



**Ministry of Youth, Sports,
Culture & Heritage**

Cayman Islands Government

STATEMENT TO
THE PARLIAMENT

**MINISTER FOR YOUTH, SPORTS, CULTURE
& HERITAGE**

STATEMENT BY THE MINISTRY OF YOUTH, SPORTS, CULTURE & HERITAGE ON SECTION 11(5) REQUEST

September 2026

Mister Speaker, I rise to make a statement in accordance with Section 11 (6) of the Public Management and Finance Act (PMFA) (2026 Revision). Mister Speaker, Section 11(6) of the PMFA provides that:

Where the Cabinet has authorised executive financial transactions in accordance with subsection (5)—

(a) a member of the Cabinet appointed by the Cabinet to do so on its behalf shall, at the next sitting of the Legislative Assembly after the exceptional circumstance has occurred, make a statement to the Legislative Assembly advising of:

(i) the exceptional circumstance, its nature, and how it complies with the definition of the term “exceptional circumstance” set out in section 2;

(ii) the type and amount of the executive financial transactions authorised or likely to be authorised; and

(iii) the effect of the authorisations, or likely authorisations, on compliance with the principles of responsible financial management specified in section 14; and

(b) the authorised executive financial transactions are to be included in a supplementary Appropriation Bill introduced in the Legislative Assembly by the 31st day of March following the financial year to which those transactions relate.

Mister Speaker, the Ministry of Youth, Sports, Culture & Heritage sought and received Cabinet's approval for a Section 11 (5) request.

This approval was directed towards the following initiative:

Request for Section 11 (5) Entity to Executive for the Ministry of Youth, Sports, Culture & Heritage

Mister Speaker, the Ministry requested and received Cabinet approval for the creation of the appropriation account "EA 172 – Pink House." EA 172 was funded by transfer of CI \$250,000 from EI 86 – Ministry Youth Sports Culture and Heritage. This brings the total appropriation for EI 172 to CI \$250,000 and the total approved EI 86 appropriation for 2026 to CI \$10,775,000.

Effective December 31, 2025, the Pink House was transferred from the Ministry's Entity account to the Executive account. Following this reclassification of the heritage asset under IPSAS 45, the associated refurbishment funds were formally transferred to the Executive account. This transfer brings the refurbishment budget under the same account that holds the property. In accordance with IPSAS 45 provisions for subsequent expenditures on property, plant, and equipment, all refurbishment outlays funded through this transfer shall be recorded directly within the Executive account.

CONCLUSION

In closing, Mr. Speaker and Members of this Honourable House, these are the exceptional circumstances that made it necessary to approve the supplementary appropriations for the Ministry of Youth, Sports, Culture & Heritage in the 2026 financial year.

Mister Speaker, I wish to express my gratitude to this Honourable House for its consideration and approval of this necessary request.

Thank you, Mister Speaker.