
(706,327)	Purchase of property, plant and equipment		(1,500,000)	(797,500)
(706,327)	Net cash flows from/(used by) investing activities		(1,500,000)	(797,500)
	CASH FLOWS FROM FINANCING ACTIVITIES			
706,327	Equity Investment from Org 40 (including Lease principal payments)		1,500,000	797,500
(507,929)	Lease Payments - Lease Liability (ROU) - Principal - Third Party		(560,511)	(606,663)
(194,522)	Repayment of Surplus to Org 40		-	-
3,876	Net cash flows from/(used by) financing activities		939,489	190,837
(297,124)	Net increase/(decrease) in cash and cash equivalents		99,111	191,170
1,806,108	Cash and cash equivalents at beginning of period		1,508,984	1,608,095
1,508,984	Cash and cash equivalents at end of period	1	1,608,095	1,799,265

JUDICIAL ADMINISTRATION

STATEMENT OF CHANGES IN NET WORTH

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

	Contributed Capital	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2024 brought forward	4,923,407	(1,291,058)	3,632,349
Prior Year Adjustments			
Changes in accounting policy			-
Accounting Errors		-	-
Restated balance 31 December 2024	4,923,407	(1,291,058)	3,632,349
Changes in net worth for 2025			
Gain/(loss) on property revaluation			-
Gain/(loss) on revaluation of investments			-
Exchange differences on translating foreign operations			-
Equity Investment from Cabinet	706,327		706,327
Capital withdrawals by Cabinet			-
Dividends payable to Cabinet			-
Net revenue / expenses recognised directly in net worth	706,327	-	706,327
Surplus/(deficit) for the period 2025		-	-
Total recognised revenues and expenses for the period	706,327	-	706,327
Balance at 31 December 2025 carried forward	4,923,407	(894,160)	4,029,248

	Contributed Capital	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2025 brought forward	4,923,407	(894,160)	4,029,248
Prior Year Adjustments			
Changes in accounting policy			-
Accounting Errors			-
Restated balance 31 December 2025	4,923,407	(894,160)	4,029,248
Changes in net worth for 2026			
Gain/(loss) on property revaluation			-
Gain/(loss) on revaluation of investments			-
Exchange differences on translating foreign operations			-
Equity Investment from Cabinet	1,500,000		1,500,000
Capital withdrawals by Cabinet			-
Dividends payable to Cabinet			-
Net revenue / expenses recognised directly in net worth	1,500,000	-	1,500,000
Surplus/(deficit) for the period 2026		(0)	(0)
Total recognised revenues and expenses for the period	1,500,000	(0)	1,500,000
Balance at 31 December 2026 carried forward	6,423,407	(894,160)	5,529,248

JUDICIAL ADMINISTRATION

STATEMENT OF CHANGES IN NET WORTH (CONTINUED) FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

	Contributed Capital	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2026 brought forward	6,423,407	(894,160)	5,529,248
Prior Year Adjustments			
Changes in accounting policy			-
Accounting Errors			-
Restated balance 31 December 2026	6,423,407	(894,160)	5,529,248
Changes in net worth for 2027			
Gain/(loss) on property revaluation			-
Gain/(loss) on revaluation of investments			-
Equity Investment from Cabinet	797,500		797,500
Capital withdrawals by Cabinet			-
Net revenue / expenses recognised directly in net worth	797,500	-	797,500
Surplus/(deficit)for the period 2027		(0)	(0)
Total recognised revenues and expenses for the period	797,500	(0)	797,500
Balance at 31 December 2027	7,220,907	(894,160)	6,326,748

JUDICIAL ADMINISTRATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 1: CASH AND CASH EQUIVALENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
850	Cash on hand (IRIS Confirmation Account/Petty Cash)	850	850
1,408,134	CI\$ Operational Current Account held at Royal Bank of Canada	1,507,245	1,698,415
100,000	US\$ Operational Current Account held at Royal Bank of Canada	100,000	100,000
1,508,984	TOTAL	1,608,095	1,799,265

NOTE 2: TRADE AND OTHER RECEIVABLES

12-Month Forecast 2025	Trade Receivables	12-Month Budget 2026	12-Month Budget 2027
1,050,000	Outputs to Cabinet	1,150,000	1,200,000
100,000	Outputs to other government agencies	100,000	100,000
1,150,000	Total trade receivables	1,250,000	1,300,000

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Current		
1,150,000	Past due 1-30 days	1,250,000	1,300,000
1,150,000	Total	1,250,000	1,300,000

12-Month Forecast 2025	Other Receivables	12-Month Budget 2026	12-Month Budget 2027
305,000	Other	315,000	315,000
305,000	Total other receivables	315,000	315,000

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Current		
305,000	Past due 1-30 days	315,000	315,000
305,000	Total	315,000	315,000

JUDICIAL ADMINISTRATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 5: PREPAYMENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
170,000	Accrued Prepayments	190,000	200,000
170,000	Total	190,000	200,000

JUDICIAL ADMINISTRATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: PROPERTY, PLANT AND EQUIPMENT

COST OF PROPERTY, PLANT AND EQUIPMENT

	<i>Plant and equipment</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2025	189,819	9,775	244,741	714,389	409,084	89,796	1,545,433	36,482	3,239,520
Additions	60,317	-	48,780	276,281	-	240,750	26,090	18,518	670,737
Disposals and Derecognition									-
Revaluation									-
Transfers									-
Balance as at 31 December 2025	250,136	9,775	293,522	990,670	409,084	330,546	1,571,523	55,000	3,910,256

	<i>Plant and equipment</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2026	250,136	9,775	293,522	990,670	409,084	330,546	1,571,523	55,000	3,910,256
Additions	-	455,000	-	280,000	185,000	-	265,000	5,000	1,190,000
Disposals and Derecognition									-
Revaluation									-
Transfers									-
Balance as at 31 December 2026	250,136	464,775	293,522	1,270,670	594,084	330,546	1,836,523	60,000	5,100,256

	<i>Plant and equipment</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2027	250,136	464,775	293,522	1,270,670	594,084	330,546	1,836,523	60,000	5,100,256
Additions	-	152,500	-	280,000	65,000	-	180,000	10,000	687,500
Disposals and Derecognition									-
Revaluation									-
Transfers									-
Balance as at 31 December 2027	250,136	617,275	293,522	1,550,670	659,084	330,546	2,016,523	70,000	5,787,756

JUDICIAL ADMINISTRATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	<i>Plant and equipment</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2025	137,429	652	166,284	623,299	355,529	37,821	1,376,569		2,697,582
Transfers									-
Impairment Reserve 2025 (closing balance)									-
Depreciation Expense 2025	7,949	978	17,144	88,636	30,743	22,598	32,983	-	201,030
Eliminate on Disposal or Derecognition 2025									-
Balance as at 31 December 2025	145,378	1,629	183,427	711,936	386,272	60,418	1,409,552	-	2,898,612

	<i>Plant and equipment</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2026	145,378	1,629	183,427	711,936	386,272	60,418	1,409,552	-	2,898,612
Transfers									-
Impairment change 2026									-
Depreciation Expense 2026	8,040	11,974	17,400	90,360	31,200	23,040	33,600	-	215,614
Eliminate on Disposal or Derecognition 2026									-
Balance as at 31 December 2026	153,418	13,603	200,827	802,296	417,472	83,458	1,443,152	-	3,114,226

	<i>Plant and equipment</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2027	153,418	13,603	200,827	802,296	417,472	83,458	1,443,152	-	3,114,226
Transfers									-
Impairment change 2027									-
Depreciation Expense 2027	8,400	47,895	19,200	91,200	31,800	24,000	34,200	-	256,695
Eliminate on Disposal or Derecognition 2027									-
Balance as at 31 December 2027	161,818	61,498	220,027	893,496	449,272	107,458	1,477,352	-	3,370,920

Net Book value 31 December 2025	104,758	8,146	110,094	278,734	22,812	270,128	161,971	55,000	1,011,644
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Net Book value 31 December 2026	96,718	451,172	92,694	468,374	176,612	247,088	393,371	60,000	1,986,030
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Net Book value 31 December 2027	88,318	555,777	73,494	657,174	209,812	223,088	539,171	70,000	2,416,836
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JUDICIAL ADMINISTRATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: INTANGIBLE ASSETS

COST OF INTANGIBLE ASSETS

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2025	672,423	672,423
Additions	35,590	35,590
Disposals and Derecognition		-
Revaluation		-
Transfers		-
Balance as at 31 December 2025	708,013	708,013

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2026	708,013	708,013
Additions	310,000	310,000
Disposals and Derecognition		-
Revaluation		-
Transfers		-
Balance as at 31 December 2026	1,018,013	1,018,013

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2027	1,018,013	1,018,013
Additions	110,000	110,000
Disposals and Derecognition		-
Revaluation		-
Transfers		-
Balance as at 31 December 2027	1,128,013	1,128,013

JUDICIAL ADMINISTRATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: INTANGIBLE ASSETS (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2025	305,680	305,680
Transfers		-
Impairment Reserve 2025 (closing balance)		-
Depreciation Expense 2025	81,156	81,156
Eliminate on Disposal or Derecognition 2025		-
Balance as at 31 December 2025	386,836	386,836

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2026	386,836	386,836
Transfers		-
Impairment change 2026		-
Depreciation Expense 2026	82,800	82,800
Eliminate on Disposal or Derecognition 2026		-
Balance as at 31 December 2026	469,636	469,636

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2027	469,636	469,636
Transfers		-
Impairment change 2027		-
Depreciation Expense 2027	84,000	84,000
Eliminate on Disposal or Derecognition 2027		-
Balance as at 31 December 2027	553,636	553,636

Net Book value 31 December 2025	321,177	321,177
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Net Book value 31 December 2026	548,377	548,377
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Net Book value 31 December 2027	574,377	574,377
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JUDICIAL ADMINISTRATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 7: LEASES – RIGHT-OF-USE

12-Month Forecast 2025	Summary	12-Month Budget 2026	12-Month Budget 2027
-	TOTAL CURRENT	-	-
1,894,857	TOTAL NON-CURRENT	1,214,046	513,013
1,894,857	TOTAL LEASE LIABILITY	1,214,046	513,013

NOTE 8: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
380,000	Accrued Expenses	380,000	380,000
7,763	Other payables	7,763	7,763
387,763	Total trade payables other payables and accruals	387,763	387,763

NOTE 10: EMPLOYEE ENTITLEMENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
100,000	Retirement and long service leave	100,000	100,000
100,000	Total current portion	100,000	100,000
100,000	Total employee entitlements	100,000	100,000

JUDICIAL ADMINISTRATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 10: SALES OF GOODS AND SERVICES

12-Month Forecast 2025	Revenue type	12-Month Budget 2026	12-Month Budget 2027
12,941,458	Outputs to Cabinet	13,940,322	13,972,409
13,000	General sales	10,800	10,800
10,970	Rentals	14,400	14,400
20,000	Other	13,200	13,200
12,985,428	Total sales of goods and services	13,978,722	14,010,809
	General Sales		
13,000	Sale Of Laws	10,800	10,800
13,000	Total General Sales	10,800	10,800
	Rentals		
10,970	Rentals - Other Properties	14,400	14,400
10,970	Total Rentals	14,400	14,400
	Other Goods & Services Revenue		
	Goods & Services Revenue		
20,000	Miscellaneous Receipts	13,200	13,200
20,000	Total Goods & Services Revenue	13,200	13,200
	Sales of Outputs to Cabinet		
12,941,458	Sales of Outputs to Cabinet	13,940,322	13,972,409
12,941,458	Total Sales of Outputs to Cabinet	13,940,322	13,972,409
12,985,428	Total Goods and Services	13,978,722	14,010,809

JUDICIAL ADMINISTRATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 14: PERSONNEL COSTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
7,355,136	Salaries, wages and allowances	8,026,961	8,000,827
1,750,583	Health care	1,991,405	2,149,446
388,258	Pension	437,811	442,065
48,275	Leave	24,000	24,000
45,570	Other personnel related costs	40,305	30,439
9,587,821	Total Personnel Costs	10,520,482	10,646,776

NOTE 15: SUPPLIES AND CONSUMABLES

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
176,716	Supplies and materials	178,200	128,600
1,395,798	Purchase of services	1,422,380	1,385,240
1,251	Short term lease	1,200	1,200
672,367	Utilities	684,780	670,800
50,929	Interdepartmental expenses - MPO	73,278	73,460
3,528	Travel and subsistence	5,000	4,560
17,339	Recruitment and training	30,000	23,000
43,401	Other	32,580	30,000
2,361,330	Total Supplies & consumables	2,427,418	2,316,860

NOTE 17: GAINS / (LOSSES)

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
(625)	Net (gain) / loss on foreign exchange Transactions	600	600
(625)	Total gains/ (losses)	600	600

NOTE 18: FINANCE COSTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
148,437	Interest on Lease	120,300	94,370
148,437	Total Finance cost	120,300	94,370

JUDICIAL ADMINISTRATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 19: RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/ (DEFICIT)

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Non-cash movements		
888,464	Depreciation expense	909,922	952,203
	Changes in current assets and liabilities:		
	(Increase)/decrease in receivables - Other 3rd Party	(130,000)	(60,000)
	Increase/(decrease) in payables - Other 3rd Party	(120,300)	(94,370)
888,464	Net cash flows from operating activities	659,622	797,833

NOTE 22: RELATED PARTY AND KEY MANAGEMENT PERSONNEL DISCLOSURES

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
1,160,755	Salaries & other short-term employee benefits	1,551,021	1,568,110
1,160,755	Total	1,551,021	1,568,110

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OFFICE OF THE COMMISSIONER OF POLICE

BUDGET STATEMENTS

FOR THE 2026 FINANCIAL YEAR ENDING 31 DECEMBER 2026

AND THE 2027 FINANCIAL YEAR ENDING 31 DECEMBER 2027

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

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STATEMENT OF THE MINISTER

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2026 and 2027 financial years.



Honourable Andre Ebanks, MP
Premier

Office of the Commissioner of Police

31 December 2025

STATEMENT OF THE CHIEF OFFICER

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

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



Kurt Walton
Chief Officer

Office of the Commissioner of Police

31 December 2025

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

The Office of the Commissioner of Police (OCP) comprises four key departments: The Royal Cayman Islands Police Service (RCIPS), the Cayman Islands Coast Guard (CICG), the Cayman Islands Regiment (CIR), and OCP Administration. The Commissioner of Police serves as both Chief Officer and Commissioner, reporting to the Governor, the Deputy Governor, and the Premier, the Honorable André Ebanks, as the Minister responsible for the OCP. The OCP provides strategic and operational leadership in all matters related to law enforcement and national security, offering policy advice to the Minister on policing, maritime border control, humanitarian assistance, disaster relief and public safety. Through these efforts, the OCP contributes to national security and the overall well-being of the Cayman Islands community by ensuring effective, accountable, and community-oriented law enforcement.

The Royal Cayman Islands Police Service (RCIPS) delivers a comprehensive range of policing and public safety services aimed at maintaining peace, protecting life and property, and upholding the rule of law. Its core functions include community policing and outreach, child protection through the Multi-Agency Safeguarding Hub (MASH), traffic safety and enforcement, emergency and calls-for-service response—both armed and unarmed—public order management, and event security. The RCIPS also provides victim and witness support, conducts air patrols and medical evacuations, and leads efforts in crime prevention and criminal investigations, including cybercrime, financial crime, and anti-money laundering. In addition, it plays a critical role in intelligence gathering, drug and firearm interdiction, and border security operations.

The CICG, is charged with the preservation of the maritime safety and security of the Cayman Islands and ensures that a dedicated and coordinated response is available to take immediate action in response to any reported illicit maritime activity, or to render real-time assistance to persons, or vessels in distress or danger, within its internationally designated Search and Rescue Region.

The CICG provides not only technical support and advice to investigative entities such as the Royal Cayman Islands Police Service, Customs and Border Control, The Department of Environment, and the Department of Commerce and Investment relative to incidents which occur in the maritime domain, and for which they have investigative primacy, but also provides maritime transportation services to them in support of an active investigation.

As part of its responsibility to ensure the maritime safety of the Islands, the CICG works closely with the Maritime Authority of the Cayman Islands, Port Authority, and the Department of Environment to ensure that all vessels and their operators are in compliance with local boating safety regulations, and where necessary, make recommendations on legislative changes which will enhance the safety of boat operators and persons engaged in either commercial or private, recreational activity, on or in the water.

As part of its responsibility in preserving the maritime security of the Islands, the CICG works closely with its international partners, in ensuring that obligations under various international treaties and conventions applicable to the suppression of the illicit movement of Drugs, Firearms, Humans and Endangered Animals is enforced.

The OCP administrative arm includes Finance, Human Resources, Estates Management, Information Technology, Fleet and Stores, Media and Communications and all other administrative services set up to give support to the CICG, RGM and the RCIPS. Also, included in this department is the Business Centre which provides Police Clearance Certificates, Traffic Clearance, Fingerprint, Security and Firearms Licensing, Reference Letters, and Police Reports (Comprehensive, Lost Property, and Accident).

The CIR provides humanitarian assistance, disaster relief and security within the Cayman Islands and wider Caribbean Region. Regiment personnel are trained, equipped and organised to carry out a number of disaster related functions to include Humanitarian Assistance and Disaster Relief (HADR), Urban Search and Rescue (USAR),

defence and security in support of RCIPS and Coast Guard, medical evacuation and support in support of EMS and general duties to support the sustainability of its own operations or the operations of other responding agencies.

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

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

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

the OCP forms a unified national security framework dedicated to protecting the sovereignty, safety, and stability of the Cayman Islands. Its strategic intent is to strengthen public confidence, enhance community resilience, and deliver professional policing and security services that reflect integrity, transparency, and service excellence.

Scope of Activities

Owing to the geography and small size of the jurisdiction, the OCP is mandated to provide several aspects of security and safety in addition to regular policing, such as national security and border control, marine search-and-rescue, the detection and disruption of illicit maritime activity and provide disaster relief within the Cayman Islands and the wider Caribbean by:

- Providing for the maintenance and enforcement of law and order, the preservation of the peace, the protection of life and property, disaster management, the prevention and detection of crime and the apprehension, and submittal for the prosecution of offenders.
- Providing effective and efficient administration, implementation, and enforcement of the Police Act and Regulations.
- Preserving the maritime safety and security of the Cayman Islands.
- Providing an effective and efficient maritime search and rescue service to persons within our assigned search and rescue region.
- Reducing the illicit maritime movement of persons, drugs, weapons and other items.
- Support key Government Agencies in the event of emergency situations or natural

Customers and Location of Activities

Customers of the OCP include residents, public and private organizations, public servants, visitors, as well as the other British Overseas Territories.

The OCP provides services on Grand Cayman, Cayman Brac and Little Cayman and may also be deployed to the Overseas Territories as and when required. Maritime safety and security services extend out to over 100 nautical miles of the Islands.

2. STRATEGIC OWNERSHIP GOALS

The Office of the Commissioner of Police strives to operate in furtherance of the Cayman Islands Government's Broad Outcome 7: Good Governance and Public Safety "A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems."

The Key Strategic Ownership Goals for the OCP in the 2026 and 2027 financial years are as follows:

Our Vision

- Making the Cayman Islands Safer
- To Provide a World Class Coast Guard Service to the people of the Cayman Islands
- To be the standard for excellence in disaster response and the partner of choice for capacity generation within the emergency services of the Cayman Islands

Our Mission

- Working with our communities, working for our communities
- To save the lives of those in distress or danger. To protect our Islands from all maritime threats; either foreign or domestic.
- To provide humanitarian aid and disaster relief to the people of the Cayman Islands and to assist the civil authorities during emergencies

Our Style

- Caring, Collaborative, Accountable

Our Goals

- Understanding the threats
- Securing the Cayman Islands
- Ensuring safer communities
- Delivering a professional policing service
- Ensuring the safety of our maritime domain users
- Reducing instances of illicit maritime activity in and around the Islands
- Train personnel so that they are ready to respond to an emergency in a safe, professional, competent and effective manner
- Develop relationships with sister agencies within the Cayman Islands Emergency Services and Government to better respond in a joint and coordinated manner during an emergency.

Our Priorities

- Prevent and Tackle Crime
- Deliver Justice for Victims of Crime
- Protect Vulnerable and At-Risk People
- Make Our Roads Safer
- Improve Public Confidence in the Police
- Modernise Our Police Service
- Ensure the maritime safety of all persons and vessels operating within the territorial waters of the Cayman Islands and within our internationally designated maritime search and rescue region (SRR)
- Detect and disrupt the illicit maritime movement of persons and goods within our territorial waters, and on the high seas surrounding our Islands
- Emergency and Disaster management

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Office of the Commissioner of Police for the years ending 31 December 2026 and 31 December 2027 are as follows:

	2026 1 Jan to 31 Dec 2026 \$000's	2027 1 Jan to 31 Dec 2027 \$000's	2025 12-Month Forecast \$000's
REVENUE FROM CABINET	73,063	74,153	62,472
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	-
REVENUE FROM OTHERS	1,607	1,624	2,673
OPERATING EXPENSES	(74,299)	(75,419)	(63,790)
OPERATING SURPLUS/DEFICIT	371	358	1,355
NET WORTH	73,054	76,054	70,054
CASH FLOWS FROM OPERATING ACTIVITIES	7,631	7,567	11,943
CASH FLOWS FROM INVESTING ACTIVITIES	(3,000)	(3,000)	(4,800)
CASH FLOWS FROM FINANCING ACTIVITIES	(1,568)	(489)	2,034
CHANGE IN CASH BALANCES	3,063	4,079	9,177

FINANCIAL PERFORMANCE RATIO	2026 1 Jan to 31 Dec 2026 %	2027 1 Jan to 31 Dec 2027 %	2025 12-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	401%	444%	339%
TOTAL ASSETS : TOTAL LIABILITIES	657%	613%	575%

MAINTENANCE OF CAPABILITY

	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	540	620	620
STAFF TURNOVER (%)			
MANAGERS	-	-	-
PROFESSIONAL AND TECHNICAL STAFF	-	-	-
CLERICAL AND LABOURER STAFF	-	-	-
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	-	-	-
PROFESSIONAL AND TECHNICAL STAFF	-	-	-
CLERICAL AND LABOURER STAFF	-	-	-
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	NONE	NONE	NONE

	2026 1 Jan to 31 Dec 2026 \$000's	2027 1 Jan to 31 Dec 2027 \$000's	2025 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	86,166	90,870	84,812
ASSET REPLACEMENTS : TOTAL ASSETS	45%	42%	46%
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	53%	50%	57%
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	103%	104%	101%
CHANGES TO ASSET MANAGEMENT POLICIES	NONE	NONE	NONE

	2026 1 Jan to 31 Dec 2026 \$000's	2027 1 Jan to 31 Dec 2027 \$000's	2025 12-Month Forecast \$000's
MAJOR NEW CAPITAL EXPENDITURE PROJECTS			
Purchase of Entity Assets – RCIPS, CIG and CIR (Upgrades to Detention Centres; George Town Police Station and Specialist Units relocation; Vehicles; Building renovation, Domain Awareness System, CIG Vessel Equipment)	3,000	3,000	4,800
TOTAL	3,000	3,000	4,800

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
ROYAL CAYMAN ISLANDS POLICE SERVICE (RCIPS)			
Strategy Risk			
Limited/inadequate estate facilities (stations, custody suites, office space) <i>(Without improved facilities, operational effectiveness and staff retention are compromised.)</i>	Unchanged	Short-term: lease/rent private facilities to ease pressure. Staggered personnel presence to optimise usage. Long-term: phased estate development programme to upgrade core police infrastructure.	Unable to quantify
People Risk			
Workforce attrition, vacancies in critical posts and leadership gaps.	Increasing	Salary equalisation completed 2025, with recruitment campaign underway. Succession planning for critical posts. Exit interviews introduced to track attrition causes. Cross-training of staff to ensure resilience. Staff wellness programmes and counselling support. Partnership with City and Guilds for accredited training to senior ranks.	Unable to quantify
Operational Risk			
Violent crime and gang activity. Equipment failure / limited modern technology. Data integrity issues across departments.	Increasing (gang violence trend).	Strengthen intelligence gathering and community interventions. Expand anti-gang taskforce capability. Expand Offender Management capacity. Regular IT maintenance, data backups, and disaster recovery drills. Preventive maintenance programme for fleet, firearms, and radios. Standardise data entry and validation processes across units.	Unable to quantify
Project / Programme Risk			
Delays in delivery of strategic programmes due to staffing/resource gaps (e.g., digital forensics expansion, training academy).	Stable but vulnerable	Strengthen project management capacity. Prioritisation of projects aligned to the Cabinet's national security agenda. Recruit/second skilled project officers.	Unable to quantify

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Compliance Risk			
Security of confidential documents. FATF/CFATF compliance deficiencies.	Improving	Confidential documents secured, restricted access. Enhanced AML/CTF investigative capacity. Specialist training for the Financial Crimes Unit. Increased inter-agency cooperation (CIMA, DPP, Customs, FIU).	Unable to quantify
Reputational Risk			
Inappropriate use of coercive powers, misconduct, bribery, and corruption.	Stable but high-risk	Ongoing ethics training and human rights compliance modules. Strengthened Professional Standards Unit. Early intervention via supervisory reviews.	Unable to quantify
External Risk			
Natural disasters (hurricanes, flooding). Communications breakdown.	Increasing	Vital records transferred to Archives and cloud storage. Redundant comms systems (satellite, backup networks). Contingency planning with Hazard Management Cayman Islands (HMCI). Joint training exercises with regional law enforcement.	Unable to quantify
Financial Risk			
Budget shortfalls impacting operational readiness (fleet, IT systems, front-line staffing).	Ongoing	Ongoing cost optimisation measures. Request for additional funding. Explore regional procurement partnerships.	Unable to quantify
CAYMAN ISLANDS COAST GUARD (CICG)			
Ensure that the Cayman Islands is able to meet local and international obligations (Statute and Treaty/Convention) relative to Maritime Search and Rescue Coordination.	Ability to mitigate this risk in 2024-2025 has been reduced to 60% from its previous level of 75% in 2022 and 2023	Dedicated resources for search and rescue response and coordination are now in place and operating on a 24/7/365 basis. Provide staff with basic and advanced search and rescue coordination training.	Unable to quantify

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Ensure that Cayman Islands is able to meet local and international obligations (Statute and Treaty/Convention) relative to delivery of Maritime Search and Rescue (SAR) response	Ability to mitigate this risk in 2024-2025 has been reduced to 60% from its previous level of 75% in 2022 and 2023	Inability of the Cayman Islands to meet local and international obligations relative to delivery of Maritime Search and Rescue (SAR) response	Unable to quantify
Ensure that the Cayman Islands is able to meet local and international obligations (Statute and Treaty/Convention) relative to preserving the safety of maritime domain users within the territorial waters of the Islands.	Ability to mitigate this risk in 2024-2025 has been reduced to 60% from its previous level of 75% in 2022 and 2023	Resources needed to ensure existing maritime safety regulations and policy are observed have been acquired and deployed. Need to create or modernize legislation, operational procedures which govern the safe use and operation of domestic commercial and private vessels is needed. These include CICG Personnel and Management Regulations, CICG Discipline Regulations, CICG Maritime Safety (Covers vessel registration, operator proficiency standards, boating whilst impaired, careless/reckless boating etc) and CICG Maritime Security (Covers criminal and anti-social behaviour/activity within local waters that are not currently covered by existing Acts/Regs.) Logistics, and appropriate levels of funding needed to ensure that Cayman Islands Coast Guard can establish Sister Island Detachment to mitigate this particular risk.	Unable to quantify
Ensure that the Cayman Islands is able to meet local and international obligations (Statute and Treaty/Convention) relative to the detection and disruption of all forms of illicit maritime activity.	Ability to mitigate this risk in 2024-2025 has been reduced to 50% from its previous level of 60% in 2022 and 2023	Provide appropriate levels of funding needed to ensure that sufficient staff and supplies can be acquired to allow Cayman Islands Coast Guard to sustain operational activity targeting illicit maritime activity (drug, Weapon and Human smuggling) occurring around all (3) Islands.	Unable to quantify
CAYMAN ISLANDS REGIMENT (CIR)			
Loss of operational capability through reduced opportunity to train individuals and limited mechanism to recruit and train new staff.	New	Review training quality manual to optimise remaining training days. Create a positive working environment to encourage retention of current staff.	\$300,000
Lack of organic funding for operational deployment	New	Ensure early signposting of requirement for emergency fund if required	\$100,000

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2026 1 Jan to 31 Dec 2026 \$000's	2027 1 Jan to 31 Dec 2027 \$000's	2025 12-Month Forecast \$000's
OFFICE OF THE COMMISSIONER OF POLICE PURCHASE OF ENTITY ASSETS – RCIPS, CICG AND CIR (UPGRADES TO DETENTION CENTRES; GEORGE TOWN POLICE STATION AND SPECIALIST UNITS RELOCATION; SISTER ISLANDS DETENTION FACILITY; VEHICLES; WEST BAY POLICE STATION, BUILDING RENNOVATION, DOMAIN AWARENESS SYSTEM, CICG VESSEL EQUIPMENT)	3,000	3,000	4,800
TOTAL	3,000	3,000	4,800
CAPITAL WITHDRAWALS BY CABINET	-	-	-

PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

POL 1	Policy Advice, Administrative and Support Services		
DESCRIPTION			
- Provide policy and security advice to Her Excellency the Governor, Deputy Governor, Cabinet, National Security Council and the Anti-Corruption Commission as well as non-Government entities. - Provide advice and support as required to the management and staff of the Office of the Commissioner of Police, the Cayman Islands Coast Guard and Cayman Islands Regiment on matters of strategy, asset management, human resources, training and development, professional standards, finance, information technology, media and communications and best business practices.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of oral briefings, policy advice papers and reports provided	50-65	50-65	55
Number of management reports provided to the Senior Leadership Team	12-14	12-14	12
Number of workforce management requests processed	500-1,000	500-1,000	540
Number of internal training courses conducted	50-100	50-100	98
Number of IT service requests processed	5,000-7,000	5,000-7,000	5,784
Number of media campaigns undertaken	200-460	200-460	456
Number of social interactions recorded	27,000-35,000	27,000-35,000	27,840
QUALITY			
Provide accurate and concise information inclusive of qualitative and quantitative data to support findings and recommendations.	100%	100%	100%
TIMELINESS			
Oral briefings: Weekly, Fortnightly	100%	100%	100%
Reports: Weekly, Monthly, Quarterly, Annually	100%	100%	100%
Policy papers: ongoing throughout the period	100%	100%	100%
Responses to requests for advice and support provided in a timely manner	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$12,722,447	\$12,911,595	\$10,665,347
RELATED BROAD OUTCOME:			
A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			

POL 2	Neighbourhood, Community Policing and Security Services		
DESCRIPTION - Provision of uniform patrol and incident response within the Cayman Islands on a 24/7/365 basis. Carry out community policing initiatives and crime prevention initiatives through the organization of community groups, prevention education programs and crime prevention advice to victims of crime: - Uniform Patrols - Front Line Shifts; Community Policing, Operational Support; Special Constabulary - Provide security services to persons, locations or events warranting police security. These include personal protection for witnesses, the Governor and Chief Justice; and security services at the Law Courts and the Detention Centre. - Governors House, Courts, Detention Centre, Major Events Planning - Serving all summonses (to police officers only) and the execution of warrants from the courts. Case file management by the processing of all criminal files generated by Uniform and Tactical Operations and case conferencing with the office of the DPP for ultimate prosecution. - Process Unit, Detention Centre			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of calls for service attended - Number of case files processed - Number of prisoners processed - Number of summonses served - Number of crime prevention seminars undertaken	25,000-35,000 1,000-2,000 1,500-2,500 750-1,200 100-200	25,000-35,000 1,000-2,000 1,500-2,500 750-1,200 100-200	26,640 1,800 2,203 750 105
QUALITY - Customer satisfaction levels with police patrols provided (Independent annual customer satisfaction surveys done in Q4) - Level of satisfaction with police incident response by quality call-back surveys to 10% of persons reporting incidents (District Inspectors to report quarterly) - Conduct one crime prevention clinic, presentation, seminar, media release or media interviews per month - NPD/ COP to participate in quarterly Business Watch meetings - Publish crime prevention advice on RCIPS website and RCIPS social media accounts, reviewed and updated as required 100% of Detention Centre personnel trained in Human Rights obligations; Police Act and Regulations requirements. - Monthly inspection of Detention Centre (plant and operations), reported to the Deputy Commissioner of Operations through line management. - Prisoners processed in compliance with the Police and Bail Acts - Validated warrants executed 15 Officers trained in VIP protection over the next two years	75-90% 90-100% 100% 100% 100% 100% 100% 100% 85-100% 75%	75-90% 90-100% 100% 100% 100% 100% 100% 100% 85-100% 85-100%	75% 90% 100% 100% 100% 100% 100% 100% 85% 75%

TIMELINESS - Provide an emergency response time of 10 minutes in urban and 20 minutes in rural areas. - All prisoners processed and booked into custody within 1 hour of arrival at the Detention Centre. - Summonses to be served within 7 days or returned to court where witness / accused / defendant is out of jurisdiction - Warrants to be executed within 30 days where accused / defendant is in jurisdiction - Prosecutions within six months of coming to police notice - Accused persons processed within legal time guidelines - Unit Heads to prepare and submit annual reports on KPIs by January 15 of the following year	80-100%	80-100%	90%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$26,117,627	\$26,604,411	\$22,235,485
RELATED BROAD OUTCOME: A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			

POL 3	Crime Investigation and Criminal Justice Services		
DESCRIPTION			
- Carry out investigations, crime prevention and reduction strategies. - Major Incident Room (MIR), Criminal Investigations Department (CID), Crime Task Force (CTF), Multi Agency Safeguarding Hub (MASH)/ Family Support Unit (FSU), Financial Crimes Investigation Unit (FCIU), Joint Intelligence Unit (JIU), Digital Forensics Hub/Cyber Crime, CI Bureau of Financial Investigations (CIBFI), - Support services provided to the departments such as Crime Desk, Exhibits, and Scenes of Crime.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of financial crime investigations undertaken	300-800	300-800	688
Number of digital forensics examinations undertaken	300-700	300-700	324
Number of cybercrime investigations undertaken	50-100	50-100	91
Number of MASH referrals managed	1,000-2,200	1,000-2,200	2,100
Number of Crime Scenes attended	1,500-3,000	1,500-3,000	3,000
Number of cold case reviews undertaken	10-50	10-50	31
Number of RMS records processed	20,000-40,000	20,000-40,000	22,368
QUALITY			
Increase overall detection rate by 2.5%	80-90%	80-90%	90%
100% of all reports meeting referral threshold to the appropriate agencies by the MASH/ FSU	80-90%	80-90%	90%
One Strategic Threat Assessment and one Organized Crime Threat Assessment completed annually	100%	100%	100%
One monthly report on all Cyber Crime investigations	100%	100%	100%
Conduct one Financial Crimes prevention clinic, presentation, seminar, media release or media interview per month	100%	100%	100%
Publish current Financial Crimes prevention advice on RCIPS website and RCIPS social media accounts	100%	100%	100%
TIMELINESS			
An effective investigative response to all reported incidents within 10 minutes in urban and 20 minutes in rural areas	80-85%	80-85%	85%
Increase victim updates by investigating officers to 100% of victims over the two-year period	70-80%	70-80%	80%
FSU Referrals made within 30 days of receipt	80-85%	80-85%	80%
All financial crimes reports referred to the Financial Crimes Investigative Unit within 12 hours of receipt	85-90%	85-90%	85%
Prosecutions within six months of coming to police notice	90-100%	90-100%	90%
Unit Heads to prepare and submit annual reports on KPIs by January 15 of the following year	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$15,510,111	\$15,678,161	\$13,158,292
RELATED BROAD OUTCOME:			
A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			

POL 4	Traffic and Roads Policing Services		
DESCRIPTION - Provision of roads policing (traffic) and accident response on a 24/7/365 basis throughout the Cayman Islands. - Conduct ongoing Road Safety Campaigns. - Traffic and Roads Policing Unit (TARP)			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of traffic accident calls for service attended - Number of road safety education campaigns conducted - Number of traffic enforcement campaigns undertaken	2,000-3,500 20-80 12-24	2,000-3,500 20-80 12-24	2,256 50 20
QUALITY - Road safety campaign (Prevention Education) - One road safety press release monthly - One radio/television road safety education presentation every two months - One road safety education presentation quarterly to community groups (community organizations, schools, churches, youth groups etc.) - One major Traffic Enforcement operation each month - Monthly reports on the number of offences detected	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS - Weekly/ Monthly press releases of the number of offences detected - The Traffic and Roads Policing Unit Head to prepare and submit annual reports on KPIs by January 15 of the following year	100% 100%	100% 100%	100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$1,738,048	\$1,763,405	\$1,636,992
RELATED BROAD OUTCOME: A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			

POL 5	Firearms and K9 Services		
DESCRIPTION - Provision of a specialized response capability to incidents involving armed or violent offenders. - Detect the presence of illegal substances, dangerous chemicals or explosives. Pursue and apprehend fugitives. - Firearms Response Unit (FRU) - K9 Unit			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of calls for armed service attended - Number of proactive operations undertaken	800-1,200 100-200	800-1,200 100-200	1,065 153
QUALITY - Monthly reports on the number of offences detected - Firearm officers recertified in the use and handling of firearms annually - RCIPS Armorer to provide an inventory at the end of each month, of all police firearms, ammunition, Tasers and related accessories to the Superintendent Uniform Operations - Superintendent Uniform Operations to conduct at least 2 audits of police armory, firearms, ammunition, Tasers and related accessories, in each calendar year, reporting to the Deputy Commissioner (Operations)	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS - Provide an emergency response time of 10 minutes in urban and 20 minutes in rural areas - The Unit Commanders of the Firearms Response Unit and K9 to prepare and submit annual reports on KPIs by January 15 of the following year	80-100% 100%	80-100% 100%	80% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$3,830,713	\$3,909,048	\$3,731,480
RELATED BROAD OUTCOME: A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			

POL 6	Maritime Safety and Security Services		
DESCRIPTION			
- Provide search and rescue response capability within a 100 nautical mile radius of the Cayman Islands. - Provide search and rescue coordination service within a 100 nautical mile radius of the Cayman Islands. - Ensure compliance of commercial and domestic vessel safety standards. - Patrol the territorial waters extending out to 100 Nautical Miles of the Cayman Islands with a view of detecting and disrupting the illegal maritime movement of persons and items			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
Number of maritime patrol hours out of GCM	1,900-2,000	1,900-2,000	-
Number of maritime patrol hours out of CYB and LCM	1,100-1,200	1,100-1,200	-
Number of search and rescue operations conducted	85-90	85-90	90
Number of Maritime Safety Awareness Campaigns	30-35	30-35	30
Number of vessel safety inspections conducted	150-175	150-175	-
Number of counter illicit trafficking operations conducted	10-15	10-15	-
Advise to Local Government and International Organisations	12-15	12-15	30
QUALITY			
Ability to Increase number of days that all vessels are available for maritime patrol	85-90%	85-90%	85%
Ability to Increase number of deployments dedicated to proactive maritime patrols around GCM by 10%	80%-85%	80%-85%	60%
Ability to Increase number of deployments dedicated to proactive maritime patrols around LCM and CYB by 10%	50-55%	50-55%	50%
Ability to Increase percentage of staff holding accredited maritime training by 10% in one or more of the following categories: engineering, boat handling and captainc	100%	100%	100%
TIMELINESS			
If team on duty: Maximum of 30 minutes to deploy from time call for service is received	100%	100%	100%
If team is off duty: Maximum of 90 minutes (about 3 hours) to deploy from time call for service is received	70-75%	70-75%	60%
The Coast Guard Commander to prepare and submit annual reports on KPIs by January 15 of the following year	100%	100%	100%
LOCATION			
Within 100 miles radius of the Cayman Islands	100%	100%	100%
COST			
	\$5,915,791	\$5,969,284	\$4,606,394
RELATED BROAD OUTCOME:			
A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			

POL 7	Aerial Patrol Services		
DESCRIPTION			
- Conduct aerial patrols of the territorial jurisdiction of the Cayman Islands and provide tactical support to land and sea police operations. - Use as a Medevac capability when required. - Provide support to the UK Overseas Territories for disaster management and security. - Air Operations Unit			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
- Number of actual aerial patrol hours - Number of Medevac operations undertaken	400-600 24-48	400-600 24-48	449 25
QUALITY			
100% of Staff trained to Paramedic standard.	90-100%	90-100%	80-90%
TIMELINESS			
- If team on duty: Maximum of 10 minutes to deploy from time call for service is received - If team is off duty: Maximum of 45 minutes to deploy from time call for service is received - The Head of Air Operations Unit to prepare and submit annual reports on KPIs by January 15 of the following year	85% - 90% 65% - 70% 100%	85% - 90% 65% - 70% 100%	85% - 90% 65% - 70% 100%
LOCATION			
- Within 100 square miles of the Cayman Islands - Within the Overseas Territories as required	100% 100%	100% 100%	100% 100%
COST			
	\$4,545,145	\$4,574,913	\$4,358,837
RELATED BROAD OUTCOME:			
A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			

RGM 1	Cayman Islands Regiment		
DESCRIPTION			
Provide humanitarian assistance and disaster relief to the people of the Cayman Islands and assist the civil authorities during emergencies.			
To meet its statutory obligations under Sect 20, the CIR provides five operational capabilities			
Medical. Deliver tiered medical support, from universal first aid to advanced trauma care and evacuation.			
Humanitarian Assistance and Disaster Response. Provide comprehensive disaster relief through site assessments, infrastructure repair, logistics, route clearance and life-support services, integrating with partner agencies.			
Urban Search and Rescue. Conduct adaptable USAR operations across environments, including collapsed structures and hazardous sites, including breaking and breaching and shoring of unstable structures.			
Security and Defense. Offer trained, armed personnel for static or mobile security tasks, balancing safe weapons handling with de-escalation skills to support major security incidents.			
General Duties. Maintain an on-call workforce; support ceremonial duties and parades; maintain and service equipment and vehicles; train sufficient drivers to operate fleet; invest in leadership to support Caymanian succession planning; operate communication systems to enable operational capability; maintain sufficient levels of fitness; conduct annual training exercise to test readiness.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY			
• Number of training sessions	30	30	11
• Number of camps operated locally	2	2	1
• Number of camps operated overseas	2	2	-
• Number of readiness exercises conducted locally	2	2	1
• Number of parades attended	3	3	3
• Number of national events supported	3	3	-
QUALITY			
• Training delivered in line with a training quality manual	100%	100%	100%
• Operational capability assessments (HADR, USAR, Med, Security and Defense	100%	100%	100%
• Annual readiness assessment exercises	100%	100%	100%
• Suitably trained personnel participating in parades	100%	100%	100%

TIMELINESS			
• Monthly general training weekends	100%	100%	100%
• Regiment able to deploy a squadron within 2hrs	100%	97%	100%
• Annual training camp to be held each year.	100%	100%	-
• Provide an on-call security element able to support major incident response within 2 hours	100%	100%	100%
• Prepare and submit annual reports on KPIs by January 15 of the following year	100%	100%	-
• Annual at minimum 8-day non-residential camp to be held each year.	100%	100%	100%
LOCATION			
• Cayman Islands and overseas if deployed	100%	100%	100%
COST			
	\$2,682,984	\$2,742,130	\$2,521,915
RELATED BROAD OUTCOME:			
• A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			



OFFICE OF THE COMMISSIONER OF POLICE
STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

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

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

To the best of my knowledge the statements are:

- a. Complete and reliable;
- b. Fairly reflect the forecast financial position as at 31 December 2026 and 31 December 2027 and performance for the years ending 31 December 2026 and 31 December 2027; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Act (2020 Revision)).

Kurt Walton

Chief Officer

Office of the Commissioner of Police

31 December 2025

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FINANCIAL STATEMENTS

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

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OFFICE OF THE COMMISSIONER OF POLICE
STATEMENT OF ACCOUNTING POLICIES
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

General Accounting Policies

Reporting entity

These forecast financial statements are for the *Judicial Administration*.

Basis of preparation

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

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

Reporting Period

The reporting period is the period ending 31 December 2026 and 2027.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

Cash and cash equivalents

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

Receivables and advances

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

OFFICE OF THE COMMISSIONER OF POLICE
STATEMENT OF ACCOUNTING POLICIES (CONTINUED)
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

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

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Provisions

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

Employee entitlements

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

OFFICE OF THE COMMISSIONER OF POLICE
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2026	12-Month Budget 2027
	Current Assets			
33,723,470	Cash and cash equivalents	1	36,786,667	40,865,251
	Marketable securities and deposits			
4,827,490	Trade receivables	2	4,767,270	4,733,370
220,231	Other receivables	2	220,231	220,231
124,334	Inventories	3	124,334	124,334
915,877	Prepayments	5	887,702	886,298
39,811,402	Total Current Assets		42,786,204	46,829,484
	Non-Current Assets			
39,073,138	Property, plant and equipment	6	38,270,169	37,453,588
5,927,212	Right-of-use assets	7	5,109,608	6,586,737
45,000,350	Total Non-Current Assets		43,379,777	44,040,325
84,811,751	Total Assets		86,165,981	90,869,809
	Current Liabilities			
2,590	Trade payables	8	2,590	2,590
3,299,783	Other payables and accruals	8	3,299,783	3,299,783
3,213,941	Lease Liability	7	3,117,603	2,981,916
3,002	Unearned revenue	9	3,002	3,002
3,164,368	Employee entitlements	10	3,164,368	3,164,368
2,057,796	Repayment of surplus		1,074,663	1,087,823
11,741,480	Total Current Liabilities		10,662,009	10,539,482
	Non-Current Liabilities			
3,016,448	Lease Liability	7	2,450,148	4,276,503
3,016,448	Total Non-Current Liabilities		2,450,148	4,276,503
14,757,928	Total Liabilities		13,112,157	14,815,985
70,053,823	Net Assets		73,053,824	76,053,823
	NET WORTH			
61,535,180	Contributed capital		64,535,180	67,535,180
9,893,807	Revaluation reserve		9,893,807	9,893,807
(1,375,163)	Accumulated surpluses/(deficits)		(1,375,163)	(1,375,163)
70,053,824	Total Net Worth		73,053,824	76,053,824

OFFICE OF THE COMMISSIONER OF POLICE
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2026	12-Month Budget 2027
	FOR THE YEAR ENDED 31 DECEMBER 2026			
	<i>Revenue</i>			
63,739,704	Sale of goods and services	11	74,330,867	75,420,947
1,404,574	Donations	13	339,310	356,276
65,144,278	Total Revenue		74,670,177	75,777,223
	<i>Expenses</i>			
48,744,853	Personnel costs	14	57,537,559	58,364,564
7,704,431	Supplies and consumables (including short term leases)	15	9,135,666	9,393,588
6,877,270	Depreciation and Amortisation (including ROU depreciation)	6	7,256,609	7,205,684
459,556	Finance costs (including interest on lease liability)	18	365,307	451,512
3,663	Other Gains and Losses	17	3,663	3,663
63,789,773	Total Expenses		74,298,804	75,419,011
1,354,506	Surplus or (Deficit) for the period		371,373	358,213

OFFICE OF THE COMMISSIONER OF POLICE

STATEMENT OF CASH FLOWS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	CASH FLOW STATEMENT	Note	12-Month Budget 2026	12-Month Budget 2027
	FOR THE YEAR ENDED 31 DECEMBER 2026			
	CASH FLOWS FROM OPERATING ACTIVITIES			
	<i>Receipts</i>			
66,067,091	Outputs to Cabinet		73,062,867	74,152,947
1,468,799	Sale of goods and services - third party		1,100,000	1,100,000
1,404,574	Donations / Grants		339,310	356,276
1,416,074	Other receipts		168,000	168,000
	<i>Payments</i>			
(48,744,853)	Personnel costs		(57,537,559)	(58,364,564)
(7,812,781)	Supplies and consumables (including Short term leases) - Third Party		(9,135,666)	(9,393,588)
(459,556)	Interest paid (including interest on lease liability ROU) - Third Party		(365,307)	(451,512)
(1,396,365)	Other payments		-	-
11,942,984	Net cash flows from/(used by) operating activities	19	7,631,645	7,567,560
	CASH FLOWS FROM INVESTING ACTIVITIES			
(4,800,000)	Purchase of property, plant and equipment		(3,000,000)	(3,000,000)
(4,800,000)	Net cash flows from/(used by) investing activities		(3,000,000)	(3,000,000)
	CASH FLOWS FROM FINANCING ACTIVITIES			
4,800,000	Equity Investment from Org 40 (including Lease principal payments)		3,000,000	3,000,000
(2,766,200)	Lease Payments - Lease Liability (ROU) - Principal - Third Party		(3,213,942)	(3,117,603)
	Repayment of Surplus to Org 40		(1,354,506)	(371,373)
2,033,800	Net cash flows from/(used by) financing activities		(1,568,448)	(488,976)
	Net increase/(decrease) in cash and cash equivalents		3,063,197	4,078,584
24,546,686	Cash and cash equivalents at beginning of period		33,723,470	36,786,667
33,723,470	Cash and cash equivalents at end of period	1	36,786,667	40,865,251

OFFICE OF THE COMMISSIONER OF POLICE
STATEMENT OF CHANGES IN NET WORTH
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2024 brought forward	56,904,841	9,893,807	(499,679)	66,298,969
Prior Year Adjustments				
Changes in accounting policy				-
Accounting Errors			-	-
Restated balance 31 December 2024	56,904,841	9,893,807	(499,679)	66,298,969
Changes in net worth for 2025				
Gain/(loss) on property revaluation				-
Gain/(loss) on revaluation of investments				-
Exchange differences on translating foreign operations				-
Equity Investment from Cabinet	4,800,000			4,800,000
Capital withdrawals by Cabinet			(1,354,506)	(1,354,506)
Dividends payable to Cabinet				-
Net revenue / expenses recognised directly in net worth	4,800,000	-	(1,354,506)	3,445,494
Surplus/(deficit) for the period 2025			1,354,506	1,354,506
Total recognised revenues and expenses for the period	4,800,000	-	-	4,800,000
Balance at 31 December 2025 carried forward	61,535,180	9,893,807	(1,375,163)	70,053,824

	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2025 brought forward	61,535,180	9,893,807	(1,375,163)	70,053,824
Prior Year Adjustments				
Changes in accounting policy				-
Accounting Errors				-
Restated balance 31 December 2025	61,535,180	9,893,807	(1,375,163)	70,053,824
Changes in net worth for 2026				
Gain/(loss) on property revaluation				-
Gain/(loss) on revaluation of investments				-
Exchange differences on translating foreign operations				-
Equity Investment from Cabinet	3,000,000			3,000,000
Capital withdrawals by Cabinet			(371,373)	(371,373)
Dividends payable to Cabinet				-
Net revenue / expenses recognised directly in net worth	3,000,000	-	(371,373)	2,628,627
Surplus/(deficit) for the period 2026			371,373	371,373
Total recognised revenues and expenses for the period	3,000,000	-	-	3,000,000
Balance at 31 December 2026 carried forward	64,535,180	9,893,807	(1,375,163)	73,053,824

OFFICE OF THE COMMISSIONER OF POLICE
STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2026 brought forward	64,535,180	9,893,807	(1,375,163)	73,053,824
Prior Year Adjustments				
Changes in accounting policy				-
Accounting Errors				-
Restated balance 31 December 2026	64,535,180	9,893,807	(1,375,163)	73,053,824
Changes in net worth for 2027				
Gain/(loss) on property revaluation				-
Gain/(loss) on revaluation of investments				-
Equity Investment from Cabinet	3,000,000			3,000,000
Capital withdrawals by Cabinet			(358,213)	(358,213)
Net revenue / expenses recognised directly in net worth	3,000,000	-	(358,213)	2,641,787
Surplus/(deficit) for the period 2027			358,213	358,213
Total recognised revenues and expenses for the period	3,000,000	-	-	3,000,000
Balance at 31 December 2027	67,535,180	9,893,807	(1,375,163)	76,053,824

OFFICE OF THE COMMISSIONER OF POLICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 1: CASH AND CASH EQUIVALENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
20,000	Cash on hand (IRIS Confirmation Account/Petty Cash)	20,000	20,000
75	Cash in transit (IRIS Remittance Account)	75	75
32,484,017	CI\$ Operational Current Account held at Royal Bank of Canada	35,547,214	39,625,798
1,093,850	US\$ Operational Current Account held at Royal Bank of Canada	1,093,850	1,093,850
125,528	Bank Accounts held at other financial institutions [DISCLOSE ACCOUNT DETAILS IF MATERIAL]	125,528	125,528
33,723,470	TOTAL	36,786,667	40,865,251

NOTE 2: TRADE AND OTHER RECEIVABLES

12-Month Forecast 2025	Trade Receivables	12-Month Budget 2026	12-Month Budget 2027
344,548	Sale of goods and services	284,328	224,108
4,494,731	Outputs to other government agencies	4,494,731	4,521,051
(11,788)	Less: provision for doubtful debts (Enter -ve number)	(11,788)	(11,788)
4,827,490	Total trade receivables	4,767,270	4,733,370

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Current		
4,827,490	Past due 1-30 days	4,767,270	4,733,370
4,827,490	Total	4,767,270	4,733,370

12-Month Forecast 2025	Other Receivables	12-Month Budget 2026	12-Month Budget 2027
(67)	Advances (salary, Official Travel, etc)	-	-
220,298	Other	220,231	220,231
220,231	Total other receivables	220,231	220,231

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Current		
220,231	Past due 1-30 days	220,231	220,231
220,231	Total	220,231	220,231

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
(11,788)	Balance at 1 January	(11,788)	(11,788)
(11,788)	Balance at 31 December	(11,788)	(11,788)

OFFICE OF THE COMMISSIONER OF POLICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 3: INVENTORIES

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
124,334	Inventory held for use in the provision of goods and services	124,334	124,334
124,334	TOTAL INVENTORIES	124,334	124,334

NOTE 5: PREPAYMENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
915,877	Accrued Prepayments	887,702	886,298
915,877	Total	887,702	886,298

OFFICE OF THE COMMISSIONER OF POLICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: PROPERTY, PLANT AND EQUIPMENT

COST OF PROPERTY, PLANT AND EQUIPMENT

	<i>Land</i>	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Water Retriculation</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Aircraft</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2025	8,115,000	2,852,994	11,989,785	1,564,431	630,100	2,886,390	518,782	1,042,000	1,303,981	5,441,979	6,231,718	19,449,475	154,947	217,597	62,399,179
Additions														4,800,000	4,800,000
Disposals and Derecognition						(69,068)									(69,068)
Revaluation															-
Transfers		532,821	107,833		53,319	51,630	18,285		27,115	1,206,467			9,900		2,007,371
Balance as at 31 December 2025	8,115,000	3,385,815	12,097,619	1,564,431	683,419	2,868,952	537,067	1,042,000	1,331,096	6,648,446	6,231,718	19,449,475	164,847	5,017,597	69,137,481

	<i>Land</i>	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Water Retriculation</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Aircraft</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2026	8,115,000	3,385,815	12,097,619	1,564,431	683,419	2,868,952	537,067	1,042,000	1,331,096	6,648,446	6,231,718	19,449,475	164,847	5,017,597	69,137,481
Additions		299,800	-	500,000		375,000	60,000		350,000	350,000	465,000	-	110,200	490,000	3,000,000
Disposals and Derecognition															-
Revaluation															-
Transfers															-
Balance as at 31 December 2026	8,115,000	3,685,615	12,097,619	2,064,431	683,419	3,243,952	597,067	1,042,000	1,681,096	6,998,446	6,696,718	19,449,475	275,047	5,507,597	72,137,481

	<i>Land</i>	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Water Retriculation</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Aircraft</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2027	8,115,000	3,685,615	12,097,619	2,064,431	683,419	3,243,952	597,067	1,042,000	1,681,096	6,998,446	6,696,718	19,449,475	275,047	5,507,597	72,137,481
Additions		140,000	500,000	300,000		300,000	60,000		150,000	845,000	290,000	-	415,000	-	3,000,000
Disposals and Derecognition															-
Revaluation															-
Transfers															-
Balance as at 31 December 2027	8,115,000	3,825,615	12,597,619	2,364,431	683,419	3,543,952	657,067	1,042,000	1,831,096	7,843,446	6,986,718	19,449,475	690,047	5,507,597	75,137,481

OFFICE OF THE COMMISSIONER OF POLICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	<i>Land</i>	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Water Retriculation</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Aircraft</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2025		1,273,704	2,076,208	1,151,120	315,224	2,348,667	399,767	273,192	1,237,041	4,236,987	3,324,345	6,674,912	95,705		23,406,873
Transfers		236,391	340,883	206,994	33,314	137,196	38,241	39,841	25,494	903,549	(716,176)	755,343	8,990		2,010,059
Impairment Reserve 2025 (closing balance)											596,560				596,560
Depreciation Expense 2025		288,331	582,610	188,684	50,349	315,497	46,958	68,298	34,315	739,448	382,647	1,294,873	58,841	-	4,050,851
Eliminate on Disposal or Derecognition 2025															-
Balance as at 31 December 2025	-	1,798,427	2,999,702	1,546,798	398,887	2,801,360	484,966	381,331	1,296,850	5,879,985	3,587,376	8,725,127	163,535	-	30,064,344

	<i>Land</i>	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Water Retriculation</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Aircraft</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2026		1,798,427	2,999,702	1,546,798	398,887	2,801,360	484,966	381,331	1,296,850	5,879,985	3,587,376	8,725,127	163,535	-	30,064,344
Transfers		(67,754)	-	67,754	-	-	(0)				(334,824)				(334,824)
Impairment change 2026															-
Depreciation Expense 2026		306,438	583,734	238,684	50,820	321,771	47,592	68,298	34,785	746,110	385,644	1,294,872	59,045	-	4,137,793
Eliminate on Disposal or Derecognition 2026															-
Balance as at 31 December 2026		2,037,111	3,583,436	1,853,236	449,707	3,123,131	532,558	449,629	1,331,635	6,626,095	3,638,196	10,019,999	222,580	-	33,867,313

	<i>Land</i>	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Water Retriculation</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Aircraft</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2027		2,037,111	3,583,436	1,853,236	449,707	3,123,131	532,558	449,629	1,331,635	6,626,095	3,638,196	10,019,999	222,580	-	33,867,313
Transfers		(77,762)		77,762							(333,817)				(333,817)
Impairment change 2027															-
Depreciation Expense 2027		316,446	583,734	238,684	51,827	322,767	48,090	68,298	34,785	746,110	385,644	1,294,872	59,141	-	4,150,398
Eliminate on Disposal or Derecognition 2027															-
Balance as at 31 December 2027		2,275,795	4,167,170	2,169,682	501,534	3,445,898	580,648	517,927	1,366,420	7,372,205	3,690,023	11,314,871	281,721	-	37,683,894

Net Book value 31 December 2025	8,115,000	1,587,388	9,097,917	17,633	284,532	67,591	52,102	660,669	34,245	768,461	2,644,342	10,724,348	1,312	5,017,597	39,073,138
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Net Book value 31 December 2026	8,115,000	1,648,504	8,514,183	211,195	233,712	120,820	64,509	592,371	349,460	372,351	3,058,522	9,429,476	52,467	5,507,597	38,270,169
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Net Book value 31 December 2027	8,115,000	1,549,820	8,430,449	194,749	181,885	98,053	76,419	524,073	464,675	471,241	3,296,695	8,134,604	408,326	5,507,597	37,453,588
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OFFICE OF THE COMMISSIONER OF POLICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

INTANGIBLE ASSETS

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2025	617,116	617,116
Additions		-
Disposals and Derecognition		-
Revaluation		-
Transfers		-
Balance as at 31 December 2025	617,116	617,116

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2026	617,116	617,116
Additions		-
Disposals and Derecognition		-
Revaluation		-
Transfers		-
Balance as at 31 December 2026	617,116	617,116

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2027	617,116	617,116
Additions		-
Disposals and Derecognition		-
Revaluation		-
Transfers		-
Balance as at 31 December 2027	617,116	617,116

OFFICE OF THE COMMISSIONER OF POLICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2025	537,283	537,283
Transfers	19,613	19,613
Impairment Reserve 2025 (closing balance)		-
Depreciation Expense 2025	60,219	60,219
Eliminate on Disposal or Derecognition 2025		-
Balance as at 31 December 2025	617,116	617,116

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2026	617,116	617,116
Transfers	-	-
Impairment change 2026		-
Depreciation Expense 2026	-	-
Eliminate on Disposal or Derecognition 2026		-
Balance as at 31 December 2026	617,116	617,116

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2027	617,116	617,116
Transfers		-
Impairment change 2027		-
Depreciation Expense 2027	-	-
Eliminate on Disposal or Derecognition 2027		-
Balance as at 31 December 2027	617,116	617,116

Net Book value 31 December 2025	-	-
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Net Book value 31 December 2026	-	-
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Net Book value 31 December 2027	-	-
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OFFICE OF THE COMMISSIONER OF POLICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 7: LEASES – RIGHT-OF-USE

12-Month Forecast 2025	Summary	12-Month Budget 2026	12-Month Budget 2027
3,213,941	TOTAL CURRENT	3,117,603	2,981,916
3,016,448	TOTAL NON-CURRENT	2,450,148	4,276,503
6,230,389	TOTAL LEASE LIABILITY	5,567,751	7,258,419

NOTE 8: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
2,590	Creditors	2,590	2,590
400	Payroll Deductions	400	400
945,032	Accrued Expenses	945,032	945,032
2,354,350	Other payables	2,354,350	2,354,350
3,302,373	Total trade payables other payables and accruals	3,302,373	3,302,373

NOTE 9: UNEARNED REVENUE

12-Month Forecast 2025	Details	12-Month Budget 2026	12-Month Budget 2027
3,002	Revenue deposits	3,002	3,002
3,002	Total unearned reveune	3,002	3,002

NOTE 10: EMPLOYEE ENTITLEMENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
2,767,260	Annual Leave	2,767,260	2,767,260
84,411	Accrued salaries	84,411	84,411
312,698	Pension	312,698	312,698
3,164,368	Total current portion	3,164,368	3,164,368
3,164,368	Total employee entitlements	3,164,368	3,164,368

OFFICE OF THE COMMISSIONER OF POLICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 11: SALE OF GOODS AND SERVICES

12-Month Forecast 2025	Revenue type	12-Month Budget 2026	12-Month Budget 2027
62,471,704	Outputs to Cabinet	73,062,867	74,152,947
1,100,000	General sales	1,100,000	1,100,000
168,000	Other	168,000	168,000
63,739,704	Total sales of goods and services	74,330,867	75,420,947
	General Sales		
1,100,000	Police Clearances	1,100,000	1,100,000
1,100,000	Total General Sales	1,100,000	1,100,000
	Other Goods & Services Revenue		
	Goods & Services Revenue		
168,000	Miscellaneous Receipts	168,000	168,000
168,000	Total Goods & Services Revenue	168,000	168,000
	Sales of Outputs to Cabinet		
62,471,704	Sales of Outputs to Cabinet	73,062,867	74,152,947
62,471,704	Total Sales of Outputs to Cabinet	73,062,867	74,152,947
63,739,704	Total Goods and Services	74,330,867	75,420,947

OFFICE OF THE COMMISSIONER OF POLICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 13: DONATIONS

12-Month Forecast 2025	Source	12-Month Budget 2026	12-Month Budget 2027
339,310	Foreign and Common Wealth Office - Support for the Helicopter	339,310	356,276
1,065,264	Balance	-	-
1,404,574	Total donations	339,310	356,276

NOTE 14: PERSONNEL COSTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
36,744,858	Salaries, wages and allowances	42,471,566	42,441,782
8,881,734	Health care	11,352,968	12,175,344
1,839,372	Pension	2,181,284	2,195,753
1,116,541	Leave	1,372,560	1,392,504
162,348	Other personnel related costs	159,181	159,181
48,744,853	Total Personnel Costs	57,537,559	58,364,564

NOTE 14: SUPPLIES AND CONSUMABLES

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
964,517	Supplies and materials	1,098,288	1,118,152
4,282,761	Purchase of services	5,376,522	5,511,601
197,053	Short term lease	286,640	290,140
1,099,390	Utilities	1,152,311	1,213,511
277,148	Interdepartmental expenses - MPO	297,181	297,745
132,135	Travel and subsistence	150,332	150,332
517,702	Recruitment and training	485,130	503,066
233,725	Other	289,262	309,041
7,704,431	Total Supplies & consumables	9,135,666	9,393,588

NOTE 17: GAINS / (LOSSES)

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
3,663	Net (gain) / loss on foreign exchange Transactions	3,663	3,663
3,663	Total gains/ (losses)	3,663	3,663

OFFICE OF THE COMMISSIONER OF POLICE
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 18: FINANCE COSTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
459,556	Interest on Lease	365,307	451,512
459,556	Total Finance cost	365,307	451,512

NOTE 19: RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS / (DEFICIT)

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
1,354,506	Surplus/(deficit) from ordinary activities	371,373	358,213
	Non-cash movements		
6,877,270	Depreciation expense	7,256,609	7,205,684
	Changes in current assets and liabilities:		
	(Increase)/decrease in receivables - Other Government agencies	3,663	3,663
8,231,776	Net cash flows from operating activities	7,631,645	7,567,560

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OFFICE OF THE AUDITOR GENERAL

BUDGET STATEMENTS

FOR THE 2026 FINANCIAL YEAR ENDING 31 DECEMBER 2026

AND THE 2027 FINANCIAL YEAR ENDING 31 DECEMBER 2027

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

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PART A: OWNERSHIP PERFORMANCE

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

PART B: OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

APPENDIX: FORECAST FINANCIAL STATEMENTS

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**STATEMENT OF THE PUBLIC ACCOUNTS
COMMITTEE CHAIRMAN**

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2026 and 2027 financial years.



**Public Accounts Committee
Chairman**

Office of the Auditor General

31 December 2025

STATEMENT OF THE AUDITOR GENERAL

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

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



**Patrick Smith, CPA, CFE
Auditor General**

Office of the Auditor General

31 December 2025

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

The *Cayman Islands 2009 Constitution* requires that there shall be an Auditor General who shall have “The power and responsibility to audit the public accounts of the Cayman Islands and the accounts and financial dealings of all authorities, offices and departments of Government and of all courts, and power to undertake value for money investigations in respect of the activities of such authorities, offices and departments”.

It further states that “In the exercise of his or her functions, the Auditor General (and any person acting on his or her behalf in the exercise of those functions) shall not be subject to the direction or control of any other person or authority, save that the Auditor General is answerable to the Public Accounts Committee of the Parliament and must attend upon the Committee at its request.” The powers and duties of the Auditor General are further set out in the *Public Management and Finance Act (2020 Revision)*.

In our own strategic plan document, we have outlined the vision, mission and core values that underpin how we will achieve our results.

Vision: To help the public service spend wisely

Mission: To deliver independent, high quality public sector audit that promotes accountability, transparency, integrity and value in the use of public resources.

Four core values:

- *Professional* – competently carrying out independent and objective work, always striving to deliver a quality service
- *Respect* – treating our employees, client and stakeholders with respect and dignity
- *Integrity* – conducting our work ethically, in a manner that creates confidence and trust in what we do
- *Transparent* – accountability and transparency in the operations of the OAG

Our vision, mission and values provide the overarching framework for our strategic objectives and related activities in our Strategic Plan.

Scope of Activities

The Office of the Auditor General is the independent “**Watchdog of Government Spending**” working on behalf of the Parliament and the wider public. We undertake this role on a day to day basis by three main categories of work:

- Financial statement audits – includes the Entire Public Sector (EPS) consolidated financial statements, and each ministry, portfolio, office, statutory authority, government company and certain non-public funds.
- Performance audits and public interest reports which promote the efficient, effective and economic use of resources across ministries, portfolios, offices, statutory authorities and government companies.
- Support and assistance to the Public Accounts Committee (PAC) of the Parliament.

We provide support services to Hazard Management Cayman Islands, and the Auditor General is a member of Auditor Oversight Authority. In addition, we sit as advisors on ad-hoc government committees for the development of legislation and other matters.

Customers and Location of Activities

Customers: The Parliament and the Public Accounts Committee.

Audit clients: All ministries, portfolios, offices, statutory authorities and government companies.

Locations: Office of the Auditor General, Grand Cayman, Cayman Islands, client offices.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Office of the Auditor General in the 2026 and 2027 financial years are as follows:

- To **strengthen** the accountability, transparency, integrity, value and delivery of **public services** through high quality audits by:
 - Timely conduct of high-quality, evidence-based, relevant audits.
 - Making impactful recommendations.
 - Follow up on implementation of recommendations.
 - Drive transparency in the public sector.
 - Drive accountability.
- To **demonstrate** ongoing **relevance** to the people of the Cayman Islands, Parliament and other stakeholders by:
 - Focusing our work on issues of national importance or priority, and at a point in time when the impact is greatest.
 - Communicate clearly and effectively with all stakeholders.
 - Ensure efficient and effective audits, leveraging technology where possible.
 - Adding value to the client's business.
 - Actively contribute to improving both the regional and international audit community.
- To encourage improvement through **leading by example** by:
 - Proactively demonstrating good governance.
 - Complying with internal audit standards and good practice.
 - Operate to the highest ethical standards.
- To continuously **develop our people** by:
 - Providing a continuous learning and development environment for staff.
 - Being an exemplar employer
 - Developing Caymanians in public sector audit.

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Office of the Auditor General for the years ending 31 December 2026 and 31 December 2027 are as follows:

	2026 1 Jan to 31 Dec 2026 \$000's	2027 1 Jan to 31 Dec 2027 \$000's	2025 12-Month Forecast \$000's
REVENUE FROM CABINET	1,420	1,491	1,110
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	3,661	3,761	3,168
REVENUE FROM OTHERS	-	-	-
OPERATING EXPENSES	5,069	5,230	4,219
OPERATING SURPLUS/DEFICIT	12	22	59
NET WORTH	688	688	688
CASH FLOWS FROM OPERATING ACTIVITIES	(32)	(33)	79
CASH FLOWS FROM INVESTING ACTIVITIES	(45)	(32)	(6)
CASH FLOWS FROM FINANCING ACTIVITIES	-	-	-
CHANGE IN CASH BALANCES	(77)	(65)	73

FINANCIAL PERFORMANCE RATIO	2026 1 Jan to 31 Dec 2026 %	2027 1 Jan to 31 Dec 2027 %	2025 12-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	140%	141%	143%
TOTAL ASSETS : TOTAL LIABILITIES	143%	145%	146%

MAINTENANCE OF CAPABILITY

	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	30	30	27
STAFF TURNOVER (%)			
MANAGERS	25%	25%	25%
PROFESSIONAL AND TECHNICAL STAFF	25%	25%	25%
CLERICAL AND LABOURER STAFF	20%	20%	20%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	7	7	7
PROFESSIONAL AND TECHNICAL STAFF	5	5	5
CLERICAL AND LABOURER STAFF	5	5	5
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	NONE	NONE	NONE

	2026 1 Jan to 31 Dec 2026 \$000's	2027 1 Jan to 31 Dec 2027 \$000's	2025 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	3,059	3,025	3,107
ASSET REPLACEMENTS : TOTAL ASSETS	1.2%	1%	-
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	.24	.26	.19
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	44%	66%	-
CHANGES TO ASSET MANAGEMENT POLICIES	-	-	-

	2026 1 Jan to 31 Dec 2026 \$000's	2027 1 Jan to 31 Dec 2027 \$000's	2025 12-Month Forecast \$000's
MAJOR <u>NEW</u> CAPITAL EXPENDITURE PROJECTS			
COMPUTERS	19	19	-
PRINTERS	2	-	-
TOTAL	21	19	15

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss of reputation and credibility of being a reputable voice to our stakeholders in carrying out high quality audits.	No change	- Implement recommendations from PMF assessment and reassess within five years. - Develop / implement Auditor General's Act. - Integrated operational plan - Updating two practice manuals to incorporate ISSAIs for audit practices. - Quality assurance framework put in place. External activity: - Maintaining relationships with key stakeholders including Government, senior officers, PAC, Parliament, Governor and FCO - Effective media engagement - Focusing audit work on areas that matter to stakeholders – focussing on the right things.	Not quantifiable
Financial resources are inadequate for the Office to effectively deliver its mandate.	No change	- Integrated operational plan - Develop / implement Auditor General's Act	Not quantifiable
Unable to maintain a motivated, high performance and skilled workforce or attract key staff due to: - legislation and/or government policy adversely affecting the status of staff and/or their dependents; - lack of opportunities for progression; - the inability of the OAG to provide appropriate rewards; and - Change in business requirements necessitating deep specialist technical skills over the long term.	No change	- Ongoing job description review and evaluation. - Integrated annual operational and resourcing plan. - Develop / implement Auditor General's Act - Systematic feedback (informal and formal)	Not quantifiable

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Ongoing operations of the Office compromised due to: • Breaches of physical premises due to impact of natural disasters, fire, etc. • Breaches to our information technology systems • Theft of and unauthorized access to office equipment and data.	No change	• Further development of continuity of operations plan. • Alternative site to lease. • Development of physical and information technology security strategy and policy. • Implement Caseware audit security tools. • Procure a security audit for the Office. • Develop and implement an Information Management Policy. • Instigate routine meetings with CSD provider. • Review options for improved confidentiality and security of electronic data either through a separate network on Government servers or externally.	Not quantifiable

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2026 1 Jan to 31 Dec 2026 \$000's	2027 1 Jan to 31 Dec 2027 \$000's	2025 12-Month Forecast \$000's
NONE	-	-	-
TOTAL	NIL	NIL	NIL

PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

AUD 2	Financial and Performance Audit Reports		
DESCRIPTION Audit reports and advice to the Parliament relating to: - General reports on: 1) Management of executive financial transactions; 2) financial management of Entire Public Sector (EPS) or of any ministry, portfolio, office, statutory authority or government company; - Performance audit reports on the economy, efficiency and effectiveness of any ministry, portfolio, office, statutory authority or government company; and - Public interest reports on other matters as determined by the Auditor General.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY - Number of reports issued reports to the Parliament - Number of audits in progress / partial reports	5-7 2-3	5-7 2-3	3-5 2-3
QUALITY - Issued reports are reviewed and signed off by the Deputy Auditor General and/or Auditor General - Request client’s comments on the draft reports and amend the final report if necessary - Report recommendation are endorsed by PAC - Report recommendations are accepted by the client	100% 100% 90-100% 75-100%	100% 100% 90-100% 75-100%	100% 100% 90-100% 75-100%
TIMELINESS - Auditor General reports become public documents within two weeks of submission to the Speaker of the Parliament - All reports are publicly available through the website within two days after becoming a public document	80-100% 100%	80-100% 100%	80-100% 100%
LOCATION 64 Shedden Road, George Town and Client premises (local and international)	100%	100%	100%
COST	\$1,420,248	\$1,491,263	\$1,110,217
RELATED BROAD OUTCOME: Efficient, Effective, Accountable and People-Centred Public Services			

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OFFICE OF THE AUDITOR GENERAL

STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

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

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

To the best of my knowledge the statements are:

- a. Complete and reliable;
- b. Fairly reflect the forecast financial position as at 31 December 2026 and 31 December 2027 and performance for the years ending 31 December 2026 and 31 December 2027; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Act (2020 Revision)).

Patrick Smith, CPA,CFE

Auditor General

Office of the Auditor General

31 December 2025

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FINANCIAL STATEMENTS

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

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OFFICE OF THE AUDITOR GENERAL
STATEMENT OF ACCOUNTING POLICIES
FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

General Accounting Policies

Reporting entity

These forecast financial statements are for the *Office of the Auditor General*.

Basis of preparation

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

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

Reporting Period

The reporting period is the period ending 31 December 2026 and 2027.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

Cash and cash equivalents

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

Receivables and advances

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

OFFICE OF THE AUDITOR GENERAL

STATEMENT OF ACCOUNTING POLICIES (CONTINUED)

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

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

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Provisions

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

Employee entitlements

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

OFFICE OF THE AUDITOR GENERAL
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2026	12-Month Budget 2027
	Current Assets			
1,750,662	Cash and cash equivalents	1	1,534,562	1,311,664
-	Marketable securities and deposits			
1,297,238	Trade receivables	2	1,436,153	1,604,011
2,550	Other receivables	2	4,550	7,550
12,053	Prepayments	5	15,053	20,053
3,062,503	Total Current Assets		2,990,318	2,943,278
	Non-Current Assets			
44,990	Property, plant and equipment	6	69,676	81,793
501,811	Right-of-use assets	7	532,314	347,603
546,801	Total Non-Current Assets		601,990	429,396
3,609,303	Total Assets		3,592,307	3,372,673
	Current Liabilities			
555	Trade payables	8	555	1,110
2,366	Other payables and accruals	8	2,334	2,803
517,988	Lease Liability	7	559,430	375,511
385,382	Employee entitlements	10	385,382	340,382
1,746,989	Repayment of surplus		1,746,989	1,746,989
2,653,280	Total Current Liabilities		2,694,690	2,466,795
2,653,280	Total Liabilities		2,694,690	2,466,795
956,023	Net Assets		897,617	905,878
	NET WORTH			
688,466	Contributed capital		688,466	688,466
267,557	Accumulated surpluses/(deficits)		209,151	217,412
956,023	Total Net Worth		897,617	905,878

OFFICE OF THE AUDITOR GENERAL

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2026	12-Month Budget 2027
	FOR THE YEAR ENDED 31 DECEMBER 2026			
	<i>Revenue</i>			
4,277,991	Sale of goods and services	11	5,081,559	5,252,573
4,277,991	Total Revenue		5,081,559	5,252,573
	<i>Expenses</i>			
3,729,070	Personnel costs	14	4,155,475	4,312,938
313,200	Supplies and consumables (including short term leases)	15	622,230	654,328
150,907	Depreciation and Amortisation (including ROU depreciation)	6	204,711	205,711
35,270	Finance costs (including interest on lease liability)	18	36,828	26,681
5,000	Litigation costs	16	60,000	30,000
1,500	Other expenses		1,500	1,650
4,234,947	Total Expenses		5,080,744	5,231,308
43,044	Surplus or (Deficit) for the period		815	21,265

OFFICE OF THE AUDITOR GENERAL

STATEMENT OF CASH FLOWS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	CASH FLOW STATEMENT	Note	12-Month Budget 2026	12-Month Budget 2027
	FOR THE YEAR ENDED 31 DECEMBER 2026			
	CASH FLOWS FROM OPERATING ACTIVITIES			
	<i>Receipts</i>			
1,110,217	Outputs to Cabinet		1,399,690	1,502,690
1,583,887	Outputs to other government agencies - MPOs		1,756,956	1,815,594
1,583,887	Outputs to other government agencies - SAGCs		1,880,664	1,880,658
	<i>Payments</i>			
(3,729,070)	Personnel costs		(4,155,479)	(4,312,939)
(299,348)	Supplies and consumables (including Short term leases) - Third Party		(881,831)	(892,865)
(32,414)	Interest paid (including interest on lease liability ROU) - Third Party		(32,499)	(26,085)
217,159	Net cash flows from/(used by) operating activities	19	(32,499)	(32,947)
	CASH FLOWS FROM INVESTING ACTIVITIES			
(6,223)	Purchase of property, plant and equipment		(44,686)	(32,117)
(6,223)	Net cash flows from/(used by) investing activities		(44,686)	(32,117)
	CASH FLOWS FROM FINANCING ACTIVITIES			
(85,176)	Lease Payments - Lease Liability (ROU) - Principal - Third Party		(138,915)	(157,834)
(85,176)	Net cash flows from/(used by) financing activities		(138,915)	(157,834)
125,760	Net increase/(decrease) in cash and cash equivalents		(216,100)	(222,898)
1,624,902	Cash and cash equivalents at beginning of period		1,750,662	1,534,562
1,750,662	Cash and cash equivalents at end of period	1	1,534,562	1,311,664

OFFICE OF THE AUDITOR GENERAL

STATEMENT OF CHANGES IN NET WORTH

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

	Contributed Capital	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2024 brought forward	688,466	1,512,784	2,201,249
Prior Year Adjustments			
Changes in accounting policy		(1,288,271)	(1,288,271)
Accounting Errors		-	-
Restated balance 31 December 2024	688,466	224,513	912,979
Changes in net worth for 2025			
Gain/(loss) on property revaluation			-
Gain/(loss) on revaluation of investments			-
Exchange differences on translating foreign operations			-
Equity Investment from Cabinet			-
Capital withdrawals by Cabinet			-
Dividends payable to Cabinet			-
Net revenue / expenses recognised directly in net worth	-	-	-
Surplus/(deficit)for the period 2025		43,044	43,044
Total recognised revenues and expenses for the period	-	43,044	43,044
Balance at 31 December 2025 carried forward	688,466	267,557	956,023

	Contributed Capital	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2025 brought forward	688,466	267,557	956,023
Prior Year Adjustments			
Changes in accounting policy			-
Accounting Errors			-
Restated balance 31 December 2025	688,466	267,557	956,023
Changes in net worth for 2026	OK	OK	
Gain/(loss) on property revaluation			-
Gain/(loss) on revaluation of investments			-
Exchange differences on translating foreign operations			-
Equity Investment from Cabinet			-
Capital withdrawals by Cabinet			-
Dividends payable to Cabinet		(59,221)	(59,221)
Net revenue / expenses recognised directly in net worth	-	(59,221)	(59,221)
Surplus/(deficit)for the period 2026		815	815
Total recognised revenues and expenses for the period	-	(58,406)	(58,406)
Balance at 31 December 2026 carried forward	688,466	209,151	897,617

OFFICE OF THE AUDITOR GENERAL

STATEMENT OF CHANGES IN NET WORTH (CONTINUED)

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

	Contributed Capital	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2026 brought forward	688,466	209,151	897,617
Prior Year Adjustments			
Changes in accounting policy			-
Accounting Errors			-
Restated balance 31 December 2026	688,466	209,151	897,617
Changes in net worth for 2027	OK	OK	
Gain/(loss) on property revaluation			-
Gain/(loss) on revaluation of investments			-
Equity Investment from Cabinet			-
Capital withdrawals by Cabinet		(13,004)	(13,004)
Net revenue / expenses recognised directly in net worth	-	(13,004)	(13,004)
Surplus/(deficit)for the period 2027		21,265	21,265
Total recognised revenues and expenses for the period	-	8,261	8,261
Balance at 31 December 2027	688,466	217,412	905,878

OFFICE OF THE AUDITOR GENERAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 1: CASH AND CASH EQUIVALENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
500	Cash on hand (IRIS Confirmation Account/Petty Cash)	500	500
1,750,162	CI\$ Operational Current Account held at Royal Bank of Canada	1,534,062	1,311,164
1,750,662	TOTAL	1,534,562	1,311,664

NOTE 2: TRADE AND OTHER RECEIVABLES

12-Month Forecast 2025	Trade Receivables	12-Month Budget 2026	12-Month Budget 2027
1,297,238	Sale of goods and services	1,436,153	1,604,011
1,297,238	Total trade receivables	1,436,153	1,604,011

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Current		
1,297,238	Past due 1-30 days	1,436,153	1,604,011
1,297,238	Total	1,436,153	1,604,011

12-Month Forecast 2025	Other Receivables	12-Month Budget 2026	12-Month Budget 2027
2,550	Other	4,550	7,550
2,550	Total other receivables	4,550	7,550

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Current		
2,550	Past due 1-30 days	4,550	7,550
2,550	Total	4,550	7,550

NOTE 5: PREPAYMENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
12,053	Accrued Prepayments	15,053	20,053
12,053	Total	15,053	20,053

OFFICE OF THE AUDITOR GENERAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: PROPERTY, PLANT AND EQUIPMENT

COST OF PROPERTY, PLANT AND EQUIPMENT

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Total</i>
Balance as at 1 January 2025	14,393	128,275	45,855	50,458	238,981
Additions					-
Disposals and Derecognition					-
Revaluation					-
Transfers					-
Balance as at 31 December 2025	14,393	128,275	45,855	50,458	238,981

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Total</i>
Balance as at 1 January 2026	14,393	128,275	45,855	50,458	238,981
Additions			29,197	15,489	44,686
Disposals and Derecognition					-
Revaluation					-
Transfers					-
Balance as at 31 December 2026	14,393	128,275	75,052	65,947	283,667

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Total</i>
Balance as at 1 January 2027	14,393	128,275	75,052	65,947	283,667
Additions			32,117		32,117
Disposals and Derecognition					-
Revaluation					-
Transfers					-
Balance as at 31 December 2027	14,393	128,275	107,169	65,947	315,784

OFFICE OF THE AUDITOR GENERAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Total</i>
Balance as at 1 January 2025	10,393	82,560	40,855	40,183	173,991
Transfers					-
Impairment Reserve 2025 (closing balance)					-
Depreciation Expense 2025	4,000	7,500	5,000	3,500	20,000
Eliminate on Disposal or Derecognition 2025					-
Balance as at 31 December 2025	14,393	90,060	45,855	43,683	193,991

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Total</i>
Balance as at 1 January 2026	14,393	90,060	45,855	43,683	193,991
Transfers					-
Impairment change 2026					-
Depreciation Expense 2026	4,000	7,500	5,000	3,500	20,000
Eliminate on Disposal or Derecognition 2026					-
Balance as at 31 December 2026	18,393	97,560	50,855	47,183	213,991

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Total</i>
Balance as at 1 January 2027	18,393	97,560	50,855	47,183	213,991
Transfers					-
Impairment change 2027					-
Depreciation Expense 2027	4,000	8,000	5,500	3,500	21,000
Eliminate on Disposal or Derecognition 2027		(500)	(500)		(1,000)
Balance as at 31 December 2027	22,393	105,060	55,855	50,683	233,991

Net Book value 31 December 2025	-	38,215	-	6,775	44,990
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Net Book value 31 December 2026	(4,000)	30,714	24,197	18,764	69,676
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Net Book value 31 December 2027	(8,000)	23,214	51,314	15,264	81,793
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OFFICE OF THE AUDITOR GENERAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 7: LEASES – RIGHT-OF-USE

12-Month Forecast 2025	Summary	12-Month Budget 2026	12-Month Budget 2027
517,988	TOTAL CURRENT	559,430	375,511
-	TOTAL NON-CURRENT	-	-
517,988	TOTAL LEASE LIABILITY	559,430	375,511

NOTE 8: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
555	Creditors	555	1,110
532	Payroll Deductions	500	468
1,835	Accrued Expenses	1,835	2,335
2,921	Total trade payables other payables and accruals	2,889	3,913

NOTE 10: EMPLOYEE ENTITLEMENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
338,704	Annual Leave	338,704	293,704
46,678	Pension	46,678	46,678
385,382	Total current portion	385,382	340,382
385,382	Total employee entitlements	385,382	340,382

OFFICE OF THE AUDITOR GENERAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 11: SALE OF GOODS AND SERVICES

12-Month Forecast 2025	Revenue type	12-Month Budget 2026	12-Month Budget 2027
1,110,217	Outputs to Cabinet	1,420,250	1,491,263
3,167,774	Fees and charges	3,661,309	3,761,310
4,277,991	Total sales of goods and services	5,081,559	5,252,573
	Fees and Charges		
3,167,774	Audit Fees - Statutory - MPOs	2,036,109	2,136,110
	Audit Fees - Statutory - SAGC	1,625,200	1,625,200
3,167,774	Fees & Charges	3,661,309	3,761,310
	Sales of Outputs to Cabinet		
1,110,217	Sales of Outputs to Cabinet	1,420,250	1,491,263
1,110,217	Total Sales of Outputs to Cabinet	1,420,250	1,491,263
4,277,991	Total Goods and Services	5,081,559	5,252,573

NOTE 14: PERSONNEL COSTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
2,919,316	Salaries, wages and allowances	3,394,111	3,513,542
462,318	Health care	565,853	608,858
143,537	Pension	170,511	176,339
183,000	Leave	-	-
20,900	Other personnel related costs	25,000	14,200
3,729,070	Total Personnel Costs	4,155,475	4,312,938

NOTE 15: SUPPLIES AND CONSUMABLES

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
104,500	Supplies and materials	97,200	76,795
120,700	Purchase of services	365,480	402,028
23,500	Utilities	19,500	21,450
3,000	Interdepartmental expenses - MPO	41,150	45,265
44,500	Travel and subsistence	31,500	34,650
15,000	Recruitment and training	50,000	55,000
2,000	Other	17,400	19,140
313,200	Total Supplies & consumables	622,230	654,328

OFFICE OF THE AUDITOR GENERAL

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 16: LITIGATION COST

12-Month Forecast 2025	Litigation Costs	12-Month Budget 2026	12-Month Budget 2027
5,000	Legal Fees	60,000	30,000
	Description		
5,000	Total Litigation cost	60,000	30,000

NOTE 18: FINANCE COSTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
35,270	Interest on Lease	36,828	26,681
35,270	Total Finance cost	36,828	26,681

NOTE 19: RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/ (DEFICIT)

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
43,044	Surplus/(deficit) from ordinary activities	815	21,265
	Non-cash movements		
150,907	Depreciation expense	204,711	205,711
	Changes in current assets and liabilities:		
	(Increase)/decrease in receivables - Other Government agencies	(238,025)	(259,923)
193,951	Net cash flows from operating activities	(32,499)	(32,947)

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OFFICE OF THE OMBUDSMAN

BUDGET STATEMENTS

FOR THE 2026 FINANCIAL YEAR ENDING 31 DECEMBER 2026

AND THE 2027 FINANCIAL YEAR ENDING 31 DECEMBER 2027

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CONTENT

STATEMENTS: STATEMENT OF MINISTER/ CHIEF OFFICER

PART A: OWNERSHIP PERFORMANCE

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

PART B: OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

APPENDIX: FORECAST FINANCIAL STATEMENTS

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STATEMENT OF THE CHAIR, OVERSIGHT COMMITTEE

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2026 and 2027 financial years.



Honourable Johany Ebanks, MP
Chair, Oversight Committee

Office of the Ombudsman

31 December 2025

STATEMENT OF THE OMBUDSMAN

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

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



Sharon Roulstone
Ombudsman

Office of the Ombudsman

31 December 2025

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

The Office of the Ombudsman is a quasi-judicial independent office established by Parliament as an oversight and investigative body to receive and investigate public complaints and to ensure government transparency through enforcement of information rights. The authority and responsibilities of the Office of the Ombudsman are contained in the following legislation: -

- The Ombudsman Act (2021 Revision)
- The Complaints (Maladministration) Act (2018 Revision)
- The Police (Complaints by the Public) Act, 2017
- The Whistleblower Protection Act, 2015
- The Freedom of Information Act (2021 Revision)
- The Data Protection Act (2021 Revision)

Scope of Activities

1. Complaints Division

A. Maladministration Complaints

The Complaints (Maladministration) Act (2018 Revision) gives the Ombudsman authority to investigate the conduct, or anything done or omitted by any person in the exercise of administrative functions concerning the business of the government. This includes any abuse of power, inefficient, bad or improper administration and spans government Ministries, departments, government companies, statutory boards and authorities.

B. Public Complaints About Police Conduct

The Police (Complaints by the Public) Act, 2017 designated the Office of the Ombudsman as the oversight body for public complaints regarding police conduct. The Act empowers the Office of the Ombudsman to informally resolve complaints made by members of the public and when required, to undertake formal investigations of complaints. Findings by the Ombudsman are binding. They may result in the Ombudsman making recommendations to the Commissioner of the RCIPS to address concerns identified in an investigation as well as refer any suspicion of criminal conduct to the Office of the Director of Public Prosecutions.

C. Whistleblowing

The Whistleblower Protection Act, 2015 was enacted in February 2018 and gives the Office of the Ombudsman responsibility for receiving and investigating protected disclosures of improper conduct (as defined in the Act) and/or detrimental action where a public interest element exists. The Ombudsman has jurisdiction over all private and public employers in the Cayman Islands including the civil service, government companies and statutory authorities.

2. Information Rights Division

A. Freedom of Information

The *Freedom of Information Act (2021 Revision)* provides authority for the Ombudsman to hear, investigate and rule on appeals, to monitor and report on compliance with the Act, and to publicise the requirements and rights under the Act. The Ombudsman has a statutory obligation to table in Parliament annually a report on the operation of the Act containing the statistics on all activity prescribed in the Act. The Ombudsman's powers extend to the entire public sector.

B. Data Protection

The *Data Protection Act (2021 Revision)* designates the Ombudsman as the Data Protection Supervisory Authority for the Cayman Islands. The Ombudsman has authority to hear, investigate and rule on complaints and data breaches reported under the Act, to monitor, investigate and report on compliance with the Act, and publicise the requirements and rights under this Act. The Ombudsman's powers under the Act extend to the entire public and private sectors.

Customers and Location of Activities

The Office of the Ombudsman has jurisdiction to carry out its statutory functions in the Cayman Islands (Grand Cayman, Cayman Brac and Little Cayman).

The office is located at Anderson Square in George Town, Grand Cayman, Cayman Islands. Its customers are identified by Division below.

1. Complaints Division

- General public (maladministration and police conduct)
- Employees in the private and public sectors (whistleblower disclosures)

2. Information Rights Division

- General public (FOI and DP)
- Information Managers, Chief Officers, and others in the public sector (FOI)
- Data subjects and complainants in the public and private sectors (DP)
- Data controllers and data protection staff in the public and private sectors (DP)

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Office of the Ombudsman in the 2026 and 2027 financial years are as follows:

1. Complaints Division

A. Maladministration, Police Complaints and Whistleblower Disclosures

- Investigators will utilise their accredited investigative skills training to meet growing demand for our services and deliver timely investigation decisions and recommendations.
- Investigators will utilise their accredited mediation skills to achieve early informal resolutions by continuing to build collaborative networks with the RCIPS, government Ministries, departments and statutory boards or authorities.
- Conduct reviews of the Internal Complaints Processes (ICP) with individual Ministries, departments, and statutory authorities in government to ensure ICPs are established, current and available to the public.
- Provide training to managers of ICPs to share best practices, build understanding, ensure consistency, and advance the service delivery standards.
- Continue to provide training and education opportunities to investigators to enhance their skills and ensure they remain apprised of current trends and techniques.
- Continuously review and build on robust internal policies and procedures to guide investigative processes that provide consistency and fairness in service delivery.
- Continue to provide training to the RCIPS on the established processes and responsibilities set out in the legislation.

B. Monitor Compliance of Recommendations

- The Ombudsman may make recommendations to a relevant entity concerning a finding in a police public complaint, maladministration investigation or in regard to improper conduct under the Whistleblower Protection Act. The implementation of the recommendations of the Ombudsman are tracked for compliance and reported to Parliament in a special report in cases where non-compliance is identified.

C. Public Education Outreach: Maladministration, Police Complaints and Whistleblowing

- Provide educational outreach to the public by increasing our visibility and seek speaking opportunities at established community events.
- Improve existing website to simplify the complaints process, provide guidance and publish reports on completed cases.
- Work with local media to raise the profile of our work.
- Conduct public outreach sessions on the Sister Islands to ensure the public there understand the services we provide and have better access to them.

2. Information Rights Division

A. Process, investigate, resolve and rule on FOI Appeals and Data Protection Complaints and Breaches

- Continuously review robust policies and procedures for processing, investigating, informally resolving and ruling on appeals under the FOI Act as well as complaints and data breaches under the Data Protection Act.
- Process, investigate, informally resolve and/or rule on appeals under the FOI Act, and complaints and data breaches under the Data Protection Act, in accordance with established policies and procedures.
- Continue to provide appropriate training and educational opportunities to staff to keep current with evolving legislation on data protection and compliance with international best practice on information rights.

B. Monitor compliance with FOI and Data Protection Acts

- Monitor and investigate public and private sector data controllers to ensure compliance with the applicable laws and carry out investigations in accordance with Ombudsman procedures.
- Monitor the implementation of binding orders issued by the Ombudsman.

C. Public Awareness of Information Rights (FOI and Data Protection)

- Continue to provide educational outreach to the general public, public authorities and data controllers in the public and private sector to increase awareness and understanding of Information Rights under the Freedom of Information and Data Protection Acts.
- Conduct public outreach in the Sister Islands to ensure understanding and correct application of Information Rights legislation in all three Cayman Islands.
- Develop and publicise guidance and tools for practitioners of the FOI and Data Protection Acts.
- Maintain and improve the Ombudsman's website to build greater understanding of the roles of the Office of the Ombudsman, guide practitioners of the FOI and Data Protection Acts in the public and private sectors, and publicise decisions and outcomes.
- Seek opportunities in the local media and speaking opportunities at events and conferences to highlight the rights of individuals and contributions made by the Office of the Ombudsman.
- Assist other UK Overseas Territories in establishing, developing and maintaining Information Rights.
- Respond to general inquiries by members of the public and practitioners about Information Rights.

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Office of the Ombudsman for the years ending 31 December 2026 and 31 December 2027 are as follows:

	2026 1 Jan to 31 Dec 2026 \$000's	2027 1 Jan to 31 Dec 2027 \$000's	2025 12-Month Forecast \$000's
REVENUE FROM CABINET	2,869	2,924	2,693
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	-
REVENUE FROM OTHERS	-	-	-
SURPLUS/DEFICIT FROM OTHERS	-	-	-
OWNERSHIP EXPENSES	-	-	-
OPERATING SURPLUS/DEFICIT	-	-	-
NET WORTH	902	927	877
CASH FLOWS FROM OPERATING ACTIVITIES	229	242	107
CASH FLOWS FROM INVESTING ACTIVITIES	(25)	(25)	(9)
CASH FLOWS FROM FINANCING ACTIVITIES	(179)	(174)	(108)
CHANGE IN CASH BALANCES	25	43	(10)

	2026 1 Jan to 31 Dec 2026 %	2027 1 Jan to 31 Dec 2027 %	2025 12-Month Forecast %
FINANCIAL PERFORMANCE RATIO			
CURRENT ASSETS : CURRENT LIABILITIES	6.97:1	7.28:1	6.96:1
TOTAL ASSETS : TOTAL LIABILITIES	1.79:1	1.98:1	4.76:1

MAINTENANCE OF CAPABILITY

	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	16	16	16
STAFF TURNOVER (%)			
MANAGERS	-	-	-
PROFESSIONAL AND TECHNICAL STAFF	-	1%	-
CLERICAL AND LABOURER STAFF	-	-	19%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	4	4	4
PROFESSIONAL AND TECHNICAL STAFF	12	12	11
CLERICAL AND LABOURER STAFF	1	1	1
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	-	-	-

	2026 1 Jan to 31 Dec 2026 \$000's	2027 1 Jan to 31 Dec 2027 \$000's	2025 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	62	64	55
ASSET REPLACEMENTS : TOTAL ASSETS	40%	39%	16%
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	11%	11%	10%
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	72%	92%	92%

	2026 1 Jan to 31 Dec 2026 \$000's	2027 1 Jan to 31 Dec 2027 \$000's	2025 12-Month Forecast \$000's
MAJOR <u>NEW</u> CAPITAL EXPENDITURE PROJECTS			
NONE	-	-	-
TOTAL	NIL	NIL	NIL

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2025	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Legal challenges of binding decisions under the FOI Act by means of judicial review, appeals relating to matters referred to the judiciary.	NONE	Ensure professional staff have adequate education, skills and experience to ensure legally correct decisions are made.	Cost of legal fees in defending the position and independence of the Office in court.
Legal challenges of binding orders and requirements under the Data Protection Act by means of judicial review.	The Data Protection Act came into effect in October 2019.	Ensure professional staff have adequate education, skills and experience to ensure legally correct decisions are made.	Cost of legal fees in defending the position and independence of the Office in court.
Security of confidential documents.	NONE	All confidential documents e.g. personnel records and complainant files are kept secure.	Cost of legally defending a data breach
Legal challenges of decisions relative to the Complaints (Maladministration) Act (2018 Revision), The Police (Complaints by the Public) Act 2017 and The Whistleblower Protection Act, 2015 by means of judicial review.	NONE	Ensure all staff are adequately equipped to make decisions in accordance with Act.	Cost of legal fees in defending the position and independence of the Office in court.

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2026 1 Jan to 31 Dec 2026 \$000's	2027 1 Jan to 31 Dec 2027 \$000's	2025 12-Month Forecast \$000's
EQUITY INVESTMENT FROM CABINET IN TO THE OFFICE OF THE OMBUDSMAN	25	25	9
TOTAL	25	25	9

PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

OOB 1	Investigation of Maladministration Complaints, Public Complaints About Police Conduct, Whistleblower Disclosures		
DESCRIPTION Investigations of written complaints includes: • Inquiries: Providing informal advice and guidance as well as referrals to other processes or agencies to members of the public. • Preliminary Assessment: Conducting a thorough assessment of every written complaint to determine jurisdiction, authorities, issues and legal concerns. • Early/Informal Resolution: Identify and attempt to implement early or informal resolutions to deal with complaints prior to initiating a formal investigation. • Investigate written complaints made regarding maladministration, public complaints concerning the police and whistleblower disclosures when appropriate and efforts to resolve the matter early or informally have been unsuccessful.			
MEASURES	2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY • Number of inquiries received and answered • Number of maladministration complaints received • Number of Police Complaints received • Number of whistleblower disclosures received • Number of Own Motion Investigations	150-200 100-150 30-50 1-10 1-3	150-200 100-150 30-50 1-10 1-3	150-175 75-100 30-50 1-10 1-3
QUALITY • All complaints will be thoroughly assessed and discussed with complainants. Expectations will be reviewed and clarified. • All Complainants will be apprised of file status every 30 days. • All complainants and authorities will be notified in writing of outcomes of early/informal resolutions and investigations. • All investigative material and contact with witnesses, complainants and authorities will be documented and uploaded to the case file.	100% 90% 100% 95%	100% 90% 100% 95%	100% 95% 100% 95%
TIMELINESS • All Inquiries to be answered within five days. • All complaints will be acknowledged within five days. • Assessments of complaints will be conducted within thirty days of receipt. • Informal resolution or investigation initiated within 30 days. • All investigations to be completed within six months of receipt of the complaint. • Statutory Annual Report presented the Oversight Committee of the LA on an annual basis	95% 95% 100% 95% 85% 100%	95% 95% 100% 95% 85% 100%	95% 95% 100% 95% 90% 100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$1,472,905	\$1,501,555	\$1,379,950
RELATED BROAD OUTCOME: • A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems			

OOB 2	Compliance with Freedom of Information and Data Protection Legislation			
DESCRIPTION				
- Answer inquiries, provide advice and guidance to the public in relation to questions about FOI and DP. - Process, investigate and decide FOI appeals and DP complaints and data breaches. - Monitor, decide and report on compliance of public authorities with the FOI Act, and data controllers with the DP Act. - Publicize and promote the requirements and rights under the FOI and DP Acts.				
MEASURES		2026 1 Jan to 31 Dec 2026	2027 1 Jan to 31 Dec 2027	2025 12-Month Forecast
QUANTITY				
Number of FOI and DP inquiries responded to.		300-400	400-500	175-300
Number of FOI appeals, DP complaints and data breaches processed, investigated and/or decided.		300-400	400-500	175-300
Number of investigations to monitor public authorities and data controllers (as defined by FOI and DP Acts).		2-10	2-10	2-10
Number of promotional activities and to promote public awareness of the FOI and DP Acts		10-30	10-30	10-15
QUALITY				
All appeals, DP complaints and breaches processed and investigated by suitably qualified and trained staff.		95%	95%	95%
All appeals, DP complaints and breaches processed and investigated in accordance with policies and procedures, and parameters established under the FOI and DP Acts.		100%	100%	80%
All decisions and reports signed off by the Ombudsman.		100%	100%	100%
TIMELINESS				
All inquiries answered within five days.		95%	95%	95%
Appeals, DP complaints and breaches processed, investigated and decided within timelines established by Act and in internal policies and procedures.		95%	95%	95%
Statutory Annual Report presented to the Oversight Committee of the LA on an annual basis		100%	100%	100%
LOCATION				
Cayman Islands		100%	100%	100%
COST				
		\$1,395,857	\$1,422,291	\$1,307,764
RELATED BROAD OUTCOME:				
A Secure, Well-Governed Country Demonstrated by Transparent Governance and Robust Public Safety Systems				



OFFICE OF THE OMBUDSMAN

STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

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

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

To the best of my knowledge the statements are:

- a. Complete and reliable;
- b. Fairly reflect the forecast financial position as at 31 December 2026 and 31 December 2027 and performance for the years ending 31 December 2026 and 31 December 2027; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Act (2020 Revision)).

Sharon Roulstone
Ombudsman

Office of the Ombudsman

31 December 2025

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FINANCIAL STATEMENTS

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

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OFFICE OF THE OMBUDSMAN

STATEMENT OF ACCOUNTING POLICIES

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

General Accounting Policies

Reporting entity

These forecast financial statements are for the *Office of the Ombudsman*.

Basis of preparation

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

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

Reporting Period

The reporting period is the period ending 31 December 2026 and 2027.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

Cash and cash equivalents

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

Receivables and advances

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

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

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

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Provisions

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

Employee entitlements

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

OFFICE OF THE OMBUDSMAN

STATEMENT OF FINANCIAL POSITION

AS AT 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2026	12-Month Budget 2027
	Current Assets			
698,713	Cash and cash equivalents	1	723,931	767,395
	Marketable securities and deposits			
230,668	Trade receivables	2	239,998	242,830
38,902	Prepayments	5	38,902	38,902
968,283	Total Current Assets		1,002,831	1,049,127
	Non-Current Assets			
54,908	Property, plant and equipment	6	61,762	64,328
86,208	Right-of-use assets	7	984,139	761,311
141,116	Total Non-Current Assets		1,045,901	825,639
1,109,399	Total Assets		2,048,732	1,874,766
	Current Liabilities			
68,548	Trade payables	8	68,548	68,548
36,870	Other payables and accruals	8	36,870	36,870
33,472	Employee entitlements	10	38,518	38,518
138,891	Total Current Liabilities		143,937	143,937
	Non-Current Liabilities			
93,878	Lease Liability	7	1,003,165	804,199
93,878	Total Non-Current Liabilities		1,003,165	804,199
232,769	Total Liabilities		1,147,102	948,136
876,630	Net Assets		901,630	926,630
	NET WORTH			
876,630	Contributed capital		901,630	926,630
876,630	Total Net Worth		901,630	926,630

OFFICE OF THE OMBUDSMAN

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2026	12-Month Budget 2027
	FOR THE YEAR ENDED 31 DECEMBER 2026			
	Revenue			
2,693,005	Sale of goods and services	11	2,868,762	2,923,846
2,693,005	Total Revenue		2,868,762	2,923,846
	Expenses			
2,010,646	Personnel costs	14	2,094,436	2,124,020
322,321	Supplies and consumables (including short term leases)	15	313,426	313,522
146,345	Depreciation and Amortisation (including ROU depreciation)	6	234,335	245,262
23,416	Finance costs (including interest on lease liability)	18	36,277	50,754
190,000	Litigation costs	16	190,000	190,000
277	Other Gains and Losses	17	288	288
2,693,005	Total Expenses		2,868,762	2,923,846

OFFICE OF THE OMBUDSMAN

STATEMENT OF CASH FLOWS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

12-Month Forecast 2025	CASH FLOW STATEMENT	Note	12-Month Budget 2026	12-Month Budget 2027
	FOR THE YEAR ENDED 31 DECEMBER 2026			
	CASH FLOWS FROM OPERATING ACTIVITIES			
	<i>Receipts</i>			
2,602,000	Outputs to Cabinet		2,859,000	2,921,846
	<i>Payments</i>			
(2,010,646)	Personnel costs		(2,090,436)	(2,125,020)
(460,869)	Supplies and consumables (including Short term leases) - Third Party		(450,500)	(503,522)
	Supplies and consumables (including Short term leases) - MPOs		(52,500)	-
(23,416)	Interest paid (including interest on lease liability ROU) - Third Party		(36,000)	(51,000)
107,069	Net cash flows from/(used by) operating activities	19	229,564	242,304
	CASH FLOWS FROM INVESTING ACTIVITIES			
(8,585)	Purchase of property, plant and equipment		(25,000)	(25,000)
(8,585)	Net cash flows from/(used by) investing activities		(25,000)	(25,000)
	CASH FLOWS FROM FINANCING ACTIVITIES			
8,585	Equity Investment from Org 40 (including Lease principal payments)		25,000	25,000
(116,936)	Lease Payments - Lease Liability (ROU) - Principal - Third Party		(204,246)	-
	Lease Payments - Lease Liability (ROU) - Principal - MPOs		-	(198,840)
(108,351)	Net cash flows from/(used by) financing activities		(179,246)	(173,840)
(9,867)	Net increase/(decrease) in cash and cash equivalents		25,318	43,464
708,480	Cash and cash equivalents at beginning of period		698,613	723,931
698,613	Cash and cash equivalents at end of period	1	723,931	767,395

OFFICE OF THE OMBUDSMAN

STATEMENT OF CHANGES IN NET WORTH

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

	Contributed Capital	Total
Balance at 31 December 2024 brought forward	868,045	868,045
Prior Year Adjustments		
Changes in accounting policy		-
Accounting Errors		-
Restated balance 31 December 2024	868,045	868,045
Changes in net worth for 2025		
Gain/(loss) on property revaluation		-
Gain/(loss) on revaluation of investments		-
Exchange differences on translating foreign operations		-
Equity Investment from Cabinet	8,585	8,585
Capital withdrawals by Cabinet		-
Dividends payable to Cabinet		-
Net revenue / expenses recognised directly in net worth	8,585	8,585
Surplus/(deficit)for the period 2025		-
Total recognised revenues and expenses for the period	8,585	8,585
Balance at 31 December 2025 carried forward	876,630	876,630

	Contributed Capital	Total
Balance at 31 December 2025 brought forward	876,630	876,630
Prior Year Adjustments		
Changes in accounting policy		-
Accounting Errors		-
Restated balance 31 December 2025	876,630	876,630
Changes in net worth for 2026		
Gain/(loss) on property revaluation		-
Gain/(loss) on revaluation of investments		-
Exchange differences on translating foreign operations		-
Equity Investment from Cabinet	25,000	25,000
Capital withdrawals by Cabinet		-
Dividends payable to Cabinet		-
Net revenue / expenses recognised directly in net worth	25,000	25,000
Surplus/(deficit)for the period 2026		-
Total recognised revenues and expenses for the period	25,000	25,000
Balance at 31 December 2026 carried forward	901,630	901,630

OFFICE OF THE OMBUDSMAN

STATEMENT OF CHANGES IN NET WORTH (CONTINUED)

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

	Contributed Capital	Total
Balance at 31 December 2026 brought forward	901,630	901,630
Prior Year Adjustments		
Changes in accounting policy		-
Accounting Errors		-
Restated balance 31 December 2026	901,630	901,630
Changes in net worth for 2027		
Gain/(loss) on property revaluation		-
Gain/(loss) on revaluation of investments		-
Equity Investment from Cabinet	25,000	25,000
Capital withdrawals by Cabinet		-
Net revenue / expenses recognised directly in net worth	25,000	25,000
Surplus/(deficit)for the period 2027		-
Total recognised revenues and expenses for the period	25,000	25,000
Balance at 31 December 2027	926,630	926,630

OFFICE OF THE OMBUDSMAN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 1: CASH AND CASH EQUIVALENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
200	Cash on hand (IRIS Confirmation Account/Petty Cash)	200	200
698,513	CI\$ Operational Current Account held at Royal Bank of Canada	723,731	767,195
698,713	TOTAL	723,931	767,395

NOTE 2: TRADE AND OTHER RECEIVABLES

12-Month Forecast 2025	Trade Receivables	12-Month Budget 2026	12-Month Budget 2027
230,668	Outputs to other government agencies	239,998	242,830
230,668	Total trade receivables	239,998	242,830

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Current		
230,668	Past due 1-30 days	239,998	242,830
230,668	Total	239,998	242,830

NOTE 5: PREPAYMENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
38,902	Accrued Prepayments	38,902	38,902
38,902	Total	38,902	38,902

OFFICE OF THE OMBUDSMAN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: PROPERTY, PLANT AND EQUIPMENT

COST OF PROPERTY, PLANT AND EQUIPMENT

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Total</i>
Balance as at 1 January 2025	326,460	136,105	34,652	53,134	550,351
Additions	2,770	1,461	2,410	1,944	8,585
Disposals and Derecognition					-
Revaluation					-
Transfers					-
Balance as at 31 December 2025	329,230	137,566	37,062	55,078	558,936

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Total</i>
Balance as at 1 January 2026	329,230	137,566	37,062	55,078	558,936
Additions		5,000	6,025	13,975	25,000
Disposals and Derecognition					-
Revaluation					-
Transfers					-
Balance as at 31 December 2026	329,230	142,566	43,087	69,053	583,936

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Total</i>
Balance as at 1 January 2027	329,230	142,566	43,087	69,053	583,936
Additions		15,000	10,000		25,000
Disposals and Derecognition					-
Revaluation					-
Transfers					-
Balance as at 31 December 2027	329,230	157,566	53,087	69,053	608,936

OFFICE OF THE OMBUDSMAN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 6: PROPERTY, PLANT AND EQUIPMENT (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Total</i>
Balance as at 1 January 2025	326,459	77,099	30,963	52,475	486,996
Transfers					-
Impairment Reserve 2025 (closing balance)					-
Depreciation Expense 2025	616	13,125	2,309	983	17,033
Eliminate on Disposal or Derecognition 2025					-
Balance as at 31 December 2025	327,075	90,224	33,272	53,458	504,029

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Total</i>
Balance as at 1 January 2026	327,075	90,224	33,271	53,458	504,028
Transfers					-
Impairment change 2026					-
Depreciation Expense 2026	922	12,988	3,614	622	18,146
Eliminate on Disposal or Derecognition 2026					-
Balance as at 31 December 2026	327,997	103,212	36,885	54,080	522,174

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Total</i>
Balance as at 1 January 2027	327,997	103,212	36,885	54,080	522,174
Transfers					-
Impairment change 2027					-
Depreciation Expense 2027	922	13,162	5,166	3,184	22,434
Eliminate on Disposal or Derecognition 2027					-
Balance as at 31 December 2027	328,919	116,374	42,051	57,264	544,608

Net Book value 31 December 2025	2,155	47,342	3,790	1,620	54,907
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Net Book value 31 December 2026	1,233	39,354	6,202	14,973	61,762
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Net Book value 31 December 2027	311	41,192	11,036	11,789	64,328
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NOTE 6: INTANGIBLE ASSETS (CONTINUED)

COST OF INTANGIBLE ASSETS

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2025	52,668	52,668
Additions		-
Disposals and Derecognition		-
Revaluation		-
Transfers		-
Balance as at 31 December 2025	52,668	52,668

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2026	52,668	52,668
Additions		-
Disposals and Derecognition		-
Revaluation		-
Transfers		-
Balance as at 31 December 2026	52,668	52,668

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2027	52,668	52,668
Additions		-
Disposals and Derecognition		-
Revaluation		-
Transfers		-
Balance as at 31 December 2027	52,668	52,668

NOTE 6: INTANGIBLE ASSETS (CONTINUED)

ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2025	52,668	52,668
Transfers		-
Impairment Reserve 2025 (closing balance)		-
Depreciation Expense 2025	-	-
Eliminate on Disposal or Derecognition 2025		-
Balance as at 31 December 2025	52,668	52,668

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2026	52,668	52,668
Transfers		-
Impairment change 2026		-
Depreciation Expense 2026	-	-
Eliminate on Disposal or Derecognition 2026		-
Balance as at 31 December 2026	52,668	52,668

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 January 2027	52,668	52,668
Transfers		-
Impairment change 2027		-
Depreciation Expense 2027	-	-
Eliminate on Disposal or Derecognition 2027		-
Balance as at 31 December 2027	52,668	52,668

OFFICE OF THE OMBUDSMAN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 7: LEASES – RIGHT-OF-USE

12-Month Forecast 2025	Summary	12-Month Budget 2026	12-Month Budget 2027
-	TOTAL CURRENT	-	-
93,878	TOTAL NON-CURRENT	1,003,165	804,199
93,878	TOTAL LEASE LIABILITY	1,003,165	804,199

NOTE 8: TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
68,548	Creditors	58,548	68,548
	Creditors Ministries/Portfolios	10,000	
36,475	Accrued Expenses	26,339	36,475
	Accrued Expenses Ministries/Portfolios	10,136	
396	Other payables	396	396
105,418	Total trade payables other payables and accruals	105,418	105,418

NOTE 10: EMPLOYEE ENTITLEMENTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
22,877	Retirement and long service leave	22,877	22,877
10,595	Pension	15,641	15,641
33,472	Total current portion	38,518	38,518
33,472	Total employee entitlements	38,518	38,518

NOTE 11: SALE OF GOODS AND SERVICES

12-Month Forecast 2025	Revenue type	12-Month Budget 2026	12-Month Budget 2027
2,693,005	Outputs to Cabinet	2,868,762	2,923,846
2,693,005	Total sales of goods and services	2,868,762	2,923,846
	Sales of Outputs to Cabinet		
2,693,005	Sales of Outputs to Cabinet	2,868,762	2,923,846
2,693,005	Total Sales of Outputs to Cabinet	2,868,762	2,923,846
2,693,005	Total Goods and Services	2,868,762	2,923,846

OFFICE OF THE OMBUDSMAN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 14: PERSONNEL COSTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
1,677,904	Salaries, wages and allowances	1,681,934	1,681,934
204,365	Health care	292,056	319,236
93,730	Pension	93,846	93,846
22,000	Leave	21,600	24,000
12,647	Other personnel related costs	5,000	5,004
2,010,646	Total Personnel Costs	2,094,436	2,124,020

NOTE 15: SUPPLIES AND CONSUMABLES

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
8,928	Supplies and materials	8,928	8,928
197,436	Purchase of services	182,845	182,845
38,404	Utilities	41,600	41,700
50,000	Interdepartmental expenses - MPO	52,500	52,500
15,000	Travel and subsistence	10,000	9,996
10,000	Recruitment and training	15,000	15,000
2,553	Other	2,553	2,553
322,321	Total Supplies & consumables	313,426	313,522

NOTE 15: LITIGATION COST

12-Month Forecast 2025	Litigation Costs	12-Month Budget 2026	12-Month Budget 2027
190,000	Legal Fees	190,000	190,000
190,000	Total Litigation cost	190,000	190,000

NOTE 17: GAINS / (LOSSES)

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
277	Net (gain) / loss on foreign exchange Transactions	288	288
277	Total gains/ (losses)	288	288

OFFICE OF THE OMBUDSMAN

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEARS ENDING 31 DECEMBER 2026 AND 31 DECEMBER 2027

NOTE 18: FINANCE COSTS

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
23,416	Interest on Lease	36,277	50,754
23,416	Total Finance cost	36,277	50,754

NOTE 19: RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/ (DEFICIT)

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
	Non-cash movements		
146,345	Depreciation expense	234,335	245,262
	Changes in current assets and liabilities:		
(71,000)	(Increase)/decrease in receivables - Other 3rd Party	(9,000)	(2,958)
	Increase/(decrease) in payables - Other Government agencies	4,229	
31,724	Increase/(decrease) in payables - Other 3rd Party		
107,069	Net cash flows from operating activities	229,564	242,304

NOTE 21: COMMITMENTS

Type	One year or less	One to five Years	Total
Operating Commitments			
Non-cancellable accommodation leases	198,966	804,199	1,003,165
Total Operating Commitments	198,966	804,199	1,003,165
Total Commitments	198,966	804,199	1,003,165

NOTE 22: RELATED PARTY AND KEY MANAGEMENT PERSONNEL DISCLOSURES

12-Month Forecast 2025	Description	12-Month Budget 2026	12-Month Budget 2027
510,944	Salaries & other short-term employee benefits	525,060	533,764
510,944	Total	525,060	533,764



CAYMAN ISLANDS GOVERNMENT

BUDGET STATEMENTS

END