



CAYMAN ISLANDS
GOVERNMENT

Budget Statements

For the 2018 Financial Year:
1 January to 31 December 2018

&

For the 2019 Financial Year:
1 January to 31 December 2019





BUDGET STATEMENTS

FOR THE 2018 FINANCIAL YEAR ENDING 31 DECEMBER 2018
AND THE 2019 FINANCIAL YEAR ENDING 31 DECEMBER 2019

PREPARED IN ACCORDANCE WITH SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2017 REVISION)

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INTRODUCTION

In accordance with the requirements of the Public Management and Finance Law (2017 Revision), this volume of documents contains the Budget Statements, for each Ministry, Portfolio and Office covering two financial years, ending 31 December 2018 and 31 December 2019.

The 2018 and 2019 Budget covers two financial years of 12-months each - i.e. 1 January to 31 December 2018 and 1 January to 31 December 2019.

The 2016/17 forecast covers an 18-month period from 1 July 2016 to 31 December 2017. Therefore the 2016/17 financial forecasts are not directly comparable with those of a regular budget period of 12-months.

The Budget Statements specify the output delivery and ownership performance expected for each Ministry, Portfolio or Office for the 2018 and 2019 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 usually noted accordingly.

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

PART A Ownership Performance

- A description of the Nature and Scope of Activities to better reflect outputs not 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 2018 and 2019, most agencies, with the exception of the Audit Office, will charge Cabinet the cost of producing their outputs.

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 was set to zero for the 2018 and 2019 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 Law (2017 Revision). The forecast financial statements of a Ministry/Portfolio/Office for the 2018 and 2018 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 period, and is specified in four different statements together with a Statement of Accounting Policies and Notes for 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 financials comply with the format and accounting policies required by the Financial Regulations (2013 Revision), and the Public Management and Finance Law (2017 Revision). The Financial Regulations (2013 Revision) in turn Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Law (2017 Revision), as specified by International Public Sector Accounting Standards issued by the International Federation of Accountants.

Financial Performance Measures

The Budget Statement identifies the key measures of Ministry/Portfolio/Office 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 the Ministry/Portfolio/Office is forecast to earn from Cabinet for producing and delivering outputs for Cabinet's purchase. For the 2018 and 2019 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 the Ministry/Portfolio/Office's assets less its liabilities. It is also equal to the amount of capital the Cabinet has invested in the Ministry/Portfolio/Office.

Cash Flow Measures:

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

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

Cash Flows from Financing Activities: this is the net amount of cash flowing into and out of the Ministry/Portfolio/Office's bank account as a result of equity contributions 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 Law (2017 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 Law (2017 Revision); states that a Ministry/Portfolio/Office shall not incur entity expenses exceeding in total its entity revenue in the financial years 2018 and 2019. 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 the Ministry/Portfolio/Office's balance sheet position (total assets less total liabilities) at the end of the forecasted period. 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 injection 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. Indeed, given the nature of Ministry/Portfolio/Office assets, it is likely that non assets will normally be budgeted for.

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 the 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 1:1 or 100%.

Asset: Liability Ratio: this shows the level of total assets compared to the level of total liabilities of the 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 the 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 the 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.

Major Entity Capital Expenditure for the financial years is shown in the Ownership Performance Targets of the Budget Statement. Although these capital expenditures are under the control of the Chief Officer and are not explicitly approved or appropriated by the Legislative Assembly, this table provides important capability maintenance information. It reports the major (but not necessarily all) capital expenditures, relating to its entity assets, planned by the Ministry/Portfolio/Office for the budget period.

In some cases the depreciation funding a Ministry/Portfolio/Office is receiving is insufficient to cover the asset purchases it wishes to make in a financial period. Where the Cabinet has agreed that these purchases are necessary, it provides additional funding to the Ministry/Portfolio/Office and does this through an equity investment into the entity. This investment is subject to appropriation and is reflected in an amount that is deposited into the Ministry/Portfolio/Office's bank account (with a consequent increase in net worth), which the Ministry/Portfolio/Office will then use to purchase the asset.

Cabinet requests an equity investment for 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.
- **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 the Ministry/Portfolio/Office, and an equity investment is required to increase the balance sheet commensurately.

Where an equity investment is being requested, 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.

CABINET OFFICE

BUDGET STATEMENTS

FOR THE 2018 FINANCIAL YEAR ENDING 31 DECEMBER 2018

AND THE 2019 FINANCIAL YEAR ENDING 31 DECEMBER 2019

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2017 REVISION)

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3. Ownership Performance Targets
4. Equity Investments and Withdrawals

PART B: OUTPUT PERFORMANCE

5. Outputs to be Delivered

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE PREMIER

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2018 and 2019 financial years.



Honourable Alden McLaughlin, MBE, JP
Premier

Cabinet Office

27 October 2017

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.



Samuel Rose, JP
Chief Officer

Cabinet Office

27 October 2017

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

Providing support for The Premier and the Cabinet and the National Security Council; coordinating the development and implementation of cross-Ministerial policy; providing for a well-informed populace through the communication of information relating to the activities of Government agencies; supporting effective internal communication to promote collaboration and engage civil servants to deliver on priorities and support organisational change; providing advice and support to Government agencies with responsibility for protocol services; providing educational, cultural, entertainment and religious programming for the public of the Cayman Islands; and supporting Information Managers and Data Controllers under the Freedom of Information and Data Protection legislation respectively.

To support the extension of all Cayman Islands Government activities in the United Kingdom and Europe and provide a contact point for foreign stakeholders, whilst promoting social, cultural and political understanding of the Cayman Islands. Provide administrative support to the Hon. Premier on regional/international affairs.

Offer secretariat support to the Immigration Appeals Tribunal, the Council for Persons with Disabilities and the Council of Older Persons. Administrative support to the Utility Regulation and Competition Office (URCO / OFREG, a statutory authority) in accordance with the Utility Regulation and Competition Law.

Scope of Activities

- Support for the Cabinet in coordinating the collection and dissemination of information regarding the decisions of the Cabinet.
- Developing, coordinating and monitoring the policy initiatives of the Government (such as the Cayman Islands Disability Policy and Cayman Islands Older Persons Policy)
- Providing secretarial, administrative and policy support for The Premier.
- Providing for the support of Government agencies in communicating proactively and responsively with the public, utilising the mass media as primary partners.
- Develop and manage internal communication and engagement campaigns and channels to keep civil servants informed, drive high performance, support organisational change, and help to achieve Government's and departmental objectives.
- Provide leaders with high quality, relevant internal communication and engagement advice and interventions based on audience insight.
- Facilitate training and capacity building for managers across the civil service so they are confident communicating with staff.
- Connect people, promote collaboration and build civil service morale by sharing a strong strategic narrative about the CIG and its purpose, embedding values, soliciting feedback, and promoting organisational integrity.

- Providing advice, training and coordination of services through the management of formal and informal Government ceremonial, protocol and diplomatic events and activities.
- Facilitating the further administration of freedom of information and data protection coordination.
- Providing on air broadcasting of government bulletins, commercials, news, public affairs programmes, entertainment and public service announcements as well as educational, cultural and religious programmes. Radio Cayman plays an integral role in providing full scale emergency broadcasts during times of national emergencies such as storms or hurricanes or the threat of a storm or hurricane.
- Facilitating policy training for senior and mid-management civil servants, Statutory Authorities and Government Companies.
- Enhance the reputation of the Cayman Islands through the promotion of Cayman Islands policies and businesses to governments, individuals, international agencies, organizations and the media
- Gather information about the political and economic environment in the UK and EU to advise the Hon. Premier on relevant developments. Promote the Cayman Islands in the United Kingdom through targeted projects/events
- Offer secretariat support to the Immigration Appeals Tribunal pursuant to the Immigration Law.
- Provide secretariat services to the Council for Persons with Disabilities in accordance with the Disabilities (Solomon Webster) Law and Cayman Islands Disability Policy.
- Provide secretariat services to the Council of Older Persons in accordance with the Older Persons Law and Cayman Islands Older Persons Policy.
- Administrative support to the Utility Regulation and Competition Office (URCO / OFREG, a statutory authority setup to regulate the utilities sector) in accordance with the Utility Regulation and Competition Law.

Customers and Location of Activities

The customers of the Cabinet Office are the Governor, the Premier, Members of the Legislative Assembly, Government agencies in the Cayman Islands, Statutory Authorities and Government Owned Companies in the Cayman Islands, Governments of other Overseas Territories in the region, the general public, visitors, public and private organisations, and public servants.

Customers also include: Caymanians studying and living in the United Kingdom (UK) and Europe; stakeholders located in the United Kingdom and Europe that have an interest in investing in the Cayman Islands; local and national governments with a presence in the United Kingdom and Europe; Radio Cayman is also listened to via it's website by personal across the globe.

The Cabinet Office provides services throughout the Cayman Islands, United Kingdom and Europe.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Cabinet Office in the 2018 and 2019 financial years are as follows:

- The establishment of mechanisms to improve the development and coordination of Government Policy, encourage innovation and creativity in policymaking, and identify and oversee policy which encompasses a number of ministries and portfolios.
- The development of a set of modelling tools and information sources in order to assess the impact of Government policies.
- Facilitate the completion of any further constitutional review exercises in accordance with the timetable set by the Government.
- Create greater administrative efficiency to ensure that all services to Government agencies are provided in a timely, quality- oriented, customer focused, efficient and effective manner.
- Administer Freedom of Information and Data Protection across Government departments.
- Improve Radio Cayman's competitiveness in the market and eventually become self-funded. Actively contribute to the community's development by providing opportunities for members of the community to become more involved and informed. Accordingly: improve market share and financial position by developing and marketing engaging multi-channel content that drives audience growth, sales and sponsorships; increase reporting on all aspects of government, by working in tandem with our partner Government Information Services; enhance community engagement by increasing opportunities for audience interaction at a district level; and increase production of historical and current affairs material.
- Raise awareness and create a positive impression of the Cayman Islands as a preferred investment location and an excellent place to do business
- Represent and protect the interests of the Government and people of the Cayman Islands
- To promote the Cayman Islands as an international jurisdiction of importance.
- Advance the changes required under the Disabilities (Solomon Webster) Law in order to improve the lives of people with disabilities.
- Implement the immediate priorities in the Older Persons' Policy, informed by the Older Persons Law.
- Improve the effectiveness of government communication by developing and implementing an overall Communications Strategy and Plan for the civil service which is informed by and will support agreed business objectives for the Cayman Islands Government.
- Actively contribute to the community's development by providing opportunities for members of the community to become more involved and informed as to public sector policies, programmes and services.
- Enhancement of internal communication channels and content as a tool to facilitate employee engagement.
- Support for effective implementation of the 5-Year Strategic Plan for the Civil Service.

- Support the vision of the Utility Regulation and Competition Office, which is: ‘To be a leader in regulatory excellence, demonstrating our commitment to the public, to the companies we regulate, and our colleagues by building an environment of mutual respect, professionalism and diversity, while promoting competition and innovation.

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Cabinet Office for the years ending 31 December 2018 and 31 December 2019 are as follows:

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
REVENUE FROM CABINET	6,974	7,044	11,217
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	-
REVENUE FROM OTHERS	1,201	1,201	1,698
OPERATING EXPENSES	8,175	8,245	12,915
OPERATING SURPLUS/DEFICIT	-	-	-
NET WORTH	6,816	6,901	8,262
CASH FLOWS FROM OPERATING ACTIVITIES	216	215	291
CASH FLOWS FROM INVESTING ACTIVITIES	(85)	(85)	(2,305)
CASH FLOWS FROM FINANCING ACTIVITIES	85	85	2,305
CHANGE IN CASH BALANCES	216	215	291

FINANCIAL PERFORMANCE RATIO	2018 1 Jan to 31 Dec 2018 %	2019 1 Jan to 31 Dec 2019 %	2016/17 18-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	11.2:1	11.5:1	10.8:1
TOTAL ASSETS : TOTAL LIABILITIES	13.4:1	13.6:1	13.3:1

MAINTENANCE OF CAPABILITY

	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	71	71	71
STAFF TURNOVER (%)			
MANAGERS	0%	0%	0%
PROFESSIONAL AND TECHNICAL STAFF	8%	8%	8%
CLERICAL AND LABOURER STAFF	0%	0%	0%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	16	16	16
PROFESSIONAL AND TECHNICAL STAFF	8	8	8
CLERICAL AND LABOURER STAFF	9	9	9
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	None	None	None

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	7,365	7,450	7,280
ASSET REPLACEMENTS : TOTAL ASSETS	7%	8%	14%
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	47%	52%	41%
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	253%	21%	32%
CHANGES TO ASSET MANAGEMENT POLICIES	None	None	None

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
MAJOR <u>NEW</u> CAPITAL EXPENDITURE PROJECTS			
GIS- Server replacement/Upgrades/Storage	50	50	75
Radio Cayman General Broadcast Network Upgrades	30	30	75
Computer Equipment Replacement	5	5	5
Relocation London Office	-	-	300
Protocol Vehicle	-	-	50
TOTAL	85	85	430

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2016/17	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Natural Disaster – Loss of Vital Information	Unchanged	Employees transfer vital information on a regular basis to the Archives Archiving of application files and other documents Off-site real-time copies of data Increased Awareness and Preparedness	Unquantifiable
Loss of fixed/capital assets, due to natural disasters	Unchanged	Insurance coverage under Risk Management and Implementing disaster preparedness procedures	Unquantifiable
Security of Confidential Documents	Unchanged	All confidential documents: <ul style="list-style-type: none"> • Personnel records, are kept locked away in cabinets and are only accessed by authorised personnel, Government ECM database which contains scanned electronic versions of the personnel files is also only accessed by authorised personnel; • Cabinet Minutes, Agendas, Papers and Notes – as the Guide to the Operations of Cabinet all Ministries and Portfolios are required to submit the Minister's/Member's copies for destruction every 3 to 6 months – Master copies of the Minutes, Agendas, Papers and Notes are kept locked in cabinets in a secure filing room and Minutes are sent to National Archives every 6 months to be microfiched – Copies of confirmed Minutes are also sent to the Foreign and Commonwealth Office every 2 to 3 months. 	Unquantifiable
Providing incorrect advice to client agencies	Unchanged	Ensure personnel are trained in the analysis of policy and protocol impacts Policy Unit personnel to be familiar with the current division of policy responsibilities between Government agencies Protocol Unit personnel to be familiar with the current protocol guidelines	Unquantifiable
Staff retention and recruitment	Increased (UKO) Unchanged	Reevaluation of remuneration packages to include London weighting allowance Cross training Succession Planning	Minimal Unquantifiable
Loss of key personnel	Unchanged	Cross training of staff	Unquantifiable

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2016/17	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss of staff that are on fixed-term contract.	Slight increase (UKO)	Move clerical/administrative staff to open ended standard civil service contracts (UKO) Encourage and support staff to further their education by attending Civil Service College, UCCI or other recognized institutions in order to improve their capabilities (RCY)	Minimal (UKO)
Resistance to changes required by professionalisation of communications, which may hinder efficient execution of activities and/or make organisational and behaviour change more difficult to secure and sustain	New risk	Solicit buy-in from senior leadership (elected, official and public service); proactively communicate with stakeholders at critical points and involve them in developing solutions; raise awareness of the positive impact changes will bring; demonstrate the value of new approaches through case studies and evaluation of activities	Unquantifiable
Lack of qualified/skilled persons within the local labour force to fill key positions such as announcers and news reporters	Unchanged	Try to retain those staff members on fixed term contract who are fulfilling expectations of performance	Unquantifiable
Loss of the on air computer networks for CIGTV and Radio Cayman	Unchanged	Computers are maintained and upgraded to alleviate failures	Unquantifiable but disruption could affect commercials and programmes
Loss of archival material of historical level due to equipment malfunction	Unchanged	Plan for continuous upgrade and replacement of defunct computers.	Unquantifiable
Lawsuit for defamation	No Change	Continuous sensitization of hosts and a delay system	Undetermined
Lawsuit for breach of copyright	Law in effect	Online music and design library subscriptions	Undetermined
Implications of Brexit on Cayman Islands Government (CIG) relations with the EU	New risk	Liaise with EU commission to ensure a continued mutually beneficial relationship and continued cooperation (especially in relation to financial services) between the EU and CIG post Brexit	Unknown

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
Equity Investment from Cabinet into the Cabinet Office	85	85	2,305
Capital (Equity) Withdrawal by Cabinet from the Cabinet Office			

PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

CAB 1	Policy Development Coordination and Advice		
DESCRIPTION Research and development of policy proposals, actions or strategies for Cabinet, The Premier and the National Security Council, and the coordination of policy development between Ministries/Portfolios and other Government Sector Agencies. This output encompasses sustainable development policies, the organization and management of projects and initiatives in the national, regional or international interest.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of hours of development coordination and advice	5,900-6,400	5,900-6,400	8,850-9,600
QUALITY Advice, management, and coordination reviewed or provided by senior personnel	95-100%	95-100%	95-100%
TIMELINESS All advice submitted in accordance with schedules as agreed with the client	90-100%	90-100%	90-100%
LOCATION Cayman Islands and Overseas	100%	100%	100%
COST	\$588,914	\$610,277	\$1,105,898
RELATED BROAD OUTCOMES: <ul style="list-style-type: none">• A Strong Economy to Help Families and Businesses• Stronger Communities and Support for the Most Vulnerable• Stable, Effective and Accountable Government			

CAB 2	Coordinating and Monitoring of Policy Implementation		
DESCRIPTION			
Coordinating and monitoring the implementation of policy initiatives by Ministries and Portfolios and public agencies to avoid the duplication of activity and promote synergy in areas of common responsibility.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of hours spent coordinating and monitoring policy implementation	700-800	700-800	1,050-1,200
QUALITY Policies coordinated and monitored by senior personnel	95-100%	95-100%	95-100%
TIMELINESS Monitoring is conducted on an on-going basis	100%	100%	100%
LOCATION Cayman Islands and Overseas	100%	100%	100%
COST	\$529,395	\$570,498	\$798,269
RELATED BROAD OUTCOMES:			
<ul style="list-style-type: none">• A Strong Economy to Help Families and Businesses• Stronger Communities and Support for the Most Vulnerable• Stable, Effective and Accountable Government			

CAB 4	Administrative Support for Cabinet		
DESCRIPTION Administrative support to Cabinet involving: <ul style="list-style-type: none">• Preparing and circulating Cabinet agendas and minutes to Members and Ministers• Preparing and circulating Cabinet extracts to Members and Chief Officers• Arranging and preparing secretarial support for Cabinet meetings and subcommittees• Advising on procedures regarding the conduct of Cabinet meetings• Briefing the Cabinet• Preparing and Maintaining Code of Conduct for Ministers and Business Guide for Cabinet• National Security Council			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of agendas prepared and circulated• Number of minutes prepared and circulated• Number of extracts prepared and circulated• Number of Cabinet briefings conducted	85-95 35-40 2,975-3,000 20-30	85-95 35-40 2,975-3,000 20-30	127-141 51-60 4,461-4,500 30-45
QUALITY <ul style="list-style-type: none">• All Agendas, minutes and extracts are prepared in accordance with the Guidelines to the Operation of Cabinet• Agendas signed by the Clerk to the Cabinet or Acting Clerk• Minutes reviewed by Cabinet Secretary• Briefings conducted by qualified and experienced personnel	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 <ul style="list-style-type: none">• Agendas circulated at least two working days prior to meetings• Minutes circulated within three working days after meeting• Extracts Issued within two working days after confirmation of Minutes• Briefings provided within the timeframe agreed upon	90-100% 90-100% 90-100% 90-100%	90-100% 90-100% 90-100% 90-100%	90-100% 90-100% 90-100% 90-100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$433,486	\$504,072	\$654,608
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

CAB 6	Administrative and Secretarial Support for the Processing of Appeals		
DESCRIPTION			
Support for the processing of appeals on behalf of the Immigration Appeals Tribunal involving work permits, Caymanian Status and Permanent Residence. Processing of appeals on behalf of Cabinet involving Trade and Business, Firearms and Marine Conservation Board decisions.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of Tribunal meetings supported and attended	45-60	45-60	67-90
QUALITY Tribunal minutes issued are an accurate account of the meeting and signed by the chair of the meeting	100%	100%	100%
TIMELINESS Minutes issued up to three working days after meeting to the chair of the meeting	90-100%	90-100%	90-100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$274,458	\$250,462	\$290,354
RELATED BROAD OUTCOMES:			
<ul style="list-style-type: none">A Strong Economy to Help Families and BusinessesStable, Effective and Accountable Government			

Note: The total cost of supplying this output over the two years is \$656,920. However, revenue of \$132,000 from other third parties reduces the cost to Cabinet to \$524,920.

CAB 7	Tax Undertaking Certificates		
DESCRIPTION Preparation and distribution of: Tax Undertaking Certificates for Exempted Companies, Trusts and Limited Partnerships			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of Tax Undertaking Certificates issued	6,000-6,700	6,000-6,700	9,000-10,050
QUALITY Tax undertaking certificates and licenses processed in accordance with the relevant laws and checked and signed by Clerk or Acting Clerk of the Cabinet	95-100%	95-100%	95-100%
TIMELINESS Tax Undertaking Certificates issued 2-3 weeks from receipt of application	90-100%	90-100%	90-100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$181,652	\$113,347	\$149,251
RELATED BROAD OUTCOMES: <ul style="list-style-type: none">A Strong Economy to Help Families and BusinessesStable, Effective and Accountable Government			

CAB 12	Freedom of Information		
DESCRIPTION			
The Freedom of Information (FOI) Unit will: Leading and coordinating freedom of information across government and developing internal capacity for compliance. This output encompasses raising awareness in the entire public sector, developing tools and procedures for effective implementation of relevant legislation and policies, and organising and conducting training for staff in public entities.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Number of proactive training and awareness sessions	5-12	5-12	8-18
<ul style="list-style-type: none">Number of reactive assistance interactions with public entities	300-600	300-600	450-900
<ul style="list-style-type: none">Number of statutory, regulatory and policy requirements reviewed	1-6	1-6	2-9
<ul style="list-style-type: none">Number of web sites maintained	1-2	1-2	2-3
QUALITY			
<ul style="list-style-type: none">Training and awareness to be provided by qualified officer; 80% of evaluations rated “good” or better overall.	95-100%	95-100%	95-100%
<ul style="list-style-type: none">Assistance based on relevant legislation, policies and good practice	95-100%	95-100%	95-100%
<ul style="list-style-type: none">Statutory, regulatory and policy requirements considered based on relevant legislation policies and good practice and developed/reviewed by a qualified officer	95-100%	95-100%	95-100%
<ul style="list-style-type: none">Website information created and approved by a qualified officer	95-100%	95-100%	95-100%
TIMELINESS			
<ul style="list-style-type: none">Extensive quarterly training	95-100%	95-100%	95-100%
<ul style="list-style-type: none">Reactive assistance at point of contact or within timeframe agreed with public entity	95-100%	95-100%	95-100%
<ul style="list-style-type: none">Statutory, regulatory and policy development/review conducted in the timeframe agreed with the requesting agency or the timeframe set by the Cabinet Secretary	95-100%	95-100%	95-100%
<ul style="list-style-type: none">Website online maintained throughout the year	90-100%	90-100%	90-100%
LOCATION			
Cayman Islands and Overseas	100%	100%	100%
COST	\$59,227	\$59,227	\$143,815
RELATED BROAD OUTCOMES:			
<ul style="list-style-type: none">Stronger Communities and Support for the Most VulnerableStable, Effective and Accountable Government			

CAB 13	Data Protection Coordination		
DESCRIPTION			
The Data Protection Unit will: Lead and coordinate data protection across government and develop internal capacity for compliance. This output encompasses raising awareness in the entire public sector, developing tools and procedures for effective implementation of relevant legislation and policies, and organising and conducting training for staff in public entities.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of proactive training and awareness sessions	15-20	15-20	N/A
• Number of reactive assistance interactions with public entities	85-100	85-100	N/A
• Number of statutory, regulatory and policy requirements reviewed	1-3	1-3	N/A
• Number of web sites maintained	1	1	N/A
QUALITY			
• Training and awareness to be provided by qualified officer; 80% of evaluations rated “good” or better overall	95-100%	95-100%	N/A
• Assistance based on relevant legislation, policies and good practice	95-100%	95-100%	N/A
• Statutory, regulatory and policy requirements considered based on relevant legislation policies and good practice and developed/reviewed by a qualified officer	95-100%	95-100%	N/A
• Website information created and approved by a qualified officer	95-100%	95-100%	N/A
TIMELINESS			
• Extensive quarterly training	95-100%	95-100%	N/A
• Reactive assistance at point of contact or within timeframe agreed with public entity	95-100%	95-100%	N/A
• Statutory, regulatory and policy development/review conducted in the timeframe agreed with the requesting agency or the timeframe set by the Cabinet Secretary	95-100%	95-100%	N/A
• Website online maintained throughout the year	90-100%	90-100%	N/A
LOCATION			
Cayman Islands and Overseas	100%	100%	N/A
COST	\$142,683	\$142,683	N/A
RELATED BROAD OUTCOMES:			
• Stronger Communities and Support for the Most Vulnerable			
• Stable, Effective and Accountable Government			

ICU 1	Internal Communication and Engagement		
DESCRIPTION			
Working in partnership with leaders to engage staff in delivering on priorities and support organisational and cultural change. This output encompasses development and management of campaigns and channels, provision of high-quality and relevant advice and interventions, training and capacity building, and support for implementation of the 5-Year Strategic Plan for the Civil Service and other projects.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Campaigns developed or supported	3-4	4-6	N/A
• Reactive assistance interactions with public entities	5-8	8-10	N/A
• Corporate posts and products developed	200-250	200-250	N/A
• Newsletters and briefings created	50-55	50-60	N/A
• Channels managed	2-3	3-4	N/A
• Training and development opportunities facilitated	1-3	3-6	N/A
• Inter-departmental coordination meetings hosted/attended	5-10	50-60	N/A
QUALITY			
• Campaigns meet stated objectives	50-100%	50-100%	N/A
• Assistance provided by qualified officer	100%	100%	N/A
• Content adheres to relevant standards	95-100%	95-100%	N/A
• Channels receive good or better rating from staff	50-100%	50-100%	N/A
• Participants gain relevant knowledge or skills	80-100%	80-100%	N/A
• Meeting hosted/attended by qualified officer	100%	100%	N/A
TIMELINESS			
• Campaigns completed within stated timeframe	50-100%	60-100%	N/A
• Assistance provided at point of contact or within agreed timeframe	90-100%	90-100%	N/A
• Content published/meetings hosted in accordance with campaign timeline/internal communication grid	90-100%	90-100%	N/A
• Channels online throughout the year	95-100%	95-100%	N/A
• Training and development opportunity available at least once per year	100%	100%	N/A
LOCATION			
Cayman Islands and Overseas	100%	100%	N/A
COST	\$234,583	\$264,297	N/A
RELATED BROAD OUTCOME:			
Stable, Effective and Accountable Government			

PCF 1	Protocol Services		
DESCRIPTION			
Included in this output are: The provision of a wide range of protocol services and interventions to the Cayman Islands Government and to the wider community as required. Additionally, this output includes various ceremonies including: Heroes Day; Remembrance Day; Queen’s Birthday; Official Funerals; and Inaugurations.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Advice and reporting in relation to protocol matters	3,500 – 4,000	3,500 – 4,000	5,250 – 6,000
• Number of protocol policies and services developed	1-2	1-2	2-4
• Number of ceremonial and official events coordinated	8-10	8-10	12-15
• Number of official visits (local/overseas), conferences and meetings given assistance and/or organized	6-8	6-8	9-12
• Number of training sessions delivered	5-6	5-6	7-9
• Number of airport courtesies and diplomatic facilitations delivered	200-250	200-250	300-375
QUALITY			
• All policies and practices will be developed with key stakeholders in conformance with international best practice while being tailored specifically for the Cayman Islands	100%	100%	100%
• Protocol advice, services and training to be provided by suitably experienced staff	100%	100%	100%
• Protocol advice, services and training in accordance with agreed policies and guidelines	100%	100%	100%
• Delivery of support and services to be provided in a professional and efficient manner	100%	100%	100%
TIMELINESS			
• Protocol services will be delivered in line with timetables agreed with the Cabinet Secretary	95-100%	95-100%	95-100%
• Ceremonial and official events coordinated as required	95-100%	95-100%	95-100%
• Protocol assistance and organization of visits as required	95-100%	95-100%	95-100%
• Training to be provided throughout the year	95-100%	95-100%	95-100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	\$461,886	\$461,880	\$754,438
RELATED BROAD OUTCOME:			
Stronger Communities and Support for the Most Vulnerable			

GIS 25	Advertising/Marketing Products and Services			
DESCRIPTION Advertising/marketing products include: <ul style="list-style-type: none">• Branding/Government Collateral• Brochures• Posters and Banners• Programmes• Signs• Layout of Publications• Electronic and Social Media• Web Design and Development				
MEASURES		2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of advertising products		1,000-1,100	1,000-1,100	1,350-1,650
QUALITY <ul style="list-style-type: none">• All products reviewed by manager prior to release• Focus groups for items• Client satisfaction survey		100% 5% Annual	100% 5% Annual	100% 5% Annual
TIMELINESS As agreed with client		100%	100%	100%
LOCATION Cayman Islands		100%	100%	100%
COST		\$266,462	\$266,462	\$407,952
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government				

GIS 26	Written, Photographic and Web Products—News and Public Information		
DESCRIPTION			
<ul style="list-style-type: none">• Written products (News):<ul style="list-style-type: none">○ Releases (with or without photographs)○ Bulletin boards• Photographic products and services<ul style="list-style-type: none">○ Photo stories and photo essays○ Photographs of VIP’s○ Photographs of special events• Public information products and services<ul style="list-style-type: none">○ Information provided at the public’s request on Government matters○ Services provided to the local/overseas media○ GIS-owned public information products:○ Updating local/overseas publications• Web and Social Media<ul style="list-style-type: none">○ Coordination and Content (generation, copywriting, uploading, and updating) for gis.ky, gov.ky and social media presence			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">• Number of press releases• Number of bulletin boards• Number of special photographic products• Number of public information requests• Number of social media sites maintained• Number of edits for external colleagues• Other copy	450 – 500 100- 120 75 -100 400 - 500 13 75 – 90 75 - 90	450 – 500 100- 120 75 -100 400 - 500 13 75 – 90 75 - 90	675 – 750 150- 180 112 -150 600 - 750 19 112 – 135 112 - 135
QUALITY			
<ul style="list-style-type: none">• All products reviewed by manager prior to release• Client satisfaction survey• Increase in web and social media hits	100% 90-100% 5%	100% 90-100% 5%	100% 90-100% 5%
TIMELINESS			
As agreed with client	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$70,858	\$70,858	\$134,556
RELATED BROAD OUTCOME:			
Stable, Effective and Accountable Government			

GIS 28	Strategic Communications and Media Relations Services			
DESCRIPTION				
<ul style="list-style-type: none">Development and maintenance of strategic communications plans, includes: major and minor government public information and public education campaigns for government policies, projects, programmes and events as well as, issues management, risk communications, crisis communications. Includes contributions to planning by all Government Information Services sectionsReports on characteristics of target audiencesMedia contacts developed and maintainedOther databases developed and maintainedCommunications assistance for public information and public education eventsCommunications training internal and externalSpeeches				
MEASURES		2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY				
<ul style="list-style-type: none">Number of strategies/campaigns developed		50-100	50-100	75-150
<ul style="list-style-type: none">Number of reports produced		10 - 12	10 - 12	15 - 18
<ul style="list-style-type: none">Number of media plans		300-350	300-350	450-525
<ul style="list-style-type: none">Number of media enquiries handled		60 -70	60 -70	90 -105
<ul style="list-style-type: none">Number of advisories/media events coordinated		90 -100	90 -100	135 -150
<ul style="list-style-type: none">Number of speeches		50 – 70	50 – 70	75 – 105
<ul style="list-style-type: none">Number of training sessions staged		5 - 6	5 - 6	7 - 9
QUALITY				
<ul style="list-style-type: none">All products reviewed by manager prior to release		100%	100%	100%
<ul style="list-style-type: none">Client Satisfaction Survey		90-100%	90-100%	90-100%
TIMELINESS				
As agreed with client		100%	100%	100%
LOCATION				
Cayman Islands		100%	100%	100%
COST		\$81,877	\$81,877	\$128,311
RELATED BROAD OUTCOME:				
Stable, Effective and Accountable Government				

GIS 29	Electronic Media Products		
DESCRIPTION Content for CIGTV to include: <ul style="list-style-type: none">• GIS Spotlight• Special Electronic Media Programmes• Messages• Audio and Video Public Service Announcements (PSA)• Coverage of Legislative Assembly (LA) broadcasts			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of unique Spotlight programmes offered• Number of special videos, including special events, press conferences, copies of archival footage• Number of messages• Number of PSAs• Daily newscasts	5 200 – 300 20-30 15-30 200	5 200-300 20-30 15-30 200	8 200-300 30-45 23-45 300
QUALITY <ul style="list-style-type: none">• All products reviewed by manager prior to release• Client satisfaction survey• Audience Satisfaction Survey	100% 90-100% 90-100%	100% 90-100% 90-100%	100% 90-100% 90-100%
TIMELINESS As agreed with client	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$528,651	\$528,651	\$646,121
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

OTP 1	Advice and Assistance to the Premier and Administration of the Premier’s Office		
DESCRIPTION			
Provision of advice and assistance to the Premier and administration of the Premier's Office			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of hours of advice and administrative support provided	3,600 – 5,000	3,600 – 5,000	7,200-7,500
QUALITY All personnel are qualified in his/her area of expertise or experience	100%	100%	100%
TIMELINESS All advice and services are provided within the timeframe set by the Premier	90-100%	90-100%	90-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$698,955	\$698,955	\$1,399,579
RELATED BROAD OUTCOME:			
Stable, Effective and Accountable Government			

RCY 1	Public Information, Newscasts and Sports		
DESCRIPTION			
Delivery of newscasts and sports on local and international events which includes press coverage of the courts and parliamentary proceedings, sports events, gathering news from various sources, producing and presenting news and sports broadcasts and Bulletin Board items (for community events)			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of bulletin board items	17,000 – 18,000	17,000 – 18,000	22,000-24,000
• Number of news items	41,000 – 42,000	41,000 – 42,000	76,500-78,000
• Number of sports items	7,000-8,000	7,000-8,000	9,000-10,500
QUALITY			
• Compliance for all programmes to good practice broadcast standards	100%	100%	100%
• All items monitored by Director and Deputy Director	100%	100%	100%
TIMELINESS			
• Other public information newscasts broadcast on Radio Cayman established schedules	100%	100%	100%
• Emergency and urgent public information delivered within ten minutes of receipt	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$465,665	\$465,888	\$682,439
RELATED BROAD OUTCOME:			
Stable, Effective and Accountable Government			

RCY 2	On Air Programmes		
DESCRIPTION			
Delivery of general information programmes such as Business Buzz, For The Record, Talk Today, Youth Flex, Morning Fusion, Super Jam, Music Express and BBC overnight programmes; current affairs programmes, such as live coverage of National Heroes Day celebrations and the State Opening of the Legislative Assembly in addition to other entertainment, educational and religious programming, delayed Legislative Assembly broadcasts and Public Service Announcements for charities, schools and government departments			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of general information programmes	900–1,000	900–1,000	1,350–1,500
• Religious programmes	1,500–2,000	1,500–2,000	2,100–2,250
• Educational programmes	600 – 700	600 – 700	1,200 – 1,350
• Entertainment programmes	3,000 – 4,000	3,000 – 4,000	4,500 – 6,000
• Legislative Assembly broadcasts (hours)	150 – 250	150 – 250	150 – 300
• Current Affairs and Cultural programmes	100 – 200	100 – 200	90 – 100
• Programmes produced or downloaded	3,000 – 4,000	3,000 – 4,000	4,500 – 6,000
• Number of Public Service Announcements	13,000-14,000	13,000-14,000	12,000-13,000
QUALITY			
• Programmes monitored by Director/Deputy Director	100%	100%	100%
• Compliance for all programmes to good practice broadcast standards	100%	100%	100%
TIMELINESS			
All programmes to be delivered on the date and times agreed with the requesting customer	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$713,878	\$713,436	\$631,299
RELATED BROAD OUTCOME:			
Stable, Effective and Accountable Government			

RCY 3	Sales, Production and Remote Broadcasts		
DESCRIPTION			
Delivery of Sales, Production and Remote Broadcasts			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Commercials sold	24,000 - 25,000	24,000 - 25,000	35,000 - 37,000
• Special packages	600 - 700	600 - 700	1,250 – 1,500
• New accounts gained	26 - 36	26 - 36	25 - 50
• Commercials produced	300 - 400	300 - 400	750 – 1,000
• Remote broadcasts delivered	23 - 33	23 - 33	25 - 30
QUALITY			
• Percentages of Marketing and sales packages with pre and post monitoring by Director and Deputy Director	100%	100%	100%
• Finished product reviewed for standard by Director, Deputy Director, Recording Engineer and Client	100%	100%	100%
• Compliance with industry good practice standards for sales and production services	100%	100%	100%
TIMELINESS			
• Advertising production is completed within 24-36 hours for clients wanting a 24-36 hour turnaround time after the order is placed: Ads which are read live are delivered within 15 minutes of receiving the order or as required by the client:	100%	100%	100%
• Commercials to be produced within a 24 hour period	100%	100%	100%
• Rental of studio time and facilities available within 12 hours’ notice.	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$108,266	\$108,485	\$210,020
RELATED BROAD OUTCOME:			
Stable, Effective and Accountable Government			

Note: The total cost of supplying this output over the two years is \$1,070,387. However, revenue of \$853,636 from other third parties reduces the cost to Cabinet to \$216,751.

UKO 11	Guidance and Information to Foreign Stakeholders and Other Business/Economic Development Activities		
DESCRIPTION Information: Provision of written and verbal information on the Cayman Islands to companies, organizations, and the public in the United Kingdom and Europe. This includes periodic updating of information on the Cayman Islands in British and European publications and providing current advisory information, documents/reports, and publications from Cayman Islands Government Departments and the Financial Services industry to key stakeholders. Business Development: In conjunction with other Ministries and Departments, participate in determining frameworks and action plans for the development of new niche markets; identify and attend conferences/seminars; recognize opportunities for CIG to promote the jurisdiction at events.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of hours spent providing information and business/economic development activities	300-400	300-400	450-600
QUALITY <ul style="list-style-type: none">Information provided by qualified personnelInformation is accurate and up to date	95-100% 95-100%	95-100% 95-100%	100% 95-100%
TIMELINESS Information provided within five working days	100%	100%	100%
LOCATION United Kingdom and Europe	100%	100%	100%
COST	\$121,081	\$121,081	\$121,759
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

UKO 12	Consular Services		
DESCRIPTION Provision of assistance to Caymanians residing, studying or visiting the United Kingdom (UK) and Europe; provision of visa, work permit and other immigration assistance to persons visiting or relocating to the Cayman Islands; provision of support and coordination of disaster response efforts. Provision of assistance within our capability to Caymanians who are experiencing distress in the UK and Europe.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of persons assisted or advised	200-250	200-250	300-375
QUALITY <ul style="list-style-type: none">Assistance/advice provided by officer experienced in liaising with the UK public and private sector agenciesAssistance/advice provided by officer experienced and knowledgeable in Cayman Islands Government policies and regulations	95-100%	95-100%	100%
TIMELINESS Assistance/advice provided within three working days of request	95-100%	95-100%	100%
LOCATION United Kingdom and Europe	100%	100%	100%
COST	\$149,677	\$149,676	\$121,759
RELATED BROAD OUTCOMES: <ul style="list-style-type: none">The Best Education Opportunities for All Our ChildrenStronger Communities and Support for the Most Vulnerable			

UKO 13	Representational Duties and International Relations			
DESCRIPTION				
Liaise with Her Majesty’s Government, International Governmental and Non-Governmental Organisations:				
<ul style="list-style-type: none">• Participating in and arranging meetings, conferences, functions and official visits• Attendance at ceremonial events, conferences and official meetings and functions• Administration and support for the All Party Parliamentary Group (APPG) for the Cayman Islands• Participation in the United Kingdom Overseas Territory Association (UKOTA)• Participation in Commonwealth Organisations• Participation in the European Union Overseas Countries and Territories Association (OCTA)				
MEASURES		2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of ceremonial events, official meetings, conferences and official functions attended		100-200	100-200	90-150
QUALITY Official meetings, conferences, ceremonial events and official functions attended by a qualified officer		95-100%	95-100%	100%
TIMELINESS Memo on attendance of the above filed within three working days of attendance		95-100%	95-100%	100%
LOCATION United Kingdom and Europe		100%	100%	100%
COST		\$393,083	\$393,082	\$571,192
RELATED BROAD OUTCOME:				
A Strong Economy to Help Families and Businesses				

UKO 14	Policy Advice and Monthly Reporting		
DESCRIPTION			
Provision of advice and information to the Cayman Islands Government on events, policies and other developments in the United Kingdom and Europe. Production of monthly, quarterly and annual reports of activities.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number or monthly, quarterly and annual reports or briefing papers produced	20-40	20-40	30-60
QUALITY <ul style="list-style-type: none">Advice and information provided by qualified personnelReports supported by credible sources	95-100% 95-100%	95-100% 95-100%	100% 100%
TIMELINESS <ul style="list-style-type: none">Information on events and new policies in the United Kingdom and Europe provided within two working days following identification of relevant issuesBriefing papers produced within three working days of requestReports filed by the fifth working day of the following month	95-100% 95-100% 95-100%	95-100% 95-100% 95-100%	100% 100% 100%
LOCATION United Kingdom and Europe	100%	100%	100%
COST	\$165,031	\$165,031	\$365,250
RELATED BROAD OUTCOME:			
Stable, Effective and Accountable Government			

UKO 15	Ministerial Servicing		
DESCRIPTION Provision of general governmental services to and on behalf of Cayman Islands Government (CIG) Ministries, Departments, and Statutory Authorities. Acting as a local point of contact for CIG in the United Kingdom and Europe for external stakeholders, Her Majesty’s Government, the European Parliament and Organisations and act as a conduit for CIG to liaise with the same.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Hours of general governmental services provided	250-450	250-450	375-750
QUALITY Services provided by qualified personnel	95-100%	95-100%	95-100%
TIMELINESS <ul style="list-style-type: none">Respond to requests for service within two working daysService provided within five working days if applicable	95-100% 95-100%	95-100% 95-100%	95-100% 95-100%
LOCATION United Kingdom and Europe	100%	100%	100%
COST	\$170,483	\$170,483	\$171,366
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

UKO 16	Promotion of Cayman Islands Coat of Arms and Constitution		
DESCRIPTION			
Organisation and procurement of services and suppliers to hold events in UK in celebration of the 60th anniversary Cayman Islands’ Coat of Arm and first Constitution			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of events held in celebration of the 60th Anniversary of the Cayman Islands’ Coat Arms and/or First Constitution	4-6	4-6	N/A
QUALITY Goods and/or services provided by qualified personnel and/or reputable suppliers	95-100%	95-100%	N/A
TIMELINESS Report on attendance, lessons learned and success of the above filed within three working days of event	95-100%	95-100%	N/A
LOCATION United Kingdom and Europe	100%	100%	N/A
COST	\$133,376	\$133,376	N/A
RELATED BROAD OUTCOME:			
Stable, Effective and Accountable Government			

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CABINET OFFICE

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 Law (2017 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 Law (2017 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 2018 and 31 December 2019 and performance for the years ending 31 December 2018 and 31 December 2019; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Law (2017 Revision)).

Samuel Rose, JP
Chief Officer
Cabinet Office

27 October 2017

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FINANCIAL STATEMENTS

FOR THE 2018 FINANCIAL YEAR ENDING 31 DECEMBER 2018
AND THE 2019 FINANCIAL YEAR ENDING 31 DECEMBER 2019

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CABINET OFFICE

12-Month Actual 2015/16	18-Month Forecast 2016/17	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2018	12-Month Budget 2019
7,747,982	4,936,248	Current Assets			
		Cash and cash equivalents	1	5,151,666	5,367,080
963,394	963,394	Marketable securities and deposits			
32,131	9,362	Trade receivables	2	963,394	963,394
0	0	Other receivables	2	9,362	9,362
0	0	Inventories	3	0	0
0	0	Investments	4	0	0
3,035	3,035	Prepayments	5	3,035	3,035
8,746,542	5,912,039	Total Current Assets		6,127,457	6,342,871
		Non-Current Assets			
0	0	Trade receivables	2	0	0
0	0	Other receivables	2	0	0
		Inventories	3		
		Investments	4		
		Prepayments	5		
16,073	16,073	Intangible Assets	6	(4,373)	(24,819)
989,063	1,352,063	Property, plant and equipment	6	1,242,091	1,132,123
1,005,136	1,368,136	Total Non-Current Assets		1,237,718	1,107,304
9,751,678	7,280,175	Total Assets		7,365,175	7,450,175
		Current Liabilities			
182,278	182,278	Trade payables	7	182,278	182,278
156,562	156,562	Other payables and accruals	7	156,562	156,562
5,121	5,121	Unearned revenue	8	5,121	5,121
205,384	205,384	Employee entitlements	9	205,384	205,384
2,834,503	0	Repayment of surplus		0	0
3,383,848	549,345	Total Current Liabilities		549,345	549,345
		Non-Current Liabilities			
		Trade payables	7		
		Other payables and accruals	7		
0	0	Unearned revenue	8		
0	0	Employee entitlements	9	0	0
0	0	Total Non-Current Liabilities		0	0
3,383,848	549,345	Total Liabilities		549,345	549,345
6,367,830	6,730,830	Net Assets		6,815,830	6,900,830
		NET WORTH			
9,336,673	10,465,042	Contributed capital		10,550,042	10,635,042
0	0	Other Reserves		0	0
185,850	185,850	Revaluation reserve		185,850	185,850
(3,154,693)	(3,920,062)	Accumulated surpluses/(deficits)		(3,920,062)	(3,920,062)
6,367,830	6,730,830	Total Net Worth		6,815,830	6,900,830

CABINET OFFICE

12-Month Actual 2015/16	18-Month Forecast 2016/17	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2018	12-Month Budget 2019
		Revenue			
7,365,423	13,142,074	Sale of goods and services	10	8,174,688	8,245,144
0	0	Investment revenue	11	0	0
0	0	Donations	12	0	0
0	0	Other revenue		0	0
7,365,423	13,142,074	Total Revenue		8,174,688	8,245,144
		Expenses			
4,728,733	9,075,033	Personnel costs	13	5,407,977	5,474,372
1,935,885	3,691,766	Supplies and consumables	14	2,551,293	2,555,358
159,866	357,259	Depreciation and Amortisation	6	215,418	215,414
0	0	Impairment of property, plant and equipment	6	0	0
0	0	Impairment of inventory	3	0	0
21,806	21,806	Litigation costs	15	0	0
0	0	Other expenses		0	0
(3,790)	(3,790)	Other Gains and Losses	16	0	0
6,842,500	13,142,074	Total Expenses		8,174,688	8,245,144
522,923	0	Surplus or (Deficit) for the period		0	0

CABINET OFFICE

12-Month Actual 2015/16	18-Month Forecast 2016/17	CASH FLOW STATEMENT	Note	12-Month Budget 2018	12-Month Budget 2019
		CASH FLOWS FROM OPERATING ACTIVITIES			
		<i>Receipts</i>			
6,096,700	11,217,000	Outputs to Cabinet		6,973,635	7,044,091
		Outputs to other government agencies		0	0
1,292,000	1,314,769	Sale of goods and services - third party		1,201,053	1,201,053
		Interest received		0	0
		Donations / Grants		0	0
		Other receipts		0	0
		<i>Payments</i>			
(3,472,000)	(9,080,043)	Personnel costs		(5,407,977)	(5,474,372)
(3,231,990)	(3,069,777)	Supplies and consumables		(2,551,199)	(2,555,358)
		Interest paid		0	0
		Other payments		0	0
684,710	381,949	Net cash flows from operating activities		215,512	215,414
		CASH FLOWS FROM INVESTING ACTIVITIES			
		Purchase of property, plant and equipment		(85,000)	(85,000)
		Proceeds from sale of property, plant and equipment		0	0
0	0	Net cash flows from investing activities		(85,000)	(85,000)
		CASH FLOWS FROM FINANCING ACTIVITIES			
	22,675	Equity Investment from Org 40		85,000	85,000
	(2,834,503)	Repayment of Surplus to Org 40		0	0
0	(2,811,828)	Net cash flows from financing activities		85,000	85,000
684,710	(2,429,879)	Net increase/(decrease) in cash and cash equivalents		215,512	215,414
7,063,272	7,366,033	Cash and cash equivalents at beginning of period		4,936,154	5,151,666
7,747,982	4,936,154	Cash and cash equivalents at end of period	1	5,151,666	5,367,080

CABINET OFFICE

**STATEMENT OF CHANGES IN NET WORTH
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2018
AND 31 DECEMBER 2019**

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2016 brought forward	9,336,673		185,850	(3,154,693)	6,367,830
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 30 June 2016	9,336,673	0	185,850	(3,154,693)	6,367,830
Changes in net worth for 2016/17					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Exchange differences on translating foreign operations					0
Equity Investment from Cabinet	1,128,369				1,128,369
Capital withdrawals by Cabinet				(765,369)	(765,369)
Dividends payable to Cabinet					0
Net revenue / expenses recognised directly in net worth	1,128,369	0	0	(765,369)	363,000
Surplus/(deficit)for the period 2016/17				(0)	(0)
Total recognised revenues and expenses for the period	1,128,369	0	0	(765,369)	363,000
Balance at 31 December 2017 carried forward	10,465,042	0	185,850	(3,920,062)	6,730,830
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2017 brought forward	10,465,042	0	185,850	(3,920,062)	6,730,830
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 31 December 2017	10,465,042	0	185,850	(3,920,062)	6,730,830
Changes in net worth for 2018					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Exchange differences on translating foreign operations					0
Equity Investment from Cabinet	85,000				85,000
Capital withdrawals by Cabinet	0				0
Dividends payable to Cabinet					0
Net revenue / expenses recognised directly in net worth	85,000	0	0	0	85,000
Surplus/(deficit)for the period 2018				0	0
Total recognised revenues and expenses for the period	85,000	0	0	0	85,000
Balance at 31 December 2018 carried forward	10,550,042	0	185,850	(3,920,062)	6,815,830

STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2018
AND 31 DECEMBER 2019

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2018 brought forward	10,550,042	0	185,850	(3,920,062)	6,815,830
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 31 December 2018	10,550,042	0	185,850	(3,920,062)	6,815,830
Changes in net worth for 2019					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Equity Investment from Cabinet	85,000				85,000
Capital withdrawals by Cabinet					0
Net revenue / expenses recognised directly in net worth	85,000	0	0	0	85,000
Surplus/(deficit)for the period 2019				0	0
Total recognised revenues and expenses for the period	85,000	0	0	0	85,000
Balance at 31 December 2019	10,635,042	0	185,850	(3,920,062)	6,900,830

STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These Forecast financial statements are for the *Cabinet Office*.

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 is currently no IPSAS, other authoritative pronouncements such as International Accounting Standards and United Kingdom reporting standards applicable to the public sector have been used. The measurement base applied is historical cost adjusted for revaluations of certain assets.

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 ended 31 December 2018 and 2019.

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.

NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and Cash Equivalents

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	Foreign Currency	Exchange Rate	12-Month Budget 2018	12-Month Budget 2019
400	400	Cash on hand (IRIS Confirmation Account/Petty Cash)	400	1	400	400
51,226	51,226	Cash in transit (IRIS Remittance Account)	51,226	1	51,226	51,226
6,807,571	1,495,837	CI\$ Operational Current Account held at Royal Bank of Canada	1,711,255	1	1,711,255	1,926,669
686,687	686,687	US\$ Operational Current Account held at Royal Bank of Canada	819,925	1	686,687	686,687
65,593	65,593	Payroll Current Account held at Royal Bank of Canada	65,593	1	65,593	65,593
136,505	136,505	Bank Accounts held at other financial institutions	136,505	1	136,505	136,505
0	2,500,000	Fixed Deposits held with Treasury (less than 90 days)	2,500,000	1	2,500,000	2,500,000
7,747,982	4,936,248	TOTAL			5,151,666	5,367,080

Note 2: Trade and Other Receivables

12-Month Actual 2015/16	18-Month Forecast 2016/17	Trade Receivables	12-Month Budget 2018	12-Month Budget 2019
1,787,548	1,787,548	Sale of goods and services	1,787,548	1,787,548
0	0	Outputs to Cabinet	0	0
0	0	Outputs to other government agencies	0	0
0	0	Other	0	0
(824,154)	(824,154)	Less: provision for doubtful debts	(824,154)	(824,154)
963,394	963,394	Total trade receivables	963,394	963,394

12-Month Actual 2015/16	18-Month Forecast 2016/17	Other Receivables	12-Month Budget 2018	12-Month Budget 2019
(92)	2,000	Advances (salary, Official Travel, etc)	2,000	2,000
7,362	7,362	Dishonoured cheques	7,362	7,362
0	0	Interest receivable	0	0
0	0	Loans	0	0
0	0	Interentity Due from	0	0
0	0	Other Non-Current Assets	0	0
24,861	0	Other	0	0
0	0	Less: provision for doubtful debts	0	0
32,131	9,362	Total other receivables	9,362	9,362

Note 5: Prepayments

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
3,035	3,035	Accrued Prepayments	3,035	3,035
0	0	Prepaid Insurance	0	0
		Other		
3,035	3,035	Total	3,035	3,035

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 July 2016	301,293	885,000	0	35,047	120,996	11,528	121,484	79,855	1,555,203
Additions			300,000		10,000		0	53,000	363,000
Disposals and Derecognition									0
Revaluation									0
Transfers									0
Balance as at 31 December 2017	301,293	885,000	300,000	35,047	130,996	11,528	121,484	132,855	1,918,203

	<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 2018	301,293	885,000	300,000	35,047	130,996	11,528	121,484	132,855	1,918,203
Additions	25,000			10,000	5,000		45,000		85,000
Disposals and Derecognition									0
Revaluation									0
Transfers									0
Balance as at 31 December 2018	326,293	885,000	300,000	45,047	135,996	11,528	166,484	132,855	2,003,203

Note 6: Property, Plant and Equipment (Continued)

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 2019	326,293	885,000	300,000	45,047	135,996	11,528	166,484	132,855	2,003,203
Additions	25,000			10,000	5,000		45,000		85,000
Disposals and Derecognition									0
Revaluation									0
Transfers									0
Balance as at 31 December 2019	351,293	885,000	300,000	55,047	140,996	11,528	211,484	132,855	2,088,203

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 July 2016	222,634	(185,850)	0	17,154	45,222	9,745	24,307	79,855	213,067
Transfers									0
Impairment Reserve 2016/17(closing balance)									0
Depreciation Expense 2016/17	53,485	185,850	0	2,537	31,137	535	79,529	0	353,073
Eliminate on Disposal or Derecognition 2016/17									0
Balance as at 31 December 2017	276,119	0	0	19,691	76,359	10,280	103,836	79,855	566,140

	<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 2018	276,119	0	0	19,691	76,359	10,280	103,836	79,855	566,140
Transfers						0			0
Impairment change 2018									0
Depreciation Expense 2018	61,994	45,525	0	13,676	20,758	0	53,019	0	194,972
Eliminate on Disposal or Derecognition 2018	0			0	0		0		0
Balance as at 31 December 2018	338,113	45,525	0	33,367	97,117	10,280	156,855	79,855	761,112

Note 6: Property, Plant and Equipment (Continued)

	<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 2019	338,113	45,525	0	33,367	97,117	10,280	156,855	79,855	761,112
Transfers					0		0		0
Impairment change 2019									0
Depreciation Expense 2019	61,994	45,525	0	13,671	20,759	0	53,019	0	194,968
Eliminate on Disposal or Derecognition 2019	0			0					0
Balance as at 31 December 2019	400,107	91,050	0	47,038	117,876	10,280	209,874	79,855	956,080

Net Book value 31 December 2017	25,174	885,000	300,000	15,356	54,637	1,248	17,648	53,000	1,352,063
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Net Book value 31 December 2018	(11,820)	839,475	300,000	11,680	38,879	1,248	9,629	53,000	1,242,091
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Net Book value 31 December 2019	(48,814)	793,950	300,000	8,009	23,120	1,248	1,610	53,000	1,132,123
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Note 7: Trade Payables, Other Payables and Accruals

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
182,278	182,278	Creditors	182,278	182,278
		Creditors Ministries/Portfolios		
		Creditors other government agencies		
0	0	Non-current Accounts payable	0	0
15,340	15,340	Payroll Deductions	15,340	15,340
0	0	Operating Lease	0	0
128,774	128,774	Accrued Expenses	128,774	128,774
		Accrued Expenses Ministries/Portfolios		
		Accrued Expenses other government agencies		
1,783	1,783	Inter-entity due to	1,783	1,783
0	0	Accrued Entity Interest	0	0
0	0	Provisions	0	0
10,665	10,665	Other payables	10,665	10,665
338,840	338,840	Total trade payables other payables and accruals	338,840	338,840

Note 8: Unearned Revenue

12-Month Actual 2015/16	18-Month Forecast 2016/17	Details	12-Month Budget 2018	12-Month Budget 2019
0	0	Rentals paid in advance	0	0
0	0	Immigration deposits	0	0
0	0	Customs deposits	0	0
0	0	Revenue deposits	0	0
5,121	5,121	Other unearned revenue	5,121	5,121
0	0	Non-current Unearned revenue	0	0
5,121	5,121	Total unearned revenue	5,121	5,121

Note 9: Employee Entitlements

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
60,037	60,037	Annual Leave	60,037	60,037
145,347	145,347	Retirement and long service leave	145,347	145,347
0	0	Accrued salaries	0	0
0	0	Travel	0	0
0	0	Pension	0	0
0	0	Other salary related entitlements	0	0
205,384	205,384	Total current portion	205,384	205,384
		<i>Non-current employee entitlements are represented by:</i>		
		Retirement and long service leave		
205,384	205,384	Total employee entitlements	205,384	205,384

Note 10: Sales of Goods and Services

12-Month Actual 2015/16	18-Month Forecast 2016/17	Revenue type	12-Month Budget 2018	12-Month Budget 2019
6,096,700	11,217,012	Outputs to Cabinet	6,973,635	7,044,091
0	0	Outputs to other government agencies	0	0
61,475	112,777	Fees and charges	74,000	74,000
1,203,829	1,808,866	General sales	1,127,053	1,127,053
430	430	Rentals	0	0
2,989	2,989	Other	0	0
7,365,423	13,142,074	Total sales of goods and services	8,174,688	8,245,144

Note 13: Personnel Costs

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
3,886,882	7,582,497	Salaries, wages and allowances	4,442,710	4,508,419
612,863	1,094,760	Health care	722,792	719,760
202,787	367,730	Pension	240,921	244,639
25,157	28,358	Leave	0	0
1,044	1,688	Other personnel related costs	1,554	1,554
4,728,733	9,075,033	Total Personnel Costs	5,407,977	5,474,372

Note 14: Supplies and Consumables

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
323,922	658,373	Supplies and Materials	278,288	278,288
877,838	1,793,444	Purchase of services	1,374,884	1,377,732
108,305	327,626	Lease of Property and Equipment	171,145	171,145
175,533	245,028	Utilities	167,615	167,615
24,260	96,965	General Insurance	6,512	6,512
35,510	74,526	Interdepartmental expenses	66,154	66,154
135,095	160,095	Travel and Subsistence	216,656	216,656
53,002	96,841	Recruitment and Training	104,507	105,724
202,420	238,868	Other	165,533	165,533
1,935,885	3,691,766	Total Supplies & consumables	2,551,293	2,555,358

Note 15: Litigation Cost

12-Month Actual 2015/16	18-Month Forecast 2016/17	Litigation Costs	12-Month Budget 2018	12-Month Budget 2019
21,806	21,806	Legal Fees	0	0
		Description		
21,806	21,806	Total Litigation cost	0	0

Note 16: Gains / (Losses)

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
1,921	1,921	Net (gain) / loss on disposal of property, plant and equipment	0	0
0	0	Gain/Loss on Derecognition of Assets	0	0
(5,711)	(5,711)	Net (gain) / loss on foreign exchange Transactions	0	0
(3,790)	(3,790)	Total gains/ (losses)	0	0

Note 18: Reconciliation of Net Cash Flows from Operating Activities to Surplus / (Deficit)

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
522,923	0	Surplus/(deficit) from ordinary activities	0	0
		Non-cash movements		
159,866	357,259	Depreciation expense	215,418	215,414
0	0	Impairment	0	0
1,921	1,921	(Gain)/losses on sale of property plant and equipment	0	0
		Changes in current assets and liabilities:		
		(Increase)/decrease in receivables - Other Government agencies		
		(Increase)/decrease in receivables - SAGC's		
		(Increase)/decrease in receivables - Other 3rd Party		
		Increase/(decrease) in payables - Other Government agencies		
		Increase/(decrease) in payables - SAGC's		
		Increase/(decrease) in payables - Other 3rd Party	94	
684,710	359,180	Net cash flows from operating activities	215,512	215,414

MINISTRY OF HEALTH, ENVIRONMENT, CULTURE AND HOUSING

BUDGET STATEMENTS

FOR THE 2018 FINANCIAL YEAR ENDING 31 DECEMBER 2018

AND THE 2019 FINANCIAL YEAR ENDING 31 DECEMBER 2019

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2017 REVISION)

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

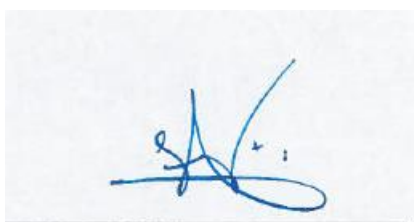
PART B: OUTPUT PERFORMANCE

5. Outputs to be Delivered

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE MINISTER

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2018 and 2019 financial years.



Honourable Dwayne Seymour, MLA, JP
Minister

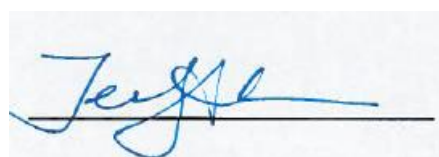
Ministry of Health, Environment, Culture and
Housing

27 October 2017

STATEMENT OF 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.



Jennifer Ahearn, JP
Chief Officer

Ministry of Health, Environment, Culture and
Housing

27 October 2017

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

The Ministry of Health, Environment, Culture and Housing (“the Ministry”) is responsible for a wide range of services critical to the well-being of the people of the Cayman Islands. The Ministry will ensure a healthy population through the development and implementation of strategic policies and legislation; it will ensure sustainable use of natural resources and the environment, as well as the development of the youth through innovative programs.

The departments/units under the Ministry include: Environmental Health, Health Regulatory Services, Mosquito Research and Control Unit, Counselling Services and Environment.

Department of Environmental Health

The Department of Environmental Health is responsible for a wide range of services that promote a healthy population and a clean safe environment for both visitors and residents alike.

Health Regulatory Services

The Health Regulatory Services will ensure that the provision of health insurance in the Cayman Islands is well regulated and that greater assistance is provided to the public in resolving complaints.

Through the Health Practice Commission, the Health Regulatory Services will provide supervision of the four Health Practice Councils, Policy Advice to the Ministry and regulate healthcare facilities.

Mosquito Research and Control Unit

To suppress mosquito populations so as to minimize discomfort from mosquito biting and protect residents and visitors from mosquito-borne diseases, and thereby to enhance the quality of life for people in the community and promote the economy of the Cayman Islands.

Department of Counselling Services

Provision of Individual, couples, family and group therapy to residents of the Cayman Islands requiring assistance with a variety of life challenges, Provision of Parenting and Family Programmes, Provision of intensive Substance Abuse Treatment including non-medical withdrawal management, primary residential treatment with a dual diagnosis component that will allow for the concurrent treatment of those suffering from a mental health disorder and a substance abuse disorder, and re-entry programme for adult males and females, provision of Driving under the Influence Programme, Public Awareness Initiatives, Provision of Policy Advice regarding treatment services and therapeutic interventions.

Department of Environment

The Department of Environment undertakes activities that fall within the broad categories of environmental management recommendations; sustainable development and environmental policy advice; environmental research, monitoring and assessment; marine protection services; public education and secretariat and permitting services for conservation boards and committees.

Scope of Activities

The scope of the Department's activities is as follows:

Solid Waste Section Functions:

- Solid Waste Education and Awareness - provide appropriate solid waste and recycling information and training to the public.
- Solid Waste Collection and Litter Control – performed twice weekly from all residential units and performed as per contractual obligation to all commercial, institutional, and industrial customers. Litter Collection – performed on all main streets
- Collection of Recyclable Material – from large generators of office paper and lead acid batteries, and from all public depots for aluminium cans.
- Waste Reduction / Recycling – processing of all collected recyclables and dropped off materials to produce and market baled office paper, baled aluminium cans, palletized lead acid batteries, and bulked waste oil.
- Waste Disposal – provide waste disposal facilities and appropriate operational strategies to ensure waste is safely deposited and adequately compacted.

Environmental Health Section Functions:

- Environmental Health Education and Awareness – provide appropriate public education on Environmental Health topics.
- Environmental Health Monitoring Services:
 - Conduct random and planned inspections of commercial premises requiring licenses by DEH or other affiliated government departments and Boards.
 - Monitoring of potentially hazardous sites and conducting some general health and safety inspections.
 - Inspection of premises for compliance to DEH standards such as gyms, salons, laundries etc. Provision of hygiene and safety training course for barbers and salons.
 - Provide inspections and follow-up of substantiated nuisances reported to DEH or observed during field inspections. Issuance of warning letters and abatement notices for compliance.
 - Provide inspection and monitoring service to public facilities such as pools and spas, cemeteries, parks, retirement homes and schools.
 - Housing Accommodations services – inspection and reporting on low income or socially deprived facilities and monitoring substandard facilities.
- Rodent Control – provision of surveillance and baiting service for infestation or preventative measures to government buildings, residential properties and some commercial premises; also manage de-ratting certifications.
- Meat and Other Food Safety and Hygiene – management of food premises, surveillance of food recalls and imported (frozen and chilled) foods, inspection of locally slaughtered animals, food-borne investigation and food safety training.
- Environmental Health Laboratory – provision of laboratory support for department's regulatory role. Conduct analysis and produce reports on drinking water, recreational water, waste oil, hazardous substances, government's institutions and sewage, as necessary.

- Environmental Engineering and Development Control – provide reviews, inspections and monitoring of plans submitted to the DEH by Planning Department and customers. Issue recommendations for certificate of occupancy and provide advice to customers.
- Cemetery Management – provide vault sales and long term planning for vault construction, cemetery expansion, acquisition, and development.
- Hazardous Waste and Emergency Response – provision of trained Hazmat personnel to assist in cleaning up or identification of a hazardous substance or incident.
- Services to Support the Ministry – provision of sound technical advice; review, research and produce reports on relevant matters; serve on Boards, Committees and generate quarterly and annual departmental reports.

Health Regulatory Services

The department's scope of business includes advising the Minister on any matter relating to health insurance and health practice, including advice on amendments to the Health Insurance Law, Health Practice Law and Regulations. The department investigates and resolves complaints and provides advice on fees to be paid by "Approved Insurers" to healthcare providers for healthcare benefits provided to compulsorily insured persons. It also has responsibility for the monitoring, assessment and regulation of premium rates charged by "Approved Insurers" for the Standard Health Insurance Contract, the collection of the Segregated Insurance Fund payments, the monitoring of the number of insured persons and the provision of a public education programme on the relevant legislations and functions of the department.

Through the Health Practice Commission the department will do the following:

- Register and Licensing of health care practitioners within their respective councils
- Inspection and certification of health care facilities for operation
- Collaborate with international and regional agencies to ensure that standards of professional practice are maintained by all licensed practitioners

Mosquito Research and Control Unit

- To conduct a range of mosquito control operations designed to prevent the hatching of mosquito eggs into aquatic stages, impede the emergence of adult mosquitoes from larval forms and to reduce the numbers of biting mosquitoes.
- To minimize the introduction of exotic disease-vector mosquitoes into the Cayman Islands, and prevent local outbreaks of mosquito-transmitted diseases.
- To employ a variety of non-chemical and chemical control techniques, and to maintain an active and innovative research program, to ensure that mosquito control in the Cayman Islands keeps up-to-date with scientific advances and current with the highest professional standards.

Customers and Location of Activities

Mosquito control services and disease prevention measures are provided to all residents and visitors in Grand Cayman, Cayman Brac and Little Cayman.

Scientific advice, recommendations and results of research findings are provided to the Ministry and Executive Council. Information is provided to Government Departments, general public and news media. Research results are provided to overseas scientists, scientific journals and international bodies as appropriate.

Department of Counselling Services

- Individual, Couples, Family and Group Therapy
- Provision of individual, group and family therapy to adolescents, in order to modify or change substance misuse, criminal offending and other at-risk behaviours.
- Intensive primary residential gender-specific treatment programmes to address substance abuse, with a dual diagnosis component that will allow for the concurrent treatment of those suffering from a mental health disorder and a substance abuse disorder.
- Extended programmes to offer continued therapeutic services and support to clients completing the residential programme that require a longer treatment stay.
- Treatment services to participants in Drug Rehabilitation Court.
- Provision of Family Programmes designed to enhance parenting skills and build more nurturing, supportive and stable families.
- Family Intervention and Victim Advocacy
- Provision of psycho-educational and experiential parenting programmes to support the personal, social and/or life-skills growth of young parents.
- Public Awareness Campaigns, workshops, presentations, media events, and training sessions designed to strengthen families, increase skills to deal with interpersonal challenges, and contribute to the prevention of larger systemic problems such as child abuse and neglect, domestic violence, crime, drug abuse, and the breakdown of familial and wider community systems.
- DUI programme – six-week psycho-educational group designed to increase knowledge and awareness around effects of alcohol, and its effect on driving.
- Assessments and reports provided to the Conditional Release Board, Summary Courts and HM Prison Services.

Department of Environment

- Environmental policy advice
- Environmental assessment services and environmental management advice
- Administration of environmental legislation
- Conservation and management of marine species and habitats
- Conservation and management of terrestrial species and habitats
- Marine oil spill response

2. STRATEGIC OWNERSHIP GOALS

The Ministry is committed to ensuring quality health care for the people of the Cayman Islands and will continue to embrace its guiding principle: “improved health and well-being for all”. The Key Strategic Ownership Goals for the Ministry of Health, Environment, Culture and Housing in the 2018 and 2019 financial years are as follows:

Department of Environmental Health

- Ensure that financial reporting and monitoring systems are developed to assist the organization in providing greater value for money with a cost containment focus.
- Establishment of relevant training programs and succession plans for the advancement of Caymanians within the Department.
- Encouragement of a performance based organization that appreciates and rewards exceptional work.
- Further develop and enhance the food hygiene and safety programs to improve standards at establishments and institutions.
- Expand environmental health programs in the districts to improve the existing sanitary conditions including rodent control.
- Enhance provision of value added services for the department’s internal and external customers.
- Upgrade the existing departmental fleet of vehicles and equipment to improve service and meet contractual obligations.
- Continue facilitating the process for the most appropriate Comprehensive Integrated solid waste management and Waste-to-Energy facility for Grand Cayman and the Sister Islands.
- Expand environmental health educational and promotional programs to students and the public to enable them to do their part in controlling or eliminating environmental health nuisances, risks, and diseases through behavior modification and civic pride.
- Facilitate the promulgation of a new Environmental Health Law (EHL) and Regulations to effectively manage environmental health functions, inclusive of food safety, solid waste management, recycling, and waste to energy facilities.
- Reorganize and improve the solid waste management operations in Grand Cayman, Cayman Brac and Little Cayman to improve efficiency and reduce risks.
- Develop environmental health engineering fact sheets and provide updated guidelines for swimming pools and other areas of development.
- Complete the design and functionality of the department’s website to enable it to ‘be live’ with relevant information and data for public access;.
- Continue to upgrade the department’s laboratory and information system to enable it to become certified to international standards.

Health Regulatory Services

- To maintain a public education campaign on health insurance in the Cayman Islands.
- To resolve disputed complaints and queries arising from the provision of health insurance.
- To carry out the regulatory functions of the Health Insurance Commission as prescribed under the law and regulations.
- To effectively collect the Segregated Insurance Fund payment and monitor the number of insured persons in the Cayman Islands.
- Expansion of the facility registration process to include inspection.s
- Ensure public access to information regarding all registered healthcare practitioners.
- Development of new and strengthening of present links with international counterparties.

Mosquito Research and Control Unit

- To improve the efficiency and effectiveness of MRCU through a restructuring of the organization.
- Reduce the abundance of Aedes aegypti mosquitoes by implementing a sterile male release program based on the Oxitec RIDL genetically modified mosquito.
- Prevent Chikungunya, Zika and Dengue from becoming endemic on the islands. To minimize the number of local cases by effective mosquito control.
- Develop and implement a public education programme to enhance the effectiveness of the Department's overall mosquito control strategy by improving public awareness of the issues surrounding mosquito control and encouraging the involvement of the general public in particular control methods.
- Research and develop control methods targeting Grassland Mosquitoes.
- Continue to improve application efficiency by applied research in the area of spray droplet dynamics.
- Minimize the impact of Zika virus in the Cayman Islands

Department of Counselling Services

- The continued expansion of family programs that will assist parents in the Cayman Islands to develop positive and effective parenting skills.
- Delivery of family programme for children ages 6-11 who are engaging in aggressive, anti-social behavior and/or have come into contact with authority figures at school or in the community. The programme is designed to teach effective emotion regulation and self-control, decreased aggression, enhance the child's success in school, reduce parental distress and increase parental competency and ultimately delay or reduce their involvement with the criminal justice system.
- The introduction of a dual diagnosis component in the residential treatment programme at Caribbean Haven Residential Centre that will allow for the concurrent treatment of those suffering from a mental health disorder and a substance abuse disorder.
- The continued enhancement and expansion of family therapy services to broaden the range of services available to those residents of our community who may be struggling with issues such as trauma, grief, depression and anxiety, and substance abuse.
- Enhanced provision of services to the Drug Rehabilitation Court.
- Expanded service provision in Cayman Brac to more adequately meet demand for therapeutic services.

Department of Environment

- 2018 Key Strategic Ownership Goals include:
 - Increase protection of marine and terrestrial habitats;
 - Enhance capacity
 - Sustainable Development Unit
 - Cayman Brac
 - Address threat of alien invasive species
 - Continue implementation of National Conservation Law
- 2019 Key Strategic Ownership Goals include:
 - Address threat of feral animal populations
 - Enhance capacity
 - Terrestrial Resources Unit
 - Endangered Species Trade and Transport Law
 - Enforcement
 - Continue implementation of the National Conservation Law

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for Ministry of Health, Environment, Culture and Housing for the years ending 31 December 2018 and 31 December 2019 are as follows:

FINANCIAL PERFORMANCE MEASURE	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
REVENUE FROM CABINET	27,390	30,234	24,634
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES, GOVERNMENT COMPANIES	66	66	99
REVENUE FROM OTHERS	3,845	3,950	4,061
OPERATING REVENUE	31,301	34,251	28,794
OPERATING EXPENSES	30,928	33,869	27,570
OPERATING SURPLUS/DEFICIT	372	382	1,250
NET WORTH	54,995	72,083	43,725
CASH FLOWS FROM OPERATING ACTIVITIES	1,876	(510)	11,157
CASH FLOWS FROM INVESTING ACTIVITIES	(10,900)	(11,549)	16,705
CASH FLOWS FROM FINANCING ACTIVITIES	10,900	11,549	(16,705)
CHANGE IN CASH BALANCES	1,876	(510)	11,157

FINANCIAL PERFORMANCE RATIO	2018 1 Jan to 31 Dec 2018 %	2019 1 Jan to 31 Dec 2019 %	2016/17 18-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	3:1	4:1	3:1
TOTAL ASSETS : TOTAL LIABILITIES	8:1	12:1	7:1

MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	185	189	183
STAFF TURNOVER (%) MANAGERS PROFESSIONAL AND TECHNICAL STAFF CLERICAL AND LABOURER STAFF			
AVERAGE LENGTH OF SERVICE (NUMBER OF YEARS IN CURRENT POSITION) MANAGERS PROFESSIONAL AND TECHNICAL STAFF CLERICAL AND LABOURER STAFF			
CHANGES TO PERSONNEL MANAGEMENT SYSTEM			

PHYSICAL CAPITAL MEASURES	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
VALUE OF TOTAL ASSETS	62,831	78,995	50,899
ASSET REPLACEMENTS : TOTAL ASSETS			
BOOK VALUE OF ASSETS : INITIAL COST OF THOSE ASSETS			
DEPRECIATION : CASH FLOW ON ASSET PURCHASES			
CHANGES TO ASSET MANAGEMENT POLICIES			

MAJOR <u>NEW</u> ENTITY CAPITAL EXPENDITURES FOR THE YEAR	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
Ministry of Health, Environment, Culture and Housing (Admin)			
Long Term Residential Mental Health Facility (LTRMHF)	5,000	8,000	2,500
Recycling and Compost Equipment (Bins and Balers, Mulcher and Window Turner)			600
Household Waste Recycling Centre (HWRC)			1,488
Land acquisition – Integrated Solid Waste Management System (ISWMS)			6,500
Integrated Solid Waste Management System (ISWMS) – including Landfill Remediation	5,900	8,705	-
Health Services Authority – Various	-	-	1,642
Cayman Islands National Museum – Support Facility	-	-	240
CINICO – Prior Year outstanding billings	-	-	600
National Gallery – refurbishment of premises	-	-	72
Cayman National Cultural Foundation – Ms. Lassie's House	-	-	50
National Housing Development Trust Debt Servicing	2,889	9,267	-
Cemetery Vaults (DEH)	200	350	100
TOTAL	13,988	26,322	13,792

MAJOR ENTTY CAPITAL EXPENDITURE COMMENCED BUT NOT COMPLETED IN PREVIOUS YEARS	ANTICIPATED PROJECT STATUS AT 1 JANUARY 2018
Long Term Residential Mental Health Facility (LTRMHF)	Outline Business Case completed
Integrated Solid Waste Management System (ISWMS)	Selection of preferred bidder

RISK MANAGEMENT

KEY RISK FACED BY THE PORTFOLIO	CHANGE IN STATUS FROM 2016/17	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Closure of Approved Insurer(s)	Number of Approved Insurers reduced	Work with other approved insurers to ensure adequate health insurance coverage is provided	
Turnover of Staff	Reduction of staff	Reevaluate duties of existing staff	
Lack of good working relationship of Board and Councils	N/A	Clarity of roles, responsibilities and good communication	
Inadequate Funding	N/A	Possibly cut services and staff	
Loss of key Personnel	No Change	Cross-training of staff to avoid loss of time if someone left employment.	Unquantifiable
Loss of fixed/capital assets, due to natural disasters	No change	Insurance coverage under Risk Management Implementing disaster preparedness procedures	Unquantifiable
Lack of qualified/skilled persons within the local labor force to fill key positions within the Ministry and Departments	No change	Attempts to cross train and further develop incumbent staff. Ministry and/or Department(s) may have to look to the foreign labor market for certain suitable staff	Unquantifiable
Work related injuries to persons	No change	Training and implementation of safety standards for heavy equipment machinery and workforce personnel	Unquantifiable
Control failure due to insecticide resistance.	No change	Monitor mosquito population for development of resistance	Unquantifiable
Loss of MRCU Pilot	No change	Employ two pilots or make arrangements for locum pilot	Unquantifiable
Failure of Aircraft Engine or Airframe	No change	Regular aircraft maintenance and periodic overhaul.	Unquantifiable
Damage to buildings by natural disasters, fire, flooding, natural deterioration and burglary or vandalism	No change	Maintain older buildings as funding permits. Keep security systems operational	Unquantifiable
Work related injuries to persons	No change	Training and implementation of safety standards for heavy equipment machinery and workforce personnel.	Unquantifiable

RISK MANAGEMENT (CONTINUED)

Public liability due to the nature of activities of the Department of Environmental Health,	No change	Adequate insurance coverage Implement driver-training courses. Disciplinary action for staff not demonstrating due care. Appropriate training in operation of vehicle or equipment to reduce Operational misuse.	
Required reporting from EVMAS Garbage fee system or IRIS and associated data	No change	Continued implementation of required audit recommendations to improve reporting capabilities of DEH Garbage fee system	
Natural Disaster leading to loss of assets or curtailed operations	No change		
Insufficient funding to complete Capital Development requirements.	No change		
Inappropriate or untimely repair and maintenance on the vehicles and equipment due to aging fleet	No change		
Lack and loss of trained staff	No change	Formulation of succession plan for key staff, including understudy programs. Use acting appointments to ensure staff are exposed to different roles	
Inadequate office accommodations for TCC and FRC	No change	Funding earmarked to support relocation of offices in 2018 and 2019	

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
EQUITY INVESTMENT FROM CABINET	10,900	16,705	11,088
CAPITAL (EQUITY) WITHDRAWAL BY CABINET FROM THE CABINET OFFICE			

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PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

MHE 1	Administrative Services for the Minister		
DESCRIPTION The provision of administrative services for the Minister and Cabinet including: <ul style="list-style-type: none">• Production of cabinet papers and notes• Production of speeches and statements required by the Minister• Production of answers to parliamentary questions• Replies to correspondence• Initiate and research information for press releases and Public Service announcements			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of hours of administrative services• Number of cabinet papers and notes produced• Number of speeches, statements and any other information requested by the minister• Number of responses to parliamentary questions• Number of press releases and Public Service announcements• Number of statements for press briefings	5,250-6,000 30-40 30-40 1-5 5-10 2-3	5,250-6,750 30-40 30-40 1-5 5-10 2-3	5,250 30 40 3 6 2
QUALITY <ul style="list-style-type: none">• All information subject to internal peer review• Cabinet papers and notes are accurate and meet Cabinet guidelines• Accurate, easily understood and appropriate:<ul style="list-style-type: none">○ Speeches and statements○ Responses to parliamentary questions○ Correspondence○ Press releases○ Public service announcements• Delivery of clear, appropriate and timely information for media	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS <ul style="list-style-type: none">• Cabinet papers and notes submitted to Cabinet Office by Wednesday to be placed on the agenda of the following week• Speeches and statements finalised no later than two days prior to due date• Responses to parliamentary questions submitted to minister within ten working days of receipt• Replies to correspondence marked “urgent” completed within three working days of receipt. Routine replies to correspondence completed within seven working days• Press releases and Public Service announcements to be initiated and background information dispatched to GIS no later than three working days after request is received• Press briefings and other briefing notes are prepared within time period stipulated by Honourable Minister/Chief Officer	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	\$1,404,727	\$2,181,324	\$1,023,165
RELATED BROAD OUTCOME: Ensuring Caymanians Benefit from a Healthy Environment			

MHE 2	Development of Legislation		
DESCRIPTION Provision of original and revised drafting instructions for revision or creation of the following laws: <ul style="list-style-type: none">• Cancer Registry Law• Human Tissue Transplant Regulations• Pharmacy Law and Regulations• Mental Health Regulations			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of drafting instructions or commentary prepared• Number of bills sent to Cabinet for approval• Number of bills sent to the Legislative Assembly for approval	3-5 2-5 1-3	3-7 2-5 1-3	3 3 1
QUALITY <ul style="list-style-type: none">• Research and review current information to inform process of recommending revision to Laws• Provide clear, accurate and relevant drafting instructions and comments for the above Bills• Drafting instructions subject to peer review and signed off by the Chief Officer• Legislative Counsel rate instructions and comments as clear and relevant	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS Drafting instructions and commentary submitted to Legislative Counsel within timelines stipulated by the Honourable Minister	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$741,708	\$1,137,367	\$531,129
RELATED BROAD OUTCOME: Ensuring Caymanians Benefit from a Healthy Environment			

MHE 3	Policy Advice to the Minister of Health, Environment, Culture and Housing		
DESCRIPTION Conduct research and a review of services to provide policy advice to the Minister of Health and Culture and Cabinet on the following: <ul style="list-style-type: none">• Health• Environment• Culture			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of hours of policy advice Policy papers on: <ul style="list-style-type: none">• Health• Health Insurance• Environment• National Cultural Policy• Others (as required)	3,500-3,750 6-10	3,500-4,000 6-10	3,200 6-10
QUALITY <ul style="list-style-type: none">• Research and review relevant information prior to completing policy to ensure accuracy and clarity, relevance to stakeholders, and consistency with objectives• Drafting of policy statements subject to review of Deputy Chief Officer and signed off by the Chief Officer	100% 100%	100% 100%	100% 100%
TIMELINESS All policy papers will be completed within timelines stipulated by the Honourable Minister	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$1,122,981	\$1,708,135	\$819,432
RELATED BROAD OUTCOME: Ensuring Caymanians Benefit from a Healthy Environment			

MHE 7	Monitor the Performance of Statutory Authorities, Government Companies and Non-Governmental Organisations		
DESCRIPTION			
Monitor and review the delivery of outputs for: <ul style="list-style-type: none">Statutory Authorities (Health Services Authority, Cayman Islands National Museum, National Gallery and Cayman National Culture Foundation)Cultural Organisations			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of Purchase AgreementsNumber of Ownership AgreementsCollate Annual ReportsNumber of payment transactionsMeetings attended	10-16 4-6 2 100-150 20-36	10-16 4-6 2 100-200 20-36	9 4 1 100 20
QUALITY <ul style="list-style-type: none">Purchase agreements to contain quantity, quality, cost and timeliness measures to meet standards specified in the Public Management and Finance Law (2017 Revision)Ownership agreements to conform to approved scope of business and financial parameters in accordance with the Public Management and Finance Law (2017 Revision)Satisfaction of the Minister that the material incorporates and accurately reflects the agreed performanceManage payments to ensure they are supported by evidence of output deliveryReports are accurate, relevant and submitted within agreed timelines	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
TIMELINESS <ul style="list-style-type: none">Purchase Agreements/Ownerships are finalized within specified deadlineReports submitted on or before the 10th working day after the end of the quarterPayment process in accordance with timeline specified in the Purchase Agreement	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$424,587	\$647,176	\$378,189
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

EVH 1	Environmental Health Education and Promotion		
DESCRIPTION			
Environmental health awareness and promotion to the public and government			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of school visits / promotions	30-35	30-35	0
• Number of educational lectures	4-6	4-6	5
• Number of production of brochures	4-6	4-6	3
• Number of promo functions / fairs	8-10	8-10	4
• Number of media promotions	35-45	35-45	30
• Number of Environmental Health education packages distributed	8,000-10,000	8,000-10,000	7,000-9,000
QUALITY			
• School visits, programs and promotions to meet internal peer review standards for format, accuracy, and comprehensiveness	95-100%	95-100%	95-100%
• Positive feedback from client surveys	80-90%	80-90%	80-90%
• The promotional brochures/ functions/ fairs content and presentation to meet Department of Environmental Health standards	95-100%	95-100%	95-100%
• Media promotions to be in accordance with Government Information Service (GIS) format and meet accepted procedural standards	95-100%	95-100%	95-100%
TIMELINESS			
• School visits/promotions and lectures to be conducted as scheduled	95-100%	95-100%	95-100%
• Feedback survey form issued at end of school visit/promotion/lecture	90%	90%	90%
• Brochures to be printed and available for distribution (At time of event)	95-100%	95-100%	95-100%
• Promotions and fairs to be attended on time	95-100%	95-100%	95-100%
• Media releases are to be prepared and sent for approval promptly on the event	95-100%	95-100%	95-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$119,387	\$120,072	\$172,983
RELATED BROAD OUTCOME:			
Ensuring Caymanians Benefit from a Healthy Environment			

EVH 5	Waste Disposal		
DESCRIPTION			
Management of landfills including disposal of biomedical and hazardous waste			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of landfills managed	3	3	3
• Total waste managed at the landfills (tonnes)	80,000-100,000	85,000-105,000	147,160
• Total infectious waste incinerated / managed (tonnes)	275-300	280-305	455
• Island-wide clean-up campaign	1	1	1
QUALITY			
• Percentage of waste (tonnes) managed complying with applicable regulations and environmental/industry standards	95-100%	95-100%	95-100%
• Infectious waste incinerated to applicable environmental/industry standards	95-100%	95-100%	95-100%
TIMELINESS			
• Six operating days per week on Grand Cayman	90-95%	90-95%	90-95%
• Infectious waste incinerated within 24-48 hours	95-100%	95-100%	95-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$2,217,921	\$2,328,384	\$2,458,575
RELATED BROAD OUTCOME:			
Ensuring Caymanians Benefit from a Healthy Environment			

Note 1: The total cost of supplying this output in fiscal 2018 is \$2,285,421. However, the receipt of \$13,500 from third parties and \$54,000 from other agency revenues reduce the cost to Cabinet to \$2,217,921.

Note 2: The total cost of supplying this output in fiscal 2019 is \$2,395,884. However, the receipt of \$13,500 from third parties and \$54,000 from other agency revenues reduce the cost to Cabinet to \$2,328,384.

EVH 8	Rodent Control		
DESCRIPTION			
Rodent control services including de-ratting certifications			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of rodent control inspections of government buildings	150-250	150-250	185
• Number of routine control inspections of residential properties	800-1,200	800-1,200	1,220
• Number of commercial and institutional properties baited	10-20	10-20	9
• Number of response to rodent control requests/complaints	600-800	600-800	1,612
• Number of de-ratting certificate inspections	2-5	2-5	0
• Number of leaflets on rodent control issued	800-1,200	800-1,200	1,900
QUALITY			
• Maintain surveillance and baiting of buildings/properties (residential, commercial, institutional) in accordance with the Department of Environmental health standards	100%	100%	100%
• Responses meeting departmental standards	95-100%	95-100%	95-100%
• De-ratting certificate issued in accordance with International Standards and Public Health Law	100%	100%	100%
• Printed leaflets to be clear, concise and informative in compliance with departmental standards	100%	100%	100%
TIMELINESS			
• Properties for surveillance / baiting that meet the departmental and/or customer schedule	100%	100%	100%
• Responses to complaints/requests which meet the following standards: Emergency (High) - within 24 hours; Medium Priority - within 72 hours; Low Priority – within 120 hours	95-100%	95-100%	95-100%
• De-ratting certificates issued within one day of inspection (provided they passed)	100%	100%	100%
• Printed leaflets available for immediate distribution	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$273,329	\$289,538	\$436,671
RELATED BROAD OUTCOME:			
Ensuring Caymanians Benefit from a Healthy Environment			

EVH 9	Food and Safety and Hygiene Surveillance		
DESCRIPTION Inspection and surveillance of food establishments including food recalls, food-borne illnesses, local meat inspections and training of food handlers			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of food handlers training course	40-50	40-50	87
• Number of food handlers trained	600-800	600-800	1,449
• Number of inspections of food establishments	1,400-1,700	1,400-1,700	2,400
• Number of inspections of imported containers	1,500-1,800	1,500-1,800	2,439
• Number of special food condemnation inspections	30-40	30-40	64
• Number of local meat slaughter inspection	1,500-2,500	1,500-2,500	4,150
• Number of procurement of sample	150-200	150-200	194
• Number of food related complaints investigated	15-20	15-20	51
• Number of food-borne illness investigations	3-6	3-6	2
• Number of food advice reports	3-6	3-6	0
• Number of food recall surveillance	350-450	350-450	633
QUALITY			
• Training in compliance with internal peer review standards for format, accuracy, and comprehensiveness by departmental standards	95-100%	95-100%	95-100%
• Measured by positive food handlers customer satisfaction survey	90-100%	90-100%	90-100%
• Percentage of inspections, condemnations and investigations conducted in accordance with the Public Health Law and departmental guidelines	95-100%	95-100%	95-100%
• Percentage of food and water samples collected and managed in accordance with acceptable laboratory standards	95-100%	95-100%	95-100%
• Percentage of substantiated food related complaints resolved	95-100%	95-100%	95-100%
• Food advice to be clear, comprehensive, and technical in compliance with departmental standards	95-100%	95-100%	95-100%
• Percentage of food recalls acted on based on official recalls by the United States Department of Agriculture or other appropriate authority	95-100%	95-100%	95-100%
TIMELINESS			
• Food handlers training to be held at least monthly during February to November	95-100%	95-100%	95-100%
• Inspections, and condemnations conducted as scheduled or on demand	95-100%	95-100%	95-100%
• Percentage of investigations and complaints response: eight hours for hospital referrals; 24 hours for high risk; 72 hours for all other complaints	95-100%	95-100%	95-100%
• Samples collected and delivered to laboratory standards. (Grand Cayman –within 6 hours/ Sister Islands no more than 24hours)	95-100%	95-100%	95-100%
• Food recalls surveillance conducted at least weekly	95-100%	95-100%	95-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$521,269	\$527,023	\$704,970
RELATED BROAD OUTCOME:			
Ensuring Caymanians Benefit from a Healthy Environment			

Note: The total cost of supplying this output in fiscal 2018 is \$532,069. However, the receipt of \$10,800 from third party revenue reduces the cost to Cabinet to \$521,269. The total cost of supplying this output in fiscal 2019 is \$537,823. However, the receipt of \$10,800 from third party revenue reduces the cost to Cabinet to \$527,023.

EVH 10	Environmental Health Laboratory Services		
DESCRIPTION			
Microbiological and chemical analytical services such as analysis of drinking water, recreational water and food samples including air and noise assessments			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of potable water samples analysed and reported on	900-1,000	900-1,000	975
• Number of recreational water samples analysed and reported on	250-300	250-300	271
• Number of dialysis water samples analysed	50-60	50-60	54
• Number of food safety samples analysed and reported on	135-165	135-165	146
• Number of special projects samples analysed	40-50	40-50	43
• Number of training and seminars delivered and presented	6-8	6-8	4
• Number of indoor air quality assessments conducted and reported	30-40	30-40	33
• Number of used oil samples conducted	800-900	800-900	578
• Number of identification of unknown chemicals containers	25-30	25-30	0
QUALITY			
• Samples analysed/conducted in accordance with established international/acceptable laboratory standards	95-100%	95-100%	95-100%
• Reports reviewed for accuracy, consistency, and readability and signed off by the Supervising Officer	95-100%	95-100%	95-100%
• Training and seminars in compliance with internal peer review for format, accuracy and departmental standards	95-100%	95-100%	95-100%
• Air and noise assessments complying with acceptable scientific protocols	95-100%	95-100%	95-100%
• Unknown chemicals analysed in accordance with internationally acceptable laboratory standards and without incident	95-100%	95-100%	95-100%
TIMELINESS			
• Reports which are ready within: 72 hours for drinking water and seven days for all other tests	95-100%	95-100%	95-100%
• Training and seminars to be conducted as scheduled	95-100%	95-100%	95-100%
• Air quality and noise assessments conducted as scheduled between clients	95-100%	95-100%	95-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$544,391	\$650,251	\$708,218
RELATED BROAD OUTCOME:			
Ensuring Caymanians Benefit from a Healthy Environment			

Note: The total cost of supplying this output in fiscal 2018 is \$551,091. However, the receipt of \$6,700 from third party revenue reduces the cost to Cabinet to \$544,391. The total cost of supplying this output in fiscal 2019 is \$656,951. However, the receipt of \$6,700 from third party revenue reduces the cost to Cabinet to \$650,251.

EVH 11	Development and Engineering Control		
DESCRIPTION			
Development and engineering services including environmental health impacts of projects, review of plans and recommending certificate of occupancy; housing and related accommodations, also cemetery management and capacity planning			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Reports on plan review applications	250-250	250-250	385
• Inspections and reports for Certificate of Occupancy (CO)	75-100	75-100	34
• Engineering advice and reports	125-150	125-150	267
• Engineering monitoring	125-150	125-150	133
• Number of new vaults inspected	100-120	100-120	124
• Number of other cemetery works / projects	1-3	1-3	19
• Number of cemetery capacity reports	1-3	1-3	2
• Construction of vaults to maintain cemetery capacity	100-120	100-120	124
• Number of cemetery vaults prepared prior to burial	0	0	86
QUALITY			
• Reports and inspections which meet internal peer review standards for accuracy, relevance and adherence to applicable laws and standards	95-100%	95-100%	95-100%
• Engineering advice and reports to be in compliance with internationally acceptable codes and standards including local laws	95-100%	95-100%	95-100%
• Field work and construction meeting internal review and acceptable departmental standards for compliance	95-100%	95-100%	95-100%
• Capacity reports meeting terms of reference and other predetermined acceptable standards	95-100%	95-100%	95-100%
TIMELINESS			
• Reports (plans review and Certificate of Occupancy) completed within two weeks	95-100%	95-100%	95-100%
• Minimum of three days for final Inspection of construction projects	95-100%	95-100%	95-100%
• Other reports which are completed within seven days after completion of the investigation/research	95-100%	95-100%	95-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$236,201	\$251,805	\$355,091
RELATED BROAD OUTCOME:			
Ensuring Caymanians Benefit from a Healthy Environment			

Note: The total cost of supplying this output in fiscal 2018 is \$373,201. However, the receipt of \$125,000 from third parties and \$12,000 from other agency revenues reduce the cost to Cabinet to \$236,201. The total cost of supplying this output in fiscal 2019 is \$388,805. However, the receipt of \$125,000 from third parties and \$12,000 from other agency revenues reduce the cost to Cabinet to \$251,805.

EVH 14	Hazardous Waste and Emergency Management		
DESCRIPTION			
Development and engineering services including environmental health impacts of projects, review of plans and recommending certificate of occupancy; housing and related accommodations, also cemetery management and capacity planning			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of responses to all hazardous material incidents	1-3	1-3	9
• Number of disaster management responses	2-3	2-3	2
• Number of Inspections and reports of potentially hazardous sites	5-7	5-7	6
• Number of response drills	3-4	3-4	3
• Shipment of hazardous waste products (gallons)	10,000-15,000	10,000-15,000	12,000
• Number of identification of unknown chemicals containers	0	0	25
QUALITY			
• Responses and drills which are appropriately conducted and assessed by peer review which will consider human and environmental safety	95-100%	95-100%	95-100%
• The ability to respond promptly to a storm, hurricane or other event based on national and departmental plans	90-100%	90-100%	90-100%
• Reports meeting internal standards for accuracy, relevance and adherence to applicable standards	90%	90%	90%
• Hazardous waste products shipped complying with external vendor standards	95-100%	95-100%	95-100%
• Unknown chemicals analysed in accordance with internationally acceptable laboratory standards and without incident	0%	0%	95-100%
TIMELINESS			
• Activate the pre-hurricane response plan before the event as outlined in the departmental document and along with national plans	95-100%	95-100%	95-100%
• Conduct drills and training before the start of the hurricane season	95-100%	95-100%	95-100%
• Responses within 6-8 hours of receiving notification of a hazardous material spill or situation	95-100%	95-100%	95-100%
• Identification of unknown chemicals and shipment of hazardous wastes to be undertaken as scheduled by the laboratory	0%	0%	95-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$144,100	\$145,587	\$230,345
RELATED BROAD OUTCOME:			
Ensuring Caymanians Benefit from a Healthy Environment			

EVH 15	Ministerial Servicing to the Minister of Health, Environment, Culture and Housing		
DESCRIPTION			
Provide support services and policy advice by means of reports, briefing notes, speeches and replies to Parliamentary questions and correspondence to the Minister and Cabinet on Boards and Committees			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of replies to parliamentary questions	3-5	3-5	1
• Number of correspondence	75-80	75-80	115
• Number of speeches and briefing notes	10-15	10-15	6
• Number of technical reports	4-6	4-6	2
• Number of Boards / Committees served on and supported	4-6	4-6	9
• Number of meetings and hearings attended	25-30	25-30	29
• Number of capacity planning reports	2-3	2-3	0
• Number of monthly, quarterly, annual reports	12-14	12-14	27
QUALITY			
• Parliamentary questions properly researched, meeting format, accurate and submitted by deadlines	100%	100%	100%
• Correspondence and speeches/briefings complying with predetermined standards including accuracy, comprehension, and appropriateness	100%	100%	100%
• Technical and capacity reports meeting terms of reference and other predetermined acceptable standards	100%	100%	100%
• Representation on committees/boards based on relevant expertise	100%	100%	100%
• Meetings and hearings in compliance with predetermined standards	100%	100%	100%
TIMELINESS			
• Written questions or requests from Cabinet, Legislative Assembly, or Minister prepared and presented by the due date	100%	100%	100%
• Reports, speeches, briefings and Correspondence to Ministry by agreed deadline	100%	100%	100%
• Meetings/hearings/committees attended as scheduled	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$107,156	\$109,128	\$161,339
RELATED BROAD OUTCOME:			
Ensuring Caymanians Benefit from a Healthy Environment			

EVH 17	Environmental Health Monitoring Services		
DESCRIPTION			
Provision of services such as, statutory nuisance monitoring and enforcements, occupational hygiene and safety services, surveillance inspections and monitoring; control of pollution from sources; and protection of public premises			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of monitoring inspections of premises	2,000-3,000	2,000-3,000	4,750
• Number of complaints investigated	700-800	700-800	1,452
• Number of training courses	10-12	10-12	20
• Number of operatives trained	100-150	100-150	249
• Number of procurement of water samples	600-800	600-800	1422
• Number of public housing and accommodation reports	5-7	5-7	6
• Number of reports and correspondence	800-1,200	800-1,200	2,177
• Number of abatement notices served	30-50	30-50	1,283
• Number of briefs to Legal Department	2-3	2-3	0
QUALITY			
• Investigations and reports which meet internal peer review standards for accuracy, relevance and adherence to applicable standards	90-100%	90-100%	90-100%
• Investigations, training courses and reports which are appropriately conducted and reviewed for accuracy, relevance and adherence to applicable standards	90-100%	90-100%	90-100%
• Fieldwork and correspondence meeting internal peer review, which will consider format, accuracy, and relevance	90-100%	90-100%	90-100%
• Food and water samples collected and managed in accordance with acceptable laboratory standards	90-100%	90-100%	90-100%
• Complaint investigations, letters, and correspondence assessed by peer review for accuracy, relevance and adherence to applicable laws and standards	90-100%	90-100%	90-100%
• Abatement notices served in accordance with the Public Health Laws	90-100%	90-100%	90-100%
• Briefs to the legal department that complies with proper format, accuracy and complies with departmental standards	90-100%	90-100%	90-100%
TIMELINESS			
• Responses to complaints within allotted period: High-risk complaints within 24 hours; Medium risk within 72 hours; Low risk, within 120 hours	90-100%	90-100%	90-100%
• Reports which are completed within seven days after completion of the investigation	90-100%	90 -100%	90-100%
• Scheduled inspections performed on time	90-100%	90-100%	90-100%
• Samples collected and delivered to laboratory standards	90-100%	90-100%	90-100%
• High risk complaint investigations within 24 hours; medium risk investigated within 72 hours; and low risk within 120 hours	90-100%	90-100%	90-100%
• Letters and briefings completed and mailed within one week	90-100%	90-100%	90-100%
• Abatement Notices served within 2 - 3 days of investigation	90-100%	90-100%	90-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$394,094	\$420,608	\$506,751
RELATED BROAD OUTCOME:			
Ensuring Caymanians Benefit from a Healthy Environment			

EVH 18	Collection and Disposal of Waste and Litter Control		
DESCRIPTION			
Collection of all solid waste materials and the provision and maintenance of roadside litter control programme			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Tons of waste collected from commercial and residential properties	40,000-60,000	45,000-65,000	59,000
• Miles of street receiving litter collection	4,000-6,000	4,000-6,000	4,300
• Number of container or grab truck services provided	150-200	150-200	213
• Number of community related services managed	50-60	50-60	60
• Number of cemetery vaults prepared prior to burial	60-80	60-80	135
QUALITY			
• Collection of solid waste is in accordance to International standards	95-100%	95-100%	95-100%
• Comply with contracted obligations	95-100%	95-100%	95-100%
TIMELINESS			
• Once per week as per current residential collection scheduled	90-95%	90-95%	90-95%
• Time containers delivered as scheduled	90-95%	90-95%	90-95%
• Service all containers as per contracted obligations	90-95%	90-95%	90-95%
• Service community related locations as scheduled	90-95%	90-95%	90-95%
• Service litter collection areas as scheduled	90-95%	90-95%	90-95%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$1,884,626	\$1,897,014	\$4,772,670
RELATED BROAD OUTCOME:			
Ensuring Caymanians Benefit from a Healthy Environment			

Note 1: The total cost of supplying this output in fiscal 2018 is \$4,229,926. However, the receipt of \$2,345,300 from third party revenue reduces the cost to Cabinet to \$1,884,626. The total cost of supplying this output in fiscal 2019 is \$4,332,989. However, the receipt of \$2,435,975 from third party revenue reduces the cost to Cabinet to \$1,897,014.

HRB 9	Certification of Health Care Facilities		
DESCRIPTION <ul style="list-style-type: none">• Provision of certificates• Assessment of applications• Inspection of facilities (conduct inspections)• Prepare and produce reports• Meetings with the Heath Practice Commission Board• Presentations to the Health Practice Commission Board			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of certificates issued• Number of reports to the Health Practice Commission Board• Number of On-site Inspections• Number of Clinical Trial Certificates issued	45-75 50-75 6-12 1-5	45-75 50-75 6-12 1-5	45-75 20-40 6-14 1-5
QUALITY <ul style="list-style-type: none">• Certificates issued in accordance with the legislation• Reports completed by the appointed inspector and carried out according to established policies and procedures• Reports clearly set out inspection findings and submitted to the Registrar and Health Practice Board• Reports signed off by the Registrar and Director	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS <ul style="list-style-type: none">• Certificates issued 20 working days after approval by the Health Practice Commission Board• Reports produced 15 working days after the date of inspection	100% 100%	100% 100%	100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$83,992	\$89,711	\$133,382
RELATED BROAD OUTCOME: Access to Quality, Affordable Healthcare			

HRB 10	Health Insurance Complaints Resolution		
DESCRIPTION <ul style="list-style-type: none">Review, investigate and resolve complaints and inquiries received by the Health Insurance CommissionIssuance of letters / noticesPreparation and production of reports			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of reportsNumber of letters/ notices	6-10 1,700-2,100	6-10 1,800-2,200	6-14 1,600-1,900
QUALITY <ul style="list-style-type: none">Reports are done in accordance with the Health Insurance Commission’s policy and proceduresReports are accurate, relevant and completed by inspectorsReports are signed off by the Superintendent of Health Insurance prior to submission the Health Practice Commission BoardLetters / notices are done in accordance with the Health Insurance Commission’s policy and procedures	100%	100%	100%
TIMELINESS <ul style="list-style-type: none">A written notice will be provided to the complainant on all outstanding complaints within 180 working days of the receipt of the initial complaintReports are submitted to the Superintendent of Health Insurance within 30 working days of the date of the initial complaintLetters will be provided 21 working days after the complaint has been received	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$325,740	\$333,081	\$406,017
RELATED BROAD OUTCOME: Access to Quality, Affordable Healthcare			

HRB 11	Administer the Segregated Insurance Fund and the Number of Insured Persons		
DESCRIPTION <ul style="list-style-type: none">Collection of Segregated Insurance Fund PaymentsDeposit of Segregated Insurance Fund PaymentsReview reports on the Number of Insured PersonsPreparation of Segregated Insurance Fund financial statements			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of receipts issued to approved insurersNumber of reports on the number of insured personsNumber of financial statements produced	95-110 12 1	95-110 12 1	95-110 16 1
QUALITY <ul style="list-style-type: none">Receipts generated for payments must be accurate and processed based on approved policy and procedures and in accordance with the legislationReports on the number of insured persons must be accurate and relevantFinancial statements must be prepared in accordance the legislation	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS <ul style="list-style-type: none">Receipts will be issued in accordance with approved policy and proceduresReports on the number of insured persons are submitted the Superintendent of Health Insurance and Minister of Health at least once per month.Financial statements to be delivered to the office of the Auditor General within the agreed timeframe	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$111,069	\$114,017	\$166,607
RELATED BROAD OUTCOME: Access to Quality, Affordable Healthcare			

HRB 12	Public Education Campaign – Health Insurance		
DESCRIPTION			
<ul style="list-style-type: none">• Ensure stakeholder awareness of the roles and responsibilities of the Health Insurance Commission (HIC)• Updates to the Health Insurance Commission’s website• Make presentations to stakeholders• Attend meetings with stakeholders			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">• Number of publications (pamphlets) disseminated• Number of presentations delivered• Number of website updates• Number of meetings attended	40-50 4-8 6-8 8-14	40-50 4-8 6-8 8-14	40-50 4-8 6-8 8-14
QUALITY			
<ul style="list-style-type: none">• All disseminated information will be in compliance with Health Insurance legislation, clear and written in layman’s language• All presentations will be done based on current updates• All website updates must be accurate and based on current information	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS			
<ul style="list-style-type: none">• Dissemination of information- monthly• Meetings- monthly	100% 100%	100% 100%	100% 100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$51,726	\$53,798	\$73,985
RELATED BROAD OUTCOME:			
Ensuring Caymanians Benefit from a Healthy Environment			

HRB 13	Enforcement of Health Insurance Legislation		
DESCRIPTION			
<ul style="list-style-type: none">Preparation and production of reportsPreparation of case files and submission to the Legal departmentCourt appearancesInvestigations of all unresolved complaints received by the department stakeholders			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Number of investigations conductedNumber of reports to the Health Insurance Commission BoardNumber of case files prepared and submitted to Legal Department for Prosecution	20-24 6-10 1-5	20-24 6-10 1-5	20-24 6-10 1-5
QUALITY			
<ul style="list-style-type: none">Reports are current, accurate and relevantReports will be signed off by the assigned inspector and Superintendent of Health InsuranceCase files submitted to the Legal Department will be accurate and relevant	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS			
Case files will be submitted to Legal Department within 120 working days of the initial complaints	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$122,531	\$125,745	\$145,661
RELATED BROAD OUTCOME:			
Ensuring Caymanians Benefit from a Healthy Environment			

HRB 14	Registration and Licensing of Health Care Practitioners		
DESCRIPTION <ul style="list-style-type: none">Collect application and registration feesAssess and process practitioner applications for the four councils- Medical and Dental Council, Nursing and Midwifery Council, Council of Professions Allied with Medicine and PharmacySubmission of applications to councilsMaintain practitioner filesIssue certificates			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of Registration Certificates issued: <ul style="list-style-type: none">Medical and Dental CouncilNursing and Midwifery CouncilCouncil of Professions Allied with MedicinePharmacy Number of Practicing Licences issued: <ul style="list-style-type: none">Medical and Dental CouncilNursing and Midwifery CouncilCouncil of Professions Allied with MedicinePharmacyNumber of letters of Good Standing produced	80-90 80-90 30-50 2-8	80-90 80-90 30-50 2-8	80-90 80-90 30-50 2-8
QUALITY <ul style="list-style-type: none">Certificates issued in accordance with legislation.All certificates signed by the RegistrarLetters/ correspondences are done in accordance with the approved policy and procedures and issued 10 working days after Council meeting	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS <ul style="list-style-type: none">Certificates will be issued 30 working days after the Councils have approved the applicationReceipts will be issued in accordance with approved policy and proceduresLetters/correspondences	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$320,957	\$347,445	\$326,319
RELATED BROAD OUTCOME: Access to Quality, Affordable Healthcare			

HRB 15	Policy Advice and Reports to the Health Insurance Commission Board and Ministry			
DESCRIPTION				
<ul style="list-style-type: none">Contributions to cabinet papersProduction of papers, reports, statements and responses to questions and replies to correspondenceReview and research legislation				
MEASURES		2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY				
<ul style="list-style-type: none">Number of contributions to cabinet papers		1-3	1-3	1-3
<ul style="list-style-type: none">Number of papers, reports, speeches, statements, responses to questions and replies to correspondence		5-10	5-10	5-10
<ul style="list-style-type: none">Number of minutes produced		9-11	9-11	9-11
<ul style="list-style-type: none">Number of recommendations to amend legislation		1-3	1-3	1-3
QUALITY				
<ul style="list-style-type: none">Contributions, reports, papers and statements must be clear, accurate, current and provided within required deadlines		100%	100%	100%
<ul style="list-style-type: none">Information must be suitably researched, benchmarked and supported by industry standards.		100%	100%	100%
<ul style="list-style-type: none">Provide clear, accurate and relevant information for the amendments of legislation		100%	100%	100%
<ul style="list-style-type: none">All reports, papers, speeches will be reviewed and signed off by the head of department		100%	100%	100%
TIMELINESS				
<ul style="list-style-type: none">All contributions, reports, papers, statements will be given within the agreed timeframe		100%	100%	100%
<ul style="list-style-type: none">Recommendations on amendments to legislation will be delivered within the agreed timeframe		100%	100%	100%
LOCATION				
Cayman Islands		100%	100%	100%
COST		\$259,087	\$281,151	\$392,997
RELATED BROAD OUTCOME:				
Access to Quality, Affordable Healthcare				

HRB 16	Advice and Support to the Health Practice Commission Board, Councils and Ministry		
DESCRIPTION			
<ul style="list-style-type: none">Review and research legislationProvision of administrative services to the Board and CouncilsProduction of papers, reports, statements, responses to questions and replies to correspondence			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Number of research reports/papers outlining amendments to legislationNumber of minutes producedNumber of papers, reports, statements, responses to questions and replies to correspondence	1-3 40-60 1,100 -1,600	1-3 40-60 1,100 -1,600	1-3 40-60 1,100 -1,600
QUALITY			
<ul style="list-style-type: none">Provide clear, accurate, relevant and current information for amendments to legislationMinutes must be clear, accurate and provided within required deadlinesAll reports, papers, statements and responses to questions must be researched, benchmarked and submitted within required deadlines	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS			
<ul style="list-style-type: none">All reports/ papers will be delivered within the agreed timeframeAll minutes will be produced within 20 working days of the board meeting.	100% 100%	100% 100%	100% 100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$23,426	\$24,273	\$31,037
RELATED BROAD OUTCOME:			
Access to Quality, Affordable Healthcare			

HRB 17	On-site Inspections		
DESCRIPTION			
On-site inspections of stakeholders			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of on-site inspections	9-12	9-12	9-18
• Number of reports produced	6-10	6-10	6-10
QUALITY			
• On-site inspections and investigations are carried out based on approved policies and procedures	100%	100%	100%
• Reports are current, accurate and relevant	100%	100%	100%
• Reports will be signed off by the assigned inspector and Superintendent of Health Insurance	100%	100%	100%
TIMELINESS			
• Report on findings is submitted to the Superintendent of Health Insurance within 21 working days of the date that the on-site inspection was conducted	100%	100%	100%
• Report on findings is provided to the Board, and/or other relevant parties within 45 working days of the date that the on-site inspection was conducted	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$53,967	\$56,066	\$70,130
RELATED BROAD OUTCOME:			
Access to Quality, Affordable Healthcare			

HRB 18	Public Education Campaign – Health Practice Commission			
DESCRIPTION				
<ul style="list-style-type: none">• Updates to the Health Practice Commission’s website• Make presentations to stakeholders• Attend meetings with stakeholders				
MEASURES		2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY				
<ul style="list-style-type: none">• Number of presentations delivered		3-6	3-6	3-6
<ul style="list-style-type: none">• Number of website updates (bi-monthly)		6-8	6-8	6-8
<ul style="list-style-type: none">• Number of meetings attended		4-6	4-6	4-6
QUALITY				
<ul style="list-style-type: none">• All presentations done based on current updates		100%	100%	100%
<ul style="list-style-type: none">• All website updates must be accurate and based on current information		100%	100%	100%
TIMELINESS				
Meetings – quarterly		100%	100%	100%
LOCATION				
Cayman Islands		100%	100%	100%
COST		\$15,785	\$16,713	\$19,134
RELATED BROAD OUTCOME:				
Access to Quality, Affordable Healthcare				

MRC 3	Larviciding Programme to Control Mosquitoes		
DESCRIPTION			
Maintain the capability to carry out a larviciding programme to control swamp-breeding mosquitoes.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Maintain the capability to apply larvicide to swamp breeding sites (aerial and ground based) up to the following levels: <ul style="list-style-type: none">Aerial treatments (acres)Ground Treatments (acres)	30,000-40,000 150-200	30,000-40,000 150-200	50,000 220
QUALITY Applications conform to the Operations Manual and other relevant guidelines	100%	100%	100%
TIMELINESS <ul style="list-style-type: none">Ongoing throughout period. Provide capability to make larvicide applications at any time, as environmental conditions requireApplications completed within departmental timescale	100% 100%	100% 100%	100% 100%
LOCATION Grand Cayman, Cayman Brac (no aerial applications Cayman Brac)	100%	100%	100%
COST	\$2,745,947	\$2,434,203	\$3,534,759
RELATED BROAD OUTCOME:			
Ensuring Caymanians Benefit from a Healthy Environment			

MRC 4	Adulticiding Programme to Control Mosquitoes		
DESCRIPTION Maintain the capability to carry out an adulticiding programme to control swamp-breeding mosquitoes.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Maintain capability to carry out adulticide operations against mosquitoes (aerial and ground based) up to the following levels: <ul style="list-style-type: none">Aerial applications (Acres)Ground Applications (Acres)	500,000-800,000 200,000-300,000	500,000-800,000 200,000-300,000	1,400,000 458,729
QUALITY Applications conform to the Operations Manual and other relevant guidelines	100%	100%	100%
TIMELINESS <ul style="list-style-type: none">Ongoing throughout period. Provide capability to make larvicide applications at any time, as environmental conditions requireApplications completed within departmental timescale	100%	100%	100%
LOCATION Grand Cayman, Cayman Brac, Little Cayman; No aerial applications in Cayman Brac or Little Cayman	100%	100%	100%
COST	\$2,356,813	\$1,963,263	\$2,936,282
RELATED BROAD OUTCOME: Ensuring Caymanians Benefit from a Healthy Environment			

MRC 8	Mosquito Control Call-Out Service		
DESCRIPTION			
Mosquito control call-out service			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
Number of call-out requests	200-250	200-250	450
QUALITY			
Call-out requests responded to and mosquito complaint resolved	100%	100%	100%
TIMELINESS			
Respond to call-out requests within 24 hours	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	\$75,529	\$46,308	\$81,620
RELATED BROAD OUTCOME:			
Ensuring Caymanians Benefit from a Healthy Environment			

MRC 11	Scientific Advice on Mosquito Matters		
DESCRIPTION			
Provision of advice to Ministers, Government Departments, and others, on matters regarding mosquito control, related scientific matters, and the Mosquito Research and Control Law and Regulations			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
Number of times Scientific advice given to Ministry	10-25	10-25	25
QUALITY			
Call-out requests responded to and mosquito complaint resolved	100%	100%	100%
TIMELINESS			
Respond to call-out requests within 24 hours	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$121,411	\$106,523	\$160,263
RELATED BROAD OUTCOME:			
Ensuring Caymanians Benefit from a Healthy Environment			

MRC 12	Mosquito Control Education Programme		
DESCRIPTION			
Provide education programme to promote awareness of mosquito control methods and public safety			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of visits / presentations	2-4	2-4	10
• Number of press releases	2-5	2-5	10
QUALITY			
• Visits/presentations carried out by qualified personnel	100%	100%	100%
• Press releases completed to departmental standards	100%	100%	100%
TIMELINESS			
Completed according to departmental schedule	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	\$22,333	\$26,781	\$58,233
RELATED BROAD OUTCOME:			
The Best Education Opportunities for All Our Children			

MRC 14	Non-Chemical Control of Mosquitoes		
DESCRIPTION			
Programme to control swamp-breeding mosquitoes by non-chemical (physical and biological) means, including the annual hatch and strand programme			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Hectares of canalized swamp maintained	1,500	1,500	2,250
• Hectares of swamp flooded and drained	2	2	2
QUALITY			
Operations to be completed with supervisor sign-off and in compliance with the operational plan	100%	100%	100%
TIMELINESS			
• Service provided throughout period, five days per week	100%	100%	100%
• Operations completed within timescale set by supervisor	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	\$232,830	\$172,947	\$220,047
RELATED BROAD OUTCOME:			
Ensuring Caymanians Benefit from a Healthy Environment			

MRC 15	Disease Prevention and Control		
DESCRIPTION			
Programme to reduce the number of disease vector mosquitoes, monitor populations of these species, and prevent the importation of disease-carrying mosquitoes.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Number of ovipots collectedYards SurveyedNumber of treatments of arriving aircrafts, vessels, vehicles and containers	5,000-6,000 40,000-50,000 50	5,000-6,000 40,000-50,000 50	8,400 90,000 150
QUALITY			
Operations to conform with Operations Manual Guidelines	100%	100%	100%
TIMELINESS			
<ul style="list-style-type: none">Provide service throughout year, as requiredOperations completed within timelines set by Supervisor	100% 100%	100% 100%	100% 100%
LOCATION			
Grand Cayman, Cayman Brac, and Little Cayman (disinfection of containers only)	100%	100%	100%
COST	\$1,877,341	\$2,808,174	\$2,622,296
RELATED BROAD OUTCOME:			
Ensuring Caymanians Benefit from a Healthy Environment			

DCS 15	Individual, Couples, Family and Group Therapy		
DESCRIPTION Provision of Individual, couples, family and group therapy to residents of Grand Cayman requiring assistance with a variety of life challenges including: <ul style="list-style-type: none">• Drug and Alcohol Issues/Co-occurring disorders• Family and Relationship Problems/Issues related to personal growth and development			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of intake hours offered• Number of crisis intervention hours offered• Number of clinical sessions offered• Number of hours of group therapy offered	1,300-1,400 1,300-1,400 3,000-3,100 500-550	1,300-1,400 1,300-1,400 3,000-3,100 500-550	2,000 2,100 4,400 750
QUALITY <ul style="list-style-type: none">• Percentage of clients who report improvement in life areas during the course of treatment• Sessions conducted by skilled and qualified staff• Treatment informed by individualized treatment plan developed in collaboration with client	60-100% 100% 85-100%	60-100% 100% 85-100%	60-100% 100% 85-100%
TIMELINESS <ul style="list-style-type: none">• Intake sessions provided each week on a walk-in basis at The Counselling Centre• Individual sessions offered Monday to Friday as scheduled with clients with the exception of statutory holidays• Group sessions available during evening and daytime hours, Monday through Friday	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION <ul style="list-style-type: none">• Grand Cayman• The Counselling Centre• HMP Northward, Fairbanks – Intake and Group sessions only	100% 100% 100%	100% 100% 100%	100% 100% 100%
COST	\$432,146	\$435,697	\$600,000
RELATED BROAD OUTCOMES: <ul style="list-style-type: none">• Stronger Communities and Support for the Most Vulnerable• Reducing Crime and the Fear of Crime			

DCS 16	Clinical Assessments and Reports		
DESCRIPTION			
Comprehensive clinical assessments completed, and assessment and progress reports prepared to identify treatment goals and track clients progress in treatment			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of clinical profiles (assessments)	450-500	450-500	500
• Number of reports	625-650	625-650	600
QUALITY			
• Clinical assessments and reports completed by skilled and qualified staff	100%	100%	100%
• Clinical assessments and reports reviewed by senior management prior to distribution	90-100%	90-100%	95%
• Discharge summaries completed on every case closed	90-100%	90-100%	90%
TIMELINESS			
Clinical profiles generated within five working days of first session after intake	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
• The Counselling Centre	100%	100%	100%
• Caribbean Haven Residential Centre	100%	100%	100%
COST	\$226,815	\$231,261	\$400,000
RELATED BROAD OUTCOMES:			
• Stronger Communities and Support for the Most Vulnerable			
• Reducing Crime and the Fear of Crime			

DCS 17	Driving Under the Influence Programme			
DESCRIPTION				
Provision of six-session Driving Under the Influence (DUI) Programme to court-referred clients resident in the Cayman Islands				
MEASURES		2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY				
• Number of DUI Programme placements offered		125	125	175
• Number of reports completed		125	125	145
QUALITY				
• Increase in knowledge and awareness of programme graduates around effects of alcohol use in general and the impact of alcohol use on driving ability specifically		75-100%	75-100%	85%
• Programme delivered by trained staff		100%	100%	100%
• Reports sent to Court on each client completing the programme re: participation and recommendations for further treatment if appropriate		100%	100%	100%
TIMELINESS				
Comprehensive programme offered on a rotational basis throughout the year to address referrals from Court.		100%	100%	100%
LOCATION				
The Counselling Centre		100%	100%	100%
COST		\$104,373	\$108,871	\$120,000
RELATED BROAD OUTCOMES:				
• Reducing Crime and the Fear of Crime				
• Stronger Communities and Support for the Most Vulnerable				

DCS 18	Male Residential Substance Abuse Treatment Programme		
DESCRIPTION			
Gender-specific programme for males age 18 years and over providing individualised residential substance abuse treatment within a therapeutic setting			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
Minimum number of residential placements for men provided within the treatment programme	216	216	324
QUALITY			
• Collaborative treatment plan developed with client stating individualised treatment goals in client’s own language	90-100%	90-100%	95%
• Assessment of progress completed on each client prior to transition from each stage of the programme	90-100%	90-100%	95%
• Discharge summaries completed for every client upon discharge	90-100%	90-100%	95%
TIMELINESS			
• Client oriented to residential treatment rules and expectations prior to transition from orientation stage	90-100%	90-100%	90-100%
• Support team development initiated for each client prior to completion of treatment	90-100%	90-100%	90-100%
• Discharge summaries completed for every client within 3 days of discharge/completion	90-100%	90-100%	90-100%
LOCATION			
Caribbean Haven Residential Centre - Grand Cayman	100%	100%	100%
COST	\$510,491	\$519,533	\$655,000
RELATED BROAD OUTCOMES:			
• Stronger Communities and Support for the Most Vulnerable			
• Reducing Crime and the Fear of Crime			

DCS 19	Public Awareness Initiatives		
DESCRIPTION Organize, deliver and/or participate in public awareness campaigns, media appearances or events that raise awareness on topics such as domestic abuse, gender violence, teen pregnancy prevention, parenting and gender socialization issues, drug and alcohol issues, co-occurring disorders and other relevant topics. Public Awareness Campaigns include Honouring Women Month, Clothesline Project, 16 Days of Activism Against Gender Violence, Recovery Month etc.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY • Number of public awareness campaigns • Number of media events • Number of newsletters produced and distributed • Number of other public relation events participated in to raise awareness	6-10 50-60 12 9-10	6-10 50-60 12 9-10	15 60 18 15
QUALITY • Accurate and relevant information is provided by qualified and trained professionals • Public awareness campaigns utilise various mediums	100% 100%	100% 100%	100% 100%
TIMELINESS • Newsletter published monthly • Public Awareness Campaigns throughout the year	100% 100%	100% 100%	100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$96,617	\$103,012	\$225,000
RELATED BROAD OUTCOMES: • Stronger Communities and Support for the Most Vulnerable • Reducing Crime and the Fear of Crime			

DCS 22	Female Residential Substance Abuse Treatment Programme			
DESCRIPTION				
Gender-specific programme for females age 18 years and over providing individualised residential substance abuse treatment within a therapeutic setting				
MEASURES		2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY				
Minimum number of residential placements for women provided within the treatment programme		72	72	72
QUALITY				
• Collaborative treatment plan developed with client stating individualised treatment goals in client’s own language.		90-100%	90-100%	90%
• Assessment of progress completed on each client prior to transition from each stage of the programme.		90-100%	90-100%	90%
• Discharge summaries completed for every client upon discharge.		90-100%	90-100%	90%
TIMELINESS				
• Client oriented to residential treatment rules and expectations prior to transition from orientation stage		90-100%	90-100%	90%
• Support team development initiated for each client prior to completion of treatment		90-100%	90-100%	90%
• Discharge summaries completed for every client within 3 days of discharge/completion		90-100%	90-100%	90%
LOCATION				
Caribbean Haven Residential Centre - Grand Cayman		100%	100%	100%
COST		\$381,754	\$391,100	\$430,000
RELATED BROAD OUTCOMES:				
• Stronger Communities and Support for the Most Vulnerable				
• Reducing Crime and the Fear of Crime				

DCS 24	Treatment Services to Participants in Drug Rehabilitation Court		
DESCRIPTION			
Provision of treatment services to offenders referred by the Drug Rehabilitation Court (DRC)			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Minimum number of intake hours offered to DRC clients	75-80	75-80	75-80
• Number of clinical sessions offered to DRC clients	315-325	315-325	315-325
• Number of DRC pre-court conferences attended	50-52	50-52	50-52
• Number of screenings for WMU	20-30	20-30	20-30
• Number of clinical assessments and reports completed for DRC	145-155	145-155	145-155
QUALITY			
• Percentage of clients who report improvement in life areas during the course of treatment	60-100%	60-100%	70%
• Individualized treatment plans developed in conjunction with client as evidenced by client’s signature	85-100%	85-100%	85%
TIMELINESS			
• Intake sessions offered to DRC clients on a weekly basis	100%	100%	100%
• Weekly attendance at DRC pre-court conferences	90-100%	90-100%	95%
LOCATION			
• The Counselling Centre – Grand Cayman	100%	100%	100%
• Caribbean Haven Residential Centre	100%	100%	100%
COST	\$228,714	\$235,679	\$450,000
RELATED BROAD OUTCOMES:			
• Stronger Communities and Support for the Most Vulnerable			
• Reducing Crime and the Fear of Crime			

DCS 26	Policy Advice to the Minister of Health, Environment, Culture and Housing		
DESCRIPTION			
Policy Advice on matters pertaining to the provision of treatment services and therapeutic interventions, including responses to parliamentary questions, cabinet papers and speaking notes			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Reports, written or verbal, responses and advice provided to the Ministry	3-5	3-5	7
• Number of meetings attended	15-18	15-18	19
• Number of parliamentary questions, cabinet papers and speaking notes drafted	3-5	3-5	5
QUALITY			
Information provided based on research and best practice guidelines	100%	100%	100%
TIMELINESS			
Advice provided in accordance with agreed deadlines with the Ministry	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	\$77,738	\$80,256	\$165,000
RELATED BROAD OUTCOMES:			
• Stronger Communities and Support for the Most Vulnerable			
• Reducing Crime and the Fear of Crime			

DCS 27	Family Programmes		
DESCRIPTION <ul style="list-style-type: none">Provision of Family Skills Programmes designed to enhance parenting skills and build more nurturing, supportive and stable familiesFacilitation of Family Skills Sessions to provide access to on-going support and interventions for families			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of Family Skills Programmes offeredNumber of Family Skills Sessions offeredNumber of parent coaching sessions offered	5-6 12-15 650-700	5-6 12-15 650-700	4 15 750
QUALITY <ul style="list-style-type: none">Support groups and psycho-educational programmes provided by trained and qualified professionalsNumber of participants who rate satisfaction with programme three or higher on a scale of 1-5Percentage of parents who showed improvement in one or more parenting constructs	100% 80-100% 60-80%	100% 80-100% 60-80%	100% 80% 75%
TIMELINESS <ul style="list-style-type: none">Family Skills Programmes offered throughout the yearFamily Skills Sessions offered monthlyParent coaching sessions offered throughout the year	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION <ul style="list-style-type: none">The Family Resource CentreGrand Cayman and Cayman Brac	100% 100%	100% 100%	100% 100%
COST	\$225,687	\$238,173	\$340,000
RELATED BROAD OUTCOMES: <ul style="list-style-type: none">Stronger Communities and Support for the Most VulnerableReducing Crime and the Fear of Crime			

DCS 28	Workshops and Presentations		
DESCRIPTION Delivery of education via workshops and presentations aimed at empowering, educating and increasing the skills of participants on topics such as healthy relationships, violence prevention, drug and alcohol issues, co-occurring disorders, and gender socialisation issues			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of workshops offeredNumber of presentations offered	15-20 30-35	15-20 30-35	30 40
QUALITY <ul style="list-style-type: none">Workshops or presentations are delivered by qualified professionalsParticipants who rate workshop or presentation 3 or higher on a scale of 1-5	100% 80-100%	100% 80-100%	100% 100%
TIMELINESS Workshops and Presentations offered throughout the year	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$159,975	\$165,090	\$230,000
RELATED BROAD OUTCOMES: <ul style="list-style-type: none">Stronger Communities and Support for the Most VulnerableReducing Crime and the Fear of Crime			

DCS 29	Family Intervention and Victim Advocacy		
DESCRIPTION			
<ul style="list-style-type: none">Crisis intervention and assessment of the needs of victims of family violence to ensure appropriate referrals to community resources, and emotional support and guidance to victims throughout various stagesReferral of individuals/families to appropriate community resourcesFacilitation of the Domestic Violence Intervention Training Programme (DVITP) for Police Officers, Social Workers and other front line professionalsCoordination of the Legal Befriender Service			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Minimum number of hours of crisis and family intervention services offered	975-1,020	975-1,020	1,450
<ul style="list-style-type: none">Number of DVITP training sessions facilitated	3-5	3-5	5
<ul style="list-style-type: none">Number of coordinated sessions of Legal Befriender Service	95-100	95-100	150
<ul style="list-style-type: none">Number of Child protection training sessions (including darkness to light trainings, Child Protection Unit training)	30-35	30-35	30
QUALITY			
<ul style="list-style-type: none">Family and crisis intervention services and referrals provided on a standardised schedule by qualified and supervised professionals	100%	100%	100%
<ul style="list-style-type: none">DVITP provided by qualified, trained facilitators who receive supervision	80-100%	80-100%	100%
<ul style="list-style-type: none">Darkness to Light is provided by qualified, trained facilitators.	100%	100%	100%
<ul style="list-style-type: none">Advice delivered by qualified attorneys	100%	100%	100%
TIMELINESS			
<ul style="list-style-type: none">Legal Befriender service offered weekly	100%	100%	100%
<ul style="list-style-type: none">Crisis and Family Intervention services offered daily	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$159,517	\$165,348	\$220,000
RELATED BROAD OUTCOMES:			
<ul style="list-style-type: none">Stronger Communities and Support for the Most VulnerableReducing Crime and the Fear of Crime			

DCS 31	Community Based Treatment Services for Adolescents		
DESCRIPTION Provision of community based treatment services for adolescents who require individual, group and family therapy in order to modify or change substance misuse, criminal offending and other at-risk behaviours			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of clinical sessions offeredNumber of hours of group sessions offered	450-500 40-50	450-500 40-50	625 70
QUALITY <ul style="list-style-type: none">Sessions conducted by skilled and qualified staffTreatment informed by individualised treatment plan developed in collaboration with clients	100% 85-100%	100% 85-100%	100% 85-100%
TIMELINESS Initial appointment offered within ten working days of completed intake	80-100%	80-100%	80-100%
LOCATION The Counselling Centre, Grand Cayman	100%	100%	100%
COST	\$269,331	\$273,899	\$250,000
RELATED BROAD OUTCOMES: <ul style="list-style-type: none">Stronger Communities and Support for the Most VulnerableReducing Crime and the Fear of Crime			

DCS 32	Services for Young Parents		
DESCRIPTION			
<ul style="list-style-type: none">Provision of psycho-educational and experiential parent programme to support the personal, social and/or life-skills growth of young parentsFamilial intervention to facilitate basic baby care and child well-being			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Minimum number of placements offered to young parents	80	80	110
<ul style="list-style-type: none">Number of young parent education hours offered	850-860	850-860	1,290
<ul style="list-style-type: none">Individual sessions offered to young parents	175-200	175-200	235
QUALITY			
<ul style="list-style-type: none">Percentage of young parents who have individualised support plans developed	90-100%	90-100%	90-100%
<ul style="list-style-type: none">Coordination of care with partner agencies for programme participants	100%	100%	100%
<ul style="list-style-type: none">Sessions in compliance with agency curriculum	100%	100%	100%
TIMELINESS			
Twelve week programme offered on a rotational basis throughout the school year	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$169,178	\$178,916	\$300,000
RELATED BROAD OUTCOMES:			
Stronger Communities and Support for the Most Vulnerable			

DCS 33	Therapeutic Services to Cayman Brac and Little Cayman		
DESCRIPTION			
Provision of community-based services, including individual, couples and family therapy, parent coaching, and crisis intervention			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of hours of therapeutic services offered	300-325	300-325	425
QUALITY <ul style="list-style-type: none">Percentage of clients who report improvement in life areas during the course of treatmentTreatment informed by individualised treatment plan developed in collaboration with client	60-100% 85-100%	60-100% 85-100%	70% 80%
TIMELINESS Therapeutic services offered weekly	80-100%	80-100%	70%
LOCATION Cayman Brac	100%	100%	100%
COST	\$243,343	\$251,872	\$150,000
RELATED BROAD OUTCOMES:			
<ul style="list-style-type: none">Stronger Communities and Support for the Most VulnerableReducing Crime and the Fear of Crime			

ENV 14	Environmental Policy Advice		
DESCRIPTION			
To develop, recommend and implement National policies to protect the natural environment and resources as well as fulfil the provisions of multi-lateral environmental agreements			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of Cabinet Papers	3-6	3-6	3-6
• Number of Legislative items finalised	2-5	2-5	2-5
• Number of response to PQs prepared	2-5	2-5	2-5
• Number of speeches and statements drafted	2-5	2-5	2-5
• Number of press releases and advisories issued	10-20	10-20	10-20
• Number of reports and policy papers prepared	5-10	5-10	5-10
QUALITY			
• All reports will be based on a thorough understanding of the environmental issues and consensus advice received from the Department of Environment(DOE) - compliance	100%	100%	100%
• Presented in a clear, concise and professional manner following a standard format agreed by the DOE and approved by the Director of Environment	100%	100%	100%
TIMELINESS			
All reports prepared within agreed timeframes	100%	100%	100%
LOCATION			
Grand Cayman, Cayman Brac and Little Cayman	100%	100%	100%
COST	\$202,610	\$211,433	\$279,051
RELATED BROAD OUTCOME:			
Ensuring Caymanians Benefit from a Healthy Environment			

ENV 15	Administration of Environmental Legislation		
DESCRIPTION			
To provide a comprehensive legal, policy and operational framework that protects the Islands’ natural environment and resources and adequately addresses current and future environmental concerns			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Greenhouse gas inventoryMinutes, agendas, working papers for NCCLicences and Permits reviewed and issuedReviews of exotic species importation requestsReports and reviews for existing and new MEAs	1 18-20 150-200 30-40 1-3	1 18-20 150-200 30-40 1-3	1 18-20 150-200 30-40 1-3
QUALITY <ul style="list-style-type: none">Efficient application and issuing regime for permits and licences under the NCL and various MEAsWorking papers for NCC’s consideration based on best available informationLicences and permits issued in accordance with the relevant laws and treaties	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS <ul style="list-style-type: none">Minutes, Agendas and Working Papers for the NCC prepared in agreed timeframesAll reports and reviews for MEAs prepared within agreed timeframeLicences and permits issued within required legislated timeframe of submission of all necessary documentation	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION Grand Cayman, Cayman Brac and Little Cayman	100%	100%	100%
COST	\$408,113	\$415,644	\$520,665
RELATED BROAD OUTCOME:			
Ensuring Caymanians Benefit from a Healthy Environment			

ENV 22	Conservation of Marine Species and Habitats		
DESCRIPTION			
To provide a marine conservation framework that is underpinned by sound scientific information derived from research and monitoring programmes and supported by an efficient enforcement approach			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of programmes assessing the health of marine communities and species	7-10	7-10	7-10
• Number of markers and moorings maintained	475	475	475
• Number of days for Island-wide enforcement coverage	365	365	365
QUALITY			
• Moorings and markers in safe and functional condition	95%	95%	95%
• Number of days of enforcement coverage for marine resources as a percentage of total possible days	95%	95%	95%
• Research and Monitoring programs will be conducted using internationally recognised scientific protocols and address environmental and natural resource issues of the Cayman Islands	100%	100%	100%
• Reports, findings and recommendations will be written and reported in a clear, concise and professional manner and will be:	100%	100%	100%
• Based on a consensus of advice and thorough understanding of environmental and scientific issues following an extensive review by DOE staff	100%	100%	100%
TIMELINESS			
• All damaged or missing public moorings repaired and replaced within 30 days of detection or report	95%	95%	95%
• Patrols conducted daily as possible	95%	95%	95%
• All Research and monitoring programs completed within designated or agreed time schedules – compliance	95%	95%	95%
• Reports, findings and recommendations produced within agreed timeframes	95%	95%	95%
LOCATION			
Grand Cayman, Cayman Brac and Little Cayman	100%	100%	100%
COST	\$1,932,485	\$2,069,621	\$4,489,798
RELATED BROAD OUTCOME:			
Ensuring Caymanians Benefit from a Healthy Environment			

ENV 23	Conservation of Terrestrial Species and Habitats			
DESCRIPTION				
To provide a terrestrial conservation framework that is underpinned by sound scientific information derived from research and monitoring programmes and supported by an efficient enforcement approach				
MEASURES		2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY				
• Number of programmes assessing the health of terrestrial communities and species		3-6	3-6	N/A
• Number of days for Island-wide enforcement coverage		365	365	N/A
QUALITY				
• Number of days of enforcement coverage for terrestrial resources as a percentage of total possible days		95%	95%	N/A
• Research and Monitoring programs will be conducted using internationally recognised scientific protocols and address environmental and natural resource issues of the Cayman Islands		100%	100%	N/A
• Reports, findings and recommendations will be written and reported in a clear, concise and professional manner and will be:		100%	100%	N/A
• Based on a consensus of advice and thorough understanding of environmental and scientific issues following an extensive review by DOE staff		100%	100%	N/A
TIMELINESS				
• Patrols conducted daily as possible		95%	95%	N/A
• All Research and monitoring programs completed within designated or agreed time schedules – compliance		95%	95%	N/A
• Reports, findings and recommendations produced within agreed timeframes		95%	95%	N/A
LOCATION				
Grand Cayman, Cayman Brac and Little Cayman		100%	100%	N/A
COST		\$1,773,066	\$1,819,815	N/A
RELATED BROAD OUTCOME:				
Ensuring Caymanians Benefit from a Healthy Environment				

ENV 24	Marine Pollution Response		
DESCRIPTION			
To coordinate oil spill contingency planning and provide management services			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of days providing marine oil spill response services	365	365	365
• Marine oil spill contingency planning	1	1	1
QUALITY			
• Tier 1 response equipment maintained in a state of readiness	80%	80%	90%
• National Marine Oil Spill Contingency Plan current and revised as needed	90%	90%	90%
• First responder actions compliant with IMO guidelines and best practices	90%	90%	90%
• Compliance with Oil Pollution Response Convention	90%	90%	90%
TIMELINESS			
Marine oil pollution incident investigated within 12 hours of notification	100%	100%	100%
365 days per year			
LOCATION			
Grand Cayman, Cayman Brac and Little Cayman	100%	100%	100%
COST	\$115,236	\$124,512	\$147,545
RELATED BROAD OUTCOME:			
Ensuring Caymanians Benefit from a Healthy Environment			

ENV 25	Environmental Assessment Services and Environmental Management Advice			
DESCRIPTION				
To facilitate a national governance model that promotes and ensures the integration of environmental concerns into all physical, economic and development planning and decision, making processes				
MEASURES		2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY				
• Number of Coastal Works reports		20-60	20-60	N/A
• Number of Planning reviews		25-70	25-70	N/A
• Environmental Impact Assessment terms of reference, guideline documents and interim, draft and final reports reviewed		1-3	1-3	N/A
• Consultation and advice on environmental considerations for local projects		20-80	20-80	N/A
QUALITY				
• Reports, findings and recommendations will be written and reported in a clear, concise and professional manner and will be:		100%	100%	N/A
• Based on a consensus of advice and thorough understanding of environmental and scientific issues following an extensive review by DOE staff		100%	100%	N/A
• Based on additional advice sought from other agencies and professionals, both locally and overseas as appropriate		100%	100%	N/A
• Approved by the Director of Environment		100%	100%	N/A
TIMELINESS				
Reports, findings and recommendations produced within agreed timeframes		100%	100%	N/A
LOCATION				
Grand Cayman, Cayman Brac and Little Cayman		100%	100%	N/A
COST		\$487,232	\$546, 975	N/A
RELATED BROAD OUTCOME:				
Ensuring Caymanians Benefit from a Healthy Environment				



MINISTRY OF HEALTH, ENVIRONMENT, CULTURE AND HOUSING
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 Law (2017 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 Law (2017 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 2018 and 31 December 2019 and performance for the years ending 31 December 2018 and 31 December 2019; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Law (2017 Revision)).

Jennifer Ahearn, JP
Chief Officer

Ministry of Health, Environment, Culture and Housing

27 October 2017

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FINANCIAL STATEMENTS

FOR THE 2018 FINANCIAL YEAR ENDING 31 DECEMBER 2018
AND THE 2019 FINANCIAL YEAR ENDING 31 DECEMBER 2019

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MINISTRY OF HEALTH, ENVIRONMENT, CULTURE AND HOUSING

12-Month Actual 2015/16	18-Month Forecast 2016/17	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2018	12-Month Budget 2019
		Current Assets			
3,777,953	14,934,993	Cash and cash equivalents	1	16,672,731	16,446,832
		Marketable securities and deposits			
14,729,000	5,984,454	Trade receivables	2	6,067,012	6,640,323
2,203,825	559,012	Other receivables	2	732,684	873,927
845,558	720,212	Inventories	3	699,649	679,086
0	0	Investments	4	0	0
274,147	73,793	Prepayments	5	76,913	76,895
21,830,483	22,272,463	Total Current Assets		24,248,988	24,717,062
		Non-Current Assets			
0	0	Trade receivables	2	0	0
0	0	Other receivables	2	0	0
		Inventories	3		
		Investments	4		
		Prepayments	5		
7	7	Intangible Assets	6	7	7
15,727,333	28,627,371	Property, plant and equipment	6	38,582,433	54,277,955
15,727,340	28,627,377	Total Non-Current Assets		38,582,439	54,277,961
37,557,823	50,899,840	Total Assets		62,831,427	78,995,023
		Current Liabilities			
834,457	1,159,849	Trade payables	7	1,159,849	1,159,849
1,848,345	1,894,309	Other payables and accruals	7	2,553,091	1,629,591
(0)	1,226,129	Unearned revenue	8	1,226,129	1,226,129
374,676	419,541	Employee entitlements	9	419,541	419,541
2,474,086	2,474,086	Repayment of surplus		2,474,086	2,474,086
5,531,564	7,173,914	Total Current Liabilities		7,832,696	6,909,196
		Non-Current Liabilities			
		Trade payables	7		
		Other payables and accruals	7		
		Unearned revenue	8		
0	0	Employee entitlements	9	0	0
0	0	Total Non-Current Liabilities		0	0
5,531,564	7,173,914	Total Liabilities		7,832,696	6,909,196
32,026,259	43,725,927	Net Assets		54,998,732	72,085,828
		NET WORTH			
45,750,605	59,283,703	Contributed capital		70,183,703	86,888,703
0	0	Other Reserves		0	0
729,625	729,625	Revaluation reserve		729,625	729,625
(14,453,971)	(16,287,402)	Accumulated surpluses/(deficits)		(15,914,597)	(15,532,501)
32,026,259	43,725,927	Total Net Worth		54,998,732	72,085,828

MINISTRY OF HEALTH, ENVIRONMENT, CULTURE AND HOUSING

12-Month Actual 2015/16	18-Month Forecast 2016/17	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2018	12-Month Budget 2019
		Revenue			
20,059,631	34,330,187	Sale of goods and services	10	31,301,477	34,251,385
0	0	Investment revenue	11	0	0
0	0	Donations	12	0	0
0	0	Other revenue		0	0
20,059,631	34,330,187	Total Revenue		31,301,477	34,251,385
		Expenses			
10,697,668	21,528,284	Personnel costs	13	18,812,161	19,506,624
7,249,309	12,455,087	Supplies and consumables	14	11,026,313	13,207,927
1,502,037	1,962,360	Depreciation & Amortisation	6	944,938	1,009,478
0	0	Impairment of property, plant and equipment	6	0	0
0	0	Impairment of inventory	3	0	0
48,059	217,887	Litigation costs	15	145,260	145,260
0	0	Other expenses		0	0
552,536	0	Other Gains and Losses	16	0	0
20,049,609	36,163,618	Total Expenses		30,928,672	33,869,289
10,022	(1,833,431)	Surplus or (Deficit) for the period		372,805	382,096

MINISTRY OF HEALTH, ENVIRONMENT, CULTURE AND HOUSING

12-Month Actual 2015/16	18-Month Forecast 2016/17	CASH FLOW STATEMENT	Note	12-Month Budget 2018	12-Month Budget 2019
		CASH FLOWS FROM OPERATING ACTIVITIES			
		<i>Receipts</i>			
5,996,949	40,612,667	Outputs to Cabinet		27,151,590	29,147,168
66,000	99,000	Outputs to other government agencies		66,000	66,000
4,061,114	4,082,139	Sale of goods and services - third party		3,839,100	3,783,005
		Interest received		0	0
		Donations / Grants		0	0
3,500	5,250	Other receipts		6,000	6,000
		<i>Payments</i>			
(10,533,677)	(21,528,284)	Personnel costs		(18,812,161)	(19,506,624)
(8,887,215)	(12,083,732)	Supplies and consumables		(10,512,791)	(13,721,449)
		Interest paid		0	0
(48,691)	(30,000)	Other payments		0	0
(9,342,020)	11,157,040	Net cash flows from operating activities		1,737,738	(225,900)
		CASH FLOWS FROM INVESTING ACTIVITIES			
(4,040,285)	(11,549,206)	Purchase of property, plant and equipment		(10,900,000)	(16,705,000)
		Proceeds from sale of property, plant and equipment		0	0
(4,040,285)	(11,549,206)	Net cash flows from investing activities		(10,900,000)	(16,705,000)
		CASH FLOWS FROM FINANCING ACTIVITIES			
2,200,000	11,549,206	Equity Investment from Org 40		10,900,000	16,705,000
		Repayment of Surplus to Org 40		0	0
2,200,000	11,549,206	Net cash flows from financing activities		10,900,000	16,705,000
(11,182,305)	11,157,040	Net increase/(decrease) in cash and cash equivalents		1,737,738	(225,900)
14,960,258	3,777,953	Cash and cash equivalents at beginning of period		14,934,993	16,672,731
3,777,953	14,934,993	Cash and cash equivalents at end of period	1	16,672,731	16,446,832

MINISTRY OF HEALTH, ENVIRONMENT, CULTURE AND HOUSING

STATEMENT OF CHANGES IN NET WORTH
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2018
AND 31 DECEMBER 2019

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2016 brought forward	45,750,605		729,625	(14,453,971)	32,026,259
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 30 June 2016	45,750,605	0	729,625	(14,453,971)	32,026,259
Changes in net worth for 2016/17					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Exchange differences on translating foreign operations					0
Equity Investment from Cabinet	13,533,099				13,533,099
Capital withdrawals by Cabinet					0
Dividends payable to Cabinet					0
Net revenue / expenses recognised directly in net worth	13,533,099	0	0	0	13,533,099
Surplus/(deficit)for the period 2016/17				(1,833,431)	(1,833,431)
Total recognised revenues and expenses for the period	13,533,099	0	0	(1,833,431)	11,699,667
Balance at 31 December 2017 carried forward	59,283,703	0	729,625	(16,287,402)	43,725,927
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2017 brought forward	59,283,703	0	729,625	(16,287,402)	43,725,927
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 31 December 2017	59,283,703	0	729,625	(16,287,402)	43,725,927
Changes in net worth for 2018					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Exchange differences on translating foreign operations					0
Equity Investment from Cabinet	10,900,000				10,900,000
Capital withdrawals by Cabinet					0
Dividends payable to Cabinet					0
Net revenue / expenses recognised directly in net worth	10,900,000	0	0	0	10,900,000
Surplus/(deficit)for the period 2018				372,805	372,805
Total recognised revenues and expenses for the period	10,900,000	0	0	372,805	11,272,805
Balance at 31 December 2018 carried forward	70,183,703	0	729,625	(15,914,597)	54,998,732

**STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2018
AND 31 DECEMBER 2019**

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2018 brought forward	70,183,703	0	729,625	(15,914,597)	54,998,732
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 31 December 2018	70,183,703	0	729,625	(15,914,597)	54,998,732
Changes in net worth for 2019					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Equity Investment from Cabinet	16,705,000				16,705,000
Capital withdrawals by Cabinet					0
Net revenue / expenses recognised directly in net worth	16,705,000	0	0	0	16,705,000
Surplus/(deficit) for the period 2019				382,096	382,096
Total recognised revenues and expenses for the period	16,705,000	0	0	382,096	17,087,096
Balance at 31 December 2019	86,888,703	0	729,625	(15,532,501)	72,085,828

STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These Forecast financial statements are for the *Ministry of Health, Environment, Culture and Housing*.

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 is currently no IPSAS, other authoritative pronouncements such as International Accounting Standards and United Kingdom reporting standards applicable to the public sector have been used. The measurement base applied is historical cost adjusted for revaluations of certain assets.

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 2018 and 2019.

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'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.

NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and Cash Equivalents

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	Foreign Currency	Exchange Rate	12-Month Budget 2018	12-Month Budget 2019
400	400	Cash on hand (IRIS Confirmation Account/Petty Cash)	400	1.0000	400	400
8,430	48,723	Cash in transit (IRIS Remittance Account)	48,723	1.0000	48,723	48,723
3,592,861	14,358,457	CI\$ Operational Current Account held at Royal Bank of Canada	16,096,195	1.0000	16,096,195	15,870,296
124,749	91,530	US\$ Operational Current Account held at Royal Bank of Canada	109,290	0.8375	91,530	91,530
51,513	132,762	Payroll Current Account held at Royal Bank of Canada	132,762	1.0000	132,762	132,762
0	303,121	Bank Accounts held at other financial institutions	303,121	1.0000	303,121	303,121
0	0	Fixed Deposits held with Treasury (less than 90 days)	0	1.0000	0	0
3,777,953	14,934,993	TOTAL			16,672,731	16,446,832

Note 2: Trade and Other Receivables

12-Month Actual 2015/16	18-Month Forecast 2016/17	Trade Receivables	12-Month Budget 2018	12-Month Budget 2019
8,881,169	9,825,347	Sale of goods and services	10,489,905	10,897,216
12,003,516	3,314,792	Outputs to Cabinet	3,732,792	3,923,792
2,560	2,560	Outputs to other government agencies	2,560	2,560
0	0	Other	0	0
(6,158,245)	(7,158,245)	Less: provision for doubtful debts	(8,158,245)	(8,183,245)
14,729,000	5,984,454	Total trade receivables	6,067,012	6,640,323

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
		Current		
(380,257)	132	Past due 1-30 days	0	0
9,062,170	3,681,997	Past due 31-60 days	3,732,792	3,923,792
3,482,752	2,299,931	Past due 61-90 days	2,331,660	2,713,971
2,564,336	2,393	Past due 90 and above	2,560	2,560
		Non-Current		
		Past due 1 year and above		
14,729,000	5,984,454	Total	6,067,012	6,640,323

Note 2: Trade and Other Receivables (Continued)

12-Month Actual 2015/16	18-Month Forecast 2016/17	Other Receivables	12-Month Budget 2018	12-Month Budget 2019
32,960	67,257	Advances (salary, Official Travel, etc)	67,257	67,257
6,557	6,287	Dishonoured cheques	6,287	6,287
0	0	Interest receivable	0	0
0	0	Loans	0	0
2,479	2,299	Interentity Due from	2,299	2,299
0	0	Other Non-Current Assets	0	0
2,161,829	483,169	Other	656,841	798,084
0	0	Less: provision for doubtful debts	0	0
2,203,825	559,012	Total other receivables	732,684	873,927

Changes in the Provision of Doubtful Debts

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
(6,158,245)	(6,158,245)	Balance at 1 July	(7,158,245)	(8,158,245)
	(1,000,000)	Additional provisions made during the year	(1,000,000)	(25,000)
		Receivables written off during the period		
(6,158,245)	(7,158,245)	Balance at 30 June	(8,158,245)	(8,183,245)

Note 3: Inventories

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
0	0	Inventory held for use in the provision of goods and services	0	0
845,558	720,212	Work in Progress and finished goods	699,649	679,086
845,558	720,212	TOTAL INVENTORIES	699,649	679,086

Note 5: Prepayments

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
18,324	27,826	Accrued Prepayments	30,946	30,928
255,823	45,967	Prepaid Insurance	45,967	45,967
		Other		
274,147	73,793	Total	76,913	76,895

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>Marine Vessels</i>	<i>Aircraft</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 July 2016	4,240,090	6,162,836	102,471	294,275	214,936	112,506	5,200	14,883,983	0	1,808,621	72,696	2,678,369	30,575,983
Additions												12,426,171	12,426,171
Disposals and Derecognition													0
Revaluation													0
Transfers	69,645	1,333,221		29,990	22,687	55,009		143,349	291,333		38,660	0	1,983,895
Balance as at 31 December 2017	4,309,735	7,496,057	102,471	324,265	237,623	167,515	5,200	15,027,332	291,333	1,808,621	111,356	15,104,540	44,986,049

	<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>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 2018	4,309,735	7,496,057	102,471	324,265	237,623	167,515	5,200	15,027,332	291,333	1,808,621	111,356	15,104,540	44,986,050
Additions												10,900,000	10,900,000
Disposals and Derecognition													0
Revaluation													0
Transfers													0
Balance as at 31 December 2018	4,309,735	7,496,057	102,471	324,265	237,623	167,515	5,200	15,027,332	291,333	1,808,621	111,356	26,004,540	55,886,050

	<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>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 2019	4,309,735	7,496,057	102,471	324,265	237,623	167,515	5,200	15,027,332	291,333	1,808,621	111,356	26,004,540	55,886,050
Additions												16,705,000	16,705,000
Disposals and Derecognition													0
Revaluation													0
Transfers													0
Balance as at 31 December 2019	4,309,735	7,496,057	102,471	324,265	237,623	167,515	5,200	15,027,332	291,333	1,808,621	111,356	42,709,540	72,591,050

Note 6: Property, Plant and Equipment (Continued)

Accumulated Depreciation and impairment losses

	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	Total
Balance as at 1 July 2016	3,373,523	667,758	70,068	236,778	194,245	95,585	4,500	8,826,302	0	916,388	33,141	0	14,418,288
Transfers									(21,969)				(21,969)
Impairment Reserve 2016/17 (closing balance)													0
Depreciation Expense 2016/17	305,803	259,331	30,719	30,466	27,627	13,972	700	1,247,525	21,969	15,246	9,000	0	1,962,360
Eliminate on Disposal or Derecognition 2016/17													0
Balance as at 31 December 2017	3,679,327	927,089	100,787	267,244	221,873	109,557	5,200	10,073,827	0	931,634	42,141	0	16,358,679

	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	Total
Balance as at 1 January 2018	3,679,327	927,089	100,787	267,244	221,873	109,557	5,200	10,073,827	0	931,634	42,141	0	16,358,679
Transfers													0
Impairment change 2018													0
Depreciation Expense 2018	144,599	213,455	0	31,856	20,529	17,937	1,400	454,920	43,938	11,004	5,300	0	944,938
Eliminate on Disposal or Derecognition 2018													0
Balance as at 31 December 2018	3,823,926	1,140,544	100,787	299,100	242,402	127,494	6,600	10,528,747	43,938	942,638	47,441	0	17,303,617

	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	Total
Balance as at 1 January 2019	3,823,926	1,140,544	100,787	299,100	242,402	127,494	6,600	10,528,747	43,938	942,638	47,441	0	17,303,617
Transfers													0
Impairment change 2019													0
Depreciation Expense 2019	145,599	213,455	0	31,856	20,529	17,937	1,400	518,460	43,938	11,004	5,300	0	1,009,478
Eliminate on Disposal or Derecognition 2019													0
Balance as at 31 December 2019	3,969,525	1,353,999	100,787	330,956	262,931	145,431	8,000	11,047,207	87,876	953,642	52,741	0	18,313,095

Note 6: Property, Plant and Equipment (Continued)

Net Book value 31 December 2017	630,408	6,568,968	1,684	57,021	15,750	57,958	0	4,953,505	291,333	876,987	69,215	15,104,540	28,627,370
Net Book value 31 December 2018	485,809	6,355,513	1,684	25,164	(4,778)	40,021	(1,400)	4,498,585	247,395	865,983	63,915	26,004,540	38,582,433
Net Book value 31 December 2019	340,210	6,142,058	1,684	(6,692)	(25,307)	22,084	(2,800)	3,980,125	203,457	854,979	58,615	42,709,540	54,277,955

Note 7: Trade Payables, Other Payables and Accruals

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
834,457	1,159,849	Creditors	1,159,849	1,159,849
		Creditors Ministries/Portfolios		
		Creditors other government agencies		
0	0	Non-current Accounts payable	0	0
96,799	143,665	Payroll Deductions	143,665	143,665
0	0	Operating Lease	0	0
1,658,859	1,682,153	Accrued Expenses	2,340,935	1,417,435
		Accrued Expenses Ministries/Portfolios		
		Accrued Expenses other government agencies		
0	0	Inter-entity due to	0	0
0	0	Accrued Entity Interest	0	0
0	0	Provisions	0	0
92,686	68,491	Other payables	68,491	68,491
2,682,802	3,054,157	Total trade payables other payables and accruals	3,712,939	2,789,439

Note 10: Sales of Goods and Services

12-Month Actual 2015/16	18-Month Forecast 2016/17	Revenue type	12-Month Budget 2018	12-Month Budget 2019
16,076,886	28,144,411	Outputs to Cabinet	27,390,377	30,234,610
0	99,000	Outputs to other government agencies	66,000	66,000
3,973,582	6,048,776	Fees and charges	3,839,100	3,944,775
0	0	General sales	0	0
0	0	Rentals	0	0
9,163	38,000	Other	6,000	6,000
20,059,631	34,330,187	Total sales of goods and services	31,301,477	34,251,385

Note 13: Personnel Costs

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
8,484,927	17,311,563	Salaries, wages and allowances	14,699,350	15,256,699
1,761,982	3,300,432	Health care	3,232,574	3,342,660
383,565	792,989	Pension	800,087	832,961
39,406	45,000	Leave	10,000	10,000
27,788	78,301	Other personnel related costs	70,150	64,304
10,697,668	21,528,284	Total Personnel Costs	18,812,161	19,506,624

Note 14: Supplies and Consumables

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
4,510,822	7,492,823	Supplies and Materials	3,600,276	4,638,101
1,882,922	2,921,151	Purchase of services	5,873,256	6,973,351
76,231	212,697	Lease of Property and Equipment	312,156	366,196
282,323	539,855	Utilities	471,186	476,574
325,166	779,951	General Insurance	800	0
62,588	128,234	Interdepartmental expenses	153,078	130,078
56,973	139,600	Travel and Subsistence	96,204	105,108
51,988	100,543	Recruitment and Training	102,271	105,750
296	140,233	Other	417,086	412,769
7,249,309	12,455,087	Total Supplies & consumables	11,026,313	13,207,927

Note 15: Litigation Cost

12-Month Actual 2015/16	18-Month Forecast 2016/17	Litigation Costs	12-Month Budget 2018	12-Month Budget 2019
48,059	217,887	Legal Fees	145,260	145,260
		Description		
48,059	217,887	Total Litigation cost	145,260	145,260

The Attorney General's Office provides litigation services to the Ministry. However, for the budget period ending 31 December 2018 and 2019 the use of legal services from outside of the Government will be authorised by the Attorney General's Office. The costs of these services: \$145,260 in 2018 and \$145,260 in 2019.

Note 22: Financial Instrument Risk

The Ministry is party to financial instrument arrangements as part of its everyday operations. These financial instruments include cash and bank balances, advances, accounts receivable, debtor-Cabinet and creditors and other payables. The fair value of financial instruments is equivalent to the carrying amount disclosed in the Statement of Financial Position.

Credit Risk

In the normal course of its business the Ministry is subject to credit risk from debtors other than the Cabinet. The Ministry does not have significant concentrations of credit risk for its other financial instruments.

Currency and Interest Rate Risk

The Ministry has no significant exposure to currency exchange loss risk and interest rate risk.

Liquidity Risk

In meeting its liquidity requirements, the Ministry closely monitors its forecast cash requirements with expected cash drawdowns from Cabinet and receipts from third parties. The Ministry maintains a target level of available cash to meet liquidity requirements.

MINISTRY OF HUMAN RESOURCES AND IMMIGRATION

BUDGET STATEMENTS

FOR THE 2018 FINANCIAL YEAR ENDING 31 DECEMBER 2018

AND THE 2019 FINANCIAL YEAR ENDING 31 DECEMBER 2019

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2017 REVISION)

CONTENT

STATEMENTS: STATEMENT OF MINISTER/OFFICIAL MEMBER AND 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

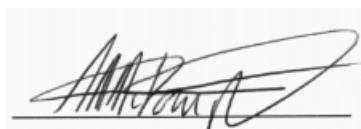
PART B: OUTPUT PERFORMANCE

5. Outputs to be Delivered

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE MINISTER

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2018 and 2019 financial years.



Honourable Alden McLaughlin, MBE, JP
Premier

Ministry of Human Resources and
Immigration

27 October 2017

STATEMENT OF 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.



Wesley Howell, JP
Chief Officer

Ministry of Human Resources and
Immigration

27 October 2017

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

The Ministry of Human Resources and Immigration provides policy advice to the Minister of Human Resources and Immigration on matters relating to law enforcement, border security, labour compliance, workforce development, and employment of Caymanians; contributing to national security, economic prosperity, and the well-being of the community through effective immigration controls, policing, delivery of workforce readiness programmes, and enforcement of workplace safety and employment standards.

Scope of Activities

- Providing for the maintenance and enforcement of law and order, the preservation of the peace, the protection of life and property, the prevention and detection of crime and the apprehension of offenders.
- Providing for the effective and efficient administration, implementation, enforcement, and evolution of immigration laws and regulations, as well as compliance with international obligations under treaties and conventions related to the management of regular and irregular migration.
- Providing for effective and efficient administration, implementation, enforcement, and evolution of the National Pensions Law and Regulations.
- Providing for effective and efficient administration, implementation, enforcement, and evolution of employment and labour legislation.
- Providing for the monitoring of employment and industry trends, and implementing strategies to enhance workforce readiness among Caymanians in alignment with industry demands.

Customers and Location of Activities

Customers of the Ministry include the general public, visitors, public and private organizations, and public servants.

The Ministry provides services on Grand Cayman, Cayman Brac and Little Cayman as well as in overseas offices.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Ministry of Human Resources and Immigration in the 2018 and 2019 financial years are as follows:

- Provide support for the improvement of human capital across the Ministry to create a dynamic, engaged, and responsive workforce
- Implement a comprehensive training and development programme to support customer-centric service delivery across core business areas
- Align agency/department priorities with customer priorities
- Review policies, leverage customer insight, set service standards, and create multiple delivery channels to drive customer-centric service delivery strategies across core business areas
- Continue to improve customer experience through business process reforms that support timely communication of decisions taken
- Leverage technology to improve interoperability, effectiveness, and efficiency in the delivery of services
- Improve the intelligence and information sharing capabilities in support of law enforcement, border security, and other core business functions
- Enhance cooperation and collaboration among law enforcement agencies
- Contribute to regional and international initiatives that strengthen national security and public safety
- Continually strive to identify weaknesses, risks, and threats to national security and public safety, and act upon such issues in a prompt, efficient and economically responsible manner

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for Ministry of Human Resources and Immigration for the years ending 31 December 2018 and 31 December 2019 are as follows:

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
REVENUE FROM CABINET	54,553	55,749	103,166
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	257
REVENUE FROM OTHERS	11,662	11,858	11,002
OPERATING EXPENSES	63,706	65,000	
OPERATING SURPLUS/DEFICIT	2,508	2,606	5,540
NET WORTH	64,164	57,708	57,708
CASH FLOWS FROM OPERATING ACTIVITIES	4,403	4,504	9,545
CASH FLOWS FROM INVESTING ACTIVITIES	(6,456)	(7,608)	(3,963)
CASH FLOWS FROM FINANCING ACTIVITIES	916	5,100	(41)
CHANGE IN CASH BALANCES	(1,137)	1,995	5,540

FINANCIAL PERFORMANCE RATIO	2018 1 Jan to 31 Dec 2018 %	2019 1 Jan to 31 Dec 2019 %	2016/17 18-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	6.63:1	6.81:1	4.78:1
TOTAL ASSETS : TOTAL LIABILITIES	9.92:1	10.84:1	6.64:1

MAINTENANCE OF CAPABILITY

	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED			
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			

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	23,660	29,371	19,099
ASSET REPLACEMENTS : TOTAL ASSETS			
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS			
DEPRECIATION : CASH FLOW ON ASSET PURCHASES			
CHANGES TO ASSET MANAGEMENT POLICIES			

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
MAJOR <u>NEW</u> CAPITAL EXPENDITURE PROJECTS			
West Bay Police Station	1,200	1,200	-
Police Vehicles	500	500	-
Cyber Unit	483	-	-
Tactical Fire Arms	323	158	-
Police HQ	1,000	1,000	-
Coastal Defence and Border Control	800	2,500	-
HR and Border Control IT	1,750	2,250	-
TOTAL	6,056	7,608	-

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2016/17	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Natural Disaster – Loss of Vital Information	Unchanged	Employees transfer vital information on a regular basis to the Archives Department for proper storage. Examples of vital information transferred are Personnel Records, Cabinet Papers, etc.	
Natural Disaster – Loss of Communications	Unchanged	Ensure contingency plans are in place	
Loss of Vital Human Resources	Unchanged	Cross training of staff ensuring staff are well versed in all areas of operation to facilitate continued smooth operations in the event of loss of vital staff; Succession Planning.	
Equipment Failure or Loss	Unchanged	Ensuring that IT systems in are properly maintained and backed up on a regular basis to minimize data loss. Ensuring contingency manual systems are in place should an equipment failure occur.	
Security of Confidential Documents	Unchanged	All confidential documents are kept locked away and are only accessed by authorized personnel.	
Inappropriate use of Coercive Power by Law Enforcement Officers	Unchanged	Ensure staff is properly trained in their respective areas. Close supervision and regular developmental meetings.	

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
EQUITY INVESTMENT FROM CABINET	6,456	7,608	2,454
CAPITAL (EQUITY) WITHDRAWAL BY CABINET	-	-	(37,267)

PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

DLP 3	Governance Supervision of Pensions Plans and Pensions Promotion		
DESCRIPTION Provide advice on the National Pensions Law and Regulations to stakeholders, and effectively supervise compliance by the registered/approved Pension Administrators. Appraise the Ministry of Human Resources and Immigration and other stakeholders on the National Pension Law and Regulations: <ul style="list-style-type: none">• Research-based and responsive support to the National Pensions Board and the Ministry;• Cultivate relationships with stakeholders and counterpart regulatory agencies, including information sharing, collaboration and compliance enforcement;• Enhanced communications, awareness, and training plans for existing and new legislation, regulations, or industry initiatives; and• Technical support, interpretations, and enforcement of the National Pensions Law and Regulations, including Pension Plan Administrators legislative compliance and governance supervision, and related trouble-shooting.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of meetings of National Pensions Board, Pension Administrators, and other industry stakeholders• Number of inter-agency enforcement initiatives supporting the “culture of compliance” developed or implemented• Number of Administrators’ supervisory and governance compliance initiatives, including Onsite or Desk-based Inspections/reviews• Number of public education or awareness presentations/projects events or initiatives conducted• Number of Support or coordination for implementation of new policies procedures, or industry guidance developed/implemented• Number of Pension Plans Registered and/or Renewed during the year	10-20 2-6 6-10 6-13 2-6 16-18	10-20 2-6 6-10 6-13 2-6 16-18	15 2 13 13 11 16
QUALITY <ul style="list-style-type: none">• Meetings with the National Pensions Board, Pension Administrators, and other industry stakeholders conducted in accordance with established policies and procedures• Inter-agency enforcement initiatives supporting the “culture of compliance” developed or implemented in accordance with departmental guidelines, and national policy and strategy• Administrators’ supervisory and governance compliance initiatives, in accordance with established procedures and the National Pensions Law and Regulations, and best practice• Public awareness presentations/projects delivered following the approval of the Head of Department• Policies, procedures, or industry guidance are developed/implemented in accordance with the National Pensions Law and Regulations• Pension Plans Registered or Renewed during year in accordance with industry best practice	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%

TIMELINESS			
• Meetings with the National Pensions Board, Pension Administrators, and other industry stakeholders are delivered within an agreed schedule	100%	100%	100%
• Inter-agency enforcement initiatives supporting the “culture of compliance” are developed or implemented within the agreed timeframes	100%	100%	100%
• Administrators’ supervisory and governance compliance initiatives, inspections/reviews are ongoing and are conducted within the agreed timeframes	100%	100%	100%
• Public awareness presentations/projects are delivered within agreed schedule	100%	100%	100%
• Policies, procedures, or industry guidance is conducted within the agreed timeframes	100%	100%	100%
• Pension Plans Registered and Renewed during the year is conducted/developed in accordance to the National Pensions Law and Regulations	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$166,908	\$166,908	\$43,003
RELATED BROAD OUTCOME:			
A Strong Economy to Help Families and Businesses			

DLP 4	Compliance, Awareness and Enforcement of the Labour and National Pensions Legislation			
DESCRIPTION				
Provision of services to administer the Labour Law to ensure that the Rights and Dignity of employees and employers are protected, and to provide investigative services to employers, employees and related stakeholders in relation to non-compliance of the National Pensions Law and Regulations (“NPL”):				
<ul style="list-style-type: none">• Training and education to facilitate compliance with the Labour Law, Occupational, Safety and Health (Construction Industry) Regulations and the National Pensions Law and Regulations;• Resolution of individual disputes of Labour and Pension rights;• Enforcement of the Labour and National Pensions Law regarding non-compliance;• Labour and Pensions Investigations, inspections and resolutions;;• Labour and Pensions Inspections, including Occupational Safety and Health Inspections (Onsite and Offsite);• Preparation and Referral of Labour and Pension investigations and/or matters of concern to the Director of Public Prosecutions (“DPP”);• Processing of Pension Delinquency Reports; and• Labour Tribunal cases and Overtime (“OT”) waiver applications scheduled/heard/finalised.				
MEASURES		2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY				
<ul style="list-style-type: none">• Number of Labour and Pensions training and education programmes conducted;		11-17	11-17	11
<ul style="list-style-type: none">• Number of cases of individual disputes of Labour and Pensions rights investigated/mediated/conciliated;		1,500-1,950	1,500-1,950	1,950
<ul style="list-style-type: none">• Number of Occupational Safety and Health inspections;		28-35	28-35	33
<ul style="list-style-type: none">• Number of Labour and Pensions inspections (Onsite and Offsite);		105-120	105-120	144
<ul style="list-style-type: none">• Preparation and referral of investigations and/or matters of concern to the Department of Public Prosecutions (“DPP”) for Labour and Pensions;		13-19	13-19	29
<ul style="list-style-type: none">• Number of Pensions Delinquency Reports processed; and		72-84	72-84	72
<ul style="list-style-type: none">• Number of Labour Tribunal cases and OT waiver applications scheduled/heard/finalized.		112-131	112-131	175
QUALITY				
<ul style="list-style-type: none">• Training and education programmes are in accordance with certifying bodies and departmental guidelines;		100%	100%	100%
<ul style="list-style-type: none">• Individual disputes of rights processed in accordance with established procedures;		100%	100%	100%
<ul style="list-style-type: none">• Inspections are in compliance with internationally and nationally accepted best-practice;		100%	100%	100%
<ul style="list-style-type: none">• Investigations are in compliance with internationally and nationally accepted best-practice and in accordance to the Labour and National Pension Laws and Regulations;		100%	100%	100%
<ul style="list-style-type: none">• Delinquency Reports are completed in accordance with internal procedures and the National Pensions Law and Regulations; and		100%	100%	100%
<ul style="list-style-type: none">• Tribunal cases and OT waiver applications scheduled/heard/finalized in accordance with set procedures and ruling received on time or follow-up vigorously.		100%	100%	100%

TIMELINESS			
• Training and education programmes are delivered as scheduled;	100%	100%	100%
• Individual disputes of rights processed within 30 calendar days;	100%	100%	100%
• Inspections are conducted as scheduled, with follow-up reports monitored;	100%	100%	100%
• Investigations are thorough and timely;	100%	100%	100%
• Notification to complainant of outcome of investigation within 14 working days of completion of investigation;	100%	100%	100%
• Delinquency Reports are completed within 30 calendar days of receipt of reports from the Pension Plan Administrators; and	100%	100%	100%
• Tribunal cases and OT waiver applications are scheduled/heard/finalized within the 2nd or 3rd month following its receipt of report.	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$1,207,178	\$1,207,178	\$1,765,760
RELATED BROAD OUTCOME:			
A Strong Economy to Help Families and Businesses			

Note: The total cost of supplying this output in 2018 is \$2,101,670. However, the revenue of \$894,492 from third parties reduces the cost to Cabinet to \$1,207,178. This output replaces DLP 1 (Compliance and Enforcement of the Labour Law) and DLP 2 (Compliance and Enforcement of the National Pensions Law).

Note: The total cost of supplying this output in 2019 \$2,101,670. However, the revenue of \$894,492 from third parties reduces the cost to Cabinet to \$1,207,178. This output replaces DLP 1 (Compliance and Enforcement of the Labour Law) and DLP 2 (Compliance and Enforcement of the National Pensions Law).

MHA 1	Policy Advice to the Minister		
DESCRIPTION Policy advice and support to the Minister on national human resource matters, policing, immigration, border control, public administration and other matters			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of hours spent on providing policy advice	3,000-3,500	3,000-3,500	5,000-6,000
QUALITY All personnel providing policy advice is qualified in his/her area of expertise	100%	100%	100%
TIMELINESS All advice is provided within timeframe set by the Minister	100%	100%	100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$2,275,777	\$2,276,565	\$3,540,552
RELATED BROAD OUTCOMES: <ul style="list-style-type: none">• A Strong Economy to Help Families and Businesses• Achieving Full Employment – Jobs for All Caymanians• Reducing Crime and the Fear of Crime			

MHA 2	Establishment of the National Human Resource Department		
DESCRIPTION Activities and deliverables necessary to establish the National Human Resource Department to provide strategic oversight and planning for future human resource requirements			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Human Resource Department establishedLegislative measures proposed to support the new rolesSupporting processes and technologies implemented	1 1-2 3-6	N/A N/A 3-6	N/A N/A N/A
QUALITY <ul style="list-style-type: none">The establishment of a new Human Resource Department is dependent upon programme implementation plan being approvedLegislative amendments support the new processes and roles	100% 100%	100% 100%	N/A N/A
TIMELINESS In accordance with timelines of approved implementation plan.	100%	100%	N/A
LOCATION Grand Cayman	100%	100%	N/A
COST	\$1,301,412	\$1,001,400	N/A
RELATED BROAD OUTCOMES: <ul style="list-style-type: none">A Strong Economy to Help Families and BusinessesAchieving full employment – jobs for all Caymanians			

NWD 1	Services to Improve Workforce Readiness		
DESCRIPTION			
The delivery and provision of services to improve the workforce readiness of the people in the Cayman Islands which include:			
<ul style="list-style-type: none">Career counselling, workforce readiness assessment, training, and other employment initiatives (e.g. Ready2Work) and by supporting targeted groups whereby identifying barriers to employment and providing training and development opportunities which support Caymanians in accessing employmentSupport to the National Training Council with a focus on the development of a National Technical Vocational Education Training (TVET) Programme			
The development and implementation of National Apprenticeship Programmes and National Internship programmes			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Number of training workshops (max 12 participants per class)	25-40	25-40	20-27
<ul style="list-style-type: none">Number of employment initiatives coordinated	8-12	8-15	7-10
<ul style="list-style-type: none">Number of public awareness campaigns coordinated/delivered	6-10	10-15	4-6
<ul style="list-style-type: none">Number of TVET Councils/Committees provided with guidance and support	1-4	1-4	N/A
QUALITY			
<ul style="list-style-type: none">Training workshop programmes delivered in accordance with established criteria	100%	100%	100%
<ul style="list-style-type: none">Employment initiatives are developed in accordance with labour market needs	100%	100%	100%
<ul style="list-style-type: none">Public awareness campaigns are coordinated/delivered as required	100%	100%	100%
<ul style="list-style-type: none">TVET Council/Committee meetings are supported by Director/Designate in accordance with policies and procedures	100%	100%	N/A
TIMELINESS			
<ul style="list-style-type: none">Training workshops delivered in accordance with agreed schedules	100%	100%	100%
<ul style="list-style-type: none">Employment initiatives delivered in accordance with agreed schedules	100%	100%	100%
<ul style="list-style-type: none">Public awareness activities are coordinated/delivered in accordance with agreed schedules	100%	100%	100%
<ul style="list-style-type: none">TVET Council/Committee meetings support in accordance with agreed schedules.	100%	100%	N/A
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$1,480,574	\$1,687,252	\$752,260
RELATED BROAD OUTCOME:			
Achieving Full Employment – Jobs for All Caymanians			

NWD 2	Employment Services		
DESCRIPTION The delivery and provision of Employment Services: <ul style="list-style-type: none">To improve access to employment for Caymanian job-seekers to include: assisting Job Seekers through registering, assessing, and providing career guidance and counselling, identification of job opportunities, job referrals, referrals for training and other partnering agenciesTo assist employers with identifying suitably qualified Caymanians for employment through processing of job vacancies, review of job listings, coding of jobs and referralsBy liaising with Immigration and attending immigration Board and Special Economic Zone Authority meetings as required			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of job seekers assistedNumber of job vacancies processedNumber of Immigration Boards/Economic Zone Authorities supported	1,200-1,800 6,500-7,400 1-3	1,200-2,000 6,500-10,000 1-3	500-2,000 6,500-7,400 2
QUALITY <ul style="list-style-type: none">All job seekers assisted in accordance with established proceduresAll vacancies processed in accordance with established proceduresBoard meetings supported by Director or designateEconomic Zone Authority meetings supported by Director or designate	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS <ul style="list-style-type: none">Job seeker assisted within established policy timelinesResponse to employers submitting job posting to the National Job Link Portal within 3 working days.Immigration Board meetings supported in accordance with agreed schedules or as requiredEconomic Zone Authority meetings supported in accordance with agreed schedules or as required	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$1,205,287	\$1,260,473	\$857,961
RELATED BROAD OUTCOME: Achieving Full Employment – Jobs for All Caymanians			

NWD 3	Labour Market Information and Research		
DESCRIPTION To provide for the maintenance, upgrade and reporting of the Job Placement Database and provision of Labour Market Information including: <ul style="list-style-type: none">Analysis and dissemination of labour market information including data to Immigration Boards and monthly Job Placement statistics; as well as generation of relevant employment information for broader use within the Cayman Islands Government and external stakeholders;Improving communication and access to information between job seekers and employers, and assisting users on the Job Link portal that promotes the use of the portal			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of data analysis or reports prepared on labour market and employment informationNumber of Job Link portal users assisted	12-18 750-1,250	12-20 750-1,250	12-18 750-1,250
QUALITY <ul style="list-style-type: none">All job seekers assisted in accordance with established proceduresAll vacancies processed in accordance with established proceduresBoard meetings supported by Director or designateEconomic Zone Authority meetings supported by Director or designate	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS <ul style="list-style-type: none">Data requests on labour market and employment information prepared in accordance with agreed criteriaJob Link portal users provided with support, guidance, and/or technical assistance in accordance with departmental guidelines	100% 100%	100% 100%	100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$250,645	\$255,156	\$242,071
RELATED BROAD OUTCOME: Achieving Full Employment – Jobs for All Caymanians			

IMM 1	Policy Advice on Immigration Matters			
DESCRIPTION				
To formulate and present policy advice and proposals to the Ministry of Human Resources and Immigration, Ministers and Cabinet on all aspects of immigration policy. Subject matter may include:				
<ul style="list-style-type: none">• Provision of statistics relating to work permits, permanent residence, visitors, visas, offences committed under the Immigration Law• Policy proposals relating to migration management, prohibited immigrants, deportees, implementation of new initiatives such as the Immigration Accreditation System, Work Permit Administrator System, asylum, Cuban migrants, pre-clearance by US Immigration/Customs authorities• Participation in the Cabinet appointed Review Team				
MEASURES		2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY				
Number of reports/papers submitted		10-25	10-25	13-31
QUALITY				
<ul style="list-style-type: none">• All policy advice, speeches, statements, drafting instructions and Cabinet Papers will be prepared with due professional care and any guidelines set by Cabinet Office and will clearly define the nature and scope of the issues being considered		100%	100%	100%
<ul style="list-style-type: none">• All reports/papers will be properly researched and written in language appropriate to the subject matter		100%	100%	100%
<ul style="list-style-type: none">• Statistical information will reflect the current status of work permits, the right to be Caymanian, permanent residence, business staffing plans, and other categories in a manner that will be comprehensive and accurate		100%	100%	100%
TIMELINESS				
Provide in a timely manner depending on the scope and complexity of the exercise and in accordance with any deadlines set by the requester		95-100%	95-100%	95-100%
LOCATION				
Grand Cayman		100%	100%	100%
COST		\$605,174	\$986,541	\$499,963
RELATED BROAD OUTCOMES:				
<ul style="list-style-type: none">• A Strong Economy to Help Families and Businesses• Reducing Crime and the Fear of Crime				

IMM 2	Issuance of Visas		
DESCRIPTION			
Processing student and foreign national visas.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Number of student visas issuedNumber of visitors visas issued	250-325 5,250-7,125	250-325 5,000-6,800	800-1,000 4,600-6,600
QUALITY			
<ul style="list-style-type: none">All applications will be processed with due care, in accordance with established guidelines and with Section 64 and Section 83 of the Immigration Law (2015 Revision).Due-diligence and investigative methodologies are employed to ensure that sufficient and correct information is received from applicants.Upon receipt applications are compiled in accordance with set standards and benchmarks to ensure that the pertinent information is on record to facilitate the decision-making process of the Chief Immigration Officer.	99-100% 99-100% 99-100%	99-100% 99-100% 99-100%	99-100% 99-100% 99-100%
TIMELINESS			
Applications processed within 10-15 business days of receipt, providing relevant information is submitted without errors or omissions	90-100%	90-100%	90-100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	\$177,718	\$144,105	\$286,755
RELATED BROAD OUTCOME:			
A Strong Economy to Help Families and Businesses			

Note: The total cost of supplying this output in 2018 is \$834,600. However, the receipt of \$656,882 from third parties reduces the cost to Cabinet to \$177,718. The total cost of supplying this output in 2019 is \$817,380. However, the receipt of \$673,275 from third parties reduces the cost to Cabinet to \$144,105.

IMM 5	Immigration Appeal Statements		
DESCRIPTION			
Submit Appeal Statements to Immigration Appeals Tribunal in response to appeals against decisions of the Work Permit Board, the Caymanian Status and Permanent Residency Board, the Business Staffing Plan Board, and to the Work Permit Board and Business Staffing Plan Board in relation to decisions made by Immigration Officers (including appeals relating to Temporary Work Permits).			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of appeal statements produced	200-300	350-650	600-1,000
QUALITY <ul style="list-style-type: none">Define issues clearly and succinctly; with the nature and scope of the issues being clear, in a way that properly explains the Board’s decisionContain references to the relevant sections of the Immigration Law (2015 Revision) and the Immigration (Amendment) Regulations, 2017	100%	100%	100%
TIMELINESS <ul style="list-style-type: none">Processed within 28 days of receipt of appeal statement request in relation to Cayman Status, Work Permit and Business Staffing Plan applications in accordance with the Immigration Law (2015 Revision)Processed within 14 days of receipt of appeal statement request in relation to Temporary Work Permit applications in accordance with the Immigration Law (2015 Revision)Appeals processed within 10-15 business days of receipt, providing relevant information is submitted without errors or omissions	85-100%	85-100%	85-100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$125,844	\$123,520	\$167,814
RELATED BROAD OUTCOME:			
A Strong Economy to Help Families and Businesses			

IMM 6	Detection and Prosecution of Immigration Offenders		
DESCRIPTION The detection, investigation and prosecution of persons committing offences under the Immigration Law (2015 Revision). This includes: <ul style="list-style-type: none">Conducting and creating a written record of interviews, collecting witness statements, collection and handling of evidence, site visits, planning internal and multi-agency operations, conducting investigations on behalf of the Board or in response to information received			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of requests for legal rulingsNumber of administrative fines leviedNumber of reports to the Boards	50-100 350-550 250-350	50-100 350-550 250-350	175-275 350-485 175-375
QUALITY <ul style="list-style-type: none">All interviews will be conducted in compliance with the Judges’ rules and the rules of natural justiceAll investigations will be conducted and managed with the highest degree of probity and professionalismObjective reports entailing detailed research and sound evidence will be presented to support conclusions reachedVisits will be conducted professionally and authorised by Senior Immigration Officers and above and as per operation ordersFiles will contain all the relevant information required to assist with the determined action deemed appropriate (Prosecution, Administrative Fine, Warning letters or No Further Action)	100% 95-100% 96-100% 96-100% 96-100%	100% 95-100% 96-100% 96-100% 96-100%	100% 95-100% 96-100% 96-100% 96-100%
TIMELINESS <ul style="list-style-type: none">Files to be acted on within 14 days of arrival in the Enforcement Section.Reports will be submitted within seven days of the conclusion of the case.Case file submitted to Legal Department within 7-30 days of an arrest, which is taken to prosecution stage. (All files are subject to the statute of limitations - 6 months).	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	\$1,702,400	\$1,701,728	\$2,470,018
RELATED BROAD OUTCOMES: <ul style="list-style-type: none">A Strong Economy to Help Families and BusinessesReducing Crime and the Fear of Crime			

IMM 7	Entry and Embarkation Control		
DESCRIPTION			
Provide an entry and embarkation control for all passengers/persons seeking permission to enter/depart the Cayman Islands			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of passengers by air processedNumber of cruise passengers processed	450,000-650,000 1,500,000-1,700,000	450,000-650,000 1,500,000-1,700,000	650,000-975,000 2,200,000-2,500,000
QUALITY <ul style="list-style-type: none">All passengers will be processed in accordance with Immigration Laws and established guidelines	98-100%	98-100%	98-100%
TIMELINESS <ul style="list-style-type: none">Passengers from vessels should be cleared within 15-30 minutes of arrivalPassengers from aircraft should be cleared within 30-90 minutes of arrival	95-100% 95-100%	95-100% 95-100%	95-100% 95-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$2,736,078	\$2,721,696	\$4,361,084
RELATED BROAD OUTCOME:			
Reducing Crime and the Fear of Crime			

Note: The total cost of supplying this output in 2018 is \$3,210,078. However, the receipt of \$474,000 from third parties reduces the cost to Cabinet to \$2,736,078. The total cost of supplying this output in 2019 is \$3,208,485. However, the receipt of \$486,789 from third parties reduces the cost to Cabinet to \$2,721,696.

IMM 8	Work Permits		
DESCRIPTION			
Processing annual and temporary work permit applications, business visitor permits and economic zone employment certificates on behalf of the Chief Immigration Officer, the Work Permit Board, and the Business Staffing Plan Board			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Number of temporary work permit applications processed	13,000-18,000	13,000-18,000	15,000-22,500
<ul style="list-style-type: none">Number of annual work permits processed	13,000-18,000	13,000-18,000	18,000-25,500
<ul style="list-style-type: none">Number of economic zone employment certificates issued	90-125	90-125	225-375
<ul style="list-style-type: none">Number of business visitor permit applications processed	400-450	400-450	575-675
QUALITY			
<ul style="list-style-type: none">Compliance with Immigration Law (2015 Revision), Immigration Directives, Immigration (Amendment) Regulations, 2017 and established guidelines.	100%	100%	100%
<ul style="list-style-type: none">Files and agendas prepared with accuracy and completeness.	100%	100%	100%
<ul style="list-style-type: none">Temporary Work Permit files reviewed and signed off by the Chief Immigration Officer or his designate.	100%	100%	100%
<ul style="list-style-type: none">Annual Work Permits reviewed in accordance with the Immigration Laws and established policies and signed off by the Secretary to the Work Permit Board or Business Staff Plan Board or designate as appropriate.	90-100%	90-100%	90-100%
TIMELINESS			
<ul style="list-style-type: none">Processing time of a complete application from receipt to dissemination of decision will be 6–8 weeks for Annual Work Permits and 7-10 business days for Temporary Work Permits	95-100%	95-100%	95-100%
<ul style="list-style-type: none">Decision letter issued within 10 days of decision for Annual Work Permits, 1-3 days for Temporary Work Permits	95-100%	95-100%	95-100%
LOCATION			
<ul style="list-style-type: none">Grand Cayman	100%	100%	100%
COST	\$965,066	\$829,704	\$1,849,243
RELATED BROAD OUTCOMES:			
<ul style="list-style-type: none">A Strong Economy to Help Families and CommunitiesReducing Crime and the Fear of Crime			

Note: The total cost of supplying this output in 2018 is \$4,787,488. However, the receipt of \$3,822,422 from third parties reduces the cost to Cabinet to \$965,066. The total cost of supplying this output in 2019 is \$4,763,343. However, the receipt of \$3,933,639 from third parties reduces the cost to Cabinet to \$829,704.

IMM 9	The Right to be Caymanian and Permanent Residence Applications			
DESCRIPTION				
Processing Applications for: Acknowledgement of the Right to be Caymanian; Grant of the Right to be Caymanian; Residency and Employment Rights Certificate; Residency Certificates for Persons of Independent Means; Applications for permission to reside as the dependants of a Caymanian; Applications for Direct Investment Certificates				
MEASURES		2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY				
• Number of Acknowledgements of the Right to be Caymanian applications and notifications processed		300-600	300-600	450-900
• Number of the Grant of the Right to be Caymanian applications and notifications processed		650-850	650-850	950-1,275
• Number of Permanent Residency and Employment Rights Certificate applications and notifications processed		200-300	50-125	1,500-2,250
• Number of applications processed for Residency Certificate for Persons of Independent Means and notifications		15-30	15-30	18-40
• Number of applications processed for Direct Investment Certificate		1-15	1-15	1-15
• Number of applications processed for permission to reside as a dependent of a Caymanian and notifications		15-30	15-30	22-45
QUALITY				
• Compliance with Immigration Law (2015 Revision), Immigration Directives, Immigration (Amendment) Regulations 2017, and established policies.		98-100%	98-100%	98-100%
• Files and Agendas prepared with due care, accuracy and completeness		95-100%	95-100%	95-100%
• Agendas reviewed and signed off by Secretary, Caymanian Status and Permanent Residency Board and Assistant Chief Immigration Officer		100%	100%	100%
TIMELINESS				
• Processing time from receipt of complete applications to dissemination of decision will be 1-9 months		85-100%	85-100%	85-100%
• Letters issued within 5-10 days of decision		85-100%	85-100%	85-100%
LOCATION				
Grand Cayman		100%	100%	100%
COST		\$218,178	\$198,942	\$267,398
RELATED BROAD OUTCOME:				
A Strong Economy to Help Families and Businesses				

Note: The total cost of supplying this output in 2018 is \$1,073,481. However, the receipt of \$855,303 from third parties reduces the cost to Cabinet to \$218,178. The total cost of supplying this output in 2019 is \$1,058,571. However, the receipt of \$859,629 from third parties reduces the cost to Cabinet to \$198,942.

IMM 11	Processing Business Staffing Plan Applications on behalf of the Business Staffing Plan Board		
DESCRIPTION			
Processing Business Staffing Plan Applications on behalf of the Business Staffing Plan Board			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of new Business Staffing Plan applications processed	25-35	60-70	60-70
QUALITY <ul style="list-style-type: none">Compliance with Immigration Law (2015 Revision), Immigration Directives, Immigration (Amendment) Regulations, 2017, and established policiesFiles and Agendas prepared with due care, accuracy and completenessAgendas reviewed and signed off by Secretary, Business Staffing Plan Board or designate	100% 95-100% 100%	100% 95-100% 100%	100% 95-100% 100%
TIMELINESS <ul style="list-style-type: none">Completed applications for business staffing plans from receipt to scheduling of meeting with Board and issuance of business staffing plan authority will be within 4-8 weeks	85-100%	85-100%	85-100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$348,962	\$316,675	\$667,767
RELATED BROAD OUTCOME:			
A Strong Economy to Help Families and Businesses			

Note: The total cost of supplying this output in 2018 is \$411,797. However, the receipt of \$62,835 from third parties reduces the cost to Cabinet to \$348,962. The total cost of supplying this output in 2019 is \$382,275. However, the receipt of \$65,600 from third parties reduces the cost to Cabinet to \$316,675.

IMM 13	Special Marriage Licences		
DESCRIPTION			
Issuance of the Governor’s Special Marriage Licences to visitors			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of Governor’s Special Marriage licenses issued	225-300	225-300	575-775
QUALITY Licences issued in accordance with the Marriage Law and established guidelines and procedures	100%	100%	100%
TIMELINESS Licences issued within 30 minutes of receipt of application	90-100%	90-100%	90-100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$92,877	\$92,462	\$134,339
RELATED BROAD OUTCOME:			
A Strong Economy to Help Families and Businesses			

Note: The total cost of supplying this output in 2018 is \$109,897. However, the receipt of \$17,020 from third parties reduces the cost to Cabinet to \$92,877. The total cost of supplying this output in 2019 is \$109,897. However, the receipt of \$17,435 from third parties reduces the cost to Cabinet to \$92,462.

IMM 15	Freedom of Information		
DESCRIPTION			
Processing applications for information submitted under the Freedom of Information Law (2015 Revision)			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of requests processed	75-125	75-125	110-180
QUALITY <ul style="list-style-type: none">Compliance with Section 7(4) of the Freedom of Information Law (2015 Revision), the Regulations, 2015 and established guidelines and proceduresRequests processed with due care and attention and in accordance with the FOI Law and Regulations.Prepare cases for internal review or appeal to the Information Commissioner as required	100%	100%	100%
TIMELINESS <ul style="list-style-type: none">Acknowledgement letters issued within 10 calendar days of receiving requestFOI Law prescribes a processing time from when a complete application is received of 30 calendar days. In certain cases, the Law allows this period to be extended a further 30 calendar daysDocuments to be provided to applicant within 14 calendar days of making decision to release	99-100%	99- 100%	99-100%
LOCATION Cayman Islands	99-100%	99-100%	99-100%
COST	100%	100%	100%
RELATED BROAD OUTCOME:			
Stable, Effective and Accountable Government			

Note: The total cost of supplying this output in 2018 is \$89,820. However, the receipt of \$396 from third parties reduces the cost to Cabinet to \$89,424. The total cost of supplying this output in 2018 is \$100,731. However, the receipt of \$408 from third parties reduces the cost to Cabinet to \$100,323.

IMM 17	Working by Operation of Law/Permission to Reside and Continue Working		
DESCRIPTION			
Processing of Working by Operation of Law applications and applications for Permission to Reside and Continue Working on the basis of having applied for Permanent Residence by the Chief Immigration Officer or designate			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of Working by Operation of Law/Permission to Reside and Continue Working applications processed	200-300	200-600	1,200-1,800
QUALITY <ul style="list-style-type: none">Compliance with Immigration Law (2015 Revision), Immigration Regulations (2017 Revision), and established policiesProperly completed application forms are verified against IMSS with due care, accuracy, and completeness	100% 95-100%	100% 95-100%	100% 95-100%
TIMELINESS <ul style="list-style-type: none">Processing time from receipt of application to dissemination of decision will be the same day for Working by Operation of Law applicationsProcessing time from receipt of application to dissemination of decision will be within three business days for Provision for Continuation of Work applications	90-100% 90-100%	90-100% 90-100%	90-100% 90- 100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$102,799	\$208,639	\$145,478
RELATED BROAD OUTCOME:			
A Strong Economy to Help Families and Businesses			

Note: The total cost of supplying this output in 2018 is \$206,789. However, the receipt of \$103,990 from third parties reduces the cost to Cabinet to \$102,799. The total cost of supplying this output in 2019 is \$265,234. However, the receipt of \$56,595 from third parties reduces the cost to Cabinet to \$208,639.

POL 6	Investigate Reported and Detected Crime		
DESCRIPTION <ul style="list-style-type: none">Investigations, crime prevention and reduction strategies conducted by:-Serious Crime Review Team (SCRT), Criminal Investigations Department (CID), Drugs and Serious Crimes Task Force (DSCTF), MASH/Family Support Unit (FSU), Financial Crimes Unit (FCU), Joint Intelligence Unit (JIU), INTERPOL NCB, Cyber Crime / Cyber Forensics (CC), Counter Terrorism (CT), Victims Office and the Technical Support Unit (TSU)Also includes support services provided to the departments such as Crime Desk, Exhibits and Police Property, Scenes of Crime, etc			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of hours of investigations	226,150 – 249,950	236,000 – 260,000	337,478
QUALITY <ul style="list-style-type: none">Increase overall detection rate by 2.5% (over 2016 ESO published rates)100% of all reports meeting referral threshold to the appropriate agencies by the FSU (MASH)Tactical Assessments prepared fortnightlyOne Organized Crime Threat Assessment completed annuallyOne Strategic Threat Assessment for the Cayman Islands completed annuallyOne RCIPS intelligence liaison with Jamaican law enforcement stationed in Jamaica annuallyOne monthly report on all Cyber Crime investigations by Cyber Crimes UnitConduct one Financial Crimes prevention clinic, presentation, seminar, media release or media interview per monthPublish current Financial Crimes prevention advice on RCIPS website and RCIPS social media accounts	80 – 90% 80% - 90% 80% - 90% 100% 100% 100% 100% 100%	80 – 90% 90 – 100% 90% - 100% 100% 100% 100% 100% 100%	N/A N/A N/A N/A N/A N/A N/A N/A
TIMELINESS <ul style="list-style-type: none">An effective investigative response to all reported incidents within 10 minutes in urban and 20 minutes in rural areas of report being received by the police.*Increase victim updates by investigating officers to 80% of victims over the two year periodFSU Referrals made within 30 days of receiptAll financial crimes reports referred to the Financial Crimes Investigative Unit within 12 hours of receipt.The Unit Commander of Serious Crime Review Team (SCRT), Criminal Investigations Department (CID), Drugs and Serious Crimes Task Force (DSCTF), MASH/Family Support Unit (FSU), Financial Crimes Unit (FCU), Joint Intelligence Unit (JIU), INTERPOL NCB, Cyber Crime / Cyber Forensics (CC), Counter Terrorism (CT), Victims Office and the Technical Support Unit (TSU), Crime Desk, Exhibits and Police Property, and Scenes of Crime to prepare and submit annual reports on KPIs by January 15 of the following year (Note that EE and NS P/Stns. are limited to 8 hours duty per day and is covered by BTPS otherwise.)	80% – 85% 70 - 80% 80% - 85% 85% - 90% 100%	85% – 90% 80 - 100% 85% - 90% 90% - 95% 100%	N/A N/A N/A N/A N/A
LOCATION Cayman Islands	100%	100%	100%
COST	\$13,155,676	\$13,237,160	\$16,671,690
RELATED BROAD OUTCOME: Reducing Crime and the Fear of Crime			

POL 7	Security Services		
DESCRIPTION			
Provide security services to persons or events warranting police security including: Personal protection / premises security for persons requiring police protection, security services for Law Courts, security for money transfer for Cayman Islands Monetary Authority and provide security services to RCIPS Detention Center Resources:			
<ul style="list-style-type: none">• Witness Protection• Court / Judiciary Security• RCIPS Detention Centre• Government House			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
Number of security hours provided	24,050 – 26,600	24,050 – 26,600	29,301
QUALITY			
<ul style="list-style-type: none">• 100% of Detention Centre personnel trained in Human Rights obligations; and, Police Law and Regulations requirements.	100%	100%	N/A
<ul style="list-style-type: none">• Monthly self-inspection of Detention Centre (plant and operations), reporting to the Deputy Commissioner of Operations through the line management of the portfolio, to include:<ul style="list-style-type: none">○ Physical condition and operability of all buildings and equipment○ Compliance with records management requirements○ Dip sample of prisoner records for legal and process compliance○ Safety and security concerns○ PSML Personnel Regulations, Section 48 workplace requirements	100%	100%	N/A
<ul style="list-style-type: none">• 30 Officers trained in VIP protection over the next two years	50%	100%	N/A
<ul style="list-style-type: none">• Monthly report on witness protection, to include:<ul style="list-style-type: none">○ Current status of all witnesses in programme○ Risk management update on all witnesses in programme, including mitigations○ Status of organizational risks (and how they are being managed) relating to witness protection	100%	100%	N/A
<ul style="list-style-type: none">• Monthly report by the Chief of Staff to the Commissioner of Police through line management on compliance with Government House Protection Policy	100%	100%	N/A
TIMELINESS			
<ul style="list-style-type: none">• All prisoners processed and booked into custody within 1 hour of arrival at the Detention Centre	100%	100%	85%
<ul style="list-style-type: none">• The Unit Commander of Witness Protection, Court / Judiciary Security, RCIPS Detention Centre and Government House (GH) to prepare and submit annual reports on KPIs by January 15 of the following year	100%	100%	85%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$1,077,602	\$1,065,577	\$1,671,929
RELATED BROAD OUTCOME:			
Reducing Crime and the Fear of Crime			

POL 8	Policy Advice on Policing and Security Matters		
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			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of oral briefings, policy advice papers and reports provided	43–47	43–47	68
QUALITY Provide accurate and concise information inclusive of qualitative and quantitative data to support findings and recommendations	100%	100%	N/A
TIMELINESS • Oral briefings: Fortnightly • Reports: Monthly • Policy papers: ongoing throughout the period • Crime stats to be published annually	100% 100% 100% 100%	100% 90% 100% 100%	N/A N/A N/A N/A
LOCATION Cayman Islands	100%	100%	100%
COST	\$70,881	\$69,930	\$99,994
RELATED BROAD OUTCOME:			
Reducing Crime and the Fear of Crime			

POL 9	Firearms Vetting and Licensing		
DESCRIPTION Vetting of firearm applications (new licences, renewals and transfers) and the inspection of premises for secure storage of firearms by applicants; Issuance of import/export permits for firearms and ammunition, conducted by: <ul style="list-style-type: none">Security and Firearms LicensingTactical Firearms Unit			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of applications vettedHours spent engaged in firearms licensing activity	320–370 2,370–2,640	320–370 2,370–2,640	516 3,774
QUALITY <ul style="list-style-type: none">Licenses issued in compliance with Firearms LawPremises inspected and certified as safe and secure for the storage of firearms prior to issuing of licenseLicense issues stats to be published annuallyRandomly selected, high-risk and/or investigation-related inspections of a minimum of 8 licensee premises and firearms per month by the Tactical Firearms Unit (TFU) (independent of the Security and Firearms Licensing Unit), with monthly reports by the Inspector in charge of the TFU directly to the Commissioner of Police.All licensee premises involved in ANY police investigations inspected for compliance with licensing requirements by TFU (burglary, theft, robbery, domestic disputes, assaults)One audit every six months by the TFU of non-police firearms in police custody, to be reported directly to the Commissioner of Police (Firearms Licensing Authority), to include the following:<ul style="list-style-type: none">Dip sample of inventorySafe storageSecurity of storage facilityCompliance with related record keeping requirements	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%	N/A N/A N/A N/A N/A N/A
TIMELINESS <ul style="list-style-type: none">Applications vetted within 60 days of receiptThe Unit Commander of Security and Firearms Unit to prepare and submit annual reports on KPIs by January 15 of the following year	100% 100%	100% 100%	N/A N/A
LOCATION Cayman Islands	100%	100%	100%
COST	\$226,767	\$223,624	\$273,566
RELATED BROAD OUTCOME: Reducing Crime and the Fear of Crime			

POL 13	Police Services		
DESCRIPTION Provision of roads policing (traffic), uniform patrol and incident response within islands on a 24/7/365 basis. Carry out community policing initiatives. Community crime prevention initiatives through the organisation of community groups, prevention education programmes and crime prevention advice to victims of crime throughout the islands: <ul style="list-style-type: none">• Uniform Patrol – Shifts• Neighbourhood Policing Department• Roads Policing (Traffic)• K9• Tactical Firearms Unit (TFU)• Crime Prevention Officer (CPO)			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of calls for service• Number of hours spent on patrol / incident response, road safety education and traffic enforcement• Number of hours spent at community meetings, school programs, providing crime prevention advice and other neighbourhood policing activities	31,780 – 35,130 302,290 – 334,110 74,380 – 82,220	31,780 – 35,130 323,950 – 358,050 79,800 – 88,200	50,109 383,154 91,244
QUALITY <ul style="list-style-type: none">• Reduce number of road fatalities compared to previous year by 25% over the next two years• Road safety campaign (Prevention Education)<ul style="list-style-type: none">○ One road safety press release monthly○ One radio/television road safety education presentation every two months○ One road safety education presentation to community groups (community organisations, schools, churches, youth groups etc.) monthly• One major Traffic Enforcement operation each month, in collaboration with the Department of Vehicle and Drivers Licensing• Monthly reports on the number of prosecutions recorded• Customer satisfaction levels with police patrols provided (measured by independent annual customer satisfaction surveys to be done in the final quarter of the reporting year)• Establish and measure the level of satisfaction with police incident response by quality call-back surveys to 10% of persons reporting incidents, done by District Inspectors and reported quarterly• Conduct one crime prevention clinic, presentation, seminar, media release or media interview per month• NPD / COP to attend and participate in quarterly Business Watch meetings• Publish crime prevention advice on RCIPS website and RCIPS social media accounts, reviewed and updated monthly or as required• Firearm officers recertified in the use and handling of firearms annually• RCIPS Armourer to provide an inventory at the end of each month, of all police firearms, ammunition, Tasers and related accessories to the Superintendent Proactive Operations and the Detective Superintendent Financial Crimes and Intelligence• Detective Superintendent Financial Crimes and Intelligence to conduct at least 2 audits of police armoury, firearms, ammunition, Tasers and related accessories, in each calendar year, reporting to the Deputy Commissioner (Operations)	100% 80% – 90% 80% – 90% 100% 60 - 75% 90-100% 100% 100% 100% 100% 100%	100% 90% - 100% 90% - 100% 75 - 85% 100% 100% 100% 100% 100% 100%	N/A N/A N/A N/A N/A N/A N/A N/A N/A N/A

TIMELINESS <ul style="list-style-type: none"> Provide an emergency response time of 10 minutes in urban and 20 minutes in rural areas The Unit Commanders of Uniform Patrol – Shifts, Neighbourhood Policing Department, Roads Policing (Traffic), K9, Tactical, Firearms Unit (TFU) and Crime Prevention Officer (CPO) to prepare and submit annual reports on KPIs by January 15 of the following year (Note that EE and NS P/Stns. are limited to 8 hours duty per day and is covered by BTPS otherwise.) 	80 – 100%	80 – 100%	N/A
	100%	100%	N/A
LOCATION Cayman Islands	100%	100%	100%
COST	\$20,054,329	\$20,877,040	\$27,616,333
RELATED BROAD OUTCOME: Reducing Crime and the Fear of Crime			

POL 14	Maritime Patrols		
DESCRIPTION Patrolling of the territorial waters of the Cayman Islands. Providing search and rescue capability as and when required within 100 miles radius of the Cayman Islands: <ul style="list-style-type: none">Joint Marine Unit			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of patrolling and search and rescue hours for marine unit including trainingNumber of search and rescue operations conducted	1,330–1,470 80-90	1,330–1,470 90-100	1,396 90-100
QUALITY <ul style="list-style-type: none">Increase number of days that all vessels are available for maritime patrolIncrease number of deployments dedicated to proactive maritime patrols by 10%Increase percentage of Staff holding accredited maritime training by 10% in one or more of the following categories: engineering, boat handling and captaincy	70 – 100% 70–85% 100%	70 – 100% 70 – 85% 100%	N/A N/A N/A
TIMELINESS <ul style="list-style-type: none">If team on duty: Minimum of 30 minutes to deploy from time call for service is receivedIf team is off duty: Minimum of 90 minutes to deploy from time call for service is receivedThe Joint Marine Unit Commander to prepare and submit annual reports on KPIs by January 15 of the following year	75 – 80% 65 – 70% 100%	75 – 80% 65 – 70% 100%	N/A N/A N/A
LOCATION Cayman Islands	100%	100%	100%
COST	\$2,772,197	\$2,937,579	\$3,660,824
RELATED BROAD OUTCOME: Reducing Crime and the Fear of Crime			

POL 15	Aerial Patrols		
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: <ul style="list-style-type: none">Air Support Unit			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of actual aerial patrol hoursNumber of tactical operational deploymentsNumber of search and rescue operations conductedNumber of deployments in Medevac roles	371 - 410 760 - 840 24 - 26 9 - 12	371 - 410 760 - 840 24 - 26 9 - 12	513 1,426 37 14
QUALITY <ul style="list-style-type: none">Increase number of hours aircraft is available for deployment by 20%100% of Staff trained to Paramedic standard	70% - 80% 100%	90% - 100% 100%	N/A N/A
TIMELINESS <ul style="list-style-type: none">If team on duty: Minimum of 10 minutes to deploy from time call for service is receivedIf team is off duty: Minimum of 45 minutes to deploy from time call for service is receivedThe Air Support Unit Chief Executive Officer 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%	N/A N/A N/A
LOCATION Within 100 square miles of the Cayman Islands	100%	100%	100%
COST	\$1,631,997	\$1,574,090	\$2,494,022
RELATED BROAD OUTCOME: Reducing Crime and the Fear of Crime			

POL 16	Police Criminal Justice Services		
DESCRIPTION Serving all summonses (to police officers only) and execution of warrants from the courts. Case files management unit process all criminal files generated by Uniform and Tactical Operations and case conferencing with the office of the DPP for ultimate prosecution. Provide certified criminal records and police reports to applicants: <ul style="list-style-type: none">• Process Department• Crime Management Unit• Detention Centre (Custody Suite) (also listed at POL 7)• Criminal Records Office			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of summonses served (police officers)• Number of warrants executed• Number case files reviewed• Number of detections recorded• Number of charges preferred against accused persons	6,365 – 7,035 1,330 – 1,470 1,853 – 2,048 2,356 – 2,604 2,233 – 2,468	6,365 – 7,035 1,330 – 1,470 1,853 – 2,048 2,356 – 2,604 2,233 – 2,468	6,618 2,037 3,271 3,491 3,564
QUALITY <ul style="list-style-type: none">• Summonses served (to police officers only)• Validated warrants executed• Processing of prisoners pursuant to the Police and Bail Laws	100% 80% - 85% 100%	100% 85% - 90% 100%	N/A N/A N/A
TIMELINESS <ul style="list-style-type: none">• 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• The Unit Commanders of Process Department, Crime Management Unit, Detention Centre (Custody Suite) and Criminal Records Office to prepare and submit annual reports on KPIs by January 15 of the following year	80 – 90% 80 – 90% 90 – 100% 100% 100%	80 – 90% 80 – 90% 90 – 100% 100% 100%	N/A N/A N/A N/A N/A
LOCATION Cayman Islands	100%	100%	100%
COST	\$355,912	\$331,710	\$1,272,533
RELATED BROAD OUTCOME: Reducing Crime and the Fear of Crime			

Note: The total cost of supplying this output in 2018 is \$1,354,912. However, the receipt of \$999,000 from third parties reduces the cost to Cabinet to \$355,912. The total cost of supplying this output in 2019 is \$1,330,710. However, the receipt of \$999,000 from third parties reduces the cost to Cabinet to \$331,710.

POL 19	Private Security Licensing Services		
DESCRIPTION			
Receipt, processing and vetting of applications for licensing of Security Companies and Guards:			
<ul style="list-style-type: none">Security and Firearms Unit			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Number of security guards/ security technicians licences issuedNumber of security companies licences issued	760 – 840 25 – 28	760 – 840 25 – 28	1,215 12
QUALITY			
<ul style="list-style-type: none">Licenses only issued to persons with no criminal convictionsInspection of 1 security company each month by the Security and Firearms Licensing Unit to ensure compliance with licensing requirements, to be selected based on risk, randomness or investigation related	100% 90%	100% 90%	N/A N/A
TIMELINESS			
<ul style="list-style-type: none">Applications vetted within one month of receiptThe Unit Commander of Security and Firearms Unit to prepare and submit annual reports on KPIs by 15 January of the following year	75 – 85% 100%	100% 100%	N/A N/A
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$155,146	\$152,595	\$247,707
RELATED BROAD OUTCOME:			
Reducing Crime and the Fear of Crime			



MINISTRY OF HUMAN RESOURCES AND IMMIGRATION
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 Law (2017 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 Law (2017 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 2018 and 31 December 2019 and performance for the years ending 31 December 2018 and 31 December 2019; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Law (2017 Revision)).

Wesley Howell, JP
Chief Officer

Ministry of Human Resources and Immigration

27 October 2017

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FINANCIAL STATEMENTS

FOR THE 2018 FINANCIAL YEAR ENDING 31 DECEMBER 2018
AND THE 2019 FINANCIAL YEAR ENDING 31 DECEMBER 2019

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MINISTRY OF HUMAN RESOURCES AND IMMIGRATION

12-Month Actual 2015/16	18-Month Forecast 2016/17	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2018	12-Month Budget 2019
35,569,646	41,109,929	Current Assets			
		Cash and cash equivalents	1	39,972,927	41,968,136
		Marketable securities and deposits			
13,454,574	6,032,577	Trade receivables	2	6,032,577	6,032,577
1,691,198	1,432,603	Other receivables	2	1,432,603	1,432,603
118,787	12,107	Inventories	3	12,107	12,107
0	0	Investments	4	0	0
940,821	248,057	Prepayments	5	248,057	248,057
51,775,025	48,835,273	Total Current Assets		47,698,271	49,693,480
		Non-Current Assets			
0	0	Trade receivables	2	0	0
0	0	Other receivables	2	0	0
		Inventories	3		
		Investments	4		
		Prepayments	5		
637,964	406,118	Intangible Assets	6	1,561,446	2,233,774
52,433,895	18,693,446	Property, plant and equipment	6	22,099,255	27,137,243
53,071,859	19,099,565	Total Non-Current Assets		23,660,701	29,371,017
104,846,884	67,934,837	Total Assets		71,358,972	79,064,498
		Current Liabilities			
122,476	22,472	Trade payables	7	22,472	22,472
8,075,840	2,083,819	Other payables and accruals	7	2,083,819	2,083,819
11,117	11,117	Unearned revenue	8	11,117	11,117
4,117,538	2,569,170	Employee entitlements	9	2,569,170	2,569,170
0	5,540,283	Repayment of surplus		2,508,417	2,605,943
12,326,971	10,226,860	Total Current Liabilities		7,194,994	7,292,520
		Non-Current Liabilities			
		Trade payables	7		
		Other payables and accruals	7		
		Unearned revenue	8		
0	0	Employee entitlements	9	0	0
0	0	Total Non-Current Liabilities		0	0
12,326,971	10,226,860	Total Liabilities		7,194,994	7,292,520
92,519,913	57,707,978	Net Assets		64,163,978	71,771,978
		NET WORTH			
65,275,570	48,864,151	Contributed capital		55,320,151	62,928,151
0	0	Other Reserves		0	0
23,300,905	8,904,980	Revaluation reserve		8,904,980	8,904,980
3,943,438	(61,154)	Accumulated surpluses/(deficits)		(61,154)	(61,154)
92,519,913	57,707,978	Total Net Worth		64,163,978	71,771,978

MINISTRY OF HUMAN RESOURCES AND IMMIGRATION

12-Month Actual 2015/16	18-Month Forecast 2016/17	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2018	12-Month Budget 2019
		Revenue			
92,986,201	119,713,766	Sale of goods and services	10	66,215,138	67,606,231
27,211	40,816	Investment revenue	11	0	0
678,783	678,783	Donations	12	0	0
113,994	117,752	Other revenue		0	0
93,806,189	120,551,117	Total Revenue		66,215,138	67,606,231
		Expenses			
68,418,847	88,509,415	Personnel costs	13	49,356,279	50,773,003
16,253,190	19,950,350	Supplies and consumables	14	12,380,291	12,254,314
5,599,150	6,470,153	Depreciation and Amortisation	6	1,894,864	1,897,684
0	0	Impairment of property, plant and equipment	6	0	0
0	0	Impairment of inventory	3	0	0
116,542	174,813	Litigation costs	15	75,000	75,000
0	0	Other expenses		0	0
(62,058)	(93,897)	Other Gains and Losses	16	288	288
90,325,670	115,010,835	Total Expenses		63,706,721	65,000,288
3,480,519	5,540,283	Surplus or (Deficit) for the period		2,508,417	2,605,943

MINISTRY OF HUMAN RESOURCES AND IMMIGRATION

12-Month Actual 2015/16	18-Month Forecast 2016/17	CASH FLOW STATEMENT	Note	12-Month Budget 2018	12-Month Budget 2019
		CASH FLOWS FROM OPERATING ACTIVITIES			
		<i>Receipts</i>			
93,592,000	101,632,097	Outputs to Cabinet		54,552,808	55,748,572
1,219,000	256,632	Outputs to other government agencies		0	0
8,603,000	16,180,321	Sale of goods and services - third party		11,662,330	11,857,659
28,000		Interest received		0	0
10,000	0	Donations / Grants		0	0
(287,000)	110,403	Other receipts		0	0
		<i>Payments</i>			
(69,986,000)	(88,509,415)	Personnel costs		(49,356,279)	(50,773,003)
(22,168,000)	(19,950,350)	Supplies and consumables		(12,380,579)	(12,254,602)
0		Interest paid		0	0
433,000	(174,813)	Other payments		(75,000)	(75,000)
11,444,000	9,544,875	Net cash flows from operating activities		4,403,281	4,503,627
		CASH FLOWS FROM INVESTING ACTIVITIES			
(3,084,000)	(3,963,302)	Purchase of property, plant and equipment		(6,456,000)	(7,608,000)
22,000		Proceeds from sale of property, plant and equipment		0	0
(3,062,000)	(3,963,302)	Net cash flows from investing activities		(6,456,000)	(7,608,000)
		CASH FLOWS FROM FINANCING ACTIVITIES			
793,000	3,963,302	Equity Investment from Org 40		6,456,000	7,608,000
(12,338,000)	(4,004,592)	Repayment of Surplus to Org 40		(5,540,283)	(2,508,417)
(11,545,000)	(41,290)	Net cash flows from financing activities		915,717	5,099,583
(3,163,000)	5,540,283	Net increase/(decrease) in cash and cash equivalents		(1,137,002)	1,995,210
29,102,000	35,569,646	Cash and cash equivalents at beginning of period		41,109,929	39,972,927
25,939,000	41,109,929	Cash and cash equivalents at end of period	1	39,972,927	41,968,137

MINISTRY OF HUMAN RESOURCES AND IMMIGRATION

STATEMENT OF CHANGES IN NET WORTH
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2018
AND 31 DECEMBER 2019

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2016 brought forward	65,275,570		23,300,905	3,943,438	92,519,913
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 30 June 2016	65,275,570	0	23,300,905	3,943,438	92,519,913
Changes in net worth for 2016/17					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Exchange differences on translating foreign operations					0
Equity Investment from Cabinet	2,454,304				2,454,304
Capital withdrawals by Cabinet	(18,865,723)		(14,395,925)	(4,004,592)	(37,266,239)
Dividends payable to Cabinet				(5,540,283)	(5,540,283)
Net revenue / expenses recognised directly in net worth	(16,411,419)	0	(14,395,925)	(9,544,874)	(40,352,218)
Surplus/(deficit) for the period 2016/17				5,540,283	5,540,283
Total recognised revenues and expenses for the period	(16,411,419)	0	(14,395,925)	(4,004,592)	(34,811,935)
Balance at 31 December 2017 carried forward	48,864,151	0	8,904,980	(61,154)	57,707,978
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2017 brought forward	48,864,151	0	8,904,980	(61,154)	57,707,978
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 31 December 2017	48,864,151	0	8,904,980	(61,154)	57,707,978
Changes in net worth for 2018					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Exchange differences on translating foreign operations					0
Equity Investment from Cabinet	6,456,000				6,456,000
Capital withdrawals by Cabinet					0
Dividends payable to Cabinet				(2,508,417)	(2,508,417)
Net revenue / expenses recognised directly in net worth	6,456,000	0	0	(2,508,417)	3,947,583
Surplus/(deficit) for the period 2018				2,508,417	2,508,417
Total recognised revenues and expenses for the period	6,456,000	0	0	0	6,456,000
Balance at 31 December 2018 carried forward	55,320,151	0	8,904,980	(61,154)	64,163,978

**STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2018
AND 31 DECEMBER 2019**

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2018 brought forward	55,320,151	0	8,904,980	(61,154)	64,163,978
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 31 December 2018	55,320,151	0	8,904,980	(61,154)	64,163,978
Changes in net worth for 2019					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Equity Investment from Cabinet	7,608,000				7,608,000
Capital withdrawals by Cabinet				(2,605,943)	(2,605,943)
Net revenue / expenses recognised directly in net worth	7,608,000	0	0	(2,605,943)	5,002,057
Surplus/(deficit) for the period 2019				2,605,943	2,605,943
Total recognised revenues and expenses for the period	7,608,000	0	0	0	7,608,000
Balance at 31 December 2019	62,928,151	0	8,904,980	(61,154)	71,771,978

Ministry of Human Resources and Immigration
STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These Forecast financial statements are for the *Ministry of Human Resources and Immigration*

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 is currently no IPSAS, other authoritative pronouncements such as International Accounting Standards and United Kingdom reporting standards applicable to the public sector have been used. The measurement base applied is historical cost adjusted for revaluations of certain assets.

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 ended 31 December 2018 and 2019.

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.

NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and Cash Equivalents

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	Foreign Currency	Exchange Rate	12-Month Budget 2018	12-Month Budget 2019
4,700	4,700	Cash on hand (IRIS Confirmation Account/Petty Cash)	4,700	1	4,700	4,700
207,299	207,299	Cash in transit (IRIS Remittance Account)	207,299	1	207,299	207,299
4,124,667	9,664,950	CI\$ Operational Current Account held at Royal Bank of Canada	8,527,948	1	8,527,948	10,523,158
376,586	376,586	US\$ Operational Current Account held at Royal Bank of Canada	449,655	1	376,586	376,586
(54,692)	(54,692)	Payroll Current Account held at Royal Bank of Canada	(54,692)	1	(54,692)	(54,692)
129,995	129,995	Bank Accounts held at other financial institutions	129,995	1	129,995	129,995
30,781,091	30,781,091	Fixed Deposits held with Treasury (less than 90 days)	30,781,091	1	30,781,091	30,781,091
35,569,646	41,109,929	TOTAL			39,972,927	41,968,136

Note 2: Trade and Other Receivables

12-Month Actual 2015/16	18-Month Forecast 2016/17	Trade Receivables	12-Month Budget 2018	12-Month Budget 2019
531,492	199,335	Sale of goods and services	199,335	199,335
13,122,841	5,872,138	Outputs to Cabinet	5,872,138	5,872,138
0	0	Outputs to other government agencies	0	0
0	0	Other	0	0
(199,759)	(38,896)	Less: provision for doubtful debts	(38,896)	(38,896)
13,454,574	6,032,577	Total trade receivables	6,032,577	6,032,577

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
		Current		
13,454,574	6,032,577	Past due 1-30 days	6,032,577	6,032,577
		Past due 31-60 days		
		Past due 61-90 days		
		Past due 90 and above		
		Non-Current		
		Past due 1 year and above		
13,454,574	6,032,577	Total	6,032,577	6,032,577

Note 2: Trade and Other Receivables (Continued)

12-Month Actual 2015/16	18-Month Forecast 2016/17	Other Receivables	12-Month Budget 2018	12-Month Budget 2019
4,000	4,000	Advances (salary, Official Travel, etc.)	4,000	4,000
10,271	10,271	Dishonoured cheques	10,271	10,271
0	0	Interest receivable	0	0
0	0	Loans	0	0
0	0	Interentity Due from	0	0
273,153	0	Other Non-Current Assets	0	0
1,403,774	1,418,332	Other	1,418,332	1,418,332
0	0	Less: provision for doubtful debts	0	0
1,691,198	1,432,603	Total other receivables	1,432,603	1,432,603

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
		Current		
1,691,198	1,432,603	Past due 1-30 days	1,432,603	1,432,603
		Past due 31-60 days		
		Past due 61-90 days		
		Past due 90 and above		
		Non-Current		
		Past due 1 year and above		
1,691,198	1,432,603	Total	1,432,603	1,432,603

Changes in Provision of Doubtful Debts

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
(199,759)	(199,759)	Balance at 1 July	(38,896)	(38,896)
		Additional provisions made during the year		
	160,863	Receivables written off during the period		
(199,759)	(38,896)	Balance at 30 June	(38,896)	(38,896)

Note 5: Prepayments

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
940,821	248,057	Accrued Prepayments	248,057	248,057
0	0	Prepaid Insurance	0	0
		Other		
940,821	248,057	Total	248,057	248,057

Note 6: Property, Plant and Equipment Intangible Assets

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 July 2016	6,061,000	217,000	6,278,000
Additions			0
Disposals and Derecognition			0
Revaluation			0
Transfers	(4,350,950)	(217,000)	(4,567,950)
Balance as at 31 December 2017	1,710,050	0	1,710,050

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2018	1,710,050	0	1,710,050
Additions	1,233,000		1,233,000
Disposals and Derecognition			0
Revaluation			0
Transfers			0
Balance as at 31 December 2018	2,943,050	0	2,943,050

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	2,943,050	0	2,943,050
Additions	750,000		750,000
Disposals and Derecognition			0
Revaluation			0
Transfers			0
Balance as at 31 December 2019	3,693,050	0	3,693,050

Note 6: Property, Plant and Equipment (Continued)
Intangible Assets

Accumulated Depreciation and impairment losses

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 July 2016	5,986,000		5,986,000
Transfers	(4,951,736)		(4,951,736)
Impairment Reserve 2016/17(closing balance)			0
Depreciation Expense 2016/17	269,667	0	269,667
Eliminate on Disposal or Derecognition 2016/17			0
Balance as at 31 December 2017	1,303,932	0	1,303,932

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2018	1,303,932	0	1,303,932
Transfers			0
Impairment change 2018			0
Depreciation Expense 2018	77,672	0	77,672
Eliminate on Disposal or Derecognition 2018			0
Balance as at 31 December 2018	1,381,604	0	1,381,604

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	1,381,604	0	1,381,604
Transfers			0
Impairment change 2019			0
Depreciation Expense 2019	77,672	0	77,672
Eliminate on Disposal or Derecognition 2019			0
Balance as at 31 December 2019	1,459,276	0	1,459,276

Net Book value 30 June 2016	406,118	0	406,118
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Net Book value 30 December 2017	1,561,446	0	1,561,446
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Net Book value 31 December 2019	2,233,774	0	2,233,774
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Note 7: Trade Payables, Other Payables and Accruals

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
122,476	22,472	Creditors	22,472	22,472
		Creditors Ministries/Portfolios		
		Creditors other government agencies		
0	0	Non-current Accounts payable	0	0
462,307	261,140	Payroll Deductions	261,140	261,140
0	0	Operating Lease	0	0
7,379,508	1,699,964	Accrued Expenses	1,699,964	1,699,964
		Accrued Expenses Ministries/Portfolios		
		Accrued Expenses other government agencies		
0	0	Inter-entity due to	0	0
0	0	Accrued Entity Interest	0	0
0	0	Provisions	0	0
234,026	122,714	Other payables	122,714	122,714
8,198,316	2,106,291	Total trade payables other payables and accruals	2,106,291	2,106,291

Note 8: Unearned Revenue

12-Month Actual 2015/16	18-Month Forecast 2016/17	Details	12-Month Budget 2018	12-Month Budget 2019
0	0	Rentals paid in advance	0	0
0	0	Immigration deposits	0	0
0	0	Customs deposits	0	0
0	0	Revenue deposits	0	0
11,117	11,117	Other unearned revenue	11,117	11,117
0	0	Non-current Unearned revenue	0	0
11,117	11,117	Total unearned revenue	11,117	11,117

Note 9: Employee Entitlements

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
3,883,454	2,376,809	Annual Leave	2,376,809	2,376,809
0	0	Retirement and long service leave	0	0
234,085	192,360	Accrued salaries	192,360	192,360
0	0	Travel	0	0
0	0	Pension	0	0
0	0	Other salary related entitlements	0	0
4,117,538	2,569,170	Total current portion	2,569,170	2,569,170
		<i>Non-current employee entitlements are represented by:</i>		
		Retirement and long service leave		
4,117,538	2,569,170	Total employee entitlements	2,569,170	2,569,170

Note 10: Sales of Goods and Services

12-Month Actual 2015/16	18-Month Forecast 2016/17	Revenue type	12-Month Budget 2018	12-Month Budget 2019
81,727,668	103,166,410	Outputs to Cabinet	54,552,808	55,748,572
256,632	256,632	Outputs to other government agencies	0	0
9,876,127	14,720,830	Fees and charges	10,660,808	10,856,052
1,015,371	1,459,490	General sales	896,522	896,607
0	0	Rentals	0	0
110,403	110,403	Other	105,000	105,000
92,986,201	119,713,766	Total sales of goods and services	66,215,138	67,606,231

Note 11: Investment Revenue

12-Month Actual 2015/16	18-Month Forecast 2016/17	Revenue type	12-Month Budget 2018	12-Month Budget 2019
0	0	Interest on cash balances	0	0
27,211	40,816	Interest on deposits held with cabinet	0	0
0	0	CICSA/CSA Mortgage Loan Interest	0	0
0	0	Personal Loan Interest	0	0
0	0	Other Loan Interest	0	0
0	0		0	0
27,211	40,816	Total investment revenue	0	0

Note 12: Donations

12-Month Actual 2015/16	18-Month Forecast 2016/17	Source	12-Month Budget 2018	12-Month Budget 2019
		Description		
678,783	678,783	Donations		
			0	0
678,783	678,783	Total donations	0	0

Note 13: Personnel Costs

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
56,084,102	72,500,666	Salaries, wages and allowances	40,438,768	41,533,972
9,679,482	12,555,845	Health care	6,777,564	7,043,189
2,688,707	3,484,671	Pension	1,964,882	2,034,318
(326,848)	(410,487)	Leave	0	0
293,404	378,721	Other personnel related costs	175,065	161,524
68,418,847	88,509,415	Total Personnel Costs	49,356,279	50,773,003

Note 14: Supplies and Consumables

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
2,345,956	2,679,033	Supplies and Materials	1,146,450	1,286,204
6,932,000	8,553,970	Purchase of services	5,752,380	4,932,870
1,548,999	2,107,795	Lease of Property and Equipment	1,588,317	1,642,236
2,265,220	2,752,396	Utilities	1,217,789	1,203,669
1,329,722	1,485,892	General Insurance	0	0
520,251	704,187	Interdepartmental expenses	323,176	323,656
276,075	336,323	Travel and Subsistence	176,266	176,766
470,431	622,121	Recruitment and Training	759,198	1,147,198
564,536	708,633	Other	1,416,715	1,541,715
16,253,190	19,950,350	Total Supplies and consumables	12,380,291	12,254,314

Note 15: Litigation cost

12-Month Actual 2015/16	18-Month Forecast 2016/17	Litigation Costs	12-Month Budget 2018	12-Month Budget 2019
116,542	174,813	Legal Fees	75,000	75,000
		Description		
116,542	174,813	Total Litigation cost	75,000	75,000

Note 16: Gains / (Losses)

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
20,507	29,249	Net (gain) / loss on disposal of property, plant and equipment	0	0
0	0	Gain/Loss on Derecognition of Assets	0	0
(82,566)	(123,146)	Net (gain) / loss on foreign exchange Transactions	288	288
(62,058)	(93,897)	Total gains/ (losses)	288	288

Note 18: Reconciliation of Net Cash Flows from Operating Activities to Surplus / Deficit

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
3,480,519	5,540,283	Surplus/(deficit) from ordinary activities	2,508,417	2,605,943
		Non-cash movements		
5,599,150	6,470,153	Depreciation expense	1,894,864	1,897,684
0	0	Impairment	0	0
20,507	29,249	(Gain)/losses on sale of property plant and equipment	0	0
		Changes in current assets and liabilities:		
		(Increase)/decrease in receivables - Other Government agencies		
		(Increase)/decrease in receivables - SAGC's		
		(Increase)/decrease in receivables - Other 3rd Party	0	0
		Increase/(decrease) in payables - Other Government agencies		
		Increase/(decrease) in payables - SAGC's		
		Increase/(decrease) in payables - Other 3rd Party		
9,100,176	12,039,685	Net cash flows from operating activities	4,403,281	4,503,627

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MINISTRY OF DISTRICT ADMINISTRATION, TOURISM AND TRANSPORT

BUDGET STATEMENTS

FOR THE 2018 FINANCIAL YEAR ENDING 31 DECEMBER 2018

AND THE 2019 FINANCIAL YEAR ENDING 31 DECEMBER 2019

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2017 REVISION)

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

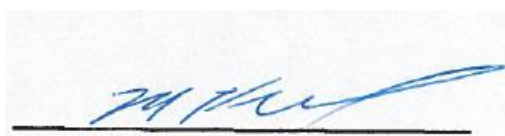
PART B: OUTPUT PERFORMANCE

5. Outputs to be Delivered

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE DEPUTY PREMIER

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2018 and 2019 financial years.

A handwritten signature in blue ink, appearing to read 'Moses Kirkconnell', written over a horizontal line.

Honourable Moses Kirkconnell, MBE, JP
Minister

Ministry of District Administration, Tourism
and Transport

27 October 2017

STATEMENT OF 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.

A handwritten signature in blue ink, appearing to read 'Stran A. Bodden', written over a horizontal line.

Stran A. Bodden, JP
Chief Officer

Ministry of District Administration, Tourism
and Transport

27 October 2017

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

Ministry of Tourism

The Ministry of District Administration, Tourism, and Transport funds, develops, and monitors the implementation of policy, legislation and services in the areas of Sister Islands' administration, strategic planning and management of the Cayman Islands tourism industry, consultation and secretarial services for boards, and oversight of government corporations, statutory authorities, non-government organisations, boards and committees.

The departments and units within its remit include: District Administration, Department of Tourism, National Weather Service, and Public Transport Unit.

The Authorities, boards and committees within its remit include: Port Authority, Airports Authority, Cayman Turtle Centre, Cayman Airways, Tourism Attraction Board, Sister Islands Affordable Housing Development Corporation, Hotel Licensing Board, Miss Cayman Committee, Public Transport Board, Tourism Advisory Council, Tourism Apprenticeship Training Programme Council, National Festival Committees and District Committees, the Development Control Board and the Sister Islands Planning Tribunal.

Scope of Activities

The scope of activities for the Ministry of District Administration, Tourism, and Transport is as follows:

Sister Islands' Administration

- Passports and Other Travel Documents
- Registration of Births, Deaths and Marriages
- Official Visits and Ceremonial Events
- Hurricane and Other Disaster Preparedness Response Service
- Sister Islands' Tourism and Business Development
- Public Information
- Construction and Maintenance of Public Facilities
- Vehicle Inspection and Various Licensing Services
- Historic Preservation and Exhibitions
- Child Care and Pre-School Services
- Customs and Immigration Services and Controls

Strategic Planning and Management of the Cayman Islands Tourism Industry

- Technical Advice, Research and policy Input
- Implementation of the National Tourism Management policy
- Tourism Public relations Services
- Product Development and Regulatory Activities
- Tourism Accommodations Inspections and Licensing Services
- Cruise Tourism Management

- Marketing and Public Relations
- Tourism Industry Human Capital Development

Consultation and Secretarial Services for Boards

- Port Authority
- Airports Authority
- Cayman Turtle Centre
- Cayman Airways
- Hotel Licensing Board
- Public Transport Board
- Tourism Advisory Council
- Tourism Attraction Board
- Tourism Apprenticeship Training Programme Council
- National Festival Committees and District Committees
- Sister Islands Affordable Housing Development Corporation
- Development Control Board
- Sister Islands Planning Tribunal

Oversight of Government Corporations and Statutory Authorities

- Tourism Attraction Board
- Cayman Airways
- Sister Islands Affordable Housing Development Corporation
- Cayman Turtle Centre
- Port Authority of the Cayman Islands
- Cayman Islands Airport Authority

Customers and Location of Activities

Activities take place on the three islands of Grand Cayman, Cayman Brac and Little Cayman as well as USA, Canada and the UK.

Public Transportation Unit

Nature of Activities

PTU is a public agency charged with the management and delivery of transportation of the Cayman Islands and the movement of paying customers including residents and tourist. It requires management by the Public sector in tourism and domestic services and involves a close working relationship with a wide range of stake holders.

The unit reviews and assists with training of local operators to ensure the Cayman Islands remain competitive both regionally and globally with its tourism transport product.

Scope of Activities

- Assist with the training of all public passenger operators and drivers
- Conduct general knowledge test and reviews
- Conduct Inspections for customer assurance both on public passenger vehicles and drivers to ensure operators and drivers are compliant with the Laws, Regulations, PTB policies and guidelines.
- Prepare reports as requested for the PTB to assist in their decision making process
- Prepare agendas, and minutes of the PTB meetings.
- Prepare and issue letters to applicants
- Represent the PTB at the Public Transport Appeals Tribunal meetings
- Investigate complaints
- Queue and dispatch omnibuses from the Bus Depot

Customers and Location of Activities

PTU customers include tourist and residents in the Cayman Islands at ports of entry, hotels, restaurants, attractions, and local residence.

District Administration**Nature of Activities**

To administer and support the business of government in Cayman Brac and Little Cayman, ensuring the timely and efficient implementation of government policies.

Scope of Activities

To provide the following services in Cayman Brac and Little Cayman:

- General Administration, Policy Formulation, Coordination and Implementation; -Treasury Services
- Vehicle, Electrical and Other Inspection and Licensing Services
- Customs and Immigration Services and Controls
- Public Works Implementation and Management
- Disaster Management
- Coordinate VIP Visits and Host Official Ceremonial and Social Functions
- Administer Museum/Cultural/Heritage Awareness Services
- Provide Pre-School and Child Care Services
- Marketing and Promotions
- Information Technology Services
- Respond to the needs of other government (client) departments and agencies.

Customers and Location of Activities

District Administration customers include the general public, resident and non-resident, and, other government departments and agencies. District Administration Department Headquarters is located at 19 Kirkconnell Street, Stake Bay, Cayman Brac, with other operational offices at various locations on Cayman Brac and Little Cayman.

National Weather Service

Nature of Activities

The National Weather Service (CINWS) provides services to a wide suite of customers including the aviation sector, marine boaters and sea sporting activities, fishermen and General Public. The CINWS also provides warnings to protect life and property from adverse weather conditions including those during the passage of tropical cyclones.

Scope of Activities

- The National Weather Service (CINWS) provides a suite of products for the aviation sector including:
 - Hourly observations from 6 a.m. until 10 p.m.
 - Special weather observations during operation hours as needed
 - Aviation forecast (7 a.m., 1 p.m., 7 p.m. and 1 a.m.)
 - Ensures current radar images are available for ATC and aviation operations.
 - Monitors Cayman area for dangerous weather conditions
 - Calibrates all weather equipment prior to the start of the Hurricane Season
 - Warnings of lightening or adverse weather conditions at the airports
- The CINWS also provides 3 public weather forecast' each day (Morning - 6 a.m., Afternoon – 10 a.m. and Evening – 4 p.m.)
- The CINWS issues warnings for flooding, marine conditions, severe weather and tropical cyclones
- The CINWS provides statistical data and provides professional guidance on meteorological matters
- Warnings for adverse wave action at the George Town Port

Customers and Location of Activities

Stakeholders are located on all three islands and include: Cayman Airports Authority, Cayman Islands Port Authority, and Agriculture Department other Government Departments and Statutory Authorities, the general community and host of other local stakeholders.

Department of Tourism

Nature of Activities

The Department of Tourism is a public sector agency charged with short and medium term responsibility for strategic planning and general destination management for the Cayman Islands tourism industry. The department practices business management acumen in the public-sector environment, and involves a close working relationship with a wide range of stakeholders. To be successful, the Department must maintain a global perspective and a parallel local sensitivity in order to meet its broadest objectives as identified in the National Tourism Policy.

The nature of the activities executed by the Department range from research and policy advice to international marketing and sales, from industry training programmes, to the development of environmentally responsible management of the tourism industry. At all times, the Department seeks to advance the heritage, culture and values of the Cayman Islands and promote the advancement of sustainable tourism policies for the benefit of future generations.

Scope of Activities

- Global destination brand management for the Tourism Industry
- Strategic planning for the Tourism Industry
- Technical Advice, Research and Policy Input
- Implementation of the portions of the National Tourism Policy that relate to the department
- Support for Tourism Boards and Committees
- Tourism Public Relations Services
- Crisis and Emergency Communications
- Product Development and Regulatory Activities
 - Tourist Accommodation Inspections and Licensing Services
 - Pilot Environmental Program for the Tourism Sector
 - Tourism Physical Product Enhancement Project
 - Tourism Services Enhancement Projects
 - Collection and Audit of Tourism Revenue
- Marketing and Public Relations (International and National)
 - Collection, Preparation of Statistical Information
 - Marketing Planning and Implementation
 - Digital and Social Media Marketing
 - Promotional Activities
 - Advertising Activities
 - Websites Management
 - Events Marketing
 - Relationship Management with Strategic Partners
 - COOP Marketing and Affinity Marketing
- Development of Human Capital for the Tourism Industry
 - Tourism Education
 - Tourism Apprenticeship Training
 - Tourism Industry Customer Service Training
 - Tourism Community Awareness

Customers and Location of Activities

Stakeholders are located on all three islands and include: Cayman Islands Tourism Association, Sister Islands Tourism Association, Chamber of Commerce, Land and Sea Cooperative, Education and Employment stakeholders in both public and private sector, other Government Departments and Statutory Authorities, the National Flag Carrier Cayman Airways, non-tourism private sector partners and the general community and host of other local stakeholders.

The Department has a wide cross section of its stakeholders based overseas, primarily in the United States, Canada, the United Kingdom, Latin America and within the Caribbean region itself. These include stakeholders such as (i) Supplier Partners (Airlines, Cruise lines, Hotels etc.); (ii) Sellers (Wholesalers/Tour Operators, Travel Agents and Online Travel Sellers); (iii) Media (Journalist/Broadcast editors); (iv) Regional Governments and Regional Tourism Organizations – Caribbean Tourism Organization (public sector) and Caribbean Hotel Association (private sector) and (v) International Organizations – e.g. UN World Tourism Organization, Global Sustainable Tourism Council.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Ministry of District Administration, Tourism and Transport in the 2018 and 2019 financial years are as follows:

Ministry of Tourism

- Continue work with the Ministry's departments and agencies to provide a cohesive, co-coordinated body of policies relating to the various Ministry subject areas, with the goal of providing the necessary legislative and policy framework to help the Cayman Islands plan and grow
- Plan for the development and enhancement of Grand Cayman's Seaport and the Cayman Islands three Airports
- Provide high quality products and services in the Tourism Sector for the visitor
- Develop a highly skilled Caymanian workforce in the Tourism Industry
- Develop and implement financial reporting and monitoring systems to assist the organisation in providing greater value for money with a cost containment focus
- Develop training programs and succession plans for the advancement of Caymanians within the Ministry
- Ensure staff complement, training and equipment are in accordance with industry standards
- Encourage a performance based organization that appreciates and rewards exceptional work

Department of Public Transportation Unit

- Provide a high quality transport service to both visitors and residents.
- Organize transportation more effectively
- Provide various methods of transportation ensuring a diverse transportation product offering a variety of service
- Increase public awareness on the different transport services available and their cost

Department of District Administration

- Market and promote the Sister Islands, particularly Cayman Brac, as a prime destination for tourists and business
- Expand and upgrade the Sister Islands Roads Network
- Expand and upgrade Historical Sites and Nature Trails
- Continue developing and promoting the Eco-Tourism project
- Enhance the programme for domestic tourism and cruise passenger day tours from GCM
- Expand anti-drug campaigns, awareness and interdiction programmes
- Continue upgrading cemetery pier and related park facility
- Expand and improve sporting facilities and activities in the Sister Islands

- Continue staff training and development initiatives as part of the HR Development Plan
- Expand and improve disaster management capabilities in the Sister Islands
- Expand and upgrade the public beach facilities in Cayman Brac
- Expand the District Administration Building to facilitate improved public services
- Expand cemetery space in Little Cayman and Cayman Brac

Department of Tourism

- Organize tourism in the Cayman Islands more effectively
- Research, monitor and report on the tourism economy more effectively.
- Increase awareness of and positive attitudes towards tourism in the community
- Brand Management - Management and Enhance the Image of the Cayman Island Tourism Brand.
- Ensure the high quality of experience for the visitor
- Highlight and make a distinctive Caymanian experience accessible.
- Create the frame for a sustainable approach to tourism development.
- Attracting a more discerning and higher spending visitor
- Assist in the development of a higher percentage of Caymanians in the tourism workforce
- Collaborate with the Department of Environment to protect and enhance the marine and terrestrial environment

Department of National Weather Service

- Building of working relationships with a variety of sectors including Agriculture, Water, marine, aviation etc
- Increase the operational hours to better serve especially the aviation sector
- Improved accuracy of products
- More diverse products to wider cross section of customers
- Provide an educational program for the general public

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for Ministry of District Administration, Tourism and Transport for the years ending 31 December 2018 and 31 December 2019 are as follows:

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
REVENUE FROM CABINET	34,288	34,225	45,797
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	0	0	0
REVENUE FROM OTHERS	520	545	765
OPERATING EXPENSES	34,808	34,770	46,417
OPERATING SURPLUS/DEFICIT	0	0	144
NET WORTH	23,688	24,063	23,143
CASH FLOWS FROM OPERATING ACTIVITIES	(571)	789	763
CASH FLOWS FROM INVESTING ACTIVITIES	(1,402)	(375)	(400)
CASH FLOWS FROM FINANCING ACTIVITIES	400	375,000	(2,106)
CHANGE IN CASH BALANCES	(1,572)	789	(1,743)

FINANCIAL PERFORMANCE RATIO	2018 1 Jan to 31 Dec 2018 %	2019 1 Jan to 31 Dec 2019 %	2016/17 18-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	15:1	16:1	13:1
TOTAL ASSETS : TOTAL LIABILITIES	27:1	28:1	23:1

MAINTENANCE OF CAPABILITY

	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	282	284	277
STAFF TURNOVER (%)			
MANAGERS	0%	0%	15%
PROFESSIONAL AND TECHNICAL STAFF	0%	0%	10%
CLERICAL AND LABOURER STAFF	10%	10%	10%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	9 Years	10 Years	8 Years
PROFESSIONAL AND TECHNICAL STAFF	9 Years	10 Years	7 Years
CLERICAL AND LABOURER STAFF	15 Years	15 Years	15 Years
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	None	None	None

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	24,589	24,964	24,188
ASSET REPLACEMENTS : TOTAL ASSETS	0.16:1	0.03:1	0.03:1
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	0.62:1	0.58:1	0.63:1
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	0.46:1	2.18:1	2.65:1
CHANGES TO ASSET MANAGEMENT POLICIES	None	None	None

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
MAJOR <u>NEW</u> CAPITAL EXPENDITURE PROJECTS			
None	NIL	NIL	NIL
Subtotal			

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2016/17	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss and/or absence of critical staff	Ongoing	<ul style="list-style-type: none"> • Provide on the job training and cross-training • Formulation of a succession plan for key staff • Use acting appointments to ensure staff are exposed to different roles • Develop an organizational structure and environment which provides challenges, promotes advancement and recognize achievements • Support staff in times of sickness 	Undefined
Aged computers and obsolete office equipment	Ongoing	<ul style="list-style-type: none"> • Maintain and upgrade on a regular basis; and • Replace where feasible 	Undefined
Destruction, damage or loss of assets	Ongoing	Safeguard assets in accordance with the Ministry's Continuity Plan	Undefined
Data and information security	Ongoing	<ul style="list-style-type: none"> • Ensure data on servers are backed up daily; • Ensure filing cabinets are secured; and • Ensure staff sign confidentiality agreements and adhere to the government's policy on confidentiality 	Undefined
Non-renewal of contracts of key managers and technical staff	Ongoing	Coordinate with Ministry and Portfolio of Civil Services	Undefined
Rigid implementation of vacation leaves which could affect the timeliness of outputs	Ongoing	Request for exemption from vacation leave rules such that it takes into account the work production cycle	Undefined
Inadequate warehouse storage space in cases of natural disaster	Unchanged	Review and reconfigure existing space or seek alternative storage accommodation at Depot	Undefined
Risk of further reduced budget for the CIDOT	Slight increase to budget year-over-year. Funding has been directed to key areas that affect visitation and product development	Prioritize strategies to accomplish the projects that deliver the most ROI. (With any further reductions we will eventually be less effective regardless of prioritization that has taken place over the last 3-4 years.)	Undefined
A Downturn in both visitor arrivals and visitor spending due to fluctuations in the US, which produces 80% of visitor arrivals.	Slight increase to budget year-over-year. Funding has been directed to key areas that affect visitation and product development	We are currently not able to address this risk due to our current budget position	Undefined
Active 2017 Hurricane Season		Hurricane Insurance Guarantee	Undefined

RISK MANAGEMENT (CONTINUED)

Increased competitive strength from regional players, domestic US, Mideast and Indian Ocean regions	Budget has been further reduced in the 2015/16 fiscal year	Increased the relevance of a Cayman Islands vacation amongst our target market. (Less able to do this with less resources.)	Undefined
Reduced airlift (seats, frequency of routes) from the US		Dedicated strategy to retain and attract the most important airline partners to protect our routes.	Undefined
US Visitors and travel agents perceived worsening of Price/value ratio for a CI vacation		On-going PRIDE training and expansion to relevant industries to ensure consistency in achieving quality service levels. (It may cost more but it is worth it, value for money)	Undefined
On-going PRIDE training and expansion to relevant industries to ensure consistency in achieving quality service levels. (It may cost more but it is worth it, value for money)		Developing relationship with Cuba to develop twin centre packages.	Undefined
Negative impact of potential increase in crime		Improved relationship with RCIP and private sector improved public relations	Undefined

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
Equity Investment from Cabinet into the Ministry	545,500	375,000	100,000
Capital (Equity) Withdrawal by Cabinet from the Ministry	0	0	0

PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

MDT 1	Policy Advice		
DESCRIPTION The provision of policy and strategic advice to the Minister of District Administration, Tourism and Transport and the Cabinet on the Ministry’s Departments, Government Owned Companies, Boards, Committees and Statutory Authorities through the following means: <ul style="list-style-type: none">• Production of cabinet papers and notes• Briefing sessions/ notes• Production of policy reports			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of cabinet papers and notes sent to Cabinet• Number of minister’s briefing notes prepared• Number of policy advice reports submitted on behalf of the Ministry• Number of Government motions and reports submitted to the Legislative Assembly• Number of briefing sessions	10-20 8-15 12-20 5-10 5-10	10-20 8-15 12-20 5-10 5-10	20 18 27 8 20
QUALITY <ul style="list-style-type: none">• All Cabinet papers and notes will be signed off by the Chief Officer and or designate and will define issues clearly and succinctly, include pertinent research and data, have an unambiguous statement of policy objectives, and identify all viable options and assess the same• All briefing notes/sessions and policy advice will be based on relevant legislation and professional standard	100% 100%	100% 100%	100% 100%
TIMELINESS <ul style="list-style-type: none">• All policy advice will be given in the timeframe agreed with the Minister of DATandT• All papers and notes will be submitted by the designated deadline established by Cabinet• Legislation Motions and reports to the Legislative Assembly will be submitted in accordance with Ministers directives	90-100% 90-100% 90-100%	90-100% 90-100% 90-100%	90-100% 90-100% 90-100%
LOCATION Cayman Islands, Overseas	100%	100%	100%
COST	\$554,484	\$526,617	\$530,534
RELATED BROAD OUTCOME: A Strong Economy to Help Families and Business			

MDT 2	Ministerial Servicing		
DESCRIPTION			
Provision of administrative support services to the Minister of District Administration, Tourism and Transport; <ul style="list-style-type: none">• Speeches and statements• Written replies to enquires• Response to parliamentary questions• Accounting services			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">• Number of speeches and statements prepared and media releases	85-95	85-95	124
<ul style="list-style-type: none">• Number of written replies to enquires, board appointments and complaints	70-90	70-90	101
<ul style="list-style-type: none">• Number of responses to parliamentary questions	5-10	5-10	0
QUALITY			
<ul style="list-style-type: none">• Speeches, statements and media releases will be in line with stated policies and subject to review by Chief Officer and/or Minister	90-100%	90-100%	90-100%
<ul style="list-style-type: none">• Written replies will be factual and well researched, and in accordance with the relevant law	90-100%	90-100%	90-100%
<ul style="list-style-type: none">• Responses to parliamentary questions will be prepared with due professional care and approved by the Minister and/or Chief Officer	90-100%	90-100%	90-100%
TIMELINESS			
<ul style="list-style-type: none">• Speeches and statements will be finalized and approved a minimum of one day before the event	90-100%	90-100%	90-100%
<ul style="list-style-type: none">• Written replies issued within ten working days of receipt	90-100%	90-100%	90-100%
<ul style="list-style-type: none">• Responses to parliamentary questions will be submitted one day in advance of the item appearing on the order paper of the Legislative Assembly	90-100%	90-100%	90-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$1,155,076	\$1,097,029	\$1,555,788
RELATED BROAD OUTCOME:			
A Strong Economy to Help Families and Business			

MDT 3	Consultative and Secretarial Services for Statutory Authorities, Boards, Committees and Crown Corporations		
DESCRIPTION			
Provision of consultative and secretarial services to the Statutory Authorities Boards, Committees and Crown Corporations which fall under the Ministry.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Number of meetings attendedNumber of agendas/minutes prepared for the Public Transport Appeals Tribunal	90-100 6-10	90-100 6-10	134 8
QUALITY			
<ul style="list-style-type: none">Agenda and minutes accurately reflect Board decisions, vetted and amended as necessary by respective boardAdvice is technically accurate	100% 100%	100% 100%	100% 100%
TIMELINESS			
<ul style="list-style-type: none">Attendance - when requiredAgendas - within two to three working days before scheduled meetingMinutes - circulated within ten working days after meeting	90-100% 80-100% 80-100%	90-100% 80-100% 80-100%	90-100% 80-100% 80-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$112,325	\$106,741	\$157,442
RELATED BROAD OUTCOMES:			
<ul style="list-style-type: none">A Strong Economy to Help Families and BusinessesAchieving Full Employment – Jobs for All CaymaniansThe Best Education Opportunities for All Our ChildrenStronger Communities and Support for the Most Vulnerable			

MDT 17	Monitor the Performance of Statutory Authorities, Government Companies and Non-Governmental Organisations		
DESCRIPTION			
Monitor and review the delivery of outputs for: <ul style="list-style-type: none">Statutory Authorities (Cayman Airways, Tourism Attraction Board, Sister Islands Affordable Housing Corporation, Port Authority, Airport Authority, Cayman Turtle Centre)Non-Government Organizations (CI Angling Club, Carnival Committee, Caymanian Land and Sea Co-Operative Society Limited, Miss Cayman Committee, CI Gardening Club)			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of Purchase AgreementsNumber of Ownership AgreementsCollate Annual ReportsNumber of payment transactions	8 6 11 50-60	8 6 11 50-60	12 15 0 108
QUALITY <ul style="list-style-type: none">Purchase agreements to contain quantity, quality, cost and timeliness measures to meet standards specified in the Public Management and Finance Law (2015 Revision)Ownership agreements to conform to approved scope of business and financial parameters in accordance with the Public Management and Finance Law (2013 Revision)Satisfaction of the Minister that the material incorporates and accurately reflects the agreed performanceManage payments to ensure they are supported by evidence of output deliveryReports are accurate, relevant and submitted within agreed timelines	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS <ul style="list-style-type: none">Purchase Agreements/Ownerships are finalized within specified deadlineReports submitted on or before the 10th working day after the end of the quarterPayment process in accordance with timeline specified in the Purchase Agreement	100% 100%	100% 100%	100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$143,608	\$136,599	\$199,236
RELATED BROAD OUTCOMES: <ul style="list-style-type: none">A Strong Economy to Help Families and BusinessesThe Best Education Opportunities for All Our Children			

PTO 2	Public Transportation Regulatory and Administrative Services		
DESCRIPTION Manages or regulates access to public transportation system through issuance of permits to taxis, tours, buses, water sports, vehicles, school buses, Limousines and churches prior to operations. This involves: <ul style="list-style-type: none">• Vetting applications• Investigating of operators• Attending Public Transport Board meetings• Issuing permits• Preparing identification cards• Data collection and preparation of statistical reports• Letters written and vehicle inspection• Attending Public Transport Board meetings			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of reports prepared• Number of applications processed• Number of board meetings attended• Number of meeting agendas prepared• Number of permits and identification cards issued• Number of letters written• Number of letters served• Number of Public Transport Appeals Tribunal meetings attended• Number of General Knowledge Test conducted• Number of General Knowledge Test reviewed• Number of meetings attended other than Board meetings• Number of public queries at the office	1,000-1,500 1,500-2,000 5-10 25-40 500-800 2,000-3,000 2,200-3,000 6-10 125-175 35-50 200-250 8,500-11,000	1,000-1,500 1,500-2,000 5-10 25-40 500-800 2,000-3,000 2,200-3,000 6-10 125-175 35-50 200-250 8,500-11,000	2,000-3,000 2,800-4,000 15-20 50-80 1,000-1,600 4,000-6,000 4,700-6,000 12-20 250-350 70-100 400-500 17,000-22,000
QUALITY <ul style="list-style-type: none">• Reporting will be in accordance with established law and regulations• Applications process in accordance with established laws and regulations• Meetings attended by Public Transportation Board members and Ministry District Administration, Tourism and Transport representative• Agendas reflect correct decision• Permits issued in accordance with decision by the Public Transport Board	80-100% 80-100% 75-100% 90-100% 90-100%	80-100% 80-100% 75-100% 90-100% 90-100%	80-100% 80-100% 75-100% 90-100% 90-100%
TIMELINESS Reports will be prepared within ten working days of the following month	90-100%	90-100%	90-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$292,023	\$301,622	\$277,325
RELATED BROAD OUTCOMES: <ul style="list-style-type: none">• A Strong Economy to Help Families and Businesses• Achieving Full Employment – Jobs for All Caymanians• Stable, Effective and Accountable Government			

PTO 3	Monitoring and Investigations		
DESCRIPTION Monitoring safety and security standards of all public transportation vehicles, Ensuring compliance with rules and appropriate laws and carrying out incident investigations. This involves: <ul style="list-style-type: none">• Random vehicle inspections• Annual vehicle inspections• Complaints investigation			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of random inspections carried out• Number of annual inspections carried out• Number of complaints investigated	1,350-1,750 450-500 250-300	1,350-1,750 450-500 250-300	2,700-3,500 900-1,000 500-600
QUALITY <ul style="list-style-type: none">• Inspections carried out in accordance with established laws• Investigations carried out in accordance with the Traffic Law and Public	90-100% 90-100%	90-100% 90-100%	90-100% 90-100%
TIMELINESS Complaint investigations will be conducted within five working days of receipt	75-100%	75-100%	75-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$310,127	\$314,954	\$421,620
RELATED BROAD OUTCOMES: <ul style="list-style-type: none">• A Strong Economy to Help Families and Businesses• Reducing Crime and the Fear of Crime• Stable, Effective and Accountable Government			

PTO 4	Manage the Operation of Omni Bus Depot			
DESCRIPTION				
Managing the queuing and dispatching of Omni Bus operators from the George Town bus depot in addition, responding to queries and providing information (destinations and attractions) to the travelling public regarding the operation of public transport services.				
MEASURES		2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY				
• Average number of Omni buses ranked and dispatched per month		2,000-2,500	2,000-2,500	4,000-5,000
• Average number of passengers transported from the bus depot to various destinations per month		17,000-20,000	17,000-20,000	17,000-21,000
• Number of queries from the Public at the bus depot		9,000-10,000	9,000-10,000	18,000-20,000
QUALITY				
Omni bus dispatched in accordance with established rules and guidelines		70-100%	70-100%	70-100%
TIMELINESS				
Omni buses will be dispatched every 5-15 minutes		60-100%	60-100%	60-100%
LOCATION				
Cayman Islands		100%	100%	100%
COST		\$172,402	\$174,623	\$215,055
RELATED BROAD OUTCOMES:				
• A Strong Economy to Help Families and Businesses				
• Stronger Communities and Support for the Most Vulnerable				
• Ensuring Caymanians Benefit from a Healthy Environment				
• Stable and Effective and Accountable Government				
• Reducing Crime and the Fear of Crime				

NWS 3	Meteorological Services		
DESCRIPTION The meteorological service provides: <ul style="list-style-type: none">• Meteorological and related services to the various governmental departments and statutory bodies in the form of reports and special projects.• Range of weather information, forecast and warning services to the community at large through the media for protection of life and property• Maintenance of systems for the collection and quality control of observational data to assemble the national climate record and support meteorological research• Maintenance of the national climate archive as an integral part of providing climate monitoring and prediction services			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of Meteorological Aviation Observations• Number of Aviation Forecast• Number of Public Weather Forecast• Number of Weather Warnings• Number of reports as requested/needed due to media request, statistical request and special reports.	10,700-10,800 1,900-1,950 1,110-1,200 275-350 50-75	10,700-10,800 1,900-1,950 1,110-1,200 275-350 50-75	16,000-16,500 2,700-3,000 1,300-1,700 400-500 75-100
QUALITY <ul style="list-style-type: none">• All the work and data gathering is done under the conventions and recommended standards and practices of the World Meteorological Organization (WMO) and the International Civil Aviation Organization (ICAO) using most up to date technology where available.• All Forecast, Warnings and Reports are undertaken under the guidelines, standards and recommendation practices recognized by the World Metrological Organization (WMO)	100% 100%	100% 100%	100% 100%
TIMELINESS <ul style="list-style-type: none">• Meteorological Aviation Observations will be submitted on an hourly basis• Aviation Forecast will be submitted 4 times per day• Public forecast reports will be updated three times daily• Warnings will be issued as required for threatening severe weather systems• Reports as requested by various Government departments for climate data to be used in project planning	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
LOCATION Grand Cayman and Cayman Brac	100%	100%	100%
COST	\$1,308,027	\$1,335,958	\$1,848,186
RELATED BROAD OUTCOMES: <ul style="list-style-type: none">• A Strong Economy to Help Families and Businesses• Stronger Communities and Support for the Most Vulnerable• Ensuring Caymanians Benefit from a Healthy Environment• Stable and Effective and Accountable Government• Reducing Crime and the Fear of Crime			

TOU 9	Tourism Public Relations Services		
DESCRIPTION <ul style="list-style-type: none">• Manage local and international communications with external stakeholders: including the media, tourism industry partners and trade partners throughout the year and particularly during times of national emergency or crisis.• Increase awareness and enhance the image of the Cayman Islands, in order to promote tourism using channels such as:<ul style="list-style-type: none">○ Press releases○ Visiting journalist program○ Targeted media event and promotions○ Speeches, features, articles and newsletters○ Event photography and graphic design (banners, invitations, ads etc.)○ Social media influencers			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of press / photo releases• Number of ‘crisis’ related communications• Number of visiting journalist trips• Number of film productions facilitated• Number of media licenses issued (new)• Number of published stories• Number of events/promotions• Number of speeches written• Event photography and graphic design (banners, invitations, ads etc.)• Event photography and collateral produces (new)• Number of presentations/reports• Number of social media posts• Number of social media influencers (new)	72-75 15-18 72-75 0 14-16 192-196 20-22 14-16 0 60-64 60-62 0 12-15	72-75 15-18 72-75 0 14-16 192-196 20-22 14-16 0 60-64 60-62 0 12-15	215 59 89 29 0 463 39 36 146 0 97 162 0
QUALITY <ul style="list-style-type: none">• Branding image to be maintained at all times• All media communication and releases to be pre-approved by PR Manager or Director prior to issue.• All communications will be in compliance with agreed plans and strategies• All license applications will be approved by Public Relations Manager or Director prior to issue	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS <ul style="list-style-type: none">• Press Releases will be written and approved, 1–2 days prior to release date• ‘Crisis’ Press Releases to be distributed as appropriate• Speeches written a minimum of 2 days before event• Visiting Journalist Programme spans a calendar year, trip maybe centered around specific calendar events or maybe customized for specific journalist stories• Photography and graphic support provided as appropriate upon request• Attend all briefings as required by Chairperson(s) or by the Ministry• Social media posts will be issued as agreed via strategic work plan	100% 100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100% 100%
LOCATION Cayman Islands, USA, UK and LATAM, Continental Europe and Canada	100%	100%	100%
COST	\$1,387,160	\$1,387,160	\$2,579,261
RELATED BROAD OUTCOME: A Strong Economy to Help Families and Businesses			

TOU 11	Tourism Industry Customer Service Training		
DESCRIPTION			
To provide Customer Service Training and Improvement methods for private sector employees and public sector personnel to increase service delivery			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of customer service workshops (promises and KYCI) to be conducted	24-26	24-26	128
• Number of mystery shopping assessments	0-2	0-2	2
• Number of new products (workshops/ seminars/ webinars) to be conducted that will enhance and build on the customer service training programme	18-20	18-20	0
QUALITY			
• Workshops will be designed to meet Cayman Islands Department of Tourism’s performance metrics (learning objectives met, learning impact assessed) and the ASTD Standard.	100%	100%	100%
• Workshops will be customized, through consultation and feedback, to meet the needs of the target group (participant evaluations)	100%	100%	100%
• Mystery shopping assessments will be conducted to ensure that customer service training is being facilitated in the tourism industry	100%	100%	100%
• New customer service products will facilitate the enhancement of the customer service training program	100%	100%	100%
TIMELINESS			
• Workshops- Ongoing throughout the year	100%	100%	100%
• Mystery Shopping- Quarter 3 (January to March) Change to Quarters 2 (April to June)	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$666,664	\$588,579	\$851,464
RELATED BROAD OUTCOME:			
A Strong Economy to Help Families and Businesses			

TOU 14	Tourist Accommodation Inspections, Licensing and Revenue Collection Services		
DESCRIPTION <ul style="list-style-type: none">• Provide Tourist Accommodation Inspections and Licensing Services on behalf of the Hotel Licensing Board• Collect and record Tourism Revenue including:<ul style="list-style-type: none">○ Tourist Accommodation Tax Charges (TAC)○ Timeshare Tax Charges (TSC)○ Tourist Accommodation Licence Fees• Review records of tourist resorts to ensure that the revenue submitted to the department is in compliance with the Tourism Law and Tourist Accommodation Taxation (TAT) Law			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of inspections:<ul style="list-style-type: none">▪ Grand Cayman<ul style="list-style-type: none">○ Condo/Apartment1,160-1,200○ Villa/Guest House800-820○ Hotel975-1,000▪ Sister Islands<ul style="list-style-type: none">○ Condo/Apartment110-115○ Villa/Guest House125-130○ Hotel90-95• Collection of revenue:<ul style="list-style-type: none">○ Number of tourist accommodation tax receipts issued7,075-7100○ Number of timeshare tax receipts issued80-85○ Number of Licence Fee receipts issued740-750			
QUALITY <ul style="list-style-type: none">• Inspections will be based upon standards and regulations laid down in the Tourism Law100%• Internationally accepted standards and practices will be incorporated into accommodation and public facilities inspection evaluation process100%• Properties will be inspected by qualified personnel100%• Consultation and award of accommodation licenses will be done by the Hotel Licensing Board100%• All TAT and TST due for the months of January 2018 to December 2019 is collected according to Tourism Law100%• License Fees collected from all new properties opening and all new units or properties entering the rental pool during this period as well as all renewals100%• Revenue submission to be in compliance with the relevant laws and policies100%• Audits should be done in accordance with the Tourism Law and the Public Management Finance LawN/A			
TIMELINESS <p>Inspections and re-inspections occur:</p> <ul style="list-style-type: none">• Condo/Apartments, Villa/Guest Houses - Between the period April 15-Aug 31100%• Hotels – Between the period June 15-Oct 31100%• Public Facilities – On-going throughout the period100%• Collect Tourist Accommodation and Timeshare Tax on or by the 28th of each month, following the month in which accommodation was provided100%• Collect Tourist Accommodation License Fees upon the application for a License or renewal100%• Revenue from fees to be submitted to the bank on a daily basis100%• Audit reports will be issued within 3 months (90 working days) of the commencement of the auditN/A			
LOCATION <p>Cayman Islands100%</p>			
COST <p>\$788,504\$772,060\$1,057,696</p>			
RELATED BROAD OUTCOME: <p>A Strong Economy to Help Families and Businesses</p>			

TOU 15	Pilot Environmental Program for the Tourism Sector		
DESCRIPTION			
Implement the National Tourism Plan (NTP) and support the environmental program for the tourism sector. The National Tourism Plan will guide tourism planning over the next 5 years and the environmental programme will seek to increase environmental management awareness and to encourage environmentally responsible management practices. This will be achieved through:			
<ul style="list-style-type: none">• EMS Support for properties implementing environmental programmes• Number of Accreditation Activities, including assessments (includes Green Globe Certification/Blue Flag Certification/Little Cayman destination management certification)• Number of environmental awareness programmes and activities• Number of properties with environmental management best practices identified through HLB Licensing and Inspection Process• Recognise tourism partners for their business outstanding environmental stewardship annually			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of EMS support sessions to properties• Number of environmental awareness activities and programmes e.g. Annual Living Green Fair• Number of tourism partners adopting and implementing environmental best practices• Number of National Tourism Plan support sessions (new)• Number of NTP Action Items implemented (new)	0 5-7 0 10-12 15-18	0 2-5 0 10-12 15-18	0 9 17 N/A N/A
QUALITY <ul style="list-style-type: none">• Environmental audits will be conducted by the consulting company and qualified independent personnel for each of the properties• Environmental Management Systems (EMS) set up will meet the internationally recognized environmental standards of Green Globe Certification/Blue Flag and or other responsible Tourism Standards• Internal team audits will be conducted by the consulting company and qualified independent personnel for each of the properties (new)• National Tourism Plan Council will be set up to manage the action items for the National Tourism Plan (new)	100% N/A 100% 100%	100% N/A 100% 100%	100% N/A N/A N/A
TIMELINESS July 2018 – December 2019	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$320,431	\$265,726	\$302,447
RELATED BROAD OUTCOME:			
A Strong Economy to Help Families and Businesses			

TOU 16	Tourism Product Enhancement Projects		
DESCRIPTION			
Identify and facilitate physical and Tourism Service Product Enhancement Projects as outlined in the annual work plan and using the guidelines of National Tourism Management Policy (NTMP) to enhance visitor experience			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Number of tourist way finding and attraction location signage	1-5	3-7	10
<ul style="list-style-type: none">Number of Cayman Islands Tourism product enhancement/ infrastructure projects	3-7	5-9	7
<ul style="list-style-type: none">Number of NTP actions coordinated and implemented	34-36	2-6	15
<ul style="list-style-type: none">Number of Activities Supporting Community Tourism, local culture and heritage in the Cayman Islands.	1-5	1-5	26
<ul style="list-style-type: none">Number of Musical Performances to enhance visitor experience at CIAA Airport and Royal Watler Terminal Ports	4-8	4-8	16
<ul style="list-style-type: none">Number of Product Development Collateral Initiatives created and implemented	0	0	1
QUALITY			
<ul style="list-style-type: none">Signage will be highly visible and in keeping with the aesthetics of the attractions/facilities	100%	100%	100%
<ul style="list-style-type: none">Success of these infrastructure projects will be measured by cruise and stay over exit surveys.	100%	100%	100%
<ul style="list-style-type: none">Actions and projects implemented will be aligned and guided by the NTP	100%	100%	100%
<ul style="list-style-type: none">Success will be measured by visitor experience and satisfaction noted by cruise and stay-over exit surveys	100%	100%	100%
<ul style="list-style-type: none">Visitor Experience Programmes will be enhanced by local musicians and qualified Frontline staff at ports of exit	100%	100%	100%
<ul style="list-style-type: none">Projects and initiatives will be done in accordance with the NTP	100%	100%	100%
TIMELINESS			
Ongoing throughout the year	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$563,987	\$480,522	\$741,000
RELATED BROAD OUTCOME:			
A Strong Economy to Help Families and Businesses			

TOU 18	Collection, Preparation and Publication of Statistical Information		
DESCRIPTION			
Data Collection, Preparation and Publication of statistical reports, to be provided to DOT Stakeholders, Industry Partners and Tourism Related Associations			
<ul style="list-style-type: none">• Estimated Hotel and Apartment Occupancy Rates• Estimated Hotel and Apartment Average Length Of Stay• Tourist Air Arrivals By Month• Tourist Cruise Arrivals By Month• Public Tourism Arrivals Report• Average Daily Rate• Data Collection• Air/Cruise Exit Survey• Public Reports			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">• Estimated hotel and apartment occupancy rate report	10-12	10-12	18
<ul style="list-style-type: none">• Estimated hotel and apartment average length of stay report	10-12	10-12	18
<ul style="list-style-type: none">• Tourist air arrivals by month report	10-12	10-12	18
<ul style="list-style-type: none">• Tourist cruise arrivals by month report	10-12	10-12	18
<ul style="list-style-type: none">• Public tourism arrivals report	10-12	10-12	18
<ul style="list-style-type: none">• Exit survey reports	0	0	4
<ul style="list-style-type: none">• Public reports (i.e.-Annual/Bi-Annual Reports) (new)	1-3	1-3	0
<ul style="list-style-type: none">• Data Collection using:<ul style="list-style-type: none">○ Sample of air exit surveys○ Sample of cruise exit surveys	2,800-2,850 1,150-1,250	2,800-2,850 1,150-1,250	3,602 1,444
QUALITY			
<ul style="list-style-type: none">• Data gathered and reports written according to Tourism Law (1995 Revision) and Tourism Regulations (1996 Revision)	100%	100%	100%
<ul style="list-style-type: none">• All reports will follow the guidelines set out by the DOT to be posted on the Department of Tourism’s official website at www.caymanislands.ky/statistics and distributed through press releases	100%	100%	100%
TIMELINESS			
<ul style="list-style-type: none">• Reports for any particular month will be produced and approved for release by the last Friday of the following month	100%	100%	100%
<ul style="list-style-type: none">• Exit survey reports will be produced annually and the data collection is done daily	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$502,575	\$526,156	\$811,123
RELATED BROAD OUTCOME:			
A Strong Economy to Help Families and Businesses			

TOU 19	Tourism Education and Awareness Programmes		
DESCRIPTION <ul style="list-style-type: none">To increase the community’s awareness of the importance of tourism to the Cayman Islands economy through the following programmes and initiatives:<ul style="list-style-type: none">Tourism Career Awareness, Promotion and Exploration to StudentsTourism Awareness and Assessment ToolsTourism Curriculum InfusionPlan and execute Tourism Activities in support of the Hospitality School and the Tourism Sector			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of assisted eventsNumber of industry reportsTourism partner awareness and promotion:Number of International tourism partner competitions executedNumber of Central Caribbean Marine Institute (CCMI) /Cayman National Cultural Foundation (CNCF) /Cayman Islands Tourism Association (CITA) /National Trust Education ActivitiesNumber of media placementsNumber of tourism training/presentation workshops for teachers conductedNumber of tourism familiarization trips undertakenNumber of tourism education programmes/activities developed for students Grade 1 to 12Number of career awareness workshopsNumber of tourism speak-off/ Tourism Ambassador Events	10-15 10-15 2-6 1-3 14-18 1-3 1-3 22-15 16-20 2-4	10-15 10-15 2-6 8-12 18-22 1-3 1-3 22-26 20-30 2-4	21 17 7 12 22 3 7 27 26 0
QUALITY <p>All Tourism education programs will be designed and delivered to meet CIDOT’s performance metrics (learning objectives met, learning impact assessed)</p> <ul style="list-style-type: none">International partner competitions and speak-off/Tourism Ambassador competition managed according to international tourism partner standardsTourism career awareness presentations and expos will be delivered by knowledgeable, qualified personnel and according to DOT guidelinesTourism curriculum infusion to be delivered and continuously monitoredCommunity Tourism awareness programme will meet intended objectivesAssistance with Hospitality School events will be for the betterment and enhancement of the tourism industry.Industry reports will be to support the tourism industry.	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%
TIMELINESS <ul style="list-style-type: none">Tourism competitions throughout the periodTourism career awareness presentations and expos throughout the periodTourism curriculum infusion session to be developed, monitored, and evaluated throughout the periodCommunity tourism awareness events to take place over the period of the yearIndustry reports will be produced throughout the period	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
LOCATION <p>Cayman Islands</p>	100%	100%	100%
COST	\$448,340	\$437,502	\$583,891
RELATED BROAD OUTCOME: <p>A Strong Economy to Help Families and Businesses</p>			

TOU 20	Digital Marketing		
DESCRIPTION Direct marketing of the Cayman Islands to consumers and trade through: <ul style="list-style-type: none">Digital e.g. electronic post cards, newsletters and e-blasts delivered via the internetDirect (e.g.- social on-site activation delivered, face-to-face) Web management <ul style="list-style-type: none">Special Events and PromotionsContent UpdatesPartner E-brochure updatesConsumer Enhancements Social Media <ul style="list-style-type: none">MessagesVideosActivation at event			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <i>Number of direct marketing initiatives:</i> Consumer <ul style="list-style-type: none">Number of digital post cards, newsletters or e-blasts developed and distributedNumber of direct activities Trade <ul style="list-style-type: none">Number of digital post cards, newsletters or e-blasts developed and distributedNumber of direct activities <i>Number of digital marketing initiatives:</i> Website management <ul style="list-style-type: none">Number of promotions supportedNumber of website content enhancementsNumber of partner e-brochure updatesWebsite enhancement projects Social Media <ul style="list-style-type: none">Number of messages posted on social media channelsNumber of videos posted on social media channelsNumber of live on-site activations			
	165-170	165-170	196
	0	0	110
	130-134	120-122	174
	0	0	96
	40-44	40-44	66
	1,440-1,442	1,440-1,442	2,629
	44-48	44-48	1,378
	1-2	1-2	32
	1,823-1,827	1,823-1,827	2,410
	115-120	115-120	829
	65-71	65-70	114
QUALITY <ul style="list-style-type: none">In accordance with the digital media frameworkIn accordance with the agreed strategy, plan and timeline of DOT’s annual marketing planBranding image to be maintained at all timesWeb Site will be maintained and updated in accordance with the digital media framework and organizations’ strategic objectivesSocial media messages and videos in accordance with the digital media framework and social media strategy and implantation documents			
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
TIMELINESS Ongoing throughout the year			
	100%	100%	100%
LOCATION Cayman Islands, USA, UK and Continental Europe, Latin America and Canada			
	100%	100%	100%
COST	\$1,634,055	\$1,654,786	\$2,786,485
RELATED BROAD OUTCOME: A Strong Economy to Help Families and Businesses			

TOU 21	Promotional Activities		
DESCRIPTION Promote an awareness of, and travel to, the Cayman Islands using a variety of tools for both our trade and consumer audiences. These tools will range from in person sales calls with travel agents to Familiarization trips for travel agents to online presence through the management of seven websites used for promotional purposes. <ul style="list-style-type: none">• Trade<ul style="list-style-type: none">○ Participate in Trade Shows○ Conduct Trade Training Seminars○ Sales “Blitz”○ Sales calls○ Partnership/Affinity Programs○ Familiarization Trips○ Hard copy e.g. post cards, promotional brochures sent via traditional post, travel planner• Consumer<ul style="list-style-type: none">○ Events Sponsorships○ Consumer Shows○ Partnership/Affinity Programs○ Hard copy e.g. post cards, promotional brochures sent via traditional post, travel planner			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Trade<ul style="list-style-type: none">○ Number of trade shows attended○ Number of trainings given○ Number of sales’ blitz conducted○ Number of sales offices visited○ Number of partnerships/ affinity programs entered into○ Number of FAM trips○ Number of hard copy e.g. post cards, promotional brochures sent via traditional post, travel planner• Consumer<ul style="list-style-type: none">○ Number of events sponsored○ Number of consumer shows attended○ Number of affinity programs○ Number of special events hosted○ Number of hard copy e.g. post cards, promotional brochures sent via traditional post, travel planner	60-70 160-170 15-20 1,110-1,120 2-6 15-20 85-95	60-70 160-170 15-20 1,110-1,120 2-6 15-20 85-95	110 211 21 1,580 10 38 103
QUALITY <ul style="list-style-type: none">• Exhibits at Trade Shows to be displayed in accordance with Tourism Guidelines• Special Events, Familiarisation Trips, Sales Calls, Sales blitz’s and Training to be conducted by qualified, knowledgeable personnel• Quality should be in compliance with agreed plans and strategy• Branding image to be maintained at all times	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS Ongoing throughout the period	100%	100%	100%
LOCATION Cayman Islands, USA, UK, Continental Europe and Canada	100%	100%	100%
COST	\$5,393,942	\$5,634,400	\$6,932,675
RELATED BROAD OUTCOME: A Strong Economy to Help Families and Businesses			

TOU 22	Advertising Activities		
DESCRIPTION Market the Cayman Islands through the following methods of advertising: <ul style="list-style-type: none">• Print• Radio• Television• Out of Home (OOH)• Digital			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of Print insertions• Number of Radio spots• Number of Television spots• Number of Web placements	150-160 0 4,000-4,100 310-315	150-160 0 4,000-4,100 310-315	211 0 7,370 289
QUALITY <ul style="list-style-type: none">• Content of all materials to be in compliance with the agreed strategy set forth by the Department of Tourism• In compliance with agreed plans and strategy• Branding image to be maintained at all times	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS In accordance with agreed plan/ timelines of Department of Tourism’s media plan	100%	100%	100%
LOCATION Cayman Islands, USA, UK, Continental Europe and Canada	100%	100%	100%
COST	\$7,890,622	\$7,956,788	\$10,156,504
RELATED BROAD OUTCOME: A Strong Economy to Help Families and Businesses			

TOU 24	Cruise Tourism Management		
DESCRIPTION Coordinate and implement the Ministry’s cruise tourism policy alignment with the National Tourism Plan (NTP) to achieve the goals of spreading the economic benefits of cruise tourism, create the framework for better distribution of cruise passengers throughout the country and ensure high levels of guest satisfaction.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Cayman Calling – Cruise Conversion <ul style="list-style-type: none">Cruise Events to enhance Cruise Visitor Experience at SeaportCruise Industry ReportsNumber of initiatives completed through FCCA Marketing	4-8 2-6 2-6	4-8 2-6 2-6	13 4 N/A
QUALITY Programmes etc. will be carried out in accordance with NTMP and the annual work plan of the Department of Tourism	100%	100%	100%
TIMELINESS Ongoing throughout the year	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$570,222	\$495,984	\$714,665
RELATED BROAD OUTCOME: A Strong Economy to Help Families and Businesses			

TOU 26	Technical Advice and Oversight of Boards and Committees		
DESCRIPTION Provide administrative and consultative services to the following Boards and Committees: <ul style="list-style-type: none">• Hotel Licensing Board (HLB)• Public Transportation Board (PTB)<ul style="list-style-type: none">◦ Transportation• National Tourism Management Policy (NTMP) Steering Committee<ul style="list-style-type: none">◦ Environment◦ Sustainable Tourism Development◦ Airport, George Town and Port Development◦ Research and Information◦ Human Research◦ Infrastructure and Product Enhancement• Hospitality School Advisory Council• Cayman Islands Film Commission• Provide Tourism Advice to the Ministry of Tourism and other Government Ministries, Departments and other Industry Stakeholders on issues likely to impact the economy and infrastructure of the Cayman Islands.• Technical research reports• Policy input and advice• Special papers and reports as requested			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of meetings: <ul style="list-style-type: none">• Hotels Licensing Board• Public Transportation Board• National Tourism Management Policy Steering Committee• Hospitality School Advisory Council• Cayman Islands Film Commission• Number of technical research reports• Policy input and advice in written format• Number of special papers, reports, and responses as requested	10-12 10-12 10-12 10-12 12-15 2-5 2-5 10-12	10-12 10-12 10-12 10-12 12-15 2-5 2-5 10-12	11 17 4 11 11 9 21 21
QUALITY <ul style="list-style-type: none">• Board members/ committee members will define specific issues/opportunities, conduct necessary research, identify best practices and offer guidance or potential solutions to each respective board as necessary• Submitted by the Director of Tourism, all reports, responses and/or advice in written format will be prepared based on available research, existing international and national policy documents and drawing on the technical expertise available to the Department of Tourism in order to provide a comprehensive, objective, accurate and fact based information to the Ministry of Tourism and other agencies• Each submission will be presented with a statement of the issues, include pertinent data, have an unambiguous statement of policy objectives, identify viable options and assess the same	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS <ul style="list-style-type: none">• Department of Tourism representative will attend meetings as called by committee chair• Advice provided within five working days of the timeframe mutually agreed between the Ministry/Other Agencies and Department	100% 100%	100% 100%	100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$298,102	\$289,573	\$365,849
RELATED BROAD OUTCOME: A Strong Economy to Help Families and Businesses			

DAD 16	Policy Advice on Cayman Brac and Little Cayman Matters		
DESCRIPTION			
Provision of information and policy advice to Cabinet, Legislative Assembly, Portfolios and other Departments on matters relating to the Sister Islands.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of parliamentary questions/ministry papers answered/prepared	1-3	1-3	2
• Number of meetings held/attended	30-40	30-40	50
QUALITY			
• Questions answered by qualified and experience personnel	100%	100%	100%
• Meetings held and attended by senior personnel	100%	100%	100%
TIMELINESS			
• Parliamentary questions answered within agreed-upon timeline	100%	100%	100%
• Meetings held and attended as required	100%	100%	100%
LOCATION			
Cayman Brac and Little Cayman	100%	100%	100%
COST	\$230,585	\$229,849	\$1,177,422
RELATED BROAD OUTCOME:			
A Strong Economy to Help Families and Businesses			

Note: The total cost of supplying this output is \$253,585 in 2018 and \$252,849 in 2019. However, the revenue of \$23,000 in each year from other third parties reduces the cost to Cabinet to \$230,585 in 2018 and \$229,849 in 2019.

DAD 17	Passport and Other Travel Documents		
DESCRIPTION			
Processing of Cayman Islands Passports, United States Visas, Naturalisation and British Citizenship applications. The issuance of United States Visa Waivers and other travel documents (Certificates of Identity documents to travel to Jamaica)			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of U.S Visa and Waivers application processed	180 - 200	180 - 200	375-600
• Number of Children Registration (BOTC) and Naturalisation processed	4	4	5-10
• Number of applications for new passports and renewals processed	120 - 150	120 - 150	225-300
• Number of British Citizenship application processed	1	1	5-8
• Number of travel documents to Jamaica issued	1	1	4-9
• Number of certificates of identity Issued	1	1	2-3
QUALITY			
Full compliance with established departmental procedures	100%	100%	100%
TIMELINESS			
DA processing times:			
• U.S. Visas applications – within 1-2 weeks	100%	100%	100%
• Waivers – within 2 working days	100%	100%	100%
• Children Registration (BOTC), Naturalization and British Citizenship applications – within 1 week	100%	100%	100%
• New Passports and Renewals applications – within 1-2 weeks	100%	100%	100%
• Travel Documents to Jamaica – within 1-3 weeks	100%	100%	100%
• Certificates of Identity – within 1-3 days	100%	100%	100%
LOCATION			
Cayman Brac and Little Cayman	100%	100%	100%
COST	\$684,957	\$871,349	\$987,581
RELATED BROAD OUTCOME:			
A Strong Economy to Help Families and Businesses			

Note: The total cost of supplying this output is \$704,957 in 2018 and \$891,349 in 2019. However, the revenue of \$20,000 in each year from other third parties reduces the cost to Cabinet to \$684,957 in 2018 and \$871,349 in 2019.

DAD 18	Registration of Births, Deaths, Marriages and Companies		
DESCRIPTION			
Processing of registration applications for corporate and vital information registers			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Issuing Certificate Birth:, Death and Marriage	250 - 300	250 - 300	425-550
• Number of Births Registered	5	5	15-20
• Number of deaths registered	5	5	15-20
• Number of Special Marriage Licenses issued	2	2	5-8
• Number of Deed Poll, Certificates of NO Impediment and Adoption Certificates Processed	1	1	4-9
• Number of Certificates issued and processed for Good Standing and Incumbency (Companies) and Annual Returns (Companies)	25 - 30	25 - 30	40-45
QUALITY			
• Documents verified by internal management review	100%	100%	100%
• All documents to meet legislative requirements	100%	100%	100%
TIMELINESS			
• Documents verified by internal management review	100%	100%	100%
• All documents to meet legislative requirements	100%	100%	100%
LOCATION			
Cayman Brac and Little Cayman	100%	100%	100%
COST	\$67,431	\$67,275	\$51,927
RELATED BROAD OUTCOME:			
A Strong Economy to Help Families and Businesses			

Note: The total cost of supplying this output is \$110,431 in 2018 and \$110,275 in 2019. However, the revenue of \$43,000 in each year from other third parties reduces the cost to Cabinet to \$67,431 in 2018 and \$67,275 in 2019.

DAD 19	Organization of Official Visits and Ceremonial Events			
DESCRIPTION				
Organise and conduct official visits and ceremonial events for Governor, Ministries, Portfolios and Departments				
MEASURES		2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY				
Number of events arranged		50-65	50-65	85-90
QUALITY				
Organized and coordinated by senior staff members		100%	100%	100%
TIMELINESS				
In accordance with Itineraries		100%	100%	100%
LOCATION				
Cayman Brac and Little Cayman		100%	100%	100%
COST		\$42,395	\$42,258	\$100,315
RELATED BROAD OUTCOME:				
A Strong Economy to Help Families and Businesses				

DAD 20	Collection of Revenue		
DESCRIPTION			
Collection of Government Revenue			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
Number of revenue collection transactions/receipts	10,000-15,000	10,000-15,000	12,000-15,000
QUALITY			
• Collect revenue in accordance with Public Management and Finance Law (2017 Revision) and other legal framework	100%	100%	100%
• Activities performed by trained staff	100%	100%	100%
• Revenue reconciliation carried out monthly	100%	100%	100%
TIMELINESS			
• Revenue deposited within two working days of collection	100%	100%	100%
• Legal penalties enforced within ninety calendar days on outstanding revenue	100%	100%	100%
LOCATION			
Cayman Brac and Little Cayman	100%	100%	100%
COST	\$141,561	\$139,448	\$202,678
RELATED BROAD OUTCOME:			
A Strong Economy to Help Families and Businesses			

Note: The total cost of supplying this output is \$176,561 in 2018 and \$174,448 in 2019. However, the revenue of \$35,000 in each year from other third parties reduces the cost to Cabinet to \$ 141,561 in 2018 and \$139,448 in 2019.

DAD 21	Hurricane and Other Disaster Preparedness and Response Services		
DESCRIPTION			
Disaster management, preparedness and response services			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of Disaster Exercise executed	1	1	1
• Number of Emergency Shelters maintained	4	4	0
QUALITY			
• Annually updated Hurricane and Disaster Plan	100%	100%	100%
• Training exercises conducted according to guidelines	100%	100%	100%
• Key committee Members attend The United States National Hurricane Conference	100%	100%	100%
• Emergency Shelters and maintained in accordance with established departmental procedures and Public Works Department standards	100%	100%	100%
TIMELINESS			
• Cover hurricane season June – November	100%	100%	100%
• Immediate response to other disasters	100%	100%	100%
LOCATION			
Cayman Brac and Little Cayman	100%	100%	100%
COST	\$38,367	\$38,359	\$43,452
RELATED BROAD OUTCOME:			
A Strong Economy to Help Families and Businesses			

DAD 22	Tourism and Business Development		
DESCRIPTION			
Develop, implement and support Tourism and Business Initiatives to help energize the economy and create jobs			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of meetings to review activities and programmes	40-50	40-50	140
• Number of quarterly adverts in an international magazine	3-4	3-4	3
• Number of responses to world-wide requests for information	3,000 – 4,000	3,000 – 4,000	10,150
• Number of brochures distributed	500-1,000	500-1,000	1,500
• Number of trade shows attended	1 – 4	1 – 4	5
• Number of tours conducted	125-150	125-150	200
• Number of Websites and Social Media maintained	8-10	8-10	8-10
• Number of workshops held	6-7	6-7	20
• Marketing support for various organisations/ community events	40-50	40-50	85
QUALITY			
• Representatives attending trade shows are qualified officials	100%	100%	100%
• Create high quality ads in a magazine of more than 200,000 circulation	100%	100%	100%
• Produce brochures of highest quality using World Renown Photographers and printers and meet internal guidelines	100%	100%	100%
• Information provided in accurate and in accordance with established programmes and policies	100%	100%	100%
TIMELINESS			
• Produce and circulate brochures not later than March each year	100%	100%	100%
• Develop Advertisement by June each year	100%	100%	100%
• Respond to inquiries within seven days	100%	100%	100%
LOCATION			
Cayman Brac and Little Cayman	100%	100%	100%
COST	\$436,844	\$436,540	\$503,021
RELATED BROAD OUTCOME:			
A Strong Economy to Help Families and Businesses			

DAD 23	Public Information		
DESCRIPTION			
Provide information and advice to the General Public.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Number of direct hours utilisedFreedom of Information requests	4,000-4,500 5	4,000-4,500 5	5,500-6,000 5-8
QUALITY			
Responses to public inquiry are accurate and done by qualified personnel	100%	100%	100%
TIMELINESS			
<ul style="list-style-type: none">Routine inquiries-immediate responseResearch/response – within 2-3 days on average	100% 100%	100% 100%	100% 100%
LOCATION			
Cayman Brac and Little Cayman	100%	100%	100%
COST	\$78,306	\$78,159	\$97,635
RELATED BROAD OUTCOME:			
A Strong Economy to Help Families and Businesses			

DAD 24	Construction and Maintenance of Public Facilities		
DESCRIPTION Construction and Maintenance of Public Facilities broad outcomes: <ul style="list-style-type: none">• Paving and maintenance of roads in Cayman Brac and Little Cayman• Complete the swimming pool at Cayman Brac Sports Complex to encourage sports tourism on Cayman Brac• Complete works to convert the Bluff hurricane shelter site into a new Multi-purpose Hall• Continue road repair in Cayman Brac due to WAC installing pipelines for city water between 2016- 2025			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of miles of road maintenance• Number of building/facility maintenance job orders processed• Other projects/minor works	250-350 1,300-1,400 1,000-1,100	250-350 1,300-1,400 1,000-1,100	250-350 1,200-1,500 1,200-1,500
QUALITY <ul style="list-style-type: none">• Roads are maintained to National Engineering Standards• Project Management and maintenance by professional staff	100% 100%	100% 100%	100% 100%
TIMELINESS As set out in Annual Budget Guidelines and approved work programs	100%	100%	100%
LOCATION Cayman Brac and Little Cayman	100%	100%	100%
COST	\$4,669,204	\$4,504,040	\$6,219,101
RELATED BROAD OUTCOME: A Strong Economy to Help Families and Businesses			

Note: The total cost of supplying this output is \$4,724,204 in 2018 and \$4,559,040 in 2019. However, the revenue of \$55,000 in each year from other third parties reduces the cost to Cabinet to \$4,669,204 in 2018 and \$4,504,040 in 2019.

DAD 25	Inspection and Licensing Services		
DESCRIPTION			
Vehicle, Electrical and Other Miscellaneous Inspection and Licensing Services.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of vehicles inspected/licenced	2,000-2500	2,000-2500	2,000-2,500
• Number of Driving Licences issues	1,000-1,250	1,000-1,250	1,100-1,400
• Number of electrical inspections conducted	0	0	0
• Number of spear gun licences issued	0	0	0
• Number of firearm licences issued	24	24	25-35
• Number of other licences (including Turtle, Fishing and Pot Licences)	4	4	4
QUALITY			
• In accordance with Vehicle/Driving guidelines	100%	100%	100%
• Inspections performed by certified persons	100%	100%	100%
• Inspections preformed to National Electrical Code Standards	100%	100%	100%
• Licences issued by authorized personnel in accordance with legal framework	100%	100%	100%
TIMELINESS			
• Inspection and licensing services are processed within 24 hours of request	100%	100%	100%
• Services are provided 8:30 a.m. – 4:00 p.m. Monday – Friday	100%	100%	100%
LOCATION			
Cayman Brac and Little Cayman	100%	100%	100%
COST	\$192,208	\$191,756	\$234,757
RELATED BROAD OUTCOME:			
A Strong Economy to Help Families and Businesses			

Note: The total cost of supplying this output is \$261,208 in 2018 and \$260,756 in 2019. However, the revenue of \$69,000 from other third parties in each year reduces the cost to Cabinet to \$192,208 in 2018 and \$191,756.

DAD 26	Preservation and Display of Materials and Sites of Historical Significance		
DESCRIPTION Collection, preservation and display of material evidence significant to our culture, history and heritage, including: <ul style="list-style-type: none">Collection, documentation and preservation of materialProviding exhibitions and displays and general public access to them and museum facilitiesPreservation of historical sites			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of artifacts preserved (average)Number of displays/exhibitions providedNumber of tours providedNumber of heritage house bookings/events	3,505-4,010 26-39 475-550 100-200	3,505-4,010 26-39 475-550 100-200	5,250-6,000 300-510 715-925 120-140
QUALITY <ul style="list-style-type: none">Artifacts secured, exhibited and preserved in accordance with National Museum standardsHistorical sites marked with descriptive signs to United States Park Standards	100% 100%	100% 100%	100% 100%
TIMELINESS Open for public access for five to five and a half (5-5 ½) days per week	100%	100%	100%
LOCATION Cayman Brac and Little Cayman	100%	100%	100%
COST	\$185,293	\$185,019	\$203,385
RELATED BROAD OUTCOME: A Strong Economy to Help Families and Businesses			

DAD 27	Child Care and Pre-School Services		
DESCRIPTION			
Provision of Child Day care and Pre-School Services			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
Number of students attending the Centre (per day)	25-30	25-30	25-30
QUALITY			
• Meets standards set by Education Department for Child Care Facilities	100%	100%	100%
• Facility is licenced by the Education Department	100%	100%	100%
• Task performed by trained and qualified staff	100%	100%	100%
TIMELINESS			
Service Provided 7:30a.m. – 5:30p.m., Monday – Friday	100%	100%	100%
LOCATION			
Cayman Brac and Little Cayman	100%	100%	100%
COST	\$714,599	\$714,306	\$708,165
RELATED BROAD OUTCOMES:			
The Best Education Opportunities for All of Our Children			

Note: The total cost of supplying this output is \$762,599 in 2018 and \$762,306 in 2019. However, the revenue of \$48,000 from other third parties in each year reduces the cost to Cabinet to \$714,599 in 2018 and \$714,306 in 2019.

DAD 28	Customs and Immigration Services and Controls		
DESCRIPTION			
Customs and Immigration Services and Controls, including:			
<ul style="list-style-type: none">Processing of all passengers and crew entering/departing the Cayman IslandsProcessing and inspection of all vessels and aircraft entering/departing the Cayman IslandsInspection and clearance of cargo imported into or exported from the Cayman IslandsDetection and prosecution of offendersProcessing of all passengers and crew entering/departing the Cayman IslandsProcessing of work permit applicationsDetection and prosecution of offenders			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Number of Board Meetings Held	22	22	30-40
<ul style="list-style-type: none">Processing international vessels/Aircrafts	592	592	0
<ul style="list-style-type: none">Processing International passengers	12,000	12,000	0
<ul style="list-style-type: none">Permanent Residence	23	23	0
<ul style="list-style-type: none">Cayman Status	32	32	0
<ul style="list-style-type: none">Number of Work Permits Processed- Permanent	470	470	600-1,000
<ul style="list-style-type: none">Number of Work Permits Processed- Temporary	425	425	600-900
<ul style="list-style-type: none">Number of Prosecutions Effected (exclude Migrants)	4	4	2-4
<ul style="list-style-type: none">Number of Trade and Business applications processed	200	200	240-290
<ul style="list-style-type: none">Number of arrests effected	4	4	2-4
<ul style="list-style-type: none">Number of Investigations Conducted	50	50	1
<ul style="list-style-type: none">Processing Migrants/ Refugees in Accordance w/ UNHCR guidelines	60	60	0
<ul style="list-style-type: none">Processing Visitor Extensions	550	550	700-900
<ul style="list-style-type: none">Processing Visas	70	70	0-5
<ul style="list-style-type: none">Administrative Services (Collection of Revenue and Accounting For Same, including Trade and Business Licenses	2,400-2,500	2,400-2,500	0
<ul style="list-style-type: none">Number of passengers processed	50,000-60,000	50,000-60,000	67,000-77,000
<ul style="list-style-type: none">Number of aircraft processed	5,000-6,000	5,000-6,000	6,000-7,600
<ul style="list-style-type: none">Number of vessels processed	175-275	175-275	230-375
<ul style="list-style-type: none">Imports – in tons	15,000-30,000	15,000-30,000	23,600-28,400
<ul style="list-style-type: none">Number of arrests conducted for Customs Offenses	1-10	1-10	10-15
<ul style="list-style-type: none">Number of Import Entries cleared by Customs	5,000-8,000	5,000-8,000	8,000-10,500
QUALITY			
<ul style="list-style-type: none">Full compliance with Customs and Immigration Laws, Regulations and Procedures	100%	100%	100%
<ul style="list-style-type: none">All work is carried out by qualified officers	100%	100%	100%
TIMELINESS			
<ul style="list-style-type: none">Attend all vessels/aircraft: on demand	100%	100%	100%
<ul style="list-style-type: none">Passengers are processed within five minutes	100%	100%	100%
<ul style="list-style-type: none">Work permits are processed within three weeks	100%	100%	100%
<ul style="list-style-type: none">Cargo is inspected and cleared within 24 hours	100%	100%	100%
<ul style="list-style-type: none">Investigations, arrests and prosecutions are conducted in accordance with established guidelines and legal framework	100%	100%	100%
LOCATION			
Cayman Brac and Little Cayman	100%	100%	100%
COST	\$1,804,102	\$1,801,312	\$2,648,861
RELATED BROAD OUTCOME:			
A Strong Economy to Help Families and Businesses			

Note: The total cost of supplying this output is \$1,996,102 in 2018 and \$1,993,312 in 2019. However, the revenue of \$192,000 from other third parties in each year reduces the cost to Cabinet to \$1,804,102 in 2018 and \$ 1,801,312 in 2019.

DAD 29	Processing Accounts Payable Transactions, Support Services, CSS, Finance and HR.		
DESCRIPTION			
<ul style="list-style-type: none">Treasury Services: Processing Account Payable and Receivable TransactionsSupport Services including Computer Services, Finance and Human Resources			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Number of transaction/batches processedNumber of cheques processed	750-1,000 2,000-4,000	750-1,000 2,000-4,000	1,000-1,200 3,500-4,500
QUALITY			
All payments executed in accordance with Public Management and Finance Law (2017 Revision) and departmental policy	100%	100%	100%
TIMELINESS			
Payments processed within one week of receipt	100%	100%	100%
LOCATION			
Cayman Brac	100%	100%	100%
COST	\$489,766	\$488,984	\$388,068
RELATED BROAD OUTCOME:			
A Strong Economy to Help Families and Businesses			



MINISTRY OF DISTRICT ADMINISTRATION, TOURISM AND TRANSPORT
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 Law (2017 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 Law (2017 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 2018 and 31 December 2019 and performance for the years ending 31 December 2018 and 31 December 2019; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Law (2017 Revision)).

Mr. Stran Bodden, JP
Chief Officer

Ministry of District Administration, Tourism and Transport

27 October 2017

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FINANCIAL STATEMENTS

FOR THE 2018 FINANCIAL YEAR ENDING 31 DECEMBER 2018
AND THE 2019 FINANCIAL YEAR ENDING 31 DECEMBER 2019

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MINISTRY OF DISTRICT ADMINISTRATION, TOURISM AND TRANSPORT

12-Month Actual 2015/16	18-Month Forecast 2016/17	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2018	12-Month Budget 2019
13,907,787	12,164,264	Current Assets			
		Cash and cash equivalents	1	10,591,867	11,381,282
		Marketable securities and deposits			
1,942,753	1,337,038	Trade receivables	2	2,677,770	2,656,957
105,871	12,751	Other receivables	2	12,751	12,751
327,745	501,764	Inventories	3	501,764	501,764
0	0	Investments	4	0	0
908,906	6,111	Prepayments	5	6,111	6,111
17,193,061	14,021,929	Total Current Assets		13,790,264	14,558,866
		Non-Current Assets			
0	0	Trade receivables	2	0	0
0	0	Other receivables	2	0	0
		Inventories	3		
		Investments	4		
		Prepayments	5		
13,364	6,384	Intangible Assets	6	9,944	7,680
9,739,373	10,160,215	Property, plant and equipment	6	10,789,093	10,397,755
9,752,736	10,166,599	Total Non-Current Assets		10,799,036	10,405,434
26,945,797	24,188,528	Total Assets		24,589,300	24,964,300
		Current Liabilities			
254,875	220,696	Trade payables	7	220,696	220,696
1,147,660	285,525	Other payables and accruals	7	285,525	285,525
0	0	Unearned revenue	8	0	0
437,512	394,095	Employee entitlements	9	394,095	394,095
2,206,995	144,728	Repayment of surplus		(0)	(0)
4,047,041	1,045,044	Total Current Liabilities		900,316	900,316
		Non-Current Liabilities			
		Trade payables	7		
		Other payables and accruals	7		
		Unearned revenue	8		
0	0	Employee entitlements	9	0	0
0	0	Total Non-Current Liabilities		0	0
4,047,041	1,045,044	Total Liabilities		900,316	900,316
22,898,756	23,143,484	Net Assets		23,688,984	24,063,984
		NET WORTH			
23,283,837	23,396,204	Contributed capital		23,941,704	24,316,704
106,172	106,172	Other Reserves		106,172	106,172
7,393,497	7,393,497	Revaluation reserve		7,393,497	7,393,497
(7,884,750)	(7,752,390)	Accumulated surpluses/(deficits)		(7,752,390)	(7,752,390)
22,898,756	23,143,484	Total Net Worth		23,688,984	24,063,984

MINISTRY OF DISTRICT ADMINISTRATION, TOURISM AND TRANSPORT

12-Month Actual 2015/16	18-Month Forecast 2016/17	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2018	12-Month Budget 2019
		Revenue			
30,206,810	46,494,985	Sale of goods and services	10	34,808,497	34,770,887
58	7,628	Investment revenue	11	0	0
0	0	Donations	12	0	0
0	59,998	Other revenue		0	0
30,206,868	46,562,611	Total Revenue		34,808,497	34,770,887
		Expenses			
14,160,030	22,817,779	Personnel costs	13	16,711,893	16,964,270
14,193,574	22,428,437	Supplies and consumables	14	17,096,858	16,856,227
480,421	1,061,487	Depreciation and Amortisation	6	769,563	768,602
48,974	0	Impairment of property, plant and equipment	6	0	0
0	0	Impairment of inventory	3	0	0
105,885	109,031	Litigation costs	15	222,184	171,784
0	0	Other expenses		0	0
10,991	1,149	Other Gains and Losses	16	8,000	10,004
28,999,874	46,417,883	Total Expenses		34,808,497	34,770,887
1,206,994	144,728	Surplus or (Deficit) for the period		(0)	0

MINISTRY OF DISTRICT ADMINISTRATION, TOURISM AND TRANSPORT

12-Month Actual 2015/16	18-Month Forecast 2016/17	CASH FLOW STATEMENT	Note	12-Month Budget 2018	12-Month Budget 2019
		CASH FLOWS FROM OPERATING ACTIVITIES			
		<i>Receipts</i>			
31,563,175	47,246,273	Outputs to Cabinet		32,947,567	34,246,500
212,635		Outputs to other government agencies		0	0
539,381	767,757	Sale of goods and services - third party		520,200	545,196
		Interest received		0	0
		Donations / Grants		0	0
		Other receipts		0	0
		<i>Payments</i>			
(12,898,621)	(22,817,779)	Personnel costs		(16,711,893)	(16,964,270)
(15,429,450)	(21,495,778)	Supplies and consumables		(17,327,043)	(17,038,011)
		Interest paid		0	0
	(2,937,051)	Other payments		0	0
3,987,120	763,422	Net cash flows from operating activities		(571,169)	789,415
		CASH FLOWS FROM INVESTING ACTIVITIES			
(674,980)	(400,000)	Purchase of property, plant and equipment		(1,402,000)	(375,000)
		Proceeds from sale of property, plant and equipment		0	0
(674,980)	(400,000)	Net cash flows from investing activities		(1,402,000)	(375,000)
		CASH FLOWS FROM FINANCING ACTIVITIES			
820,373	100,000	Equity Investment from Org 40		545,500	375,000
	(2,206,945)	Repayment of Surplus to Org 40		(144,728)	0
820,373	(2,106,945)	Net cash flows from financing activities		400,772	375,000
4,132,513	(1,743,523)	Net increase/(decrease) in cash and cash equivalents		(1,572,397)	789,415
9,775,274	13,907,787	Cash and cash equivalents at beginning of period		12,164,264	10,591,867
13,907,787	12,164,264	Cash and cash equivalents at end of period	1	10,591,867	11,381,282

MINISTRY OF DISTRICT ADMINISTRATION, TOURISM AND TRANSPORT

STATEMENT OF CHANGES IN NET WORTH
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2018
AND 31 DECEMBER 2019

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2016 brought forward	23,283,837	106,172	7,393,497	(7,884,750)	22,898,756
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors	479,296				479,296
Restated balance 30 June 2016	23,283,837	106,172	7,393,497	(7,884,750)	22,898,756
Changes in net worth for 2016/17					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Exchange differences on translating foreign operations					0
Equity Investment from Cabinet	100,000				100,000
Capital withdrawals by Cabinet					0
Dividends payable to Cabinet					0
Net revenue / expenses recognised directly in net worth	100,000	0	0	0	100,000
Surplus/(deficit)for the period 2016/17				144,728	144,728
Total recognised revenues and expenses for the period	100,000	0	0	144,728	244,728
Balance at 31 December 2017 carried forward	23,396,204	106,172	7,393,497	(7,752,390)	23,143,484
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2017 brought forward	23,396,204	106,172	7,393,497	(7,752,390)	23,143,484
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 31 December 2017	23,396,204	106,172	7,393,497	(7,752,390)	23,143,484
Changes in net worth for 2018					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Exchange differences on translating foreign operations					0
Equity Investment from Cabinet	545,500				545,500
Capital withdrawals by Cabinet					0
Dividends payable to Cabinet					0
Net revenue / expenses recognised directly in net worth	545,500	0	0	0	545,500
Surplus/(deficit)for the period 2018				(0)	(0)
Total recognised revenues and expenses for the period	545,500	0	0	(0)	545,500
Balance at 31 December 2018 carried forward	23,941,704	106,172	7,393,497	(7,752,390)	23,688,984

**STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2018
AND 31 DECEMBER 2019**

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2018 brought forward	23,941,704	106,172	7,393,497	(7,752,390)	23,688,984
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 31 December 2018	23,941,704	106,172	7,393,497	(7,752,390)	23,688,984
Changes in net worth for 2019					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Equity Investment from Cabinet	375,000				375,000
Capital withdrawals by Cabinet					0
Net revenue / expenses recognised directly in net worth	375,000	0	0	0	375,000
Surplus/(deficit) for the period 2019				0	0
Total recognised revenues and expenses for the period	375,000	0	0	0	375,000
Balance at 31 December 2019	24,316,704	106,172	7,393,497	(7,752,390)	24,063,984

STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These Forecast financial statements are for the *Ministry of District Administration, Tourism and Transport*

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 is currently no IPSAS, other authoritative pronouncements such as International Accounting Standards and United Kingdom reporting standards applicable to the public sector have been used. The measurement base applied is historical cost adjusted for revaluations of certain assets.

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 ended 31 December 2018 and 2019.

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.

NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and Cash Equivalents

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	Foreign Currency	Exchange Rate	12-Month Budget 2018	12-Month Budget 2019
(72,254)	1,309,416	Cash on hand (IRIS Confirmation Account/Petty Cash)	1,309,416	1	1,309,416	1,309,416
10,447	1,100	Cash in transit (IRIS Remittance Account)	1,100	1	1,100	1,100
13,972,417	5,339,741	CI\$ Operational Current Account held at Royal Bank of Canada	3,767,344	1	3,767,344	4,556,759
44,051	71,843	US\$ Operational Current Account held at Royal Bank of Canada	85,783	1	71,843	71,843
(46,873)	435,382	Payroll Current Account held at Royal Bank of Canada	435,382	1	435,382	435,382
0	0	Bank Accounts held at other financial institutions	0	1	0	0
0	5,006,781	Fixed Deposits held with Treasury (less than 90 days)	5,006,781	1	5,006,781	5,006,781
13,907,787	12,164,264	TOTAL			10,591,867	11,381,282

Note 2: Trade and Other Receivables

12-Month Actual 2015/16	18-Month Forecast 2016/17	Trade Receivables	12-Month Budget 2018	12-Month Budget 2019
101,616	79,239	Sale of goods and services	79,239	79,239
1,680,163	1,257,799	Outputs to Cabinet	2,598,531	2,577,718
160,973	0	Outputs to other government agencies	0	0
0	0	Other	0	0
0	0	Less: provision for doubtful debts	0	0
1,942,753	1,337,038	Total trade receivables	2,677,770	2,656,957

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
		Current		
1,942,753	1,337,038	Past due 1-30 days	2,677,770	2,656,957
		Past due 31-60 days		
		Past due 61-90 days		
		Past due 90 and above		
		Non-Current		
		Past due 1 year and above		
1,942,753	1,337,038	Total	2,677,770	2,656,957

Note 2: Trade and Other Receivables (Continued)

12-Month Actual 2015/16	18-Month Forecast 2016/17	Other Receivables	12-Month Budget 2018	12-Month Budget 2019
4,186	198	Advances (salary, Official Travel, etc)	198	198
2,200	2,200	Dishonoured cheques	2,200	2,200
0	0	Interest receivable	0	0
0	0	Loans	0	0
0	0	Interentity Due from	0	0
0	0	Other Non-Current Assets	0	0
99,485	10,353	Other	10,353	10,353
0	0	Less: provision for doubtful debts	0	0
105,871	12,751	Total other receivables	12,751	12,751

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
		Current		
105,871	12,751	Past due 1-30 days	12,751	12,751
		Past due 31-60 days		
		Past due 61-90 days		
		Past due 90 and above		
		Non-Current		
		Past due 1 year and above		
105,871	12,751	Total	12,751	12,751

Note 3: Inventories

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
327,745	501,764	Inventory held for use in the provision of goods and services	501,764	501,764
0	0	Work in Progress and finished goods	0	0
327,745	501,764	TOTAL INVENTORIES	501,764	501,764

Note 5: Prepayments

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
908,906	6,111	Accrued Prepayments	6,111	6,111
0	0	Prepaid Insurance	0	0
		Other		
908,906	6,111	Total	6,111	6,111

Note 6: 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>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 July 2016	812,137	8,763,338		160,661	217,317	180,611	19,332	17,867	4,423,714	17,334	35,554	0	87,331	14,735,196
Additions				3,960	54,902	11,189		300,000	319,563	144,348		6,500	13,023	853,485
Disposals and Derecognisati on														0
Revaluation		621,866												621,866
Transfers														0
Balance as at 31 December 2017	812,137	9,385,204	0	164,621	272,219	191,800	19,332	317,867	4,743,277	161,682	35,554	6,500	100,354	16,210,547

	<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 2018	812,137	9,385,204	0	164,621	272,219	191,800	19,332	317,867	4,743,277	161,682	35,554	6,500	100,354	16,210,548
Additions			30,000		86,500	7,000			788,000				480,500	1,392,000
Disposals and Derecognisati on														0
Revaluation														0
Transfers														0
Balance as at 31 December 2018	812,137	9,385,204	30,000	164,621	358,719	198,800	19,332	317,867	5,531,277	161,682	35,554	6,500	580,854	17,602,548

	<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 2019	812,137	9,385,204	30,000	164,621	358,719	198,800	19,332	317,867	5,531,277	161,682	35,554	6,500	580,854	17,602,548
Additions			0		0				0				375,000	375,000
Disposals and Derecognisati on														0
Revaluation														0
Transfers														0
Balance as at 31 December 2019	812,137	9,385,204	30,000	164,621	358,719	198,800	19,332	317,867	5,531,277	161,682	35,554	6,500	955,854	17,977,548

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>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 July 2016	451,952			125,611	157,753	148,597	193	17,655	4,027,576	17,334	180	0		4,946,850
Transfers														0
Impairment Reserve 2016/17(closi ng balance)	48,974													48,974
Depreciation Expense 2016/17	74,560	643,186	0	13,071	62,977	14,949	539	14,498	217,086	11,599	1,501	542	0	1,054,507
Eliminate on Disposal or Derecognisati on 2016/17														0
Balance as at 31 December 2017	575,486	643,186	0	138,682	220,730	163,546	732	32,153	4,244,662	28,933	1,680	542	0	6,050,331

	<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 2018	575,486	643,186	0	138,682	220,730	163,546	732	32,153	4,244,662	28,933	1,680	542	0	6,050,332
Transfers														0
Impairment change 2018														0
Depreciation Expense 2018	51,641	434,013	7,348	6,769	56,287	12,188	387	0	180,301	12,029	1,077	1,083	0	763,123
Eliminate on Disposal or Derecognisati on 2018														0
Balance as at 31 December 2018	627,127	1,077,199	7,348	145,451	277,017	175,734	1,118	32,153	4,424,963	40,962	2,757	1,625	0	6,813,455

	<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 2019	627,127	1,077,199	7,348	145,451	277,017	175,734	1,118	32,153	4,424,963	40,962	2,757	1,625	0	6,813,455
Transfers														0
Impairment change 2019														0
Depreciation Expense 2019	50,850	434,013	8,848	5,200	34,003	10,022	387	0	208,826	12,029	1,077	1,083	0	766,338
Eliminate on Disposal or Derecognisati on 2019														0
Balance as at 31 December 2019	677,977	1,511,212	16,196	150,651	311,020	185,756	1,505	32,153	4,633,789	52,991	3,834	2,708	0	7,579,793

Note 6: Property, Plant and Equipment (Continued)

Net Book value 31 December 2017	236,651	8,742,018	0	25,939	51,489	28,254	18,600	285,714	498,615	132,749	33,874	5,958	100,354	10,160,216
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Net Book value 31 December 2018	185,010	8,308,005	22,652	19,170	81,701	23,066	18,214	285,714	1,106,314	120,720	32,797	4,875	580,854	10,789,093
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Net Book value 31 December 2019	134,160	7,873,992	13,804	13,970	47,698	13,044	17,827	285,714	897,488	108,691	31,720	3,792	955,854	10,397,755
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Note 6: Property, Plant and Equipment Intangible Assets

	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 July 2016		26,136
Additions		0
Disposals and Derecognition		0
Revaluation		0
Transfers		0
Balance as at 31 December 2017	0	26,136

	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2018	0	26,136
Additions		10,000
Disposals and Derecognition		0
Revaluation		0
Transfers		0
Balance as at 31 December 2018	0	36,136

	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	0	36,136
Additions		0
Disposals and Derecognition		0
Revaluation		0
Transfers		0
Balance as at 31 December 2019	0	36,136

Note 6: Property, Plant and Equipment (Continued)
Intangible Assets

Accumulated Depreciation and impairment losses

	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 July 2016		12,772
Transfers		0
Impairment Reserve 2016/17(closing balance)		0
Depreciation Expense 2016/17	0	6,980
Eliminate on Disposal or Derecognition 2016/17		0
Balance as at 31 December 2017	0	19,752

	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2018	0	19,752
Transfers		0
Impairment change 2018		0
Depreciation Expense 2018	0	6,440
Eliminate on Disposal or Derecognition 2018		0
Balance as at 31 December 2018	0	26,192

	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	0	26,192
Transfers		0
Impairment change 2019		0
Depreciation Expense 2019	0	2,264
Eliminate on Disposal or Derecognition 2019		0
Balance as at 31 December 2019	0	28,456

Net Book value 30 June 2016	0	6,384
Net Book value 30 December 2017	0	9,944
Net Book value 31 December 2019	0	7,680

Note 7: Trade Payables, Other Payables and Accruals

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
254,875	220,696	Creditors	220,696	220,696
		Creditors Ministries/Portfolios		
		Creditors other government agencies		
0	0	Non-current Accounts payable	0	0
91,095	36,569	Payroll Deductions	36,569	36,569
0	0	Operating Lease	0	0
877,726	104,592	Accrued Expenses	104,592	104,592
		Accrued Expenses Ministries/Portfolios		
		Accrued Expenses other government agencies		
0	0	Inter-entity due to	0	0
0	0	Accrued Entity Interest	0	0
0	0	Provisions	0	0
178,839	144,363	Other payables	144,363	144,363
1,402,535	506,221	Total trade payables other payables and accruals	506,221	506,221

Note 9: Employee Entitlements

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
92,402	111,701	Annual Leave	111,701	111,701
281,891	281,891	Retirement and long service leave	281,891	281,891
63,218	502	Accrued salaries	502	502
0	0	Travel	0	0
0	0	Pension	0	0
0	0	Other salary related entitlements	0	0
437,512	394,095	Total current portion	394,095	394,095
		<i>Non-current employee entitlements are represented by:</i>		
		Retirement and long service leave		
437,512	394,095	Total employee entitlements	394,095	394,095

Note 10: Sales of Goods and Services

12-Month Actual 2015/16	18-Month Forecast 2016/17	Revenue type	12-Month Budget 2018	12-Month Budget 2019
29,704,843	45,797,059	Outputs to Cabinet	34,288,297	34,225,687
0	0	Outputs to other government agencies	0	0
361,878	472,298	Fees and charges	417,000	417,000
32,013	87,551	General sales	40,000	65,000
39,882	69,262	Rentals	37,000	37,000
68,194	68,814	Other	26,200	26,200
30,206,810	46,494,985	Total sales of goods and services	34,808,497	34,770,887

Note 13: Personnel Costs

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
11,507,116	18,407,643	Salaries, wages and allowances	13,615,839	13,832,828
2,075,749	3,386,230	Health care	2,397,095	2,422,115
560,536	875,272	Pension	683,896	691,451
(19,603)	0	Leave	0	0
36,231	148,634	Other personnel related costs	15,063	17,875
14,160,030	22,817,779	Total Personnel Costs	16,711,893	16,964,270

Note 14: Supplies and Consumables

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
333,198	456,698	Supplies and Materials	435,745	429,389
10,505,496	17,007,324	Purchase of services	13,158,095	13,045,045
585,661	878,447	Lease of Property and Equipment	687,139	688,127
580,766	877,516	Utilities	627,015	627,123
198,224	448,220	General Insurance	15,674	15,733
115,305	175,428	Interdepartmental expenses	123,212	153,564
682,467	1,003,200	Travel and Subsistence	821,389	906,361
108,682	287,577	Recruitment and Training	252,935	221,907
1,083,774	1,294,027	Other	975,654	768,978
14,193,574	22,428,437	Total Supplies & consumables	17,096,858	16,856,227

Note 15: Litigation Cost

12-Month Actual 2015/16	18-Month Forecast 2016/17	Litigation Costs	12-Month Budget 2018	12-Month Budget 2019
105,885	109,031	Legal Fees	222,184	171,784
		Description		
105,885	109,031	Total Litigation cost	222,184	171,784

Note 16: Gains / (Losses)

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
6,695	(2,205)	Net (gain) / loss on disposal of property, plant and equipment	0	0
0	0	Gain/Loss on Derecognition of Assets	0	0
4,296	3,354	Net (gain) / loss on foreign exchange Transactions	8,000	10,004
10,991	1,149	Total gains/ (losses)	8,000	10,004

Note 18: Reconciliation of Net Cash Flows from Operating Activities to Surplus / (Deficit)

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
1,206,994	144,728	Surplus/(deficit) from ordinary activities	(0)	0
		Non-cash movements		
480,421	1,061,487	Depreciation expense	769,563	768,602
48,974	0	Impairment	0	0
6,695	(2,205)	(Gain)/losses on sale of property plant and equipment	0	0
		Changes in current assets and liabilities:		
1,944,500	1,134,797	(Increase)/decrease in receivables - Other Government agencies	(1,340,732)	20,813
		(Increase)/decrease in receivables - SAGC's		
(137,600)	(635,655)	(Increase)/decrease in receivables - Other 3rd Party	0	0
		Increase/(decrease) in payables - Other Government agencies		
(2,464)	(43,417)	Increase/(decrease) in payables - SAGC's		
439,600	(896,314)	Increase/(decrease) in payables - Other 3rd Party	0	0
3,987,120	763,422	Net cash flows from operating activities	(571,169)	789,415

MINISTRY OF COMMERCE, PLANNING AND INFRASTRUCTURE

BUDGET STATEMENTS

FOR THE 2018 FINANCIAL YEAR ENDING 31 DECEMBER 2018

AND THE 2019 FINANCIAL YEAR ENDING 31 DECEMBER 2019

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2017 REVISION)

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1. Nature and Scope of Activities
2. Strategic Ownership Goals
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4. Equity Investments and Withdrawals

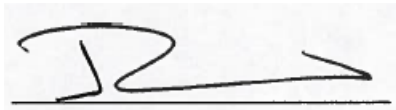
PART B: OUTPUT PERFORMANCE

5. Outputs to be Delivered

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE MINISTER

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2018 and 2019 financial years.

A black ink signature of Honourable Joseph Hew, consisting of a stylized 'J' followed by a horizontal line and a small upward stroke.

Honourable Joseph Hew
Minister

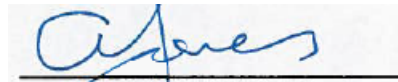
Ministry of Commerce, Planning and
Infrastructure

27 October 2017

STATEMENT OF 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.

A blue ink signature of Alan Jones, written in a cursive style.

Alan Jones, MRICS, JP
Chief Officer

Ministry of Commerce, Planning and
Infrastructure

27 October 2017

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

The Ministry of Commerce, Planning and Infrastructure (CPI) funds, develops, and monitors the implementation of policy, legislation and services in the areas of, commerce, management of information systems and infrastructure.

The departments and units within its remit include: Ministry of CPI – Admin; Planning; Facilities Management; Public Works; Vehicle and Drivers Licensing; Vehicle and Equipment Services; Computer Services, Department of Commerce and Investment and E-Government Unit.

The Authorities, boards and committees within its remit include: National Roads Authority, Electrical Trade Licensing Board of Examiners, Central Planning Authority, Planning Appeals Tribunal, Development Plan Tribunal, e-Government Steering Committee, Trade and Business Licensing Board, Liquor Licensing Board, Special Economic Zone Authority, Builders Board, Road Assessment Committee, Film Control Board and Trade and Business Appeal Tribunal.

Scope of Activities

The scope of activities for Commerce, Planning and Infrastructure is as follows:

Provision of Support of Infrastructure

- Provision of quality roads within the islands
- Maintenance of government buildings
- Professional project management and consulting services for government buildings and other facilities.

Commerce, e-Government and Information Technology

- Provide support to various Boards in licensing of local business in accordance with relevant legislation and delegated authority
- Create an efficient compliance regime in which infractions of local licensing laws can be identified and action taken within a reasonable period of time
- Provide project and program management support to CIG entities for business process improvement and automation projects and the implementation of infrastructure for the e-Government program
- Provide business process reengineering support for digitizing of services
- Provide common enabling platforms and infrastructure for e-Government services to be utilized by all CIG entities
- Develop policies, procedures, standards, and guidelines for the implementation and operation of e-Government infrastructure and services
- Provide policy advice on cybersecurity and facilitate cybersecurity awareness
- Provide information technology infrastructure administration, management and support; development and implementation support of software packages

Planning and Development

- To process development applications in a timely and efficient manner, and ensure that development is in compliance with the Development and Planning Laws and Regulations.
- Ensure compliance with the Planning Law, Regulations and Guidelines by enforcing against those who choose not to apply for planning permission, or to construct to required codes and standards
- Facilitate and coordinate the review and completion of development plans for the Grand Cayman
- Provide timely and comprehensive professional planning advice and input into the National Planning Initiative (NPI)

Support Services for the Whole of Government

- Property management and security
- Preparation of Development Plans for Grand Cayman
- Natural hurricane response
- Vehicle procurement and maintenance

Customers and Location of Activities

Customers of the Ministry are wide ranging and include residents, Cabinet, and visitors as well as commercial, private and public sector entities, both internationally and on a local level.

Activities take place on the three islands of Grand Cayman, Cayman Brac and Little Cayman.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Ministry of Commerce, Planning and Infrastructure in the 2018 and 2019 financial years are as follows:

- To provide a cohesive, co-coordinated body of policies relating to the various Ministry subject areas, with the goal of providing the necessary legislative and policy framework to help the Cayman Islands plan and grow
- Introduce an effective e-process method of business throughout Government reducing bureaucracy
- Ensure that Government's IT infrastructure is properly protected from cyber-attacks and manipulation
- Promote, encourage and facilitate commercial activity within these islands
- Ensure a well-developed national infrastructure
- Revitalize the George Town Metropolitan area through the improvement of an approved planned via a new Urban Development Commission
- Implement the National Energy Plan
- Improve the sustainability and viability of Small Businesses
- To provide Facilities Management services for the new Government Administration building, the home for Government's administration and financial services
- Development of training programs and succession plans for the advancement of Caymanians within the Ministry
- To ensure staff complement, training and equipment are in accordance with industry standards

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Ministry of Commerce, Planning and Infrastructure for the years ending 31 December 2018 and 31 December 2019 are as follows:

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
REVENUE FROM CABINET	37,881	38,012	46,589
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	1,599	1,599	2,079
REVENUE FROM OTHERS	3,875	4,049	5,580
OPERATING EXPENSES	43,357	43,661	57,179
OPERATING SURPLUS/(DEFICIT)	0	0	(2,928)
NET WORTH	27,599	31,916	19,685
CASH FLOWS FROM OPERATING ACTIVITIES	2,316	2,463	2,379
CASH FLOWS FROM INVESTING ACTIVITIES	(7,914)	(4,316)	(4,828)
CASH FLOWS FROM FINANCING ACTIVITIES	7,914	4,316	3,719
CHANGE IN CASH BALANCES	2,316	2,463	1,270

FINANCIAL PERFORMANCE RATIO	2018 1 Jan to 31 Dec 2018 %	2019 1 Jan to 31 Dec 2019 %	2016/17 18-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	2:1	2:1	2:1
TOTAL ASSETS : TOTAL LIABILITIES	4:1	4:1	3:1

MAINTENANCE OF CAPABILITY

	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	385	401	348
STAFF TURNOVER (%)			
MANAGERS	13%	23%	48%
PROFESSIONAL AND TECHNICAL STAFF	43%	51%	56%
CLERICAL AND LABOURER STAFF	23%	27%	24%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	6.4	7.2	7.5
PROFESSIONAL AND TECHNICAL STAFF	6.24	7.12	5.64
CLERICAL AND LABOURER STAFF	8.95	9.65	8.23
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	None	None	None

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	38,331	42,647	30,416
ASSET REPLACEMENTS : TOTAL ASSETS	0.2:1	0.1:1	0.2:1
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	0.6:1	0.6:1	0.6:1
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	0.6:1	0.5:1	1:1
CHANGES TO ASSET MANAGEMENT POLICIES	None	None	None

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
MAJOR NEW CAPITAL EXPENDITURE PROJECTS			
Small Business Development Centre (office fit-out)	216		
Other Miscellaneous Assets	15		
Ministry Admin Total	231		
Data Storage	2,000		
IT Infrastructure	500	1,000	1,228
IT System Software (Licensing / Enforcement)	50	55	
Replace Liquor License Vehicle 2004 damaged in Ivan	25		27
CPUs / Monitors / Tablets	15	10	
Development of new online module and customer interface	100		
DCI Total	190	65	27
Fuel Storage Facility	500		
DVES Compound Redevelopment – Phase 1B	1,600		
DVES Compound Redevelopment – Phase 2		1,500	
Purchase of Computer Equipment and Various Equipment	40		
DVES Totals	2,140	1,500	
Electronic Vehicle System (EVR) – Stage 2			1,133
Server: Touch Screen System (Driving Examination Office)	220		8
Q-Matic System – Customer waiting ticket system (GT)	8		11
Replacement of Printers	6		5
E Electronic Vehicle System (EVR) – Upgrade	116		
Additional Equipment (Support Customer Service)	110		

MAJOR NEW CAPITAL EXPENDITURE PROJECTS	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
Continued			
DVL Totals	462		1,159
Cybersecurity Implementation	1,250	750	1,000
e-Government Infrastructure and Software	405	750	800
E-Gov. Totals	1,655	1,500	1,800
Equipment	6	0	
FM Totals	6	0	
Body Cameras (Inspections and Code Compliance)	5	1	
Replacement Vehicles	60	30	
Computer Hardware	21	14	
Document Scanning Project	117	85	
Elevator Testing Equipment	2	1	
Electrical Testing Equipment	3	1	
Computer Software	6	6	
PLN Totals	215	139	
TRAINING FACILITIES	495	25	
OTHER MISCELLANEOUS ASSETS	11		
FLEET		28	500
COMPUTERS	7	17	
FURNITURE		25	30
SOFTWARE		17	17
PWD Totals	513	112	547
TOTAL	7,913	4,316	4,762

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2016/17	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Audit reporting and the MHA 2015 Strategic exercise for CSD have identified significant issues with underfunding and understaffing compared to industry standards		Increase of departmental budget and staffing in order to meet the business requirements of the CIG.	
Demand outstripping supply for development services	In-Source and Out-Source trusted developers to meet ongoing demands and business requirements for Customs Project	In-Source trusted developers and Out-Source to partners. Also continued development of local interns and the creation of junior positions for young Caymanians.	
Lack of Cyber Security operations, prevention and compliance	Implementation of NIST Cyber Security Framework and 2 nd Generation Firewalls	Endorse the creation of Chief Information Security Office and the recruitment of a Chief Information Security Officer (CISO) and supporting Cyber Security staff	
Lack of Governance, Architecture and Project Management Office (PMO) support	Creation of Change Management Team. Appointment of Deputy Director, Governance and Architecture. Recruitment of Chief Architect	Endorse recruitment of IT Governance staff	
Loss of key personnel	Somewhat decreased	Review of staff performance is done annually. More training Talent Management Staff Rotation	
IT Application cannot keep up with demand	Somewhat decreased	RFP to be issued to increase IT efficiency	\$130,000
Inaccurate interpretation of laws	Decreased	More emphasis on training on all 9 laws	
Retention of key employees on temporary contracts.		Re-appoint existing post holders until funds are available to advertise and hire suitable Caymanians to fill posts.	Unknown
Insufficient funds to finance the quality, quantity and timeliness of services required by fleet clients.		Encourage time- off in lieu and continue to request supplementary funding.	Unknown
Security of Confidential Documents	Unchanged	Government ECM database which contains scanned electronic versions of personnel files is only accessed by authorised personnel.	Unquantifiable

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2016/17	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Unable to implement and maintain key infrastructure and shared e-Government applications or provide specific solutions for digitization of processes in a timely manner due to Computer Services resource availability.		Seek assistance from CIG IT teams other than Computer Services or contract external resources if Computer Services Department resources are unavailable	Unquantifiable
CIG entities timelines in compliance to Cabinet directives related to coordinated e-Government approach.	N/A	Remind CO's, CFO's, and other senior leaders of Cabinet's directives. Seek policy on in-house software/application development.	Unqualified but past experience indicates potential for millions of dollars per annum based on individual CIG entities continuing to develop in-house bespoke solutions that duplicate common infrastructure to be provided with incompatible solutions.
The omission of the electronic ID from the e-Government program prevents the realization of social, customer experience, security and cost reduction benefits anticipated with the e-Government Strategy and business case.		Proceed with the person register and explore alternative authentication mechanisms	Ongoing costs of running a risk based authentication approach vs multifactor authentication with eID estimated to cost \$300k-\$500k per annum more to operate.

RISK MANAGEMENT (CONTINUED)

Cybersecurity not adequately addressed to progress with the introduction of new online services	In progress	First two phases of Firewall upgrade project complete with high availability failover solution with ISP under way to facilitate migration of first two CIG applications. A plan to address the wider suite of existing applications across CIG to the new firewall solution will need to be formulated and actioned.	Unquantifiable but estimated to be hundreds of thousands of dollars per annum if additional staff are required to maintain or increase service levels, considering increased staff costs to support transactional volumes in the absence of automation including the associated increase of consumables and storage
Detection, response and recovery elements of information security inadequate to protect data confidentiality and integrity for current and future cyber treats	Unchanged	Implement information security office with a Chief Information Security Officer and team to focus on security operations.	Unquantifiable but potentially catastrophic if a breach occurs that impacts the perception of the jurisdiction.
Insufficient funds allocated across CIG to implement/maintain effective information/cybersecurity	N/A	Work in public sector IT group to leverage synergies to minimise costs to implement/maintain effective information/cybersecurity.	Unquantifiable but potentially devastating to the Financial Services industry as a primary pillar of the economy

RISK MANAGEMENT (CONTINUED)

High profile data breach of existing online services negatively impacts perception of CIG's ability to protect sensitive data and to provide secure online services	In progress	Identify key data assets, implement processes, policies and technical solutions to protect and establish the Information Security Office to address detection, response and recovery.	Unquantifiable but potentially devastating to the Financial Services industry as a primary pillar of the economy
Service disruption due to loss or inability to access paper based files in the event of natural disaster or fire.	Risk remains unchanged for current files. Due to introduction of OPS files will be stored electronically and subject to industry accepted back-up protocols.	Files stored in a concrete building, elevated above historic flood level. Limited scanning of paper-based files for electronic storage.	Approximately \$93 million based on 2014 GDP Contributions. Loss of approx. 4000 jobs.
Failure of electronic application tracking system.	Risk is systematically being reduced resulting from the introduction of OPS.	Introduction of OPS has relieved some of the associated risk, as system is available via the web and not via a Local Area Network. Data is replicated and managed in accordance with industry accepted protocols.	Approximately \$93 million based on 2014 GDP Contributions. Loss of approx. 4000 jobs.
Loss of Key Technical Personnel	Remains High	Training and development of current staff members to maintain capacity. Implementation of current codes and standard to correlate with available training and development options.	
Natural Disasters			
Continuous reduction over last 10 years in staffing levels and budget for maintenance materials and private sector services, whilst number of facilities to be maintained grows each year. Risk of insufficient Resources to maintain government facilities to expected standard.			

RISK MANAGEMENT (CONTINUED)

Loss of Key personnel	Significant change	80% of FM's organization structure has been re-evaluated and FM is currently in the process of putting in redundancies in key area in the department	Unquantifiable
Loss of fixed/capital assets, due to natural disasters	change	Insurance coverage under Risk Management Implementing disaster preparedness procedures	Unquantifiable
Lack of qualified/skilled persons within the local labour force to fill key positions within the Ministry and Departments	Moderate Change	Recruitment attempts for various technical roles from the local market displays the limited talent pool locally.	Unquantifiable
Work related injuries to persons	No change	Training and implementation of safety standards for heavy equipment machinery and workforce personnel	Unquantifiable
Public liability due to the nature of activities of the Facilities Management Department	No change	<ul style="list-style-type: none"> • Adequate insurance coverage • "Round Table" consultation between senior managers for addressing exposure on larger projects • Implement driver-training courses • Disciplinary action for staff not demonstrating due care Appropriate training in operation of vehicle or equipment to reduce operational misuse	Unquantifiable
Natural disasters, (in particular hurricanes) leading to loss of assets.	No change	<ul style="list-style-type: none"> • Ensure all assets adequately covered by insurance and maintenance of a complete and accurate assets register • Adherence to the Civil Service's instructions on Hurricane Preparedness Activities 	Undefined
Natural disasters leading to curtailed/interrupted operations	No change	<ul style="list-style-type: none"> • Adherence to Civil Service's instructions on Hurricane Preparedness Activities • Maintenance of backup communications equipment 	Undefined
Loss of key personnel	No change	<ul style="list-style-type: none"> • Formulation of a succession plan for key staff, including understudy programmes 	Undefined
		<ul style="list-style-type: none"> • Use of acting appointments to ensure staff is exposed to different roles 	
Loss of CIG's computer network	No change	Outside departmental control	Unquantifiable
Damage to buildings by natural disasters, fire, flooding, natural deterioration and burglary or vandalism	No change	Maintain older buildings as funding permits. Keep security systems operational.	Undefined loss of business and revenue and/or increased expenditure
Work related injuries to staff	No change	Provide ongoing training and implementation of safety standards for staff.	Undetermined injury to staff or property

RISK MANAGEMENT (CONTINUED)

Natural Disasters (especially hurricanes)	None	Increased Awareness and Preparedness.	Undetermined
Staff Retention	No significant change	<ul style="list-style-type: none"> • Internal promotion of staff, specifically to those positions which are “high demand” positions • Cross Training • Succession Planning 	Cannot quantify
Loosing Key Personnel	Remains same	Cross-training of staff	Cannot quantify
Natural Disasters – Resulting in loss of vital information	Remains same	<ul style="list-style-type: none"> • All sensitive information relating to HR is stored as well in electronic format (ECM) • Documents/Applications/Records are stored in fire –proof cabinets. During threat of hurricanes, all documents not in cabinets are stored in water tight containers • Upgrades to database, allowing for documents to be directly scanned/linked to individual transactions. 	Cannot quantify
Short-staff at frontline	Remains same	<ul style="list-style-type: none"> • Additional funds approved in upcoming budget, for recruitment of additional Licensing Officers (3) 	\$139,098.24

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
El 71 – Ministry Assets	7,914	4,762	4,762

PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

MPA 1	Ministerial Servicing and Policy Advice		
DESCRIPTION Provision of ministerial services and policy advice to Minister on commerce, planning, infrastructure and other matters, including: e-Government, cyber security, small business development centre, vehicle purchase and servicing, vehicle inspections and licensing, upkeep of parks and cemeteries and management of public buildings (town halls and civic centres). The development of strategies to achieve Government priorities, and activities which relate to statutory obligations, such as the production of budget documents, annual report, responses to FOI requests, and the maintenance of a variety of records.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of hours spent providing policy advice and ministerial services	2,500-4,000	2,500-4,000	4,000- 6,000
QUALITY Policy advice and ministerial servicing will be provided by qualified Personnel	100%	100%	100%
TIMELINESS All advice and ministerial services provided within the timeframe agreed by the Minister	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$2,548,459	\$2,574,102	\$1,721,989
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

Note: The total cost of supplying this output in 2018 is \$2,549,409. However, the revenue of \$950 from third parties reduces the cost to Cabinet to \$2,548,459. The total cost of supplying this output in 2019 is \$2,575,052. However, the revenue of \$950 from third parties reduces the cost to Cabinet to \$2,574,102.

MPA 3	Project Management		
DESCRIPTION Execution and monitoring of special projects for the Ministry of Commerce, Planning and Infrastructure covering attendance at meetings, and preparation of plans and reports. Including engagement and consultation with internal and external stakeholders on the development and implementation of policy and legislation.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Management and monitoring of special projects including the following: <ul style="list-style-type: none">National Infrastructure PlanSmall Business DevelopmentGeorge Town Revitalization	850-1,650	850-1,650	1,250-2,500
QUALITY <ul style="list-style-type: none">Chief Officer will approve terms of referenceMulti – disciplinary approach will be taken to all projectsProjects will be overseen by the Chief Project Manager within the Ministry	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS Expected completion 2019	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$1,025,865	\$1,084,250	\$501,105
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

MPA 4	Facilities Management		
DESCRIPTION Provision of Facilities Management services for multi-user Government Buildings <ul style="list-style-type: none">Government Administration Building (GAB)Cayman Islands' Environmental Centre (CIEC)Town Halls and Civic Centres			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of service calls actionedNumber of inspections completedNumber of contracts managed	650-700 950-1,000 50-60	650-700 950-1,000 50-60	650-700 950-1,000 50-60
QUALITY <ul style="list-style-type: none">All service calls actioned and inspections of government buildings are signed off by the Facilities ManagerAll contracts go through a tendering process, are monitored and managed to deliver the expected outcomes	100% 100%	100% 100%	65% 100%
TIMELINESS <ul style="list-style-type: none">Weekly inspection of each site and preparation of maintenance schedule once per yearService calls:<ul style="list-style-type: none">Emergency calls – action immediatelyHigh Priority calls – action within 24 hoursNormal Priority calls – action within three to five daysExpected outcomes are delivered within the timeframe stipulated in all contracts	95-100% 95-100% 95-100%	95-100% 95-100% 95-100%	50% 75% 75%
LOCATION Cayman Islands	100%	100%	100%
COST	\$3,440,456	\$3,440,456	\$8,051,155
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

Note: The total cost of supplying this output is \$4,309,071 per year. However, the revenue of \$868,615 from third parties reduces the cost to Cabinet to \$3,440,456 per year.

CSD 42	Technology Support Services		
DESCRIPTION			
The Department operates a 7.5-hours/working day manned Call in Support Answering Service (CSAS) to support Logs (“bug fixes”, faults, service outages, password reset and basic requests for IT services) and dispatch these requests to IT staff for work assignment services for central Core agencies and limited SAGC’s. Requests for significant sets of IT work to be done or additional/special IT costs are assigned as IT projects.			
Provides IT infrastructure administration, management, and support (for datacentres, PC’s, networks, servers, internet, backups/restores, security, emails, files access, mobile devices, remote access, storage, databases, and software). Also produces in-house software (applications, intranet, websites, and e-services) development/support along with 3 rd party software packages support/assistance.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Number of hours CSD Service Desk operates per fiscal yearNumber of dispatched Logs Service processed per monthNumber of hours for Logs and IT ProjectsNumber of DatabasesNumber of PCs SupportedNumber of online Government services created/hosted/managedNumber of Internet accesses granted-Basic/Low Video StreamingNumber of Remote Services accesses granted-Forward Email/Token/Active Sync Devices	5,900-6,500 1,500-2,000 63,000-68,000 100 2,500-3,000 4-5 2,400-2,800 1,600-2,100	5,900-6,500 1,500-2,000 63,000-68,000 100 2,500-3,000 4-5 2,400-2,800 1,600-2,100	4,600-4,900 1,500-2,000 63,000-68,000 20-30 2,500-3,000 4-5 2,200-2,500 1,500-2,000
QUALITY			
<ul style="list-style-type: none">Customer Satisfaction scores regarding Logs Calls for ServiceCustomer Satisfaction scores regarding IT Project Reviews	80-85% 80-85%	80-85% 80-85%	80-85% 80-85%
TIMELINESS			
<ul style="list-style-type: none">CSD Service Desk telephone calls answered within an average of 20 secondsIT Projects completed within the agreed scheduled timeframe, including change requests and time changes approvedService Desk Logs Requests responded to in published timeframes	70-80% 80% 80-100%	70-80% 80% 80-100%	70-80% 80% 80-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$9,225,932	\$9,151,511	\$10,520,412
RELATED BROAD OUTCOME:			
Stable, Effective and Accountable Government			

Note: The total cost of supplying this output in 2018 is \$9,518,916. However, revenue of \$29,425 from third parties and \$263,559 from government owned companies reduces the cost to Cabinet to \$9,225,932. The total cost of supplying this output in 2019 is \$9,444,497. However, revenue of \$29,427 from third parties and \$263,559 from government owned companies reduces the cost to Cabinet to \$9,151,511.

DCI 13	License, Monitor and Enforcement of Specified Business Types		
DESCRIPTION			
To allow for appropriate activity that meets specified minimum standards and to combat illegal activity			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Business Licences Issued	4,800 – 5,500	4,800 – 5,500	6,500 – 7,500
• Film Exhibition Premises Licences Issued	5 – 10	5 – 10	5 – 10
• Rating Certificates issued	20 – 30	20 – 30	15 – 16
• Tobacco Permits Issued	120 – 140	120 – 140	120 – 140
• SEZ Trade Licences Issued	60 – 100	60 – 100	158 – 200
• Liquor Licences / Music and Dancing Licences Issued	400 – 600	400 – 600	400 – 600
• Number of businesses investigated for licensing violations(case files)	5 -10	5 -10	2
• Number of Site Visits	450 – 550	450 – 550	310 – 370
• Number of DNFBP / SROs Monitored	35 – 75	35 – 75	35 – 75
QUALITY			
• All applications processed in accordance with standards and requirements as outlined in the relevant law	95%	95%	95%
• Compliance checks conducted on all new LCCL and SEZA applications and on a routine basis. Investigation started within five business days of receipt of a complaint	95%	95%	95%
TIMELINESS			
Licence application decisions communicated within time period specified in law or as set out in published policy	95%	95%	95%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$1,589,739	\$1,614,807	\$2,265,244
RELATED BROAD OUTCOME:			
A Strong Economy to Help Families and Businesses			

Note: The total cost of supplying this output in 2018 is \$2,058,299. However, the revenue of \$468,560 from third parties reduces the cost to Cabinet to \$1,589,739. The total cost of supplying this output in 2019 is \$2,106,795. However, the revenue of \$491,988 from third parties reduces the cost to Cabinet to \$1,614,807.

DVE 1	Acquisition of Fleet		
DESCRIPTION			
Provision of fleet acquisition services to the Government:			
Conduct and perform acquisition processes leading to the purchase of the most suitable fleet for its intended purpose(s)			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
Number of authorised fleet applications processed	25–35	25-35	35-55
QUALITY			
• Perform technical researches to assist with selecting and developing suitable unit specifications	100%	100%	100%
• Provide different purchase options and recommend one that is the most suitable type and make	100%	100%	100%
• Inspect, receive, license, insure (commission) unit before delivery	95%	95%	95%
TIMELINESS			
• Order placed within fourteen (14) working days of receiving approval from the client’s Chief Officer	100%	100%	100%
• Order confirmed to client within two (2) days of advice from the supplier	100%	100%	100%
• Unit prepared for hand-over to the client within five (5) working days of receipt from the supplier	95%	95%	95%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$147,821	\$147,821	\$223,155
RELATED BROAD OUTCOME:			
Stable, Effective and Accountable Government			

DVE 2	Preventative Maintenance and Repairs		
DESCRIPTION			
Provide maintenance and repair services to Government fleet and equipment:			
Ensure compliance with the Original Equipment Manufacturer (OEM) repair warranty standards and guidelines that the client can maximize return on fleet investments			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
Number of authorized maintenance work orders processed	2,500 –3,000	2,500–3,000	3,750-4,500
QUALITY			
• Ensure the vehicle defect sheet is completed correctly and that it includes sufficient and accurate details on the work to be performed to generate and process the work order.	95%	95%	95%
• Ensure that proper authorization is documented on the Requisition form for the request and distribution of parts.	95%	95%	95%
TIMELINESS			
• Maintenance and repairs will commence within eight (8) hours from the time the parts have been acquired and as determined by the Fleet Manager	95%	95%	95%
• Essential and emergency fleet used by RCIP, DEH, Health Services, or NRA receive priority service and work will commence within two (2) hours of receiving the assignment from the client	95%	95%	95%
• Once maintenance and repairs have been completed, all pertinent data is documented, approved and uploaded in the Lankar system within 24 hours	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$2,667,327	\$2,667,326	\$3,779,579
RELATED BROAD OUTCOME:			
Stable, Effective and Accountable Government			

Note: The total cost of supplying this output in 2018 is \$2,719,471. However, the revenue of \$52,144 from other third parties reduces the cost to Cabinet to \$2,667,327. The total cost of supplying this output in 2019 is \$2,719,470. However, the revenue of \$52,144 from other third parties reduces the cost to Cabinet to \$2,667,326.

DVE 3	Disposal of Fleet		
DESCRIPTION			
Disposal of obsolete and fully depreciated fleet that have no economic or useful value to the client			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
Number of units authorized for disposal	60–80	60-80	90-120
QUALITY			
• Assessment of the condition of a vehicle/equipment and provision of a disposal recommendation with an estimated value of the unit	100%	100%	100%
• Authorization from the relevant Chief Officer is received prior to implementation of disposal recommendation	100%	100%	100%
• Conduct of a public auction, reception of payments and proceeds delivered to the client	100%	100%	100%
TIMELINESS			
• Disposal by public auction is advertised in the local media for two weeks, twice per week followed by the public auction within fifteen working days after the advertisements	95%	95%	95%
• Disposals of vehicles/equipment to landfill site is carried out within four (4) weeks after receiving the relevant Chief Officer’s approval	95%	95%	95%
LOCATION			
Grand Cayman	100%	100%	100%
COST	\$147,821	\$147,821	\$223,155
RELATED BROAD OUTCOME:			
Stable, Effective and Accountable Government			

DVE 4	Sale of Fuel		
DESCRIPTION			
Maintain a fuel capacity at the government’s Refueling Facility that meets the needs of the client’s fleet.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
Amount of imperial gallons of fuel disbursed	350,000– 400,000	350,000-400,000	525,000-600,000
QUALITY			
• Fully automated fuel system available	95%	95%	95%
• Auxiliary power and manual back-up systems are in place in the event of a power failure	100%	100%	100%
• Daily stock-checks and re-stocking measures ensure fuel is available at all times	100%	100%	100%
TIMELINESS			
• Fuel is available 24 hours per day, 365 days per year	100%	100%	100%
• Qualified attendant is on premises for assistance during normal work hours	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	\$165,057	\$165,057	\$432,893
RELATED BROAD OUTCOME:			
Stable, Effective and Accountable Government			

Note: The total cost of supplying this output is \$1,500,899 per year. However, the revenue of \$1,335,842 from sales reduces the cost to Cabinet to \$165,057 per year.

DVE 5	Servicing of Emergency Equipment		
DESCRIPTION			
Maintenance and repairs of stand-by generators in the event of a hurricane or any other natural emergency.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
Number of hours of maintenance and inspection for 40 stand-by generators	330-370	330-370	330-370
QUALITY			
Services performed in accordance with international and established departmental maintenance and repair standards	100%	100%	100%
TIMELINESS			
• Monthly maintenance checks during inactive season	95%	95%	95%
• Bi-weekly maintenance checks during hurricane season	95%	95%	95%
LOCATION			
Grand Cayman	100%	100%	100%
COST	\$203,067	\$203,067	\$316,687
RELATED BROAD OUTCOME:			
Stable, Effective and Accountable Government			

DVE 6	Policy and Technical Advice to the Minister on Fleet Related Matters		
DESCRIPTION <ul style="list-style-type: none">• Technical advice and guidance on maintenance practices and procedures• Advice on the most efficient fleet management practices, policies and procedures to ensure an effective disposal and replacement plan for the fleet• Fleet costs and activity reports			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY The number of reports, advice, discussions and recommendations relating to fleet	70–110	70–110	105–165
QUALITY <ul style="list-style-type: none">• Professional and technical advice based on current Automotive Technology, Industry Standards• Reports are prepared by qualified individuals	100%	100%	100%
TIMELINESS Processing of requests from the Minister will commence immediately and remitted within the specified deadlines	95%	95%	95%
LOCATION Grand Cayman	100%	100%	100%
COST	\$146,802	\$146,802	\$232,433
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

EGU 1	Implementation of e-Government Program		
DESCRIPTION <ul style="list-style-type: none">Administer e-Government (e-gov) programEstablish e-gov platform infrastructure to support digitized servicesPromote the use of online servicesOversight, development, and implementation of e-Government Program FrameworkEstablish policy and framework to enhance CIG’s cybersecurity posture			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of e-Government Steering Committee meetings held.Number projects initiated to improve or digitize business processes.Number of online transactions per month (online services developed, enhanced or promoted by e-Government unit)Number of cyber treat awareness campaigns conducted (phishing simulations, employee briefings and internal communications)	4 4 1,000 6	4 4 1,400 6	5 5 710 6
QUALITY <ul style="list-style-type: none">Steering committee approved business cases in accordance with approved e-Government strategy and guidelines.Percentage of online services developed or enhanced by e-Government unit achieving greater than 10% of transactions onlinePercentage of core government employees addressed through cyber treat awareness campaigns within 6 months	N/A 80% 90%	N/A 80% 90%	100% 100% 90%
TIMELINESS <ul style="list-style-type: none">e-Government Steering Committee meetings held every two monthsPreliminary business cases review within two monthsCyber treat awareness campaigns to be conducted every 6 months targeting all gov.ky users	N/A N/A 100%	N/A N/A 100%	80% 100% 100%
LOCATION Cayman Islands and Overseas	100%	100%	100%
COST	\$2,439,510	\$2,029,528	\$858,312
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

PLN 24	Policy Advice to the Minister		
DESCRIPTION Provide advice to the Minister of Commerce, Planning and Infrastructure and the Central Planning Authority on policy matters relating to planning and development matters throughout the three islands			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Hours spent on briefing, papers and reports	4,500-5,000	4,500-5,000	1,200-1,500
QUALITY Reviewed for compliance with applicable legislation and vetted through internal review processes, where applicable	95-100%	95-100%	95-100%
TIMELINESS Respond to requests for advice within assigned timeframes	95%	95%	95%
LOCATION Cayman Islands	100%	100%	100%
COST	\$428,139	\$428,139	\$120,431
RELATED BROAD OUTCOMES: <ul style="list-style-type: none">• A Strong Economy to Help Families and Businesses• Achieving Full Employment- Jobs for All Caymanians• Stronger Communities and Support for the Most Vulnerable• Ensuring Caymanians Benefit from a Healthy Environment			

PLN 27	Process Development Applications. Compiling appeal briefs for onward transmission to the Ministry CPI		
DESCRIPTION			
The processing of development applications for planning permission			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Processing Development Applications	700-750	700-750	900-1,000
• Administratively -			
• Processing Development Applications for consideration by the CPA/DCB	800-850	800-850	1,000-1,200
• Trade and Business letters	400-500	400-500	650-700
• Zoning queries	150-200	150-200	200-250
• Compiling Appeal Briefs	10-12	10-12	18-20
QUALITY			
Reviewed for compliance with the Development and Planning Law (2017 Revision), the Development and Planning Regulations (2017 Revision), the Development Plan Statement, the Appeal Rules, and Central Planning Authority policies	95-100%	95-100%	95-100%
TIMELINESS			
• Routine applications – seven calendar days completion of initial review	90-100%	90-100%	90-100%
• Semi-routine applications – 10 calendar days completion of initial review	90-100%	90-100%	90-100%
• Non-routine applications – 14 calendar days completion of initial review	90-100%	90-100%	90-100%
• Trade and Business letter – seven calendar days	90-100%	90-100%	90-100%
• Zoning queries – seven calendar days	90-100%	90-100%	90-100%
• Compiling Appeal Briefs –12 calendar days	90-100%	90-100%	90-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$1,014,115	\$1,014,115	\$1,869,877
RELATED BROAD OUTCOMES:			
• A Strong Economy to Help Families and Businesses			
• Stronger Communities and Support for the Most Vulnerable			
• Ensuring Caymanians Benefit from a Healthy Environment			

Note: The total cost of supplying this output is \$1,021,991 per year. However, the revenue of \$7,876 from other third parties reduces the cost to Cabinet to \$1,014,115 per year.

PLN 28	Enforcement of Planning Laws and Regulations		
DESCRIPTION			
Enforcement of planning laws and regulations			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of enforcement cases processed	120-150	120-150	200-250
QUALITY Reviewed for compliance with applicable legislation and vetted through internal review processes, where applicable	90-100%	90-100%	90-100%
TIMELINESS • Investigate complaint – within 10 calendar days • Contact relevant parties – within fifteen 15 calendar days of Case being opened • Issuance of enforcement notice within 18 calendar days of Confirmation of Minutes of CPA authorisation • Forward Case to Legal Dept. within 60 calendar days of notice expiration date	90-100% 90-100% 90-100% 90-100%	90-100% 90-100% 90-100% 90-100%	90-100% 90-100% 90-100% 90-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$174,062	\$174,062	\$323,692
RELATED BROAD OUTCOMES:			
• A Strong Economy to Help Families and Businesses • Stronger Communities and Support for the Most Vulnerable • Ensuring Caymanians Benefit from a Healthy Environment			

PLN 30	Processing Building Applications		
DESCRIPTION Reviewing development applications for compliance with the Building Code for the issuance of building permits and the carrying out of inspections to ensure the compliance with approved plans and certifying buildings fit for occupancy.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of reviewsNumber of building permits issuedNumber of InspectionsNumber of Certificates of Occupancy (CO's) issued	8,000-9,000 600-650 9,500-10,000 32-350	8,000-9,000 600-650 9,500-10,000 32-350	9,500-10,000 700-750 14,500-15,000 450-500
QUALITY Reviewed for compliance with applicable legislation and vetted through internal review processes, where applicable.	95-100%	95-100%	95-100%
TIMELINESS <ul style="list-style-type: none">Processing routine (R3) applications – 15 calendar days-Processing Major (C/MF) applications – 25 calendar daysApplications reviewed and inspected for Code ComplianceInspections conducted within three calendar days of request-Issues Cos within two calendar days of final inspection and other reviewing agencies sign off	90-100% 90-100% 95-100% 95-100% 95-100%	90-100% 90-100% 95-100% 95-100% 95-100%	90-100% 90-100% 95-100% 95-100% 95-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$1,858,121	\$1,858,121	\$1,456,052
RELATED BROAD OUTCOMES: <ul style="list-style-type: none">A Strong Economy to Help Families and BusinessesStronger Communities and Support for the Most VulnerableEnsuring Caymanians Benefit from a Healthy Environment			

Note: The total cost of supplying this output is \$2,086,981 per year. However, the revenue of \$228,860 from other third parties reduces the cost to Cabinet to \$1,858,121 per year.

PLN 33	Statistical Information		
DESCRIPTION Preparation of statistical reports on the details of development applications for the economic analysis by the public and private sectors			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of statistical information reports produced	25-30	25-30	35-40
QUALITY Reviewed for compliance with applicable legislation, vetted through internal review processes and quality assurance measures, where applicable.	98-100%	98-100%	98-100%
TIMELINESS <ul style="list-style-type: none">Quarterly Reports submitted within five working days of the reporting period endingOther reports processed within 15 working days of request	95-100% 95-100%	95-100% 95-100%	95-100% 95-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$12,484	\$12,484	\$66,976
RELATED BROAD OUTCOMES: <ul style="list-style-type: none">A Strong Economy to Help Families and BusinessesStronger Communities and Support for the Most VulnerableEnsuring Caymanians Benefit from a Healthy Environment			

PLN 34	Support to Boards and Committees		
DESCRIPTION			
Provide administrative and technical support to the Central Planning Authority (CPA), Development Control Board (DCB), and various licensing and registration bodies			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of CPA meeting agendas	28-30	28-30	36-38
• Number of CPA minutes	28-30	28-30	36-38
• Number of CPA decision letters	900-1,000	900-1,000	1300-1500
• Number of DCB meeting agenda	24-28	24-28	18-20
• Number of DCB meeting minutes	24-28	24-28	18-20
• Number of DCB decision letters	200-250	200-250	350-400
• Number of EBE meeting agenda	12-14	12-14	16-18
• Number of EBE meeting minutes	12-14	12-14	16-18
• Number of EBE decision letters/licences issued	250-300	250-300	300--350
• Number of FOI requests responded to	10-12	10-12	12-14
• Number of BB meeting agendas	12-14	12-14	15-20
• Number of BB meeting minutes	12-14	12-14	15-20
• Number of BB decision letter/licences issued	600-700	600-700	600-700
• Number of PBE meeting agendas	4-5	4-5	N/A
• Number of PBE meeting minutes	4-5	4-5	N/A
• Number of PBE decision letters/licences issued	170-180	170-180	N/A
QUALITY			
Correspondence issued accurately reflects applicable decision	95-100%	95-100%	95-100%
TIMELINESS			
• Agenda – four working days before the meeting	98-100%	98-100%	98-100%
• Minutes – 10 working days after the meeting	98-100%	98-100%	98-100%
• Letters – five working days after the meeting	98-100%	98-100%	98-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$73,444	\$73,443	\$126,469
RELATED BROAD OUTCOMES:			
• A Strong Economy to Help Families and Businesses			
• Stronger Communities and Support for the Most Vulnerable			
• Ensuring Caymanians Benefit from a Healthy Environment			

Note: The total cost of supplying this output is approximately \$129,825 per year. However, the annual revenue of approximately \$56,381 from other third parties reduces the cost to Cabinet to \$73,444 per year.

PWD 1	Policy Advice on Government Facilities and Related Matters		
DESCRIPTION Policy advice and services on government facilities and related matters to support the Minister of Commerce, Planning and Infrastructure, involving: <ul style="list-style-type: none">• Preparation of reports and advice papers• Attending meetings			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of meetings attended• Number of advice papers issued• Number of reports issued	12-18 8-12 2-5	12-18 8-12 2-5	25-35 10-20 5-10
QUALITY <ul style="list-style-type: none">• Advice papers and reports prepared by knowledgeable persons in the subject area and reviewed/ signed off by senior management• Meetings attended by qualified/experienced persons	95% 95%	95% 95%	95% 95%
TIMELINESS <ul style="list-style-type: none">• Advice papers and reports to be provided within agreed timeframes• Meetings attended as scheduled	95% 95%	95% 95%	95% 95%
LOCATION Cayman Islands	100%	100%	100%
COST	\$16,807	\$19,480	\$26,366
RELATED BROAD OUTCOMES: <ul style="list-style-type: none">• The Best Education Opportunities for All Our Children• Stronger Communities and Support for the Most Vulnerable• Stable, Effective and Accountable Government			

PWD 2	Advice and Assistance on Government Facilities and Related Matters			
DESCRIPTION Provision of advice and assistance to: <ul style="list-style-type: none">• Clients on programmes and non-project specific matters relating to buildings and their related facilities• Government Committees and/or Boards of public or private sector organisations, when departmental staff are appointed by Government, in matters relating to buildings, their related facilities and on tendering procedures• Statutory Authorities and Government Owned Companies on a reimbursable basis on project and non-project specific matters relating to buildings and their facilities				
MEASURES		2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of meetings attended• Number of advice papers issued• Number of reports issued		25-35 6-8 3-6	25-35 6-8 3-6	40 - 50 12 - 14 5 - 8
QUALITY <ul style="list-style-type: none">• Advice papers and reports prepared by knowledgeable persons in the subject area and reviewed/ signed off by senior management• Meetings attended by qualified/experienced persons		95% 95%	95% 95%	95% 95%
TIMELINESS <ul style="list-style-type: none">• Advice papers and reports to be provided within agreed timeframes• Meetings attended as scheduled		95% 95%	95% 95%	95% 95%
LOCATION Grand Cayman		100%	100%	100%
COST		\$101,610	\$106,909	\$150,870
RELATED BROAD OUTCOMES: <ul style="list-style-type: none">• The Best Education Opportunities for All Our Children• Stronger Communities and Support for the Most Vulnerable• Stable, Effective and Accountable Government				

PWD 6	Public Parks and Cemeteries Maintenance and Management		
DESCRIPTION			
Maintain and manage public toilets, docks, ramps, cemeteries, beaches and parks.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of public toilets maintained	14-16	14-16	14-16
• Number of docks/ramps maintained	8-15	8-15	8-15
• Number cemeteries maintained	12-15	12-15	12-15
• Number of beaches maintained	12-15	12-15	12-15
• Number of beach accesses maintained	15-25	15-25	15-25
• Number of parks and sites maintained	10-17	10-17	10-17
• Number of streets/sidewalks maintained	10-25	10-25	10-25
• Number of miles of road cleaned	10-20	10-20	10-25
QUALITY			
• A General Manager and Supervisors monitor toilets, docks/ramps cemeteries, beaches, beach accesses upkeep, and parks maintenance	100%	100%	100%
• Inspection of downtown streets/sidewalks by Supervisor and General Manager	80-100%	80-100%	80-100%
• Inspection of town centre streets/clean with MADVAC Street Sweeper by General Manager	80-100%	80-100%	80-100%
TIMELINESS			
• Public Toilets maintained daily	100%	100%	100%
• Docks / Ramps and Parks maintained weekly	100%	100%	100%
• Cemetery grounds maintained weekly	100%	100%	100%
• Beaches and beach accesses maintained weekly	100%	100%	100%
• Streets/sidewalks/roads works and services to be consistent with the scheduled time table	80-100%	80-100%	80-100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	\$1,570,960	\$1,741,739	\$2,223,499
RELATED BROAD OUTCOMES:			
• The Best Education Opportunities for All Our Children			
• Reducing Crime and the Fear of Crime			
• Stronger Communities and Support for the Most Vulnerable			
• Stable, Effective and Accountable Government			

PWD 8	Consulting Services for Government Building Projects		
DESCRIPTION			
Provision of Project Management Services for major projects through the Major Projects Office; and provision of project management, architecture and quantity surveying services on other projects through the Development and Planning section.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of drawings/plans produced	20-30	20-30	30-45
• Number of cost estimates produced	20-30	20-30	30-45
• Number of Project Service Level Agreements (PSLA) signed	30-40	30-40	40-55
• Number of major projects	6-9	6-9	7
• Number of other projects managed	30-40	30-40	40-55
QUALITY			
• Drawing/plans produced in accordance with the Central Planning Authority and Building Control Unit requirements	85%	85%	85%
• Pre-tendered estimates within 10% of successful tender received	90 %	90 %	90 %
• Project Service Level Agreements (PSLA) to define project scope, time-frame and budget	100%	100%	100%
• Meeting client’s requirements and successfully fulfilling planning (CPA) and building control(BCU) approval	90%	90%	90%
• Project Management of Major Projects to be delivered in accordance with industry standard PM procedures – 90%	90%	90%	90%
• Project Management of Major Projects to be delivered to full satisfaction of client – 90%	90%	90%	90%
TIMELINESS			
• Plans, cost estimates and project management within timeframes agreed, at outset / in project SLA or within client agreed extensions to that timeframe	85%	85%	85%
• Project Management of Major Projects to be carried out in accordance with timeframes agreed with client at outset or within client agreed extensions to that timeframe	90%	90%	90%
LOCATION			
Grand Cayman	100%	100%	100%
COST	\$1,312,940	\$1,502,478	\$1,854,381
RELATED BROAD OUTCOMES:			
• The Best Education Opportunities for All Our Children			
• Reducing Crime and the Fear of Crime			
• Stronger Communities and Support for the Most Vulnerable			
• Stable, Effective and Accountable Government			

PWD 9	Maintenance, Renovations and Upgrades to Government Facilities		
DESCRIPTION Maintenance to and renovations and upgrades of government facilities including: <ul style="list-style-type: none">• Execution of work orders for building, mechanical, electrical and plumbing services• Preparation of Facility Condition Reports• Minor works upgrades and construction projects, renovations and repairs to existing buildings• Conduct energy efficiency audits for select facilities			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of maintenance work orders completed• Number of Facility Condition Reports prepared• Number of Minor works upgrades, construction projects, renovations and repairs to existing buildings.• Energy Audits	4,000 – 5,000 15-25 15-25 1-3	4,000 – 5,000 15-25 15-25 1-3	6,500 30 26 0
QUALITY <ul style="list-style-type: none">• Work orders signed off by Supervisor confirming work completed to acceptable standard.• Work orders completed to a satisfactory or better standard as measured by customer surveys of completed work orders.• Customer Survey forms/positive feedback• Preventative maintenance services work orders signed off by Supervisor confirming work completed to acceptable standard.• Facility condition reports reviewed / signed off by appropriate PWD management level.• Renovation projects to be in compliance with CI Building Code and Certificates of Occupancy (CO’s) to be obtained on completion, confirming compliance. (On those projects requiring CO’s)• Energy Audits produced to indicate means of cost savings in operation of facilities and measures to achieve	95% 90% 95% 100% 100% 100% 100%	95% 90% 95% 100% 100% 100% 100%	95% 90% 95% 100% 100% 100% N/A
TIMELINESS <ul style="list-style-type: none">• Routine work orders and preventative maintenance work orders to be completed in accordance with timeframes in “Work order timeframes” guide• Facility Condition Reports to be delivered within 60 days of request• Construction projects to be completed in accordance with the timeframes agreed at the outset with the client, and any extensions agreed with client for additional works etc.	95% 95% 80%	95% 95% 80%	95% 95% 80%
LOCATION Grand Cayman	100%	100%	100%
COST	\$7,131,704	\$7,264,148	\$10,279,656
RELATED BROAD OUTCOMES: <ul style="list-style-type: none">• The Best Education Opportunities for All Our Children• Reducing Crime and the Fear of Crime• Stronger Communities and Support for the Most Vulnerable• Stable, Effective and Accountable Government			

Note: The total cost of supplying this output in 2018 is \$7,134,704. However, the revenue of \$3,000 from other third parties reduces the cost to Cabinet to \$7,131,704.

The total cost of supplying this output in 2019 is \$7,267,148. However, the revenue of \$3,000 from other third parties reduces the cost to Cabinet to \$7,264,148.

PWD 10	Disaster Preparedness		
DESCRIPTION			
Carry out disaster preparedness activities for hurricane, earthquake, and other natural and manmade disasters including: Executing an annual hurricane preparedness exercise			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Number of hurricane preparedness exercises executed	1	1	1
<ul style="list-style-type: none">Number of buildings prepared / inspected	120	120	120
<ul style="list-style-type: none">Number of shelters and critical facility mechanical / electrical / plumbing systems inspected	41	41	41
<ul style="list-style-type: none">Updating PWD Hurricane Plans	1	1	1
QUALITY			
<ul style="list-style-type: none">Public Shelters and Government Buildings prepared in accordance with the requirements of Public Works Department’s Hurricane Plan and Inspectors checklists	100%	100%	100%
<ul style="list-style-type: none">All Public Shelters / critical facilities’ generators, water supply systems and other MEP services inspected in accordance with inspectors checklists and all functioning normally under load	100%	100%	100%
TIMELINESS			
<ul style="list-style-type: none">Annual hurricane preparedness exercise carried out in May each year (prior to the start of the hurricane season)	100%	100%	100%
<ul style="list-style-type: none">Preparedness activities in hurricane exercise (or live event) completed within six hours timeframe	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	\$104,475	\$109,497	\$112,786
RELATED BROAD OUTCOMES:			
<ul style="list-style-type: none">Achieving Full Employment – Jobs for All CaymaniansThe Best Education Opportunities for All Our ChildrenReducing Crime and the Fear of CrimeStronger Communities and Support for the Most VulnerableStable, Effective and Accountable Government			

VLT 9	Licensing of Drivers and Vehicles		
DESCRIPTION			
Provision of services relating to the testing and licensing of vehicles and drivers			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of vehicle inspections	39,845-40,000	41,000-42,000	48,500-57,000
• Number of vehicle licenced	62,325-63,500	63,000-65,000	88,500-91,500
• Number of written tests	6,500-7,000	7,500-8,000	6,000-8,250
• Number of road testing of drivers	2,200–2,300	2,400-2,500	2,100-2,250
• Provisional and Full Drivers’ Licences issued	10,890-11,500	12,000-13,000	22,500-31,500
• Input of disqualifications/endorsements in Licensing Register	1,200-1,250	1,250-1,300	1,200-1,400
• Extract of records of vehicles from Licensing Register	736-800	800-950	1,300-1,500
• Extract of records of drivers from Licensing Register	886-900	900-950	800-1,000
QUALITY			
Compliance with Traffic Law and Regulations, PFML and strict departmental standard by qualified personnel	95-100%	95-100%	90%
TIMELINESS			
• Vehicle Inspection and Licensing, Written Tests and Road Testing of Drivers within 5 – 15 minutes	95-100%	95-100%	95-100%
• Provisional and Full Drivers’ Licences issued within 5 – 15 minutes	95-100%	95-100%	95-100%
• Input of disqualifications/endorsements within 1 - 2 working days upon receipt from Court Office and Police Department	95-100%	95-100%	95-100%
• Extract of records within 3 – 5 working days	95-100%	95-100%	95-100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	\$312,168	\$312,490	\$414,172
RELATED BROAD OUTCOMES:			
Stable, Effective and Accountable Government			

Note: The total cost of supplying this output in 2018 is \$2,472,333. However, the revenue of \$2,160,166 from other third parties reduces the cost to Cabinet to \$312,168. The total cost of supplying this output in 2019 is \$2,622,287. However, the revenue of \$2,309,797 from other third parties reduces the cost to Cabinet to \$312,490.

VLT 10	Policy Advice		
DESCRIPTION			
Policy advice provided to the Minister and Ministry of Commerce, Planning and Infrastructure on all matters relating to vehicle and drivers’ licensing			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of meetings attended	40-70	40-70	78
• Research for Cabinet papers	2-4	2-4	1
• Provision of technical advice to Ministry	45-65	45-65	68
• Number of press releases	4-7	4-7	4
• Number of monthly/quarterly/annual reports	10-30	10-30	6
• Number of replies to written correspondence	90-100	90-100	102
QUALITY			
• Percentage of meetings attended with required information and predetermined standards	95-100%	95-100%	95%
• Percentage of Cabinet papers research, technical advice, press releases and replies to written correspondence properly researched, meeting the prescribed format and accurately presented	95-100%	95-100%	95%
• Percentage of reports submitted within prescribed format	95-100%	95-100%	95%
TIMELINESS			
• Advice and responses within scheduled time	95-100%	95-100%	95-100%
• Attendance at meetings	95-100%	95-100%	95-100%
• Percentage of reports, Cabinet papers, technical advice, press releases and replies to written correspondence submitted within predetermined deadlines	95-100%	95-100%	95-100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	\$22,541	\$22,961	\$33,806
RELATED BROAD OUTCOMES:			
Stable, Effective and Accountable Government			



MINISTRY OF COMMERCE, PLANNING AND INFRASTRUCTURE
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 Law (2017 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 Law (2017 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 2018 and 31 December 2019 and performance for the years ending 31 December 2018 and 31 December 2019; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Law (2017 Revision)).

Alan Jones, MRICS, JP
Chief Officer

Ministry of Commerce, Planning and Infrastructure

27 October 2017

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FINANCIAL STATEMENTS

FOR THE 2018 FINANCIAL YEAR ENDING 31 DECEMBER 2018
AND THE 2019 FINANCIAL YEAR ENDING 31 DECEMBER 2019

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MINISTRY OF COMMERCE, PLANNING AND INFRASTRUCTURE

12-Month Actual 2015/16	18-Month Forecast 2016/17	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2018	12-Month Budget 2019
		Current Assets			
7,915,057	9,185,718	Cash and cash equivalents	1	11,501,937	13,965,174
		Marketable securities and deposits			
3,949,451	8,241,710	Trade receivables	2	8,241,710	8,241,710
2,900,949	872,827	Other receivables	2	872,827	872,827
1,217,661	900,024	Inventories	3	900,024	900,024
0	0	Investments	4	0	0
25,376	45,189	Prepayments	5	45,189	45,189
16,008,494	19,245,468	Total Current Assets		21,561,687	24,024,924
		Non-Current Assets			
0	0	Trade receivables	2	0	0
0	0	Other receivables	2	0	0
		Inventories	3		
		Investments	4		
		Prepayments	5		
92,470	227,989	Intangible Assets	6	668,683	1,230,179
20,522,476	10,943,441	Property, plant and equipment	6	16,100,679	17,392,846
20,614,946	11,171,429	Total Non-Current Assets		16,769,362	18,623,025
36,623,439	30,416,897	Total Assets		38,331,050	42,647,950
		Current Liabilities			
377,588	308,351	Trade payables	7	308,351	308,351
2,171,404	1,399,560	Other payables and accruals	7	1,399,560	1,399,560
1,638,858	587,532	Unearned revenue	8	587,532	587,532
475,890	257,183	Employee entitlements	9	257,183	257,183
8,179,212	8,179,212	Repayment of surplus		8,179,212	8,179,212
12,842,952	10,731,838	Total Current Liabilities		10,731,838	10,731,838
		Non-Current Liabilities			
		Trade payables	7		
		Other payables and accruals	7		
0	0	Unearned revenue	8		
0	0	Employee entitlements	9	0	0
0	0	Total Non-Current Liabilities		0	0
12,842,952	10,731,838	Total Liabilities		10,731,838	10,731,838
23,780,487	19,685,060	Net Assets		27,599,212	31,916,112
		NET WORTH			
8,621,282	15,944,745	Contributed capital		23,858,899	28,175,799
0	0	Other Reserves		0	0
15,159,205	6,207,107	Revaluation reserve		6,207,107	6,207,107
0	(2,466,792)	Accumulated surpluses/(deficits)		(2,466,794)	(2,466,794)
23,780,487	19,685,060	Total Net Worth		27,599,212	31,916,112

MINISTRY OF COMMERCE, PLANNING AND INFRASTRUCTURE

12-Month Actual 2015/16	18-Month Forecast 2016/17	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2018	12-Month Budget 2019
		Revenue			
42,081,274	54,249,823	Sale of goods and services	10	43,356,801	43,661,051
0	0	Investment revenue	11	0	0
0	0	Donations	12	0	0
500	0	Other revenue		0	0
42,081,774	54,249,823	Total Revenue		43,356,801	43,661,051
		Expenses			
25,055,257	31,250,707	Personnel costs	13	25,734,045	27,008,530
15,407,227	20,619,942	Supplies and consumables	14	15,306,538	14,189,284
1,688,755	5,308,016	Depreciation & Amortisation	6	2,316,221	2,463,237
0	0	Impairment of property, plant and equipment	6	0	0
0	0	Impairment of inventory	3	0	0
0	0	Litigation costs	15	0	0
40,351	0	Other expenses		0	0
(17,712)	0	Other Gains and Losses	16	0	0
42,173,878	57,178,665	Total Expenses		43,356,803	43,661,051
(92,103)	(2,928,842)	Surplus or (Deficit) for the period		(2)	0

MINISTRY OF COMMERCE, PLANNING AND INFRASTRUCTURE

12-Month Actual 2015/16	18-Month Forecast 2016/17	CASH FLOW STATEMENT	Note	12-Month Budget 2018	12-Month Budget 2019
		CASH FLOWS FROM OPERATING ACTIVITIES			
		<i>Receipts</i>			
29,789,119	46,589,927	Outputs to Cabinet		37,881,424	38,012,612
2,272,000	2,079,173	Outputs to other government agencies		1,626,706	1,626,706
8,457,000	5,580,723	Sale of goods and services - third party		3,848,671	4,021,733
		Interest received		0	0
		Donations / Grants		0	0
		Other receipts		0	0
		<i>Payments</i>			
(25,098,000)	(31,250,707)	Personnel costs		(25,734,045)	(27,008,530)
(15,510,000)	(20,619,942)	Supplies and consumables		(15,306,538)	(14,189,284)
		Interest paid		0	0
(6,000)		Other payments		0	0
(95,881)	2,379,174	Net cash flows from operating activities		2,316,219	2,463,237
		CASH FLOWS FROM INVESTING ACTIVITIES			
(2,117,000)	(4,828,402)	Purchase of property, plant and equipment		(7,914,154)	(4,316,900)
46,000		Proceeds from sale of property, plant and equipment		0	0
(2,071,000)	(4,828,402)	Net cash flows from investing activities		(7,914,154)	(4,316,900)
		CASH FLOWS FROM FINANCING ACTIVITIES			
	3,719,890	Equity Investment from Org 40		7,914,154	4,316,900
		Repayment of Surplus to Org 40		0	0
0	3,719,890	Net cash flows from financing activities		7,914,154	4,316,900
(2,166,881)	1,270,662	Net increase/(decrease) in cash and cash equivalents		2,316,219	2,463,237
10,081,938	7,915,057	Cash and cash equivalents at beginning of period		9,185,719	11,501,937
7,915,057	9,185,719	Cash and cash equivalents at end of period	1	11,501,937	13,965,174

MINISTRY OF COMMERCE, PLANNING AND INFRASTRUCTURE

STATEMENT OF CHANGES IN NET WORTH
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2018
AND 31 DECEMBER 2019

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2016 brought forward	8,621,282		15,159,205		23,780,487
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 30 June 2016	8,621,282	0	15,159,205	0	23,780,487
Changes in net worth for 2016/17					
Gain/(loss) on property revaluation	3,603,573		(8,952,098)	462,050	(4,886,475)
Gain/(loss) on revaluation of investments					0
Exchange differences on translating foreign operations					0
Equity Investment from Cabinet	3,719,890				3,719,890
Capital withdrawals by Cabinet					0
Dividends payable to Cabinet					0
Net revenue / expenses recognised directly in net worth	7,323,463	0	(8,952,098)	462,050	(1,166,585)
Surplus/(deficit) for the period 2016/17				(2,928,842)	(2,928,842)
Total recognised revenues and expenses for the period	7,323,463	0	(8,952,098)	(2,466,792)	(4,095,427)
Balance at 31 December 2017 carried forward	15,944,745	0	6,207,107	(2,466,792)	19,685,060
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2017 brought forward	15,944,745	0	6,207,107	(2,466,792)	19,685,060
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 31 December 2017	15,944,745	0	6,207,107	(2,466,792)	19,685,060
Changes in net worth for 2018					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Exchange differences on translating foreign operations					0
Equity Investment from Cabinet	7,914,154				7,914,154
Capital withdrawals by Cabinet					0
Dividends payable to Cabinet					0
Net revenue / expenses recognised directly in net worth	7,914,154	0	0	0	7,914,154
Surplus/(deficit) for the period 2018				(2)	(2)
Total recognised revenues and expenses for the period	7,914,154	0	0	(2)	7,914,152
Balance at 31 December 2018 carried forward	23,858,899	0	6,207,107	(2,466,794)	27,599,212

**STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2018
AND 31 DECEMBER 2019**

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2018 brought forward	23,858,899	0	6,207,107	(2,466,794)	27,599,212
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 31 December 2018	23,858,899	0	6,207,107	(2,466,794)	27,599,212
Changes in net worth for 2019					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Equity Investment from Cabinet	4,316,900				4,316,900
Capital withdrawals by Cabinet					0
Net revenue / expenses recognised directly in net worth	4,316,900	0	0	0	4,316,900
Surplus/(deficit) for the period 2019				0	0
Total recognised revenues and expenses for the period	4,316,900	0	0	0	4,316,900
Balance at 31 December 2019	28,175,799	0	6,207,107	(2,466,794)	31,916,112

NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and Cash Equivalents

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	Foreign Currency	Exchange Rate	12-Month Budget 2018	12-Month Budget 2019
8,052	7,652	Cash on hand (IRIS Confirmation Account/Petty Cash)	7,652	1	7,652	7,652
331,826	71,450	Cash in transit (IRIS Remittance Account)	71,450	1	71,450	71,450
5,257,030	7,369,040	CI\$ Operational Current Account held at Royal Bank of Canada	9,685,259	1	9,685,259	12,148,496
147,686	395,084	US\$ Operational Current Account held at Royal Bank of Canada	471,742	1	395,084	395,084
1,887,370	1,342,482	Payroll Current Account held at Royal Bank of Canada	1,342,482	1	1,342,482	1,342,482
283,092	10	Bank Accounts held at other financial institutions	10	1	10	10
0	0	Fixed Deposits held with Treasury (less than 90 days)	0	1	0	0
7,915,057	9,185,718	TOTAL			11,501,937	13,965,174

Note 2: Trade and Other Receivables

12-Month Actual 2015/16	18-Month Forecast 2016/17	Trade Receivables	12-Month Budget 2018	12-Month Budget 2019
1,586,798	1,942,307	Sale of goods and services	1,942,307	1,942,307
3,666,933	7,603,683	Outputs to Cabinet	7,603,683	7,603,683
0	0	Outputs to other government agencies	0	0
0	0	Other	0	0
(1,304,280)	(1,304,280)	Less: provision for doubtful debts	(1,304,280)	(1,304,280)
3,949,451	8,241,710	Total trade receivables	8,241,710	8,241,710

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
		Current		
3,949,451	8,241,710	Past due 1-30 days	8,241,710	8,241,710
		Past due 31-60 days		
		Past due 61-90 days		
		Past due 90 and above		
		Non-Current		
		Past due 1 year and above		
3,949,451	8,241,710	Total	8,241,710	8,241,710

12-Month Actual 2015/16	18-Month Forecast 2016/17	Other Receivables	12-Month Budget 2018	12-Month Budget 2019
5,718	9,484	Advances (salary, Official Travel, etc)	9,484	9,484
21,243	22,843	Dishonoured cheques	22,843	22,843
0	0	Interest receivable	0	0
0	0	Loans	0	0
0	0	Interentity Due from	0	0
0	0	Other Non-Current Assets	0	0
2,873,988	840,499	Other	840,499	840,499
0	0	Less: provision for doubtful debts	0	0
2,900,949	872,827	Total other receivables	872,827	872,827

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
		Current		
2,900,949	872,827	Past due 1-30 days	872,827	872,827
		Past due 31-60 days		
		Past due 61-90 days		
		Past due 90 and above		
		Non-Current		
		Past due 1 year and above		
2,900,949	872,827	Total	872,827	872,827

Changes in the Provision of Doubtful Debts

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
(1,304,280)	(1,304,280)	Balance at 1 July	(1,304,280)	(1,304,280)
		Additional provisions made during the year		
		Receivables written off during the period		
(1,304,280)	(1,304,280)	Balance at 30 June	(1,304,280)	(1,304,280)

Note 3: Inventories

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
265,498	265,794	Inventory held for use in the provision of goods and services	265,794	265,794
952,163	634,230	Work in Progress and finished goods	634,230	634,230
1,217,661	900,024	TOTAL INVENTORIES	900,024	900,024

Note 5: Prepayments

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
25,376	45,189	Accrued Prepayments	45,189	45,189
0	0	Prepaid Insurance	0	0
		Other		
25,376	45,189	Total	45,189	45,189

Note 6: Property, Plant and Equipment

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 July 2016	1,032,198	17,541,753	205,511	1,607,677	665,059	212,291	5,520,561		567,502	27,352,552
Additions	30,639	481,193	77,405	112,619	252,526	5,665	781,966		3,086,389	4,828,402
Disposals and Derecognition										0
Revaluation										0
Transfers	(591,447)	(9,117,935)	(52,933)	(1,114,885)	(435,740)	(34,454)	(1,790,476)		(66,924)	(13,204,795)
Balance as at 31 December 2017	471,390	8,905,011	229,983	605,411	481,846	183,501	4,512,051	0	3,586,967	18,976,159

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2018	471,390	8,905,011	229,983	605,411	481,846	183,501	4,512,051	0	3,586,967	18,976,159
Additions	1,848,913	2,020,000	25,000	391,978	123,444	2,500,000	85,000	236,500		7,230,835
Disposals and Derecognition										0
Revaluation										0
Transfers										0
Balance as at 31 December 2018	2,320,303	10,925,011	254,983	997,389	605,290	2,683,501	4,597,051	236,500	3,586,967	26,206,994

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2019	2,320,303	10,925,011	254,983	997,389	605,290	2,683,501	4,597,051	236,500	3,586,967	26,206,994
Additions	777,000	1,500,000	25,900	41,000	85,000	1,000,000	58,000	1,500		3,488,400
Disposals and Derecognition										0
Revaluation										0
Transfers										0
Balance as at 31 December 2019	3,097,303	12,425,011	280,883	1,038,389	690,290	3,683,501	4,655,051	238,000	3,586,967	29,695,394

Note 6: Property, Plant and Equipment (Continued)

**Accumulated
Depreciation and
impairment
losses**

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 July 2016	645,710	32,563	161,327	1,402,776	520,758	205,094	3,874,108	222,020		7,064,356
Transfers	(358,485)	(522,081)	(9,894)	(1,039,119)	(356,757)	(29,581)	(1,407,789)	(227,793)		(3,951,499)
Impairment Reserve 2016/17(closing balance)										0
Depreciation Expense 2016/17	176,147	2,772,929	29,910	896,180	123,597	145,428	759,145	16,526	0	4,919,862
Eliminate on Disposal or Derecognition 2016/17										0
Balance as at 31 December 2017	463,372	2,283,411	181,343	1,259,836	287,598	320,941	3,225,464	10,753	0	8,032,719

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2018	463,372	2,283,411	181,343	1,259,836	287,598	320,941	3,225,464	10,753	0	8,032,719
Transfers										0
Impairment change 2018										0
Depreciation Expense 2018	48,070	718,276	11,346	991,206	37,020	61,767	205,913	0	0	2,073,597
Eliminate on Disposal or Derecognition 2018										0
Balance as at 31 December 2018	511,441	3,001,686	192,689	2,251,042	324,618	382,708	3,431,376	10,753	0	10,106,315

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2019	511,441	3,001,686	192,689	2,251,042	324,618	382,708	3,431,376	10,753	0	10,106,315
Transfers										0
Impairment change 2019										0
Depreciation Expense 2019	63,057	718,276	11,692	1,091,008	37,020	69,268	205,913	0	0	2,196,233
Eliminate on Disposal or Derecognition 2019										0
Balance as at 31 December 2019	574,499	3,719,962	204,381	3,342,050	361,638	451,976	3,637,289	10,753	0	12,302,548

Note 6: Property, Plant and Equipment (Continued)

Net Book value 31 December 2017	8,018	6,621,600	48,639	(654,425)	194,247	(137,440)	1,286,587	(10,753)	3,586,967	10,943,441
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Net Book value 31 December 2018	1,808,861	7,923,325	62,294	(1,253,653)	280,672	2,300,793	1,165,674	225,747	3,586,967	16,100,679
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Net Book value 31 December 2019	2,522,804	8,705,049	76,502	(2,303,661)	328,652	3,231,525	1,017,762	227,247	3,586,967	17,392,846
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Note 7: Trade Payables, Other Payables and Accruals

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
377,588	308,351	Creditors	308,351	308,351
		Creditors Ministries/Portfolios		
		Creditors other government agencies		
0	0	Non-current Accounts payable	0	0
(15,592)	(10,370)	Payroll Deductions	(10,370)	(10,370)
0	0	Operating Lease	0	0
1,780,389	986,567	Accrued Expenses	986,567	986,567
		Accrued Expenses Ministries/Portfolios		
		Accrued Expenses other government agencies		
0	0	Inter-entity	0	0
0	0	Accrued Entity Interest	0	0
0	0	Provisions	0	0
406,607	423,362	Other payables	423,362	423,362
2,548,992	1,707,910	Total trade payables other payables and accruals	1,707,910	1,707,910

Note 8: Unearned Revenue

12-Month Actual 2015/16	18-Month Forecast 2016/17	Details	12-Month Budget 2018	12-Month Budget 2019
0	0	Rentals paid in advance	0	0
0	0	Immigration deposits	0	0
0	0	Customs deposits	0	0
0	0	Revenue deposits	0	0
1,638,858	587,532	Other unearned revenue	587,532	587,532
0	0	Non-current Unearned revenue	0	0
1,638,858	587,532	Total unearned revenue	587,532	587,532

Note 9: Employee Entitlements

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
2,942	2,942	Annual Leave	2,942	2,942
472,948	254,241	Retirement and long service leave	254,241	254,241
0	0	Accrued salaries	0	0
0	0	Travel	0	0
0	0	Pension	0	0
0	0	Other salary related entitlements	0	0
475,890	257,183	Total current portion	257,183	257,183
		<i>Non-current employee entitlements are represented by:</i>		
		Retirement and long service leave		
475,890	257,183	Total employee entitlements	257,183	257,183

Note 10: Sales of Goods and Services

12-Month Actual 2015/16	18-Month Forecast 2016/17	Revenue type	12-Month Budget 2018	12-Month Budget 2019
31,338,979	46,589,927	Outputs to Cabinet	37,881,424	38,012,612
2,248,044	2,079,173	Outputs to other government agencies	1,626,706	1,626,706
3,930,129	4,086,945	Fees and charges	2,843,656	3,015,631
2,960,172	115,950	General sales	92,567	92,568
1,180,551	1,311,929	Rentals	868,615	868,615
423,400	65,900	Other	43,833	44,919
42,081,274	54,249,823	Total sales of goods and services	43,356,801	43,661,051

Fees and Charges

Fees and Charges			
Customised Motor Vehicle Licence Plate Fees	30,805	31,564	45,000
Drivers Examination Fees	186,072	190,677	295,000
Duplicate Vehicle Log Books	37,024	37,948	55,000
Electrical Inspection Fees	17,675	17,675	26,513
Electrical Licence Fees	78,610	78,610	110,000
Elevator Inspection Fees	24,525	24,525	36,787
Heavy Equipment Application Fees	2,028	2,074	3,000
IT Consultancy	2,120	2,122	3,183
Local Companies Administration Fees	9,600	9,600	5,400
Maintenance of Buildings (Labour)	3,000	3,000	0
Motor Vehicle Inspection Fees	1,277,456	1,366,620	1,960,000
Motor Vehicle Licence Plate Fees	347,412	394,627	525,000
Online Planning System Fees	40,800	40,800	21,806
Planning Appeal Fees	950	950	1,200
Planning Inspection Call-Out Fee	67,250	67,250	92,690
Special Econ. Zone - Trade Certificate Fee	86,560	92,988	22,755
Trade and Business Administration Fees	372,400	389,400	510,000
Vehicle And Equip. Maintenance Fees	23,833	23,833	23,811
Vehicle Bank Liens	50,502	51,756	75,000
Vehicle Change of Ownership	185,034	189,612	274,800
Fees and Charges	2,843,656	3,015,631	4,086,945
General Sales			
Inventory Spare Parts	28,311	28,311	28,311
Sale of Planning Documents	7,876	7,877	11,814
Temporary Work Permit - Seasonal Worker	0	0	0
Builders Board Registration Fees	48,750	48,750	75,825
Plumbers Examination Board Fees	7,630	7,630	0
Total General Sales	92,567	92,568	115,950
Rentals			
Rentals - Other Properties	848,615	848,615	1,272,923
Rentals - Town Halls	20,000	20,000	39,006
Total Rentals	868,615	868,615	1,311,929
Other Goods and Services Revenue			
Goods and Services Revenue			
Miscellaneous Licensing Receipts	43,829	44,915	65,895
Miscellaneous Receipts	4	4	5
	43,833	44,919	65,900
Sales of Outputs to Cabinet			
Sales of Outputs to Cabinet	37,881,424	38,012,612	46,589,927
Total Sales of Outputs to Cabinet	37,881,424	38,012,612	46,589,927
Other Interdepartmental Revenue			
Financial Attest Services	0	0	0
Revenue from Ministries/Portfolios and Public Authorities	1,626,706	1,626,706	2,079,173
Total Other Interdepartmental Revenue	1,626,706	1,626,706	2,079,173
Total Goods and Services	43,356,801	43,661,051	54,249,823

Note 13: Personnel Costs

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
20,001,019	25,102,192	Salaries, wages and allowances	20,463,830	21,444,937
3,966,939	4,833,981	Health care	4,004,929	4,247,624
993,011	1,187,236	Pension	1,134,374	1,193,697
(18,038)	0	Leave	7,000	7,500
112,326	127,298	Other personnel related costs	123,912	114,773
25,055,257	31,250,707	Total Personnel Costs	25,734,045	27,008,530

Note 14: Supplies and Consumables

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
7,022,595	6,180,230	Supplies and Materials	4,270,186	4,290,813
3,367,834	8,546,301	Purchase of services	7,902,407	6,765,730
172,279	276,647	Lease of Property and Equipment	168,116	169,916
2,483,337	3,219,626	Utilities	2,175,231	2,195,084
1,126,232	1,903,229	General Insurance	0	0
99,701	116,751	Interdepartmental expenses	102,950	102,950
72,506	66,387	Travel and Subsistence	96,911	104,547
260,008	296,241	Recruitment and Training	568,047	537,553
802,736	14,529	Other	22,690	22,690
15,407,227	20,619,942	Total Supplies & consumables	15,306,538	14,189,284

Note 18: Reconciliation of Net Cash Flows from Operating Activities to Surplus / (Deficit)

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
(92,103)	(2,928,842)	Surplus/(deficit) from ordinary activities	(2)	0
		Non-cash movements		
1,688,755	5,308,016	Depreciation expense	2,316,221	2,463,237
0	0	Impairment	0	0
0	0	(Gain)/losses on sale of property plant and equipment	0	0
		Changes in current assets and liabilities:		
		(Increase)/decrease in receivables - Other Government agencies		
		(Increase)/decrease in receivables - SAGC's		
		(Increase)/decrease in receivables - Other 3rd Party		
		Increase/(decrease) in payables - Other Government agencies		
		Increase/(decrease) in payables - SAGC's		
		Increase/(decrease) in payables - Other 3rd Party		
1,596,652	2,379,174	Net cash flows from operating activities	2,316,219	2,463,237

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MINISTRY OF COMMUNITY AFFAIRS

BUDGET STATEMENT

FOR THE 2018 FINANCIAL YEAR ENDING 31 DECEMBER 2018

AND THE 2019 FINANCIAL YEAR ENDING 31 DECEMBER 2019

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2017 REVISION)

CONTENT

STATEMENTS: STATEMENT OF MINISTER/OFFICIAL MEMBER AND 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

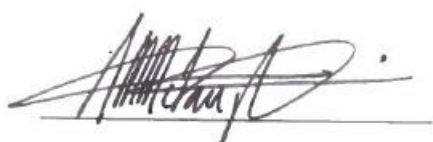
PART B: OUTPUT PERFORMANCE

5. Outputs to be Delivered

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE MINISTER

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2018 and 2019 financial years.



Honourable Alden McLaughlin, MBE, JP
Premier

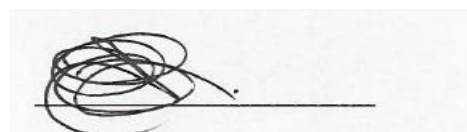
Ministry of Community Affairs

27 October 2017

STATEMENT OF 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.



Teresa Echenique, BA, EMBA
Acting Chief Officer

Ministry of Community Affairs

27 October 2017

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

The Ministry of Community Affairs is responsible for establishing social development as a national priority, now and for future generations, by supporting and empowering families and youth, safeguarding children and strengthening our society.

The departments/units under the Ministry include: Community Affairs Administration, Department of Children and Family Services and Needs Assessment Unit.

Community Affairs - Administration

The main activities of this unit are to:

- Provide policy advice and administrative support to the Honorable Minister
- Administer Ex-Gratia Benefit payments to Seamen and Ex-Servicemen
- Ensure continuity of operations
- Provide advice, governance and monitor the performance of Boards, Committees, Gender Equality Tribunal and Government Companies under the Ministry
- Provide collaboration with key stakeholders on social and gender matters
- Develop legislation of matters concerning the subjects under the Ministry
- Provide Housing Repairs Assistance

The Department of Children and Family Services

- The Department of Children and Family Services protects and promotes the rights and welfare of children and families through the use of preventative interventions, education, advocacy and community-based programmes that serve to strengthen family bonds and build stronger communities
- This is accomplished through the provision of social services to the people of the Cayman Islands including social work services, services to the general adult population, and the elderly and disabled, foster care and adoption services, and the placement of vulnerable children in residential homes
- Reporting to the Courts on matters pertaining to care and protection, custody, means assessments and juvenile criminal reports, the Adoption Board and International Agencies

Needs Assessment Unit

- The Needs Assessment Unit's mandate is to assist citizens that are unable to support their families or themselves due to disability, underemployment, hardship, unemployment or other similar reasons
- This is accomplished through the provision of financial assistance to the people of the Cayman Islands

Scope of Activities

The Department of Children and Family Services

- Provide a full range of social work services to the people of the Cayman Islands through a cadre of qualified staff
- Provide day and residential care services for indigent elderly and adult disabled persons
- Execute duties of the Shelter Operations Sub-Committee of the Hazard Management Council of the Cayman Islands
- Collaborate with the Royal Cayman Islands Police Service through the newly established Multi Agency Safeguarding Unit, Education Department, Health Services and other related agencies
- Management of adult care facilities operated by the Department ensuring the well-being of the Residents
- Provision of Community Development services
- The full scope of therapeutic social work interventions required to address the varied child protective, delinquency, and family issues exhibited by the Department's target population
- Provision of residential care for special needs children
- Adoption, Foster and After-care services
- Services relating to Family Court, Youth Court and Grand Court matters
- Policy advice relating to the activities and areas of expertise of the Department
- Celebration of Child Month, Older Persons Month and a variety of Community based events

Needs Assessment Unit

- Provision and management of public welfare services, inclusive of poor relief, housing, school lunches, food vouchers and burial assistance
- Conduct needs assessments for poor relief (permanent and temporary), housing repairs, and medical assistance
- Work in collaboration with the Education Department, Health Services and other related agencies
- Provide policy advice relating to the activities and areas of expertise of the Unit

Customers and Location of Activities

The Department of Children and Family Services

The recipients of the services are the general public, the Ministry of Human Resources, Immigration and Community Affairs, The Health Services Authority, The Judicial Administration; The Royal Cayman Islands Police, The Cayman Islands Crisis Centre; Her Majesty's Prison Services; Department of Counselling Services; Probation/After Care Services; Family Resource Centre and other Departments; and the National Council of Voluntary Organisation (NCVO) and various overseas agencies. The activities are conducted in all districts of Grand Cayman, Cayman Brac and Little Cayman.

Needs Assessment Unit

The recipients of the services are the general public, the Ministry of Human Resources, Immigration and Community Affairs. The activities are conducted in Grand Cayman and Cayman Brac.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Ministry of Community Affairs in the 2018 and 2019 financial years are as follows:

Department of Children and Family Services

- To provide social services to the people of the Cayman Islands. These services will include but are not limited to: The Community Development Programme, Adult Special Needs Programme, Foster Care and Adoption, Child Safeguarding, Juvenile Justice and other interventions to meet needs of families and children. All services will be provided in accordance with relevant legislation
- Provide Residential and Day Care Services for the elderly, disabled and indigent persons in facilities owned by the Department
- Educate the public on the care and welfare of the elderly impressing upon them the importance of assuming responsibility for such family members
- Provide adequate staffing for all residential care facilities managed by the Department of Children and Family Services (Golden Age Home, Kirkconnell Community Care Centre, East End Sunrise Cottage, and Maple House) for special needs children and young adults, indigent elderly and/or disabled persons, to ensure proper care and supervision of residents
- Recruit and train of shelter managers and district representatives for the safe management of shelters in Grand Cayman
- Educate family members and care-givers of the elderly and /or disabled persons in regards to their needs and in order to promote quality community and home based care for those persons
- Recruit, train and provide ongoing support to Foster families
- Maintain and enhance Employee Performance by operating in accordance with the Human Resource (HR) Policies and Procedures of the Ministry of Human Resources, Immigration and Community Affairs within the framework of the Ministry's HR Philosophy and Public Management Finance Law
- Provide appropriate diversion and rehabilitation services for youth at the community level and offer treatment interventions to address antisocial behaviors such as drug and alcohol misuse, criminal activities and other actions of misconduct
- Enhance Inter-agency collaboration, co-operation and communication to ensure the needs of at-risk youth in the community are met through a holistic approach

Needs Assessment Unit

- The delivery of social assistance to help those in need meet the basic living requirements within the Cayman Islands

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for Ministry of Community Affairs for the years ending 31 December 2018 and 31 December 2019 are as follows:

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
REVENUE FROM CABINET	13,948	13,948	26,742
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	-
REVENUE FROM OTHERS	30	30	60
OPERATING EXPENSES	13,978	13,978	26,802
OPERATING SURPLUS/DEFICIT	-	-	-
NET WORTH	12,442	12,592	12,292
CASH FLOWS FROM OPERATING ACTIVITIES	140	140	5
CASH FLOWS FROM INVESTING ACTIVITIES	(150)	(150)	(5,500)
CASH FLOWS FROM FINANCING ACTIVITIES	150	150	5,500
CHANGE IN CASH BALANCES	140	140	5

	2018 1 Jan to 31 Dec 2018 %	2019 1 Jan to 31 Dec 2019 %	2016/17 18-Month Forecast %
FINANCIAL PERFORMANCE RATIO			
CURRENT ASSETS : CURRENT LIABILITIES	727:1	963:1	557:1
TOTAL ASSETS : TOTAL LIABILITIES	2,045:1	2,700:1	1,563:1

MAINTENANCE OF CAPABILITY

	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	210	210	284
STAFF TURNOVER (%)			
MANAGERS	1%	1%	1%
PROFESSIONAL AND TECHNICAL STAFF	4%	4%	4%
CLERICAL AND LABOURER STAFF	2%	2%	2%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	16	16	15
PROFESSIONAL AND TECHNICAL STAFF	8	8	7
CLERICAL AND LABOURER STAFF	9	9	8
CHANGES TO PERSONNEL MANAGEMENT SYSTEM			

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	13,082	13,077	13,132
ASSET REPLACEMENTS : TOTAL ASSETS	1%	1%	42%
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	105%	105%	105%
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	113%	113%	26%
CHANGES TO ASSET MANAGEMENT POLICIES	N/A	N/A	N/A

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
MAJOR <u>NEW</u> CAPITAL EXPENDITURE PROJECTS			
East End Primary Playfield upgrades	-	-	500
North Side Primary Playfield upgrades	-	-	500
Scoreboard	-	-	275
Red Bay Primary Sports facilities upgrades	-	-	600
Bodden Town Boxing Gym	-	-	500
Centre for Excellence Truman Bodden Complex	-	-	500
Youth Facilities	-	-	2,294
Els to Dept of Sports – other assets	-	-	200
Els to other Ministry Depts – other assets	150	150	131
TOTAL	150	150	5,500

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2016/17	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Safety of Social Work staff, Community Care Workers and Community Development Workers and Residents in the facilities.	Existing staff safety plan and incident reporting reviewed and recirculated. Installation of added security measures within facilities.	Provide ongoing advice to the staff about using safety techniques when making home visits. (i.e. cell phones, travel in pairs, increased monitoring).	Unquantifiable
Social workers and Community Development Officers transporting clients in their private vehicles.	Staff is encouraged to use Departmental Vehicles and schedule.		Unquantifiable
DCFS requires additional staff to effectively staff and manage our programmes including being able to deliver more preventative community based programmes and to ensure proper staffing of all residential facilities.			Overtime expenditure and significant comp Time being accrued by staff.
Staff burnout due to unacceptably high caseloads and work levels.	No change	Request for additional personnel to ensure adequate levels of services and introduce to priority programming and services	Unquantifiable
Completion of Renovations to Maple House on Maple Road	Some renovations completed		Unquantifiable
Northward property acquired and renovations made, however DCFS requires personnel to open the facility and to enable the separation of the Adult and Minor populations currently housed together in the Maple House Facility		Request for additional personnel in order to adequately staff and operate the facility and ensure the safety and care of Residents.	Unquantifiable

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2016/17	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Safety of NAU staff	None	Provide ongoing advice to the staff about using safety techniques when dealing with difficult clients. Also, hired police officer as security due to the increase in violence from the public.	Unquantifiable
Increased demand for services given current social and economic conditions.	None	Requests submitted for additional staff in order to provide adequate levels of service.	Unquantifiable
Loss of key personnel	Unchanged	<ul style="list-style-type: none"> • Provide on the job training and cross-training • Formulation of a succession plan for key staff • Use acting appointments to ensure staff are exposed to different roles • Develop an organizational structure and environment which provides challenges, promotes advancement and recognize achievements • Support staff in times of sickness 	Unquantifiable

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
Equity Investment from Cabinet into the <i>Ministry of Community Affairs</i>	150	150	5,500
Capital (Equity) Withdrawal by Cabinet from the <i>Ministry of Community Affairs</i>	-	-	-

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PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

CFS 1	Policy Advice on Matters Relating to Social Services		
DESCRIPTION Provide policy advice to the Minister of Community Affairs on matters relating to Social Services including: <ul style="list-style-type: none">• Production of Policy Papers• Drafting responses to Parliamentary/Supplementary Questions• Briefing notes• Attending meetings			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of meetings attended• Number of policy papers prepared• Number of responses to parliamentary/supplementary questions	1-4 1-3 1-2	1-4 1-3 1-2	4 0 2
QUALITY <ul style="list-style-type: none">• Provision of reliable and accurate policy advice• Policy papers or briefing notes approved by Chief Officer and/or delegate prior to final approval by the Minister	100% 100%	100% 100%	100% 100%
TIMELINESS <ul style="list-style-type: none">• Meetings will be attended as scheduled• Policy papers will be provided within the timeframe agreed	100% 100%	100% 100%	100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$34,864	\$34,998	\$40,402
RELATED BROAD OUTCOMES: <ul style="list-style-type: none">• Stronger Communities and Support for the Most Vulnerable• Stable, Effective and Accountable Government			

CFS 5	Public Education on Social Issues, Departmental Services, Standards and Policies		
DESCRIPTION			
Provision of public education through presentations, workshops, training and meetings on social issues, departmental services, standards and policies			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of workshops delivered	2	2	10
• Number of presentations / meetings participated in	15-25	15-25	60
• Number of training sessions conducted	15-25	15-25	N/A
QUALITY			
Workshops, presentations and meetings held will be delivered by skilled and knowledgeable personnel in the subject area	100%	100%	100%
TIMELINESS			
Public education and promotion activities will be delivered as scheduled.	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$142,985	\$142,842	\$164,116
RELATED BROAD OUTCOME:			
Stronger Communities and Support for the Most Vulnerable			

CFS 8	Residential Care Services for Children and Young Adults with Disabilities		
DESCRIPTION			
Provision of 24 hour care for children and young adults with disabilities			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of residents	5-9	5-9	9
• Number of care plans completed/reviewed	12-18	12-18	60
• Number of respite care beds offered	1-2	1-2	N/A
QUALITY			
Care and services are provided with client’s individualised care plans; documented and done by trained and experienced care givers.	100%	100%	100%
TIMELINESS			
All will be delivered as scheduled	100%	100%	100%
LOCATION			
Maple House , Grand Cayman	100%	100%	100%
COST	\$1,285,657	\$1,286,969	\$1,556,525
RELATED BROAD OUTCOMES:			
• Access to Quality, Affordable Healthcare			
• Stronger Communities and Support for the Most Vulnerable			

Note: The total cost of supplying this output for 2018 and 2019 is \$2,592,626. However, the revenue of \$20,000 from other third parties reduces the cost to Cabinet to \$2,572,626.

CFS 9	Provision of Reports			
DESCRIPTION Provision of reports to the following court or international agencies on the followings: Custody, juvenile offences, care and protection, maintenance, adoption and other matters				
MEASURES		2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of reports provided to CourtNumber of Adoption reportsNumber of International reports		450-600 10-15 5-10	400-600 12-18 5-10	450 18 5
QUALITY Reports prepared by Social Worker knowledgeable in the subject area and approved by Supervisor, Social Work Manager or Deputy Director Clinical Services		100%	100%	100%
TIMELINESS Reports completed within stipulated timeframe		100%	100%	100%
LOCATION Cayman Islands		100%	100%	100%
COST		\$599,921	\$599,023	\$811,439
RELATED BROAD OUTCOMES: <ul style="list-style-type: none">Reducing Crime and the Fear of CrimeStronger Communities and Support for the Most Vulnerable				

CFS 10	Care and Protection of Children		
DESCRIPTION			
Management of referrals and investigations of child protection matters.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of investigations conducted	450-600	425- 575	900
• Number of strategy meetings	450-600	425- 575	N/A
• Number of care order applications made to the Court	10-15	10-15	20
• Number of out of the home care placements	12-15	12-15	30
• Number of family reunifications	2-4	2-4	N/A
QUALITY			
All care and protection referrals are managed in compliance with the Children Law (2012 Revision) and departmental Policies and Procedures.	100%	100%	100%
TIMELINESS			
Investigations and Court Sessions provided in accordance with timelines stipulated in Children Law (2012 Revision)	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$480,796	\$480,123	\$503,361
RELATED BROAD OUTCOMES:			
• Reducing Crime and the Fear of Crime			
• Stronger Communities and Support for the Most Vulnerable			

CFS 11	Foster Care and After Care Services		
DESCRIPTION <ul style="list-style-type: none">• Provide foster families and services to children who cannot remain in their own family homes• Support young persons who are discouraged from foster care			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of recruitment initiatives• Number of training sessions delivered• Number of direct parental support sessions offered• Number of home studies conducted• Number of new homes approved• Number of clients entering after care	10-12 10-12 500-600 15-20 3-5 2-3	10-12 10-12 500-600 15-20 3-5 4-5	8 7 600 3 1 5
QUALITY <ul style="list-style-type: none">• Training and parental support sessions will be conducted by professional and knowledgeable facilitators• Services provided in accordance with departmental policies and relevant legislation• Children placed in foster homes receiving adequate care and support	100% 100% 100%	100% 100% 100%	100% 100% N/A
TIMELINESS Sessions provided in accordance with departmental and foster care policies	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$124,662	\$124,533	\$180,545
RELATED BROAD OUTCOME: Stronger Communities and Support for the Most Vulnerable			

CFS 12	Adoption Services		
DESCRIPTION			
Provision of adoption services to children and families			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of prospective client contacts	250-300	300-325	250
• Number of Board meetings held	10-12	10-12	18
• Number of counselling sessions with pre-adoptive and adoptive families	55-60	55-60	N/A
• Number of home studies conducted	8-12	8-12	15
QUALITY			
• Meetings attended by appointed secretary of Adoption Board	100%	100%	100%
• Adherence to established guidelines as set by the adoption protocols and relevant legislation	100%	100%	100%
TIMELINESS			
• Attend Adoption Board meetings as scheduled	100%	100%	100%
• Completion of Adoption process within 12 -18 months	100%	100%	N/A
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$147,643	\$147,471	\$154,285
RELATED BROAD OUTCOME:			
Stronger Communities and Support for the Most Vulnerable			

CFS 15	Community Organization		
DESCRIPTION Provision of a variety of community services and activities to help build community capacity, promote social inclusion and improve the well-being of vulnerable children, families and individuals			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of community based contactsNumber of DCFS sponsored community events heldNumber of new community programs, projects and initiatives introduced.	200-250 150-175 20-25	200-250 150-175 20-25	390 192 N/A
QUALITY <ul style="list-style-type: none">Meetings and events facilitated by persons knowledgeable in subject areasHigh level of integrated planning and implementation of community based initiativesPromoting awareness, knowledge and uptake of voluntary community services	100% 100% 100%	100% 100% 100%	100% N/A N/A
TIMELINESS Meetings, events and visits held/attended as scheduled	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$460,487	\$460,812	\$499,589
RELATED BROAD OUTCOME: Stronger Communities and Support for the Most Vulnerable			

Note: The total cost of supplying this output is \$941,299. However, the revenue of \$20,000 from other third parties reduces the cost to Cabinet to \$921,299.

CFS 28	Social Work Intervention Services		
DESCRIPTION Provision of social work intervention services including : <ul style="list-style-type: none">• Mediation and conflict resolution• Case management including supervision, advocacy, counselling, monitoring clients, case conferences, home, school and facility visits• Supervision of Youth Rehabilitation Orders• Therapeutic family care			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of social work intervention sessions• Number of mediation/conflict resolution sessions delivered	15,000-20,000 350-400	15,000-20,000 350-400	20,000 400
QUALITY Services provided in keeping with the Children Law (2012 Revision), departmental standards of practice for social work in the Cayman Islands and all relevant legislation	100%	100%	100%
TIMELINESS Social work services offered during normal working hours and after hours where required	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$1,694,461	\$1,697,323	\$2,628,683
RELATED BROAD OUTCOMES: <ul style="list-style-type: none">• Reducing Crime and the Fear of Crime• Stronger Communities and Support for the Most Vulnerable			

Note: The total cost of supplying this output is \$3,471,784. However, the revenue of \$80,000 from other third parties reduces the cost to Cabinet to \$3,391,784.

CFS 30	Aging and Adult Social Care Services		
DESCRIPTION			
<ul style="list-style-type: none">In-home and residential care services provided for indigent elderly and adults with disabilitiesDay care services to prevent institutionalizations encourage client socialisation			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Number of residents in careNumber of day care sessions conductedNumber of older persons receiving in home careNumber of inspections of facilities	58-62 200-210 2-4 12	58-62 200-210 2-4 12	48 0 6 12
QUALITY			
<ul style="list-style-type: none">Services provided by trained, experienced care giversAll care is documented for residents and day care attendeesCare provided in accordance with client’s individualised care planProvide a safe and secure environment and care services in line with industry standards, minimising incidentsResidents are kept safe from abuse or neglect and all allegations of such incidents are fully and promptly investigatedAdherence to procedures for the safe administration, receipt, recording, storage and handling of medication	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%	100% 100% 100% N/A N/A 100%
TIMELINESS			
<ul style="list-style-type: none">Twenty-four hour residential careIn-home care five days per weekDay care services offered minimum of two times weeklyResident care planning commences within forty eight hours of admissionCare plans developed according to the individual needs and circumstances of residents and reviewed quarterly	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	100% 100% N/A 100% 100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$4,186,521	\$4,203,134	\$5,702,797
RELATED BROAD OUTCOMES:			
<ul style="list-style-type: none">Access to Quality, Affordable HealthcareStronger Communities and Support for the Most Vulnerable			

CFS 32	Disaster Preparedness Activities		
DESCRIPTION Disaster preparedness including: <ul style="list-style-type: none">• Reviewing and updating Shelter Operations Manual• Recruitment, training and assigning of Shelter Managers and District representatives			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of training sessions held• Number of meetings co-chaired or attended	3 5-10	3 5-10	2 10
QUALITY <ul style="list-style-type: none">• Training sessions delivered in accordance with the Shelter Operations Training Manual• Sessions delivered by persons knowledgeable in the subject area	100% 100%	100% 100%	100% 100%
TIMELINESS Training sessions held during April to June annually	100%	100%	100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$89,892	\$89,757	\$114,337
RELATED BROAD OUTCOMES: <ul style="list-style-type: none">• Stronger Communities and Support for the Most Vulnerable• Stable, Effective and Accountable Government			

CFS 33	Administration of Temporary Housing Initiative		
DESCRIPTION Administering the operation of the temporary housing units owned by Government under the temporary housing initiative including: <ul style="list-style-type: none">Organising the maintenance of unitsCoordinating with occupants regarding their relocation to alternative housing			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of temporary housing units managed	12	12	N/A
QUALITY Housing activity prioritized and completed in accordance with priorities established by Cabinet.	100%	100%	N/A
TIMELINESS Housing activity completed in accordance with timeliness established by Ministry	100%	100%	N/A
LOCATION Grand Cayman, Cayman Islands	100%	100%	N/A
COST	\$52,876	\$52,779	-
RELATED BROAD OUTCOME: Stronger Communities and Support for the Most Vulnerable			

CFS 34	Administration of Indigent Medical applications		
DESCRIPTION Review of applications for indigent medical coverage with the Cayman Islands National Insurance Company and provide recommendations to the Minister of Community Affairs pursuant to relevant legislation			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of applications reviewed	600-800	600-800	N/A
QUALITY Applications reviewed and recommendations made based in accordance with established policies and protocol	100%	100%	N/A
TIMELINESS Applications for services processed within 24 hours of receipt	100%	100%	N/A
LOCATION Cayman Islands	100%	100%	N/A
COST	\$33,286	\$33,225	-
RELATED BROAD OUTCOMES: <ul style="list-style-type: none">• Access to Quality, Affordable Healthcare• Stronger Communities and Support for the Most Vulnerable			

CFS 36	Older Persons Services		
DESCRIPTION			
Coordinate case management and facilitate seamless service delivery for older persons.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of investigations of allegations of abuse or neglect	25-40	30-45	N/A
• Number of seniors referred for legal services	8-12	10-15	N/A
• Number of clients diverted from Residential home placements	10-20	12-22	N/A
• Number of counselling sessions held with older persons	40-60	45-65	N/A
• Number of home visits conducted	40-60	45-65	N/A
• Number of community outreach, education and wellness programs held	12-15	15-20	N/A
QUALITY			
• Services provided by trained professionals	100%	100%	N/A
• Reduced admissions, encouraging successful aging in place	100%	100%	N/A
• Services provided to persons in need of specialised care and assistance with connecting to community resources	100%	100%	N/A
• Services offered to support independence and enhance quality of life	100%	100%	N/A
TIMELINESS			
Services provided in accordance with departmental policies and relevant legislation	100%	100%	N/A
LOCATION			
Cayman Islands	100%	100%	N/A
COST	\$273,990	\$274,434	-
RELATED BROAD OUTCOMES:			
• Access to Quality, Affordable Healthcare			
• Stronger Communities and Support for the Most Vulnerable			

CFS 37	Preventative Services		
DESCRIPTION			
<ul style="list-style-type: none">Support safety, permanency, and the well-being of children in their own homesProvide services and interventions to divert youth at risk from progressive involvement within the juvenile justice system			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Number of vulnerable and at risk families identified and receiving preventative services	40-50	40-50	N/A
<ul style="list-style-type: none">Number of referrals for community based services or programs	150-200	150-200	N/A
<ul style="list-style-type: none">Number of at risk youth diverted from the formal juvenile justice system	20-25	20-25	N/A
<ul style="list-style-type: none">Number of family team conferences held			
<ul style="list-style-type: none">Number of in home contacts	40-60	40-60	N/A
<ul style="list-style-type: none">Number of supervised family contacts	350-500	350-500	N/A
	150-200	150-200	N/A
QUALITY			
<ul style="list-style-type: none">Families connected to supportive services as needed	100%	100%	N/A
<ul style="list-style-type: none">Reduction of placement of at risk youth into detention facilities	100%	100%	N/A
<ul style="list-style-type: none">Increase public safety by providing diversion interventions	100%	100%	N/A
<ul style="list-style-type: none">Improved functioning and positive social behaviours	100%	100%	N/A
TIMELINESS			
Preventative services offered during normal working hours and after hours where required.	100%	100%	N/A
LOCATION			
Cayman Islands	100%	100%	N/A
COST	\$147,812	\$147,601	-
RELATED BROAD OUTCOMES:			
<ul style="list-style-type: none">Reducing Crime and the Fear of CrimeStronger Communities and Support for the Most Vulnerable			

MCA 1	Policy Advice, Ministerial Support and Legislative Measures		
DESCRIPTION			
The provision of policy and strategic advice to the Minister of Community Affairs and the Cabinet on the Ministry’s Departments, Units, Government Owned Companies, Boards, Tribunals and Committees			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Number of cabinet papers, notes and drafting instructions prepared	5-9	5-9	12
<ul style="list-style-type: none">Number of briefing sessions, meetings, speeches, media releases and/or correspondences	40-60	40-60	60-80
<ul style="list-style-type: none">Number of reports or gender mainstreaming reviews prepared	3-6	3-6	3
<ul style="list-style-type: none">Number of responses to Parliamentary questions or Freedom of Information matters	18-25	18-25	16-20
QUALITY			
<ul style="list-style-type: none">All cabinet papers, notes and reports and drafting instructions informed by policy and technical advice, existing laws and approved by the Chief Officer and/or delegate	100%	100%	100%
<ul style="list-style-type: none">Policy advice and support services based on relevant legislation and provided in line with professional standards established by the Chief Officer	100%	100%	100%
<ul style="list-style-type: none">All responses to parliamentary questions, speeches, media releases and correspondences reviewed and/or approved by the Chief Officer and/or delegate	100%	100%	100%
<ul style="list-style-type: none">All FOI matters handled in accordance with the FOI Law	100%	100%	100%
TIMELINESS			
<ul style="list-style-type: none">All policy advice will be given in the timeframe agreed with the Minister of Community Affairs.	90-100%	90-100%	90-100%
<ul style="list-style-type: none">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%
<ul style="list-style-type: none">Speeches, media releases, statements, correspondence, reports, drafting instructions and PQ’s submitted within agreed timeframe established by the Chief Officer and/or delegate	100%	100%	100%
<ul style="list-style-type: none">FOI matters are to be processed in accordance with the timelines established in the FOI Law	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$794,223	\$786,162	\$1,252,998
RELATED BROAD OUTCOMES:			
<ul style="list-style-type: none">Stronger Communities and Support for the Most VulnerableStable, Effective and Accountable Government			

MCA 4	Governance and Stakeholder Collaboration			
DESCRIPTION				
The provision of governance to the Children and Youth Services (CAYS) Foundation and the Gender Equality Tribunal (GET) and collaboration with key stakeholders to further advance social and gender matters				
MEASURES		2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY				
<ul style="list-style-type: none">Number of meetings or hearings hosted/attended/supported		12-18	12-18	16-20
<ul style="list-style-type: none">Number of workshops, presentations or training sessions hosted/attended/promoted		10-15	10-15	20-30
<ul style="list-style-type: none">Number of correspondence written to or on behalf of stakeholders, the Board or Tribunal		25-35	25-35	30-40
<ul style="list-style-type: none">Number of reports prepared and/or reviewed		13-15	13-15	10-12
QUALITY				
<ul style="list-style-type: none">The provision of governance is in compliance with the relevant legislation, purchase and ownership agreements and/or government policy		100%	100%	100%
<ul style="list-style-type: none">All GET hearings to be conducted in accordance with the Gender Equality Law and Gender Equality Tribunal’s Policies and Procedures Manual, and correspondence and reports are reviewed by Tribunal Members and approved by Chairperson prior to publication.		100%	100%	N/A
<ul style="list-style-type: none">All reports and correspondence will be in accordance with established legislation, purchase and ownership agreements and reviewed/approved by the Chief Officer and/or delegate		95-100%	95-100%	95-100%
<ul style="list-style-type: none">Workshops, presentations and training sessions are hosted/attended/promoted by qualified personnel and evaluations are rated “good” or better		95-100%	95-100%	95-100%
TIMELINESS				
<ul style="list-style-type: none">Attendance at meetings, workshops, presentations or training sessions as required by the Chief Officer and/or delegate		100%	100%	100%
<ul style="list-style-type: none">Reports or correspondence should be completed within the agreed timeframe as established by the Chief Officer and/or delegate		100%	100%	100%
LOCATION				
Grand Cayman, Cayman Islands		100%	100%	100%
COST		\$301,021	\$297,856	\$708,748
RELATED BROAD OUTCOME:				
Stronger Communities and Support for the Most Vulnerable				

MCA 5	Community and Social Support Services		
DESCRIPTION Provision of administrative guidance and services to manage, monitor and review grants and transfer payments in accordance with Government’s policy for: <ul style="list-style-type: none">Seamen and Ex-servicemen Ex-gratia BenefitCommunity Grants: Pines/National Council of Voluntary Organization/Rehoboth Ministries/Cayman Islands Crisis Centre			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of grants and transfer payments processedNumber of applications processedNumber of correspondence preparedNumber of purchase agreements monitored	12,000-18,000 15-20 800-1,000 4	12,000-18,000 15-20 20-30 4	30,000 25-50 100 35
QUALITY <ul style="list-style-type: none">All payments are accurate and submitted within the agreed timelinesApplications processed meet established criteriaAll correspondence must be reviewed by the Chief Officer or delegatePurchase Agreements to contain quantity, quality, cost and timeliness measures to meet standards specified in the Public Management and Finance Law (2017 Revision)	95-100% 100% 95-100% 100%	95-100% 100% 95-100% 100%	95-100% 100% 95-100% 100%
TIMELINESS All payments, applications, purchase agreement, and correspondences prepared/processed within the agreed timeline	95-100%	95-100%	95-100%
LOCATION Grand Cayman, Cayman Islands	100%	100%	100%
COST	\$301,000	\$298,087	\$513,317
RELATED BROAD OUTCOMES: Stronger Communities and Support for the Most Vulnerable			

MCA 9	Housing Repairs Assistance		
DESCRIPTION			
Provision of housing repairs to clients assessed by the Needs Assessment Unit			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of Housing Repairs conducted	15-20	15-20	N/A
• Number of applications processed	12-24	12-24	N/A
• Number of site visits	150-200	150-200	N/A
• Number of Housing Repairs Assistance Committee meetings held/attended	3-6	3-6	N/A
QUALITY			
• Repairs meet satisfactory standards as measured by the Project Manager	100%	100%	N/A
• Applications processed meet established criteria	95-100%	95-100%	N/A
• Site visits conducted by qualified personnel.	100%	100%	N/A
• Meetings held and attended by qualified personnel	100%	100%	
TIMELINESS			
• Repairs to be completed as scheduled/agreed between the Ministry and the Supplier	95-100%	95-100%	N/A
• All applications processed within the agreed timeline	100%	100%	N/A
• Site visits/Meetings will be attended as scheduled	95-100%	95-100%	N/A
LOCATION			
Grand Cayman, Cayman Islands	100%	100%	N/A
COST	\$247,543	\$244,055	\$0
RELATED BROAD OUTCOMES:			
Stronger Communities and Support for the Most Vulnerable			

NAU 1	Policy Advice on Matters Relating to Social Assistance		
DESCRIPTION			
Provide policy advice to the Minister of Community Affairs on matters relating to social assistance to enhance policies and legislation			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Number of meetings attendedNumber of policy papers, parliamentary and supplementary questions, bills and notes prepared	10-15 1-3	10-15 1-3	25 2
QUALITY			
<ul style="list-style-type: none">Meetings will be attended by professionals, knowledgeable on the subject matterPolicy papers informed by technical advice, existing laws and subjected to peer review by professional and experienced personnel and signed off by Director or Deputy	100% 100%	100% 100%	100% 100%
TIMELINESS			
<ul style="list-style-type: none">Meetings will be attended as scheduledPolicy papers will be provided within the timeframe agreed	100% 100%	100% 100%	100% 100%
LOCATION			
Grand Cayman, Cayman Islands	100%	100%	100%
COST	\$30,311	\$30,302	\$37,535
RELATED BROAD OUTCOME:			
Stronger Communities and Support for the Most Vulnerable			

NAU 2	Social Assistance Assessments and Case Management		
DESCRIPTION			
Assessments to determine eligibility for social assistance and coordination of services to meet client needs			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of clients approved for temporary assistance	800-1,000	800-1,000	975
• Number of clients approved for permanent financial assistance	850-950	850-950	950
• Number of clients assessed for indigent medical coverage	200-250	200-250	300
• Number of home visits	80-100	80-100	N/A
• Number of referrals made for services	50-75	50-75	N/A
• Number of public awareness delivered	10-15	10-15	N/A
QUALITY			
• Assessments conducted are in compliance the eligibility criteria and relevant Laws	100%	100%	100%
• NAU staff/management conduct their work in accordance with policies and protocols established in the Policy and Procedural handbook	100%	100%	100%
• All recommendations for services vetted and signed off by Supervisor	100%	100%	100%
TIMELINESS			
Assessments to be completed within six weeks of application for services.	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$2,488,425	\$2,486,896	\$3,789,560
RELATED BROAD OUTCOME:			
Stronger Communities and Support for the Most Vulnerable			

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MINISTRY OF COMMUNITY 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 Law (2017 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 Law (2017 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 2018 and 31 December 2019 and performance for the years ending 31 December 2018 and 31 December 2019; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Law (2017 Revision)).



Teresa Echenique, BA, EMBA
Acting Chief Officer

Ministry of Community Affairs

27 October 2017

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FINANCIAL STATEMENTS

FOR THE 2018 FINANCIAL YEAR ENDING 31 DECEMBER 2018
AND THE 2019 FINANCIAL YEAR ENDING 31 DECEMBER 2019

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MINISTRY OF COMMUNITY AFFAIRS

12-Month Actual 2015/16	18-Month Forecast 2016/17	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2018	12-Month Budget 2019
		Current Assets			
2,120,106	2,120,106	Cash and cash equivalents	1	2,290,255	2,460,127
		Marketable securities and deposits			
5,115,265	2,470,103	Trade receivables	2	2,269,931	2,114,425
5,974	0	Other receivables	2	0	0
312	0	Inventories	3	0	0
0	0	Investments	4	0	0
7,229	0	Prepayments	5	0	0
7,248,886	4,590,209	Total Current Assets		4,560,186	4,574,552
		Non-Current Assets			
0	0	Trade receivables	2	0	0
0	0	Other receivables	2	0	0
		Inventories	3		
		Investments	4		
		Prepayments	5		
8,288	8,288	Intangible Assets	6	8,288	8,288
14,855,344	8,480,232	Property, plant and equipment	6	8,460,083	8,440,211
14,863,632	8,488,520	Total Non-Current Assets		8,468,371	8,448,499
22,112,518	13,078,729	Total Assets		13,028,557	13,023,051
		Current Liabilities			
181,321	157,886	Trade payables	7	98,050	57,960
436,613	426,613	Other payables and accruals	7	351,098	300,503
25,667	6,660	Unearned revenue	8	6,660	6,660
196,426	157,141	Employee entitlements	9	92,320	27,500
2,188,674	0	Repayment of surplus		0	0
3,028,701	748,300	Total Current Liabilities		548,128	392,622
		Non-Current Liabilities			
		Trade payables	7		
		Other payables and accruals	7		
		Unearned revenue	8		
0	0	Employee entitlements	9	0	0
0	0	Total Non-Current Liabilities		0	0
3,028,701	748,300	Total Liabilities		548,128	392,622
19,083,817	12,330,429	Net Assets		12,480,429	12,630,429
		NET WORTH			
18,513,698	11,760,310	Contributed capital		11,910,310	12,060,310
0	0	Other Reserves		0	0
570,119	570,119	Revaluation reserve		570,119	570,119
0	0	Accumulated surpluses/(deficits)		0	(0)
19,083,817	12,330,429	Total Net Worth		12,480,429	12,630,429

MINISTRY OF COMMUNITY AFFAIRS

12-Month Actual 2015/16	18-Month Forecast 2016/17	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2018	12-Month Budget 2019
		Revenue			
19,510,878	26,742,094	Sale of goods and services	10	13,948,378	13,948,376
0	0	Investment revenue	11	0	0
126,756	60,000	Donations	12	30,000	30,000
0	0	Other revenue		0	0
19,637,634	26,802,094	Total Revenue		13,978,378	13,978,376
		Expenses			
13,278,133	20,451,374	Personnel costs	13	12,045,675	12,031,320
3,522,129	4,914,987	Supplies and consumables	14	1,762,554	1,777,184
1,382,246	1,435,733	Depreciation & Amortisation	6	170,149	169,872
0	0	Impairment of property, plant and equipment	6	0	0
0	0	Impairment of inventory	3	0	0
0	0	Litigation costs	15	0	0
0	0	Other expenses		0	0
(3,833)	0	Other Gains and Losses	16	0	0
18,178,675	26,802,094	Total Expenses		13,978,378	13,978,376
1,458,958	0	Surplus or (Deficit) for the period		0	0

MINISTRY OF COMMUNITY AFFAIRS

12-Month Actual 2015/16	18-Month Forecast 2016/17	CASH FLOW STATEMENT	Note	12-Month Budget 2018	12-Month Budget 2019
		CASH FLOWS FROM OPERATING ACTIVITIES			
		<i>Receipts</i>			
15,999,513	30,741,961	Outputs to Cabinet		13,948,378	13,948,376
		Outputs to other government agencies		0	0
		Sale of goods and services - third party		0	0
		Interest received		0	0
259,400	60,000	Donations / Grants		30,000	30,000
	20,000	Other receipts		0	0
		<i>Payments</i>			
(13,292,538)	(22,809,400)	Personnel costs		(12,045,675)	(12,031,320)
(3,393,143)	(8,007,448)	Supplies and consumables		(1,762,554)	(1,777,184)
		Interest paid		0	0
		Other payments		0	0
(426,768)	5,113	Net cash flows from operating activities		170,149	169,872
		CASH FLOWS FROM INVESTING ACTIVITIES			
(800,613)	(5,500,000)	Purchase of property, plant and equipment		(150,000)	(150,000)
2,600		Proceeds from sale of property, plant and equipment		0	0
(798,013)	(5,500,000)	Net cash flows from investing activities		(150,000)	(150,000)
		CASH FLOWS FROM FINANCING ACTIVITIES			
901,593	5,500,000	Equity Investment from Org 40		150,000	150,000
		Repayment of Surplus to Org 40		0	0
901,593	5,500,000	Net cash flows from financing activities		150,000	150,000
(323,188)	5,113	Net increase/(decrease) in cash and cash equivalents		170,149	169,872
2,444,294	2,114,993	Cash and cash equivalents at beginning of period		2,120,106	2,290,255
2,121,106	2,120,106	Cash and cash equivalents at end of period		2,290,255	2,460,127

MINISTRY OF COMMUNITY AFFAIRS

STATEMENT OF CHANGES IN NET WORTH
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2018
AND 31 DECEMBER 2019

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2016 brought forward	18,513,698	0	570,119	0	19,083,817
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 30 June 2016	18,513,698	0	570,119	0	19,083,817
Changes in net worth for 2016/17					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Exchange differences on translating foreign operations					0
Equity Investment from Cabinet	5,500,000	0	0	0	5,500,000
Capital withdrawals by Cabinet	(12,291,388)				(12,291,388)
Dividends payable to Cabinet					0
Net revenue / expenses recognised directly in net worth	(6,791,388)	0	0	0	(6,791,388)
Surplus/(deficit) for the period 2016/17				0	0
Total recognised revenues and expenses for the period	(6,791,388)	0	0	0	(6,791,388)
Balance at 31 December 2017 carried forward	11,722,310	0	570,119	0	12,292,429
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2017 brought forward	11,722,310	0	570,119	0	12,292,429
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 31 December 2017	11,722,310	0	570,119	0	12,292,429
Changes in net worth for 2018					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Exchange differences on translating foreign operations					0
Equity Investment from Cabinet	150,000	0	0	0	150,000
Capital withdrawals by Cabinet					0
Dividends payable to Cabinet					0
Net revenue / expenses recognised directly in net worth	150,000	0	0	0	150,000
Surplus/(deficit) for the period 2018				0	0
Total recognised revenues and expenses for the period	150,000	0	0	0	150,000
Balance at 31 December 2018 carried forward	11,872,310	0	570,119	0	12,442,429

**STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2018
AND 31 DECEMBER 2019**

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2018 brought forward	11,872,310	0	570,119	0	12,442,429
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 31 December 2018	11,872,310	0	570,119	0	12,442,429
Changes in net worth for 2019					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Equity Investment from Cabinet	150,000				150,000
Capital withdrawals by Cabinet					0
Net revenue / expenses recognised directly in net worth	150,000	0	0	0	150,000
Surplus/(deficit)for the period 2019				(0)	(0)
Total recognised revenues and expenses for the period	150,000	0	0	(0)	150,000
Balance at 31 December 2019	12,022,310	0	570,119	(0)	12,592,429

STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These Forecast financial statements are for the *Ministry of Community 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 is currently no IPSAS, other authoritative pronouncements such as International Accounting Standards and United Kingdom reporting standards applicable to the public sector have been used. The measurement base applied is historical cost adjusted for revaluations of certain assets.

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 ended 31 December 2018 and 2019.

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.

NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and Cash Equivalents

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	Foreign Currency	Exchange Rate	12-Month Budget 2018	12-Month Budget 2019
1,528	1,528	Cash on hand (IRIS Confirmation Account/Petty Cash)	1,528	1.0000	1,528	1,528
23,993	23,993	Cash in transit (IRIS Remittance Account)	23,993	1.0000	23,993	23,993
2,041,624	2,041,624	CI\$ Operational Current Account held at Royal Bank of Canada	2,211,773	1.0000	2,211,773	2,381,645
43,698	43,698	US\$ Operational Current Account held at Royal Bank of Canada	52,177	0.8375	43,698	43,698
9,263	9,263	Payroll Current Account held at Royal Bank of Canada	9,263	1.0000	9,263	9,263
0	0	Bank Accounts held at other financial institutions	0	1.0000	0	0
0	0	Fixed Deposits held with Treasury (less than 90 days)	0	1.0000	0	0
2,120,106	2,120,106	TOTAL			2,290,255	2,460,127

Note 2: Trade and Other Receivables

12-Month Actual 2015/16	18-Month Forecast 2016/17	Trade Receivables	12-Month Budget 2018	12-Month Budget 2019
0	0	Sale of goods and services	0	0
5,115,265	2,470,103	Outputs to Cabinet	2,269,931	2,114,425
0	0	Outputs to other government agencies	0	0
0	0	Other	0	0
0	0	Less: provision for doubtful debts	0	0
5,115,265	2,470,103	Total trade receivables	2,269,931	2,114,425

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
		Current		
5,115,265	2,470,103	Past due 1-30 days	2,269,931	2,114,425
		Past due 31-60 days		
		Past due 61-90 days		
		Past due 90 and above		
		Non-Current		
		Past due 1 year and above		
5,115,265	2,470,103	Total	2,269,931	2,114,425

Note 2: Trade and Other Receivables (Continued)

12-Month Actual 2015/16	18-Month Forecast 2016/17	Other Receivables	12-Month Budget 2018	12-Month Budget 2019
5,857	0	Advances (salary, Official Travel, etc)	0	0
117	0	Dishonoured cheques	0	0
0	0	Interest receivable	0	0
0	0	Loans	0	0
0	0	Interentity Due from	0	0
0	0	Other Non-Current Assets	0	0
0	0	Other	0	0
0	0	Less: provision for doubtful debts	0	0
5,974	0	Total other receivables	0	0

Note 3: Inventories

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
312	0	Inventory held for use in the provision of goods and services	0	0
0	0	Work in Progress and finished goods	0	0
312	0	TOTAL INVENTORIES	0	0

Note 5: Prepayments

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
7,229	0	Accrued Prepayments	0	0
0	0	Prepaid Insurance	0	0
		Other		
7,229	0	Total	0	0

Note 6: Property, Plant and Equipment

Cost of property, Plant and Equipment

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 July 2016	429,545	20,314,009	269,571	278,219	211,862	397,022	777,488	15,119	4,119	22,696,954
Additions		5,500,000								5,500,000
Disposals and Derecognition										0
Revaluation										0
Transfers	(148,690)	(16,440,758)	(186,173)	(111,406)	(59,135)	(338,789)	(308,133)	(15,119)	(4,119)	(17,612,322)
Balance as at 31 December 2017	280,855	9,373,251	83,398	166,813	152,727	58,233	469,355	0	0	10,584,632

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2018	280,855	9,373,251	83,398	166,813	152,727	58,233	469,355	0	0	10,584,632
Additions		150,000								150,000
Disposals and Derecognition										0
Revaluation										0
Transfers										0
Balance as at 31 December 2018	280,855	9,523,251	83,398	166,813	152,727	58,233	469,355	0	0	10,734,632

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2019	280,855	9,523,251	83,398	166,813	152,727	58,233	469,355	0	0	10,734,632
Additions		150,000								150,000
Disposals and Derecognition										0
Revaluation										0
Transfers										0
Balance as at 31 December 2019	280,855	9,673,251	83,398	166,813	152,727	58,233	469,355	0	0	10,884,632

Note 6: Property, Plant and Equipment (Continued)

Accumulated Depreciation and impairment losses

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 July 2016	148,578	5,456,859	157,715	161,903	100,769	258,554	453,910	7,950	29,032	6,775,270
Transfers	(123,498)	(5,166,472)	(125,308)	(102,047)	(37,067)	(287,225)	(227,710)	(7,950)	(29,326)	(6,106,603)
Impairment Reserve 2016/17(closing balance)										0
Depreciation Expense 2016/17	37,500	1,220,557	28,844	37,215	26,321	32,170	52,832	0	294	1,435,733
Eliminate on Disposal or Derecognition 2016/17										0
Balance as at 31 December 2017	62,580	1,510,944	61,251	97,071	90,023	3,499	279,032	0	0	2,104,400

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2018	62,580	1,510,944	61,251	97,071	90,023	3,499	279,032	0	0	2,104,400
Transfers										0
Impairment change 2018										0
Depreciation Expense 2018	15,000	75,000	8,000	32,182	13,005	3,000	23,962	0	0	170,149
Eliminate on Disposal or Derecognition 2018										0
Balance as at 31 December 2018	77,580	1,585,944	69,251	129,253	103,028	6,499	302,994	0	0	2,274,549

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2019	77,580	1,585,944	69,251	129,253	103,028	6,499	302,994	0	0	2,274,549
Transfers										0
Impairment change 2019										0
Depreciation Expense 2019	15,000	75,000	8,000	34,191	12,538	3,000	22,143	0	0	169,872
Eliminate on Disposal or Derecognition 2019										0
Balance as at 31 December 2019	92,580	1,660,944	77,251	163,444	115,566	9,499	325,137	0	0	2,444,421

Note 6: Property, Plant and Equipment (Continued)

Net Book value 31 December 2017	218,275	7,862,307	22,147	69,742	62,704	54,734	190,323	0	0	8,480,232
Net Book value 31 December 2018	203,275	7,937,307	14,147	37,560	49,699	51,734	166,361	0	0	8,460,083
Net Book value 31 December 2019	188,275	8,012,307	6,147	3,369	37,161	48,734	144,218	0	0	8,440,211

Note 6: Property, Plant and Equipment Intangible Assets

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 July 2016	8,840		8,840
Additions			0
Disposals and Derecognition			0
Revaluation			0
Transfers			0
Balance as at 31 December 2017	8,840	0	8,840

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2018	8,840	0	8,840
Additions			0
Disposals and Derecognition			0
Revaluation			0
Transfers			0
Balance as at 31 December 2018	8,840	0	8,840

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	8,840	0	8,840
Additions			0
Disposals and Derecognition			0
Revaluation			0
Transfers			0
Balance as at 31 December 2019	8,840	0	8,840

Note 6: Property, Plant and Equipment (Continued)
Intangible Assets

Accumulated Depreciation and impairment losses

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 July 2016	552		552
Transfers			0
Impairment Reserve 2016/17(closing balance)			0
Depreciation Expense 2016/17	0	0	0
Eliminate on Disposal or Derecognition 2016/17			0
Balance as at 31 December 2017	552	0	552

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2018	552	0	552
Transfers			0
Impairment change 2018			0
Depreciation Expense 2018	0	0	0
Eliminate on Disposal or Derecognition 2018			0
Balance as at 31 December 2018	552	0	552

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	552	0	552
Transfers			0
Impairment change 2019			0
Depreciation Expense 2019	0	0	0
Eliminate on Disposal or Derecognition 2019			0
Balance as at 31 December 2019	552	0	552

Net Book value 30 June 2016	8,288	0	8,288
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Net Book value 30 December 2017	8,288	0	8,288
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Net Book value 31 December 2019	8,288	0	8,288
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Note 7: Trade Payables, Other Payables and Accruals

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
181,321	157,886	Creditors	98,050	57,960
		Creditors Ministries/Portfolios		
		Creditors other government agencies		
0	0	Non-current Accounts payable	0	0
90,336	90,336	Payroll Deductions	90,336	90,336
0	0	Operating Lease	0	0
277,036	267,036	Accrued Expenses	191,521	140,926
		Accrued Expenses Ministries/Portfolios		
		Accrued Expenses other government agencies		
8,014	8,014	Inter-entity due to	8,014	8,014
0	0	Accrued Entity Interest	0	0
0	0	Provisions	0	0
61,227	61,227	Other payables	61,227	61,227
617,934	584,499	Total trade payables other payables and accruals	449,148	358,463

Note 8: Unearned Revenue

12-Month Actual 2015/16	18-Month Forecast 2016/17	Details	12-Month Budget 2018	12-Month Budget 2019
0	0	Rentals paid in advance	0	0
0	0	Immigration deposits	0	0
0	0	Customs deposits	0	0
0	0	Revenue deposits	0	0
25,667	6,660	Other unearned revenue	6,660	6,660
0	0	Non-current Unearned revenue	0	0
25,667	6,660	Total unearned revenue	6,660	6,660

Note 9: Employee Entitlements

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
196,426	157,141	Annual Leave	92,320	27,500
0	0	Retirement and long service leave	0	0
0	0	Accrued salaries	0	0
0	0	Travel	0	0
0	0	Pension	0	0
0	0	Other salary related entitlements	0	0
196,426	157,141	Total current portion	92,320	27,500
		<i>Non-current employee entitlements are represented by:</i>		
		Retirement and long service leave		
196,426	157,141	Total employee entitlements	92,320	27,500

Note 10: Sales of Goods and Services

12-Month Actual 2015/16	18-Month Forecast 2016/17	Revenue type	12-Month Budget 2018	12-Month Budget 2019
19,368,627	26,728,761	Outputs to Cabinet	13,918,378	13,918,376
0	0	Outputs to other government agencies	0	0
(1,218)	0	Fees and charges	0	0
0	0	General sales	0	0
60	0	Rentals	0	0
143,408	13,333	Other	30,000	30,000
19,510,878	26,742,094	Total sales of goods and services	13,948,378	13,948,376

Note 12: Donations

12-Month Actual 2015/16	18-Month Forecast 2016/17	Source	12-Month Budget 2018	12-Month Budget 2019
126,756	60,000	Description	30,000	30,000
0	0	Balance	0	0
126,756	60,000	Total donations	30,000	30,000

Note 13: Personnel Costs

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
10,805,127	16,354,162	Salaries, wages and allowances	9,286,562	9,270,608
1,933,941	3,159,102	Health care	2,234,152	2,234,152
542,261	902,109	Pension	514,720	516,319
(14,405)	0	Leave	0	0
11,209	36,001	Other personnel related costs	10,241	10,241
13,278,133	20,451,374	Total Personnel Costs	12,045,675	12,031,320

Note 14: Supplies and Consumables

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
434,105	647,160	Supplies and Materials	329,144	356,112
935,954	1,324,412	Purchase of services	275,075	247,283
580,605	773,387	Lease of Property and Equipment	487,579	487,579
840,556	1,222,292	Utilities	349,000	359,410
285,165	385,423	General Insurance	0	0
65,502	99,500	Interdepartmental expenses	55,000	55,000
111,251	148,029	Travel and Subsistence	83,620	82,000
95,617	150,409	Recruitment and Training	88,620	87,000
173,374	164,375	Other	94,516	102,800
3,522,129	4,914,987	Total Supplies & consumables	1,762,554	1,777,184

Note 18: Reconciliation of Net Cash Flows from Operating Activities to Surplus / (Deficit)

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
1,458,958	0	Surplus/(deficit) from ordinary activities	0	(0)
		Non-cash movements		
1,382,246	1,435,733	Depreciation expense	170,149	169,872
0	0	Impairment	0	0
(2,600)	0	(Gain)/losses on sale of property plant and equipment	0	0
		Changes in current assets and liabilities:		
		(Increase)/decrease in receivables - Other Government agencies		
		(Increase)/decrease in receivables - SAGC's		
		(Increase)/decrease in receivables - Other 3rd Party		
		Increase/(decrease) in payables - Other Government agencies		
		Increase/(decrease) in payables - SAGC's		
		Increase/(decrease) in payables - Other 3rd Party		
2,838,604	1,435,733	Net cash flows from operating activities	170,149	169,872

Note 21: Related Party and Key Management Personnel Disclosures

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
643,524	954,974	Salaries & other short-term employee benefits	527,729	527,729
		Past employee benefits		
		Other long-term benefits		
		Termination benefits		
		Loans		
643,524	954,974	Total	527,729	527,729

Note 22: Financial Instrument Risks

The Ministry is party to financial instrument arrangements as part of its everyday operations. These financial instruments include cash and bank balances, advances, accounts receivable, debtor-Cabinet and creditors and other payables. The fair value of financial instruments is equivalent to the carrying amount disclosed in the Statement of Financial Position.

Credit risk

In the normal course of its business the Ministry is subject to credit risk from debtors other than the Cabinet. The Ministry does not have significant concentrations of credit risk for its other financial instruments.

Currency and interest rate risk

The Ministry has no significant exposure to currency exchange loss risk and interest rate risk.

Liquidity risk

In meeting its liquidity requirements, the Ministry closely monitors its forecast cash requirements with expected cash drawdowns from Cabinet and receipts from third parties. The Ministry maintains a target level of available cash to meet liquidity requirements.

All of the Ministry financial liabilities (creditors and payables) will be settled in less than six months from the date of these financial statements.

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MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

BUDGET STATEMENTS

FOR THE 2018 FINANCIAL YEAR ENDING 31 DECEMBER 2018
AND THE 2019 FINANCIAL YEAR ENDING 31 DECEMBER 2019

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2017 REVISION)

CONTENT

STATEMENTS: STATEMENT OF MINISTER AND 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

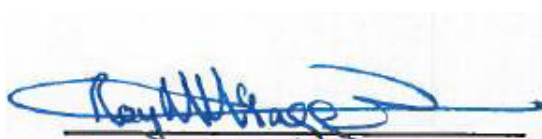
PART B: OUTPUT PERFORMANCE

5. Outputs to be Delivered

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE MINISTER

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2018 and 2019 financial years.



Honourable Roy McTaggart, JP
Minister

Ministry of Finance and Economic
Development

27 October 2017

STATEMENT OF 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.



Kenneth Jefferson, JP
Financial Secretary and Chief Officer

Ministry of Finance and Economic
Development

27 October 2017

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

Central Procurement Office

The Central Procurement Office provides training, advice and guidance to all entities and persons involved in public procurement.

Customs Department

The Customs Department collects and protects Government's revenue, facilitates legitimate trade and controls prohibited and restricted goods in a cost effective manner while preserving a safe environment for all.

Economic and Statistics Office

The Economic and Statistics Office monitors the economy, develops economic policies and plans, and advises Government on a range of economic issues to sustain growth of the Islands.

The Office also conducts and analyses social and economic surveys, compiles and publishes statistical data on the Cayman Islands, and provides other Government departments with technical advice on data collection and dissemination, and survey design and methodology.

Finance Administration

The Finance Administration assists the Financial Secretary and the Minister for Finance and Economic Development by providing policy advice, governance and administrative services on all financial, budgeting and reporting matters of the Government.

Postal Services

As a member of the Universal Postal Union, Postal Services provide residents with access to postal services in a timely manner under the Universal Service commitment. Postal delivery is accomplished primarily through post boxes, general delivery and mail delivery and pick up services.

Risk Management Unit

The Risk Management Unit develops and implements property and liability insurance programs along with safety and loss control activities to minimize the negative financial impact of natural hazards, accidents, potential liabilities and other unexpected events to the Government.

Treasury Department

The Treasury Department prepares and the consolidates the forecast and annual financial statements for Core Government and the Entire Public Sector as required by section 29 of the Public Management and Finance Law using International Public Sector Accounting Standards (IPSAS).

Scope of Activities

Central Procurement Office

- Developing, implementing and carrying out the periodic review and recommendations for the adjustment of procurement policies and procedures to be used by all entities including requirements for business case preparation
- Ensuring all procurement laws, regulations, policies and procedures are promoted, publicized and easily accessible to public servants, suppliers and the general public
- Developing and maintaining standard contract forms, bidding documents, business case templates and any other public procurement related documents to be used by all government entities
- Monitoring the operation of the public procurement process and compliance with this Law, procurement policies and procedures, and issuing guidance to entities, as required, in any form, including directives, guidelines, instructions, technical notes or manuals, with respect to the conduct of public procurement and the implementation of the Law, policies and procedures
- Developing and implementing a Code of Conduct, in consultation with the Chief Officer for the Ministry of Finance, for suppliers, procuring entities and all public officers engaged in procurement activities at all stages, such Code specifying standards of conduct, procedures and best practices
- Advising Chief Officers on the procurement of major projects
- Establishing and maintaining a common, accessible, electronic platform for use by all entities for the purpose of advertising and reporting results of all public procurement opportunities required
- Establishing and maintaining a contract performance monitoring database
- Conducting appropriate orientation, training and education for government officials, entity employees, suppliers and interested members of the public on the government's procurement process
- Identifying opportunities and establishing government-wide contracts for commonly used goods and services where it can be demonstrated that there is potential for savings through bulk purchasing or consolidation of entity requirements
- Reviewing and advising on the use of the intranet and electronic procurement tools to reduce or replace manual procurement processes and maximize efficiency
- Coordinating and reporting post implementation reviews to demonstrate whether major projects have achieved the objectives of the business case and projects are completed within agreed financial and timeline commitments
- Compiling statistics on government-wide procurement and preparing an annual public report to be published in the Annual Public Procurement Report
- Advising the Public Procurement Committee and entity procurement committees

Customs Department

- Processing and Inspection of vessels and aircrafts
- Collecting customs duties
- Provision of drug awareness education and K-9 support
- Provision of policy advice on customs related matters
- Provision of border protection and enforcement
- Provision of interdiction activities with K9 support
- Enforcing the Law, including identifying and seizing prohibited imports and exports

Economic and Statistics Office

- Conducting macro-economic analysis and research
- Monitoring the economy and produce quarterly and annual economic reports and forecasts
- Conducting the Census of Population and Housing approximately every 10 years
- Publishing multi-disciplinary statistical series through the annual Compendium of Statistics
- Updating the Household Register and Business Register as needed
- Conducting and publishing the results of Labour Force Surveys
- Conducting and publishing the results of quarterly Consumer Price Index surveys
- Conducting a Household Budget Surveys every 5-6 years
- Developing and implementing a macroeconomic compilation program consisting of the System of National Accounts (Gross Domestic Product) and Balance of Payments
- Conducting other household and business surveys to provide the data requirements of statistical publications or socio-economic reports and studies for Government
- Providing technical assistance on economic and statistical matters to other Government Departments and Agencies, as resources permit
- Promoting the wider use of statistics in the local community, and facilitate greater community participation in data collection and dissemination
- Providing technical assistance to regional and international agencies on economic and statistical matters related to the Cayman Islands
- Promoting and implementing the adoption of international standards in the compilation of national statistical accounts and the participation of the Cayman Islands in relevant initiatives related thereto
- Facilitating the development of the national statistical system in coordination with other agencies through the National Statistical Coordination Committee as resources permit

Finance Administration

- Providing policy advice on all financial matters of the Government
- Providing administrative support and monitor the performance of departments under the Ministry
- Providing governance and administrative services to statutory authorities, government-owned companies and other committees and boards which are under the Financial Secretary's and the Minister of Finance and Economic Development's responsibilities

- Processing applications for fess and customs duty waivers, stamp duty abatements and assessments, Government loans to civil servants, and approvals under sections 32, 80, 178 and 181 of the Companies Law (2013 Revision)

Postal Services

- The Cayman Islands Postal Service is part of the more than 700,000 postal outlets worldwide that help ensure some 329 billion mail items are processed and delivered each year to all corners of the world. Local operations are carried out in accordance with Cayman Islands Postal Legislation, the Universal Postal Union Regulations and the Caribbean Postal Union policies.

Risk Management Unit

- Coordinating a comprehensive property and liability insurance program to protect Cayman Islands Government assets from potential threats
- Providing technical policy advice on risk management issues
- Developing and executing risk awareness/ reduction projects
- Managing claims/incidents

Treasury Department

- Overseeing the management and forecasting of Core Government cash flows
- Negotiating, evaluating and administering Core Government borrowing
- Designing, providing quality assurance and managing the budget and reporting processed for the Entire Public Sector
- Coordinating and preparing an annual timeline, strategic policy statement, plan and estimates, budget statements, ownership and purchase agreements and revenue forecast
- Providing financial management services to Ministries/Portfolios and the Executive

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Ministry of Finance and Economic Development in the 2018 and 2019 financial years are as follows:

Central Procurement Office

- Reduce government expenditure on commonly used goods and services by a minimum of 10% on each government wide contract established in the next two years
- Improve supplier rating of the Government as a customer from Poor/Fair to Good/Excellent on annual survey within 3 years of baseline survey
- Improve consistency and efficiency of the competitive bid process by full compliance in the use of new bid document templates by all public entities
- Improve transparency and reporting of procurement results to full compliance with new requirements within one (1) year of implementation of new Procurement Law and Regulations
- Increase flexibility through a wider range of permissible procurement methods recognized under the Law.

Customs Department

- To continue risk-based enforcement activities in the area of boarder control and protection;
- To improve the quality of customer services both internally and externally by transitioning to an enhanced IT platform and establishing more efficient business processes
- To ensure that the Department's automated systems captures all activities and provides reliable information for management and reporting purposes
- To continue the co-operation and information sharing with other Law Enforcement Agencies locally, regionally and internationally
- To develop and implement policies which meet the needs of our operations and employees.
- Maximize the use of technology throughout the Department
- Strengthen the investment in human capital through on-going and job related development training
- To ensure that our training programmes support and progress our succession plan
- Review of the Customs Law (2017 Revision) and the Customs Regulations (2011)

Economic and Statistics Office

- Further improvement of the quality and variety of statistical resources in support of economic planning and policy analysis, specifically through the following :
 - Continuous conduct of labour force surveys twice a year, rather than once a year, as started in 2015
 - Publication of a new series of Consumer Price Index (CPI) survey reports based on an updated CPI basket (with September 2016 as base period);

- Completion of an Occupational Wage Survey database, subject to data availability from the public and private sectors, primarily to assist in the development of the database of the Ministry of Human Resources
 - Conduct of key preparatory activities for the implementation of *Census 2020* comprising of a full updating of the Household Register, review and revision (as necessary) of enumeration area (EA) maps, the development of the Census questionnaire in electronic format, and the conduct of a Pilot Census
 - Widening the coverage of business surveys for Gross Domestic Product (GDP) and Balance of Payments (BOP) estimation by including exempt companies on a voluntary basis
 - Completion of a System of National Accounts supply and use table (SUT) as available data from the private sector permits
 - Estimation of GDP by expenditures approach, in addition to GDP by production and income approaches
 - Sustained estimation of new statistics on the country's international investment position, and the balances of financial and capital transactions with other jurisdictions
 - Participation in the global estimation of purchasing power parities through the International Comparison Program being coordinated by the World Bank, the Economic Commission for Latin America and the Caribbean (ECLAC), and the CARICOM Statistics Project
- Continuous adoption of international standards in statistical development including standards on dissemination and quality assurance standards, in collaboration with regional and international statistical bodies, as resources permit
 - Further development of in-house capacity for social and economic statistics compilation and dissemination, macroeconomic analysis and forecasting. This includes external training through CARTAC, CARICOM, ECLAC
 - Supporting the further development of statistical capacity in the public sector through direct technical assistance, and programs for the National Statistical Coordination Committee members as resources permit
 - Continuous improvement of outreach and statistical dissemination programs to widen the use of all statistical products among all stakeholders in the community and generate greater support for national data collection. This shall include continuous improvement of the website, direct provision of data to entities in the public and private sector as requested, internships and other activities for students and regular holding of Statistics Week annually in cooperation with members of the National Statistical Coordination Committee, subject to their availability.

Finance Administration

- Create greater administrative efficiency to ensure that all services are provided in a timely, quality-oriented, customer focused, efficient and effective manner
- Provide support for the improvement of human capital across the Ministry to create a dynamic and responsive workforce
- Continue to improve customer satisfaction through timely communication of decisions made and decisions taken
- To continue to work with the Ministry's departments and agencies to provide a cohesive, co-ordinated body of policies relating to the various Ministry subject areas, with the goal of

providing the necessary legislative and policy framework to help the Cayman Islands plan and grow

Postal Services

- Continue efforts to improve customer service and the delivery of core services, namely:
 - Implement automated sorting to improve processing and delivery times for letter mail and small packets
 - Pending assistance from Computer Service Department, upgrade the www.caymanpost.gov.ky website to accept online payments for such services as post box renewals, Registered Email and philatelic stamp orders
- Given present economic challenges, propose a restructuring plan to improve the onerous supervisory structure. If this plan is approved, financial savings will be realized and new promotional opportunities for existing staff will be created
- Subsequent to a tender process, implement a new retail management system on Postal Service public counters to improve customer service and protection of Government revenues collected
- Participation in the Universal Postal Union's Operational Readiness for e-Commerce ("ORE") Project which is aimed at ensuring designated postal operators like the CIPS, are operationally ready to compete in the e-Commerce shipping and logistics market
- Continue human talent development and encourage staff participation in Civil Service College courses
- Where possible, continue expansion of value added services for customers
- Continue efforts to update outmoded Postal Laws and Regulations

Risk Management Unit

- Continue improvement of the claims management processes allowing for faster claims resolution
- Improve general risk awareness across the Public Service
- Develop an insurance alternative for certain risks facing the Government

Treasury Department

- Manage Oracle accounting system (IRIS) and implement enhancements/upgrades to facilitate and improve financial reporting and compliance with Public Management and Finance Law (2017 Revision) and the Financial Regulations
- Promote acceptance and use of IPSAS and provide guidance in the application of these standards
- Continue to advance the skill set and competence level of staff in order to provide greater levels of production with similar levels of resources
- Improve governance by taking a more direct approach to financial monitoring and advisory services

- Improve quality of revenue forecasts by strengthening working relationships with key revenue collecting agencies, developing robust econometric models for revenue forecasting and obtaining expert technical assistance for forecast training
- Ensure high quality execution of the Government's fiscal policy and priorities through the development and execution of the Budget, in conjunction with ongoing monitoring/ management of the Government's financial position in accordance with Cabinet's priorities/ policies
- Aim to be a trusted and respected source of information based on the quality of documents/ reports produced through the formation of constructive relationships across the Entire Public Sector
- Convert several business processes to an electronic format to increase efficiency and reduce the use of paper resources

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for Ministry of Finance and Economic Development for years ending 31 December 2018 and 31 December 2019 are as follows:

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
REVENUE FROM CABINET	25,349	24,326	32,243
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	121	121	130
REVENUE FROM OTHERS	6,278	6,258	6,551
OPERATING EXPENSES	28,195	27,081	33,708
OPERATING SURPLUS/DEFICIT	3,554	3,625	5,217
NET WORTH	20,996	20,596	19,096
CASH FLOWS FROM OPERATING ACTIVITIES	6,188	4,218	5,978
CASH FLOWS FROM INVESTING ACTIVITIES	(1,617)	(537)	(1,417)
CASH FLOWS FROM FINANCING ACTIVITIES	(3,717)	(3,154)	(2,905)
CHANGE IN CASH BALANCES	853	526	1,655

FINANCIAL PERFORMANCE RATIO	2018 1 Jan to 31 Dec 2018 %	2019 1 Jan to 31 Dec 2019 %	2016/17 18-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	2.6:1	2.7:1	2.1:1
TOTAL ASSETS : TOTAL LIABILITIES	4.0:1	4.1:1	3.3:1

MAINTENANCE OF CAPABILITY

	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	308	308	303
STAFF TURNOVER (%)	5%	6%	6%
MANAGERS			
PROFESSIONAL AND TECHNICAL STAFF			
CLERICAL AND LABOURER STAFF			
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)	7	8	7.57
MANAGERS			
PROFESSIONAL AND TECHNICAL STAFF			
CLERICAL AND LABOURER STAFF			
CHANGES TO PERSONNEL MANAGEMENT SYSTEM			

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	9,757	9,427	10,435
ASSET REPLACEMENTS : TOTAL ASSETS	1%	1%	4%
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	61%	57%	66%
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	159%	162%	91%

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
MAJOR NEW CAPITAL EXPENDITURE PROJECTS			
Post Office POS System	800	-	-
Financial Reporting System	200	100	-
Customs Warehouse Repairs and Equipment	450	250	-
TOTAL	1,450	350	-

RISK MANAGEMENT

KEY RISK FACED BY THE PORTFOLIO	CHANGE IN STATUS FROM 2016/17	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss of Vital Human Resources	Unchanged	<ul style="list-style-type: none"> Provide on the job training and cross-training Formulation of a succession plan for key staff Use acting appointments to ensure staff are exposed to different roles Develop an organizational structure and environment which provides challenges, promotes advancement and recognize achievements Support staff in times of sickness 	
Destruction, damage or loss of assets	Unchanged	Safeguard assets in accordance with the Ministry's Continuity Plan	
Data and information security	Unchanged	<ul style="list-style-type: none"> Ensure data on servers are backed up daily; Ensure filing cabinets are secured; and Ensure staff sign confidentiality agreements and adhere to the government's policy on confidentiality 	
Natural Disaster – Loss of Vital Information	Unchanged	<ul style="list-style-type: none"> Employees transfer vital information on a regular basis to the Archives Archiving of application files and other documents Off-site real-time copies of data 	
Low response rate to the Occupational Wage Survey in 2017 which could impact the database development in 2018	(This is a new project)	<ul style="list-style-type: none"> Cooperation of the Ministry of Human Resources in publicity campaign 	
Continued low response to the Annual National Accounts and Balance of Payments Surveys	Slight improvement	<ul style="list-style-type: none"> Continued publicity, provision of aggregate private sector data needs from the database, advocacy meetings with relevant private sector associations, assistance to entities with challenges on the forms 	

RISK MANAGEMENT (CONTINUED)

Damage to buildings by natural disasters, fire, flooding, natural deterioration and burglary or vandalism.	No change.	<ul style="list-style-type: none"> ▪ Maintain older buildings as funding permits. Keep security systems operational and 	Undefined loss of business and revenue and/or increased expenditure.
Damage resulting from the illegal shipment of dangerous substances through the mail.	This is always a threat of a high probability	<ul style="list-style-type: none"> ▪ Protective gloves for staff usage and supplies to contain suspicious items are kept in stock in each postal facility. 	Undefined financial cost to operations and undetermined injury to staff or the public.
Work related injuries to staff.	No change.	<ul style="list-style-type: none"> ▪ Introduction, training and implementation of safety standards for staff. 	Undetermined injury to staff or property.
Failure of IRIS system if unavailable for more than one week	None	<ul style="list-style-type: none"> ▪ Regular upgrades and introduction of policy for applying Oracle patches/fixes 	
Absence or loss of key accounting staff	None	<ul style="list-style-type: none"> ▪ Cross training of staff 	
Loss of workplace	None	<ul style="list-style-type: none"> ▪ Identify alternative workplace facility and equipment for key employees 	
Integrity of the financial data	Unaudited financial results made public	<ul style="list-style-type: none"> ▪ Rigorous Q and A of financial data ▪ CFO confirmation of ledger upgrades ▪ Continuous review and changes to IRIS functionality and Accounting Standards 	

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
EQUITY INVESTMENT FROM CABINET	1,500	400	575

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PART B

OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

CPO 1	Central Procurement Services		
DESCRIPTION Provision of effective and robust procurement practices, principles and support to Ministries, Portfolios, Offices, Statutory Authorities and Government Companies			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Hours spent providing central procurement services	4,408	5,289	4,702
QUALITY Services provided by competent personnel	100%	100%	100%
TIMELINESS Services will be delivered within the agreed timeframes	90%	90%	90%
LOCATION Cayman Islands	100%	100%	100%
COST	\$520,167	\$519,207	\$545,664
RELATED BROAD OUTCOMES: <ul style="list-style-type: none">A Strong Economy to Help Families and BusinessesStable, Effective and Accountable Government			

CUS 10	Processing of Passenger and Inspection of Vessels and Aircrafts		
DESCRIPTION Processing of air and marine craft (both local and international)			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of aircrafts processed and inspectedNumber of marine crafts processed and inspectedNumber of passengers processed by airNumber of passengers processed by sea	18,000-19,100 1,350 – 1,400 550,000-571,000 1,825,053	19,100-20,200 1,400 – 1,450 575,000-604,900 1,825,053	24,500-24,750 2,000 – 2,036 855,000-860,150 3,540,000-3,597,807
QUALITY Aircrafts and marine crafts are cleared in accordance with Customs Law (17 of 1990) 2012 Revision and Customs Regulations (2012)	100%	100%	100%
TIMELINESS <ul style="list-style-type: none">Aircrafts processed within 30 to 60 minutes of arrivalCruise ship and commercial vessels processed within 15 to 30 minutes of arrivalPrivate vessels processed within 1 to 2 hours of arrival	90% 100% 100%	90% 100% 100%	90% 100% 100%
LOCATION George Town, Grand Cayman	100%	100%	100%
COST	\$3,082,946	\$3,099,396	\$4,831,793
RELATED BROAD OUTCOME: A Strong Economy to Help Families and Businesses			

CUS 12	Inspection and Clearance of Cargo		
DESCRIPTION			
Inspection, monitoring and clearance of imported and exported cargo shipments including manifests and Customs entries			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
Number of inspections of imported/exported			
• Freight Security Initiative Unit:			
○ Number of inspections of imported/exported	16,000-18,000	16,500-18,500	9,360-9,400
• Courier:			
○ Number of Customs entries processed	100,000-110,000	105,000-115,000	138,000-139,000
• Collections:			
○ Number of Customs entries processed	23,000-48,300	23,500-50,000	60,000-62,300
• Inbound:			
○ Number of Customs entries processed	2,400-3,000	2,400-3,200	4,000-4,250
QUALITY			
• Pre-clearance and importation permits to be reviewed by Senior Customs Officer	100%	100%	100%
• Clearance and inspections are carried out in accordance with the Customs Law (17 of 1990) 2012 and other relevant laws and regulations and accepted legal policies and procedures	100%	100%	100%
• Inspections are carried out by trained competent staff	100%	100%	100%
TIMELINESS			
• Monday to Friday, 8:30 a.m. to 5:00 p.m.	100%	100%	100%
• Saturday, 8:30 a.m. to 11:00 p.m.	100%	100%	100%
• Sunday, 8:30am-11:00pm	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	\$4,620,561	\$4,640,834	\$6,710,103
RELATED BROAD OUTCOMES:			
• A Strong Economy to Help Families and Businesses			
• Reducing Crime and Fear of Crime			

CUS 13	Policy Advice and Ministerial Services on Customs Matters		
DESCRIPTION Provision of policy advice and ministerial services on issues falling within the scope of activities of the Customs Department including: <ul style="list-style-type: none">• Responses to Parliamentary Questions• Preparation and input of Cabinet Papers and Notes• Recommendations on requests for concessions and waivers of duty			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of hours providing policy advice and ministerial services	2,565-3,852	2,565-3,852	3,701-3,752
QUALITY Advice and services provided by competent personnel	100%	100%	100%
TIMELINESS Advice and services will be delivered within the agreed timeframes	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$340,381	\$298,543	\$414,501
RELATED BROAD OUTCOME: A Strong Economy to Help Families and Businesses			

CUS 14	Collection Coercive Revenue		
DESCRIPTION Collection of coercive and entity revenues on the following: <ul style="list-style-type: none">• Import Duty• Package Tax• Customs Fines• Procedural Fines• Bonded Warehouse• Compounded Penalties• Inspection Fees• Admin Fees• Restoration Fees• Warehouse Fees			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of hours spent on processing revenue items	34,000-35,000	34,000-35,000	50,600-51,000
QUALITY <ul style="list-style-type: none">• Duties and revenue will be levied in accordance with the Customs Law, Tariff and Public Management and Finance Law (2017 Revision)• Collection and banking of revenue in accordance with PMFL	100%	100%	100%
TIMELINESS <ul style="list-style-type: none">• Monday – Friday, 8:30 a.m. – 4:30 p.m.• Saturday, 8:30 a.m. – 12:30 p.m.• Revenue processed and deposited next business day or within 24 - 48 hours of receipt• Refunds will be processed within 90 business days	100%	100%	100%
LOCATION Customs Offices, Grand Cayman	100%	100%	100%
COST	\$2,822,500	\$1,551,837	\$2,638,601
RELATED BROAD OUTCOME: A Strong Economy to Help Families and Businesses			

CUS 16	Detection, Interdiction and Prosecution of Customs Offenses		
DESCRIPTION			
Identify arrest and investigate offenders suspected of committing offences under the Customs Law, Misuse of Drugs Law and the Firearms Law. This includes:			
<ul style="list-style-type: none">• Profiling suspicious persons and activities• Reviewing documents presented to Customs for compliance• Conducting searches of persons and premises in connection with suspected offences• Collection and handling of evidence, interviewing and collecting statements from persons• Preparing material for presentation or attendance in Court• Conducting K-9 sniff searches of persons, cargo, baggage and vessels and premises			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">• Customs Fraud Enforcement Division<ul style="list-style-type: none">○ Number of post audit checks○ Number of investigations• Customs Narcotic Enforcement Team<ul style="list-style-type: none">○ Number of investigations○ Number of searches• K9<ul style="list-style-type: none">○ Number of searches○ Number of anti-smuggling demonstrations and presentations• Intelligence Unit<ul style="list-style-type: none">○ Number of investigations• Marine Unit<ul style="list-style-type: none">○ Number of marine related activities	360-375 264-277	360-375 264-277	65-70 91-95
	220-240 3,000-3,200	220-240 3,000-3,200	69-75 2,000-2,050
	605-635 8-12	636-665 8-12	907-921 12-18
	3,800-3,900	3,980-4,104	5,087-5,418
	1,290-1,380	1,400-1,500	1,951-2,000
QUALITY			
<ul style="list-style-type: none">• Investigations are conducted in accordance with the Customs Law (17 of 1990) 2012 Revision and other relevant laws and regulations and accepted legal policies and procedures	100%	100%	100%
<ul style="list-style-type: none">• Searches are conducted in accordance with the Customs Law (17 of 1990) 2012 Revision and other relevant laws and regulations and accepted legal policies and procedures	100%	100%	100%
TIMELINESS			
<ul style="list-style-type: none">• Investigations completed within six months from laying formal charges	100%	100%	100%
<ul style="list-style-type: none">• Prosecution files submitted to the Legal Department within three days of laying formal charges	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	\$2,609,288	\$2,593,576	\$3,584,765
RELATED BROAD OUTCOME:			
Reducing Crime and the Fear of Crime			

CUS 17	Governance and Administrative Services		
DESCRIPTION Provision of governance and administrative services to statutory authorities, boards and committees including: <ul style="list-style-type: none">• Port Authority Board• Cayman Islands Airports Authority (CIAA) National Security Meeting• Green Iguana Eradication• Tasking and Coordinating Committee• Joint Intelligence Meeting• Special Economic Zone Authority• Anti-Corruption Board• Public Transportation Tribunal Authority• CI Mass Migration Meeting• National Risk Assessment Committee• Multinational Assessment Committee			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of hours providing governance and administrative service	857-967	857-967	1,265-1,285
QUALITY Board meetings will be attended by competent and qualified personnel	100%	100%	100%
TIMELINESS On time attendance at meetings when meetings are requested	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$189,324	\$180,814	\$153,236
RELATED BROAD OUTCOME: A Strong Economy to Help Families and Businesses			

ESO 7	Publication of Statistical Reports and Conduct of Statistical Services		
DESCRIPTION <ul style="list-style-type: none">• Publication of statistical reports, which include social and economic statistics• Delivery of census, survey and other statistical services• Distribution of statistical information			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Compendium of Statistics• Compendium of Statistics Online• International Trade Data Processing• International Trade Report• Consumer Price Index Surveys• Consumer Price Index Data Processing• Consumer Price Index Reports• New CPI Basket Production Stages• Labor Force Survey Stages• Occupational Wage Survey Stages• Business Register Monthly Updates• GDP Production Stages and Report• National Accounts Supply and Use Table Production Stages• Balance of Payments Production Stages and Report• Statistical Information Sets	5 1 12 4 15 7 4 12 6 6 - - 9 16 3 10 20	5 1 12 4 13 5 4 12 6 - 6 3 9 16 1 10 20	6 2 18 6 18 7 7 18 11 - - 14 19 5 15 36
QUALITY All reports to be reviewed by the Director and Deputy Director	100%	100%	100%
TIMELINESS All reports to be submitted to Cabinet in line with the 2018 and 2019 Statistical Publication Calendars	100%	100%	100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$1,777,170	\$1,963,196	\$2,247,807
RELATED BROAD OUTCOMES: A Strong Economy to Help Families and Businesses			

ESO 8	Monitoring and Reporting on the Economy		
DESCRIPTION Monitoring and reporting on the economy, involving: <ul style="list-style-type: none">Quarterly and annual economic reportingCountry reports for regional and international agencies			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Quarterly economic reports on domestic economyAnnual report on domestic economyAnnual report on world economyEconomic information sets for other agenciesSpecial economic research report	3 1 1 5 1	3 1 1 5 1	4 1 1 10 3
QUALITY All reports to be reviewed by the Director and Deputy Director	100%	100%	100%
TIMELINESS <ul style="list-style-type: none">Annual reports submitted to Cabinet for notation seven months after the preceding subject yearQuarterly reports submitted to Cabinet within the following quarter subject to data availability	100% 100%	100% 100%	100% 100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$196,888	\$197,496	\$382,660
RELATED BROAD OUTCOMES: A Strong Economy to Help Families and Businesses			

ESO 10	Policy and Technical Advice on Statistical Matters and Economic Issues		
DESCRIPTION Provision of policy and technical advice to the Financial Secretary, Cabinet and other government agencies on: <ul style="list-style-type: none">• Data collection• Survey design and associated methodology• Report and update on economic outlook• Macroeconomic impact analyses and forecasting• Research on selected economic issues			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Updates on economic outlook• Macroeconomic forecasts• Technical assistance to agencies as requested	1 4 5	1 4 5	2 13 29
QUALITY All reports to be reviewed by the Director and Deputy Director	100%	100%	100%
TIMELINESS Updated economic outlook and macroeconomic forecasts to be produced within deadlines set for the Strategic Policy Statement preparation	100%	100%	100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$57,052	\$57,476	\$100,538
RELATED BROAD OUTCOMES: A Strong Economy to Help Families and Businesses			

FIN 12	Policy Advice and Ministerial Servicing		
DESCRIPTION Provision of policy advice and ministerial services on issues falling within the scope of activities of the Finance Administration including: <ul style="list-style-type: none">All Government financial, budgeting and reporting responsibilities as specified under the Public Management and Finance Law (2017 Revision) and the Financial Regulations (2013 Revision)Any financial related legislative development;Other general financial matters			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Hours spent providing policy advice and ministerial services	4,420	4,420	6,625
QUALITY Advice and services provided by competent personnel	100%	100%	100%
TIMELINESS Advice and services will be delivered within the agreed timeframes	80%	80%	80%
LOCATION Grand Cayman	100%	100%	100%
COST	\$1,281,277	\$1,281,701	\$1,635,799
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

FIN 13	Governance and Administrative Services		
DESCRIPTION Provision of governance and administrative services to the following statutory authorities, boards and committees: <ul style="list-style-type: none">Auditors Oversight AuthorityWater AuthorityPublic Service Pensions BoardCayman Airways LtdPort AuthorityCayman Islands National Insurance CompanyCayman Turtle CentreNational Hurricane Committee			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of meetings attended	33	33	50
QUALITY Service will be provided by qualified personnel	100%	100%	100%
TIMELINESS Attendance when meetings are requested	85%	85%	85%
LOCATION Grand Cayman	100%	100%	100%
COST	\$79,632	\$79,601	\$106,176
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

FIN 14	Administration and Processing of Applications		
DESCRIPTION Administration and processing of applications for: <ul style="list-style-type: none">• Fee and customs duty waivers• Stamp duty abatements and assessments• Government civil servants personal loans• Approvals under sections 32, 80, 159 and 181 of the Companies Law (2013 Revision)• Government Guaranteed Home Mortgage Scheme			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of applications received and processed	470	470	700
QUALITY Applications processed in compliance with applicable laws and Ministry guidelines	100%	100%	100%
TIMELINESS Response provided within 5-8 working days of receipt of application	90%	90%	90%
LOCATION Grand Cayman	100%	100%	100%
COST	\$288,063	\$287,670	\$454,482
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

POS 1	Revenue Collection		
DESCRIPTION Use of the network of postal facilities to enhance customer access to non-core postal services and revenue payments. Services offered include: <ul style="list-style-type: none">• Post Office clearance fee payments• Fax and photocopying services• Custom Duty and Package Tax• Mail Delivery and Pick Up Services• Retail Products and Services (Boxes, Souvenirs, etc.)			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of transactions processed	43,000-50,000	43,000-50,000	65,000
QUALITY Revenue collected in accordance with rates established in relevant legislation	100%	100%	100%
TIMELINESS Maximum 5 – 7 minutes per customer per transaction	95-100%	95-100%	93%
LOCATION Cayman Islands	100%	100%	100%
COST	\$59,163	\$50,840	\$70,771
RELATED BROAD OUTCOME: A Strong Economy to Help Families and Businesses			

Note: The total cost of supplying this output is \$154,163 for 2018 and \$150,840 for 2019. However, the revenue of \$95,000 for 2018 and \$100,000 for 2019 from third parties reduces the cost to Cabinet to \$59,163 for 2018 and \$50,840 for 2019.

POS 2	National Mail Service – Grand Cayman		
DESCRIPTION Operate 1 international mail processing centre (IMPC) and 9 delivery and lodgement offices on Grand Cayman so as to provide a National Mail Service including: <ul style="list-style-type: none">The processing of domestic and incoming international mail for local deliveryThe processing and overseas dispatch of outgoing international mail to countries outside the Cayman Islands Mail comprises of various services and processing methods, as well as a wide category of items. The main categories of mail include ordinary letter mail, including mail with certified-posting, registered mail, prepaid mail, parcels, tracking packs and the postal industry’s courier service – Express Mail Service (EMS).			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Number of postal facilitiesHours of public access to postal counter servicesWeight of mail dispatched internationally (kg)Number of post office boxes available for rentNumber of licenses issued for franking meters	10 19,400-19,500 48,600-50,000 13,000-14,000 40-50	10 19,400-19,500 47,500-49,000 13,000-14,000 35-40	10 29,300-29,400 69,000-70,500 13,000-14,000 50-61
QUALITY			
<ul style="list-style-type: none">Domestic and International Mail Service / Express Mail Services/ Stamp Sales/ Post Box Rentals / Franking Meter Licenses<ul style="list-style-type: none">All incoming and outgoing mail is processed in accordance with established Cayman Islands Postal Service procedures, the Postal Law and Regulations, the Universal Postal Union Regulations and where applicable, the Customs Law and Regulations	100%	100%	100%
TIMELINESS			
<ul style="list-style-type: none">Domestic Mail Service<ul style="list-style-type: none">Mail posted in Grand Cayman by 3:00 p.m. Monday-Friday will be delivered to any Grand Cayman and dispatched to the Sister Island within two business days after postingInternational Mail Service<ul style="list-style-type: none">Outgoing mail posted by 3:00 p.m. Monday-Friday will be processed for overseas dispatch within two business daysIncoming mail delivered to post office boxes or general delivery within two business days of collectionExpress Mail Services<ul style="list-style-type: none">Outgoing: Items posted by 1:00 p.m. Monday-Friday will be processed for dispatched overseas the same business dayIncoming: Items received by 2:00 p.m. Monday-Friday will be processed for delivery same business dayStamp Sales / Post Office Box Rentals / Franking Meter Licenses<ul style="list-style-type: none">Stamp sales - counter transactions to be completed within 5 – 7 minutes; call-in orders readied within 2 hoursPost box rental transactions to be completed within 7 – 10 minutes; new box rentals completed within one business day, based upon availability and receipt of paymentFranking meter licenses issued within one business day after receipt of payment	90% 95-100%	95% 95-100%	87% 98%
LOCATION			
All Post Offices on Grand Cayman: Airport, General, Seven Mile Beach, West Bay, Hell, Savannah and Government Administration Building	100%	100%	100%
COST			
	\$1,752,735	\$1,904,145	\$2,322,060
RELATED BROAD OUTCOME: A Strong Economy to Help Families and Businesses			

POS 4	Philatelic Services		
DESCRIPTION The provision of services which includes: <ul style="list-style-type: none">• Production of official Cayman Islands stamps• Philatelic Services (stamp collecting)			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of stamp issues produced• Number of Philatelic educational presentations• Number of Philatelic Services(stamp collecting)	3-5 2-4 1,300-2,200	3-5 2-5 1,300-2,200	5 0 1,900-3,000
QUALITY <ul style="list-style-type: none">• Stamp production in accordance with guidelines set by Her Majesty, Cabinet and Stamp Advisory Committee• Ensure that presentations are conducted by postal staff knowledgeable in philately or by Stamp Advisory Committee members	100% 100%	100% 100%	100% 100%
TIMELINESS <ul style="list-style-type: none">• Stamp issues to be printed after Cabinet and Her Majesty’s approvals and prior to planned release date• Philatelic educational presentations to be conducted within the school year	100% 90-100%	100% 90-100%	100% 90-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$148,292	\$134,259	\$186,512
RELATED BROAD OUTCOME: A Strong Economy to Help Families and Businesses			

Note: The total cost of supplying this output is \$166,292 for 2018 and \$152,259 for 2019. However, the revenue of \$18,000 for each year from third parties reduces the cost to Cabinet to \$148,292 for 2018 and \$134,259 for 2019.

RSK 6	Risk Management Services		
DESCRIPTION <ul style="list-style-type: none">Management of operational, financial, strategic and hazardous risks, involving:<ul style="list-style-type: none">Identifying, evaluating and reviewing risksDeveloping and managing risk awareness/reduction projectsIncident investigationArranging and coordinating appropriate property and liability insurance coverageProvision of policy advice and ministerial services to the Minister of Finance, Cabinet and Financial Secretary on risk management issues			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of insurance policies managedNumber of cabinet papers and notesRisk Awareness/Reduction Projects	20-24 4-6 6-8	20-24 4-6 6-8	18-22 4-6 6-8
QUALITY <ul style="list-style-type: none">Policies to be reviewed by trained and competent personnelAll advice will be prepared and presented accurately, in required format and using robust data analysisAll advice will be reviewed and signed off by senior management	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS <ul style="list-style-type: none">Policies to be reviewed before expiration dateCabinet papers/notes will be delivered by agreed target dates	100% 100%	100% 100%	100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$172,000	\$172,000	\$242,259
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

TSY 33	Policy Advice on Financial Management			
DESCRIPTION				
Provision of policy advice to the Minister of Finance and Economic Development on issues relating to:				
<ul style="list-style-type: none">Financial Management FrameworkGovernment financial positionLong term financial issuesBudget developmentFiscal and budget strategiesRevenue measures, collection and enforcement mechanism				
MEASURES		2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY				
<ul style="list-style-type: none">Number of briefings		1-2	1-2	1-2
<ul style="list-style-type: none">Number of policy papers		1-2	1-2	1-2
<ul style="list-style-type: none">Number of Cabinet papers		2-4	2-4	7-10
QUALITY				
<ul style="list-style-type: none">Briefings will be attended and delivered by knowledgeable and experienced personnel in the subject area		100%	100%	100%
<ul style="list-style-type: none">Reports are well researched and reviewed by Accountant General and Deputy Accountant General		100%	100%	100%
TIMELINESS				
<ul style="list-style-type: none">Briefings and reports are within timeframe agreed		95-100%	95-100%	95-100%
<ul style="list-style-type: none">Cabinet deadline specified by Minister of Finance and Economic Development		95-100%	95-100%	95-100%
LOCATION				
Grand Cayman		100%	100%	100%
COST		\$216,952	\$217,096	\$114,594
RELATED BROAD OUTCOME:				
Stable, Effective and Accountable Government				

TSY 34	Ministerial Servicing for the Minister of Finance		
DESCRIPTION			
Provide ministerial servicing to the Minister of Finance and Economic Development, including: <ul style="list-style-type: none">• Preparation of replies to parliamentary questions• Preparation of draft papers and notes for Cabinet’s consideration• Provision of support at Finance Committee meetings			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of replies to parliamentary questions• Number of cabinet notes• Number of speaking notes• Number of pieces of advice• Number of meetings attended• Number of Finance Committee sessions attended	1-2 3-5 1-2 1-2 25-30 1-2	1-2 3-5 1-2 1-2 25-30 1-2	1-2 5-7 1-2 3-5 35-40 1-2
QUALITY <ul style="list-style-type: none">• All replies and papers are reviewed by the Accountant General and/or Deputy Accountant General• Speaking notes and pieces of advice will be accurate, subject to peer review where possible; reviewed and signed-off by senior management• Meetings will be attended by knowledgeable and experienced personnel in the subject area• Support to committees are provided by experienced and knowledgeable personnel	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS <ul style="list-style-type: none">• Cabinet notes, speaking notes delivered within timeframe agreed• Replies to parliamentary questions for Legislative Assembly provided within 2 - 3 working days before the due date set by Minister of Finance and Economic Development• Finance Committee meetings will be attended as scheduled	95-100% 95-100% 95-100%	95-100% 95-100% 95-100%	95-100% 95-100% 95-100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$43,514	\$43,529	\$82,663
RELATED BROAD OUTCOME:			
Stable, Effective and Accountable Government			

TSY 35	Governance and Administration Services		
DESCRIPTION Provision of governance and administrative services including advice and participation in related activities to statutory authorities, boards and committee: <ul style="list-style-type: none">• Cayman Islands Monetary Authority• Cayman Islands Development Bank• Central Tenders Committee• National Drug Council• National Pensions Board• Civil Aviation Authority• Asset Forfeiture Committee• Accounting Policy Committee• University College of the Cayman Islands• National Housing Development Trust• Health Services Authority			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of board and committee meetings attended	90-100	90-100	140-150
QUALITY Service provided by competent personnel	100%	100%	100%
TIMELINESS Attendance when meetings are called	85-100%	85-100%	85-100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$94,298	\$94,479	\$180,651
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

TSY 36	Financial Management and Forecasting		
DESCRIPTION <ul style="list-style-type: none">Provision of analysis, monitoring and reporting on the financial performance of government including;<ul style="list-style-type: none">On-going compliance monitoring against established and agreed budget limitsControlling spending in aggregateAdvising agencies on budget development policies/issuesEstablishing resource allocation for agenciesProvision of financial reporting of forecasted government financial results			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of financial forecasts prepared	1-2	1-2	1-3
QUALITY <ul style="list-style-type: none">Reports will be robust and accurate, subject to peer review where possible; reviewed and signed-off by managementDirective contains relevant section of laws or policy which validates decisionAll financial forecasts are reviewed by Accountant General and/or Deputy Accountant General prior to release	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS <ul style="list-style-type: none">Reports will be prepared in accordance with agreed timeline or as requiredDirectives issued within timeframe establishedFinancial forecast completed within the timeframe as agreed with the Financial Secretary/Minister of Finance and Economic Development	95-100% 100% 95-100%	95-100% 100% 95-100%	95-100% 100% 95-100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$57,208	\$57,389	\$115,558
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

TSY 37	Financial Reporting of Government Results		
DESCRIPTION Financial Reporting to Minister of Finance and Economic Development including: <ul style="list-style-type: none">Monthly core government financial reportsFinancial Statements for the Entire Public Sector (EPS)Review changes made to International Public Sector Accounting Standards (IPSAS) and provision of guidance for core government			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of core government monthly financial reportsNumber of Annual EPS Financial StatementsNumber of reports on changes made to IPSASNumber of Quarterly Economics and Statistics Reports	12 1 1 4	12 1 1 4	18 1 1 6
QUALITY <ul style="list-style-type: none">Financial reports are reviewed by Accountant General and/or Deputy Accountant General before submission to the Minister of Finance and Economic DevelopmentReports on changes made to IPSAS provided after review by Deputy Accountant General and approval of Accountant General	100% 100%	100% 100%	100% 100%
TIMELINESS <ul style="list-style-type: none">Monthly financials to be submitted within the agreed datelinesAnnual financials to be submitted by statutory deadlineReports on changes made to IPSAS within three months of publication by International Federation of Accountants (IFAC)	80-100% 100% 100%	80-100% 100% 100%	80-100% 100% 100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$755,528	\$768,677	\$609,079
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

TSY 38	Cash and Revenue Forecasting		
DESCRIPTION			
<ul style="list-style-type: none">Provision of cash and revenue forecasting to the Minister of Finance and Economic Development and CabinetManagement of core government cash flows			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Number of revenue forecastsNumber of cash forecasts	10-12 10-12	10-12 10-12	12-18 12-18
QUALITY			
<ul style="list-style-type: none">Forecasts are based on related technical standardsSubject to peer review and sign off by senior management	100% 100%	100% 100%	100% 100%
TIMELINESS			
Forecasts are prepared in accordance with budgeting and reporting timelines	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	\$231,763	\$231,944	\$397,693
RELATED BROAD OUTCOME:			
Stable, Effective and Accountable Government			

TSY 39	Budget Planning		
DESCRIPTION			
Budget planning and preparation of the Government’s annual budget including;			
<ul style="list-style-type: none">• Determining the strategic policy priorities and fiscal parameters for the government• Designing of budget process and preparation of timeline• Coordinating and development of the government budget• Preparing and producing of Government budget and Appropriation Bills			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">• Number of Strategic Policy Statement (SPS)• Number of Timeline• Number of Annual Budgets• Number of Supplementary Budget• Number of Annual Appropriation Bills• Number of Supplementary Appropriation Bills• Developing a new budget framework	0 0 0 1-2 0 1-2 1	1 1 2 1-2 2 1-2 1	1 1 1 1-2 1 1-2 0
QUALITY			
<ul style="list-style-type: none">• SPS is robust and prepared based on Cabinet’s directives• Timeline is prepared in accordance with Cabinet’s directive and in the prescribed format• Budget /Supplementary will be accurate and prepared in accordance with the Public Management and Finance Law (2017 Revision) and Cabinet’s directives• Annual Appropriation Bills/Supplementary Bills are accurate and relative to the Annual/Supplementary Plan and Estimates; Bills are prepared in accordance with the established format set by the Legislative Counsel• All documents are reviewed, edited and checked by management• New budget framework in compliance with international best practices	N/A N/A 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% N/A
TIMELINESS			
<ul style="list-style-type: none">• SPS prepared by 1 May prior to each budget period• Timeline is prepared by 1 April prior to each budget period• Biennial Budget and Appropriation Bill prepared in accordance with Budget Timeline or as directed by Cabinet• Supplementary Budget Books/Supplementary Appropriation Bills prepared as directed by Cabinet• New budget framework to be implemented for the 2020 and 2021 Budget cycle	N/A N/A 100% 100% 100%	100% 100% 100% 100% 100%	100% 100% 100% 100% N/A
LOCATION Grand Cayman	100%	100%	100%
COST	\$205,683	\$191,965	\$415,660
RELATED BROAD OUTCOME:			
Stable, Effective and Accountable Government			

TSY 40	Management of Centralised Government Functions		
DESCRIPTION Management of centralised government functions including: <ul style="list-style-type: none">Processing of payroll and other employee related paymentsProcessing creditor paymentsRecovering outstanding core government debts			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of annual cheque runsNumber of monthly and bi-weekly payroll processedNumber of government debts managed	1,900-2,000 30-38 2,000-2,200	1,900-2,000 30-38 2,000-2,200	2,500-2,700 35-40 2,100-2,200
QUALITY <ul style="list-style-type: none">Payment requests are verified and signed by Chief Officer, Chief Financial Officer or other designated person(s)Electronic Payroll bank files verified to payroll results and paper base reports by Supervisor or his/her designateCollection efforts will be carried out in accordance with departmental procedures	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS <ul style="list-style-type: none">Cheque runs processed within 24 hoursMonthly and bi-weekly payrolls to be verified prior to distribution to BanksMonthly payroll to be forwarded to banks three days prior to pay-dateBi-weekly wages to be forwarded to banks two days prior to pay dateAction will be initiated within 30 days of debt being referred by requesting department	95-100% 100% 100% 100% 95-100%	95-100% 100% 100% 100% 95-100%	95-100% 100% 100% 100% 95-100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$580,897	\$581,278	\$533,481
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

TSY 41	Collection of Coercive Revenue		
DESCRIPTION Receipting and management of coercive revenue: <ul style="list-style-type: none">Environmental Protection Fund Fees for airlines and cruise shipsCruise Ship Departure ChargesDebit transaction feesStamp duties on Insurance Policies other than lifeOn behalf of other Government Agencies			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of invoices sent to airlines and cruise ship companiesNumber of receipts produced for debit transaction feesNumber of receipts produced for stamp duty on insurance policiesNumber of receipts produced on behalf of other agencies	600-650 84 250-300 2,300-2,500	600-650 84 250-300 2,300-2,500	850-900 100-125 350-400 2,500-3,000
QUALITY <ul style="list-style-type: none">Invoices prepared in accordance with Manifest detailsInvoices prepared in compliance with Travel Tax LawInvoices reviewed and verified by senior management within 24 hours (or one business day) of issuance	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS <ul style="list-style-type: none">Invoices to be sent within two business day after receipt of the manifestDebit transaction and stamp duty on insurance policies receipted within two days of receipt of funds from banks and insurance companiesFunds on behalf of other Government agencies receipted on the day received	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$137,956	\$138,137	\$262,591
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

TSY 42	Training and Support		
DESCRIPTION Training and support on budget:- <ul style="list-style-type: none">• Output specification and output costing• Training on requirements of the Public Management and Finance Law and Financial Management and Reporting			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of training and support sessions	1-2	1-2	1-2
QUALITY Training and support sessions will be presented/conducted by experienced and knowledgeable persons in the subject area	100%	100%	100%
TIMELINESS Training sessions and support sessions will be delivered as scheduled or as agreed by both parties	100%	100%	100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$37,166	\$37,347	\$59,922
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

TSY 43	Management of Government Bank Accounts, Investments, Reserves and Public Debt		
DESCRIPTION <ul style="list-style-type: none">Management of investments and borrowing activities of core government;<ul style="list-style-type: none">Management of Investments, reservesNegotiating investment rates for Core GovernmentRecording, maintaining and monitoring borrowing of public fundsMonitor and manage the Government’s bank accounts including:<ul style="list-style-type: none">Sweeping and funding of bank accountsCash requirements and disbursements profilesBank reconciliation			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of investments managedNumber of reserve funds managedNumber of public debt loans managedNumber of self-financing loans managedNumber of Bank Accounts managedNumber of Bank Reconciliations	60-65 12-15 8-10 2-3 90-95 1,100-1,200	50-65 12-15 8-10 2-3 90-95 1,100-1,200	50-65 12-15 8 2 93 1,500-1,600
QUALITY <ul style="list-style-type: none">Compliance with the Public Management and Finance Law (2017 Revision), and the Financial Regulations (2013 Revision)Compliance with instructions given by the Legislative Assembly and Finance Committee for transfer of funds to or from Reserve FundsEnsure that sufficient funds exist in bank accounts prior to cheque runsLoans are managed in accordance with conditions laid out in the relevant bond/loan agreements and debt management strategyBank reconciliation statements reviewed and approved by Supervisor prior to release to clientsCFO/Client alerted to outstanding issues	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%
TIMELINESS <ul style="list-style-type: none">Activities recorded in General Ledger for investments within one week of date of transactionReconciliation of reserve funds by 5th of the following monthPrincipal repayments and interest payments made by the due dateInvoice Statutory Authorities within 15 days following Treasury payment date to the lending institutionBank reconciliation prepared and approved by the end of the following monthCFO/Client contacted within 48 hours of approvalStale-dated cheques written back quarterly	95-100% 95-100% 100% 100% 100% 100% 100%	95-100% 95-100% 100% 100% 100% 100% 100%	95-100% 95-100% 100% 100% 100% 100% 100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$1,151,007	\$1,151,188	\$1,413,781
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

Total cost of supplying this output is \$1,166,847 for 2018 and \$1,167,028 for 2019. However, the revenue of \$15,840 from other Government agencies reduces the cost to Cabinet to \$1,151,007 for 2018 and \$1,151,188 for 2019.

TSY 44	Management and Administration of Loans		
DESCRIPTION			
Management and administration of loans made to various organisations, individuals and employees			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of loans managed monthly	125-150	125-150	125-150
QUALITY <ul style="list-style-type: none">Loans are processed in accordance with conditions laid out in the relevant loan agreementLoans secured where requiredLoans approved by management and disbursement does not exceed approved amount	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS <ul style="list-style-type: none">Approved loan applications are processed within five working days of receipt of approved applicationLate or missed payments followed up within 10 working days of following month	100% 100%	100% 100%	100% 100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$188,925	\$189,106	\$342,178
RELATED BROAD OUTCOME:			
Stable, Effective and Accountable Government			

TSY 45	Management of Trust Assets		
DESCRIPTION Management of Trust Assets on behalf of the Financial Secretary including: <ul style="list-style-type: none">• Mutual Legal Assistance Treaty (MLAT) Trust• Defunct Companies Trust• Other General Trusts as specified from time to time			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of trust assets managed	4	4	4
QUALITY Trust assets to be managed in accordance with Public Management and Finance Law (2017 Revision), and the Financial Regulations (2013 Revision)	100%	100%	100%
TIMELINESS <ul style="list-style-type: none">• Statement of trust assets stating the revenues, expenses and opening and closing balances for each category of such assets to be submitted by statutory deadline• Trust revenue receipted within two days of receipt of funds from banks and other financial institutions• Claims to be processed in accordance with the Public Management and Finance Law or applicable law	100%	100%	100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$71,167	\$71,348	\$62,033
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

TSY 46	Management and Support of IRIS Functionality		
DESCRIPTION			
Management and support of IRIS functionality including: <ul style="list-style-type: none">Operating and managing a centralised accounting information system for the GovernmentFacilitating briefings and training for Ministries and PortfoliosProvision of IRIS support			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Provision of Oracle e-Business Suite LicencesNumber of training sessions administeredHours available for Helpdesk/SupportHours available for applying patches/maintenance of systemHours available for research/testingHours available for implementing of Oracle modules/ additional functionality of existing modules	430 30-40 6,000-7,000 250-300 800-1,000 200-250	430 30-40 6,000-7,000 250-300 800-1,000 200-250	430 40-50 8,000-9,000 300-350 1,500-2,000 250-300
QUALITY <ul style="list-style-type: none">Oracle Licenses only issued on receipt of completed duly authorized request from authorised personnelHelpdesk support to be provided by experienced and knowledgeable persons in the subject areaTraining and support sessions will be presented/conducted by experienced and knowledgeable persons in the subject areaWork plans and monitoring reflect IRIS implementation strategyTechnical assistance provided by suitably knowledgeable persons)	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
TIMELINESS <ul style="list-style-type: none">Response to requests for Oracle Licence issued within two business days or receipt of completed request formTraining sessions and support sessions will be delivered as scheduled or as agreed by both partiesNewly released patches will be reviewed monthly for applicabilityRequest for Helpdesk support will be responded to within 24 hours	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$1,121,579	\$1,120,160	\$2,167,049
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

Total cost of supplying this output is \$1,227,095 for 2018 and \$1,225,676 for 2019. However, the revenue of \$105,516 from other Government agencies reduces the cost to Cabinet to \$1,121,579 for 2018 and \$1,120,160 for 2019.

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MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT
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 Law (2017 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 Law (2017 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 2018 and 31 December 2019 and performance for the years ending 31 December 2018 and 31 December 2019; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Law (2017 Revision)).

Kenneth Jefferson, JP
Financial Secretary and Chief Officer

Ministry of Finance and Economic Development

27 October 2017

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FINANCIAL STATEMENTS

FOR THE 2018 FINANCIAL YEAR ENDING 31 DECEMBER 2018
AND THE 2019 FINANCIAL YEAR ENDING 31 DECEMBER 2019

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MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

12-Month Actual 2015/16	18-Month Forecast 2016/17	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2018	12-Month Budget 2019
11,423,674	13,079,325	Current Assets			
		Cash and cash equivalents	1	13,932,728	14,459,389
3,107,138	3,379,464	Marketable securities and deposits			
712	1,552	Trade receivables	2	3,213,875	3,262,875
0	275,089	Other receivables	2	1,677	1,727
0	0	Inventories	3	265,089	255,089
478,720	121,673	Investments	4	0	0
		Prepayments	5	112,107	117,107
15,010,244	16,857,103	Total Current Assets		17,525,476	18,096,187
		Non-Current Assets			
1,300	0	Trade receivables	2	65,589	66,589
0	0	Other receivables	2	0	0
		Inventories	3		
		Investments	4		
		Prepayments	5		
1,399,522	1,303,838	Intangible Assets	6	594,758	678,064
4,163,989	9,131,291	Property, plant and equipment	6	9,162,908	8,748,978
5,564,811	10,435,128	Total Non-Current Assets		9,823,255	9,493,632
20,575,055	27,292,232	Total Assets		27,348,731	27,589,819
		Current Liabilities			
119,687	103,769	Trade payables	7	113,769	108,769
2,078,465	1,727,143	Other payables and accruals	7	1,932,143	1,737,143
0	645,000	Unearned revenue	8	620,000	595,000
473,835	502,188	Employee entitlements	9	532,188	527,188
3,481,138	5,217,901	Repayment of surplus		3,554,400	3,625,488
6,153,125	8,196,000	Total Current Liabilities		6,752,499	6,593,587
		Non-Current Liabilities			
		Trade payables	7		
		Other payables and accruals	7		
0	0	Unearned revenue	8		
0	0	Employee entitlements	9	0	0
0	0	Total Non-Current Liabilities		0	0
6,153,125	8,196,000	Total Liabilities		6,752,499	6,593,587
14,421,930	19,096,232	Net Assets		20,596,232	20,996,232
		NET WORTH			
16,113,699	20,786,192	Contributed capital		22,286,192	22,686,192
49,486	49,486	Other Reserves		49,486	49,486
0	0	Revaluation reserve		0	0
(1,741,254)	(1,739,446)	Accumulated surpluses/(deficits)		(1,739,446)	(1,739,446)
14,421,930	19,096,232	Total Net Worth		20,596,232	20,996,232

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

12-Month Actual 2015/16	18-Month Forecast 2016/17	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2018	12-Month Budget 2019
		Revenue			
22,410,900	38,924,306	Sale of goods and services	10	31,748,476	30,705,726
1,265	1,723	Investment revenue	11	1,172	1,195
0	0	Donations	12	0	0
0	0	Other revenue		0	0
22,412,164	38,926,029	Total Revenue		31,749,648	30,706,921
		Expenses			
15,634,269	26,122,296	Personnel costs	13	21,518,372	21,611,404
2,986,209	6,305,166	Supplies and consumables	14	4,325,813	4,545,806
734,921	1,285,932	Depreciation and Amortisation	6	994,463	867,623
0	0	Impairment of property, plant and equipment	6	0	0
0	0	Impairment of inventory	3	0	0
0	0	Litigation costs	15	0	0
0	1,000	Other expenses		56,600	56,600
(424,373)	(6,267)	Other Gains and Losses	16	1,300,000	0
18,931,026	33,708,127	Total Expenses		28,195,248	27,081,433
3,481,138	5,217,902	Surplus or (Deficit) for the period		3,554,400	3,625,488

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

12-Month Actual 2015/16	18-Month Forecast 2016/17	CASH FLOW STATEMENT	Note	12-Month Budget 2018	12-Month Budget 2019
		CASH FLOWS FROM OPERATING ACTIVITIES			
		<i>Receipts</i>			
19,417,650	31,989,910	Outputs to Cabinet		25,449,493	24,276,677
98,504	130,156	Outputs to other government agencies		121,356	121,356
3,605,262	7,032,583	Sale of goods and services - third party		6,233,947	6,213,638
1,046	1,055	Interest received		1,047	1,145
		Donations / Grants		0	0
	18,315	Other receipts		18,681	19,055
		<i>Payments</i>			
(15,630,586)	(25,146,273)	Personnel costs		(21,488,372)	(21,616,404)
(2,721,614)	(6,315,361)	Supplies and consumables		(4,091,247)	(4,740,806)
		Interest paid		0	0
2,624	(1,731,496)	Other payments		(56,600)	(56,600)
4,772,886	5,978,888	Net cash flows from operating activities		6,188,305	4,218,061
		CASH FLOWS FROM INVESTING ACTIVITIES			
(567,202)	(1,417,633)	Purchase of property, plant and equipment		(1,617,000)	(537,000)
700		Proceeds from sale of property, plant and equipment		0	0
(566,502)	(1,417,633)	Net cash flows from investing activities		(1,617,000)	(537,000)
		CASH FLOWS FROM FINANCING ACTIVITIES			
650,000	575,534	Equity Investment from Org 40		1,500,000	400,000
(5,754,450)	(3,481,138)	Repayment of Surplus to Org 40		(5,217,901)	(3,554,400)
(5,104,450)	(2,905,604)	Net cash flows from financing activities		(3,717,901)	(3,154,400)
(898,066)	1,655,651	Net increase/(decrease) in cash and cash equivalents		853,404	526,661
12,321,740	11,423,674	Cash and cash equivalents at beginning of period		13,079,325	13,932,728
11,423,674	13,079,325	Cash and cash equivalents at end of period	1	13,932,728	14,459,389

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

STATEMENT OF CHANGES IN NET WORTH
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2018
AND 31 DECEMBER 2019

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2016 brought forward	16,163,185	49,486		(1,698,533)	14,514,138
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors				(42,721)	(42,721)
Restated balance 30 June 2016	16,113,699	49,486	0	(1,741,254)	14,421,930
Changes in net worth for 2016/17					
Gain/(loss) on property revaluation				1,808	1,808
Gain/(loss) on revaluation of investments					0
Exchange differences on translating foreign operations					0
Equity Investment from Cabinet	4,672,493				4,672,493
Capital withdrawals by Cabinet					0
Dividends payable to Cabinet				(5,217,902)	(5,217,902)
Net revenue / expenses recognised directly in net worth	4,672,493	0	0	(5,216,094)	(543,601)
Surplus/(deficit) for the period 2016/17				5,217,902	5,217,902
Total recognised revenues and expenses for the period	4,672,493	0	0	1,808	4,674,301
Balance at 31 December 2017 carried forward	20,786,192	49,486	0	(1,739,446)	19,096,232
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2017 brought forward	20,786,192	49,486	0	(1,739,446)	19,096,232
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 31 December 2017	20,786,192	49,486	0	(1,739,446)	19,096,232
Changes in net worth for 2018					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Exchange differences on translating foreign operations					0
Equity Investment from Cabinet	1,500,000				1,500,000
Capital withdrawals by Cabinet					0
Dividends payable to Cabinet				(3,554,400)	(3,554,400)
Net revenue / expenses recognised directly in net worth	1,500,000	0	0	(3,554,400)	(2,054,400)
Surplus/(deficit) for the period 2018				3,554,400	3,554,400
Total recognised revenues and expenses for the period	1,500,000	0	0	0	1,500,000
Balance at 31 December 2018 carried forward	22,286,192	49,486	0	(1,739,446)	20,596,232

STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2018
AND 31 DECEMBER 2019

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2018 brought forward	22,286,192	49,486	0	(1,739,446)	20,596,232
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 31 December 2018	22,286,192	49,486	0	(1,739,446)	20,596,232
Changes in net worth for 2019					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Equity Investment from Cabinet	400,000				400,000
Capital withdrawals by Cabinet				(3,625,488)	(3,625,488)
Net revenue / expenses recognised directly in net worth	400,000	0	0	(3,625,488)	(3,225,488)
Surplus/(deficit) for the period 2019				3,625,488	3,625,488
Total recognised revenues and expenses for the period	400,000	0	0	0	400,000
Balance at 31 December 2019	22,686,192	49,486	0	(1,739,446)	20,996,232

Ministry of Finance and Economic Development
STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These Forecast financial statements are for the *Ministry of Finance and Economic Development*.

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 is currently no IPSAS, other authoritative pronouncements such as International Accounting Standards and United Kingdom reporting standards applicable to the public sector have been used. The measurement base applied is historical cost adjusted for revaluations of certain assets.

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 ended 31 December 2018 and 2019.

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.

Long service leave liabilities are measured as the present value of estimated leave service entitlements.

NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and Cash Equivalents

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	Foreign Currency	Exchange Rate	12-Month Budget 2018	12-Month Budget 2019
4,700	4,700	Cash on hand (IRIS Confirmation Account/Petty Cash)	4,700	1	4,700	4,700
25,259	23,393	Cash in transit (IRIS Remittance Account)	23,393	1	23,393	23,393
10,734,222	11,937,216	CI\$ Operational Current Account held at Royal Bank of Canada	12,790,619	1	12,790,619	13,317,280
2,754	76,194	US\$ Operational Current Account held at Royal Bank of Canada	90,978	1	76,194	76,194
(43,202)	328,850	Payroll Current Account held at Royal Bank of Canada	328,850	1	328,850	328,850
0	7,287	Bank Accounts held at other financial institutions	7,287	1	7,287	7,287
699,941	701,686	Fixed Deposits held with Treasury (less than 90 days)	701,686	1	701,686	701,686
11,423,674	13,079,325	TOTAL			13,932,728	14,459,389

Note 2: Trade and Other Receivables

12-Month Actual 2015/16	18-Month Forecast 2016/17	Trade Receivables	12-Month Budget 2018	12-Month Budget 2019
362,839	379,803	Sale of goods and services	379,803	379,803
2,745,599	2,999,661	Outputs to Cabinet	2,899,661	2,949,661
0	0	Outputs to other government agencies	0	0
0	0	Other	0	0
0	0	Less: provision for doubtful debts	0	0
3,108,438	3,379,464	Total trade receivables	3,279,464	3,329,464

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
		Current		
3,060,939	3,109,107	Past due 1-30 days	3,131,888	3,179,638
36,923	168,973	Past due 31-60 days		
3,522	101,384	Past due 61-90 days		
5,754		Past due 90 and above	81,987	83,237
		Non-Current		
1,300		Past due 1 year and above	65,589	66,589
3,108,438	3,379,464	Total	3,279,464	3,329,464

Note 2: Trade and Other Receivables (Continued)

12-Month Actual 2015/16	18-Month Forecast 2016/17	Other Receivables	12-Month Budget 2018	12-Month Budget 2019
0	0	Advances (salary, Official Travel, etc)	0	0
60	352	Dishonoured cheques	352	352
532	1,200	Interest receivable	1,325	1,375
0	0	Loans	0	0
0	0	Interentity Due from	0	0
0	0	Other Non-Current Assets	0	0
120	0	Other	0	0
0	0	Less: provision for doubtful debts	0	0
712	1,552	Total other receivables	1,677	1,727

Note 3: Inventories

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
0	0	Inventory held for use in the provision of goods and services	0	0
0	275,089	Work in Progress and finished goods	265,089	255,089
0	275,089	TOTAL INVENTORIES	265,089	255,089

Note 5: Prepayments

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
366,871	102,107	Accrued Prepayments	112,107	117,107
111,849	19,566	Prepaid Insurance	0	0
		Other		
478,720	121,673	Total	112,107	117,107

Note 6: Property, Plant and Equipment

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 July 2016	973,136	1,798,000	131,131	123,244	330,444	2,599,538	496,452	6,477,150
Additions	114,100	881,271	133,000	127,414	4,240	157,609		1,417,633
Disposals and Derecognition								0
Revaluation								0
Transfers	122,174	5,030,132	8,108	135,053	341,964	286,899	(496,452)	5,427,878
Balance as at 31 December 2017	1,209,409	7,709,403	272,239	385,710	676,647	3,044,046	0	13,322,661

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2018	1,209,409	7,709,402	272,239	385,710	676,647	3,044,046	0	13,322,660
Additions		450,000		300,000		167,000		917,000
Disposals and Derecognition								0
Revaluation								0
Transfers								0
Balance as at 31 December 2018	1,209,409	8,159,402	272,239	685,710	676,647	3,211,046	0	14,239,660

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2019	1,209,409	8,159,402	272,239	685,710	676,647	3,211,046	0	14,239,660
Additions		250,000			60,000	127,000		437,000
Disposals and Derecognition								0
Revaluation								0
Transfers								0
Balance as at 31 December 2019	1,209,409	8,409,402	272,239	685,710	736,647	3,338,046	0	14,676,660

Note 6: Property, Plant and Equipment (Continued)

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 July 2016	598,464		124,085	116,714	266,454	1,182,267		2,313,190
Transfers	105,058	192,873	5,425	120,951	289,456	216,101		929,864
Impairment Reserve 2016/17(closing balance)								0
Depreciation Expense 2016/17	146,115	266,348	1,486	17,421	45,558	487,786	0	964,715
Eliminate on Disposal or Derecognition 2016/17						(16,400)		(16,400)
Balance as at 31 December 2017	849,637	459,221	130,997	255,086	601,468	1,869,755	0	4,191,368

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2018	849,637	459,221	130,997	255,086	601,469	1,869,754	0	4,191,370
Transfers								0
Impairment change 2018								0
Depreciation Expense 2018	101,015	363,076	5,955	22,979	59,030	333,326	0	885,383
Eliminate on Disposal or Derecognition 2018								0
Balance as at 31 December 2018	950,653	822,298	136,952	278,066	660,499	2,203,080	0	5,076,752

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2019	950,653	822,298	136,952	278,066	660,499	2,203,080	0	5,076,752
Transfers								0
Impairment change 2019								0
Depreciation Expense 2019	100,157	363,076	5,955	22,616	59,030	300,094	0	850,930
Eliminate on Disposal or Derecognition 2019								0
Balance as at 31 December 2019	1,050,810	1,185,374	142,908	300,682	719,529	2,503,174	0	5,927,682

Note 6: Property, Plant and Equipment (Continued)

Net Book value 31 December 2017	359,773	7,250,182	141,242	130,624	75,180	1,174,292	0	9,131,292
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Net Book value 31 December 2018	258,757	7,337,105	135,287	407,645	16,149	1,007,966	0	9,162,908
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Net Book value 31 December 2019	158,599	7,224,028	129,332	385,028	17,118	834,872	0	8,748,978
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Note 6: Property, Plant and Equipment

Intangible Assets

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 July 2016	2,148,558		2,148,558
Additions	225,534		225,534
Disposals and Derecognition			0
Revaluation			0
Transfers			0
Balance as at 31 December 2017	2,374,092	0	2,374,092

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2018	2,374,092	0	2,374,092
Additions	700,000		700,000
Disposals and Derecognition	(1,300,000)		(1,300,000)
Revaluation			0
Transfers			0
Balance as at 31 December 2018	1,774,092	0	1,774,092

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	1,774,092	0	1,774,092
Additions	100,000		100,000
Disposals and Derecognition			0
Revaluation			0
Transfers			0
Balance as at 31 December 2019	1,874,092	0	1,874,092

Note 6: Property, Plant and Equipment (Continued)

Accumulated Depreciation and impairment losses

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 July 2016	749,036		749,036
Transfers			0
Impairment Reserve 2016/17(closing balance)			0
Depreciation Expense 2016/17	321,217	0	321,217
Eliminate on Disposal or Derecognition 2016/17			0
Balance as at 31 December 2017	1,070,254	0	1,070,254

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2018	1,070,255	0	1,070,255
Transfers			0
Impairment change 2018			0
Depreciation Expense 2018	109,080	0	109,080
Eliminate on Disposal or Derecognition 2018			0
Balance as at 31 December 2018	1,179,335	0	1,179,335

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	1,179,335	0	1,179,335
Transfers			0
Impairment change 2019			0
Depreciation Expense 2019	16,693	0	16,693
Eliminate on Disposal or Derecognition 2019			0
Balance as at 31 December 2019	1,196,028	0	1,196,028

Net Book value 30 June 2016	1,303,838	0	1,303,838
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Net Book value 30 December 2017	594,758	0	594,758
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Net Book value 31 December 2019	678,064	0	678,064
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Note 7: Trade Payables, Other Payables and Accruals

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
119,687	103,769	Creditors	113,769	108,769
		Creditors Ministries/Portfolios		
		Creditors other government agencies		
0	0	Non-current Accounts payable	0	0
0	0	Payroll Deductions	0	0
0	0	Operating Lease	0	0
2,078,465	215,953	Accrued Expenses	920,953	975,953
	1,500,000	Accrued Expenses Ministries/Portfolios	1,000,000	750,000
		Accrued Expenses other government agencies		
0	0	Inter-entity due to	0	0
0	0	Accrued Entity Interest	0	0
0	0	Provisions	0	0
0	11,190	Other payables	11,190	11,190
2,198,152	1,830,912	Total trade payables other payables and accruals	2,045,912	1,845,912

Trade and other payables are non-interest bearing and are normally settled on 30-day terms.

Note 8: Unearned Revenue

12-Month Actual 2015/16	18-Month Forecast 2016/17	Details	12-Month Budget 2018	12-Month Budget 2019
0	0	Rentals paid in advance	0	0
0	0	Immigration deposits	0	0
0	0	Customs deposits	0	0
0	0	Revenue deposits	0	0
0	645,000	Other unearned revenue	620,000	595,000
0	0	Non-current Unearned revenue	0	0
0	645,000	Total unearned revenue	620,000	595,000

Note 9: Employee Entitlements

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
50,685	20,000	Annual Leave	20,000	20,000
267,722	297,121	Retirement and long service leave	302,121	292,121
52,887	45,000	Accrued salaries	45,000	45,000
0	0	Travel	0	0
102,541	140,066	Pension	165,066	170,066
0	0	Other salary related entitlements	0	0
473,835	502,188	Total current portion	532,188	527,188
		<i>Non-current employee entitlements are represented by:</i>		
		Retirement and long service leave		
473,835	502,188	Total employee entitlements	532,188	527,188

The annual leave entitlements and compensated absence (Comp time) are calculated on current salary paid to those employees eligible for this benefit.

Note 10: Sales of Goods and Services

12-Month Actual 2015/16	18-Month Forecast 2016/17	Revenue type	12-Month Budget 2018	12-Month Budget 2019
18,818,916	32,243,971	Outputs to Cabinet	25,349,492	24,326,677
98,504	130,156	Outputs to other government agencies	121,356	121,356
3,447,110	5,339,864	Fees and charges	3,834,547	3,905,238
14,075	694,000	General sales	1,424,000	1,333,000
0	498,000	Rentals	1,000,400	1,000,400
32,295	18,315	Other	18,681	19,055
22,410,900	38,924,306	Total sales of goods and services	31,748,476	30,705,726

Outputs to Cabinet comprise goods delivered to and services performed on behalf of the Cayman Islands Government.

Output to other Government agencies comprises trade between the Ministry and other government bodies. These are arm length transactions governed by Service Level Agreements (SLA's) between the contracting parties.

Note 11: Investment Revenue

12-Month Actual 2015/16	18-Month Forecast 2016/17	Revenue type	12-Month Budget 2018	12-Month Budget 2019
0	0	Interest on cash balances	0	0
1,265	1,723	Interest on deposits held with cabinet	1,172	1,195
0	0	CICSA/CSA Mortgage Loan Interest	0	0
0	0	Personal Loan Interest	0	0
0	0	Other Loan Interest	0	0
0	0		0	0
1,265	1,723	Total Investment revenue	1,172	1,195

Note 13: Personnel Costs

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
12,673,905	20,646,237	Salaries, wages and allowances	17,274,679	17,361,717
2,194,890	4,005,907	Health care	3,270,979	3,267,291
770,577	1,098,238	Pension	950,714	955,396
-8,733	336,485	Leave	15,000	15,000
3,631	35,428	Other personnel related costs	7,000	12,000
15,634,269	26,122,296	Total Personnel Costs	21,518,372	21,611,404

Note 14: Supplies and Consumables

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
262,217	446,068	Supplies and Materials	399,001	690,264
1,544,372	4,059,907	Purchase of services	2,484,193	2,388,384
44,136	112,319	Lease of Property and Equipment	138,990	138,987
249,397	552,334	Utilities	507,410	543,410
122,767	225,997	General Insurance	0	0
395,515	547,460	Interdepartmental expenses	420,000	435,000
21,793	85,160	Travel and Subsistence	82,585	63,060
338,275	259,136	Recruitment and Training	283,634	276,701
7,736	16,785	Other	10,000	10,000
2,986,209	6,305,166	Total Supplies and consumables	4,325,813	4,545,806

Note 16: Gains / (Losses)

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
2,575	0	Net (gain) / loss on disposal of property, plant and equipment, revaluation	1,300,000	0
(426,899)	0	Gain/Loss on Derecognition of Assets	0	0
(49)	(6,267)	Net (gain) / loss on foreign exchange Transactions	0	0
(424,373)	(6,267)	Total gains/ (losses)	1,300,000	0

Note 21: Related Party and Key Management Personnel Disclosures

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
994,000	1,364,624	Salaries and other short-term employee benefits	923,086	925,666
		Past employee benefits		
108,000	155,403	Other long-term benefits	105,190	105,190
		Termination benefits		
		Loans		
1,102,000	1,520,027	Total	1,028,276	1,030,856

The Ministry of Finance and Economic Development is a wholly owned entity of the government from which it derives a major source of its revenue. The Ministry of Finance and Economic Development and its key management personnel transact with other government entities on a regular basis. These transactions are provided free of cost and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions.

Note 22: Financial Instrument Risks

The Ministry of Finance and Economic Development is party to financial instrument arrangements as part of its everyday operations. These financial instruments include cash and bank balances, advances, accounts receivable, Debtor-Cabinet and creditors and other payables. The fair value of financial instruments is equivalent to the carrying amount disclosed in the Statement of Financial Position.

Credit risk

In the normal course of its business the Ministry is subject to credit risk from debtors other than the Cabinet.

The Ministry does not have any other significant concentrations of credit risk for its other financial instruments.

Currency and interest rate risk

Public Finance has no significant exposure to currency exchange loss risk and interest rate risk.

Liquidity risk

In meeting its liquidity requirements, the Ministry closely monitors its forecast cash requirements with expected cash drawdowns from Cabinet and receipts from third parties. The Ministry maintains a target level of available cash to meet liquidity requirements.

All of The Ministry of Finance and Economic Development financial liabilities (creditors and payables) will be settled in less than six months from the date of these financial statements

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MINISTRY OF FINANCIAL SERVICES AND HOME AFFAIRS

BUDGET STATEMENTS

FOR THE 2018 FINANCIAL YEAR ENDING 31 DECEMBER 2018

AND THE 2019 FINANCIAL YEAR ENDING 31 DECEMBER 2019

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2017 REVISION)

CONTENT

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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

STATEMENT OF THE MINISTER

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2018 and 2019 financial years.



Honourable Tara Rivers, JP
Minister

Ministry of Financial Services and Home
Affairs

27 October 2017

STATEMENT OF 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.



Dax Basdeo, PhD, JP
Chief Officer

Ministry of Financial Services and Home
Affairs

27 October 2017

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

Develop, articulate, and coordinate policies and legislation that support Government's high-level strategy for the Ministry of Financial Services and Home Affairs, as well as sub-strategies for entities under the Ministry. These strategies are intended to provide the platform for:

- (i) the robust practice of international regulatory standards and commercial legislation that characterise Cayman's financial services industry, and which are intended to foster economic growth and diversity ; and
- (ii) public safety, national security, and the well-being of the community through effective emergency communications; detention and rehabilitation of offenders; fire safety; and disaster preparedness.

Department of Financial Services, Policy and Legislation

The Department of Financial Services Policy and Legislation is responsible for the provision of research and policy advice to the Ministry and serves as the key channel via which consultation and interaction with the financial services industry and other key stakeholders such as regulatory and other bodies, is carried out on policy, legal and other issues affecting the financial services industry.

General Registry

The role of General Registry is to facilitate registration of legal entities, financial structures and vital events in compliance with the relevant Laws, policies and procedures.

Department of International Tax Cooperation

The nature of the business of the Department for International Tax Cooperation is to comply with international obligations in tax matters to partner jurisdictions and improve international tax compliance by positive engagement and strategic contributions in relevant international fora.

Hazard Management of the Cayman Islands

Hazard Management Cayman Islands has overall responsibility for the national Comprehensive Disaster Management programme, including preparedness, response, mitigation and recovery. HMCI is responsible for the National Emergency Operations Centre (NEOC), which is activated to direct and coordinate the response to national threats. HMCI also has responsibility for maintaining the National Hazard Management plans for all hazards that may affect the Cayman Islands.

Department of Public Safety Communications (911)

The Cayman Islands Department of Public Safety Communications provides mission critical elements of government service and consists of two distinct functions:

- (a) The Cayman Islands Public Safety Communications Centre (PSCC) provides dispatch services and coordination on a 24/7/365 basis to support emergency services response in the Cayman Islands; and
- (b) The Cayman Islands Electronics Monitoring Centre (EMC) is co-located with PSCC and maintains two separate programmes. The first is the electronic monitoring of offenders

who have been referred by Judicial Administration, the Royal Cayman Islands Police Service, the Department of Immigration, or Her Majesty's Prison Service. The second programme of EMC is the monitoring and operation of CCTV cameras as part of the National CCTV Programme.

Fire Services Department

The core role of the CIFS is to provide an emergency response to domestic and aviation incidents throughout the Caymans Islands. The scope of incidents includes fires, emergency medical services, motor vehicle accidents, aircraft accidents, water rescues, other rescues and special services. It is also responsible for providing fire prevention, fire investigation and educational services to the local community, business and commercial sectors.

Her Majesty's Cayman Islands Prison Service (HMCIPS)

Her Majesty's Cayman Islands Prison Service serves the public by keeping in custody those committed by the Courts. Our duty is to look after them with humanity and help them lead law-abiding and useful lives in custody and after release.

Department of Community Rehabilitation (DCR)

The Department of Community Rehabilitation (DCR) activities assist in managing behaviours of adult offenders, reducing recidivism and victimization and enabling offenders to become law abiding, productive citizens.

Scope of Activities

Financial Services

- Engagement with relevant stakeholders in order to advance the work of the Ministry, by gathering intelligence that informs Government's strategic priorities and direction, including the attraction and retention of appropriate business activity in the jurisdiction
- Consultation and coordination of strategic policy initiatives with Government Boards, Committees, NGOs and private-sector organisations
- Provision of policy advice and preparation, and subsequent legislative services, to the Minister as relating to agencies under the Ministry
- Provide a jurisdictional framework which meets international standards and facilitates the successful operation of the financial services industry
- Engage with international stakeholders and organisations to establish and foster relationships to maintain the jurisdiction's positive reputation and deepen understanding of the financial services industry
- Enable a proactive response to international initiatives affecting the financial services industry
- Registration of varying forms of legal entities, financial structures and vital events
- Maintain and improve storage mediums and facilities for records to ensure that vital events statistics and other information is readily available now and in the future
- Maintenance of a centralized platform for beneficial ownership information
- Regulation of non-profit organisations
- International cooperation in tax matters, including for the administration, management and implementation of all agreements and arrangements in respect of international tax cooperation
- Exchanging information for tax purposes under all exchange of information mechanisms with over 100 partner jurisdictions in accordance with international standards, as required by international agreements and relevant domestic legislation
- Implementation of all new mechanisms for exchange of tax information, including automatic exchange of information, in accordance with international standards

Home Affairs

- Supporting 24-hour emergency response, to maintain and improve the public safety of the people of the Cayman Islands and our visitors
- Answer and process emergency and non-emergency telephone calls from the public and internal customers
- Electronic monitoring of offenders ("clients") who have been referred by Judicial Administration, Prison Service, RCIPS, or Immigration, as an alternative to incarceration or as a way of promoting resettlement through early release
- Actively monitor video images captured on National CCTV Programme cameras to assist with law enforcement efforts
- Providing reliable radio communications for first responders
- Supporting disaster preparedness and mitigation, to safeguard the physical and mental safety of the people of the Cayman Islands, and to protect their properties

- To provide the Cayman Islands with the very best Prison Service, protecting the public by holding prisoners securely and reducing the risk of reoffending; and providing safe and well-ordered establishments in which we treat prisoners humanely, decently and lawfully
- Preparation of assessments and reports to assist the Courts and Conditional Release Board with the disposal of cases
- Empower and facilitate the rehabilitation of adult offenders through Individual and Group Sessions/Counseling
- Supervision of adult offenders in the Community on Court Orders and Conditional Release Licenses
- To engage the general community in the re-integration of offenders
- To play an active role in the revision or implementation of new or existing policies and laws related to Probation and Parole services
- Supporting rapid response to fires; and to other emergencies including air, land and sea accidents, for the public safety of the people of the Cayman Islands and our visitors
- The aim of the Aerodrome Fire Service is to minimize the effects an incident/accident will have on the aerodrome, particularly the saving of lives, and the continuation of airport operations
- To provide the Cayman Islands with the legal requirements outlined in the Fire Brigade Law which sanction the provision of safe, efficient, effective code compliancy and to outline our legal obligations to the citizens of these islands
- To investigate all fire occurrences to determine their cause and point of origin. The data gathered is used to develop building, fire, and general safety standards in an effort to reduce fire incidents in the future
- To educate the public and private sectors on fire prevention and extinguishment of fires

Customers and Location of Activities

Financial Services: Customers are primarily businesses and practitioners within the global financial services industry, but also international stakeholders such as the UK Government and international regulatory organisations. Activities are primarily located within the Cayman Islands.

Home Affairs: Customers include the general public, visitors, public and private organisations, and public servants. Activities are primarily located within the Cayman Islands.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Ministry of Financial Services and Home Affairs in the 2018 and 2019 financial years are as follows:

- Provide support for the improvement of human capital across the Ministry to create a dynamic and responsive workforce
- Enhance competitiveness of financial services industry through advancements in policy, legislation, and strategy
- Enhance international engagement to counter threats to the domestic financial services industry and improve the reputation of the jurisdiction
- Ongoing improvements and enhancements to new and existing registers for legal entities, intellectual property, and vital events
- Significantly enhance the rehabilitation of offenders to help them to become contributing members of society
- Continually strive to identify areas for improvement to the on-going provision of high quality fire and rescue services, and to act upon such areas in a prompt, efficient and economically responsible manner
- Enhance the country's resilience to disasters through an informed public and facilitate the strengthening of community resilience through organization and training
- Determine, prioritise and implement initiatives to improve public safety through a modern emergency response system and electronic monitoring programme

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for Ministry of Financial Services and Home Affairs for the years ending 31 December 2018 and 31 December 2019 are as follows:

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
REVENUE FROM CABINET	48,716	49,738	38,567
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	76	76	871
REVENUE FROM OTHERS	17,423	17,792	81,113
OPERATING EXPENSES	63,706	65,000	115,010
OPERATING SURPLUS/DEFICIT	2,508	2,606	5,540
NET WORTH	45,044	51,005	29,515
CASH FLOWS FROM OPERATING ACTIVITIES	2,930	3,507	10,164
CASH FLOWS FROM INVESTING ACTIVITIES	(11,865)	(5,961)	(407)
CASH FLOWS FROM FINANCING ACTIVITIES	11,865	5,961	(26,242)
CHANGE IN CASH BALANCES	2,930	3,507	(16,485)

FINANCIAL PERFORMANCE RATIO	2018 1 Jan to 31 Dec 2018 %	2019 1 Jan to 31 Dec 2019 %	2016/17 18-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	39:1	30:1	53:1
TOTAL ASSETS : TOTAL LIABILITIES	123:1	88:1	221:1

MAINTENANCE OF CAPABILITY

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	45,412	51,593	29,649
ASSET REPLACEMENTS : TOTAL ASSETS			
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS			
DEPRECIATION : CASH FLOW ON ASSET PURCHASES			
CHANGES TO ASSET MANAGEMENT POLICIES			

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
MAJOR NEW CAPITAL EXPENDITURE PROJECTS			
IT Infrastructure	259	263	244
Vehicles and Fire Trucks	2,814	3,031	22
Prison Infrastructure Upgrades	719	535	-
Fire Equipment	1,386	624	-
Replacement of National Public Safety Radio Network	4,449	0	-
Public Safety Infrastructure	1,495	200	-
Building Upgrades	742	147	-
Relocation of Communications Tower	-	1,161	-
Environment Assets	-	-	140
TOTAL	11,865	5,961	407

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2016/17	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss of key staff	Unchanged	Cross training of staff to ensure staff are well versed in all areas of operation and facilitate continuity of operations in the event of loss of vital staff.	Unquantifiable
Maintenance of staff certifications to international requirements as appropriate	Fire Service: Aerodrome firefighters must be certified to international standards. Fire truck drivers must also be trained in emergency driving skills – trained trainers received an international certificate and are training all drivers within the agency. Prison Service: staff must be certified in Control and Restraint and other techniques annually. Trained trainers provide this. DCR: staff must be trained to administer standardized Risk Assessment Tools on a regular basis. DPSC: 911 Operators are required to be trained and certified to industry standards	Ensure that adequate funding is provided to ensure compliance with the international and local requirements.	Unquantifiable
Equipment Failure or Loss	General Registry: licence has been obtained to facilitate data transfer to remote location DPSC: alternative facility designed for implementation in 2018; continued replacement of faulty and malfunctioning CCTV camera units. Fire Service: Vehicle Replacement Strategy in place	<ul style="list-style-type: none"> - Ensure that IT systems are properly maintained and backed up on a regular basis to minimize data loss. - Replacement schedule determined according to priority for key equipment. - Replace current vehicles with safer, modern and more efficient/cost effective units to improve overall performance, extend the life-span of the existing vehicles, reduce operational cost, and minimize downtimes. 	Unquantifiable

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2016/17	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Data Security	Unchanged	Strict control of confidential documents; investment in online security tools for the protection of key information management systems; dedicated, ring-fenced IT systems; recruit and retain high caliber staff.	Up to 50% of annual GDP
Loss of physical files	- General Registry: continuing a project initiated in 2014/15 to convert existing physical files into electronic format.	The electronic storage EDMS which should be less susceptible to loss was introduced in some department in September 2009. This is continuously upgraded to gradually eliminate paper records.	Unknown
Natural disaster	Unchanged	Maintain disaster preparedness plan and appropriate backup systems.	Unquantifiable
Changes in the international legal or regulatory landscape for financial services	Unchanged	Ongoing monitoring and collaboration with domestic and international stakeholders on the international legal and regulatory landscape.	Up to 50% of annual GDP
Loss of competitive advantage in financial services products	- Introduction of Foundation Companies and Limited Liability Partnerships	<ul style="list-style-type: none"> - Introduction of new products and enhancements to existing products as part of a continuous development process. - Continuous improvement in delivery of online services. 	Up to 50% of annual GDP
Reputational risks to financial services industry	- Detailed internal review and mock assessment determined specific actions to prepare for CFATF assessment	<ul style="list-style-type: none"> - Monitoring are reporting on the jurisdiction in order to respond when appropriate - Ongoing review of legislation as international standards evolve - Engagement with international stakeholders to proactively address concerns - Preparations for assessments by international agencies 	Up to 50% of annual GDP
Inadequate offender management and prison overcrowding	Unchanged	<ul style="list-style-type: none"> - Enhance community-based services to support the Alternative Sentencing Law and Conditional Release Law. - Enhance safety standards and equipment. - Maintain relevant staff training to ensure effective and efficient services and intervention. - Ensure adequate resources/staffing to provide offender supervision. - Maintain support programmes. 	

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2016/17	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Deterioration of facilities – Prison	Unchanged	<ul style="list-style-type: none"> - Research and scoping to plan for rebuild of certain key facilities (e.g. prison facilities). - Maintenance programmes in place, but dependent on adequate capital funding. 	Unquantifiable
Compliance with Aerodrome Regulations (OTAR Part 140 and ICAO Annex 14 Chapter 9-9.2)	Unchanged	To ensure that adequate funding is provided to ensure compliance with the international requirements.	1.25 million (movements for 2016, landing and taking off)
Depletion of firefighting supplies	Unchanged	Careful monitoring of stock and reordering as necessary provided adequate funds are available.	Unquantifiable

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
Ministry of Financial Services and Home Affairs Entity Assets	11,865	5,961	407

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PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

FSA 1	Ministerial Services and Inter-Agency Cooperation			
DESCRIPTION				
To support the Minister in developing the Government strategy for financial services and home affairs; directing and coordinating its implementation; and evaluating its objectives, both within the Ministry and its departments. Compliance across the Ministry with requirements and responsibilities stated in law or established by administrative policy.				
MEASURES		2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY				
<ul style="list-style-type: none">Develop and implement the detailed strategy that supports the Minister in delivering Government’s objectives for financial services and home affairs		1	1	1
<ul style="list-style-type: none">Develop an Annual Report that outlines the delivery of the strategy		1	1	1
<ul style="list-style-type: none">Review of data security across agency systems		1	0	N/A
QUALITY				
All documents produced for the Minister will be based on consultation where appropriate, the best available information, and according to applicable templates		90 – 100%	90 – 100%	90 – 100%
TIMELINESS				
Documents produced according to statutory timelines as appropriate		90-100%	90-100%	90-100%
LOCATION				
Cayman Islands		100%	100%	100%
COST		\$636,893	\$452,309	\$1,309,047
RELATED BROAD OUTCOMES:				
<ul style="list-style-type: none">A Strong Economy to Help Families and BusinessesReducing Crime and the Fear of CrimeStronger Communities and Support for the Most VulnerableEnsuring Caymanians Benefit from a Healthy EnvironmentStable, Effective and Accountable Government				

FSA 2	Policy Advice and Legislation relating to Financial Services and Home Affairs		
DESCRIPTION			
To provide support to the Minister in the delivery and implementation of policy and legislative directives which meet established best practices and industry standards and enhance national security and public safety			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Cabinet Papers and Notes	10-15	10-15	N/A
<ul style="list-style-type: none">Responses to Parliamentary Questions or Private Members Motions	4-6	4-6	N/A
<ul style="list-style-type: none">Briefing papers and speeches	8-10	8-10	N/A
<ul style="list-style-type: none">Consultation/ policy/ research papers	2-4	2-4	N/A
<ul style="list-style-type: none">Press Releases/advisories	20-30	20-30	N/A
QUALITY			
<ul style="list-style-type: none">Amended and new legislation will be supported by comprehensive comparative analysis of legislation in similar jurisdictions, research into established best practices and industry standards and stakeholder consultation	90-100%	90-100%	N/A
<ul style="list-style-type: none">Consultation will be conducted in an open, broad and transparent manner, followed by published recommendations that include rationale and supporting information	90-100%	90-100%	N/A
<ul style="list-style-type: none">All documents produced for the Minister will be based on consultation where appropriate, the best available information, and according to applicable templates.	90-100%	90-100%	N/A
TIMELINESS			
All work to be carried out within timeframes established by applicable legislation, international agreements and standards, and deadlines set by the Ministry	90-100%	90-100%	N/A
LOCATION			
Services are delivered within the Cayman Islands	100%	100%	N/A
COST	\$1,700,932	\$1,751,277	N/A
RELATED BROAD OUTCOMES:			
<ul style="list-style-type: none">A Strong Economy to Help Families and BusinessesReducing Crime and the Fear of CrimeStronger Communities and Support for the Most VulnerableEnsuring Caymanians Benefit from a Healthy EnvironmentStable, Effective and Accountable Government			

Note: This output has been amended for 2018 and 2019 and therefore does not include any comparative measures for the 2016/17. However, the total estimated cost of this output in 2016/17 financial year is \$1,824,619.

FSS 4	Policy Advice and Legislation for the Financial Services Industry		
DESCRIPTION To provide support to the Minister in the delivery and implementation of policy and legislative directives which meet international standards and facilitates the successful operation of the financial services industry			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Cabinet PapersResponses to Parliamentary QuestionsBriefing papers and speechesConsultation papersResearch papersStrategy for the financial services industry	15 – 20 4 – 6 10 – 12 8 – 10 4 – 6 1 -2	15 – 20 4 – 6 10 – 12 8 – 10 4 – 6 1 -2	N/A N/A N/A N/A N/A N/A
QUALITY <ul style="list-style-type: none">Advice and service will be complete, accurate and reviewed by managementPolicy advice includes all relevant information and designed to deliver efficient and effective responsesDirector vets all reports, policy papers and minutes	90-100% 90-100% 90-100%	90-100% 90-100% 90-100%	N/A N/A N/A
TIMELINESS <ul style="list-style-type: none">A proactive response to international initiatives affecting the financial services industry.All work to be carried out within timeframes established by applicable legislation, international agreements and standards, and deadlines set by the Ministry	90-100% 90-100%	90-100% 90-100%	N/A N/A
LOCATION Services are delivered primarily within the Cayman Islands, but may be produced in foreign jurisdictions depending on circumstances	90-100%	90-100%	N/A
COST	\$697,883	\$744,544	N/A
RELATED BROAD OUTCOMES: <ul style="list-style-type: none">A Strong Economy to Help Families and BusinessesStable, Effective and Accountable Government			

FSS 5	Coordination of Assessments by International Bodies			
DESCRIPTION				
To ensure effective coordination of and timely responses to peer reviews and evaluations by various international standards setters				
MEASURES		2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY				
Number of assessments/reviews		1-2	1-2	N/A
QUALITY				
Compliance with international standards		90-100%	90-100%	N/A
TIMELINESS				
All work to be carried out within timeframes established by international standard setters		90-100%	90-100%	N/A
LOCATION				
Services are delivered primarily within the Cayman Islands, but may be produced in foreign jurisdictions depending on circumstances		90-100%	90-100%	N/A
COST		\$120,465	\$119,653	N/A
RELATED BROAD OUTCOMES:				
<ul style="list-style-type: none">A Strong Economy to Help Families and BusinessesStable, Effective and Accountable Government				

FSS 6	Engagement on Financial Services Matters with Local and International Stakeholders		
DESCRIPTION To engage with stakeholders and organisations to establish and foster relationships to maintain the jurisdiction’s positive reputation and deepen understanding of the financial services industry in order to protect and if possible, enhance Cayman’s reputation as a global financial services centre.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Representation meetings and eventsWebsite developed and maintainedCrisis communications plan developed	20 – 25 1 1	20 – 25 1 1	N/A N/A N/A
QUALITY <ul style="list-style-type: none">To help the Ministry and the jurisdiction to mitigate the outcomes of both externally and internally based financial services crisesTo improve the Ministry of Financial Services’ brand equity by modernising its brand identity	90-100% 90-100%	90-100% 90-100%	N/A N/A
TIMELINESS All work to be carried out within timeframes established by applicable legislation, international agreements and standards, and deadlines set by the Ministry	90-100%	90-100%	N/A
LOCATION Services are delivered primarily within the Cayman Islands, but may be produced in foreign jurisdictions depending on circumstances	100%	100%	N/A
COST	\$1,252,149	\$1,254,997	N/A
RELATED BROAD OUTCOMES: <ul style="list-style-type: none">A Strong Economy to Help Families and BusinessesStable, Effective and Accountable Government			

REG 14	Vital Events Registry Services		
DESCRIPTION The Registry manages the processing of registration applications for vital information. During 2018-2019 the Registry will procure a modern, efficient, supported replacement of the vital events system and train users.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Registration of: Births, Deaths, MarriagesPublic records (deed polls, wills, promissory notes affidavits, bills of sale and debentures)Issuing Certificates<ul style="list-style-type: none">Births, deaths and marriagesProvide training to Administration staff (sub-office) in Cayman Brac	1,700-2,000 900-1,100 5,000-6,000 2-3	1,800-2,100 900-1,100 5,500-6,500 2-3	2,200-2,600 1,200-1,400 7,500-8,500 2-3
QUALITY All registrations processed in accordance with standards and requirements as outlined in the relevant law	95-100%	95-100%	95-100%
TIMELINESS Registrations completed within time period specified in law or as set out in published policy	95-100%	95-100%	95-100%
LOCATION Services are delivered within the Cayman Islands	100%	100%	100%
COST	\$339,055	\$353,293	\$312,897
RELATED BROAD OUTCOME: A Strong Economy to Help Families and Businesses			

REG 15	Registration and Regulation of Non-Profit Organisations (NPO)		
DESCRIPTION The registration and regulation of non-profit organisations (NPOs) in order to prevent misuse of the sector by those wishing to support terrorist financing and terrorist organisations. To facilitate this the department will: <ul style="list-style-type: none">• Develop policies and procedures for NPOs• Participate in the preparation and development of amendments to existing legislations• Collate and publish statistical data on NPOs• Provide records held by General Registry• Provide ongoing sensitisation of public for NPOs• Train staff on an ongoing basis Note: Register commenced 1 August 2017			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of NPOs to be registered• Number of cancellation and suspension of NPOs• Number of recording filings- annual returns, reports of the review of financial statements• Number of statistics to be published	300-350 1-20 50-60 4	10-20 1-20 350-400 4	10-15 1-5 5-10 1
QUALITY Process all applications in accordance with the relevant Law, regulations and policies	90-98%	90-98%	90-98%
TIMELINESS <ul style="list-style-type: none">• Meet registration turnaround time: 30 days• Statistics to be published quarterly	90-98% 90-98%	90-98% 90-98%	90-98% 90-98%
LOCATION Services are delivered within the Cayman Islands	100%	100%	100%
COST	\$65,485	\$66,855	\$9,837
RELATED BROAD OUTCOME: A Strong Economy to Help Families and Businesses			

REG 16	Legal Entities Registry Services		
DESCRIPTION Processing of registration applications and maintenance of legal entities. During 2018 – 2019 the Registry will: <ul style="list-style-type: none">• Continue conversion of manual records held to electronic format• Introduce Limited Liability Partnerships• Implement a corporate compliance programme• Contribute to the drafting of new legislations and subsequent amendments for the enhancements to the Companies Law• Provide information on all registers to other Government agencies and the public• Facilitate Corporate Administration Portal (CAP)• Manage the development and maintenance of systems that provide ease of retrieval and data security• Develop policies and procedures to manage the various registers			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of registration:<ul style="list-style-type: none">○ Companies○ Partnerships○ Trusts○ Friendly Societies, Building Societies and Trade Unions• Number of termination Requests:<ul style="list-style-type: none">○ Companies○ Partnerships○ Trusts• Number of filings - Annual Returns, changes to particulars, registers etc.	11,500-12,500 3,000-4,000 100-120 1-2 8,000-10,000 900-1,200 100-150 200,000-250,000	12,000-13,000 3,500-4,500 100-120 1-2 8,000-10,000 900-1,200 100-150 200,000-250,000	16,000-18,000 4,500-6,000 150-175 1-2 10,000-12,000 1,000-1,500 150-175 300,000-350,000
QUALITY All applications processed in accordance with standards and requirements as outlined in the relevant laws, regulations and published policies	90-98%	90-98%	90-98%
TIMELINESS <ul style="list-style-type: none">• Registrations completed within time period specified in law or as set out in published policy• Systems and staff training for Limited Liability Partnerships to be completed prior to commencement of the Law• Conversion of records expected to be completed in 5 years ending 31 Dec 2022	90-95% 90-95% 85-90%	90-95% 90-95% 85-90%	90-95% 90-95% 85-90%
LOCATION Services are delivered within the Cayman Islands	100%	100%	100%
COST	\$1,247,695	\$1,312,858	\$4,097,433
RELATED BROAD OUTCOME: A Strong Economy to Help Families and Businesses			

Note: 2018 - The total cost of supplying this output is \$2,989,414. However, the revenue of \$1,741,719 from other third parties reduces the cost to Cabinet to \$1,247,695.

2019 - The total cost of supplying this output is \$3,095,244. However, the revenue of \$1,782,386 from other third parties reduces the cost to Cabinet to \$1,312,858.

REG 17	Intellectual Property Registry Services		
DESCRIPTION To maintain robust, efficient systems for the registration of intellectual property that will: <ul style="list-style-type: none">• Manage the registers for Design Rights, Orphan Licenses, Patents and Trade Marks• Support industry in promoting the Intellectual Property (IP) registers available in Cayman• Recruit and train staff to meet the demands of the growing register• License and train agents and maintain a register of licensed agents• Develop policy and procedures with respect to the processing of all IP applications• Participate in the development and revision of IP legislations• Provide quasi civil legal advice and assistance on IP matters to the Ministry and other Government agencies			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of registrations Design Rights, Patents and Trade Marks• Number of certificates for Design Rights, Patents and Trade Marks;• Number of international event to be attended• Number of training to be provided to licensed agents• Number of statistics published for IP• Number of IP Gazette notices published• Number of staff training• Number of local events hosted	600-700 600-800 3-4 2-3 4 24 2-3 2-3	700-800 800-900 3-4 2-3 4 24 2-3 2-3	500-600 600-700 2-3 2-3 4 36 2-3 2-3
QUALITY <ul style="list-style-type: none">• All applications to be processed in accordance with relevant Laws, regulations and policies.• All applications to be processed in accordance with industry best practices and standards.	90-98% 90-95%	90-98% 90-95%	90-98% 90-95%
TIMELINESS Turnaround time: <ul style="list-style-type: none">• New application for trademarks - six (6) months• Other application types within - 30 days	85-90% 85-90%	85-90% 85-90%	85-90% 85-90%
LOCATION Services are delivered within the Cayman Islands	100%	100%	100%
COST	\$483,613	\$481,312	\$454,080
RELATED BROAD OUTCOME: A Strong Economy to Help Families and Businesses			

Note: 2018 - The total cost of supplying this output is \$519,154. However, the revenue of \$35,541 from other third parties reduces the cost to Cabinet to \$483,613.

2019 - The total cost of supplying this output is \$517,682. However, the revenue of \$36,370 from other third parties reduces the cost to Cabinet to \$481,312

REG 18	Maintenance of a Centralised Platform for Beneficial Ownership Information		
DESCRIPTION Maintenance of a robust centralised system for the maintenance of beneficial ownership information. To achieve this the Registry will: <ul style="list-style-type: none">Accept beneficial ownership (BO) informationPerform compliance audits of submissions by the Corporate Service Provider (CSP)Perform due diligence on BO information submitted by resident companies without Licensed service providersReport incidence of non-compliance to relevant authorityPerform monthly audits of registry for compliance with laws and standardsTrain General Registry staff on the BO regime and role of General RegistryTrain Corporate Service providers and principals of resident companies Note: Commencement 01 August 2017			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of beneficial ownership registers filed by licensed Corporate Service ProvidersNumber of beneficial ownership registers filed by resident companies without CSPsNumber of compliance audits conducted on submissions made by corporate service providersNumber of reports – Exchange of Notes (EoN)Number of statistics published of CSPs and resident companies filing BO Information	800,000-900,000 20,000 – 30,000 2-4 1 12	800,000-900,000 20,000 – 30,000 2-4 1 12	150,000-200,000 2,000-3,000 1-2 1 3
QUALITY <ul style="list-style-type: none">Information to be held secured and confidential in accordance with Beneficial Ownership Law, amended Police Law and policiesAudits to be performed in accordance with EoN and Department BO policy	98-100% 98-100%	98-100% 98-100%	98-100% 98-100%
TIMELINESS <ul style="list-style-type: none">Compliance audits to be performed quarterlyNon-compliance to be reported within 30 days of finding	95-98% 95-98%	95-98% 95-98%	95-98% 95-98%
LOCATION Services are delivered within the Cayman Islands	100%	100%	100%
COST	\$95,174	\$95,961	\$16,396
RELATED BROAD OUTCOME: A Strong Economy to Help Families and Businesses			

TIA 7	Exchange of Information for Tax Purposes		
DESCRIPTION In fulfilment of agreed international obligations in accordance with international standards, the Cayman Islands maintains a number of mechanisms for exchange of information for tax purposes and collaborates with competent authorities in partner jurisdictions on all methods of exchange of information			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of exchange relationships with treaty partners	112 - 115	112-120	N/A
QUALITY All functions to be performed in accordance with statutory and treaty obligations	100%	100%	N/A
TIMELINESS All work to be carried out within timeframes established by applicable legislation, international agreements and standards	95-100%	95-100%	N/A
LOCATION Services are delivered primarily within the Cayman Islands	100%	100%	N/A
COST	\$1,805,816	\$1,845,266	N/A
RELATED BROAD OUTCOME: A Strong Economy to Help Families and Businesses			

Note: TIA 7 is a newly defined output for which the output and budget were previously included in 2016-17 under TIA 6 .

TIA 8	International Engagement in Tax Matters			
DESCRIPTION In fulfilment of obligations and membership commitments to international bodies, and to uphold the positive reputation of the Cayman Islands as an international financial centre, the Cayman Islands actively participates in relevant international fora on tax cooperation				
MEASURES		2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of meetings, working groups and bilateral engagements		20-24	20-24	N/A
QUALITY All engagement and meeting attendance to be carried out within the relevant parameters for the relevant international initiatives and meetings		100%	100%	N/A
TIMELINESS All work to be carried out within timeframes established by international agreements and standards, and deadlines set by international organisation agendas		95-100%	95-100%	N/A
LOCATION Services are delivered primarily in various global locations set for meetings		100%	100%	N/A
COST		\$331,675	\$331,276	N/A
RELATED BROAD OUTCOME: A Strong Economy to Help Families and Businesses				

Note: TIA 8 is a newly defined output for which the output and budget were previously included in 2016-17 under TIA 6.

NEM 1	National Disaster Preparedness		
DESCRIPTION Providing a comprehensive disaster management approach to risk management, including prevention, preparedness, mitigation, response and recovery <ul style="list-style-type: none">Ensuring public safety through maintaining a high level of community preparednessProviding residents with adequate information, capacity and skills to allow them to take responsibility for their personal safety			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of hours providing disaster preparednessHours to develop and coordinate community response through Community Emergency Response Teams.Hours of meetings of the National Hazard Management Executive and Council	2,000-2,500 300-400 5-15	4,500-5,000 250-300 10-30	3,500 500 10
QUALITY <ul style="list-style-type: none">Ensure alignment of plans with credible scenarios and that plans address business continuity for all sectors. Public awareness programme relate to hazardsIncreased community resilience through community based preparedness and response	90-100% 100%	90-100% 100%	90-100% 100%
TIMELINESS <ul style="list-style-type: none">National disaster activities performed in accordance with the timescales agreed with the National Hazard Management Council and the Chief Officer Home Affairs.Develop local capacity through training and development of community hazard management teams and NGO network within agreed timelines.Meetings convened within 1/2 hour and concluded within 1 ½ hours of issue of weather reports by U.S. National Hurricane Centre	95-100% 100% 95-100%	95-100% 100% 95-100%	95-100% 100% 95-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$399,231	\$411,459	\$636,941
RELATED BROAD OUTCOMES: <ul style="list-style-type: none">Ensuring Caymanians Benefit from a Healthy EnvironmentStable, Effective and Accountable Government			

NEM 2	Policy Advice and Ministerial Servicing		
DESCRIPTION			
Provide policy advice to the Ministers, Deputy Governor, Chief Officers, Government Departments and others on matters relating to national hazard management and disaster preparedness. Provision of technical advice to the Ministry and Government agencies and the private sector on telecommunication matters.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Hours of advice on hazard managementHours of advice on telecommunication matters	400-600 100-150	300-400 260-300	400 120
QUALITY			
All personnel providing policy advice is qualified in his/her area of expertise	100%	100%	100%
TIMELINESS			
Response to request for advice answered within the timeframe as agreed at time of request	90-100%	90-100%	90-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$135,447	\$139,555	\$276,696
RELATED BROAD OUTCOMES:			
<ul style="list-style-type: none">Stronger Communities and Support for the Most VulnerableEnsuring Caymanians Benefit from a Healthy Environment			

NEM 3	Hazard Mitigation		
DESCRIPTION			
A cooperative proactive partnership of the public, private sectors to build a culture of safety and resilience, to encourage and facilitate implementation of mitigation measures and minimize the consequences of natural and other disasters. The development and maintenance of a National Mitigation Plan as required by Section 12 of The Disaster Preparedness and Hazard Management Law, 2016.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Hours to ensure periodic review and update and application of codes and standards to meet emerging or changing threats	200-300	100-150	50-75
• Days to provide seismic monitoring for the Cayman Islands of any natural seismic events	365	365	365
• Hours developing the National Mitigation Plan including socio-economic impacts, used to ensure public safety and to contribute to sustainable national development for all hazards	1,400-1,600	1,400-1,600	50-65
QUALITY			
• Track performance in mitigation/risk reduction by using proven measures	80-90%	80-90%	80-90%
• Maintain seismic monitoring stations will also be part of a Caribbean wide network to allow greater accuracy in pinpointing area of seismic disturbance	100%	100%	100%
TIMELINESS			
• Risk assessment and development of risk maps and policy within the timeframe agreed with the National Hazard Management Council and Chief Officer Home Affairs	95-100%	95-100%	95-100%
• Seismic monitoring 365 days per year	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$167,565	\$168,696	\$271,692
RELATED BROAD OUTCOMES:			
• Ensuring Caymanians Benefit from a Healthy Environment			
• Stable, Effective and Accountable Government			

NEM 4	National Disaster Response		
DESCRIPTION			
Provide the management and support needed to ensure National Response readiness in the event of any national disaster. The provision of assistance during or immediately after a disaster for the preservation of life and the provision of basic essential supplies and services for those people affected. The deployment of telecommunications equipment and personnel.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Number of hours providing National Emergency Operation Centre management and coordination	3,000–4,000	3,000–4,000	1,500
<ul style="list-style-type: none">Hours to plan and conduct Annual Hurricane exercise and other Disaster exercise	100-150	250-300	100
<ul style="list-style-type: none">Hours to manage and coordinate relief assistance to the affected population	100-150	250-300	0
<ul style="list-style-type: none">Hours to ensure readiness of electronic incident management systems and emergency telecommunications	250-300	500-600	550
QUALITY			
<ul style="list-style-type: none">Ensure existence of coordinating focal point for multi-hazard responses	100%	100%	100%
<ul style="list-style-type: none">Improved coordination and communication between response agencies	80-90%	80-90%	80-90%
<ul style="list-style-type: none">Relief operations meet or exceed stated standards of basic essential supply and services for those people affected	80-100%	80-100%	80-100%
<ul style="list-style-type: none">Emergency telecommunications and electronic incident management systems available on standby	100%	100%	100%
TIMELINESS			
<ul style="list-style-type: none">National Emergency Operation Centre activation depends on the occurrence of a National Incident	100%	100%	100%
<ul style="list-style-type: none">Annual National Exercise prior to 1 June each year	100%	100%	100%
<ul style="list-style-type: none">Disaster relief can be of an immediate, short-term, or protracted duration	100%	100%	100%
<ul style="list-style-type: none">Available 24 hours 365 days per year	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$251,844	\$258,988	\$627,658
RELATED BROAD OUTCOMES:			
<ul style="list-style-type: none">Ensuring Caymanians Benefit from a Healthy EnvironmentStable, Effective and Accountable Government			

NEM 6	Emergency Shelters Management and Preparedness Activities		
DESCRIPTION Provide shelter management activities and ensure availability of shelters during and after a disaster. Maintain emergency generators and other essential facilities for shelter operations: <ul style="list-style-type: none">• Inspection of physical facilities and liaising with Public Works Department to ensure necessary maintenance and repairs are carried out• Restocking of essential supplies and documentation kit and post-disaster food supplies• Distribution of radios, keys and telephones to Shelter Managers and district representatives			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of emergency shelters managed• Capacity to provide shelter occupancy• Maintain and fuel shelter generators• Number of hours managing shelters	20 5,000-6,000 16 450-600	20 5,000-6,000 16 450-600	20 5,000-6,000 16 500
QUALITY All National Disaster Plan requirements are compiled in agreement with the National Hazard Management Council and shelters are available for activation	95-100%	95-100%	95-100%
TIMELINESS <ul style="list-style-type: none">• All Emergency Shelter capacity is available in the event of a tropical cyclone or other disaster occurring• Shelter remain open until alternative accommodation is found for displaced people• All shelter generators are maintained and fueled for operation• Shelter availability including adequate food and water supply is available at shelters	100% 95-100% 95-100% 100%	100% 95-100% 95-100% 100%	100% 95-100% 95-100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$214,949	\$221,079	\$380,835
RELATED BROAD OUTCOMES: <ul style="list-style-type: none">• Ensuring Caymanians Benefit from a Healthy Environment• Stable, Effective and Accountable Government			

NEM 8	Technical Services for Telecommunication System		
DESCRIPTION			
Provision of technical services required for the planning, operating and maintaining of the telecommunication system infrastructure: Switching, Radio and ancillaries equipment that support the Government Agencies			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Number of radios using system infrastructureHours of Radio System Management	1,700-1,800 1,200–1,500	1,800-2,000 1,800–2,000	1,700-1,800 1,700
QUALITY			
System infrastructure is continuous monitored for availability and reliability (overall network availability)	90-95%	98-99%	90-95%
TIMELINESS			
Response Times: For Critical System (911 system; paging systems; fire department)			
<ul style="list-style-type: none">During normal working hours: 15 minutesOutside of normal working hours: 45 minutes	95-99% 90-95%	95-99% 90-95%	95-99% 90-95%
Other Systems			
<ul style="list-style-type: none">Grand Cayman: within 1 HourCayman Brac and Little Cayman: Next available flight	90-95% 90-95%	90-95% 90-95%	90-95% 90-95%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$254,371	\$348,089	\$178,218
RELATED BROAD OUTCOMES:			
<ul style="list-style-type: none">Stable, Effective and Accountable Government			

Note: 2018 - The total cost of supplying this output is \$495,831. However, the revenue of \$241,460 from other third parties reduces the cost to Cabinet to \$254,371.

2019 - The total cost of supplying this output is \$666,872. However, the revenue of \$318,782 from other third parties reduces the cost to Cabinet to \$348,089

EMC 1	Public Safety Communications Centre		
DESCRIPTION			
The Department operates a 24-hour Public Safety Answering Point (PSAP) to support public safety first responder services including Police, Fire and Emergency Medical Services known as the Public Safety Communications Centre (PSCC)			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of hours that the PSCC operates per fiscal year (24/7/365)	8,760	8,760	8,760
• Minimum staffing of 9-11 Telecommunications staff on duty	3	3	2
○ 24/7 except Friday and Saturday nights (Non-peak)	4	4	3
○ Friday and Saturday nights (Peak)			
• Number of incoming 9-1-1 telephone calls answered per month on average	4,600-5,250	4,600-5,250	4,960
• Number of dispatched Calls For Service processed per month on average	2,900-3,225	2,900-3,225	3,070
• Number of RCIPS vehicle stops, pedestrian stops and boat checks tracked by the Public Safety Communications Centre per month on average	300-450	350-450	540
QUALITY			
• Quality Assurance case reviews completed on Calls For Service (both call-taking and dispatch functions)	200	250	130
• Quality Assurance scores regarding Calls For Service call reviews	Call-taking: 91%	Call-taking: 92%	Call-taking: 91%
	Dispatching: 92%	Dispatching: 95%	Dispatching: 92%
TIMELINESS			
• Percentage of 9-1-1 telephone calls answered within 10 seconds for calendar year (as recorded by PSCC Power911 reports)	98%	98%	96.8%
• Percentage of highest priority Calls For Service dispatched to emergency personnel within 90 seconds from when 9-1-1 telephone call was answered or CAD event was initiated (as recorded by PSCC Computer Aided Dispatch reports)	55%	60%	50.1%
• Average time of highest priority Calls For Service dispatched to emergency personnel from when 9-1-1 telephone call was answered or CAD event was initiated (as recorded by PSCC Computer Aided Dispatch reports)	1 minute, 25 seconds	1 minute, 10 seconds	1 minute, 25 seconds
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$2,501,034	\$2,710,679	\$2,009,369
RELATED BROAD OUTCOMES:			
Reducing Crime and the Fear of Crime			

EMC 2	Electronic Monitoring Centre		
DESCRIPTION			
The Electronic Monitoring Centre (EMC) has two distinct programmes which support the commitment to lessen the impact of crime in the Cayman Islands (electronic monitoring of offenders and National CCTV Programme)			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Number of hours that the EMC maintains the capacity to tag, monitor, document and report violations of Electronic Monitoring Programme offenders and monitor and support the National CCTV project with backup provided by Public Safety Communications Centre (24/7/365 basis)	8,760	8,760	8,760
<ul style="list-style-type: none">Number of offenders monitored simultaneously	36-46	46-55	46
<ul style="list-style-type: none">Number of requests for archived CCTV video received from RCIPS during fiscal year	250-300	275-325	380
QUALITY			
<ul style="list-style-type: none">Quality Assurance case reviews completed on Electronic Monitoring Centre actions (offender violation processing)	150	150	100
<ul style="list-style-type: none">Quality Assurance ratings regarding Electronic Monitoring Centre actions	95%	95%	90%
TIMELINESS			
<ul style="list-style-type: none">Authorised requests from RCIPS or other EMC User Group for information regarding an offender’s violation are processed within 48 hours	92%	95%	90%
<ul style="list-style-type: none">Authorised requests from RCIPS for copies of archived CCTV video recordings are processed within 5 calendar days	95%	95%	90%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$1,555,478	\$1,472,381	\$1,465,676
RELATED BROAD OUTCOMES:			
<ul style="list-style-type: none">Reducing Crime and the Fear of CrimeStronger Communities and Support for the Most Vulnerable			

FRE 9	Domestic Emergency Response			
DESCRIPTION				
Provide a capacity to respond to domestic fire and other emergencies, including communication, management, coordination and operations during and after a natural disaster in accordance with the National Hurricane Disaster Plan				
MEASURES		2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY				
<ul style="list-style-type: none">Number of days providing 24 hour coverage for the community.		365	365	548
<ul style="list-style-type: none">Provide radio/telephone communication to coordinate during all hurricanes and other disasters		365	365	548
<ul style="list-style-type: none">Hours to plan and conduct training for annual hurricane exercise and disasters		3,840	3,840	5,760
QUALITY				
<ul style="list-style-type: none">Ensure that Fire Officers are properly equipped to respond to one call for rescue and fighting per station at any given time		80-95%	80-95%	80-95%
<ul style="list-style-type: none">Ensure compliance of CI Fire Brigade Law and the CI Fire Service operation orders		90-100%	90-100%	90-100%
<ul style="list-style-type: none">Capacity to provide sufficient staff and equipment		50-66%	60-70%	50-66%
<ul style="list-style-type: none">Compliance with National Fire Protection Association's guidelines		50-66%	60-70%	50-66%
TIMELINESS				
24 hours per day 365 days per year, to respond (exit the station) within 20 seconds on receipt of calls to arrive at scene of fire-George Town and Cayman Brac within 25 minutes		90-100%	90-100%	90-100%
LOCATION				
Cayman Islands		100%	100%	100%
COST		\$7,216,117	\$7,589,760	\$9,761,158
RELATED BROAD OUTCOMES:				
<ul style="list-style-type: none">Ensuring Caymanians Benefit from a Healthy EnvironmentStable, Effective and Accountable Government				

FRE 10	Aerodrome Fire Services		
DESCRIPTION			
The aim of the Aerodrome Fire Service is to minimize the effects an incident/accident will have on the aerodrome, particularly the saving of lives, and the continuation of airport operations			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Properly equipped to respond to one full emergency at any one time	100%	100%	98%
<ul style="list-style-type: none">Provide protection services in accordance with category 8 of the airport at 16 hours per day. However, if staff levels are not reinstated in 16/17 Budget, the category of the airport will have to reduce to a category 7	100%	100%	98%
<ul style="list-style-type: none">Inspections of distribution of fuel to aircrafts per annum	2-3	2-3	2-3
QUALITY			
<ul style="list-style-type: none">Vehicles and quality are in compliance with International Civil Aviation Organization (ICAO) e.g. performance time 0-50 mph in 40 seconds	90-100%	90-100%	90-100%
<ul style="list-style-type: none">Firefighting media in compliance with ICAO.	90-100%	90-100%	90-100%
<ul style="list-style-type: none">Equipment Grand Cayman - Category 8 - 4 vehicles, Cayman Brac - Category #6 - 3 vehicles and Little Cayman - 1 vehicle	70-80%	90-100%	90-100%
<ul style="list-style-type: none">Number of personnel and training are in compliance with ICAO. However, if adequate funding is not provided in this 2018/19 Budget, the quality of this output will be reduced proportionally, resulting in non-compliance of ICAO requirements for RFFS CI airports.	80-90%	90-100%	90-100%
<ul style="list-style-type: none">Rescue equipment is in compliance with ICAO	90-100%	90-100%	90-100%
TIMELINESS			
<ul style="list-style-type: none">During all hours airport is open to traffic	90-100%	90-100%	90-100%
<ul style="list-style-type: none">To respond within 2 to 3 minutes to the end of each runway	90-100%	90-100%	90-100%
<ul style="list-style-type: none">Monthly Inspections	90-100%	90-100%	90-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$6,763,085	\$7,092,103	\$6,820,660
RELATED BROAD OUTCOMES:			
<ul style="list-style-type: none">Ensuring Caymanians Benefit from a Healthy EnvironmentStable, Effective and Accountable Government			

FRE 11	Inspection for Compliance with Fire Code		
DESCRIPTION To provide the Cayman Islands with the legal requirements outlined in the Fire Brigade Law which sanction the provision of safe, efficient, effective code compliance and to outline our legal obligations to the citizens of these islands.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of premises inspectedNumber of development drawings reviewedNumber of assessment reports prepared re: building control and relevant development	4,000-4,500 250-500 400-600	4,000-4,500 250-500 400-600	2,610 282 2,072
QUALITY <ul style="list-style-type: none">Developments are in compliance with laws, standard and codes e.g. CI Fire Prevention Code and section of Fire Brigade Law, Liquor Licensing Law, Cinematograph Law etc.Inspection and drawings cover all methods required by relevant Laws, standards and codes of practiceInspection carried out by qualified personnelReports are comprehensive, relevant and accurate subject to peer review and signed off by qualified personnel	98-100% 90-100% 90-100% 90-100%	98-100% 90-100% 90-100% 90-100%	98-100% 90-100% 90-100% 90-100%
TIMELINESS <ul style="list-style-type: none">Inspection within three days of notifications of completionAnnual inspection to meet deadlines for annual general meetings of CI Tourism Accommodation Board and Liquor Licensing BoardReports submitted within three days of completion	90-100% 90-100% 90-100%	90-100% 90-100% 90-100%	90-100% 90-100% 90-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$150,858	\$150,858	\$406,759
RELATED BROAD OUTCOMES: <ul style="list-style-type: none">Ensuring Caymanians Benefit from a Healthy EnvironmentStable, Effective and Accountable Government			

FRE 12	Investigation of Fires		
DESCRIPTION To investigate all fire occurrences to determine their cause and point of origin. Utilise data to develop building, fire, and general safety standards in an effort to reduce fire incidents in the future.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of cause and origin investigatedNumber of assessment reportsNumber of hours as witness	250-350 650-800 0	250-350 650-800 0	90 404 0
QUALITY <ul style="list-style-type: none">Inspection undertaken by certified fire investigator and in compliance with laws, codes or standardsReports identify key issues make recommendations for action related to the implementation of fire safety standards and codes based on Cayman Islands Laws and CodesProvide comprehensive, relevant and accurate information, which is clearly and succinctly presented	90-100% 90-100% 90-100%	90-100% 90-100% 90-100%	90-100% 90-100% 90-100%
TIMELINESS <ul style="list-style-type: none">Investigation completed within two daysReport completed within three days of incident if further investigation is not requiredWitness attendance whenever Courts summons	90-100% 90-100% 90-100%	90-100% 90-100% 90-100%	90-100% 90-100% 90-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$153,433	\$153,433	\$391,890
RELATED BROAD OUTCOMES: <ul style="list-style-type: none">Ensuring Caymanians Benefit from a Healthy EnvironmentStable, Effective and Accountable Government			

FRE 13	Fire Safety Education and Training Programmes		
DESCRIPTION			
Provide fire and life safety strategy programs through public education and training			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of educational demonstrations	175-225	175-225	65
• Number of workshops	8-16	8-16	0
• Number of daily media announcements	1-2	1-2	0
• Number of publications per year	6-8	6-8	0
QUALITY			
Ensuring that material is:			
• Clear jargon-free language, concise and accurate	90-100%	90-100%	90-100%
• Vetted by professional in their individual areas of expertise and experience	90-100%	90-100%	90-100%
• Content is appropriate for various age groups and useful guidance on fire safety measures	90-100%	90-100%	90-100%
• Extensive feedback from participants will rate course by formal survey	80-90%	80-90%	80-90%
TIMELINESS			
• Material is available at request	90-100%	90-100%	90-100%
• Timeliness required for workshops and publications	90-100%	90-100%	90-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$127,495	\$127,495	\$416,041
RELATED BROAD OUTCOMES:			
• Ensuring Caymanians Benefit from a Healthy Environment			
• Stable, Effective and Accountable Government			

PRI 13	Custodial Services		
DESCRIPTION			
To provide safe and secure custody, whilst promoting and protecting the individual rights of all prisoners committed by the courts including receptions, secure accommodation, illegal drug use testing, searching, escorting and discharging prisoners			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of prisoners held in secure custody – average per day	185-198	185-198	185-198
• Number of prisoners received and discharged	270-360	270-360	270-360
• Number of prisoners escorted to courts and other environments	1,080-1,200	1,080-1,200	1,080-1,200
• Number of targeted drug tests carried out monthly	25-30	25-30	25-30
• Number of searches carried out monthly	25-30	25-30	25-30
QUALITY			
Staff supervising custodial services do so in accordance with National Occupational Standards for Custodial Care (NSO) and the Prison Inspection Board	100%	100%	100%
TIMELINESS			
• Security and services provided 24 hours, seven days per week	95-100%	95-100%	95-100%
• Court escorts to be delivered on time	95-100%	95-100%	95-100%
• Prisoners to be unlocked for 12 hours per day, 7 days per week	95-100%	95-100%	95-100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	\$11,390,803	\$11,497,581	\$7,679,618
RELATED BROAD OUTCOMES:			
• Reducing Crime and the Fear of Crime			
• Stronger Communities and Support for the Most Vulnerable			

Note: 2018 - The total cost of supplying this output is \$11,547,177. However, the revenue of \$85,000 from other third parties reduces the cost to Cabinet to \$11,390,803. 2019 - The total cost of supplying this output is \$11,582,581. However, the revenue of \$85,000 from other third parties reduces the cost to Cabinet to \$11,497,581.

PRI 16	Prisoner Development Opportunities		
DESCRIPTION			
Provide a variety of educational, vocational, life skills and therapeutic programmes to facilitate the development and rehabilitation of prisoners.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of prisoners attending prisoner development opportunities	130-150	130-150	130-150
• Number of Work Ready, Release Ready programmes for prisoners	6,050-6,100	8,640-8,700	N/A
• Number of Therapeutic psycho-educational programmes offered to address psychological needs	1,250-1,300	1,630-1,680	N/A
• Number of clinical sessions offered	1,200-1,250	1,920-1,970	N/A
QUALITY			
• Group work programmes accredited by an awarding body	100%	100%	100%
• Vocational Training Programmes accredited by an awarding body	100%	100%	100%
• Educational programmes accredited by an awarding body	100%	100%	100%
• Support groups and psycho-educational programmes provided by trained and qualified professionals	100%	100%	100%
• Programmes delivered in accordance with Department and best practice guidelines	100%	100%	100%
TIMELINESS			
All programmes to be provided Monday – Friday as per programme/timetable	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	\$4,310,936	\$4,461,694	\$3,398,400
RELATED BROAD OUTCOMES:			
• Reducing Crime and the Fear of Crime			
• Stronger Communities and Support for the Most Vulnerable			

Note: 2018 - The total cost of supplying this output is \$4,330,931. However, the revenue of \$19,995 from other third parties reduces the cost to Cabinet to \$4,310,936.

2019 - The total cost of supplying this output is \$4,481,689. However, the revenue of \$19,995 from other third parties reduces the cost to Cabinet to \$4,461,694.

DCR 9	Court Services for Adult Offenders		
DESCRIPTION			
Produce Pre-sentencing Reports and Assessments at the request of the Courts and supervise persons on Bail and Court Orders			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of bail supervision/monitoring	2,000-2,200	2,200-2,500	3,261
• Number of reports submitted to the Courts	2,300-2,500	2,500-2,800	3,500
• Number of risk assessments conducted	450-550	450-550	738
• Number of court duty services offered	550-650	550-650	880
• Number of court orders supervised	5,800-6,000	6,000-7,000	8,620
QUALITY			
• Reports to be prepared in the established format as required by the Court	95-100%	95-100%	85%
• Initiate and maintain contact with clients based on Court Order requirements	95-100%	95-100%	75%
TIMELINESS			
Ongoing throughout the period as specified by a Court Order condition or based on the request of the Courts	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$768,080	\$779,635	\$1,712,511
RELATED BROAD OUTCOMES:			
Reducing Crime and the Fear of Crime			

DCR 10	Through-Care and After-Care Services		
DESCRIPTION			
Provision of Rehabilitative and Intervention services for adult offenders in the Prison System in preparation for community release, and supervision of persons on Parole/Conditional Release			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of reports submitted to the Secretary of the Parole Board	130-140	150-160	182
• Number of Through-care cases	1,350-1,450	1,500-1,600	1,946
• Number of Through-care Reports	80-90	100-150	113
• Number of Risk Assessments conducted	115-125	130-140	147
• Number of Parole Licences supervised	350-450	350-450	472
• Number of Case Plans	80-100	100-150	N/A
QUALITY			
• Reports to be prepared in the established format as required by the Parole Board	95-100%	95-100%	100%
• Initiate and Maintain supervision based on Licence requirements	85-95%	85-95%	98%
• (Supervision is based on client contact through home visits, office visits, and other community contacts which may include job sites, and group participation)			
TIMELINESS			
Through-care services provided weekly, between 8:30-5:00 Monday – Thursday and ongoing After-care services for the period as specified by a Parole Licence or Supervision Release Condition	85-95%	95-100%	80%
LOCATION			
Through-care specific to HM Prisons (Northward, Fairbanks, Eagle House) and Aftercare throughout the Cayman Islands	100%	100%	100%
COST	\$520,797	\$546,322	\$977,094
RELATED BROAD OUTCOMES:			
• Reducing Crime and the Fear of Crime			
• Stronger Communities and Support for the Most Vulnerable			

DCR 11	Public Education and Policy Advice		
DESCRIPTION			
Provision of information, education and advice on rehabilitative services aimed at crime reduction in the Cayman Islands			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of public awareness presentations/projects	8-10	8-10	10
• Number of interdepartmental meetings for strategic advice offered	50-60	50-60	76
• Number of Conferences Hosted	0	0	0
QUALITY			
Information based on research, experience and professional guidelines related to Probation and Parole services	95-100%	100%	100%
TIMELINESS			
As deemed necessary	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$701,047	\$746,184	\$423,399
RELATED BROAD OUTCOMES:			
• Reducing Crime and the Fear of Crime			
• Stronger Communities and Support for the Most Vulnerable			

DCR 12	Programmes and Empowerment Services		
DESCRIPTION			
Provision of Community and Institution Programmes and Empowerment Services/Supervision			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of psycho-educational programmes offered in the community/Institutions	10-12	12-15	15
• Number of client-related presentations in the Community and Institutions	6-8	8-10	3
• Number of Community Support Group sessions	10-12	10-12	18
• Number of Community Payback Service Cases	2,200-2,400	2,800-3,000	3,240
• Number of Victim/Witness Cases	2,300-2,500	2,500-2,800	3,131
• Number of Gender Specific Cases (Females)	800-1,000	800-1,000	N/A
• Number of Spent Conviction Services	0	20-30	N/A
QUALITY			
• Programmes delivered in accordance with Department guidelines	95-100%	95-100%	95-100%
• Programmes facilitated by trained/certified Probation Officers	100%	100%	100%
• Reports prepared in the established format as needed by the Police or Court.	85-95%	85-95%	85-95%
TIMELINESS			
• Reports provided as required by the Police or Courts	90-100%	90-100%	90%
• Services provided on a need by need basis	90-100%	90-100%	90%
LOCATION			
Primarily in Grand Cayman, with occasional services to the Sister Islands	100%	100%	100%
COST	\$739,054	\$819,291	\$663,959
RELATED BROAD OUTCOMES:			
• Reducing Crime and the Fear of Crime			
• Stronger Communities and Support for the Most Vulnerable			

DCR 16	Special Needs' and Intensive Supervision Services			
DESCRIPTION				
Provision of Intensive Supervision and Intervention Services to High/Very High-Risk clients				
MEASURES		2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY				
• Number of Domestic Violence Cases		1,500-1,600	1,600-1,800	2,092
• Number of Mental Health Cases		750-850	850-950	1,168
• Number of Drug Rehab Court Cases		375-475	375-475	653
• Number of (High Risk) Cases		150-250	250-350	177
QUALITY				
• Services delivered in accordance with Department guidelines		90-100%	90-100%	90%
• Initiate and maintain supervision based on assessments and diagnosis		90-100%	90-100%	75%
TIMELINESS				
Services provided based on client needs as identified through assessments and diagnosis		95-100%	95-100%	95%
LOCATION				
Cayman Islands		100%	100%	100%
COST		\$858,241	\$1,014,608	\$482,570
RELATED BROAD OUTCOMES:				
• Reducing Crime and the Fear of Crime				
• Stronger Communities and Support for the Most Vulnerable				



MINISTRY OF FINANCIAL SERVICES AND HOME 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 Law (2017 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 Law (2017 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 2018 and 31 December 2019 and performance for the years ending 31 December 2018 and 31 December 2019; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Law (2017 Revision)).

Dax Basdeo, PhD, JP
Chief Officer

Ministry of Financial Services and Home Affairs

27 October 2017

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FINANCIAL STATEMENTS

FOR THE 2018 FINANCIAL YEAR ENDING 31 DECEMBER 2018
AND THE 2019 FINANCIAL YEAR ENDING 31 DECEMBER 2019

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MINISTRY OF FINANCIAL SERVICES, COMMERCE AND ENVIRONMENT

12-Month Actual 2015/16	18-Month Forecast 2016/17	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2018	12-Month Budget 2019
		Current Assets			
23,631,091	7,168,859	Cash and cash equivalents	1	10,076,756	13,584,572
		Marketable securities and deposits			
10,537,001	0	Trade receivables	2	4,257,540	4,257,540
16,099	980	Other receivables	2	980	980
1,864	0	Inventories	3	0	0
0	0	Investments	4	0	0
5,158	2,792	Prepayments	5	2,792	2,792
34,191,213	7,172,631	Total Current Assets		14,338,068	17,845,884
		Non-Current Assets			
0	0	Trade receivables	2	0	0
0	0	Other receivables	2	0	0
		Inventories	3		
		Investments	4		
		Prepayments	5		
1,112,980	664,212	Intangible Assets	6	349,609	8,936
1,036,680	21,812,730	Property, plant and equipment	6	30,725,230	33,738,721
2,149,660	22,476,942	Total Non-Current Assets		31,074,840	33,747,657
36,340,873	29,649,573	Total Assets		45,412,907	51,593,541
		Current Liabilities			
227,102	52	Trade payables	7	52	52
787,273	3,874	Other payables and accruals	7	238,294	457,728
235,316	0	Unearned revenue	8	0	0
230,097	130,186	Employee entitlements	9	130,186	130,186
26,650,188	0	Repayment of surplus		0	0
28,129,976	134,113	Total Current Liabilities		368,533	587,966
		Non-Current Liabilities			
		Trade payables	7		
		Other payables and accruals	7		
		Unearned revenue	8		
0	0	Employee entitlements	9	0	0
0	0	Total Non-Current Liabilities		0	0
28,129,976	134,113	Total Liabilities		368,533	587,966
8,210,897	29,515,461	Net Assets		45,044,375	51,005,575
		NET WORTH			
8,354,254	9,095,985	Contributed capital		24,624,901	30,586,101
0	0	Other Reserves		0	0
0	0	Revaluation reserve		0	0
(143,357)	20,419,475	Accumulated surpluses/(deficits)		20,419,475	20,419,475
8,210,897	29,515,461	Total Net Worth		45,044,376	51,005,576

MINISTRY OF FINANCIAL SERVICES, COMMERCE AND ENVIRONMENT

12-Month Actual 2015/16	18-Month Forecast 2016/17	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2018	12-Month Budget 2019
		Revenue			
11,763,685	32,211,754	Sale of goods and services	10	50,128,866	51,762,029
0	0	Investment revenue	11	0	0
162,434	108,912	Donations	12	0	0
0	0	Other revenue		0	0
11,926,119	32,320,667	Total Revenue		50,128,866	51,762,029
		Expenses			
7,853,665	20,684,057	Personnel costs	13	33,757,148	35,163,801
2,726,687	9,225,939	Supplies and consumables	14	13,104,336	13,309,845
521,237	2,234,592	Depreciation & Amortisation	6	3,267,383	3,288,383
0	0	Impairment of property, plant and equipment	6	0	0
0	0	Impairment of inventory	3	0	0
0	150,000	Litigation costs	15	0	0
0	0	Other expenses		0	0
49,532	26,080	Other Gains and Losses	16	0	0
11,151,121	32,320,668	Total Expenses		50,128,866	51,762,029
774,998	(1)	Surplus or (Deficit) for the period		(0)	0

MINISTRY OF FINANCIAL SERVICES, COMMERCE AND ENVIRONMENT

12-Month Actual 2015/16	18-Month Forecast 2016/17	CASH FLOW STATEMENT	Note	12-Month Budget 2018	12-Month Budget 2019
		CASH FLOWS FROM OPERATING ACTIVITIES			
		<i>Receipts</i>			
8,081,200	38,567,312	Outputs to Cabinet		48,716,113	49,738,920
9,333	871,059	Outputs to other government agencies		76,344	76,344
3,288,374	3,890,638	Sale of goods and services - third party		2,047,380	2,166,198
		Interest received		0	0
120,146		Donations / Grants		0	0
		Other receipts		0	0
		<i>Payments</i>			
(7,744,968)	(19,027,531)	Personnel costs		(33,757,148)	(35,163,801)
(2,473,803)	(14,136,609)	Supplies and consumables		(14,151,704)	(13,309,845)
		Interest paid		0	0
(97,976)		Other payments		0	0
1,182,307	10,164,869	Net cash flows from operating activities		2,930,985	3,507,816
		CASH FLOWS FROM INVESTING ACTIVITIES			
(1,209,964)	(407,494)	Purchase of property, plant and equipment		(11,865,280)	(5,961,200)
		Proceeds from sale of property, plant and equipment		0	0
(1,209,964)	(407,494)	Net cash flows from investing activities		(11,865,280)	(5,961,200)
		CASH FLOWS FROM FINANCING ACTIVITIES			
1,403,388	407,494	Equity Investment from Org 40		11,865,280	5,961,200
	(26,650,188)	Repayment of Surplus to Org 40		0	0
1,403,388	(26,242,695)	Net cash flows from financing activities		11,865,280	5,961,200
1,375,731	(16,485,319)	Net increase/(decrease) in cash and cash equivalents		2,930,985	3,507,816
22,255,360	23,631,091	Cash and cash equivalents at beginning of period		7,145,772	10,076,756
23,631,091	7,145,772	Cash and cash equivalents at end of period	1	10,076,756	13,584,572

MINISTRY OF FINANCIAL SERVICES, COMMERCE AND ENVIRONMENT

STATEMENT OF CHANGES IN NET WORTH
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2018
AND 31 DECEMBER 2019

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2016 brought forward	8,354,254			(143,357)	8,210,897
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 30 June 2016	8,354,254	0	0	(143,357)	8,210,897
Changes in net worth for 2016/17					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Exchange differences on translating foreign operations					0
Equity Investment from Cabinet	741,731			20,562,833	21,304,565
Capital withdrawals by Cabinet				0	0
Dividends payable to Cabinet				0	0
Net revenue / expenses recognised directly in net worth	741,731	0	0	20,562,833	21,304,565
Surplus/(deficit) for the period 2016/17				0	0
Total recognised revenues and expenses for the period	741,731	0	0	20,562,833	21,304,565
Balance at 31 December 2017 carried forward	9,095,985	0	0	20,419,476	29,515,462
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2017 brought forward	9,095,985	0	0	20,419,476	29,515,462
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 31 December 2017	9,095,985	0	0	20,419,476	29,515,462
Changes in net worth for 2018					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Exchange differences on translating foreign operations					0
Equity Investment from Cabinet	15,528,916			(0)	15,528,915
Capital withdrawals by Cabinet				0	0
Dividends payable to Cabinet					0
Net revenue / expenses recognised directly in net worth	15,528,916	0	0	(0)	15,528,915
Surplus/(deficit) for the period 2018				(0)	(0)
Total recognised revenues and expenses for the period	15,528,916	0	0	(0)	15,528,915
Balance at 31 December 2018 carried forward	24,624,901	0	0	20,419,476	45,044,377

STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2018
AND 31 DECEMBER 2019

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2018 brought forward	24,624,901	0	0	20,419,476	45,044,377
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 31 December 2018	24,624,901	0	0	20,419,476	45,044,377
Changes in net worth for 2019					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Equity Investment from Cabinet	5,961,200			0	5,961,200
Capital withdrawals by Cabinet				0	0
Net revenue / expenses recognised directly in net worth	5,961,200	0	0	0	5,961,200
Surplus/(deficit)for the period 2019				0	0
Total recognised revenues and expenses for the period	5,961,200	0	0	0	5,961,200
Balance at 31 December 2019	30,586,101	0	0	20,419,476	51,005,577

Ministry of Financial Services and Home Affairs
STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These Forecast financial statements are for the *Ministry of Financial Services and Home 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 is currently no IPSAS, other authoritative pronouncements such as International Accounting Standards and United Kingdom reporting standards applicable to the public sector have been used. The measurement base applied is historical cost adjusted for revaluations of certain assets.

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 ended 31 December 2018 and 2019.

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.

NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and Cash Equivalents

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	Foreign Currency	Exchange Rate	12-Month Budget 2018	12-Month Budget 2019
600	400	Cash on hand (IRIS Confirmation Account/Petty Cash)	400	1	400	400
9,444	0	Cash in transit (IRIS Remittance Account)	0	1	0	0
22,774,221	7,136,926	CI\$ Operational Current Account held at Royal Bank of Canada	10,044,823	1	10,044,823	13,552,639
518,689	31,533	US\$ Operational Current Account held at Royal Bank of Canada	37,652	1	31,533	31,533
8,084	0	Payroll Current Account held at Royal Bank of Canada	0	1	0	0
320,053	0	Bank Accounts held at other financial institutions	0	1	0	0
0	0	Fixed Deposits held with Treasury (less than 90 days)	0	1	0	0
23,631,091	7,168,859	TOTAL			10,076,756	13,584,572

Note 2: Trade and Other Receivables

12-Month Actual 2015/16	18-Month Forecast 2016/17	Trade Receivables	12-Month Budget 2018	12-Month Budget 2019
75,026	0	Sale of goods and services	0	0
9,715,017	0	Outputs to Cabinet	4,257,540	4,257,540
746,958	0	Outputs to other government agencies	0	0
0	0	Other	0	0
0	0	Less: provision for doubtful debts	0	0
10,537,001	0	Total trade receivables	4,257,540	4,257,540

12-Month Actual 2015/16	18-Month Forecast 2016/17	Other Receivables	12-Month Budget 2018	12-Month Budget 2019
12,716	0	Advances (salary, Official Travel, etc.)	0	0
635	980	Dishonoured cheques	980	980
0	0	Interest receivable	0	0
0	0	Loans	0	0
0	0	Interentity Due from	0	0
0	0	Other Non-Current Assets	0	0
59,633	0	Other	0	0
(56,885)	0	Less: provision for doubtful debts	0	0
16,099	980	Total other receivables	980	980

Note 2: Trade and Other Receivables (Continued)

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
		Current		
16,099	980	Past due 1-30 days	980	980
		Past due 31-60 days		
		Past due 61-90 days		
		Past due 90 and above		
		Non-Current		
		Past due 1 year and above		
16,099	980	Total	980	980

Note 5: Prepayments

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
5,158	2,792	Accrued Prepayments	2,792	2,792
0	0	Prepaid Insurance	0	0
		Other		
5,158	2,792	Total	2,792	2,792

Note 6: Property, Plant and Equipment

Cost of Property, plant and equipment

	Land	Plant and equipment	Buildings and Leasehold	Leasehold Improvement	Furniture and Fittings	Computer Hardware	Office Equipment	Water Retriculation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Total
Balance as at 1 July 2016	0				137,603	145,710	38,603						5,942	327,858
Additions	613,320	14,266,401	12,392,605	653,008	258,174	1,345,120	518,690	5,397,751	3,647,899	1,211,611	738,299	99,130		41,142,008
Disposals and Derecognition														0
Revaluation														0
Transfers														0
Balance as at 31 December 2017	613,320	14,266,401	12,392,605	653,008	395,777	1,490,830	557,293	5,397,751	3,647,899	1,211,611	738,299	99,130	5,942	41,469,866

	Land	Plant and equipment	Buildings and Leasehold	Leasehold Improvement	Furniture and Fittings	Computer Hardware	Office Equipment	Water Retriculation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Total
Balance as at 1 January 2018	613,320	14,266,401	12,392,605	653,007	395,776	1,490,830	557,293	5,397,751	3,647,899	1,211,610	738,299	99,130	5,942	41,469,864
Additions		3,976,342	784,158	55,000		133,000			6,566,710	224,000				11,739,210
Disposals and Derecognition														0
Revaluation														0
Transfers														0
Balance as at 31 December 2018	613,320	18,242,743	13,176,763	708,007	395,776	1,623,830	557,293	5,397,751	10,214,609	1,435,610	738,299	99,130	5,942	53,209,074

Note 6: Property, Plant and Equipment (Continued)

	Land	Plant and equipment	Buildings and Leasehold	Leasehold Improvement	Furniture and Fittings	Computer Hardware	Office Equipment	Water Retriculation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Total
Balance as at 1 January 2019	613,320	18,242,743	13,176,763	708,007	395,776	1,623,830	557,293	5,397,751	10,214,609	1,435,610	738,299	99,130	5,942	53,209,074
Additions		3,545,000	119,000			133,200	30,000	28,000	1,896,000	110,000				5,861,200
Disposals and Derecognition														0
Revaluation														0
Transfers														0
Balance as at 31 December 2019	613,320	21,787,743	13,295,763	708,007	395,776	1,757,030	587,293	5,425,751	12,110,609	1,545,610	738,299	99,130	5,942	59,070,274

Accumulated Depreciation and impairment losses

	Land	Plant and equipment	Buildings and Leasehold	Leasehold Improvement	Furniture and Fittings	Computer Hardware	Office Equipment	Water Retriculation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Total
Balance as at 1 July 2016														0
Transfers		10,605,753	612,522	643,157	241,433	1,007,944	414,398	516,802	3,057,963	722,767	294,132			18,116,871
Impairment Reserve 2016/17(closing balance)														0
Depreciation Expense 2016/17		577,480	161,168	0	29,973	258,974	10,831	0	244,134	129,287	89,476	42,388	10,077	1,553,787
Eliminate on Disposal or Derecognition 2016/17														0
Balance as at 31 December 2017		11,183,233	773,690	643,157	271,406	1,266,918	425,229	516,802	3,302,097	852,053	383,608	42,388	10,077	19,670,658

	Land	Plant and equipment	Buildings and Leasehold	Leasehold Improvement	Furniture and Fittings	Computer Hardware	Office Equipment	Water Retriculation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Total
Balance as at 1 January 2018		11,183,233	773,690	643,157	271,406	1,266,918	425,229	516,802	3,302,097	852,053	383,608	9,913	5,942	19,634,047
Transfers														0
Impairment change 2018														0
Depreciation Expense 2018		1,168,525	447,313	0	23,304	185,545	19,905	1,500	585,358	310,018	52,242	33,000	0	2,826,710
Eliminate on Disposal or Derecognition 2018														0
Balance as at 31 December 2018		12,351,758	1,221,003	643,157	294,710	1,452,463	445,134	518,302	3,887,455	1,162,071	435,850	42,913	5,942	22,460,757

	Land	Plant and equipment	Buildings and Leasehold	Leasehold Improvement	Furniture and Fittings	Computer Hardware	Office Equipment	Water Retriculation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Total
Balance as at 1 January 2019		12,351,758	1,221,003	643,157	294,710	1,452,463	445,134	518,302	3,887,455	1,162,071	435,850	42,913	5,942	22,460,757
Transfers														0
Impairment change 2019														0
Depreciation Expense 2019		1,168,525	447,313	0	23,304	206,550	19,900	1,500	585,358	310,018	52,242	33,000	0	2,847,710
Eliminate on Disposal or Derecognition 2019														0
Balance as at 31 December 2019		13,520,283	1,668,316	643,157	318,014	1,659,013	465,034	519,802	4,472,813	1,472,089	488,092	75,913	5,942	25,308,467

Note 6: Property, Plant and Equipment (Continued)

Net Book value 31 December 2017	613,320	3,083,168	11,618,915	9,851	124,371	223,912	132,064	4,880,949	345,802	359,558	354,691	56,742	(4,135)	21,799,208
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Net Book value 31 December 2018	613,320	5,890,985	11,955,761	64,851	101,066	171,367	112,159	4,879,450	6,327,154	273,539	302,449	56,217	0	30,748,317
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Net Book value 31 December 2019	613,320	8,267,460	11,627,448	64,851	77,762	98,017	122,259	4,905,950	7,637,796	73,521	250,207	23,217	0	33,761,808
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Note 6: Property, Plant and Equipment Intangible Assets

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 July 2016	1,648,973		1,648,973
Additions	528,964		528,964
Disposals and Derecognition			0
Revaluation			0
Transfers			0
Balance as at 31 December 2017	2,177,937	0	2,177,937

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2018	2,177,936	0	2,177,936
Additions	126,070		126,070
Disposals and Derecognition			0
Revaluation			0
Transfers			0
Balance as at 31 December 2018	2,304,006	0	2,304,006

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	2,304,006	0	2,304,006
Additions	100,000		100,000
Disposals and Derecognition			0
Revaluation			0
Transfers			0
Balance as at 31 December 2019	2,404,006	0	2,404,006

Note 6: Property, Plant and Equipment (Continued)
Intangible Assets

Accumulated Depreciation and impairment losses

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 July 2016	832,920		832,920
Transfers			0
Impairment Reserve 2016/17(closing balance)			0
Depreciation Expense 2016/17	680,804	0	680,804
Eliminate on Disposal or Derecognition 2016/17			0
Balance as at 31 December 2017	1,513,724	0	1,513,724

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2018	1,513,724	0	1,513,724
Transfers			0
Impairment change 2018			0
Depreciation Expense 2018	440,673	0	440,673
Eliminate on Disposal or Derecognition 2018			0
Balance as at 31 December 2018	1,954,397	0	1,954,397

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	1,954,397	0	1,954,397
Transfers			0
Impairment change 2019			0
Depreciation Expense 2019	440,673	0	440,673
Eliminate on Disposal or Derecognition 2019			0
Balance as at 31 December 2019	2,395,070	0	2,395,070

Net Book value 30 June 2016	664,212	0	664,212
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Net Book value 30 December 2017	349,609	0	349,609
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Net Book value 31 December 2019	8,936	0	8,936
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Note 7: Trade Payables, Other Payables and Accruals

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
227,102	52	Creditors	52	52
		Creditors Ministries/Portfolios		
		Creditors other government agencies		
0	0	Non-current Accounts payable	0	0
1,953	0	Payroll Deductions	234,420	453,853
0	0	Operating Lease	0	0
781,583	8,410	Accrued Expenses	8,410	8,410
		Accrued Expenses Ministries/Portfolios		
		Accrued Expenses other government agencies		
0	0	Inter-entity due to	0	0
0	0	Accrued Entity Interest	0	0
0	0	Provisions	0	0
3,737	(4,536)	Other payables	(4,536)	(4,536)
1,014,375	3,926	Total trade payables other payables and accruals	238,346	457,780

Note 9: Employee Entitlements

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
14,378	9,584	Annual Leave	9,584	9,584
215,719	120,602	Retirement and long service leave	120,602	120,602
0	0	Accrued salaries	0	0
0	0	Travel	0	0
0	0	Pension	0	0
0	0	Other salary related entitlements	0	0
230,097	130,186	Total current portion	130,186	130,186
		<i>Non-current employee entitlements are represented by:</i>		
		Retirement and long service leave		
230,097	130,186	Total employee entitlements	130,186	130,186

Note 10: Sales of Goods and Services

12-Month Actual 2015/16	18-Month Forecast 2016/17	Revenue type	12-Month Budget 2018	12-Month Budget 2019
9,715,017	28,430,028	Outputs to Cabinet	48,005,150	49,519,495
0	70,620	Outputs to other government agencies	76,340	76,340
2,038,025	3,395,104	Fees and charges	1,942,380	2,061,198
8,000	11,873	General sales	104,996	104,996
0	0	Rentals	0	0
2,643	304,129	Other	0	0
11,763,685	32,211,754	Total sales of goods and services	50,128,866	51,762,029

Fees and Charges

		<i>Fees and Charges</i>		
17,496	21,046	Local Companies Administration Fees	0	0
163,954	282,685	Other Company Fees - Exempt (Entity)	200,388	210,408
1,381,274	2,320,961	Private Sector Computing Fees	1,573,872	1,605,348
8,700	4,800	Refund Processing Fees	3,000	3,000
23,808	7,972	Special Econ. Zone – Trade Certificate Renewal Fee	0	0
0	212,964	Tower Licence Fees	165,120	242,442
442,793	544,676	Trade and Business Administration Fees	0	0
2,038,025	3,395,104	Fees & Charges	1,942,380	2,061,198
		General Sales		
0	10,158	Canteen Sales	84,996	84,996
0	2,985	Prison Craft Sales	10,000	10,000
0	(1,469)	Prison Sales	10,000	10,000
8,000	0	Registration & Attendance Fee for Workshops	0	0
8,000	11,873	Total General Sales	104,996	104,996
		Rentals		
0	0		0	0
0	0	Total Rentals	0	0
		Other Goods & Services Revenue		
		Goods & Services Revenue		
2,643	304,129	Miscellaneous Receipts	0	0
2,643	304,129		0	0
		Sales of Outputs to Cabinet		
9,715,017	28,430,028	Sales of Outputs to Cabinet	48,005,150	49,519,495
9,715,017	28,430,028	Total Sales of Outputs to Cabinet	48,005,150	49,519,495
		Other Interdepartmental Revenue		
0	0	Financial Attest Services	0	0
0	70,620	Revenue from Ministries/Portfolios & Public Authorities	76,340	76,340
0	70,620	Total Other Interdepartmental Revenue	76,340	76,340
11,763,685	32,211,754	Total Goods and Services	50,128,866	51,762,029

Note 13: Personnel Costs

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
6,483,397	16,193,436	Salaries, wages and allowances	27,113,411	28,259,328
1,036,763	3,309,101	Health care	5,070,721	5,285,696
331,609	1,016,460	Pension	1,406,520	1,468,582
(3,115)	118,024	Leave	65,000	63,000
5,011	47,037	Other personnel related costs	101,496	87,196
7,853,665	20,684,057	Total Personnel Costs	33,757,148	35,163,801

Note 14: Supplies and Consumables

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
192,934	1,079,281	Supplies and Materials	2,058,436	2,061,458
1,631,566	4,397,905	Purchase of services	6,119,849	6,300,608
93,264	302,554	Lease of Property and Equipment	498,392	498,392
53,301	868,042	Utilities	1,824,343	1,833,392
78,628	621,048	General Insurance	569,500	569,500
121,887	205,944	Interdepartmental expenses	316,020	326,020
280,048	562,433	Travel and Subsistence	593,500	593,650
74,034	548,392	Recruitment and Training	802,795	718,825
201,025	640,340	Other	321,500	408,000
2,726,687	9,225,939	Total Supplies & consumables	13,104,336	13,309,845

Note 15: Litigation Costs

12-Month Actual 2015/16	18-Month Forecast 2016/17	Litigation Costs	12-Month Budget 2018	12-Month Budget 2019
0	150,000	Legal Fees	0	0
		Description		
0	150,000	Total Litigation cost	0	0

Note 16: Gains / (Losses)

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
51,751	24,859	Net (gain) / loss on disposal of property, plant and equipment	0	0
0	0	Gain/Loss on Derecognition of Assets	0	0
(2,219)	1,221	Net (gain) / loss on foreign exchange Transactions	0	0
49,532	26,080	Total gains/ (losses)	0	0

Note 18: Reconciliation of Net Cash Flows from Operating Activities to Surplus / (Deficit)

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
774,998	(1)	Surplus/(deficit) from ordinary activities	(0)	0
		Non-cash movements		
521,237	2,234,592	Depreciation expense	3,267,383	3,288,383
0	0	Impairment	0	0
51,751	24,859	(Gain)/losses on sale of property plant and equipment	0	0
		Changes in current assets and liabilities:		
101,322		(Increase)/decrease in receivables - Other Government agencies		
		(Increase)/decrease in receivables - SAGC's		
		(Increase)/decrease in receivables - Other 3rd Party	(593,905)	
(267,003)		Increase/(decrease) in payables - Other Government agencies	257,507	219,433
		Increase/(decrease) in payables - SAGC's		
2		Increase/(decrease) in payables - Other 3rd Party		
1,182,307	2,259,450	Net cash flows from operating activities	2,930,985	3,507,816

MINISTRY OF EDUCATION, YOUTH, SPORTS, AGRICULTURE AND LANDS

BUDGET STATEMENTS

FOR THE 2018 FINANCIAL YEAR ENDING 31 DECEMBER 2018

AND THE 2019 FINANCIAL YEAR ENDING 31 DECEMBER 2019

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2017 REVISION)

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1. Nature and Scope of Activities
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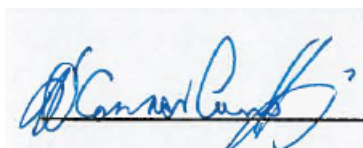
PART B: OUTPUT PERFORMANCE

5. Outputs to be Delivered

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE MINISTER

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2018 and 2019 financial years.



Honourable Julianna O'Connor-Connolly, JP
Minister

Ministry of Education, Youth, Sports,
Agriculture and Lands

27 October 2017

STATEMENT OF 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.



Christen Suckoo, JP
Chief Officer

Ministry of Education, Youth, Sports,
Agriculture and Lands

27 October 2017

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

The Ministry is responsible for providing policy advice, administrative and governance support and the delivery of a range of programmes and services to the public, to enable the Minister to achieve the strategic goals for these areas of ministerial responsibility: Education, Youth, Sports, Agriculture and Lands.

Outside of the core Administrative arm of the Ministry, the Departments/Units within the Ministry's remit include: the Department of Education Services (DES); Early Childhood Care and Education Unit (ECCE); the Scholarship Secretariat Unit; the Public Libraries (LIB); the Sunrise Adult Training Centre (SRC); the Information, Communication and Technology Services (ICT); the Youth Unit (YSU); the Cadet Corps (CAD); the Department of Sports (DSP); Sister Islands Sports (SIS); the Department of Agriculture (AGR); and the Lands and Survey Department (LSU).

The University College of the Cayman Islands (UCCI), a Government Owned Company, the Water Authority also falls within the remit of the Ministry.

Scope of Activities

The scope of the Ministry's activities includes:

Core Ministry

- Policy advice, development, implementation, communication and evaluation services to the Honourable Minister, and support for legislative revisions and development
- Funding and governance services by the Core Ministry to its Departments/Units, and, on the Minister's behalf, for UCCI. The Ministry also manages executive expenditure and executive assets which fall within the Minister's areas of responsibility.
- General secretarial and administrative services to the Honourable Minister, as well as services to support the administration of the Education Council, and the Cayman Islands Agriculture Society

Departments and Units

- **Department of Education Services** - provision of Primary, Secondary, Further Education, Special Education and alternative education services in public schools
- **Early Childhood Care and Education Unit** - provision of services to enhance the quality of and access to early childhood care and education, in private and public settings
- **Sunrise Adult Training Centre** – provision of training and therapeutic programmes for adults with Disabilities

- **Cayman Islands Public Library Service** - provision of materials and services for community residents of all ages for personal enrichment, enjoyment and educational needs. The Library has a special mission to young children and their parents to encourage a love of reading and learning
- **Information Communication Technology**- strategic oversight and management of Information, Communications Technology (ICT) throughout the Ministry of Education, Youth, Sports, Agriculture and Lands, including management of Education ICT network (approximately 700 teachers and 5,000 students) and provision of ICT support for end-users; procurement; systems integration and ICT policy
- **Youth Unit** - monitor youth service providers to ensure vibrant youth programmes are run in each district and offer secretarial support to the Cayman Islands Youth Assembly which empowers youth to be meaningfully involved in decision making forums. The Unit also collaborates with other service providers to ensure that young citizens access all services provided for the general populace
- **Cadet Corps** - the provision of a youth uniformed program which provides discipline and develops leadership skills through the use of a military structure in partnership with the education system, uniformed groups and the community at large
- **Department of Sports** - provision of Facility Maintenance and Operational Management services throughout Grand Cayman. The Department also provides Sport Education, training, technical advice and support services for various stakeholders including Schools, Sports clubs, Communities and National Associations
- **Sister Islands Sports** - The provision of sports coaching and instruction primarily in the 6 focus sports - Basketball, Cricket, Football, Netball, Track and Field and Swimming via:
 - Community Sport Programmes
 - National Programmes
 - After-School Programmes
 - School sessions
 - Recreational Leagues and events
- **Department of Agriculture** - provision of various services and measures to develop sustainable agricultural production in order to promote self-sufficiency and food security (compatible with economic reality) for the Cayman Islands. To preserve and protect the state of health and well-being of plants and animals and to indirectly promote the wellness of residents through dynamic planned development and regulation
- **Lands and Survey** - provision of services to Cayman Islands citizens and companies in the areas of land registration, surveying, geographic data, valuation, and the management of government facilities
- **University College of the Cayman Islands** – provision of tertiary educational opportunities at several levels including, Pre-College, Dual Entry and Technical programmes; and Associate's, Bachelor's and Master's degree programmes

Customers and Location of Activities

The Ministry's customers are the Cabinet, the Minister of Education, Youth, Sports, Agriculture and Lands, all its departments and Units, UCCI, Water Authority, and other Government Ministries. Externally, services are provided to the business community, students, and the general public.

Services of this Ministry are provided from various locations throughout the Cayman Islands.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Ministry of Education, Youth, Sports, Agriculture and Lands in the 2018 and 2019 financial years are as follows:

- To strengthen communications and customer service within and across the Ministry as a whole as a means to improving the effectiveness of government communications
- To enhance the efficiency and effectiveness of centralised HR functions
- To continue to strengthen budget preparation, monitoring and reporting systems and processes across the ministry
- To continue to strengthen performance management systems and processes to imbed formal succession planning processes across the ministry

Broad Outcome 2 – Achieving Full Employment – Jobs for All Caymanians

Strategic Objectives for 2018 and 2019

1. Develop mechanisms for the active engagement of the public and private sector in addressing human capital development. This will be accomplished through collaboration with the Ministry of Human Resources and through mechanisms such as:
 - A National Training Council, comprised of relevant industry bodies and stakeholders, focusing on the development of a National TVET System, which includes:
 - TVET Policy Review
 - Workforce Development
 - Training Programmes
 - Quality Assurance and Review
 - National Qualifications Framework
 - Lifelong Learning that straddles Compulsory Education, Post-Compulsory Education, and Learning and Development that occurs in the World of Work
 - Curriculum Reform
 - Career Counselling
 - Supporting Legislation
 - Establish registration standards and a quality assurance framework for training institutions
 - Align scholarship administration to the human capital needs of the Cayman Islands

Broad Outcome 3 – The Best Education Opportunities for All Our Children

Strategic Objectives for 2018 and 2019

1. The Ministry will continue to provide technical expertise, policy and guidance to the Department of Education Services in continuing to develop a world-class education system that positions our children and young people for success in further learning, employment and life.

Some key initiatives:

- Further implement the new legislative framework for Education
- Continued implementation of the Annual Education Plan of Action that provides the operational framework for improvement in standards in all government schools;
- Create new levels of partnership with parents, the community, and the private sector
- Continue with the completion of the new John Gray High School (JGHS)
- Continue implementation of the Cayman Islands Teaching and Learning Strategy 2015-19;
- Improve school climate to create safe and positive learning environments, including:
 - Continued development of clear and consistent expectations to promote positive behaviour
 - Continued training of school staff to apply school discipline and student behaviour policies consistently
 - Continue to implement the ‘response to intervention’ approach to support the most at-risk students
 - Review and strengthen special education needs provision, in accordance with the Cayman Islands Disabilities Legislation and Policy and other relevant legislation including the role of the special educational needs coordinators and specialist staff
- Continue to strengthen Early Childhood Care and Education;
- Continued focus on strategies to improve teaching and learning, with a focus on mathematics, literacy, science and technology
- Continue the ongoing review and full implementation of the National Curriculum;
- Set clear achievement targets for schools which offer ambitious but realistic targets for student outcomes based on school-specific data
- Continue to provide detailed data reports that document and explain student performance across the system
- Further extend the existing succession planning process and further integrate succession planning guidance into the recruitment process
- Support both formal and informal professional development for leaders and aspiring leaders within education (e.g. Ontario Principals Council leadership training)

- Ensure that individual School Improvement Plans are informed by and contribute to the achievement of national strategic objectives, including the Plan of Action, and are responsive to the 2014/15 Baseline School inspection findings
 - Improve business processes and customer service within the Department of Education Services to provide more positive stakeholder interactions
 - Improve stakeholder communications within education supported by better online resources and utilising web-based, social media channels and other e-solutions (parent, student and teacher portal, videoconferencing)
 - Continued support of the use of online and computerised testing to improve efficiency of school assessment
 - Improve cybersecurity for the schools network, through collaboration with the E-Government Unit and other Government agencies
2. The UCCI Board of Governors is committed to working towards a strategic alignment of UCCI programmes, courses and services, to deliver educational programmes that provide citizens with access to world class educational opportunities, which will position them to successfully participate in and contribute to the core and developing industries in the Cayman Islands economy. The Chairman of the UCCI Board of Governors has established a number of board sub-committees charged with the responsibility for assessing and making recommendations that will lead to the re-engineering of UCCI to ensure that it is positioned to:
- Adhere to high standards of governance and management, while ensuring that UCCI, in its unique role as our national tertiary institution, contributes to realising the National Vision for Tertiary Education in the Cayman Islands
 - Deliver internationally recognised and accredited educational programmes that will position citizens to successfully participate in, and contribute to, the core and developing industries in the Cayman Islands
 - Deliver programmes that meet the social and economic needs of the country and its workforce, and engage the support of the private sector
 - Make education accessible through enhanced use of technology, facilities, scheduling and special needs accommodation
 - Ensure the financial stability and long term viability of the UCCI
 - Pursue potential synergies between UCCI, ICCI, UWI and CIFEC programmes
 - Become influential in the development of TVET. Ensuring TVET is in the forefront, and remaining relevant through restructure and relaunch of TVET programmes.

Broad Outcome 4 – Reducing Crime and the Fear of Crime

Strategic Objectives 2018 and 2019

1. The Ministry will continue to support and enhance youth development by using the National Youth policy as a guiding document and by empowering young people to play an active role in national development.
2. Through the Cayman Islands Cadet Corps, the Ministry will continue to utilize progressive Cadet training, based on international standards, as a youth development tool.

Some key initiatives:

- Review and update the Cadet Corps Law
 - Develop leadership skills in cadets providing leadership training and experience;
 - Develop working relationships and linkages with other uniformed branches of Government
 - To enhance community and citizenship awareness through participation of community service projects
 - Maintain and possibly establish new School based detachments
3. Through the Youth Service Unit, the Ministry will continue the work of strengthening entities and organizations in the provision of quality services for young people and generally in the discharge of their duties and functions.

Some key initiatives:

- Improve accountability of youth service providers who receive funding from the Ministry of Youth by monitoring and reporting on their progress
 - Assist service providers with their gaps in capacity by conducting leadership workshops as needed for their youth
 - Continue to partner with Youth Service Providers to deliver relevant and effective youth programmes and events
4. Empowering young people as legitimate and active partners in decision making processes, through the Youth Services Unit.

Some key initiatives:

- Provide safe and supervised environments where youth can gather and “work out their own world view”:
 - Annual summer camp and teen summit
 - Special “One-off” Events (Youth Gospel Concert, Brac Spring Event);
 - Weekly FAN Club meetings at Clifton Hunter High School
 - Weekly Scout meetings
- Facilitate programmes that develop youths’ leadership and governance skills by offering opportunity for learning and experience in their communities (local and regional and Pan-Commonwealth when offered)
- Offer structured and supported forums whereby youth can participate in decision making and have input in the National Agenda:
 - Secretariat services to the Cayman Islands Youth Assembly (CIYA), facilitating weekly meetings, community dialogues, annual research and national forum
 - weekly radio show – *Youth Flex*
 - quarterly newsletter – *The Advocate* etc.

Broad Outcome 6 – Stronger Communities and Support for the Most Vulnerable

Strategic Objectives for 2018 and 2019

1. The Ministry will continue to provide technical expertise, policy and guidance to the Sunrise Adult Training Centre’s training and therapeutic services through recreational, functional life skills, occupational therapy and daily life skills programmes for adults with disabilities.

Some key initiatives:

- Strengthen the work of the Sunrise Adult Training Centre to deliver quality vocational training programmes for adults with disabilities, to include continued partnerships with other Government entities and Community businesses to increase employment and internship placements for adults with disabilities
- Continue to develop client-made products created in the Sunrise Sheltered workshop areas
- Develop plans for a new Sunrise Centre

2. The Ministry, through the Sports Department and Sister Islands Sports Unit will continue to improve the lives of all through sport by using the National Sports Policy and Strategic Plan as a guiding document for Grand Cayman, Cayman Brac and Little Cayman.

Some key initiatives:

- Establish, maintain and manage appropriate sports and recreation facilities in all districts
- Increase the value placed on sport, recreation and physical well-being
- Enhance the links and coordination among sport, education, tourism, health and other relevant Governmental subject areas
- Continually build and expand on capacity within National Sports Associations
- Continue to strengthen and support the delivery of effective sports programmes in the Sister Islands
- Sports Facilities Management
- Sport Education and Training (community and schools)
- Continue to partner with National Sports Associations to deliver relevant sports programmes and events
- Enhance the governance standards for National Sports Associations receiving funding from Government
- Technical Advice and support to Ministry and other sporting agencies

3. The Ministry will continue to provide technical expertise, policy and guidance to the further development of the Cayman Islands Public Library Service as critical community resources for personal enrichment, enjoyment and educational needs, and as an important component of the national workforce development and training agenda.

Some key initiatives:

- Continue reorganising all Public Library branches in order to provide enhanced customer service and to ensure that the needs of the community are being met
- Develop a comprehensive reference collection that includes local histories, publications written by local authors and selected law volumes
- Continue to develop the Library as a central location for research and study
- Develop and implement new library programs and services for specific target groups and to support lifelong learning and to encourage a love of reading

- Revise and update the Libraries Law
- Continue to develop the newly re-opened historic Library building as a cultural centre
- Implement yearly preventative maintenance schedule for all six library branches
- Continue to advance the use of technology in the Public Libraries
- Provide support for the Government school library system
- Liaise with the National Workforce Development Agency, regarding the Library, as an important component of the national workforce development and training agenda

Broad Outcome 7 – Ensuring Caymanians Benefit from a Healthy Environment

Strategic Objectives for 2018 and 2019

1. The Ministry, through the Department of Agriculture, will continue to support the agricultural industry to implement more modern practices which increase yields and improve quality in order to enhance self-sufficiency and food security for the Cayman Islands.

Some key initiatives:

- Strengthen legislative and policy framework relating to National Food and Nutrition Security by enhancing a cohesive body of policies and regulatory framework for plants, animals and welfare through the revision of Animals and Plants Laws; the introduction of comprehensive Pesticide Regulation legislation; and the review and approval of the draft Cayman Islands Food and Nutrition Security Policy
- Improve the synergies with agriculture stakeholders through new and innovative approaches to strengthen and expand linkages in the market
- Identify knowledge and information gaps and to address these gaps through appropriately structured and delivered training interventions, research and development projects and information transfer
- To continue to provide financial, technical, and logistical support for Agricultural Shows in the Islands
- Strengthening Research and Development through linkages with regional and international development partners including the Caribbean Agricultural Research and Development Institute (CARDI) in order to ensure that the work programme for the Cayman Islands supports domestic projects and initiatives that enhance production and productivity in the agricultural sector

- Increase productivity and competitiveness of agricultural products by improving the value of plant and/or animal products
2. The Ministry, through the Lands and Survey Department, will continue to ensure that beach access is maintained and safeguarded and will purchase land to safeguard beach access and create public parks/open spaces.
 3. The Cayman Islands Water Authority provides water at reasonable cost, wastewater infrastructure, and the management of groundwater resources in the Cayman Islands. The Water Authority will continue to ensure that the project to provide piped water throughout Cayman Brac is ongoing and completed from Faith Hospital to Ashton Reid Drive (inclusive of side roads) in 2018 and completed from Ashton Reid Drive to Spot Bay in 2019 (main road only- side roads are anticipated in 2020).

Broad Outcome 8 – Stable, Effective and Accountable Government

Strategic Objectives for 2018 and 2019

1. The Ministry, through the Lands and Survey Department, will continue to maintain and improve efficient, timely and transparent systems and services regarding the land registry, land surveying, National Geographic Information System, and valuations and estate matters. Some key initiatives include:
 - To efficiently manage Crown property including acquisitions and disposals
 - To provide an up to date Land Registry system to include full electronic transactions and e-Registration
 - To provide an efficient cadastral framework and national control geodetic network to facilitate efficient land surveying services
 - To deliver surveying services to all Government entities in Grand Cayman and to both public and private sector in the Sister Islands
 - To provide land valuations for all government properties
 - To expand provision of Geographic Information Service solutions in tandem with current market trends
 - To improve Stamp Duty assessments and collection of revenue

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for Ministry of Education, Youth, Sports, Agriculture and Lands for the years ending 31 December 2018 and 31 December 2019 are as follows:

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
REVENUE FROM CABINET	95,522	97,915	123,133
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	0	150	150
REVENUE FROM OTHERS PERSONS OR ORGANISATIONS	3,493	3,347	3,524
OPERATING EXPENSES	99,015	101,412	124,843
NET SURPLUS DEFICIT	-	-	1,964
TOTAL ASSETS	309,755	327,362	298,863
TOTAL LIABILITIES	3,973	6,214	3,832
NET WORTH	305,782	321,148	295,031
CASH FLOWS FROM OPERATING ACTIVITIES	6,118	7,103	10,696
CASH FLOWS FROM INVESTING ACTIVITIES	(12,572)	(17,664)	(11,026)
CASH FLOWS FROM FINANCING ACTIVITIES	12,572	17,664	11,026
CHANGE IN CASH BALANCES	6,118	7,103	10,696

FINANCIAL PERFORMANCE RATIO	2018 1 Jan to 31 Dec 2018 %	2019 1 Jan to 31 Dec 2019 %	2016/17 18-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	22.99:1	15.96:1	22.20:1
TOTAL ASSETS : TOTAL LIABILITIES	77.96:1	52.68:1	77.99:1

MAINTENANCE OF CAPABILITY

	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	1,157	1,209	881 (Jun2017)* 1062 (Dec 2017)
STAFF TURNOVER (%)	10%	10%	10%
MANAGERS	8%	8%	3%
PROFESSIONAL AND TECHNICAL STAFF	10%	10%	9%
CLERICAL AND LABOURER STAFF	15%	15%	13%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION), IN YEARS	7	8	7
MANAGERS	9	10	9
PROFESSIONAL AND TECHNICAL STAFF	7	8	7
CLERICAL AND LABOURER STAFF	6	7	6
CHANGES TO PERSONNEL MANAGEMENT SYSTEM			

* Represents Ministry of EE and GA prior to becoming Ministry of EYSAL on 1 July 2017

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	309,755	327,362	298,863
ASSET REPLACEMENTS : TOTAL ASSETS	1%	1%	1%
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	83%	83%	80%
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	63%	45%	73%
CHANGES TO ASSET MANAGEMENT POLICES			

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
MAJOR CAPITAL EXPENDITURE PROJECTS			
Phased construction new high schools project JGHS	5,972	14,142	6,787
Other upgrades to schools	1,639	2,202	-
Major sports upgrades	500	-	-
LSD data enhancements	345	-	-
ICT procurement for school	769	600	721
Other minor capital projects and capital purchases of computer equipment, furniture, office equipment.	3,347	720	3,518
TOTAL	12,572	17,664	11,026

MAJOR CAPITAL EXPENDITURE COMMENCED BUT NOT COMPLETED IN PREVIOUS YEARS	ANTICIPATED PROJECT STATUS AT 31 DEC 2019
Phased construction New John Gray High School	In progress

RISK MANAGEMENT – MINISTRY

KEY RISK FACED BY THE MINISTRY	CHANGE IN STATUS FROM 2016/17	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss of key Personnel	Unchanged	<ul style="list-style-type: none"> • Succession planning • Cross training • Developing of existing staff • Work to attract and retain more Caymanians to work in key roles in education and to build capacity for leadership and other key roles within the organisation 	Unquantifiable at this time
Data Security Loss of network use from external attacks on data and applications.	Unchanged	<ul style="list-style-type: none"> • Established data security protocols including use of anti-virus and anti-spy software. Software protocols supplemented by hardware firewall to protect against unauthorized access to data through the Internet • Offsite and off-island backups implemented 	Unquantifiable at this time
Environmental Potential legal claims for environmental health hazards	Unchanged	<ul style="list-style-type: none"> • All buildings insured by CIG- Risk Management or a recognised Insurer • Managing Environmental controls i.e. air/heating systems • Regular environmental testing • Regular cleaning and maintenance of properties • Improve preparation procedures for a disaster 	Risk should be adequately covered by public liability insurance

RISK MANAGEMENT – DEPARTMENT OF EDUCATION SERVICES

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2016/17	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Damage of school by natural/man-made disasters	Revised	<ul style="list-style-type: none"> Continue with wire upgrades and alarm systems; Identify fire exits; All buildings insured by CIG- Risk Management insurance providers; Continuity of Operations Plans is maintained for all departments and the Ministry Conduct emergency drills and procedures 	Unquantifiable at this time
Injury or death of students or staff as a direct result of using transportation services contracted or owned by the Department of Education Services	Revised	<ul style="list-style-type: none"> All contractors or transportations staff is required to provide up to date proof of a valid driver's license with no traffic related convictions; Vehicle insurance is checked by the DES Vehicle inspections carried out by Public Transport Board, Department of Vehicle and Equipment Services (DVES) and Department and Vehicle and Licenses (DVDL) Conduct staff training in emergency first aid Handbook provided to staff outlining safety procedures 	
Canteen Operations – settlement of liability claim from food related illness	Revised	<ul style="list-style-type: none"> All contractors and their staff providing the service must have valid food handling certificates issued by the health department; All contractors must have at least \$2 million in public liability coverage Conduct monthly inspections of kitchens by DEH Monthly maintenance of kitchen equipment via contracted services 	Unquantifiable at this time
Potential health and safety risks associated with poor indoor environments	Revised	<ul style="list-style-type: none"> Regular cleaning and maintenance of buildings; Regular environmental monitoring of buildings Hire suitably qualified companies to provide remediation services 	Unquantifiable at this time

RISK MANAGEMENT – DEPARTMENT OF EDUCATION SERVICES (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2016/17	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Injury to staff and students while engaging in school related activities	New	<ul style="list-style-type: none"> Ensure policies and procedures surrounding behaviour management and facilities management are current and adhered to by all stakeholders to promote a safe school environment 	Unquantifiable at this time

RISK MANAGEMENT – CADET CORPS

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2016/17	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Attrition: reduction in the number of high school students benefiting from the program	None	Determine and assess causes of attrition and develop appropriate strategies to mitigate.	unknown
Losing experienced junior and senior leaders	None	<ul style="list-style-type: none"> Develop leadership skills in cadets providing leadership training and experience. Emphasize recruitment of Caymanians and Permanent Residents 	\$6,000 – \$8,000

RISK MANAGEMENT – DEPARTMENT OF SPORTS

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2016/17	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Staff shortage-Maintenance	-	Outsourcing some works and increase in facility inspections	\$100,000

RISK MANAGEMENT – SISTER ISLANDS SPORTS

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2016/17	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Risk to programming due to: <ul style="list-style-type: none"> unsecured sports facilities lack of capacity to maintain sports facilities (Grounds) lack of maintenance capacity for sports facilities (buildings) 	Transfer of Sister Islands Sports from District Administration to Min EYSAL	<ul style="list-style-type: none"> Liaise with partner agency to mitigate risk 	<ul style="list-style-type: none"> Unquantified public liability risk
Lack of capacity to operate the new 25 M swimming pool programmes	New facility	Additional Sports Instructor	Under-utilisation of resources. Public liability issues due to insufficient staff and safety considerations
Lack of resources to fund the operation of the new pool	New facility	Provide funds for utilities, maintenance and other operational costs	Under-utilization of resources. Public liability issues due to inadequate maintenance and operational standards

RISK MANAGEMENT – PUBLIC LIBRARIES

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2016/17	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss of key Personnel	One professional staff (Branch Manager) resignation One Saturday Labourer resignation One Full Time Labourer resignation	<ul style="list-style-type: none"> Succession planning Cross training Developing of existing staff Work to attract and retain Caymanians to work in key roles in education and to build capacity for leadership and other key roles within the organization 	Unquantifiable at this time
Data Security Loss of network use from external attacks on data and applications.	Unchanged	<ul style="list-style-type: none"> Established data security protocols including use of anti-virus and anti-spy software. Software protocols supplemented by hardware firewall to protect against unauthorised access to data through the Internet. Offsite and off-island backups implemented. 	Unquantifiable at this time

RISK MANAGEMENT – PUBLIC LIBRARIES (CONTINUED)

Environmental Potential legal claims for environmental health hazards	Unchanged	<ul style="list-style-type: none"> • All buildings insured by CIG- Risk Management. or a recognized Insurer • Managing Environmental controls i.e. air/heating systems • Regular environmental testing • Regular cleaning and maintenance of properties • Improve preparation procedures for a disaster 	Risk should be adequately covered by public liability insurance
Damage of library buildings by natural/manmade disasters	Unchanged	<ul style="list-style-type: none"> • Continue with wire upgrades and alarm systems • Identify fire exits • All buildings insured by CIG- Risk Management insurance providers 	Unquantifiable at this time

RISK MANAGEMENT – ICT PROGRAMME

KEY RISK FACED BY THE MINISTRY	CHANGE IN STATUS FROM 2016/17	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss of key Personnel	JD's currently being updated for employees in key roles	<ul style="list-style-type: none"> • Succession planning • Cross training • Developing of existing staff • Work to attract and retain more Caymanians to work in key roles in education and to build capacity for leadership and other key roles within the organization 	Unquantifiable at this time
Data Security Loss of network use from external attacks on data and applications.	Risk has increased due to emerging threat landscape in cybersecurity	<ul style="list-style-type: none"> • Established data security protocols including use of anti-virus and anti-spy software. Software protocols supplemented by hardware firewalls to protect against unauthorized access to data through the Internet. • Additional cybersecurity software and hardware solutions planned to be implemented in 2018-20 • Offsite and off-island backups implemented. 	Unquantifiable at this time

RISK MANAGEMENT – YOUTH SERVICES UNIT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2016/17	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
1. Young people in their teenage years tend to be higher risk takers	Ministry supports youth groups with programmes that reduce risk for teenagers in high risk time periods	Continue to support programmes that mitigate risk and utilise trained and trusted staff to supervise young people and transfer lessons and messages of risk mitigation as well as skills to improve decision making	Depends on situation it could be \$100's or \$1,000's.
2. Lack of mandatory Child Abuse Prevention policies for youth groups	Establish mandatory Child Abuse Prevention Policies for Youth Groups that require funding from Government	Finalise policy, obtain approval and implement to funded youth groups. Continue to monitor compliance through grant process and inspections of YSU	Difficult to quantify damages to youth who are abused

RISK MANAGEMENT – LANDS AND SURVEY

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2016/17	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss of staff on fixed-term contract	No change	Encourage staff to further their education. Formulation of succession plans for key staff.	Unquantifiable
Damage to buildings by natural disasters, fire, flooding, natural deterioration and burglary or vandalism.	No change	Maintain older property as funding permits.	Unquantifiable
Lack of qualified/skilled person within the local labour force to fill key positions within the Department.	No change	Attempt to cross train and further develop incumbent staff. Encourage professional development by offering relevant courses for upward movement. Department may have to look to the foreign labour market for certain suitable staff. Formulation of succession plans for key staff.	Unquantifiable
Aged computers and obsolete equipment	No change	Maintain current equipment. Replace where feasible and where funding permits.	Unquantifiable

RISK MANAGEMENT – AGRICULTURE

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2016/17	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Recruitment of qualified Caymanians to fill posts	No change	Continued efforts to recruit young qualified Caymanians have them trained both in house and overseas in order for them to fill Senior Technical posts. Encourage and support staff to further their education by attending Civil Service College, UCCI or other recognized institutions in order to improve their capabilities.	\$100's or \$1,000's

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
Equity Investment from Cabinet in to the Ministry of Education, Youth, Sports, Agriculture and Lands	12,572	17,664	11,026
Capital (Equity) Withdrawal by Cabinet from the Ministry of Education, Youth, Sports, Agriculture and Lands	-	-	-

PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

MEG 1	Legislative Initiatives, Policy Advice, Development and Implementation		
DESCRIPTION Provision of services to support the development of new or revised legislation or policies. Services to include: <ul style="list-style-type: none">• Research and consultation with key stakeholders• Cabinet papers on legislative proposals and objectives and other policies and administrative matters• Preparation of drafting instructions and subsequent ongoing liaison with and advice to Legal Draftsperson Provision of policy advice and support services to the Minister in the areas of Education, Youth, Sports, Agriculture and Lands in relation to: <ul style="list-style-type: none">• Policy research, development, communication, implementation and evaluation• Strategic development and management of strategic priority projects			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of contributions to the Throne Speech• Number of drafting instructions prepared• Information and decision-making briefs• Cabinet papers and notes• Parliamentary questions• Statements in the Legislative Assembly• Number of strategic priority projects advised on and/or managed	1 1-3 60-80 55-65 5-10 1-5 20-25	1 1-3 60-80 55-65 5-10 1-5 20-25	1 6 100 50 9 1 25
QUALITY <ul style="list-style-type: none">• Drafting instructions prepared by suitably qualified and experienced personnel• Drafting instructions developed through a consultative process to include relevant stakeholders• Cabinet papers, drafting instructions, speech notes and press releases reviewed by Chief Officer or delegate and approved by Minister prior to submission• Policies and advice consistent with any relevant regional or international conventions and/or best practice• Policies and strategies developed through a consultative process with key stakeholders• Policy and strategy documents reviewed and approved by Chief Officer or delegate prior to release	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%
TIMELINESS All services delivered within established schedules or as required by Minister	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$2,654,659	\$3,155,642	\$4,272,330
RELATED BROAD OUTCOMES: <ul style="list-style-type: none">• A Strong Economy to Help Families and Businesses• The Best Education Opportunities for All Our Children• Stronger Communities and Support for the Most Vulnerable• Ensuring Caymanians Benefit from a Healthy Environment			

Note: The total cost of supplying this output in 2018 is \$2,729,909 and in 2019 is \$3,233,717. However, revenue from third parties of \$75,250 and \$78,075 reduces this to \$2,654,659 and \$3,155,642 respectively.

MEG 1 – as of 2018 and 2019, is adjusted to include legislative initiatives. In 2016/17 legislative initiatives were recorded in a separate output (MEG 2). Note that from July 1, 2017 MEG 5 Gender Affairs was transferred from the Ministry.

MEG 3	Ministerial Services		
DESCRIPTION Provision of administrative, executive, and governance services to support the Minister, including: <ul style="list-style-type: none">Events Management and Speech Writing ServicesPublic relations advice and support including promotions of Ministry/Departmental initiatives through various mediums, Government Information Services liaison and other mass communication mattersEducation Council Secretariat Services, including correspondence, research as requested, preparation of agendas and supporting documentation and minute-takingAdministration services provided to John Gray High School Project Steering Committee and Cayman Islands Agricultural SocietyGovernance and representation on regulatory Boards and Councils, international boards or committees and boards related to the Ministry and Statutory Authorities and Government Owned Companies (SAGC)Project/Facilities Management and oversightAdministrative Services provided for the review and management of Grants and Transfer Payments to Youth, Sports, and other organisations			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of events hosted or promotions managedNumber of press releases, press briefings or mass communications preparedNumber of speeches writtenNumber of regulatory Boards, Councils, Committees or other organisations where representedNumber of memberships on SAGC boards representedNumber of facilities management projects undertaken for the Ministry and its DepartmentsNumber of larger scale projects receiving project management services for the Ministry and its DepartmentsNumber of Education Council Meetings supportedNumber of Purchase Agreements monitoredNumber of Grant/Transfer Payment requests processed	8-10 250-275 25-35 9-12 2 90-110 3-4 18-24 41-57 40-50	8-10 275-300 25-35 9-12 2 90-110 4-5 18-24 41-57 40-50	12 275 25 11 1 110 5 24 New New
QUALITY <ul style="list-style-type: none">Services provided by appropriately experienced and qualified PersonnelSpeeches, briefings, mass communications, etc. are peer reviewed and/or approved by Chief Officer or designate as necessaryRepresentatives on Boards, Committees and Councils to be nominated from senior management team by Chief OfficerGrants and Transfer Payments reviewed and processed in accordance with Government policies and the terms of the Purchase Agreement	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% New
TIMELINESS <ul style="list-style-type: none">Press releases, briefings, promotions and speeches: as scheduled or agreed with Minister or Chief OfficerSecretariat/administration services provided within proposed schedule for Education Council meetings hearings and/or as directed by ChairpersonsUpdates on key items/issues from meetings provided to Minister/Chief Officer on ongoing basisCapital Works deliverables by agreed upon deadlinesGrants and Transfer Payments reviewed and processed within 20 days at the end of each month following the invoice date	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$2,004,746	\$2,093,314	\$1,939,459
RELATED BROAD OUTCOMES: <ul style="list-style-type: none">The Best Education Opportunities for All Our ChildrenStable, Effective and Accountable Government			

MEG 4	Safer Schools Initiative		
DESCRIPTION Provision of technical expertise and guidance by the Inclusion Unit, along with the implementation of strategies and programmes to promote inclusion and develop safe and positive learning school climates. <ul style="list-style-type: none">• Research and evaluation of provision of services and consultation with key stakeholders• Provide recommendations to develop services and build capacity• Provide strategic oversight of specific initiatives to facilitate the development of inclusive, safe and positive school climates for all students• Support the implementation of legislation through development of guidance and policy documents for special education needs and at-risk youth			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of programmes overseen and/or coordinated by the Inclusion Unit of the Ministry of Education• Number of training sessions developed and delivered• Number of inter-ministerial/agency meetings, workshops, presentations, training sessions attended or hosted	8-10 15-20 15-20	8-10 15-20 15-20	15 20 0
QUALITY <ul style="list-style-type: none">• Purchase agreements or MOUs established for all programmes overseen and inform monitoring functions• Training sessions area hosted by trained personnel; 80% of evaluations provided with training sessions are rated good or better• Consultation meetings are attended and documented	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS <ul style="list-style-type: none">• Deliverables against programmes overseen and/or monitored quarterly between January 2018-December 2020• Development and delivery of training to be provided from January 2018 – December 2020• Meetings facilitated during the specified time	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$979,223	\$855,610	\$1,181,280
RELATED BROAD OUTCOME: The Best Education Opportunities for All Our Children			

MEG 6	Information, Communication and Technology Services		
DESCRIPTION Strategic oversight and management of Information, Communications Technology (ICT) throughout the Ministry of Education, Employment and Gender Affairs including integration of systems, ICT Operational Use policies, procurement of ICT resources, and management of Education ICT network. <ul style="list-style-type: none">Provision of helpdesk services to support ICT users (teachers and students) in the public schoolsProvision of ICT infrastructure, wireless and internet access and appropriate software and hardware technology (all public schools including Little Cayman and Cayman Brac schools, Cayman Brac Teacher’s Centre, Department of Education Services)Management of ICT procurement process for educational sites ensuring compliance with the Public Management and Finance Law (2017 Revision), and the Financial Regulations (2013 Revision)Provision of technical advice and recommendations for strategic purchasing decisions and implementation of ICT hardware, software and online resources to support ICT integration in Education and other Ministry objectives and key initiativesPiloting new hardware and software initiatives in all schoolsDevelopment of ICT Operational Use policies			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of sites fully operational with ICT infrastructure, wireless and internet access and appropriate software and hardware technologyNumber of online portals and websites supportedNumber of software applications supportedNumber of end users supportedNumber of laptop, desktop and tablet computers maintainedNumber of wireless access points supportedNumber of servers supportedNumber of network equipment devices supportedPolicies developed for ICT related strategies and management	20 24 20-25 5,800-6,000 3,600-3,900 282 95 140-150 2-3	20 24 20-25 5,800-6,000 3,600-3,900 300 95 140-150 2-3	20 24 20 5,887 3,580 282 90 143 3
QUALITY <ul style="list-style-type: none">ICT support structure for schools, educational centres, portals and websites to be maintained by certified technical support technicians, systems administrators and qualified vendors with standardised ICT hardware and software infrastructureEnd-users (students, teachers, admin staff) provided with appropriate support for ICT hardware and software by ICT unit and helpdesk systemPC’s, software, servers and network equipment to be maintained with approved hardware peripherals and consistent software updatesPolicies Developed through a consultative process with strategic partners	100% 100% 85-95% 100%	100% 100% 85-95% 100%	100% 100% 95% 100%
TIMELINESS <ul style="list-style-type: none">All ICT services available during normal working hoursResponse to helpdesk tickets within two business daysPolicies to be completed by 31 December	90-95% 100% 100%	90-95% 100% 100%	97% 100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$1,981,889	\$2,051,559	\$2,720,000
RELATED BROAD OUTCOME: The Best Education Opportunities for All Our Children			

MEG 7	Early Childhood Care and Education Unit		
DESCRIPTION Provision of strategies and services to improve the quality of and access to early childhood care and education (ECCE) in private and government settings including: <ul style="list-style-type: none">• Support through the registration process for new and existing ECCE centres• Providing parents with training and information through a variety of media to support them in their parenting role• Supporting ECCE centre owners through the provision of leadership and management tools and the training to implement these• Develop and facilitate training to ensure confident and qualified teachers with a focus on increasing the number of qualified Caymanian teachers in the early years sector• Support for implementation of the Cayman Islands Early Years Curriculum Framework (CIEYCF)• Collaboration between early childhood centres and primary schools to ensure that children have a smooth transition to schools• Administering the Early Childhood Assistance Programme (ECAP) to support access to ECCE centres• Interagency collaboration and promotion of ECCE within the community			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Support sessions provided to ECCE settings• ECAP application intake period(s) facilitated• ECCE centres supported through registration• Professional Development sessions facilitated• Meetings for consultation, transitions and interagency collaboration	125-155 1 20-35 15-25 5-10	125-155 1 1-10 15-25 5-10	192 N/A 35 35 9
QUALITY <ul style="list-style-type: none">• Support sessions conducted and documented by appropriately qualified and experienced personnel• ECAP process consistently applied within the approved guidelines• ECCE centres are supported through the registration process using the Education Law (2016) with collaboration with other agencies and appropriately qualified and experienced personnel• Training sessions are held with early childhood care and education practitioners and other stakeholders as lead by need and developments in society and the profession by qualified staff• Consultation meetings are attended and documented	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
TIMELINESS <ul style="list-style-type: none">• Support sessions with ECCE centres and schools facilitated within agreed times• ECAP applications processed within the intake period time and approved payments made to relevant early childhood centres within the agreed period• Centres are supported through registration and presented to Education Council within the timeliness requirements of the Education Law (2016)• Professional Development sessions held during the specified time• Meetings facilitated during the specified time	100% 90-100% 90-100% 90-100% 90-100%	100% 90-100% 90-100% 90-100% 90-100%	100% 95% 80% 100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$810,571	\$849,245	\$1,164,290
RELATED BROAD OUTCOME: The Best Education Opportunities for All Our Children			

MEG 9	Scholarship and Grant Administration Services			
DESCRIPTION				
The Scholarship Secretariat provides the following services:				
<ul style="list-style-type: none">Administrative services for the delivery of the scholarship programmes for the Ministry of Education, namely the Education Council Scholarship, including applications and appeals, which provide students with scholarships and grants to support their tertiary education either locally or overseas;Presentation of shortlisted applicants, appeals and requests to Education Council, as requiredManagement and support in the application and award stages, monitoring to ensure compliance with scholarship criteria and standards, communications, record-keeping, reporting and promotional activities for scholarship recipientsDisbursement of funds and career guidance/counseling for students as required throughout the scholarship process				
MEASURES		2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY				
<ul style="list-style-type: none">Number of new local scholarship/grant applications received and processed		400-600	400-600	596
<ul style="list-style-type: none">Number of new overseas scholarship applications received and processed		300-500	300-500	378
<ul style="list-style-type: none">Number of current local scholarships or grants being monitored		825-925	850-950	905
<ul style="list-style-type: none">Number of current overseas scholarships being monitored		600-700	650-750	613
QUALITY				
<ul style="list-style-type: none">Services provided by appropriately experienced and qualified personnel		100%	100%	100%
<ul style="list-style-type: none">Scholarship or grant awards are governed by agreed criteria by Education Council		100%	100%	100%
TIMELINESS				
<ul style="list-style-type: none">Recommended new Overseas Scholarship applicants for the 18/19 and 19/20 school year are submitted to Education Council by stipulated deadlines		90-100%	90-100%	100%
<ul style="list-style-type: none">Recommended new Local Scholarship applicants for the 18/19 and 19/20 school year to be approved by stipulated deadlines		90-100%	90-100%	100%
LOCATION				
Cayman Islands		100%	100%	100%
COST		\$465,120	\$472,084	\$841,853
RELATED BROAD OUTCOME:				
The Best Education Opportunities for All Our Children				

LIB 5	Community Information, Education and Recreational Resource Centre		
DESCRIPTION Provision of a central George Town library service and five community library branches, to serve as a community destination for information access in support of the following key strategic objectives: Literacy promotion to encourage a love of appreciation of reading <ul style="list-style-type: none">• Connection building to encourage and facilitate self-directed learning• Development and coordination of programme, service and collection offerings in support of primary stakeholders (Ministry of Education, Youth, Sports, Agriculture and Lands as well as other government ministries)• Development of collections, programmes and services that are responsive to the needs of the community (consumer education, small business support, cultural heritage)• Development and implementation of coordinated access to collections, services and resource’s among the libraries in the Cayman Islands to maximise resources			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of items circulation throughout the year• Number of Reference Transactions• Number of literacy programs• Number of community/cultural programs• Number of information access/technology programs• Number of adult books acquired• Number of juvenile books acquired• Number of ICT hours accessed• Number of facilities operated	50,000 1,750 30 10 15 1,500 1,000 25,000 6	50,000 1,750 30 10 15 1,500 1,000 25,000 6	45,000 2,430 45 16 9 1,761 2,421 30,141 6
QUALITY <ul style="list-style-type: none">• Operations in all locations overseen by suitably qualified staff• Reference Services provided by suitably qualified staff• Materials selected and programmes developed and monitored by qualified staff• All facilities meet safety regulations, are kept clean and neat and are publicly accessible	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS <ul style="list-style-type: none">• Materials will be available for loan throughout the library’s opening hours• Ready reference enquiries will be processed within twenty-four hours of receipt• Library materials will be acquired quarterly• Programmes will be prepared and delivered on a monthly basis• Library facilities are operated on an agreed schedule as approved by the Chief Officer	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
LOCATION Cayman Islands, Overseas	100%	100%	100%
COST	\$1,588,434	\$1,594,621	\$2,426,000
RELATED BROAD OUTCOMES: <ul style="list-style-type: none">• The Best Education Opportunities for All Our Children• Stronger Communities and Support for the Most Vulnerable			

Note: The total cost of supplying this output in 2018 is \$1,613,434 and in 2019 is \$1,619,621. However, annual revenue from third parties of \$25,000 reduces this to \$1,588,434 and \$1,594,621 respectively.

DES 1	Primary Level Teaching and Learning		
DESCRIPTION Provision of teaching and learning services for children between the age of 4 and 11 at government reception programmes and primary schools, including: <ul style="list-style-type: none">• Provision for children in the reception programme through the delivery of the Cayman Islands Early Years Curriculum Framework (CIEYCF)• Assessment, recording and reporting of students’ achievement• Student progress and achievement reports issued with reference to National Curriculum attainment targets three times annually.• Standardised testing administered to students annually to assess English and Mathematics skills, providing data to inform teaching and learning, to track students’ progress and to report to parents. Students to sit Cognitive Ability Test (CAT) in Years 4 and 6; Student attitude to self and school survey to be administered in Years 1-6 to provide supporting information for student attainment, engagement and well-being.• National curriculum subject tests in core subjects of Mathematics and English.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of students for whom reception programmes and primary school service is provided• Number of schools• Number of instructional days for students• Number of national curriculum subjects taught• Number of annual cognitive abilities tests and attitude surveys administered• Number of national student progress and achievement reports per student• Number of standardised national core curriculum subject tests administered	2,500-3,000 10 185 9 2 3 2	2,500-3,000 10 185 9 2 3 2	2,677 10 259 9 3 4 3
QUALITY <ul style="list-style-type: none">• Lessons, assessment and preparation of student reports by teachers with appropriate training and qualifications• Overall student/teacher ratio is less than 15 : 1 (Students per total teaching staff within the primary schools)• Overall student/teacher ratio is less than or equal to 12 : 1 (Students per total teaching staff within the reception programme)• Reception programmes delivered within CIEYCF• Standardised tests selected for reliability, validity and relevance for students educated in the Cayman Islands and for international currency• National curriculum tests internally and/or externally written in accordance with international/regional best practice	95-100% 95-100% 100% 100% 100% 100%	95-100% 95-100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%
TIMELINESS <ul style="list-style-type: none">• Reception programmes and Primary education programmes to be delivered within the scheduled academic year as outlined in the approved school calendar• Standardised and national curriculum tests administered in October 2016 for the budget ending December 2016; and between April 2017 and November 2017 for the budget ending December 2017• Students’ progress reports to parents at least three times annually	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$21,560,869	\$22,114,750	\$31,594,555
RELATED BROAD OUTCOME: The Best Education Opportunities for All Our Children			

Note: The total cost of supplying this output in 2018 is \$21,707,509 and in 2019 is \$22,261,390. However, annual revenue from third parties of \$146,640 reduces this to \$21,560,869 and \$22,114,750 respectively.

DES 2	Secondary Level Teaching and Learning		
DESCRIPTION Provision of secondary level teaching and learning services for children in Years 7-11 at government secondary schools in Grand Cayman and children in Years 7-12 in Cayman Brac, including: <ul style="list-style-type: none">• Delivery of Key Stage 3 (KS 3) National Curriculum, in accordance with the aims and guiding principles of the National Curriculum Overview document• Delivery of Key Stage 4 (KS 4) curriculum, to meet the requirements of exam board syllabi and school curriculum guidance and schemes of work• Assessment, recording and reporting of students' achievement :<ul style="list-style-type: none">○ Student progress and achievement reports issued with reference to National Curriculum attainment targets (in Key Stage 3) or predicted examination grades (in Years 10 and 1) in Grand Cayman and (Years 10-12) in Cayman Brac three times annually.○ Standardised testing administered to students in Years 7-9 annually, to assess Reading and Mathematics skills, providing data to inform teaching and learning, to track students' progress and to report to parents. The Cognitive Ability Test (CAT) is administered in Year 9. Students sit CSEC/GCSE and other equivalent external qualifications as appropriate in Year 11 in Grand Cayman and Years 11 and 12 in Cayman Brac○ Student attitude survey to be administered in Years 7-12 to provide supporting information for student attainment, engagement and well-being			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of students for whom secondary school service is provided• Number of schools• Number of instructional days for students• Number of national curriculum subjects taught in KS3• Number of core subjects taught at KS4• Number of optional subjects offered• Number of annual cognitive abilities tests and attitude surveys administered• Number of annual standardised national core curriculum tests administered• Number of student progress reports produced per student	2,000-2,300 3 185 11 6 15-27 2 0 3	2,000-2,300 3 185 11 6 15-27 2 2 3	2,100 3 259 11 6 27 2 2 3
QUALITY <ul style="list-style-type: none">• Lessons, assessment and preparation of student reports by teachers with appropriate training and qualifications• Overall student/teacher ratio (Students per total teaching staff within the schools) 10-13:1• Standardised tests selected for reliability, validity and relevance for students educated in the Cayman Islands and for international currency• National curriculum tests internally and/or externally written in accordance with international/regional best practice	95-100% 100% 100% 100%	95-100% 100% 100% 100%	95-100% 100% 100% 100%
TIMELINESS <ul style="list-style-type: none">• Secondary education programmes to be delivered within the scheduled academic year as outlined in the approved school calendar• Standardised tests administered in October 2018 and 2019 for the budget ending December 2018 and 2019 and National Curriculum testing administered in May/June 2019 for the budget ending December 2019• Students' progress reports to parents at least three times annually	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION Cayman Islands, Overseas	100%	100%	100%
COST	\$21,210,374	\$21,356,523	\$32,798,291
RELATED BROAD OUTCOME: The Best Education Opportunities for All Our Children			

Note: The total cost of supplying this output in 2018 is \$21,357,014 and in 2019 is \$21,503,163. However, annual revenue from third parties of \$146,640 reduces this to \$21,210,374 and \$21,356,523 respectively.

DES 3	Teaching and Learning at Lighthouse School		
DESCRIPTION			
Provision of educational and developmental services to students with disabilities within the compulsory education sector at the Lighthouse School (LHS), including:			
<ul style="list-style-type: none">• Delivery of the Key Stage 1, 2 and 3 National Curriculum, adapted to the specific needs of the students• Critical Life skills Programme for students at primary and secondary levels with more profound disabilities, emphasizing communication and independent living skills• Mainstream inclusion programme, for students up to Year 10, to give eligible primary and secondary students opportunities to be educated part-time in mainstream schools, where communication, social and academic needs can be appropriately addressed outside the Lighthouse School.• Specialised programmes for secondary students, with reference to students’ Individual Education Plans, including:<ul style="list-style-type: none">○ Pre-Vocational Programme for students who experience moderate disabilities and who may be able to access future vocational settings or sheltered workshop programmes○ Vocational Work Experience Programme for students in their last year of enrolment capable of supervised employment in supportive work settings.○ (Various aspects of work for students in Year 7- Vocational Programme is accredited using the internationally recognised Award Scheme Development and Accreditation Network (ASDAN) programme)• Assessment, recording and written reports of students’ achievement<ul style="list-style-type: none">○ Student progress and achievement reports issued, against targets within Individual Educational Plans (IEPs) [including in Year’s 10/11, introduction of reporting against P Levels (pre-national curriculum levels)], to inform teaching and learning, to track students’ progress and to report to parents three times annually.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of students for whom services are provided at LHS• Number of students participating in mainstream inclusion programme• Number of school days for students at LHS• Number of specialized programmes provided• Number of student progress reports produced per student	100-110 6-15 185 6 3	100-110 6-15 185 6 3	110 15 259 6 3
QUALITY <ul style="list-style-type: none">• Lessons provided by teachers with appropriate training and qualifications• ASDAN framework used to accredit aspects of work of secondary students• Students with current IEPs	95-100% 100% 100%	95-100% 100% 100%	100% 100% 100%
TIMELINESS <ul style="list-style-type: none">• All education programmes to be delivered over academic year from September through June• Students’ progress reports to parents three times annually	100% 100%	100% 100%	100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$3,046,687	\$3,159,321	\$4,180,278
RELATED BROAD OUTCOME: The Best Education Opportunities for All Our Children			

Note: The total cost of supplying this output in 2018 is \$3,063,697 and in 2019 is \$3,176,331. However, annual revenue from third parties of \$17,010 reduces this to \$3,046,687 and \$3,159,321 respectively.

DES 4	School Inclusion Services		
DESCRIPTION <ul style="list-style-type: none">Central co-ordination and oversight of school inclusion services against established operating parameters and expectations for deliverance and student outcome.Provision of school inclusion services for students with social, emotional and behavioural needs who require alternative delivery of the curriculum provided by mainstream schools, including: Primary Inclusion Services - Provision of a :<ul style="list-style-type: none">Primary behaviour support team for students in Primary schools who present behavioural, emotional, social and/or mental health issues as a barrier to their learning. The team works with Government Primary schools to provide support, training, advice and strategies so that students remain in mainstream placements.Primary Therapeutic Service for primary students with significant behavioural, emotional, social and/or mental health issues who require temporary withdrawal from mainstream schools by providing appropriate interventions to support the reintegration of these students to their Primary school.Secondary Inclusion Services - Provision of:<ul style="list-style-type: none">Four Secondary School in-school inclusion provisions, providing individual support for learning and behaviour to reduce the risk of exclusion.Secondary Therapeutic service for Key Stage 3/ Key Stage 4 students providing intensive support for learning and behaviour with a curriculum linked at Key Stage 4 to graduation requirements			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Number of in-school secondary inclusion provisions	4	4	4
<ul style="list-style-type: none">Number of in-school suspension units	4	4	4
<ul style="list-style-type: none">Number of secondary students participating in the Secondary Therapeutic Behaviour Services Programme	12-18	12-18	10
<ul style="list-style-type: none">Number of Secondary Therapeutic provision	1	1	1
<ul style="list-style-type: none">Number of Primary Therapeutic provision	2	2	1
<ul style="list-style-type: none">Number of students supported in mainstream settings through the Primary Behaviour Support Service	150-250	150-250	60
<ul style="list-style-type: none">Number of students supported through the Primary Therapeutic Service	8-10	8-10	10
<ul style="list-style-type: none">Days of operation of School Inclusion services	185	185	259
QUALITY			
<ul style="list-style-type: none">Services by school inclusion specialists to be provided by staff with appropriate training, qualifications and experience	100%	100%	100%
<ul style="list-style-type: none">All students in Primary Therapeutic Behaviour Services Programme with Individual Educational Plans (IEPs)/Individual Behavioural Plans (IBPs)	100%	100%	100%
<ul style="list-style-type: none">All students in Secondary Therapeutic Behaviour Services Programme with IEP/IBPs	100%	100%	100%
TIMELINESS			
<ul style="list-style-type: none">All education programmes to be delivered within the scheduled academic year as outlined in the approved school calendar	100%	100%	100%
<ul style="list-style-type: none">Student progress reports to parents three times annually	100%	100%	100%
LOCATION			
Cayman Islands, Overseas	100%	100%	100%
COST	\$1,519,272	\$1,601,268	\$2,284,352
RELATED BROAD OUTCOME: The Best Education Opportunities for All Our Children			

DES 5	Student Services			
DESCRIPTION Provision and co-ordination of assessment, identification and intervention services to children with significant barriers to learning in order to allow them to access the full range of educational opportunities, including: <ul style="list-style-type: none">• Educational Psychology providing expert assessment and intervention services for students with a range of social, emotional, psychological and cognitive challenges• Speech and Language Therapy for students with difficulties in communication• Occupational Therapy• School Counselling• English as a Second Language services• Services for the Hearing Impaired and the Visually Impaired• Early Intervention Services to promote the growth and development of children in the early years with significant barriers to learning• Music Therapy for students with Emotional, Behavioural difficulties and motor skill issues				
MEASURES		2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Individual student psychological assessments• Individual speech and language assessments• Individual occupational therapy assessments• Students supported through English as a Second Language instruction• Students served in occupational therapy sessions• Students served in speech and language therapy sessions• Students served individually in counselling sessions• Students served in Programme for Hearing Impaired• Students served in Programme for Visually Impaired• Number of children served through the Early Intervention Programme• Students served by the Music Therapy Programme		150-200 350-400 150-200 90-100 200-230 300-400 1,500-2,000 14-20 30-35 175-200 20-30	150-200 350-400 150-200 90-100 200-230 300-400 1,500-2,000 14-20 30-35 175-200 20-30	250 160 150 100 250 300 1,600 10 35 175 15
QUALITY <ul style="list-style-type: none">• Assessments and interventions to be provided by appropriately trained and qualified individuals• All services to be aligned with student IEP’s and IBDs• Early intervention assessments and interventions carried out by appropriately qualified and experienced staff		95-100% 100% 100%	95-100% 100% 100%	95-100% 100% 100%
TIMELINESS <ul style="list-style-type: none">• Psychological assessments provided within 60 days of approved request• Speech and language assessments provided within 60 days of approved request• Occupational therapy assessments and music therapy assessments provided within 60 days of approved request• Early childhood assessment and interventions conducted in line with SEN Code of Practice		95-100% 100% 100% 100%	95-100% 100% 100% 100%	100% 100% 100% 100%
LOCATION Cayman Islands		100%	100%	100%
COST		\$5,098,768	\$5,436,918	\$4,495,224
RELATED BROAD OUTCOME: The Best Education Opportunities for All Our Children				

DES 6	Operational School Support Services		
DESCRIPTION Provision of key infrastructural, procurement and other services to support the effective operations of schools and the education system, including: <ul style="list-style-type: none">Centralised tendering and procurement services for capital and recurrent expenditure orders for schools:Identifying quality suppliers, negotiating and managing contracts, managing supplier relationships, managing tendering processes (Central Tenders Committee (CTC) and Departmental Tenders Committee)Student transportation to and from schoolsOversight of canteen services at schoolsOversight of janitorial servicesOversight of campus security services			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of educational sites for which procurement service providedNumber of consolidated capital orders processedNumber of consolidated overseas recurrent orders processedNumber of janitorial contracts managedNumber of transportation contracts managedNumber of canteen contracts managedNumber of security contracts managedNumber of tender processes managed	21 10 10 13 7 9 13 9-15	21 10 10 13 7 9 13 9-15	21 10 10 13 7 9 13 9
QUALITY <ul style="list-style-type: none">Procurement processes managed by appropriately qualified and experienced individualsTendering processes administered in line with CTC RegulationsContracts awarded in line with tender specifications and any relevant legal requirements	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS <ul style="list-style-type: none">TimelinessConsolidated capital and overseas recurrent orders processed within 60 days of confirmation.Contracts tendered by July 2017 for the budget ending December 2018 and by July 2019 for the budget ending December 2019Prescribed transport routes serviced daily and on timeJanitorial and security services provided in accordance with agreed scheduleCanteen services provided daily during the school year	95-100% 95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100% 95-100%	90% 70% 100% 100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$6,991,471	\$7,165,321	\$10,176,287
RELATED BROAD OUTCOME: The Best Education Opportunities for All Our Children			

DES 10	Facilities Maintenance Services		
DESCRIPTION Provision of building management and facility maintenance services to all schools, Department of Education Services and other educational facilities.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Number of facilities maintained	20	20	20
<ul style="list-style-type: none">Number of full inspections	20	20	20
<ul style="list-style-type: none">Number of maintenance plans developed	20	20	20
<ul style="list-style-type: none">Number of facilities contracts managed	45-50	45-50	50
<ul style="list-style-type: none">Number of monthly maintenance reports	12	12	18
QUALITY			
<ul style="list-style-type: none">Maintenance services and inspection to be provided by appropriately qualified and/or experienced personnel	100%	100%	100%
<ul style="list-style-type: none">All plant and equipment to be serviced and maintained by qualified technicians	100%	100%	100%
<ul style="list-style-type: none">Maintenance services to be delivered in accordance with maintenance plans	90-100%	90-100%	100%
<ul style="list-style-type: none">Maintenance plans to reflect specific needs and key data for individual schools	90-100%	90-100%	100%
TIMELINESS			
<ul style="list-style-type: none">Facilities Inspections conducted annually in (July 2018 for the budget ending December 2018 and August 2019 for the budget ending December 2019).	100%	100%	100%
<ul style="list-style-type: none">Facility maintenance plans to be developed by (December 2017 for the budget ending December 2018 and December 2018 for the budget ending December 2019).	90-100%	90-100%	100%
<ul style="list-style-type: none">New contract documentation to be prepared 30 days prior to expiration of current contract	90-100%	90-100%	100%
<ul style="list-style-type: none">Facility Maintenance reports submitted monthly	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$1,215,443	\$1,322,669	\$1,322,669
RELATED BROAD OUTCOME:			
The Best Education Opportunities for All Our Children			

DES 11	Further Education Programme		
DESCRIPTION Provision of Further Education programmes, to offer a wide range of academic, career and technical education opportunities for students in Year 12 in Grand Cayman. Programme strands to include: <ul style="list-style-type: none">• Vocational, career and technical programmes components, including opportunities for work experience• A Foundations Programme, to assist students who need additional support in obtaining key academic qualifications• Supervision of a Dual Entry programme component, to offer guidance and monitoring of students in Grand Cayman and Cayman Brac who attend off-site educational programmes for Year 12 credit (e.g. UCCI, A Levels, approved off-island programmes) In addition, a key component of the Further Education Programme will be enhanced career guidance, advisory and counselling for all secondary students, with a significant emphasis on supporting further education students.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of students provided services through the advanced Dual-Entry programme• Number of student places available in career and technical programmes• Number of vocational, career and technical subjects offered• Number of students placed on work experience/community services placements• Number of students counselled through the Careers Advisory Service• Number of instructional days for students	90-150 250-300 10-14 240-260 450-550 180	90-150 250-300 10-14 240-260 450-550 180	146 245 11 243 854 249
QUALITY <ul style="list-style-type: none">• Career and technical programmes accredited through external qualification schemes• Programmes delivered by staff with appropriate training and qualification	100% 95-100%	100% 95-100%	100% 100%
TIMELINESS Programmes to be delivered over academic year from September to June	90-100%	90-100%	90-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$2,344,656	\$2,412,270	\$3,417,600
RELATED BROAD OUTCOME: The Best Education Opportunities for All Our Children			

Note: The total cost of supplying this output in 2018 is \$2,367,546 and in 2019 is \$2,435,160. However, annual revenue from third parties of \$22,890 reduces this to \$2,344,656 and \$2,412,270 respectively.

DES 12	School Improvement Support Services		
DESCRIPTION The provision of school improvement services to schools to provide targeted challenge and support, to raise standards of achievement and improve the quality of teaching and learning in all government schools, including: <ul style="list-style-type: none">Assisting /mentoring school leadership to evaluate school performance, using evidence-based assessment, to identify priorities for improvement and plan effective changeMonitoring and reporting on student achievement and overall school performanceIdentifying training and professional development needsDeveloping and implementing school improvement strategies and Structured Support Plans for schools requiring additional external supportCollection, collation, analysis and reporting of educational data, to inform strategic planning and decision-makingCommunicating and ensuring the effective implementation of Ministry policy and strategic initiativesAdvice and information to the Ministry, to inform policy and strategy developmentCoordinating and reporting on results of standardized tests; and managing entry process, submissions, reports and statistics for external examinationsManaging and monitoring school attendance and registration			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of School Improvement Plans (SIPs) advised, monitored and reported onNumber of Structured Support Plans developed and implementedNumber of consolidated monthly statistical reportsNumber of strategic data analysis reportsNumber of DES Annual reports on School Performance and DevelopmentNumber of strategic initiatives supportedNumber of external examination entries processedNumber of reports per primary/secondary school on standardised tests and KS testsNumber of statistical reports on external exams resultsNumber of new student registrations processedNumber of student transcripts completedNumber of temporary teacher licence applications processedNumber of full teacher licence applications and home school licences processed for approval by Education Council	15 1-3 10 5-10 1 4-6 4,500-5,000 3 1 500-600 400-450 80-120 275-350	15 1-3 10 5-10 1 4-6 4,500-5,000 3 1 500-600 400-450 80-120 275-350	15 4 14 10 2 6 10,000 5 2 1200 450 200 350
QUALITY <ul style="list-style-type: none">School improvement services delivered by professionals with appropriate, qualifications, training and experienceStructured Support Plans to be developed in consultation with key stakeholdersStatistical reports prepared according to template approved by Chief Officer (CO) and subject to sign off by Chief Officer prior to publicationAnnual DES report prepared according to template agreed with Chief OfficerTranscripts completed according to template approved by COTeacher licences completed according to template approved by Education Council	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%

TIMELINESS			
<ul style="list-style-type: none"> School Improvement Plans submitted by 31 October 2018 for budget ending December 2018 and 31 October 2019 for budget ending December 2019 	90-100%	90-100%	100%
<ul style="list-style-type: none"> All School Support Plans to be delivered over the period 	100%	100%	100%
<ul style="list-style-type: none"> Evaluation report on previous year's SIPs by 30 September 2017 for budget ending December 2018 and 30 September 2018 for budget ending December 2019 	90-100%	90-100%	100%
<ul style="list-style-type: none"> Statistical reports on standardised and key stage tests by 30 September 2018 for budget ending December 2018 and 30 September 2019 for budget ending December 2019 	95-100%	95-100%	100%
<ul style="list-style-type: none"> Statistical report on external examinations by 30 September 2018 for budget ending December 2018 and 30 September 2019 for budget ending December 2019 	95-100%	95-100%	100%
<ul style="list-style-type: none"> Annual DES report by 31 August 2018 for budget ending December 2018 and 31 August 2019 for budget ending December 2019 	100%	100%	100%
<ul style="list-style-type: none"> Transcripts completed within 10 working days of receipt of payment 	95-100%	95-100%	100%
<ul style="list-style-type: none"> Temporary teacher licence applications processed within ten days of application 	100%	100%	100%
<ul style="list-style-type: none"> Full Teacher licence applications completed for approval by Education Council within three days of application 	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$6,117,643	\$6,344,987	\$4,308,949
RELATED BROAD OUTCOME:			
The Best Education Opportunities for All Our Children			

Note: The total cost of supplying this output in 2018 is \$6,124,213 and in 2019 is \$6,351,557. However, annual revenue from third parties of \$6,570 reduces this to \$6,117,643 and \$6,344,987 respectively.

SRC 7	Training and Therapeutic Programmes for Adults with Disabilities			
DESCRIPTION				
Provide training, therapeutic, and recreational programmes for adults with disabilities, in order to promote the development and maintenance of client functioning and independence facilitated through:				
<ul style="list-style-type: none">• A Recreational Day Programme<ul style="list-style-type: none">○ Daily Life Skills Training and Development Programme○ Functional Academics○ Occupational Therapy Services• Supported Workshops• Vocational Training, Placement and Support				
MEASURES		2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY				
<ul style="list-style-type: none">• Number of full-time Clients attending the Centre		45-60	45-60	53
<ul style="list-style-type: none">• Number of programme days for Clients		203	203	294
<ul style="list-style-type: none">• Number of Specialized programmes provided		3	3	3
<ul style="list-style-type: none">• Number of Employed Clients enrolled in Vocational Programme		20-30	20-30	22
QUALITY				
<ul style="list-style-type: none">• All training will be facilitated and supervised by qualified staff		100%	100%	100%
<ul style="list-style-type: none">• All formal evaluations and assessments will be done by qualified staff		100%	100%	100%
<ul style="list-style-type: none">• Vocational training, placement, and support needs determined by assessment		100%	100%	100%
TIMELINESS				
<ul style="list-style-type: none">• All programmes to be delivered over the Training Year from September – July		100%	100%	100%
<ul style="list-style-type: none">• Programme delivery will be Monday through Friday from 8:30am to 2:30pm		100%	100%	100%
LOCATION				
Sunrise Adult Training Centre and Community locations as arranged in Grand Cayman		100%	100%	100%
COST		\$1,630,421	\$1,630,421	\$2,211,660
RELATED BROAD OUTCOMES:				
<ul style="list-style-type: none">• The Best Education Opportunities for All Our Children• Stronger Communities and Support for the Most Vulnerable				

CAD 4	Cadet Training Program		
DESCRIPTION			
<ul style="list-style-type: none">Provision of an internationally recognized Star 4 Cadet Corp program for youth ages 11 – 19 including:<ul style="list-style-type: none">Instructional (practical and theoretical)Training including Band/Music instructionLand Training including ; Drill and Turn-out, first aid, Map and compass, field craft and adventure trainingMarine training including sailing, kayaking, diving;Physical Activities including participation in various sport, fun runs,Leadership Program including Method of Instructions (MOI), Team control and lesson planningAdult Training for Instructors and Officers and regular reporting to parentsParticipate in National Parades, local parades, including Passing Out (Enrolment) and Awards/ Closing Parades. There are also special ceremonies including state visits, special conferences opening ceremonies where cadets bear the flags and sing the National Anthem/Song.Provide community service to the wider community, including:<ul style="list-style-type: none">Community clean upVolunteer services to other Government Departments and OrganizationsMan the National emergency Operating Centre during natural disastersPlan, operate and attend Camps locally and regionally within a residential environment. These include:<ul style="list-style-type: none">Senior Cadet’s Camp,Annual CampRecruit Camp:Adult Training Camp for Instructors and OfficersCaribbean Cadet Camp			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Number of training sessions	194	194	194
<ul style="list-style-type: none">Number of parades participated (including National and Local Cadet Parade)	4-6	4-6	8
	3-4	3-4	5
<ul style="list-style-type: none">Number of camps operated locally	1-3	1-3	1
<ul style="list-style-type: none">Number of camps attended regionally and internationally	6-8	6-8	13
<ul style="list-style-type: none">Number of community projects facilitated			
QUALITY			
<ul style="list-style-type: none">All instructors must be competent in subject area and should deliver training and camps in accordance with the Army Cadet Force (ACF) Cadet Training handbook, regional and international standards	100%	100%	100%
<ul style="list-style-type: none">Persons participating in parades will be experienced in drill and words of command on parade	100%	100%	100%
<ul style="list-style-type: none">All community projects will be preauthorized and facilitated by an authorised Officer	100%	100%	100%
TIMELINESS			
<ul style="list-style-type: none">The training programme operates outside school hours Monday to Friday 4:00pm – 8:00pm and every Saturday 9:00am – 12:00pm during school term;	100%	100%	100%
<ul style="list-style-type: none">Attend parades and community projects as scheduled by the organizers	100%	100%	100%
<ul style="list-style-type: none">Annual Camp of 10 - 14 days will be held during July and August and weekend camps will be held for two nights	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$431,060	\$510,985	\$451,131
RELATED BROAD OUTCOMES:			
<ul style="list-style-type: none">The Best Education Opportunities for All Our ChildrenStronger Communities and Support for the Most Vulnerable			

Note: The total cost of supplying this output in 2018 is \$431,060 and in 2019 is \$510,985.

CAD 6	Cadet Corps Vocational Training Program		
DESCRIPTION <ul style="list-style-type: none">• Provide a vocational and technical training programme to Cadets who are at least 16 years of age and Star 2 qualified.• Cadets will cover areas such as:<ul style="list-style-type: none">○ Professional CV preparation○ Interviewing techniques○ Communication○ First aid○ Adventure training○ Health and nutrition○ Physical Fitness• For those interested in Music, Cadets will cover areas such as:<ul style="list-style-type: none">○ A basic understanding of music as a profession○ Solo and ensemble work○ How to manage rehearsals○ How to market, budget, advertise, programme and publicise a music event			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of training sessions delivered	36	36	36
QUALITY <ul style="list-style-type: none">• Delivery of modular units by trained instructors based on regional and international standards• Completion of the Senior Cadet Instructors Course (SCIC) delivered in a separate camp setting in accordance with the Cadet Training Manual	100%	100%	100%
TIMELINESS Training sessions held once a week during the school calendar year	100%	100%	100%
LOCATION <ul style="list-style-type: none">• Cayman Islands• Regional (Caribbean) / International	100%	100%	100%
COST	\$55,676	\$71,685	\$43,812
RELATED BROAD OUTCOME: The Best Education Opportunities for All Our Children			

DAD 3	Sister Islands Sports		
DESCRIPTION			
<ul style="list-style-type: none">The provision of sports coaching and instructing primarily in the 6 focus sports - Basketball, Cricket, Football, Netball, Track and Field and Swimming, which are conducted to improve the health, well- being, technical skills and fitness of youth and adults at novice to elite levels via:<ul style="list-style-type: none">Community Sport Programmes – Development Programmes conducted in all districts throughout Cayman Brac which involves age groups ranging from age One – AdultNational Programmes – Caters specifically to elite athletes (juniors/seniors) in preparing them to compete in regional and international sports eventsAfter-School Programmes – Programmes are designed to enable students to participate in recreational events by enhancing their sport-specific skill and fitness needsSchool sessions – Assistance with Coaching Sessions are provided in compliance with the Public and Private Schools’ curriculum in specific instancesSports Workshops – Develop the technical skills of volunteers in various sports organizations to enhance the quality of coaching throughout Cayman BracProvide professional advice and technical support to the ministry, sporting associations and schools with particular focus on the core sports of basketball, cricket, football, netball, track and field and swimming.Recreational Leagues and Events – Organized to encourage physical activities for corporations and students. For students this is done by fostering school competitions, interaction amongst students and opportunities to apply skills.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Number of Community Sport Development ProgrammesNumber of National Athletes coachedNumber of Recreational Leagues/events organisedNumber of School Coaching Sessions deliveredNumber of Workshops conductedNumber of After-School Programmes offered	10-12 7-10 80-100 350-400 2-4 7-10	10-12 7-10 80-100 350-400 2-4 7-10	105-150 38-53 120-150 1,050-1,200 900-1,000 -
QUALITY			
<ul style="list-style-type: none">Workshops/After-School Programmes/Community/National Coaching are conducted by technical staff trained to standards set by the international governing body for the particular sportRecreational Leagues/events organised according to relevant international rules and standardsSchool sessions are aligned and conducted in compliance with school strategy/plan/curriculum	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS			
<ul style="list-style-type: none">Community Coaching held daily 5-6 days a weekNational programmes held during the respective sporting seasonRecreational leagues /events are conducted on a weekly basisWorkshops are conducted once every 4 – 6 monthsSchool sessions provided daily five days per week and as requestedAfter-School Programmes provided held daily 5-6 days a week	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%
LOCATION			
Cayman Brac and Little Cayman	100%	100%	100%
COST	\$288,250	\$293,632	\$324,336
RELATED BROAD OUTCOME:			
Stronger Communities and Support for the Most Vulnerable			

Note: The total cost of supplying this output in 2018 is \$288,250 and in 2019 is \$293,632.

DSP 9	Sports Facilities Management		
DESCRIPTION			
Rental and coordination of Sporting Facilities, provision of Security for Facilities, Maintenance, Cleaning and Inspections for:			
<ul style="list-style-type: none">• Stadiums- Ed Bush Stadium, Jimmy Powell Cricket Oval, T. E. McField Stadium, Truman Bodden Sports Complex• Fields - Bodden Town Primary School, Breakers Field, Donovan Rankin, Haig Bodden, John A. Cumber Primary School, John Gray High School, North Side Primary School, Old Man Bay, Smith Road Cricket Oval, West Bay Softball Field• Hard Courts- Bodden Town Basketball Court, Bodden Town Civic Centre, East End Civic Centre, Eastern Avenue Basketball Court, John A. Cumber Primary School, North Side• Walking Tracks- Bodden Town Primary School, Donovan Rankin, John Gray School, , Old Man Bay, Savannah Primary School• Other Facilities- Dalmain Ebanks Boxing Gym, Lions Aquatic Centre			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">• Number of Facility Application Forms processed	500-550	500-550	550
<ul style="list-style-type: none">• Number of Facilities Security is provided for	4	4	4
<ul style="list-style-type: none">• Number of Facilities being maintained and cleaned	27	27	24
<ul style="list-style-type: none">• Number of Facilities Inspections conducted	300	300	New
QUALITY			
<ul style="list-style-type: none">• Application forms are signed, approved and stamped by authorised personnel	100%	100%	100%
<ul style="list-style-type: none">• Security Services provided within accordance to contractual agreements and/or trained experience personnel	100%	100%	100%
<ul style="list-style-type: none">• Maintenance, cleaning and inspections of facilities as per departmental regulations	100%	100%	100%
TIMELINESS			
<ul style="list-style-type: none">• Applications are processed within two business days	100%	100%	100%
<ul style="list-style-type: none">• Security:	100%	100%	100%
<ul style="list-style-type: none"><ul style="list-style-type: none">○ Ed Bush Stadium -7 days per week (Monday-Friday 9hrs per day; Saturday-Sunday 16 hrs. per day)	100%	100%	100%
<ul style="list-style-type: none"><ul style="list-style-type: none">○ Savannah Walking Track - (Monday-Friday 4hrs per day	100%	100%	100%
<ul style="list-style-type: none"><ul style="list-style-type: none">○ T.E. McField Stadium - 7 days per week (Monday-Friday 7 hrs. per day; Saturday-Sunday 15 hrs. per day)	100%	100%	100%
<ul style="list-style-type: none"><ul style="list-style-type: none">○ Truman Bodden Sports Complex - 7 days per week (24 hrs per day)	100%	100%	100%
<ul style="list-style-type: none">• Maintenance and cleaning of facilities completed 5-6 days per week-daily, before and after special events in accordance to the Departments' Operational Procedures	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	\$1,640,116	\$1,639,723	\$2,316,265
RELATED BROAD OUTCOME:			
Ensuring Caymanians Benefit from a Healthy Environment			

Note: The total cost of supplying this output in 2018 is \$1,640,116 and in 2019 is \$1,639,723.

DSP 10	Sports Education and Training		
DESCRIPTION The provision of sports coaching and instructing primarily in the 6 focus sports- Basketball, Cricket, Football, Netball, Track and Field, and Swimming, which are conducted to improve the health, well- being, technical skills and fitness of youths and adults at novice to elite levels via: <ul style="list-style-type: none">• After-School Programs/Community Sport Development Programs – Programs are designed to enable students/adults to participate in recreational events by enhancing their sport-specific skill and fitness needs as the more confident a person is in their ability to play a sport the more active they will be for life.• National Programs– Caters specifically to elite athletes (juniors/seniors) in preparing them to compete in regional and international sports events.• Recreational Leagues/Inter-School Leagues and Events – Organized to encourage physical activities for corporations and also for students by fostering school competitions, interaction amongst students and opportunities for students to apply skills acquired through coaching/training sessions• School Sessions– Coaching Sessions are provided in compliance to the Public and Private Schools curriculum.• Sports Workshops– Educate as well as develop the technical skills of volunteers in various sports organizations to enhance the quality of coaching.• Summer Camps– Summer Camps serves a two-fold purpose; to provide a highly concentrated, sport-specific learning period during which skills are taught for a particular sport and then implemented in game simulations; to keep children positively engaged during periods where there is a huge amount of unsupervised time (e.g. Summer Holidays) and cause children to expend most of their energy, reducing the likelihood of deviant activities taking place.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of Community Sport Programs conducted: <ul style="list-style-type: none">• After-School/Community Sport Development Programs• National Programs Coached• Recreational/ Inter-School Leagues/Events Organized• School Sessions• Sports Workshops• Summer Camps			
	40-44	40-44	44
	6-8	6-8	8
	14-16	14-16	10
	2,100-2,300	2,100-2,300	2,300
	4-6	4-6	6
	8-10	8-10	10
QUALITY <ul style="list-style-type: none">• Community/National Coaching, are conducted by technical staff trained to standards set by the international governing body for the particular sport• School sessions are aligned and conducted in compliance with school strategy/plan			
	100%	100%	100%
	100%	100%	100%
TIMELINESS <ul style="list-style-type: none">• Community Coaching/National Programs held daily 5- 6 days per week• Recreational Leagues/Events and Workshop are conducted once every 4- 6 months			
	100%	100%	100%
	100%	100%	100%
LOCATION Grand Cayman			
	100%	100%	100%
COST	\$2,517,920	\$2,550,412	\$3,449,769
RELATED BROAD OUTCOME: Stronger Communities and Support for the Most Vulnerable			

Note: The total cost of supplying this output in 2018 is \$2,517,920 and in 2019 is \$2,550,412.

DSP 11	Technical Advice and Support to Ministry and other Sporting Agencies		
DESCRIPTION			
To provide professional advice and technical support to the Ministry and sporting associations with particular focus on the core sports of - Basketball, Cricket, Football, Netball, Track and Field, and Swimming.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of requests from Sports Agencies/Ministries assisted through technical Support and/or advice directly or via the Ministry	9-13	9-13	13
QUALITY Advice provided is in compliance with international best practice for the particular sport(s).	100%	100%	100%
TIMELINESS Advice provided within 2-4 business days or within an agreed timeframe	100%	100%	100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$40,279	\$38,739	\$58,765
RELATED BROAD OUTCOME:			
Stable, Effective and Accountable Government			

Note: The total cost of supplying this output in 2018 is \$50,779 and in 2019 is \$50,739. However, annual revenue from third parties of \$10,500 in 2018 and \$12,000 in 2019 reduces the cost to Cabinet to \$40,279 and \$38,739 respectively.

YSU 7	Monitoring Youth Service Providers		
DESCRIPTION			
Monitor and report on youth service providers who receive funding from the Ministry of Education, Youth, Sports, Agriculture and Lands. Offer support to these providers such that they are able to offer vibrant programmes which reflect the goals and objectives held in the National Youth Policy. Offer feedback and recommendations to the Ministry on opportunities for partnership improvements to effect positive change in society.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of progress reports prepared	30-34	30-34	45
• Number of Life Skills presentations conducted by Unit staff to youth in service provider groups	9	9	13
• Number of annual performance reports/requests for further funding from youth service providers on behalf of the ministry of Education, Youth, Sports, Agriculture and Lands	12-16	12-16	18
• Maintenance of Youth Service Provider Directory	1	1	1
QUALITY			
• Prepared in accordance with Unit standards and senior management review	100%	100%	100%
• Presentations delivered by qualified youth workers	100%	100%	100%
• A robust, well-researched annual performance report signed by senior management	100%	100%	100%
• A comprehensive update of the listing of the service providers in the 3 Cayman Islands – with exception of sporting organizations – the offer programming of interest to youth ages 10-25 years	100%	100%	100%
TIMELINESS			
• Progress reports prepared within 3-4 working days	100%	100%	100%
• Presentations delivered in less than 30 minutes with a 5-10 minute period of audience questions, comments and observations	100%	100%	100%
• Annual performance report vetted, queried and presented to Ministry of Education, Youth, Sports, Agriculture and Lands	100%	100%	100%
• Directory completed by December in each year	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$203,970	\$202,137	\$232,322
RELATED BROAD OUTCOME:			
Reducing Crime and the Fear of Crime			

Note: The total cost of supplying this output in 2018 is \$203,970 and in 2019 is \$202,137.

YSU 8	Youth Leadership Programmes and Governance		
DESCRIPTION Coordinating and managing the weekly meetings of the Cayman Islands Youth Assembly and monitoring the progression of the annual Youth Dialogues and Forums produced by the Assembly members. In addition, the coordination and production of newsletters, radio shows and social media updates (Facebook, Instagram, Blogs etc.) to disseminate information to youth. The delivery of summer camp and Summit which keep youth productively engaged and adequately supervised during their summer holidays and the delivery of FAN (Financial Awareness Now) Club which exposes young people to personal and public wealth management – personal financial, talent and education and public natural resources etc.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Number of meetings facilitated for the Cayman Islands Youth Assembly	23-25	23-25	25
<ul style="list-style-type: none">Number of Youth Dialogues facilitated by the Youth Services Unit and the Cayman Islands Youth Assembly	2	2	1
<ul style="list-style-type: none">Number of Youth Forums facilitated by the Youth Services Unit and the Cayman Islands Youth Assembly	1	1	1
<ul style="list-style-type: none">Number of Unit newsletters produced	4	4	4
<ul style="list-style-type: none">Number of radio shows produced	28-30	28-30	30
<ul style="list-style-type: none">Number of Summer Camps produced	2	2	2
<ul style="list-style-type: none">Number of Special Events	3	3	3
<ul style="list-style-type: none">Research report on an identified youth related issue	1	1	1
<ul style="list-style-type: none">Number of FAN Club meetings	23-25	23-25	25
<ul style="list-style-type: none">Number of Scouts training sessions	12-14	14	14
QUALITY			
<ul style="list-style-type: none">Meets the standards of excellence for productive meetings as set by the Youth Services Unit	80-100%	80-100%	100%
<ul style="list-style-type: none">Adheres to the standard for Youth Dialogues as set forth by the Youth Services Unit	100%	100%	100%
<ul style="list-style-type: none">Adheres to the standards for Youth Forums as set forth by the Youth Services Unit	100%	100%	100%
<ul style="list-style-type: none">Concurs with the standard for accurate standards for a newsletter as set forth by the Youth Services Unit	100%	100%	100%
<ul style="list-style-type: none">Adheres to the quality measures of Radio Cayman	80-100%	80-100%	100%
<ul style="list-style-type: none">Meets the standards of meaningful Summer Camp planning and delivery held by the Youth Services Unit	100%	100%	100%
<ul style="list-style-type: none">Meets the standard for coordinating a Special Event as held by the Youth Services Unit	100%	100%	100%
<ul style="list-style-type: none">Meets generally accepted academic standards for research	100%	100%	100%
<ul style="list-style-type: none">Meets the standard set by the Youth Services Unit of a meaningful and well-produced youth event	100%	100%	100%
<ul style="list-style-type: none">Meets the standard of excellence for productive meetings as set forth by the Youth Services Unit	80-100%	80-100%	100%
<ul style="list-style-type: none">Meets the standards of excellence for productive training sessions as set forth by the Scouts Association	80-100%	80-100%	100%

TIMELINESS			
<ul style="list-style-type: none"> Four working days to debrief and sift through material presented and discussed from the previous meeting and assimilate and present that material at the next week's meeting 	80-100%	80-100%	100%
<ul style="list-style-type: none"> Dialogues held in October and February 2018 and 2019 	100%	100%	100%
<ul style="list-style-type: none"> Forum with youth held May 2018 and 2019 	100%	100%	100%
<ul style="list-style-type: none"> Newsletters produced seasonally – September, December, April and June 2018 and 2019 	100%	100%	100%
<ul style="list-style-type: none"> Radio shows broadcast weekly – Wednesdays at 4pm 	80-100%	80-100%	80-100%
<ul style="list-style-type: none"> Summer camp held July 2018 and 2019 	100%	100%	100%
<ul style="list-style-type: none"> Special Events held September 2018 and 2019 (Youth Gospel Concert), March 2018 and 2019 (Cayman Brac Spring event, Youth Worker Training November 2018 and 2019 	100%	100%	100%
<ul style="list-style-type: none"> Researched report submitted end of June 2018 and 2019 	80-100%	100%	100%
<ul style="list-style-type: none"> Four working days to debrief and sift through material presented and discussed from the previous meeting and assimilate and present that material at the next week's meeting 			
<ul style="list-style-type: none"> Training presented in a sequence that assists the leaders in adding these new skills to his/her present knowledge base such that youth can achieve maximum benefit from their leader's training 	80-100%	80-100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	\$239,381	\$237,566	\$395,539
RELATED BROAD OUTCOME:			
Stronger Communities and Support for the Most Vulnerable			

LSU 13	Real Estate Valuation, Property Management and Disposal Services			
DESCRIPTION				
The provision of a real estate valuation and appraisal service to Government including the general management of unoccupied Crown-owned Land and the provision of services for acquisitions and disposals for Government by various methods such as lease, compulsory acquisition, Crown grants etc.				
MEASURES		2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY				
• Number of non-Stamp Duty valuation reports completed		25-30	25-30	20
• Number of leases, inspections, and service calls of unoccupied Crown-Owned properties		100-150	100-150	125
• Number of sales, acquisitions and disposals		15-25	15-25	20
• Number of new leases, renewals and extensions		10-15	10-15	12
• Number of re-assessments actioned		350-450	350-450	400
• Number of general enquires processed		300-400	300-400	525
QUALITY				
• All asset valuations, reports are prepared in compliance with the prevailing Royal Institution of Chartered Surveyors (RICS) Valuation Manual and Regulations.		100%	100%	100%
• Acquisitions, disposals or leasing are in accordance with Statutory regulations and current applicable laws- Roads Law (2005 Revision) and Land Acquisition Law (1995 Revision)		100%	100%	100%
• Inspections signed off by the Chief Valuation Officer		100%	100%	100%
• All queries answered by professional and qualified personnel.		100%	100%	100%
TIMELINESS				
• Stamp Duty documents sent out – within two days of assessment		90%	90%	90%
• Acquisitions concluded within three months of agreement of consideration.		90-100%	90-100%	90%
• General enquires processed within two working days of request		95-100%	95-100%	95%
LOCATION				
Grand Cayman, Cayman Brac and Little Cayman		100%	100%	100%
COST		\$614,490	\$341,968	\$244,568
RELATED BROAD OUTCOME:				
Reducing Crime and the Fear of Crime				

Note: The total cost of supplying this output in 2018 is \$798,947 and in 2019 is \$526,425. However, annual revenue from third parties of \$184,457 reduces the cost to Cabinet to \$614,490 and \$341,968 respectively.

LSU 14	Land Surveying and Mapping Services		
DESCRIPTION			
To undertake quality control and authentication of all surveys as well as provide land surveying services to Government Departments and Authorities.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of surveys conducted – cadastral, topographic, investigativeNumber of survey plans authenticated and boundary plans approvedNumber of tide gauge and global positioning station (GPS) inspectionsNumber of customer queries processed	45-55 185-200 85 1,800-2000	45-55 185-200 85 1,800-2,000	50 193 108 1,900
QUALITY <ul style="list-style-type: none">Quality Control done in compliance with Land Surveyors Law (1996 Revision) and the Land Survey Regulations (1996 Revision)Authentication is in compliance with the Land Surveyors Law (1996 Revision), the Land Survey Regulations (1996 Revision) and the Registered Land Law (1995 Revision)Control network station inspections are conducted according to Lands and Survey policies and principlesAll queries answered by professional and qualified personnel	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS <ul style="list-style-type: none">Standard surveys with field work completed to field specification and submitted to Quality Assurance within six weeks of agreed timelinesTurn-around time for authentication of fully compliant submissions within 10 working daysTide gauges and GPS inspections completed a minimum of once per month or as neededQueries processed within two working days of request	85-100% 90-100% 90-95% 95-100%	85-100% 90-100% 90-95% 95-100%	85% 85% 90% 95%
LOCATION Grand Cayman and Cayman Brac	100%	100%	100%
COST	\$875,591	\$774,585	\$1,659,603
RELATED BROAD OUTCOME:			
Stable, Effective and Accountable Government			

The total cost of supplying this output in 2018 is \$1,270,591 and in 2019 \$1,169,585. However, revenue from third parties of \$395,000 in 2018 and \$395,000 in 2019 reduces the cost to Cabinet to \$875,591 and \$774,585 respectively.

LSU 15	Land Registration and Stamp Duty Services		
DESCRIPTION			
Land Registration and Stamp Duty Services include a range of activities associated with registered land transactions. The most common includes document searches, examination and registration of interests on land. Examination and registration involve incorporating changes made to land registers. Typically, changes concern land ownership details on a register applications for a new title for sub-divisional land development (including strata), cautions, leases, powers of attorney, and other minor adjustments to land registers.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Documents examined for registration against a registerNew registers/parcels createdNumber of duty stamped documents issued and commercial leases assessedNumber of valuations completedNumber of re-assessments actionedNumber of general enquiries processed	10,000-12,000 930-1,100 6,000-6,500 1,000-1,200 350-450 4,000-4,500	10,000-12,000 930-1,100 6,000-6,500 1,000-1200 350-400 4,000-4,500	15,000 1,700 10,250 1,850 400 6,000
QUALITY <ul style="list-style-type: none">All documents meet the requirement of the Registered Land Law (2004) Revision as directed by the manual of Land Registry Procedure and signed off by a qualified personAll documents properly assessed and duty (plus interest when appropriate) collected, in accordance with the Stamp Duty Law (2006 Revision)	100% 100%	100% 100%	100% 100%
TIMELINESS <ul style="list-style-type: none">All documents are processed within ten working days after receipt of all relevant documents with the exception of valuations and re-assessments which is 2-5 working days	95-100%	95-100%	85%
LOCATION Grand Cayman and Cayman Brac	100%	100%	100%
COST	\$2,272,816	\$2,542,116	\$2,614,907
RELATED BROAD OUTCOME:			
Stable, Effective and Accountable Government			

Note: The total cost of supplying this output in 2018 is \$2,332,816 and in 2019 is \$2,602,116. However, annual revenue from third parties of \$60,000 reduces the cost to Cabinet to \$2,272,816 and \$2,542,116 respectively.

LSU 16	National Geographic Information Services		
DESCRIPTION <ul style="list-style-type: none">National Geographic Information Services includes:Provision of geographic datasets of the Cayman IslandsProvision of business development solutions for Government and private Sector to ensure full use of data and applications developed by the National GISDevelopment or acquisition of new geographic Information solutions in support of government mandates and initiativesMaintenance and deployment of geographic applications and the Cayman Land Info websiteProvision of geographic data/ user training and support /applications to users			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of geographic solutions developed, redeveloped, or acquired and number of geographic datasets maintainedNumber of consultations and training sessionsNumber of users with access to GIS data/applications (including subscribers to Cayman Land Info)Number of custom maps, buffer maps, boundary plans, prescribed composite maps produced and number of parcel mutations to the Registry MapNumber of streets and building numbers processed	140-150 60-75 685-700 1,000-1,200 350-400	140-150 60-75 685-700 1,000-1,200 350-400	153 85 685 1,800 500
QUALITY <ul style="list-style-type: none">All geographic solutions are developed and maintained by professional qualified software developers and all datasets are kept up to date based on monthly schedules and automated updated processesConsultation, training and support are provided by qualified personnelAll user agreement for GIS data and applications are signed by the Director of Lands and SurveyCustom maps, buffer maps, boundary plans, prescribed composite maps are processed in accordance with the Survey Plan and Land Registry StandardsBuilding Numbers are issued in accordance with the Roads (Naming and Numbering) Law,1997Percentage of system uptime (24/7/365)	100% 100% 100% 100% 100% 99.5%	100% 100% 100% 100% 100% 99.5%	100% 100% 100% 100% 100% 99.5%
TIMELINESS <ul style="list-style-type: none">Applications developed, redeveloped or acquired within the timeframe agreed with clients and Geographic datasets are reviewed as per schedule and where applicable updated within 5 business days of receipt of informationConsultation and Training are provided within 10 business days of request.User access occurs within 1 business day of receipt of signed agreement for Government Agency and inclusive of payment Private SectorCM and BM are completed within 2 business days of request, BP and PCM within 5 business days from receipt of instructions, and parcel mutations within 2 business days after generating Land Registry.Building Numbers and Streets are processed within 1 business day of receipt of information	85% 95% 85% 85-95% 85%	85% 95% 85% 85-95% 85%	85% 95% 85% 85% 85%
LOCATION Grand Cayman	100%	100%	100%
COST	\$54,227	\$5,263	\$59,416
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

Note: The total cost of supplying this output in 2018 is \$686,227 and in 2019 \$637,263. However, annual revenue from third parties of \$632,000 reduces the cost to Cabinet to \$54,227 and \$5,263 respectively.

AGR 33	Services to Support Agricultural Production		
DESCRIPTION <ul style="list-style-type: none">Agricultural Sales - Provide agricultural supplies to farmers, backyard gardeners and the general public to support agricultural productionCrop Production - Provide technical advice and extension information on matters relating to the proper care and maintenance of plants and the propagation of vegetable seedlings and fruit trees for farmers and backyard gardenersCrop Protection - Administration of programs to provide plant pest diagnostic services to farmers, backyard gardeners to facilitate the effective management of pests and plant healthAnimal Husbandry - Provide technical guidance in order to optimize the productivity of livestock at the farm levelAbattoir - Slaughter and dressing of animals for human consumption in compliance with the regulations and departmental standards, and delivery of carcasses to clientsAnimal Health - Ambulatory medical and surgical service to farm animals including after-hours emergencies			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
Agricultural Sales <ul style="list-style-type: none">Number of sale transactions processedNumber of orders processed	12,500-30,000 90-220	12,500-30,000 90-220	25,500 210
Crop Production <ul style="list-style-type: none">Number of plants propagated for saleNumber of visits in response to extension queries	25,000-30,000 450-550	25,000-30,000 450-550	28,600 530
Crop Protection <ul style="list-style-type: none">Number of Tree Crop Husbandry services deliveredNumber of diagnostic samples processed	120-140 400-450	120-140 400-450	122 N/A
Animal Husbandry <ul style="list-style-type: none">Number of animals received for Artificial InseminationNumber of hours spent providing technical advice	60-80 750-900	60-80 750-900	135 1,064
Abattoir <ul style="list-style-type: none">Number of animals slaughteredNumber of slaughter days	550-650 80-100	550-650 80-100	1,018 133
Animal Health <ul style="list-style-type: none">Number of animals attendedNumber of animals treated under existing herd health programmes	750-900 800-1,000	750-900 800-1,000	1,049 1,191
QUALITY			
Agricultural Sales <ul style="list-style-type: none">Transactions and orders are placed in accordance with the Public Management and Finance Law (2010 Revision), internal guidelines and are subject to approval by the Head of Department or his designate	100%	100%	100%
Crop Production <ul style="list-style-type: none">Percentage of plants that reach stage suitable for saleServices carried out by trained and qualified personnel	90 -100% 100%	90 -100% 100%	100% 100%
Crop Protection <ul style="list-style-type: none">Services carried out by trained and qualified personnelSamples processed in accordance to standard laboratory procedures	100% 100%	100% 100%	100% 100%
Animal Husbandry <ul style="list-style-type: none">All Artificial Insemination services to be performed by qualified and experienced personnel using semen supplied by approved siresAll technical advice to be provided by appropriately trained and experienced livestock extension personnel	100% 100%	100% 100%	100% 100%
Abattoir <ul style="list-style-type: none">Percentage of animals slaughtered and dressed in compliance with Departmental StandardsThe operation of the Abattoir is in compliance with Departmental Standards	100% 100%	100% 100%	100% 100%
Animal Health <ul style="list-style-type: none">Medical/surgical services carried out by qualified personnelNumber of complaints of unsatisfactory veterinary services	100% <2%	100% <2%	100% 2%

TIMELINESS			
Agricultural Sales			
Grand Cayman:			
<ul style="list-style-type: none"> Service available to customer for a total of 33 hours during the weekly period of Monday, Tuesday, Thursday, Friday (closed Wednesday) and 4.5 hours on Saturday. 	100%	100%	100%
Cayman Brac:			
<ul style="list-style-type: none"> Service available to customer 7.5 hours per day Monday-Friday 	100%	100%	100%
Crop Production			
<ul style="list-style-type: none"> Maximum time of ten weeks for seedlings to be delivered from day order was received. 	90 -100%	90 -100%	100%
<ul style="list-style-type: none"> Nursery to be open for sales to the public for a total of 33 hours during the weekly period of Monday, Tuesday, Thursday, Friday (closed Wednesday) and 4.5 hours on Saturday (public holidays exclude). 	98-100%	98-100%	100%
<ul style="list-style-type: none"> Maximum period between request for advice or information and response for non-commercial farmers- five working days 	100%	100%	100%
<ul style="list-style-type: none"> Maximum period between request for advice or information and response to a commercial farmer within two working days 	90 -100%	90 -100%	100%
Crop Protection			
<ul style="list-style-type: none"> Minimum percentage of tree crop husbandry service jobs completed within 5 working days of set schedule 	75-100%	75-100%	100%
<ul style="list-style-type: none"> Maximum period between receipt of laboratory samples and processing 10 working days 	100%	100%	100%
Animal Husbandry			
<ul style="list-style-type: none"> All Genetic Improvement services to be actioned within 30 days of receipt of written request 	100%	100%	100%
<ul style="list-style-type: none"> All technical advice to be provided within the framework of a timetable as developed by the Department and approved by the Head of Department 	100%	100%	100%
Abattoir			
<ul style="list-style-type: none"> Percentage of animals slaughtered within 12 hours of delivery to the Abattoir and within 1 hour of entering the slaughter floor. 	100%	100%	100%
<ul style="list-style-type: none"> Length of the slaughter day subject to approval by the Head of Department 	100%	100%	100%
Animal Health			
<ul style="list-style-type: none"> Emergency calls: percentage of calls responded to within two (2) hours of receipt 	99-100%	99-100%	100%
<ul style="list-style-type: none"> Non-emergency calls: percentage of calls attended to/or client contacted with an appointment made within twelve (12) hours 	95-100%	95-100%	100%
LOCATION			
Grand Cayman and Cayman Brac	100%	100%	100%
COST	\$3,492,422	\$3,502,103	\$4,208,563
RELATED BROAD OUTCOME:			
A Strong Economy to Help Families and Businesses			

Note: The total cost of supplying this output in 2018 is \$5,251,422 and in 2019 is \$5,261,103. However, annual revenue from third parties of \$1,759,000 reduces the cost to Cabinet to \$3,492,422 and \$3,502,103 respectively.

AGR 34	Animal and Plant Regulatory Services		
DESCRIPTION Plant Regulatory - Administration of programs to regulate the importation and exportation of plants, plant products, animals, animal products, and aggregate to prevent the entry, establishment, spread of new pests and diseases into the Cayman Islands and to manage and control existing pests and diseases. Activities to regulate the importation of pesticides in order to protect the flora fauna, environment and human health. Animal Regulatory - Administration of programs to regulate the importation and exportation of animals, animal products, to prevent the entry, establishment, spread of diseases into the Cayman Islands and to manage and control existing diseases. Animal Welfare and Control - To reduce the number of stray and neglected animals; educate residents on matters of animal welfare and investigate complaints of inhumane treatment of animals			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
Plant Regulatory	550 – 600	550 – 600	881
• Number of plant/aggregate/pesticide import permits issued	6,500 – 7,000	6,500 – 7,000	10,583
• Number of plant inspections at the ports of entry	1,800 – 2, 000	1,800 – 2, 000	3,117
• Number of trap sites and sentinel sites visited and examined for pests			
Animal Regulatory			
• Number of animal related import/export permits issued	1,400-1,575	1,500-1,675	2,365
• Number of animal related inspections at the ports of entry	4,500-5,500	4,600-5,600	7,088
• Number of animal-related diseases under surveillance (endemic or exotic)	3-5	4-6	2
Animal Welfare and Control			
• Number of public education/awareness events	9-12	9-12	7
• Number of investigations, follow up and licensed premises inspection conducted	225-290	225-290	649
• Number of animals euthanized, returned and adopted	250-350	250-350	416
QUALITY			
Plant Regulatory			
• Plant Import Permits and Phytosanitary certificate issued in compliance with local regulations for import and importing country’s conditions, respectively	100%	100%	100%
• Plant inspections executed in compliance with departmental procedures	100%	100%	100%
• Traps serviced, sentinel sites monitored and samples collected to meet Departmental standard for servicing traps and laboratory methods of collection for processing	100%	100%	100%
Animal Regulatory			
• Percentage of import/export permits/certificates issued in compliance with local laws, regulations, and conditions	99-100%	99-100%	100%
• Percentage of animal export health certificates issued in compliance with regulations set by country of import	99-100%	99-100%	100%
• Percentage of port inspections and/examinations that are executed in compliance with Departmental Standard Operating Procedures	99-100%	99-100%	100%
• Percentage of disease surveillance programmes/projects that are executed in compliance with international and departmental standards	99-100%	99-100%	100%
Animal Welfare and Control			
• Maintenance and care of the animals impounded at DOA in accordance with established standard of care and Animal Law	98-100%	98-100%	100%
• Animal welfare provisions conducted in accordance with Animal Law, or other relevant laws and established operating procedures	98-100%	98-100%	100%
• Animals euthanized in accordance with humane standards	100%	100%	100%

TIMELINESS			
Plant Regulatory			
<ul style="list-style-type: none"> Maximum period between receipt of application to import and rendering a decision: <ol style="list-style-type: none"> For previously imported products: - three working days For new product from a country where no bi-lateral protocol exists:- fourteen working days For Pesticide Authorization Letters:- 3 to 5 days For products requiring the conduct of a Pest Risk Analysis (PRA):- 3 to 4 months <ul style="list-style-type: none"> Maximum period between receipt of the call for inspection and commencement of the inspection process within 24 hours for: All consignment of plants and aggregate Maximum period between: <ol style="list-style-type: none"> Servicing of traps – Two weeks for existing pest and one week for new pest Visit to sentinel sites once per month in Grand Cayman and Cayman Brac; once every two months for Little Cayman 	100%	100%	100%
	100%	100%	100%
Animal Regulatory			
<ul style="list-style-type: none"> Maximum period between receipt of completed compliant application and rendering a decision: Three working days Maximum period of time between delivery of animals to agricultural office and completion of inspection: 24 Hours Disease surveillance projects/programmes completed as per timeline outlined within each approved study proposal 	100%	100%	100%
	100%	100%	100%
	99-100%	99-100%	100%
Animal Welfare and Control			
<ul style="list-style-type: none"> Impounding of animals done within 24 hours of receipt of request Investigations are done on a prioritised basis within 24 hours of receipt of a formal complaint Case files prepared for court submission according to agreed timeframes 	85-100%	85-100%	100%
	100%	100%	100%
	100%	100%	100%
LOCATION			
Grand Cayman and Cayman Brac	100%	100%	100%
COST			
	\$1,056,971	\$1,068,420	\$2,263,483
RELATED BROAD OUTCOME:			
A Strong Economy to Help Families and Businesses			

Note: The total cost of supplying this output in 2018 is \$1,098,971 and in 2019 is \$1,110,420. However, annual revenue from third parties of \$42,000.00 reduces the cost to Cabinet to \$1,056,971 and \$1,068,420 respectively.

AGR 35	Support for the Development of the Agriculture Sector		
DESCRIPTION Policy Advice on Matters Relating to the Agricultural Sector - Provision of professional advice and support to the Ministry on scientific, technical and strategic matters relating to the Agriculture sector by way of providing information for drafting instructions, policy statements, Cabinet Papers, Parliamentary Questions or other requests for information Services for the Development of the Agricultural Sector - Provision of training, educational, marketing, agri-business, promotional, public relations or logistical services to support the development of the Agricultural Sector and the enhancement of National Food Security			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
Policy Advice on Matters Relating to the Agricultural Sector <ul style="list-style-type: none">Number of replies to the Ministry providing support and/or advice to requests for information in relation to legal drafting, policy development, Cabinet Papers, Parliamentary Questions or others matters	50-75	50-75	N/A
Services for the Development of the Agricultural Sector <ul style="list-style-type: none">Number of training and educational interventions and programmes coordinated or delivered targeted to adult populationNumber of educational activities or programmes provided or supported which are targeted to the youthNumber of commodity producer groups and sector organisations (e.g. Cayman Islands Agricultural Society, Sister Islands Show Committees, Farmers and Artisans Retail Market) provided strategic, technical, and logistical supportNumber of mass communications (e.g. marketing or promotional activities or items/media appearances/media inquiries/public education campaigns, etc.) and sector data reports produced to increase public awareness and knowledge of local agricultural production and the sector as a wholeNumber of Agricultural Membership Programmes administered	8-10 8-10 10-13 20-24 1	8-10 8-10 10-13 20-24 1	N/A N/A N/A N/A N/A
QUALITY			
Policy Advice on Matters Relating to the Agricultural Sector <ul style="list-style-type: none">Appropriately qualified personnel provide support and prepare all advice with professional care. Information provided is well researched, accurate, current and relevant. All advice is subject to internal peer review and must be signed off by the Head of Department	100%	100%	100%
Services for the Development of the Agricultural Sector <ul style="list-style-type: none">Training programmes, educational interventions and/or educational activities delivered have a clearly defined outcome and are approved by the Head of DepartmentAll support to commodity producer groups and sector organisations shall be provided by suitably qualified persons appropriate to the specific assignmentAll promotional materials, public relations, public awareness, mass communication items released to be approved by the Head of Department or Ministry as appropriateAll applications for registration, renewals and/or letters of support made under the Agricultural Membership Programme are to be processed in accordance with established published guidelines and operating procedures	90 – 100% 100% 100% 90-100%	90 – 100% 100% 100% 90-100%	N/A N/A N/A N/A

TIMELINESS			
Policy Advice on Matters Relating to the Agricultural Sector			
• Support/advice provided in accordance with agreed deadlines with the Ministry	90-100%	90-100%	100%
• Urgent support/advice provided within one working day	100%	100%	100%
Services for the Development of the Agricultural Sector			
• All training programmes or educational activities coordinated to be delivered in accordance with an agreed schedule	90-100%	90-100%	N/A
• All support to commodity producer groups and sector organisations are completed in accordance with an agreed deadline	90-100%	90-100%	N/A
• All mass communications and sector data reports are completed in accordance with an agreed deadline	90 - 100%	90 - 100%	N/A
• All applications for registration, renewals and/or letters of support made under the Agricultural Membership Programme are to be processed within the timeframe established in the published guidelines and operating procedures	85- 100%	85- 100%	N/A
LOCATION			
Grand Cayman, Cayman Brac and Little Cayman	100%	100%	100%
COST			
	\$519,062	\$519,328	\$767,531
RELATED BROAD OUTCOME:			
A Strong Economy to Help Families and Businesses			

Note: The total cost of supplying this output in 2018 is \$528,062 and in 2019 is \$528,328. However, annual revenue from third parties of \$9,000.00 reduces the cost to the Cabinet to \$519,062 and \$519,328 respectively.

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MINISTRY OF EDUCATION, YOUTH, SPORTS, AGRICULTURE AND LANDS
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 Law (2017 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 Law (2017 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 2018 and 31 December 2019 and performance for the years ending 31 December 2018 and 31 December 2019; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Law (2017 Revision)).

Christen Suckoo, JP
Chief Officer

Ministry of Education, Youth, Sports, Agriculture and Lands

27 October 2017

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FINANCIAL STATEMENTS

FOR THE 2018 FINANCIAL YEAR ENDING 31 DECEMBER 2018
AND THE 2019 FINANCIAL YEAR ENDING 31 DECEMBER 2019

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MINISTRY OF EDUCATION, YOUTH, SPORTS, AGRICULTURE AND LANDS

12-Month Actual 2015/16	18-Month Forecast 2016/17	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2018	12-Month Budget 2019
		Current Assets			
64,284,436	74,980,766	Cash and cash equivalents	1	81,098,626	88,201,965
		Marketable securities and deposits			
8,926,238	9,035,563	Trade receivables	2	9,153,645	9,653,645
73,088	33,430	Other receivables	2	33,430	33,430
0	300,992	Inventories	3	599,978	857,668
0	0	Investments	4	0	0
194,998	732,567	Prepayments	5	434,361	439,616
73,478,760	85,083,318	Total Current Assets		91,320,040	99,186,324
		Non-Current Assets			
0	0	Trade receivables	2	0	0
0	0	Other receivables	2	0	0
		Inventories	3		
		Investments	4		
		Prepayments	5		
111,153	109,017	Intangible Assets	6	270,934	182,851
204,683,422	213,670,188	Property, plant and equipment	6	218,163,598	227,992,595
204,794,575	213,779,205	Total Non-Current Assets		218,434,532	228,175,446
278,273,335	298,862,523	Total Assets		309,754,572	327,361,770
		Current Liabilities			
4,733	208,189	Trade payables	7	208,189	208,189
2,133,506	2,512,875	Other payables and accruals	7	3,054,151	5,294,394
0	496,307	Unearned revenue	8	96,307	96,307
423,592	614,771	Employee entitlements	9	614,771	614,771
0	0	Repayment of surplus		0	0
2,561,831	3,832,142	Total Current Liabilities		3,973,418	6,213,661
		Non-Current Liabilities			
		Trade payables	7		
		Other payables and accruals	7		
		Unearned revenue	8		
0	0	Employee entitlements	9	0	0
0	0	Total Non-Current Liabilities		0	0
2,561,831	3,832,142	Total Liabilities		3,973,418	6,213,661
275,711,504	295,030,381	Net Assets		305,781,154	321,148,109
		NET WORTH			
303,882,934	322,008,007	Contributed capital		334,580,007	352,243,782
17,925	0	Other Reserves		0	0
38,459,211	35,739,882	Revaluation reserve		35,739,882	35,739,882
(66,648,566)	(62,717,508)	Accumulated surpluses/(deficits)		(64,538,735)	(66,835,553)
275,711,504	295,030,381	Total Net Worth		305,781,154	321,148,111

MINISTRY OF EDUCATION, YOUTH, SPORTS, AGRICULTURE AND LANDS

12-Month Actual 2015/16	18-Month Forecast 2016/17	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2018	12-Month Budget 2019
		Revenue			
77,070,646	126,630,560	Sale of goods and services	10	98,939,431	101,333,639
53,948	176,762	Investment revenue	11	75,250	78,075
0	0	Donations	12	0	0
0	0	Other revenue		0	0
77,124,594	126,807,322	Total Revenue		99,014,681	101,411,714
		Expenses			
52,337,920	87,994,472	Personnel costs	13	67,114,777	69,624,530
16,726,543	28,808,179	Supplies and consumables	14	23,950,651	23,831,744
8,058,387	8,051,303	Depreciation and Amortisation	6	7,947,322	7,953,510
0	0	Impairment of property, plant and equipment	6	0	0
0	0	Impairment of inventory	3	0	0
14,896	7,000	Litigation costs	15	0	0
0	0	Other expenses		0	0
(13,114)	(17,927)	Other Gains and Losses	16	1,931	1,931
77,124,632	124,843,027	Total Expenses		99,014,681	101,411,715
(38)	1,964,295	Surplus or (Deficit) for the period		(0)	(1)

MINISTRY OF EDUCATION, YOUTH, SPORTS, AGRICULTURE AND LANDS

12-Month Actual 2015/16	18-Month Forecast 2016/17	CASH FLOW STATEMENT	Note	12-Month Budget 2018	12-Month Budget 2019
		CASH FLOWS FROM OPERATING ACTIVITIES			
		<i>Receipts</i>			
73,604,000	120,408,784	Outputs to Cabinet		99,178,172	101,095,007
		Outputs to other government agencies		0	0
2,000,000	3,271,800	Sale of goods and services - third party		0	0
48,000	78,523	Interest received		75,250	75,250
		Donations / Grants		0	0
		Other receipts		0	0
		<i>Payments</i>			
(52,053,000)	(85,153,503)	Personnel costs		(68,107,166)	(68,788,238)
(16,263,000)	(27,909,274)	Supplies and consumables		(25,028,396)	(25,278,680)
		Interest paid		0	0
		Other payments		0	0
7,336,000	10,696,330	Net cash flows from operating activities		6,117,859	7,103,339
		CASH FLOWS FROM INVESTING ACTIVITIES			
(2,756,000)	(11,026,000)	Purchase of property, plant and equipment		(12,572,000)	(17,663,775)
		Proceeds from sale of property, plant and equipment		0	0
(2,756,000)	(11,026,000)	Net cash flows from investing activities		(12,572,000)	(17,663,775)
		CASH FLOWS FROM FINANCING ACTIVITIES			
5,000,000	11,026,000	Equity Investment from Org 40		12,572,000	17,663,775
		Repayment of Surplus to Org 40		0	0
5,000,000	11,026,000	Net cash flows from financing activities		12,572,000	17,663,775
9,580,000	10,696,330	Net increase/(decrease) in cash and cash equivalents		6,117,859	7,103,339
54,704,436	64,284,436	Cash and cash equivalents at beginning of period		74,980,766	81,098,626
64,284,436	74,980,766	Cash and cash equivalents at end of period	1	81,098,626	88,201,965

MINISTRY OF EDUCATION, EMPLOYMENT AND GENDER AFFAIRS

STATEMENT OF CHANGES IN NET WORTH
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2018
AND 31 DECEMBER 2019

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2016 brought forward	303,882,934	17,925	38,459,211	(66,648,528)	275,711,542
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 30 June 2016	303,882,934	17,925	38,459,211	(66,648,566)	275,711,504
Changes in net worth for 2016/17					
Gain/(loss) on property revaluation			(2,719,329)		(2,719,329)
Gain/(loss) on revaluation of investments					0
Exchange differences on translating foreign operations					0
Equity Investment from Cabinet	18,125,073	(17,925)			18,107,148
Capital withdrawals by Cabinet				1,966,768	1,966,768
Dividends payable to Cabinet					0
Net revenue / expenses recognised directly in net worth	18,125,073	(17,925)	(2,719,329)	1,966,768	17,354,587
Surplus/(deficit)for the period 2016/17				1,964,295	1,964,295
Total recognised revenues and expenses for the period	18,125,073	(17,925)	(2,719,329)	3,931,063	19,318,882
Balance at 31 December 2017 carried forward	322,008,007	0	35,739,882	(62,717,508)	295,030,381
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2017 brought forward	322,008,007	0	35,739,882	(62,717,508)	295,030,381
Prior Year Adjustments					
Changes in accounting policy				(1,821,227)	(1,821,227)
Accounting Errors					0
Restated balance 31 December 2017	322,008,007	0	35,739,882	(64,538,735)	293,209,154
Changes in net worth for 2018					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Exchange differences on translating foreign operations					0
Equity Investment from Cabinet	12,572,000				12,572,000
Capital withdrawals by Cabinet					0
Dividends payable to Cabinet					0
Net revenue / expenses recognised directly in net worth	12,572,000	0	0	0	12,572,000
Surplus/(deficit)for the period 2018				0	0
Total recognised revenues and expenses for the period	12,572,000	0	0	0	12,572,000
Balance at 31 December 2018 carried forward	334,580,007	0	35,739,882	(64,538,735)	305,781,154

**STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2018
AND 31 DECEMBER 2019**

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2018 brought forward	334,580,007	0	35,739,882	(64,538,735)	305,781,154
Prior Year Adjustments					
Changes in accounting policy				(2,296,817)	(2,296,817)
Accounting Errors					0
Restated balance 31 December 2018	334,580,007	0	35,739,882	(66,835,552)	303,484,337
Changes in net worth for 2019					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Equity Investment from Cabinet	17,663,775				17,663,775
Capital withdrawals by Cabinet					0
Net revenue / expenses recognised directly in net worth	17,663,775	0	0	0	17,663,775
Surplus/(deficit)for the period 2019				(1)	(1)
Total recognised revenues and expenses for the period	17,663,775	0	0	(1)	17,663,774
Balance at 31 December 2019	352,243,782	0	35,739,882	(66,835,553)	321,148,111

STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These Forecast financial statements are for the *Ministry of Education, Youth, Sports, Agriculture and Lands*.

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 is currently no IPSAS, other authoritative pronouncements such as International Accounting Standards and United Kingdom reporting standards applicable to the public sector have been used. The measurement base applied is historical cost adjusted for revaluations of certain assets.

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 ended 31 December 2018 and 2019.

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.

NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and Cash Equivalents

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	Foreign Currency	Exchange Rate	12-Month Budget 2018	12-Month Budget 2019
413	1,763	Cash on hand (IRIS Confirmation Account/Petty Cash)	1,763	1	1,763	1,763
225,670	40,473	Cash in transit (IRIS Remittance Account)	40,473	1	40,473	40,473
24,306,493	14,871,769	CI\$ Operational Current Account held at Royal Bank of Canada	20,989,629	1	20,989,629	28,092,968
824,313	306,061	US\$ Operational Current Account held at Royal Bank of Canada	365,446	1	306,061	306,061
2,817,245	3,854,339	Payroll Current Account held at Royal Bank of Canada	3,854,339	1	3,854,339	3,854,339
0	0	Bank Accounts held at other financial institutions	0	1	0	0
36,110,302	55,906,361	Fixed Deposits held with Treasury (less than 90 days)	55,906,361	1	55,906,361	55,906,361
64,284,436	74,980,766	TOTAL			81,098,626	88,201,965

Note 2: Trade and Other Receivables

12-Month Actual 2015/16	18-Month Forecast 2016/17	Trade Receivables	12-Month Budget 2018	12-Month Budget 2019
2,099,836	2,403,434	Sale of goods and services	2,521,516	3,021,516
8,263,673	8,303,417	Outputs to Cabinet	8,303,417	8,303,417
0	0	Outputs to other government agencies	0	0
0	0	Other	0	0
(1,437,271)	(1,671,288)	Less: provision for doubtful debts	(1,671,288)	(1,671,288)
8,926,238	9,035,563	Total trade receivables	9,153,645	9,653,645

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
		Current		
8,926,238	9,035,563	Past due 1-30 days	9,153,645	9,653,645
		Past due 31-60 days		
		Past due 61-90 days		
		Past due 90 and above		
		Non-Current		
		Past due 1 year and above		
8,926,238	9,035,563	Total	9,153,645	9,653,645

Note 2: Trade and Other Receivables (Continued)

12-Month Actual 2015/16	18-Month Forecast 2016/17	Other Receivables	12-Month Budget 2018	12-Month Budget 2019
8,002	10,278	Advances (salary, Official Travel, etc)	10,278	10,278
780	1,238	Dishonoured cheques	1,238	1,238
5,674	0	Interest receivable	0	0
0	0	Loans	0	0
0	0	Interentity Due from	0	0
0	0	Other Non-Current Assets	0	0
58,632	21,914	Other	21,914	21,914
0	0	Less: provision for doubtful debts	0	0
73,088	33,430	Total other receivables	33,430	33,430

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
		Current		
73,088	33,430	Past due 1-30 days	33,430	33,430
		Past due 31-60 days		
		Past due 61-90 days		
		Past due 90 and above		
		Non-Current		
		Past due 1 year and above		
73,088	33,430	Total	33,430	33,430

Changes in the Provision of Doubtful Debts

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
	(1,437,271)	Balance at 1 July	(1,671,288)	(1,671,288)
	(234,017)	Additional provisions made during the year		
		Receivables written off during the period		
(1,437,271)	(1,671,288)	Balance at 30 June	(1,671,288)	(1,671,288)

Note 3: Inventory

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
0	959	Inventory held for use in the provision of goods and services	959	959
0	300,033	Work in Progress and finished goods	599,019	856,709
0	300,992	TOTAL INVENTORIES	599,978	857,668

Note 4: Investments

None

Note 5: Prepayments

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
194,998	433,581	Accrued Prepayments	434,361	439,616
0	298,986	Prepaid Insurance	0	0
		Other		
194,998	732,567	Total	434,361	439,616

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>Water Reticulation</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 July 2016	1,623,852	163,323,855	668,431	4,682,162	4,780,512	1,503,074	40,785	793,811	1,543,029	3,514,912	47,491,755	229,966,178
Additions	41,759	10,000,000	19,640	31,421	1,458,173	325,543			1,644,878	213,602		13,735,016
Disposals and Derecognition				(4,499)	(24,528)	(15,530)			(81,255)			(125,812)
Revaluation												0
Transfers		6,033,359	(539,749)	(6,265)	496	(2,463)			2,933			5,488,311
Balance as at 31 December 2017	1,665,611	179,357,214	148,322	4,702,819	6,214,653	1,810,624	40,785	793,811	3,109,585	3,728,514	47,491,755	249,063,693

Note 6: Property, Plant and Equipment (Continued)

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>Water Reticulation</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2018	1,665,611	179,357,214	148,322	4,702,819	6,214,653	1,810,624	40,785	793,811	3,109,585	3,728,514	47,491,755	249,063,693
Additions	190,000	2,843,482		47,500	1,116,500	174,600			496,000		7,453,918	12,322,000
Disposals and Derecognition												0
Revaluation												0
Transfers												0
Balance as at 31 December 2018	1,855,611	182,200,696	148,322	4,750,319	7,331,153	1,985,224	40,785	793,811	3,605,585	3,728,514	54,945,673	261,385,693

	<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 reticulation</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2019	1,855,611	182,200,696	148,322	4,750,319	7,331,153	1,985,224	40,785	793,811	3,605,585	3,728,514	54,945,673	261,385,693
Additions	120,000	3,614,375			613,200	7,200					13,309,000	17,663,775
Disposals and Derecognition												0
Revaluation												0
Transfers												0
Balance as at 31 December 2019	1,975,611	185,815,071	148,322	4,750,319	7,944,353	1,992,424	40,785	793,811	3,605,585	3,728,514	68,254,673	279,049,468

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>Water Reticulation</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 July 2016	523,369	9,764,176	618,565	3,458,580	4,696,424	877,808	5,136	422,437	1,429,786	3,514,912		25,311,193
Transfers		2,719,326	(591,134)				1,359					2,129,551
Impairment Reserve 2016/17(closing balance)												0
Depreciation Expense 2016/17	389,155	5,207,563	116,448	540,149	1,136,305	292,119	4,268	86,624	80,742	99,388	0	7,952,761
Eliminate on Disposal or Derecognition 2016/17												0
Balance as at 31 December 2017	912,524	17,691,065	143,879	3,998,729	5,832,729	1,169,927	10,763	509,061	1,510,528	3,614,300	0	35,393,505

	<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 Reticulation</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2018	912,524	17,691,065	143,879	3,998,729	5,832,729	1,169,927	10,763	509,061	1,510,528	3,614,300	0	35,393,505
Transfers												0
Impairment change 2018												0
Depreciation Expense 2018	313,819	5,971,464	119	307,340	854,692	171,061	2,570	60,080	147,444	30,023	0	7,859,240
Eliminate on Disposal or Derecognition 2018										(30,023)		(30,650)
Balance as at 31 December 2018	1,226,343	23,662,529	143,998	4,306,069	6,687,421	1,340,988	13,333	569,141	1,657,972	3,614,300	0	43,222,095

Note 6: Property, Plant and Equipment (Continued)

	<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 Reticulation</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2019	1,226,343	23,662,529	143,998	4,306,069	6,687,421	1,340,988	13,333	569,141	1,657,972	3,614,300	0	43,222,095
Transfers												0
Impairment change 2019												0
Depreciation Expense 2019	313,819	5,971,464	119	307,340	854,692	171,061	2,570	60,080	153,632	30,023	0	7,865,428
Eliminate on Disposal or Derecognition 2019										(30,023)		(30,650)
Balance as at 31 December 2019	1,540,162	29,633,992	144,117	4,613,409	7,542,113	1,512,050	15,903	629,221	1,811,605	3,614,300	0	51,056,873

Net Book value 31 December 2017	753,087	161,666,149	4,443	704,090	381,924	640,697	30,022	284,750	1,599,057	114,214	47,491,755	213,670,188
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Net Book value 31 December 2018	629,268	158,538,167	4,324	444,250	643,732	644,236	27,452	224,670	1,947,613	114,214	54,945,673	218,163,598
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Net Book value 31 December 2019	435,449	156,181,079	4,205	136,910	402,240	480,374	24,882	164,590	1,793,980	114,214	68,254,673	227,992,595
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**Note 6: Property, Plant and Equipment
Intangible Assets**

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 July 2016	797,124		797,124
Additions	827,629		827,629
Disposals and Derecognition	(6,700)		(6,700)
Revaluation			0
Transfers			0
Balance as at 31 December 2017	1,618,053	0	1,618,053

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2018	1,618,053	0	1,618,053
Additions	250,000		250,000
Disposals and Derecognition			0
Revaluation			0
Transfers			0
Balance as at 31 December 2018	1,868,053	0	1,868,053

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	1,868,053	0	1,868,053
Additions			0
Disposals and Derecognition			0
Revaluation			0
Transfers			0
Balance as at 31 December 2019	1,868,053	0	1,868,053

Accumulated Depreciation and impairment losses

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 July 2016	685,971		685,971
Transfers	724,523		724,523
Impairment Reserve 2016/17(closing balance)			0
Depreciation Expense 2016/17	98,542	0	98,542
Eliminate on Disposal or Derecognition 2016/17			0
Balance as at 31 December 2017	1,509,036	0	1,509,036

Note 6: Property, plant and Equipment (Continued)
Intangible Assets

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2018	1,509,036	0	1,509,036
Transfers			0
Impairment change 2018			0
Depreciation Expense 2018	88,083	0	88,083
Eliminate on Disposal or Derecognition 2018			0
Balance as at 31 December 2018	1,597,119	0	1,597,119

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	1,597,119	0	1,597,119
Transfers			0
Impairment change 2019			0
Depreciation Expense 2019	88,083	0	88,083
Eliminate on Disposal or Derecognition 2019			0
Balance as at 31 December 2019	1,685,202	0	1,685,202

Net Book value 30 June 2016	109,017	0	109,017
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Net Book value 30 December 2017	270,934	0	270,934
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Net Book value 31 December 2019	182,851	0	182,851
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Note 7: Trade Payables, Other Payables and Accruals

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
4,733	208,189	Creditors	208,189	208,189
		Creditors Ministries/Portfolios		
		Creditors other government agencies		
0	0	Non-current Accounts payable	0	0
380,247	450,418	Payroll Deductions	450,418	450,418
0	0	Operating Lease	0	0
1,540,231	1,783,378	Accrued Expenses	2,324,654	4,564,897
		Accrued Expenses Ministries/Portfolios		
		Accrued Expenses other government agencies		
0	0	Inter-entity due to	0	0
0	0	Accrued Entity Interest	0	0
0	0	Provisions	0	0
213,028	279,079	Other payables	279,079	279,079
2,138,239	2,721,064	Total trade payables other payables and accruals	3,262,340	5,502,583

Note 8: Unearned Revenue

12-Month Actual 2015/16	18-Month Forecast 2016/17	Details	12-Month Budget 2018	12-Month Budget 2019
0	0	Rentals paid in advance	0	0
0	0	Immigration deposits	0	0
0	0	Customs deposits	0	0
0	0	Revenue deposits	0	0
0	496,307	Other unearned revenue	96,307	96,307
0	0	Non-current Unearned revenue	0	0
0	496,307	Total unearned revenue	96,307	96,307

Note 9: Employee Entitlements

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
423,592	614,771	Annual Leave	614,771	614,771
0	0	Retirement and long service leave	0	0
0	0	Accrued salaries	0	0
0	0	Travel	0	0
0	0	Pension	0	0
0	0	Other salary related entitlements	0	0
423,592	614,771	Total current portion	614,771	614,771
		<i>Non-current employee entitlements are represented by:</i>		
		Retirement and long service leave		
423,592	614,771	Total employee entitlements	614,771	614,771

Note 10: Sales of Goods and Services

12-Month Actual 2015/16	18-Month Forecast 2016/17	Revenue type	12-Month Budget 2018	12-Month Budget 2019
75,017,098	123,132,548	Outputs to Cabinet	95,522,474	97,915,182
0	444	Outputs to other government agencies	150,000	150,000
1,888,747	2,699,721	Fees and charges	1,199,000	1,199,000
0	479,121	General sales	1,679,000	1,679,000
154,036	180,999	Rentals	209,232	209,232
10,765	137,727	Other	179,725	181,225
77,070,646	126,630,560	Total sales of goods and services	98,939,431	101,333,639

Fees and Charges

0	108,882	Agricultural Department Fees	131,000	131,000
324,313	282,579	Examination Fees	63,000	63,000
0	0	Express Fee - Work Permits	0	0
0	61,650	Express Land Registry	60,000	60,000
0	1,875	External Training	0	0
0	139,874	Land Survey Fees	110,000	110,000
0	47,939	Mapping Services	185,000	185,000
1,143,643	1,263,776	Pension Plan Registration Fees	0	0
20,139	24,616	Public Library Fees	25,000	25,000
394,577	555,800	School Fees	132,000	132,000
6,075	7,525	Transcript Fees	3,000	3,000
0	205,205	Web Receipts	490,000	490,000
1,888,747	2,699,721	Fees and Charges	1,199,000	1,199,000
		General Sales		
0	479,121	Sale of Agric. Supplies/Produce	1,679,000	1,679,000
0	479,121	Total General Sales	1,679,000	1,679,000
		Rentals		
132,550	133,000	Rental - School Canteens	81,000	81,000
0	0	Rentals - Craft Market	60,000	60,000
21,486	47,999	Rentals - Other Properties	68,232	68,232
154,036	180,999	Total Rentals	209,232	209,232
		Other Goods and Services Revenue		
0	107,818	GIS Applications	142,000	142,000
0	2,475	GPS Licenses Refund	27,225	27,225
10,765	27,434	Miscellaneous Receipts	10,500	12,000
10,765	137,727		179,725	181,225
		Sales of Outputs to Cabinet		
75,017,098	123,132,548	Sales of Outputs to Cabinet	95,522,474	97,915,182
75,017,098	123,132,548	Total Sales of Outputs to Cabinet	95,522,474	97,915,182
		Other Interdepartmental Revenue		
0	444	Revenue from Ministries/Portfolios and Public Authorities	150,000	150,000
0	444	Total Other Interdepartmental Revenue	150,000	150,000
77,070,646	126,630,560	Total Goods and Services	98,939,431	101,333,639

Note 6: Investment Revenue

12-Month Actual 2015/16	18-Month Forecast 2016/17	Revenue type	12-Month Budget 2018	12-Month Budget 2019
0	0	Interest on cash balances	0	0
53,948	176,762	Interest on deposits held with cabinet	75,250	78,075
0	0	CICSA/CSA Mortgage Loan Interest	0	0
0	0	Personal Loan Interest	0	0
0	0	Other Loan Interest	0	0
0	0		0	0
53,948	176,762	Total Investment revenue	75,250	78,075

Note 12: Donations

None

Note 13: Personnel Costs

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
42,787,419	70,854,660	Salaries, wages and allowances	53,756,201	55,766,791
7,002,186	12,818,829	Health care	10,120,016	10,506,992
2,198,858	3,759,775	Pension	2,958,434	3,069,505
117,643	148,896	Leave	4,000	4,000
231,814	412,312	Other personnel related costs	276,126	277,242
52,337,920	87,994,472	Total Personnel Costs	67,114,777	69,624,530

Note 14: Supplies and Consumables

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
929,409	2,305,802	Supplies and Materials	3,366,510	3,358,564
9,341,726	16,637,979	Purchase of services	14,398,458	14,267,515
298,947	353,592	Lease of Property and Equipment	98,297	98,297
3,308,009	5,505,238	Utilities	4,482,585	4,482,585
1,691,327	1,991,061	General Insurance	14,796	14,796
135,000	175,000	Interdepartmental expenses	250,816	260,816
71,657	190,995	Travel and Subsistence	169,601	171,347
207,926	365,222	Recruitment and Training	324,362	333,098
742,542	1,283,290	Other	845,225	844,725
16,726,543	28,808,179	Total Supplies and consumables	23,950,651	23,831,744

Note 15: Litigation Costs

12-Month Actual 2015/16	18-Month Forecast 2016/17	Litigation Costs	12-Month Budget 2018	12-Month Budget 2019
14,896	7,000	Legal Fees	0	0
		Description		
14,896	7,000	Total Litigation cost	0	0

Note 16: Gains / (Losses)

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
1,891	(21,143)	Net (gain) / loss on disposal of property, plant and equipment	0	0
0	0	Gain/Loss on Derecognition of Assets	0	0
(15,005)	3,216	Net (gain) / loss on foreign exchange Transactions	1,931	1,931
(13,114)	(17,927)	Total gains/ (losses)	1,931	1,931

During the period 2016/17 the Ministry disposed of assets that were for the purposes of producing our outputs. Internal approval was obtained to dispose of these assets. Also reflected is the net loss on foreign exchange transactions.

Note 18: Reconciliation of Net Cash Flows from Operating Activities to Surplus/(Deficit)

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
(38)	1,964,295	Surplus/(deficit) from ordinary activities	(0)	(1)
		Non-cash movements		
8,058,387	8,051,303	Depreciation expense	7,947,322	7,953,510
0	0	Impairment	0	0
1,891	(21,143)	(Gain)/losses on sale of property plant and equipment	0	0
		Changes in current assets and liabilities:		
		(Increase)/decrease in receivables - Other Government agencies		
		(Increase)/decrease in receivables - SAGC's		
152,000	(557,319)	(Increase)/decrease in receivables - Other 3rd Party	185,211	(500,168)
		Increase/(decrease) in payables - Other Government agencies		
		Increase/(decrease) in payables - SAGC's		
(876,237)	1,259,194	Increase/(decrease) in payables - Other 3rd Party	(2,014,674)	(350,000)
7,336,003	10,696,330	Net cash flows from operating activities	6,117,859	7,103,341

Note 19: Contingent Liabilities and Assets

There are no contingent liabilities or assets for this Ministry.

Note 20: Commitments

Type	One year or less	One to five Years	Over five Years	Total
Capital Commitments				
Property, plant and equipment	12,572	37,663		50,235
Other fixed assets				0
Other commitments (list separately if material)				0
Total Capital Commitments	12,572	37,663	0	50,235
Operating Commitments				
Non-cancellable accommodation leases				0
Other non-cancellable leases				0
Non-cancellable contracts for the supply of goods and services				0
Other operating commitments	8,534	11,801		20,335
Total Operating Commitments	21,106	49,464	0	70,570

Note 21: Related party and Key Management Personnel Disclosures

The Ministry of Education, Youth, Sports, Agriculture and Lands is a wholly owned entity of the government from which it derives a major source of its revenue. The Ministry of Education, Youth, Sports, Agriculture and Lands and its key management personnel transact with other government entities on a regular basis. These transactions were provided free of cost during the financial year ended 31 Dec. 2017 and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions.

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
800	900	Salaries and other short-term employee benefits	900	900
		Past employee benefits		
		Other long-term benefits		
		Termination benefits		
		Loans		
800	900	Total	900	900

Note 22: Financial Instrument Risks

The Ministry is party to financial instrument arrangements as part of its everyday operations. These financial instruments include cash and bank balances, advances, accounts receivable, debtor-Cabinet and creditors and other payables. The fair value of financial instruments is equivalent to the carrying amount disclosed in the Statement of Financial Position.

Credit risk

In the normal course of its business the Ministry is subject to credit risk from debtors other than the Cabinet. The Ministry does not have significant concentrations of credit risk for its other financial instruments.

Currency and interest rate risk

The Ministry has no significant exposure to currency exchange loss risk and interest rate risk.

Liquidity risk

In meeting its liquidity requirements, the Ministry closely monitors its forecast cash requirements with expected cash drawdowns from Cabinet and receipts from third parties. The Ministry maintains a target level of available cash to meet liquidity requirements.

All of the Ministry's financial liabilities (creditors and payables) will be settled in less than six months from the date of these financial statements.

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PORTFOLIO OF THE CIVIL SERVICE

BUDGET STATEMENTS

FOR THE 2018 FINANCIAL YEAR ENDING 31 DECEMBER 2018

AND THE 2019 FINANCIAL YEAR ENDING 31 DECEMBER 2019

PREPARED IN ACCORDANCE WITH SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2017 REVISION)

CONTENT

STATEMENTS: STATEMENT OF OFFICIAL MEMBER AND 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

STATEMENT OF THE DEPUTY GOVERNOR

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2018 and 2019 financial years.



Honourable Franz Manderson, Cert Hon, JP
Deputy Governor

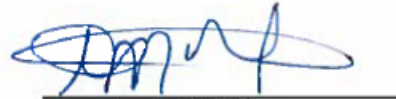
Portfolio of the Civil Service

27 October 2017

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

27 October 2017

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

General Nature of Activities

In support of Her Excellency the Governor and the Honourable Deputy Governor and Head of the Civil Service, the Portfolio of the Civil Service (PoCS) has three broad areas of policy focus: namely Global Human Resource and Management Practices, Public Sector Reform and Good Governance.

Entities delivering Global Human Resource and Management Practices include the Policy, Finance and Administration, Strategic and Corporate HR Unit, Civil Service College, and the Cayman Islands National Archive.

Entities delivering Public Sector Reform services include the Management Support Unit and the Strategic Reforms Implementation Unit.

Entities charged with championing Good Governance include the Office of Her Excellency the Governor, Office of the Deputy Governor, Legislative Department, Elections Office, Internal Audit Services, Commissions Secretariat and the Education Quality Assurance Unit (EQUA).

Scope of Activities

Portfolio of the Civil Service Policy, Finance and Administration Section

- Policy advice and 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
- Governance of the 5 Year Strategic Plan
- Advice to civil service agencies to support the effective application of the PSML and Personnel Regulations
- Promotion of the public service values and public servant's code of conduct
- Providing professional advice on the potential HR impacts and implications of Government proposals and initiatives and other developments within the civil service
- Technical and administrative support to the Head of Civil Service (and where relevant the Governor) in relation to the Chief Officer. Human Resources services for the Ministries and Portfolio as required including recruitment, job analysis and the preparation of job descriptions, records management, succession planning and advice on specific HR matters
- Provision of Financial and Administrative support to POCS-wide entities
- Provision of Orientation for new hires
- Coordinate HR Benefits queries for former civil servants
- Coordinating and oversight of pensioners' healthcare benefits

Strategic and Corporate Human Resource Unit

- Job evaluation assessments for civil service and SAGC positions
- Monitoring trends and developments in HR matters across the service as a whole, including reports on service-wide trends and data
- 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
- Management of CIG's HR Management Systems
- HR matters including appointment, remuneration, dismissal, succession planning, and performance agreement and performance assessments of Chief Officers, and in relation to the Civil Service entity staff HR matters

Management Support Unit

- Leading, monitoring and supporting the effective implementation of the Civil Service 5 Year Strategic Plan generally and in particular the Leadership and Customer Service Goals
- Work collaboratively with Civil Service departments to generate solutions to management issues that will lead to improved performance and build management capability
- Provide free internal consultancy advice and capability support to Civil Service entities in relation to public sector management issues, including strategic management, financial management, production management, and human resource management
- Provision of free internal consultancy advice and capability support to Civil Service entities in relation to public sector management issues, including strategic management, financial management, production management, and human resource management

Civil Service College

- Support the Civil Service 5 year Strategic Plan , and in particular the Talent Development Goal.
- 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 a Civil Service College (CSC), to provide learning and development opportunities for all civil servants, as well as other public sector clients

Internal Audit Service

- The Internal Audit Service has dual areas of focus which include:
 - the examination and evaluation of the adequacy and effectiveness of the Cayman Islands Government's governance, risk management, and internal controls as well as the quality of performance in carrying out assigned responsibilities to strategic and operational goals and objectives
 - Monitoring HR compliance with the Public Service Management Law (2017 Revision) and approved HR policies

H.E. Governor's Office

The office is responsible for servicing and supporting Her Excellency the Governor including:

- Managing the Government House
- Coordinating engagement programmes

Deputy Governor's Office

The office is responsible for servicing and supporting the Deputy Governor, with services which include:

- Policy advice and strategic support to the Deputy Governor, including oversight and delivery of strategic initiatives and projects
- Office administrative support
- Coordination of official visits and ceremonial occasions
- Administrative Services and advice to the Parole's Commissioners' Board, the Prison's Inspection Board, the Advisory Committee of the Prerogative of Mercy Board (ACPM) and the Expungement Board
- Delivery of a range of services on behalf of the Cayman Islands Government, including:
 - Processing applications for British Overseas Territories Citizenship and for Registration as British Citizens
 - Issuance of Deportation and Exclusion orders
 - Repatriation of Cuban Migrants and Repatriation of Caymanians stranded overseas

Strategic Reform Implementation Unit (SRIU)

The SRIU provides a range of project support services, at an enterprise level, including:

- Promoting the use of business case development and project management techniques on Government projects
- Providing advice and internal consultancy support to government Ministries on business case development, project management, and project delivery
- Providing policy advice and portfolio, programme and project management services to the Deputy Governor

Elections Office

The office maintains the electoral register involving addition of eligible voters and deletion of deceased or ineligible voters, as well as other amendments to the list of Electors are required. Also, it is responsible for the publishing of quarterly revised list of Electors and quarterly Official Lists of Electors.

Cayman Islands National Archive (CINA)

CINA is responsible to:

- Preserve, protect and provide access to historical information
- Provide a records and information management service across the entire public sector to support and advise agencies on efficient management of information while ensuring compliance with the National Archive and Public Records Law (2015 Revision)

Commissions Secretariat

The office is responsible for providing administrative, research, policy, strategic, operational and investigative support to 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 in order for each to fulfil their respective constitutional and/or legal mandates in an autonomous manner.

The office will also maintain the Register of Interests in accordance with the Standards in Public Life Law, 2014 when it comes into effect.

Legislative Department

The Department provides services to the Legislative Assembly and the Members of the Legislative Assembly including:

- Sale of Cayman Laws to the Public
- Servicing and supporting sittings of the House and Committees
- Administrative support and research for the Speaker and MLAs and the local branch of the Commonwealth Parliamentary Association, and
- Managing the Legislative Assembly Building

Education Quality Assurance Unit (EQUA)

The Unit is responsible for the provision of quality assurance services for education, focusing on monitoring, evaluating and reporting on educational standards in private and public schools, and other educational institutions as required.

Customers and Location of Activities

The customers of PoCS are the Governor, Deputy Governor, Cabinet, Members of the Legislative Assembly, Constitutional Commissions, Government agencies, and the Cayman Islands community. Our services are provided within the Cayman Islands.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Portfolio of the Civil Service in the 2018 and 2019 financial years are as follows:

Portfolio of the Civil Service

- To implement the Civil Service 5 Year Strategic Plan, and in particular the Leadership and Customer Experience goals
- To improve accountability and performance management across the civil service
- To enhance the Portfolio's human resource management systems
- To enhance the Portfolio's records management and to prepare for the enactment of the Data Protection Law
- To continue to modernize terms and conditions of the Civil Service in accordance with the policy direction set by Her Excellency the Governor and the Head of the Civil Service
- To enhance capabilities of qualified job evaluators across the Cayman Islands Government to expand the transparency and objectivity of the job evaluation process and function
- To identify target areas for improving staff engagement and customer service within the civil service using annual data obtained from the civil service engagement survey
- To build competency of HR practitioners across the civil service

Management Support Unit

- To enable and facilitate the delivery of Civil Service reform initiatives under the Civil Service 5 Year Strategic Plan

Civil Service College

- Enhance the offerings of the Civil Service College, aligned to the 5 Year Strategic Plan generally and specifically geared toward the Talent Develop goal
- Align Civil Service College offerings with the competency framework, establishment of Professional Advisory Committees and succession planning initiatives
- Establish the Customer Service and Leadership academies to supporting civil service competencies in these areas

Internal Audit Service

- Develop and deliver Service Level Agreements to provide HR compliance monitoring to the Portfolio of the Civil Service and a full internal audit service to the Health Services Authority
- Increase the input of senior management and heads of agencies in the annual risk assessment process

- Undertake a comprehensive internal assessment, with external validation, of the extent to which our internal audit operations comply with the “International Standards for the Professional Practice of Internal Auditing”
- Deliver audit assurance with respect to the implementation of the Public Authorities Law and Cayman Island Government’s anti-fraud policy
- Improve internal audit service delivery and establish a quality assurance framework to assure continuous improvement of Internal Audit’s performance

Deputy Governor’s Office

- To create a new online facility for the submission and processing of applications for BOTC Naturalisation
- To provide services and support to enable the establishment and operationalization of the new Expungement Board, created under the Criminal Records (Spent Convictions) Law, 2016
- To modernise the Law and Regulations regarding Marriage
- To update the prison inspection process, to focus on evaluating prisoner outcomes, and to develop a new Prisons Inspections Law to underpin the work of the Prisons Inspections Board
- To oversee the progress made by Chief Officers in the implementation of the Public Authorities Law, 2017

Strategic Reform Implementation Unit

- To support whole-of-government reforms to improve performance, and support the effective delivery of Government priority projects
- To provide training and support, within the Civil Service, to build business case development and project management capabilities
- To provide internal consulting and project support services to Ministries and the Deputy Governor
- Developing best practice methodologies, tools and templates
- Developing quality assurance and governance frameworks for Business Cases and Project Management and Delivery
- Promoting the continuous professional development of the staff of the SRIU, and ensuring that it is optimally structured and adequately staffed, with the right skills mix

Elections Office

- Develop effective professional development strategies to ensure staff are capable of delivering best practice
- To provide ongoing support for the implementation and execution to the Electoral requirements of the Cayman Islands Constitutional Order 2009 and the Elections Law
- 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 law

Cayman Islands National Archive

- To strengthen information management practices across the civil service, including supporting the Records Advisory Committee
- To provide ongoing support and training for public sector agencies on records and information management
- To promote, provide and make accessible archival and historical collections, in addition to expanding the oral history and outreach programmes

Commissions Secretariat

- To continue to enhance the independence of the Anti-Corruption Commission and the strength of its investigatory arm
- Facilitate training related to the Commission's mandates for Board Members
- Continue to promote the work of each of the Commissions through educational opportunities.
- Facilitate the Register of Interests (to coincide with the commencement of the SPL)

Legislative Department

- To establishment an autonomous Legislature Authority
 - Create a governing law
 - Create a governing board/commission
- To create a Document Management System (DMS)
 - Identify appropriate software environment
 - Facilitate in house training
- To create a digital library
 - Obtain hard drive for storage
 - Obtain computers
 - Upgrade computer room
 - Obtaining books/material for digital library
- To improve security of the LA
 - Hiring of two fulltime security officers
- To enhance the staff complement
 - New staff members – Hansard Editor and Chamber Page
- To enhance the Hansard Office
 - Upgrade the recording including the replacement of microphones and upgrade the mixing board from analogue to digital environment.
 - Improve on the timeline of the publication of the Hansards

Education Quality Assurance Unit (EQUA)

- To review the inspection model and criteria, and prepare for the re-launching of an ongoing independent inspection programme for Government and private schools

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for Portfolio of the Civil Service for the years ending 31 December 2018 and 31 December 2019 are as follows:

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
REVENUE FROM CABINET	10,926	11,009	14,368
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	0	0	0
REVENUE FROM OTHERS	394	394	791
OPERATING EXPENSES	11,320	11,320	15,159
OPERATING SURPLUS/DEFICIT	0	0	0
NET WORTH	2,954	3,454	2,454
CASH FLOWS FROM OPERATING ACTIVITIES	73	73	157
CASH FLOWS FROM INVESTING ACTIVITIES	(500)	(500)	(508)
CASH FLOWS FROM FINANCING ACTIVITIES	500	500	1,992
CHANGE IN CASH BALANCES	73	73	(2,343)

FINANCIAL PERFORMANCE RATIO	2018 1 Jan to 31 Dec 2018 %	2019 1 Jan to 31 Dec 2019 %	2016/17 18-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	1.8:1	1.8:1	1.8:1
TOTAL ASSETS : TOTAL LIABILITIES	2.8:1	3.1:1	2.5:1

MAINTENANCE OF CAPABILITY

	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	103	106	92
STAFF TURNOVER (%)			
MANAGERS	4%	4%	4%
PROFESSIONAL AND TECHNICAL STAFF	6%	6%	6%
CLERICAL AND LABOURER STAFF	6%	6%	6%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	16	17	15
PROFESSIONAL AND TECHNICAL STAFF	11	12	10
CLERICAL AND LABOURER STAFF	8	9	7
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	None	None	None

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	4,247	4,747	3,747
ASSET REPLACEMENTS : TOTAL ASSETS	0.4:1	0.3:1	0.6:1
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	0.4:1	0.5:1	0.4:1
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	0.2:1	0.2:1	0.3:1
CHANGES TO ASSET MANAGEMENT POLICIES	None	None	None

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
MAJOR NEW CAPITAL EXPENDITURE PROJECTS			
Software: Expansion of HR management systems and development of case management system	468	460	508
Hardware: General Computer Replacement	25	25	0
Replacement of printer/photocopier/scanner machine	7	0	0
Retrofitting public Reading Room and purchasing office furniture	0	15	508
Subtotal	500	500	508

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2016/17	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Insufficient qualified staff to deliver strategic objectives (PoCS, MSU, CSC, IAS, Commissions Secretariat, ELO)	New	<ul style="list-style-type: none"> • Increase expertise available to support implementation of strategic objectives by way of <ul style="list-style-type: none"> ○ Recruitment ○ Internal secondments ○ Outsourcing of certain deliverables. ○ Provision of training 	Unquantifiable
Failure to realise strategic objectives due to competing priorities (POCS, SRIU)	New	<ul style="list-style-type: none"> • Embed Change Management Culture • Focus on Leadership buy-in • Invest in specialized project management capabilities • Ensure transparency and encourage shared ownership • Implement an effective communication strategy at all levels 	Unquantifiable
Loss of Vital Information (PoCs)	Unchanged	<ul style="list-style-type: none"> • Mitigated by maintenance of electronic content management system and also transferred management of offsite physical files to the Cayman Islands National Archives (CINA). • Implementation of electronic storage for all law files. (LA) 	Unquantifiable
Interruption to House proceedings during power loss (LD)	New	<ul style="list-style-type: none"> • Update recording system and adopt use of UBS 	Not assessed at this time
Security of the Legislative Assembly building and its Members and Officers (LD)	New	<ul style="list-style-type: none"> • Upgraded security cameras. • Increase security effectiveness through training and hiring additional personnel. • Update security manual. 	Not assessed at this time

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2016/17	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Inadequate service resilience within a small, specialised office (DGO, IAS, CINA)	New	<ul style="list-style-type: none"> • Staff cross- training • Secondments • Development of administrative manuals • Succession Planning 	Unquantifiable
Inadequate HR expertise to deliver against the full ambit of HR Management activities, as CIG moves from prolonged austerity to a resumption of “business as usual” and increases the volume clients by way of the Public Authorities Law. (POCS)	Increased	<ul style="list-style-type: none"> • Continue provision of targeted training and exposure to HR best practice • Hiring of additional staff to fill historical vacancies • Outsourcing certain major projects to maintain delivery schedules • Use of consultants to assist with developing various HR frameworks. • Secondments 	Unquantifiable
Management of personal information and other sensitive data. (PoCS)	Unchanged	<ul style="list-style-type: none"> • Regular training and adherence to the Freedom of Information Law • Training and preparation for the commencement of Data Protection Law. 	Unquantifiable
Breach of Data Security (PoCS-wide)	New	<ul style="list-style-type: none"> • Mitigated by working closely with committee looking at CIG’s cybersecurity and reallocation of financial resources if required 	Unknown
Lack of public awareness and insight into roles of Commissions (Commissions Secretariat)	Decreased	<ul style="list-style-type: none"> • Continued promotion of educational material and other public relations tools. 	Unquantifiable
Failure to exercise due diligence or employ informed business judgment in the development of audit conclusions.	Unchanged	<ul style="list-style-type: none"> • Ongoing performance monitoring and review of audit work. • Provision of relevant training and ensuring continuing professional development. • Internal Assessment (with external validation) planned for early 2018 to gauge processes against International Standards. 	Unable to assess

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2016/17	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Audits not aligned with senior management expectations. Internal Audit Service (IAS)	No change	<ul style="list-style-type: none"> Engage with Chief Officers and Heads of Department to develop 2018 and 2019 Audit Plans 	Unable to assess
Equipment/software Failure (IAS)	No change. Ongoing risk to be managed continuously.	<ul style="list-style-type: none"> Planned updates to aging audit management system. Ongoing replacement and renewal of computer equipment once fully depreciated 	Unable to assess
Management of personal information and other sensitive data (PoCS)	Unchanged	<ul style="list-style-type: none"> Regular training and adherence to the Freedom of Information Law Training and preparation for the commencement of Data Protection Law 	Unquantifiable
Breach of Data Security (PoCS-wide)	New	<ul style="list-style-type: none"> Mitigated by working closely with committee looking at CIG's cybersecurity and reallocation of financial resources if required 	Unknown
Lack of public awareness and insight into roles of Commissions (Commissions Secretariat)	Decreased	<ul style="list-style-type: none"> Continued promotion of educational material and other public relations tools 	Unquantifiable
Failure to exercise due diligence or employ informed business judgment in the development of audit conclusions.	Unchanged	<ul style="list-style-type: none"> Ongoing performance monitoring and review of audit work Provision of relevant training and ensuring continuing professional development Internal Assessment (with external validation) planned for early 2018 to gauge processes against International Standards 	Unable to assess

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2016/17	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Health and safety risk to staff working with mould and substandard working conditions. (CINA)	Unchanged	<ul style="list-style-type: none"> • Use of protective personal equipment, regular cleaning and maintenance of building, proper care and handling of records to limit exposure, regular environmental monitoring of building • Staff are currently working in mobile offices and retrofitted containers due to lack of physical working space 	Unquantifiable
Risk to Government's information assets. (CINA)	Unchanged	<ul style="list-style-type: none"> • The majority of records housed in 40ft containers on the National Archive's site have now been removed, however there is one public entity CINA is working with to have their records relocated to a safer site 	Unquantifiable
Lack of interest in and uptake of consultancy services. (SRIU)	New	<ul style="list-style-type: none"> • Prepare communication and engagement plan that markets the services provided. • Build relationships with key stakeholders and internal customer base • Conduct regular reviews and evaluations of the services provided to ensure they meet the needs of internal customers. 	Unquantifiable

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2016/17	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Inability to secure the number and type/quality of persons required to support on various established boards, steering committees, project teams, and working groups.(SRIU, MSU)	New	<ul style="list-style-type: none"> Leadership from the Deputy Governor, Chief Officers and Line Managers to get strong support, and to allow and encourage Civil Service volunteers Duty and other remuneration (such as attendance allowance, stipend) to also be considered 	Unquantifiable
Health and safety risk to staff working with mould and substandard working conditions. (CINA)	Unchanged	<ul style="list-style-type: none"> Use of protective personal equipment, regular cleaning and maintenance of building, proper care and handling of records to limit exposure, regular environmental monitoring of building. Staff are currently working in mobile offices and retrofitted containers due to lack of physical working space 	Unquantifiable
Risk to Government's information assets. (CINA)	Unchanged	<ul style="list-style-type: none"> The majority of records housed in 40ft containers on the National Archive's site have now been removed, however there is one public entity CINA is working with to have their records relocated to a safer site 	Unquantifiable
Lack of interest in and uptake of consultancy services. (SRIU)	New	<ul style="list-style-type: none"> Prepare communication and engagement plan that markets the services provided. Build relationships with key stakeholders and internal customer base Conduct regular reviews and evaluations of the services provided to ensure they meet the needs of internal customers 	Unquantifiable
Physical damage/Loss of Elections Office Headquarters - Office (ELO)	Unchanged	<ul style="list-style-type: none"> Keep off site data backups and copies of key records 	Refit a new office at replacement cost \$750,000
Loss of IT capability to administer the election (EL))	Unchanged	<ul style="list-style-type: none"> 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	Unchanged	<ul style="list-style-type: none"> 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

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2016/17	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Short time lines to execute a snap or by-election	Unchanged	<ul style="list-style-type: none"> • 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

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
Equity Investment from Cabinet in to the Portfolio of the Civil Service	500	500	508
Capital (Equity) Withdrawal by Cabinet from the Deputy Governor	0	0	2,500

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 the Governor relating to civil service matters including: <ul style="list-style-type: none">• Advice on service-wide human resource policies and practices for the civil service• Advice on remuneration for government employees other than civil servants• Advice on the Head of the Civil Service’s machinery of government powers• Drafting of replies to Parliamentary questions and general correspondence relating to Civil Service matters• Policy advice on the strategic development of the Civil Service College and other learning and development strategies within the Civil Service• Administrative Circulars• Managing Chief Officers’ appointment processes• Assisting with negotiating remuneration levels with chief officers• Managing the processes surrounding the disciplining, dismissing or early retirement of chief officers• Developing succession plans for chief officers positions• Ensuring annual performance agreements are prepared for each Chief Officer and providing advice on the fairness of the agreement for the Head of the Civil Service’s certification• Managing the process for annual performance assessment of chief officers including undertaking an initial assessment for consideration by the Head of the Civil Service			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of hours of policy advice provided• Number of Employee Recognition Programmes	3,500-4,200 1	3,500-4,200 1	4,200-5,200 1
QUALITY <ul style="list-style-type: none">• Policy advice reviewed by Chief Officer prior to submission• Award ceremony overseen by multi-agency advisory committee	95-100% 100%	95-100% 100%	95-100% 100%
TIMELINESS <ul style="list-style-type: none">• All advice submitted in accordance with schedules as agreed by the Head of the Civil Service• Award will take place in accordance with Deputy Governor’s instructions	95-100% 100%	95-100% 100%	95-100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$952,854	\$913,934	\$1,235,177
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

PCS 2	Strategic Human Resources Services		
DESCRIPTION The provision of strategic Human Resource (HR) Services to the Head of the Civil Service, including: <ul style="list-style-type: none">Monitoring trends and developments in HR matters across the service as a whole, including reports on service-wide trends and dataProviding professional advice on the potential HR impacts and implications of Government proposals and initiatives and other developments within the civil serviceFurther development of Human Resources IRIS (HRIRIS) as a tool to support the strategic decision-making capability of GovernmentEmployee surveys within the civil serviceManagement of corporate compensation and benefitsNegotiation and agreement of Annual Agreement with CINICO and resolution of eligibility mattersPersonnel CircularsFacilitation of Effective HR Practices			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of reportsNumber of HRIRIS projects to be completedNumber of surveys prepared and/or implementedNumber of Annual agreementsNumber of meetings or HR forumsNumber of advisories on HR best practice documents	15-20 3 1 1 2-3 1-4	15-20 3 1 1 2-3 1-4	22-30 4 1 1 3-4 2-5
QUALITY <ul style="list-style-type: none">All reports and papers to be subject to review and sign off by the Chief Officer and subsequent approval by Head of the Civil Service prior to distribution. Standard reports to be delivered in required format.HRIRIS project to be undertaken in consultation with relevant individuals and agencies within the civil serviceSurveys conducted by qualified HR PersonnelAnnual agreement to be reviewed by senior personnel prior to Chief Officer sign offAgendas for HR forums to be established by steering committeesCirculars to be approved by Chief Officer prior to curriculum	95-100% 95-100% 95-100%	95-100% 95-100% 95-100%	95-100% 95-100% 95-100%
TIMELINESS <ul style="list-style-type: none">Annual service-wide personnel statistical reports: report: AugustOther statistical reports: on or before agreed deadlinesHRIRIS Development project completed: AugustSurvey to be completed upon agreed deadlinesContract negotiations completed by upon agreed deadlinesQuarterly HR ForumsCirculars on or before deadlines required	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	\$281,327	\$270,235	\$260,086
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

PCS 5	Management of Public Sector Reform			
DESCRIPTION				
Facilitation of Civil Service-wide reform initiatives and includes leading, monitoring and supporting the effective implementation of the Civil Service 5 Year Strategic Plan in the Leadership, Customer Service and Governance Goal areas				
MEASURES		2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of hours to be spent on 5-Year Strategic Plan Initiative		6,500-7,500	7,500-8,000	1,350-1,650
QUALITY Advice provided by qualified and experienced advisors who have a good knowledge of the Cayman Islands public sector management system and the technical areas concerned.		100%	100%	100%
TIMELINESS All action items to be completed in accordance with the timeframes specified in the 2018 and 2019 Annual Work Plans		100%	100%	100%
LOCATION Cayman Islands		100%	100%	100%
COST		\$1,043,059	\$1,043,059	\$394,441
RELATED BROAD OUTCOME:				
Stable, Effective and Accountable Government				

PCS 7	Management Advice and Support		
DESCRIPTION Provide advice and capability support to civil service entities in relation to public sector management issues, including strategic management, financial management, production management, management systems and Human Resource management			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of hours of advice and support provided	1,700-2,000	1,900-2,100	2,850-3,150
QUALITY Advice provided by qualified and experienced advisors who have a good knowledge of the Cayman Islands public sector management system and the technical areas concerned	100%	100%	100%
TIMELINESS Advice provided in accordance with a schedule agreed with the relevant client	90-100%	90-100%	90-100%
LOCATION Grand Cayman and Cayman Brac	100%	100%	100%
COST	\$72,628	\$72,628	\$354,766
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

PCS 12	Employee Records		
DESCRIPTION <ul style="list-style-type: none">Maintenance of employee records:<ul style="list-style-type: none">Maintenance of files containing information relating to staff members’ pension rightsProvision of information relating to individual current and ex-employees that is held by the Portfolio of the Civil ServiceMaintenance of Personnel records, to include:<ul style="list-style-type: none">Storage and maintenance of personnel recordsProvision of access to and information relating to personnel records held by the Portfolio of the Civil ServiceMaintenance of IRIS records, to include:<ul style="list-style-type: none">Data input of information onto IRIS from source documents including employee information and dependents for medical benefitsProvision of standard information (both individual and summary) relating to personnel records held on IRIS			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of agencies records maintained	90-100	90-100	90-100
QUALITY <ul style="list-style-type: none">Records to be maintained in compliance with any record keeping standards established by government policy and in compliance with Freedom of Information (FOI) requirementsAccess to files provided in accordance with specifications agreed with client or as required by law to personnel informationInformation entered onto IRIS reflects source information	90-100%	90-100%	90-100%
TIMELINESS <ul style="list-style-type: none">Information from a current employee’s file to be retrieved within three working days of requestRequests for access to employee file by authorised persons to be met in accordance with FOI requirementsData input to be undertaken to meet deadline for payroll processing or where this is not relevant within 48 hours of receipt of completed documentationInformation provision to be delivered in timeline agreed with requesting officer	90-100%	90-100%	90-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$432,795	\$419,685	\$456,313
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

PCS 15	Civil Service College		
DESCRIPTION Provision of learning and development opportunities to the Cayman Islands’ Civil Service and other clients, through continued strategic development and management of a Civil Service College (CSC), to deliver: <ul style="list-style-type: none">• Courses for academic accreditation and/or professional certification• Focus on certain professional groupings for intensive staff development (e.g. Strategic Goal Areas supported, professional Cohorts training, etc.)• Develop a framework for learning opportunities to support staff personal development plans special courses on matters such as statutory authority governance as requested (such as HR, IRIS, FOI, Governance, Constitution etc.)			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of accredited courses delivered• Number of professional groupings supported• Number of frameworks• Special courses	60-80 5-9 2-3 30-45	60-80 5-9 2-3 30-45	80-110 7-13 3-6 45-65
QUALITY <ul style="list-style-type: none">• Courses and programmes subject to approval by Director of CSC, and other participating institutions where appropriate• Framework to be approved by Chief Officer prior to distribution• Delivered by qualified staff based on Director of CSC approval	90-100% 90-100% 90-100%	90-100% 90-100% 90-100%	90-100% 90-100% 90-100%
TIMELINESS <ul style="list-style-type: none">• Accredited courses delivered in line with agreed schedule• Special courses as demanded• Professional grouping strategies and programmes delivered	90-100% 90-100% 90-100%	90-100% 90-100% 90-100%	90-100% 90-100% 90-100%
LOCATION Cayman Islands and Overseas	90-100%	90-100%	90-100%
COST	\$564,191	\$564,191	\$846,287
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

PCS 19	Human Resources Services to Civil Service Agencies		
DESCRIPTION <ul style="list-style-type: none">Provision of Human Resources Services to Civil Service Agencies Including:<ul style="list-style-type: none">Evaluation of job descriptions written in compliance with HAY StandardsProvision of recruitment, selection and orientation servicesProvision of Human Resources (HR) oral and written advice and guidanceDeveloping and/or enhancing HR policies and procedures or assessing their compliance with the Law and RegulationHR 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	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of Job Descriptions evaluatedNumber of hours of advice on job descriptionsNumber of hours of recruitment services	200-210 300-400 100-200	200-210 300-400 100-200	300-315 450-600 150-300
QUALITY <ul style="list-style-type: none">Job evaluation process conducted in compliance with HAY standardsAdvice and guidance to be based on best HR practice and compliant with the Public Service Management Law and the Personnel Regulations	100% 90-100%	100% 90-100%	100% 90-100%
TIMELINESS <ul style="list-style-type: none">Job Evaluation (including feedback) completed within 10 working days of receipt of Job Description meeting compliance standardsWork output and turnaround times to be as specified in our publications or as agreed with clients	90-100% 90-100%	90-100% 90-100%	90-100% 90-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$651,446	\$643,311	\$832,843
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

CNA 25	Records and Information Management		
DESCRIPTION <ul style="list-style-type: none">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 Law (2015 Revision)Provision of records and information management training through support sessions to ensure that government agencies have the proper recordkeeping infrastructure in placeRetrieval of semi-active records from the Government Records Centre, including a ‘Help-Desk’ service and Records Management Systems trainingRepresentation on Records Advisory Committee as prescribed by the National Archive and Public Records Law (2015 Revision)			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of government file requests processedNumber of guidance papers producedNumber of support sessions conductedNumber of disposal schedules completedNumber of meetings attended for Records Advisory Committee	600-610 1-2 4-6 2-4 2-3	600-610 1-2 4-6 2-4 2-3	905-915 2-3 7-9 4-6 3-4
QUALITY <ul style="list-style-type: none">All records management tasks carried out in accordance with National Archive and Public Records Law (2015 Revision)Guidance papers and disposal schedules reviewed by DirectorSupport sessions conducted by qualified records management staffMeetings attended by qualified Archivist	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS <ul style="list-style-type: none">File requests processed, Monday – Friday, 8:30 a.m-5:00 p.m.Guidance papers produced by December 2017Support sessions conducted as agreed with clientDisposal schedules produced as scheduled or agreed with clientRepresentation on Record Advisory Committee as agreed with meeting schedule	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	\$548,718	\$548,718	\$878,106
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

CNA 28	Archives and Preservation Management		
DESCRIPTION <ul style="list-style-type: none">• Provide access to information and Historical Collections to members of the public• Microfilming and digitisation of archives and vital records• Acquisition of items for inclusion into the Historical Collections to ensure long-term preservation and accessibility to information• Provide reproduction services of materials from the Historical Collections• Promote greater historical awareness and widen access to information through outreach programmes			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of research inquiries answered• Number of oral history interviews conducted• Number of master images produced• Number of photographic prints/scans produced• Number of presentations delivered• Number of meetings attended	300-310 6-8 18,000-20,000 80-90 1-2 1-2	300-310 6-8 18,000-20,000 80-90 1-2 1-2	450-465 9-12 27,000-30,000 130-140 1-2 1-2
QUALITY <ul style="list-style-type: none">• 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 microfilming and 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 <ul style="list-style-type: none">• Research advice produced within 5 working days or as agreed with client.• Access to Historical Collections through CINA’s Reading Room, Monday to Friday, 9:00a.m - 4:30p.m• Oral History interviews conducted as agreed with client• Master images and photographic prints produced Monday – Friday, 8:30a.m-5:00p.m, or as agreed with client and dependent on complexity of order• Presentations delivered as scheduled or agreed with client• Representation on meetings as agreed with meetings scheduled	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	\$572,636	\$572,636	\$1,235,177
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

COS 1	Support for Commissions		
DESCRIPTION Provision of administrative, research, policy, analytical, operational and strategic support to 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 <ul style="list-style-type: none">Assist with the continued development and implementation of systems, policies, procedures and in defining the methodology through sound research in accordance with the constitutional and legislative mandates of each CommissionContinue to address and handle public complaints and civil service appeals as applicable for each CommissionMaintain the Register of Interests in accordance with the Standards in Public Life Law, 2014 when brought into effectEnsure compliance with all aspects of the Constitution and other relevant legislation such as the Public Service Management Law/RegulationsPerform 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 law)Continue to develop, co-ordinate and implement PR strategies and educational initiatives relevant to each Commission.Continue to provide advice to the public of matters related to the remit of each of the Commissions			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of Commissions supportedNumber of meetings facilitated	6 32-45	6 32-45	6 N/A
QUALITY Work carried out by experienced staff	100%	100%	100%
TIMELINESS Work carried out to timetable agreed with each Commission	100%	100%	100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$407,007	\$405,157	\$653,318
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

COS 2	Investigative Services for the Anti-Corruption Commission		
DESCRIPTION			
Provision of investigative services by one Senior Investigator, five Investigators and one Trainee Investigator investigating reports of alleged corruption as instructed by the Anti-Corruption Commission in accordance with the Anti-Corruption Law			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of Commissions supported	1	1	1
QUALITY Work carried out by experienced staff	100%	100%	100%
TIMELINESS Work carried out in a timetable in accordance with the respective investigation	100%	100%	100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$750,421	\$790,241	\$1,235,177
RELATED BROAD OUTCOMES:			
<ul style="list-style-type: none">Reducing Crime and the Fear of CrimeStable, Effective and Accountable Government			

DOGO 1	Policy Advice and Administrative Support Provided to the Deputy Governor		
DESCRIPTION			
<ul style="list-style-type: none">Provision of policy advice and strategic support to the Deputy Governor, including the oversight and delivery of strategic initiatives and projectsProvision of office administrative servicesCoordination of official visits and ceremonial occasionsProvision of Administrative Services and advice to the Conditional Release Board, the Prisons’ Inspection Board, the Advisory Committee of the Prerogative of Mercy Board (ACPM) and the new Expungement BoardDelivery of services to the public, including Processing of British Overseas Territories Citizenship and Applications for Registration as a British Citizen; Deportation and Exclusion Orders; Requests for use of National Symbols, Repatriation of Cuban Migrants, and Repatriation of Caymanians stranded Overseas			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Number of hours of policy advice and strategic support to the Deputy Governor	1,200-1,400	1,200-1,400	2,400-3,000
<ul style="list-style-type: none">Number of BOTC applications processed	420-500	420-500	630-750
<ul style="list-style-type: none">Number of applications for Registration as a British Citizen processed	50-100	50-100	75-150
<ul style="list-style-type: none">Number of applications for Proof of Nationality	25-50	25-50	37-52
<ul style="list-style-type: none">Number of private pledges scheduled	N/A	N/A	N/A
<ul style="list-style-type: none">Number of interviews conducted with inmates for Conditional Release	35-43	35-43	52-68
<ul style="list-style-type: none">Number of inspection reports produced by the PIB	30-40	30-40	45-60
<ul style="list-style-type: none">Number of applications and complaints processed by the CRB, PIB and ACPM	15-20	15-20	22-30
<ul style="list-style-type: none">Number of deportation orders, exclusion orders and Cabinet Permits issued	20-25	20-25	30-37
<ul style="list-style-type: none">Number of CRB, PIB and ACPM meetings arranged and minutes prepared	12-17	12-17	12-17
<ul style="list-style-type: none">Number of Parolees on license recalled	1-2	1-2	2-3
<ul style="list-style-type: none">Number of inmates processed for conditional release	12-24	12-24	18-48
<ul style="list-style-type: none">Number applications processed for the use of National Symbols	1-5	1-5	2-8
<ul style="list-style-type: none">Number of Cuban Migrants repatriated	100-300	100-300	150-450
<ul style="list-style-type: none">Number of official visits and events coordinated	4-7	4-7	6-10
<ul style="list-style-type: none">Number of repatriations of Caymanians stranded overseas	1-5	1-5	2-7
QUALITY			
<ul style="list-style-type: none">All personnel providing policy advice is qualified in his/her area of expertise	100%	100%	100%
<ul style="list-style-type: none">All matters are handled in accordance with the relevant laws	100%	100%	100%
<ul style="list-style-type: none">All Conditional Release interviews are conducted in accordance with the Conditional Release Law	100%	100%	100%
<ul style="list-style-type: none">All inspections of places of incarceration are conducted by qualified individuals and reports completed in accordance with the Prison Law	100%	100%	100%
<ul style="list-style-type: none">All applications to the ACPM are processed in accordance with the Cayman Islands Constitution Section 39 and 40	100%	100%	100%
<ul style="list-style-type: none">All decisions are made in compliance with Sections 19 and 24 of the Bill of Rights in the Cayman Islands Constitution Order 2009	100%	100%	100%
<ul style="list-style-type: none">All arrangements for repatriation made in accordance with the MOU between the Government of Cuba and the Cayman Islands Government	100%	100%	100%

TIMELINESS			
• All advice is provided in a timely manner to the Deputy Governor	95-100%	95-100%	95-100%
• All services provided within one day to four weeks	95-100%	95-100%	95-100%
• All interviews completed within timelines set by the office of the Deputy Governor	100%	100%	100%
• All reports completed within timelines set by the Office of the Deputy Governor	100%	100%	100%
• All applications processed within timelines set by the Office of the Deputy Governor	95-100%	95-100%	95-100%
• Arrangements completed in time for each official visit or event	100%	100%	100%
• All repatriations of Cuban migrants completed within timelines set within the Memorandum of Understanding between the Government of Cuba and the Cayman Islands Government	100%	100%	100%
• All repatriations of Caymanians stranded overseas completed in a timely manner	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$398,863	\$379,674	\$395,123
RELATED BROAD OUTCOME:			
Stable, Effective and Accountable Government			

Note: 2018: The total costing of supplying the output is \$771,113. However, entity revenue of \$372,250 from other third parties reduces the cost to Cabinet to \$398,863.

Note: 2019: The total costing of supplying the output is \$751,924. However, entity revenue of \$372,250 from other third parties reduces the cost to Cabinet to \$379,674.

ELO 1	Maintenance of the Electoral Register		
DESCRIPTION			
<ul style="list-style-type: none">Maintenance of the electoral register involving addition of eligible voters and deletion of deceased or ineligible votersProduction and distribution of quarterly revised and official list of Electors			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of electoral registers produced and distributed	8	8	6
QUALITY Registers provided are accurate to the information provided by registered voters and are in compliance with the Elections Law and Cayman Islands Constitutional Order (2009)	90-100%	90-100%	90-100%
TIMELINESS Registers produced Quarterly in accordance with the legislative deadlines	100%	100%	100%
LOCATION Grand Cayman, Cayman Brac, Little Cayman, overseas	100%	100%	100%
COST	\$407,321	\$407,821	\$625,749
RELATED BROAD OUTCOME:			
Stable, Effective and Accountable Government			

ESA 1	Reports on Educational Standards and School-Related Matters		
DESCRIPTION The provision of services to inspect and report on standards in educational institutions in the Cayman Islands through <ul style="list-style-type: none">• Verification of external examination data• Updating and use of the inspection handbook for training• Updating all inspection related documentation• Progress checks following baseline inspections• Progress reports following baseline inspections• Full inspections followed by reports, progress checks and progress reports			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of data verification reports• Number of training sessions using Handbook• Number of full inspections• Number of full inspection reports• Number of progress checks• Number of progress reports	1 1-2 4-5 4-5 4-6 4-6	81 1-2 4-5 4-5 4-6 4-6	N/A N/A N/A N/A N/A N/A
QUALITY <ul style="list-style-type: none">• All actions implemented by appropriately qualified and experienced inspector/s• All inspections conducted according to the criteria in the inspection handbook• All training sessions delivered by trained personnel and 80% rated good or better by participants• Reports follow agreed template	100% 100% 100% 100%	100% 100% 100% 100%	N/A N/A N/A N/A
TIMELINESS <ul style="list-style-type: none">• Data verification completed by date agreed with Ministry• Training sessions completed within agreed timeframe• Progress checks and reports completed according to inspection schedule• Full inspections completed according to scheduling	100% 100% 100% 100%	100% 100% 100% 100%	N/A N/A N/A N/A
LOCATION Cayman Islands	100%	100%	N/A
COST	\$398,756	\$398,755	\$0
RELATED BROAD OUTCOME: The Best Education Opportunities for All Our Children			

GOV 1	Management and Maintenance of Government House		
DESCRIPTION Management of Government House including: <ul style="list-style-type: none">• Co-ordination of food preparation for Her Excellency and guests• Maintenance of Government House and grounds			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Numbers of guests served and catered to• Number of days of upkeep of Governor’s house and grounds	3,500-4,000 365	3,500-4,000 365	5,000-6,000 548
QUALITY <ul style="list-style-type: none">• Meals served in line with internal rules	99-100%	99-100%	99-100%
TIMELINESS <ul style="list-style-type: none">• Meals provided within specified periods• Maintenance of house and grounds - issues resolved within 1 - 3 weeks	95-100% 95-100%	95-100% 95-100%	95-100% 95-100%
LOCATION Government House, Grand Cayman	100%	100%	100%
COST	\$468,760	\$468,759	\$653,986
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

GOV 2	Coordination of Engagement Programme and Support for Governor		
DESCRIPTION Coordination of engagement programmes involving: <ul style="list-style-type: none">• Coordination and supporting of functions at Government House• Coordinating and supporting the Governor’s attendance at local/overseas events• Travel to local/overseas events			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of invitations prepared and issued• Local/overseas events attended• Travel itineraries/plans	6,000-8,500 150-250 7-10	6,000-8,500 150-250 7-10	8,500-12,000 225-400 11-14
QUALITY <ul style="list-style-type: none">• Refer to checklist and verified by the Social Secretary ensuring all details are accurate for an event Her Excellency is attending• Ensure menu, set up and presentation are satisfactory to checklist	98-100% 95-100%	98-100% 95-100%	98-100% 95-100%
TIMELINESS <ul style="list-style-type: none">• Invitations to be distributed three weeks prior to function date• Checklist completed three days prior to event• Travel checklist completed one week prior to events or within one day of last minute itinerary changes	95-100% 95-100% 95-100%	95-100% 95-100% 95-100%	95-100% 95-100% 95-100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$196,214	\$196,214	\$302,612
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

IAS 1	Internal Audit: Assurance and Advisory		
DESCRIPTION			
<ul style="list-style-type: none">• Provision of Internal Auditing assurance services to the Deputy Governor and the entire public sector• Provision of advice and assistance on governance, risk and control matters to the entire public sector			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">• Approved annual audit plan• Number of Audit and investigations reports issued• Hours of advisory and assistance services• Annual Opinion report on governance, risk and control	1 22-27 700- 800 1	1 22-27 700- 800 1	1 24-30 1,025- 1,125 1
QUALITY			
<ul style="list-style-type: none">• Audit processes conducted in accordance with International Standards for the Professional Practice of Internal Auditing	100%	100%	100%
TIMELINESS			
<ul style="list-style-type: none">• Audit assignments completed within budgeted time-frames• Audit plan completed by December for the following year• Annual opinion report completed by end of January for the preceding year	90-100% 100% 100%	90-100% 100% 100%	90-100% 100% 100%
LOCATION			
Across the Cayman Islands	100%	100%	100%
COST	\$955,221	\$961,899	\$977,000
RELATED BROAD OUTCOME:			
Stable, Effective and Accountable Government			

IAS 2	Auditing Compliance with the Public Service Management Law		
DESCRIPTION To provide a service to the Portfolio of the Civil Service to help fulfil its obligations under Section 24 of the Public Service Management Law (PSML), undertaking periodic audits of personnel systems in civil service entities to establish the extent of compliance with this Law and the personnel regulations			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of PSML compliance-based monitoring reportsNumber of HR reviews and / or investigations	12-20 1-3	12-20 1-3	24-30 2-4
QUALITY Compliance assignments conducted in accordance with annual service level agreement and established methodology and policies	100%	100%	100%
TIMELINESS Report issued by the 10 th working day of each month	90-100%	90-100%	90-100%
LOCATION Across the Cayman Islands	100%	100%	100%
COST	\$116,475	\$185,853	\$554,739
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

LGL 2	Servicing and Supporting Sittings of the House		
DESCRIPTION Servicing and supporting sittings of the House and meetings of Committees involving: <ul style="list-style-type: none">• 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• Receipt of journalists’ registration of interests forms and issuing of press passes• Preparation of agenda, minutes of proceedings and reports for all Committees			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of sitting days for House• Number of Committee meetings scheduled• 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 administrative support and research for the House and Committees	30-40 25-30 50-75 150-200 20-35 5,000-6,000	30-40 25-30 50-75 150-200 20-35 5,000-6,000	45-60 37-45 75-110 225-300 30-55 7,500-9,000
QUALITY <ul style="list-style-type: none">• Papers, agendas and minutes are accurate and reflect decisions• Documents are prepared, edited and accurate• Proper communication and facilities accommodating all attendees	99-100% 99-100% 99-100%	99-100% 99-100% 99-100%	99-100% 99-100% 99-100%
TIMELINESS <ul style="list-style-type: none">• 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 by the end of the next day• Hansard prepared within 6 months of the sitting• Bills, motions and questions: examined before, and proofed/certified after, consideration by the House	99-100% 100% 95-100% 75-95% 80-95% 100%	99-100% 100% 95-100% 75-95% 80-95% 100%	99-100% 100% 95-100% 75-95% 80-95% 100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$596,286	\$643,105	\$704,110
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

LGL 3	Support for the Speaker and Members of the Legislative Assembly		
DESCRIPTION Administrative support and research for the Speaker and Members of the Legislative Assembly and the local Branch of the Commonwealth Parliamentary Association (CPA) involving: <ul style="list-style-type: none">Organizing the CPA annual general and committee meetings and the attendance of Members at seminars and conferencesMaintaining CPA records and accountsMiscellaneous administrative activities and research for MembersProvision of information to the media and general public including researching records proceedingsProviding public tours of the Legislative Assembly Building			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of hours spent on administrative support and researchNumber of tours conductedNumber of CPA meetings organizedNumber of overseas meeting, conferences, seminars, visits organised for CPA	1,500-2,200 30-50 12-15 8-10	1,500-2,200 30-50 12-15 8-10	2,250-3,200 45-75 18-23 12-15
QUALITY Advice provided by suitably qualified personnel	100%	100%	100%
TIMELINESS <ul style="list-style-type: none">Advice and information research provided within three days of requestTours provided upon request on any day the House is not sittingSecretarial and administrative support: within a day of request	95-100% 100% 100%	95-100% 100% 100%	95-100% 100% 100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$313,439	\$328,171	\$601,234
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

LGL 4	Management of the Legislative Assembly		
DESCRIPTION Management of the Legislative Assembly Building and precincts involving: <ul style="list-style-type: none">• Provision of security• Maintenance of equipment, building and precincts• Audio and video• Housekeeping and mail service• Management and sale of Cayman Islands Laws and Regulations			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of working days that the Legislative Building is operative• Number of Laws sold	250-255 300-600	250-255 300-600	400-410 660
QUALITY <ul style="list-style-type: none">• Security provided by trained security staff• Equipment operative when building open• Laws provided are the current revision or amendment	95-100% 100% 95-100%	95-100% 100% 95-100%	95-100% 100% 95-100%
TIMELINESS <ul style="list-style-type: none">• Facilities provided are operative every working day• Orders taken prepared within 5-15 minutes	100% 95-100%	100% 95-100%	100% 95-100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$358,583	\$355,992	\$311,564
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

Note: 2018: The total cost of supplying this output is \$362,183. However, estimated entity revenue of \$3,600 from other third parties provides additional funds and reduces the cost to Cabinet to \$358,583.

Note: The total cost of supplying this output is \$359,592. However, estimated entity revenue of \$3,600 from other third parties provides additional funds and reduces the cost to Cabinet to \$355,992.

SRI 1	Project Support Services		
DESCRIPTION			
Deliver support services, at an enterprise level, to help the Civil Service effectively manage and deliver projects and programmes. This includes: <ul style="list-style-type: none">Promoting the use of business case development and project management techniques on Government projectsProviding advice and internal consultancy support to government Ministries on business case development, project planning and managementProviding policy advice and portfolio, programme and project management services to the Deputy GovernorProviding training and support, within the Civil Service, to build business case development and project management capabilitiesPreparing reports on designated portfolios, programmes and projectsDeveloping best practice methodologies, tools and templatesDevelop quality assurance and governance frameworks for Business Cases and Project Management and Delivery			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of hours of project and programme management advice, support and deliveryNumber of policy papers or reports to the Deputy GovernorNumber of training courses facilitatedNumber of reports prepared	3,000-3,500 2-5 7-8 35-40	3,000-3,500 2-5 7-8 35-40	2,500 5 5 11
QUALITY <ul style="list-style-type: none">Project and programme management advice, support and delivery provided by qualified SRIU personnelAll policy advice approved by Chief Advisor prior to submission.Training delivered by individuals with relevant qualifications and experienceAll reports comply with standards as established by the SRIU	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS <ul style="list-style-type: none">Delivery of activity within agreed timelinesDelivery of papers and reports on or before agreed deadlineTraining course facilitated on an ongoing basisReports delivered on or before agreed deadlines	100% 100% 100% 100%	100% 100% 100% 100%	90-100% 90-100% 100% 90-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$439,010	\$439,009	\$513,012
RELATED BROAD OUTCOME:			
Stable, Effective and Accountable Government			

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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 Law (2017 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 Law (2017 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 2018 and 31 December 2019 and performance for the years ending 31 December 2018 and 31 December 2019; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Law (2017 Revision)).

Gloria McField-Nixon, JP
Chief Officer

Portfolio of the Civil Service

27 October 2017

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FINANCIAL STATEMENTS

FOR THE 2018 FINANCIAL YEAR ENDING 31 DECEMBER 2018
AND THE 2019 FINANCIAL YEAR ENDING 31 DECEMBER 2019

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PORTFOLIO OF THE CIVIL SERVICE

12-Month Actual 2015/16	18-Month Forecast 2016/17	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2018	12-Month Budget 2019
		Current Assets			
4,111,306	1,768,624	Cash and cash equivalents	1	1,841,128	1,913,632
		Marketable securities and deposits			
945,768	945,768	Trade receivables	2	945,768	945,768
127,759	127,759	Other receivables	2	127,759	127,759
1,116	1,116	Inventories	3	1,116	1,116
0	0	Investments	4	0	0
40,294	40,294	Prepayments	5	40,294	40,294
5,226,244	2,883,561	Total Current Assets		2,956,065	3,028,569
		Non-Current Assets			
0	0	Trade receivables	2	0	0
0	0	Other receivables	2	0	0
		Inventories	3		
		Investments	4		
		Prepayments	5		
3,615	3,615	Intangible Assets	6	471,615	931,615
859,671	1,210,353	Property, plant and equipment	6	1,169,849	1,137,345
863,286	1,213,968	Total Non-Current Assets		1,641,464	2,068,960
6,089,529	4,097,530	Total Assets		4,597,530	5,097,530
		Current Liabilities			
28,893	28,893	Trade payables	7	28,893	28,893
385,300	385,300	Other payables and accruals	7	385,300	385,300
81,944	81,944	Unearned revenue	8	81,944	81,944
165,041	165,041	Employee entitlements	9	165,041	165,041
3,482,313	982,313	Repayment of surplus		982,313	982,313
4,143,490	1,643,489	Total Current Liabilities		1,643,489	1,643,489
		Non-Current Liabilities			
		Trade payables	7		
		Other payables and accruals	7		
		Unearned revenue	8		
0	0	Employee entitlements	9	0	0
0	0	Total Non-Current Liabilities		0	0
4,143,490	1,643,489	Total Liabilities		1,643,489	1,643,489
1,946,040	2,454,040	Net Assets		2,954,040	3,454,040
		NET WORTH			
1,771,213	2,279,213	Contributed capital		2,779,213	3,279,213
0	0	Other Reserves		0	0
397,670	397,670	Revaluation reserve		397,670	397,670
(222,843)	(222,842)	Accumulated surpluses/(deficits)		(222,842)	(222,842)
1,946,040	2,454,041	Total Net Worth		2,954,041	3,454,041

PORTFOLIO OF THE CIVIL SERVICE

12-Month Actual 2015/16	18-Month Forecast 2016/17	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2018	12-Month Budget 2019
		Revenue			
8,542,414	15,159,450	Sale of goods and services	10	11,319,859	11,402,897
0	0	Investment revenue	11	0	0
0	0	Donations	12	0	0
1,250	0	Other revenue		0	0
8,543,664	15,159,450	Total Revenue		11,319,859	11,402,897
		Expenses			
5,617,198	10,709,058	Personnel costs	13	8,501,670	8,675,071
1,784,907	4,233,944	Supplies and consumables	14	2,714,337	2,623,974
81,487	157,318	Depreciation & Amortisation	6	72,504	72,504
0	0	Impairment of property, plant and equipment	6	0	0
0	0	Impairment of inventory	3	0	0
24,180	58,500	Litigation costs	15	31,000	31,000
0	0	Other expenses		0	0
(10,088)	630	Other Gains and Losses	16	348	348
7,497,685	15,159,449	Total Expenses		11,319,859	11,402,897
1,045,978	0	Surplus or (Deficit) for the period		0	(0)

PORTFOLIO OF THE CIVIL SERVICE

12-Month Actual 2015/16	18-Month Forecast 2016/17	CASH FLOW STATEMENT	Note	12-Month Budget 2018	12-Month Budget 2019
		CASH FLOWS FROM OPERATING ACTIVITIES			
		<i>Receipts</i>			
8,001,001	14,368,457	Outputs to Cabinet		10,926,009	11,009,047
	0	Outputs to other government agencies		0	0
368,998	790,993	Sale of goods and services - third party		393,850	393,850
	0	Interest received		0	0
	0	Donations / Grants		0	0
	5,182,000	Other receipts		0	0
		<i>Payments</i>			
(5,628,002)	(10,709,058)	Personnel costs		(8,501,670)	(8,675,071)
(1,975,997)	(4,293,074)	Supplies and consumables		(2,714,337)	(2,623,974)
	0	Interest paid		0	0
	(5,182,000)	Other payments		(31,348)	(31,348)
766,000	157,318	Net cash flows from operating activities		72,504	72,504
		CASH FLOWS FROM INVESTING ACTIVITIES			
(87,997)	(508,000)	Purchase of property, plant and equipment		(500,000)	(500,000)
		Proceeds from sale of property, plant and equipment		0	0
(87,997)	(508,000)	Net cash flows from investing activities		(500,000)	(500,000)
		CASH FLOWS FROM FINANCING ACTIVITIES			
91,021	508,000	Equity Investment from Org 40		500,000	500,000
	(2,500,000)	Repayment of Surplus to Org 40		0	0
91,021	(1,992,000)	Net cash flows from financing activities		500,000	500,000
769,024	(2,342,682)	Net increase/(decrease) in cash and cash equivalents		72,504	72,504
3,342,282	4,111,306	Cash and cash equivalents at beginning of period		1,768,624	1,841,128
4,111,306	1,768,624	Cash and cash equivalents at end of period	1	1,841,128	1,913,632

PORTFOLIO OF THE CIVIL SERVICE

STATEMENT OF CHANGES IN NET WORTH FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2018 AND 31 DECEMBER 2019

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2016 brought forward	1,771,213	0	397,670	(222,843)	1,946,040
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 30 June 2016	1,771,213	0	397,670	(222,843)	1,946,040
Changes in net worth for 2016/17					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Exchange differences on translating foreign operations					0
Equity Investment from Cabinet	508,000				508,000
Capital withdrawals by Cabinet					0
Dividends payable to Cabinet					0
Net revenue / expenses recognised directly in net worth	508,000	0	0	0	508,000
Surplus/(deficit)for the period 2016/17				0	0
Total recognised revenues and expenses for the period	508,000	0	0	0	508,000
Balance at 31 December 2017 carried forward	2,279,213	0	397,670	(222,842)	2,454,041
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2017 brought forward	2,279,213	0	397,670	(222,842)	2,454,041
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 31 December 2017	2,279,213	0	397,670	(222,842)	2,454,041
Changes in net worth for 2018					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Exchange differences on translating foreign operations					0
Equity Investment from Cabinet	500,000				500,000
Capital withdrawals by Cabinet					0
Dividends payable to Cabinet					0
Net revenue / expenses recognised directly in net worth	500,000	0	0	0	500,000
Surplus/(deficit)for the period 2018				0	0
Total recognised revenues and expenses for the period	500,000	0	0	0	500,000
Balance at 31 December 2018 carried forward	2,779,213	0	397,670	(222,842)	2,954,041

STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2018
AND 31 DECEMBER 2019

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2018 brought forward	2,779,213	0	397,670	(222,842)	2,954,041
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 31 December 2018	2,779,213	0	397,670	(222,842)	2,954,041
Changes in net worth for 2019					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Equity Investment from Cabinet	500,000				500,000
Capital withdrawals by Cabinet					0
Net revenue / expenses recognised directly in net worth	500,000	0	0	0	500,000
Surplus/(deficit)for the period 2019				0	0
Total recognised revenues and expenses for the period	500,000	0	0	0	500,000
Balance at 31 December 2019	3,279,213	0	397,670	(222,842)	3,454,041

STATEMENT OF ACCOUNTING POLICIES

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 is currently no IPSAS, other authoritative pronouncements such as International Accounting Standards and United Kingdom reporting standards applicable to the public sector have been used. The measurement base applied is historical cost adjusted for revaluations of certain assets.

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 ended 31 December 2018 and 2019

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.

NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and Cash Equivalents

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	Foreign Currency	Exchange Rate	12-Month Budget 2018	12-Month Budget 2019
100	100	Cash on hand (IRIS Confirmation Account/Petty Cash)	100	1	100	100
23,901	23,901	Cash in transit (IRIS Remittance Account)	23,901	1	23,901	23,901
4,054,879	1,712,197	CI\$ Operational Current Account held at Royal Bank of Canada	1,784,701	1	1,784,701	1,857,205
0	0	US\$ Operational Current Account held at Royal Bank of Canada	0	1	0	0
32,427	32,427	Payroll Current Account held at Royal Bank of Canada	32,427	1	32,427	32,427
0	0	Bank Accounts held at other financial institutions	0	1	0	0
0	0	Fixed Deposits held with Treasury (less than 90 days)	0	1	0	0
4,111,306	1,768,624	TOTAL			1,841,128	1,913,632

Note 2: Trade and Other Receivables

12-Month Actual 2015/16	18-Month Forecast 2016/17	Trade Receivables	12-Month Budget 2018	12-Month Budget 2019
30,328	30,328	Sale of goods and services	30,328	30,328
993,014	993,014	Outputs to Cabinet	993,014	993,014
0	0	Outputs to other government agencies	0	0
0	0	Other	0	0
(77,575)	(77,575)	Less: provision for doubtful debts	(77,575)	(77,575)
945,768	945,768	Total trade receivables	945,768	945,768

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
		Current		
945,768	945,768	Past due 1-30 days	945,768	945,768
		Past due 31-60 days		
		Past due 61-90 days		
		Past due 90 and above		
		Non-Current		
		Past due 1 year and above		
945,768	945,768	Total	945,768	945,768

Note 2: Trade and Other Receivables (Continued)

12-Month Actual 2015/16	18-Month Forecast 2016/17	Other Receivables	12-Month Budget 2018	12-Month Budget 2019
0	0	Advances (salary, Official Travel, etc)	0	0
43	43	Dishonoured cheques	43	43
0	0	Interest receivable	0	0
0	0	Loans	0	0
0	0	Interentity Due from	0	0
0	0	Other Non-Current Assets	0	0
127,716	127,716	Other	127,716	127,716
0	0	Less: provision for doubtful debts	0	0
127,759	127,759	Total other receivables	127,759	127,759

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
		Current		
127,759	127,759	Past due 1-30 days	127,759	127,759
		Past due 31-60 days		
		Past due 61-90 days		
		Past due 90 and above		
		Non-Current		
		Past due 1 year and above		
127,759	127,759	Total	127,759	127,759

Note 3: Inventories

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
1,116	1,116	Inventory held for use in the provision of goods and services	1,116	1,116
0	0	Work in Progress and finished goods	0	0
1,116	1,116	TOTAL INVENTORIES	1,116	1,116

Note 5: Prepayments

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
40,294	40,294	Accrued Prepayments	40,294	40,294
0	0	Prepaid Insurance	0	0
		Other		
40,294	40,294	Total	40,294	40,294

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 July 2016	626,422	536,180	131,043	344,042	785,148	456,307	26,730	158,427	2,040	3,066,336
Additions										0
Disposals and Derecognition										0
Revaluation										0
Transfers										0
Balance as at 31 December 2017	626,422	536,180	131,043	344,042	785,148	456,307	26,730	158,427	2,040	3,066,336

	<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 2018	626,422	536,180	131,043	344,042	785,148	456,307	26,730	158,427	2,040	3,066,336
Additions					25,000	7,000				32,000
Disposals and Derecognition										0
Revaluation										0
Transfers										0
Balance as at 31 December 2018	626,422	536,180	131,043	344,042	810,148	463,307	26,730	158,427	2,040	3,098,336

Note 6: Property, Plant and Equipment (Continued)

	<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 2019	626,422	536,180	131,043	344,042	810,148	463,307	26,730	158,427	2,040	3,098,336
Additions				15,000	25,000					40,000
Disposals and Derecognition										0
Revaluation										0
Transfers										0
Balance as at 31 December 2019	626,422	536,180	131,043	359,042	835,148	463,307	26,730	158,427	2,040	3,138,336

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 July 2016	522,479	(580)	131,043	258,496	260,470	424,024	23,257	79,477	0	1,698,665
Transfers										0
Impairment Reserve 2016/17(closing balance)										0
Depreciation Expense 2016/17	12,800	23,628	0	17,380	98,740	3,240	1,530	0	0	157,318
Eliminate on Disposal or Derecognition 2016/17										0
Balance as at 31 December 2017	535,279	23,047	131,043	275,876	359,210	427,264	24,787	79,477	0	1,855,983

Note 6: Property, Plant and Equipment (Continued)

	<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 2018	535,279	23,047	131,043	275,876	359,210	427,264	24,787	79,477	0	1,855,983
Transfers										0
Impairment change 2018										0
Depreciation Expense 2018	18,479	11,820	0	22,534	11,928	5,223	1,020	1,500	0	72,504
Eliminate on Disposal or Derecognition 2018										0
Balance as at 31 December 2018	553,758	34,867	131,043	298,410	371,138	432,487	25,807	80,977	0	1,928,487

	<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 2019	553,758	34,867	131,043	298,410	371,138	432,487	25,807	80,977	0	1,928,487
Transfers										0
Impairment change 2019										0
Depreciation Expense 2019	18,479	11,820	0	22,534	11,928	5,223	1,020	1,500	0	72,504
Eliminate on Disposal or Derecognition 2019										0
Balance as at 31 December 2019	572,237	46,687	131,043	320,944	383,066	437,710	26,827	82,477	0	2,000,991

Note 6: Property, Plant and Equipment (Continued)

Net Book value 31 December 2017	91,142	513,132	0	68,166	425,937	29,043	1,943	78,950	2,040	1,210,353
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Net Book value 31 December 2018	72,663	501,312	0	45,632	439,009	30,820	923	77,450	2,040	1,169,849
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Net Book value 31 December 2019	54,184	489,492	0	38,098	452,081	25,597	-97	75,950	2,040	1,137,345
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**Note 6: Property, Plant & Equipment
Intangible Assets**

ACCPTS

	Computer Software	Other Intangible Assets	Total
Balance as at 1 July 2016	51,943	0	51,943
Additions			0
Disposals and Derecognition			0
Revaluation			0
Transfers			0
Balance as at 31 December 2017	51,943	0	51,943

	Computer Software	Other Intangible Assets	Total
Balance as at 1 January 2018	51,943	0	51,943
Additions	468,000		468,000
Disposals and Derecognition			0
Revaluation			0
Transfers			0
Balance as at 31 December 2018	519,943	0	519,943

	Computer Software	Other Intangible Assets	Total
Balance as at 1 January 2019	519,943	0	519,943
Additions	460,000		460,000
Disposals and Derecognition			0
Revaluation			0
Transfers			0
Balance as at 31 December 2019	979,943	0	979,943

Note 6: Property, Plant & Equipment (Continued)

Accumulated Depreciation and impairment losses

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 July 2016	48,328		48,328
Transfers			0
Impairment Reserve 2016/17(closing balance)			0
Depreciation Expense 2016/17	0	0	0
Eliminate on Disposal or Derecognition 2016/17			0
Balance as at 31 December 2017	48,328	0	48,328

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2018	48,328	0	48,328
Transfers			0
Impairment change 2018			0
Depreciation Expense 2018	0	0	0
Eliminate on Disposal or Derecognition 2018			0
Balance as at 31 December 2018	48,328	0	48,328

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	48,328	0	48,328
Transfers			0
Impairment change 2019			0
Depreciation Expense 2019	0	0	0
Eliminate on Disposal or Derecognition 2019			0
Balance as at 31 December 2019	48,328	0	48,328

Net Book value 30 June 2016	3,615	0	3,615
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Net Book value 30 December 2017	471,615	0	471,615
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Net Book value 31 December 2019	931,615	0	931,615
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Note 7: Trade Payables, Other Payables and Accruals

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
28,893	28,893	Creditors	28,893	28,893
		Creditors Ministries/Portfolios		
		Creditors other government agencies		
0	0	Non-current Accounts payable	0	0
5	5	Payroll Deductions	5	5
0	0	Operating Lease	0	0
372,692	372,692	Accrued Expenses	372,692	372,692
		Accrued Expenses Ministries/Portfolios		
		Accrued Expenses other government agencies		
0	0	Inter-entity due to	0	0
0	0	Accrued Entity Interest	0	0
0	0	Provisions	0	0
12,602	12,602	Other payables	12,602	12,602
414,193	414,192	Total trade payables other payables and accruals	414,192	414,192

Note 8: Unearned Revenue

12-Month Actual 2015/16	18-Month Forecast 2016/17	Details	12-Month Budget 2018	12-Month Budget 2019
0	0	Rentals paid in advance	0	0
0	0	Immigration deposits	0	0
0	0	Customs deposits	0	0
0	0	Revenue deposits	0	0
81,944	81,944	Other unearned revenue	81,944	81,944
0	0	Non-current Unearned revenue	0	0
81,944	81,944	Total unearned revenue	81,944	81,944

Note 9: Employee Entitlements

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
18,413	18,413	Annual Leave	18,413	18,413
146,628	146,628	Retirement and long service leave	146,628	146,628
0	0	Accrued salaries	0	0
0	0	Travel	0	0
0	0	Pension	0	0
0	0	Other salary related entitlements	0	0
165,041	165,041	Total current portion	165,041	165,041
		<i>Non-current employee entitlements are represented by:</i>		
		Retirement and long service leave		
165,041	165,041	Total employee entitlements	165,041	165,041

Note 10: Sales of Goods and Services

12-Month Actual 2015/16	18-Month Forecast 2016/17	Revenue type	12-Month Budget 2018	12-Month Budget 2019
8,116,401	14,368,457	Outputs to Cabinet	10,926,009	11,009,047
0	0	Outputs to other government agencies	0	0
364,460	712,500	Fees and charges	370,000	370,000
23,260	13,400	General sales	3,600	3,600
0	0	Rentals	0	0
38,293	65,093	Other	20,250	20,250
8,542,414	15,159,450	Total sales of goods and services	11,319,859	11,402,897

Note 13: Personnel Costs

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
4,757,576	9,035,899	Salaries, wages and allowances	7,024,807	7,188,671
615,103	1,177,272	Health care	1,061,612	1,063,088
227,010	459,741	Pension	391,440	399,140
6,986	20,488	Leave	7,492	7,492
10,524	15,658	Other personnel related costs	16,320	16,680
5,617,198	10,709,058	Total Personnel Costs	8,501,670	8,675,071

Note 14: Supplies and consumables

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
194,929	356,951	Supplies and Materials	213,868	216,428
802,716	2,271,144	Purchase of services	1,520,277	1,429,446
193,253	342,162	Lease of Property and Equipment	188,616	189,824
289,497	566,031	Utilities	330,300	330,300
75,212	139,708	General Insurance	73,553	73,553
60,106	101,700	Interdepartmental expenses	59,500	59,500
60,667	156,613	Travel and Subsistence	114,250	114,750
102,881	272,033	Recruitment and Training	209,983	206,183
5,647	27,602	Other	3,990	3,990
1,784,907	4,233,944	Total Supplies & consumables	2,714,337	2,623,974

Note 15: Litigation Costs

12-Month Actual 2015/16	18-Month Forecast 2016/17	Litigation Costs	12-Month Budget 2018	12-Month Budget 2019
24,180	58,500	Legal Fees	31,000	31,000
		Description		
24,180	58,500	Total Litigation cost	31,000	31,000

Note 16: Gains / (Losses)

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
(7,931)	0	Net (gain) / loss on disposal of property, plant and equipment	0	0
0	0	Gain/Loss on Derecognition of Assets	0	0
(2,157)	630	Net (gain) / loss on foreign exchange Transactions	348	348
(10,088)	630	Total gains/ (losses)	348	348

Note 18: Reconciliation of net cash flows from operating activities to surplus / (deficit)

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
1,045,978	0	Surplus/(deficit) from ordinary activities	0	(0)
		Non-cash movements		
81,487	157,318	Depreciation expense	72,504	72,504
0	0	Impairment	0	0
(7,931)	0	(Gain)/losses on sale of property plant and equipment	0	0
		Changes in current assets and liabilities:		
(18,165)		(Increase)/decrease in receivables - Other Government agencies		
		(Increase)/decrease in receivables - SAGC's		
(172,039)		(Increase)/decrease in receivables - Other 3rd Party		
(172,423)		Increase/(decrease) in payables - Other Government agencies		
(5,188)		Increase/(decrease) in payables - SAGC's		
6,986		Increase/(decrease) in payables - Other 3rd Party		
758,704	157,318	Net cash flows from operating activities	72,504	72,504

PORTFOLIO OF LEGAL AFFAIRS

BUDGET STATEMENTS

FOR THE 2018 FINANCIAL YEAR ENDING 31 DECEMBER 2018

AND THE 2019 FINANCIAL YEAR ENDING 31 DECEMBER 2019

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2017 REVISION)

CONTENT

STATEMENTS: STATEMENT OF OFFICIAL MEMBER AND 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

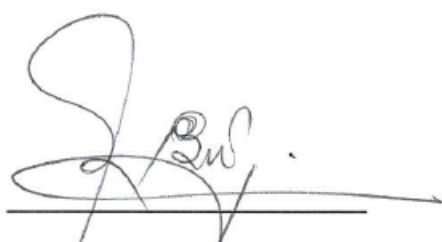
PART B: OUTPUT PERFORMANCE

5. Outputs to be Delivered

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE ATTORNEY GENERAL

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2018 and 2019 financial years.



Honourable Samuel Bulgin, QC, JP
Attorney General

Portfolio of Legal Affairs

27 October 2017

STATEMENT OF 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
Acting Solicitor General and Chief Officer

Portfolio of Legal Affairs

27 October 2017

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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 and legal representation 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 services to the Attorney General
- Law revision services
- Law reform services

Customers and Location of Activities

Customer for all activities is the Attorney General, Government agencies 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 2018 and 2019 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
- The continuing professional education of all staff
- Training of administrative and support staff to meet the needs of the organisation
- 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 2018 and 31 December 2019 are as follows:

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
REVENUE FROM CABINET	7,386	7,332	8,959
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	100	100	150
REVENUE FROM OTHERS	755	780	903
OPERATING EXPENSES	8,241	8,212	10,012
OPERATING SURPLUS/DEFICIT	0	0	0
NET WORTH	2,237	2,237	2,217
CASH FLOWS FROM OPERATING ACTIVITIES	233	191	269
CASH FLOWS FROM INVESTING ACTIVITIES	(20)	0	(79)
CASH FLOWS FROM FINANCING ACTIVITIES	20	0	(1,296)
CHANGE IN CASH BALANCES	233	191	(1,106)

FINANCIAL PERFORMANCE RATIO	2018 1 Jan to 31 Dec 2018 %	2019 1 Jan to 31 Dec 2019 %	2016/17 18-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	3.97:1	4.30:1	3.97:1
TOTAL ASSETS : TOTAL LIABILITIES	4.68:1	4.68:1	4.71:1

MAINTENANCE OF CAPABILITY

	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	69	69	65
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			

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	2,845	2,840	2,759
ASSET REPLACEMENTS : TOTAL ASSETS	0	0	0
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	0.18	0.10	0.25
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	9.5	0	0
CHANGES TO ASSET MANAGEMENT POLICIES	None	None	None

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
MAJOR <u>NEW</u> CAPITAL EXPENDITURE PROJECTS			
None	NIL	NIL	NIL

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2016/17	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) to minimise salary disparity as between public and private sector	Unknown

4. EQUITY INVESTMENTS AND WITHDRAWALS

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
EQUITY MOVEMENT			
Equity Investment from Cabinet in to the Portfolio of Legal Affairs	20	-	75

PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

PLG 2	Drafting of Legislation and Regulations		
DESCRIPTION			
Drafting of legislation and regulations for the Government			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of legislative proposals received by the Legislative Drafting Department	175-225	175-225	450-500
QUALITY <ul style="list-style-type: none">Percentage of legislative proposals that were implemented by the drafting of Bills, regulations, orders and noticesWork undertaken by qualified and experienced legal drafters	100%	100%	75%
	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	\$919,983	\$1,022,562	\$1,503,677
RELATED BROAD OUTCOME:			
Stable, Effective and Accountable Government			

PLG 16	Legal Advice and Representation in Civil Matters			
DESCRIPTION				
<ul style="list-style-type: none">Provision of legal advice in civil matters to Government Ministries and Departments, the Governor’s Office, Cabinet and statutory authoritiesLegal representation on behalf of Government Ministries and Departments, Cabinet and statutory authorities in civil litigation and tribunal proceedings				
MEASURES		2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY				
<ul style="list-style-type: none">Number of requests for legal advice actionedNumber of civil litigation cases and tribunal proceedings in which Crown Counsel have represented the Cayman Islands Government and/or statutory authorities		320– 350 50-60	350-375 55-70	450 75
QUALITY				
Legal advice and representation provided by qualified Crown Counsel and Attorneys		100%	100%	100%
TIMELINESS				
<ul style="list-style-type: none">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 timeliness of client instructions where requiredRepresentation is provided on an ongoing basis and in accordance with timelines specified in the Grand Court Rules and applicable laws		100% 100%	100% 100%	100% 100%
LOCATION				
Cayman Islands		100%	100%	100%
COST		\$2,004,643	\$1,923,683	\$1,936,837
RELATED BROAD OUTCOME:				
Stable, Effective and Accountable Government				

PLG 20	Policy Advice and Administrative Support to the Attorney General		
DESCRIPTION			
Provision of Ministerial Services to support the Attorney General including secretarial, administrative, law revision and policy advice.			
Provision of AML/CFT Policy Advice to the Attorney General			
Oversee and coordinate the development of integrated policies and their implementation through the Anti-Money Laundering Steering Group (AMLSG)			
<ul style="list-style-type: none">• Provide the Cayman Islands’ responses to international AML/CFT developments for approval by the AMLSG• Provide advice and guidance to the Attorney General, AMLSG, and Cabinet on issues relating to AML/CFT policy• Prepare initial drafts of Cabinet Papers and Notes for the Attorney General’s review.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">• Number of hours providing secretarial and administrative support and policy advice	7,500-8,000	7,500-8,000	11,100
<ul style="list-style-type: none">• ML/TF National Risk Assessment (NRA) Report	-	-	1
<ul style="list-style-type: none">• ML/TF NRA Action Plan	-	-	1
<ul style="list-style-type: none">• Cabinet Paper to update AML/CFT laws and enforceable means	2	3	3
<ul style="list-style-type: none">• Drafting instructions for changes to relevant AML/CFT laws and regulations	2	3	4
<ul style="list-style-type: none">• Coordination of the response to CFATF Mutual Evaluation Questionnaire	-	-	1
<ul style="list-style-type: none">• Coordination of CFATF on-site mutual evaluation visit	4	4	5
<ul style="list-style-type: none">• Response to FATF and CFATF surveys and questionnaires			
QUALITY			
<ul style="list-style-type: none">• Advice provided by competent experienced lawyers and other professionals	100%	100%	95%
<ul style="list-style-type: none">• ML/TF NRA Report Approved by AMLSG and Cabinet with minimal changes	-	-	90%
<ul style="list-style-type: none">• ML/TF Action Plan approved by AMLSG and Cabinet, minimal changes	-	-	95%
<ul style="list-style-type: none">• Cabinet Papers approved with minimal changes	100%	100%	100%
<ul style="list-style-type: none">• Drafting instructions clear and concise	95%	95%	90%
<ul style="list-style-type: none">• Seamless Mutual Evaluation visit	-	-	100%
<ul style="list-style-type: none">• Surveys and questionnaires require no further clarification	95%	95%	95%
TIMELINESS			
<ul style="list-style-type: none">• Work and other services provided on an ongoing basis and in a timely manner	100%	100%	100%
<ul style="list-style-type: none">• NRA Report completed by the end of the financial year	-	-	100%
<ul style="list-style-type: none">• Action Plan completed by the end of the financial year	-	-	100%
<ul style="list-style-type: none">• Cabinet Papers completed by the end of the financial year	100%	100%	100%
<ul style="list-style-type: none">• Cabinet Papers completed within the fiscal year	100%	100%	100%
<ul style="list-style-type: none">• Drafting instructions completed within the fiscal year	-	-	100%
<ul style="list-style-type: none">• Logistics completed ahead of the on-site visit	100%	100%	100%
<ul style="list-style-type: none">• Responses to surveys completed in times specified			
LOCATION			
Grand Cayman	100%	100%	100%
COST	\$1,547,585	\$1,523,383	\$1,616,813
RELATED BROAD OUTCOME:			
Stable, Effective and Accountable Government			

PLG 21	Financial Intelligence Services		
DESCRIPTION Provision of financial intelligence services to the Attorney General including: <ul style="list-style-type: none">• Receipt of Suspicious Activity Reports (SARs) under the Proceeds of Crime Law (POCL)• 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 POCL• 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)• Represent the Cayman Islands in the Egmont Group, CFATF and other international forums			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Total number of cases (SARs, requests from OFIUs and requests from LLEAs and CAs):<ul style="list-style-type: none">1. SARs2. RFIs from OFIUs3. Disclosures from OFIUs4. RFIs from LLEAs and CAs• Total number of cases analysed• Total number of cases closed• Number of Industry Outreach events• Produce Annual Report pursuant to Section 11(b) of POCL• Number of days spent on representation activities• Number of hours spent on CFATF Mutual Evaluation process			
QUALITY <ul style="list-style-type: none">• Perform the FRA’s functions in compliance with the requirements of POCL, including:<ul style="list-style-type: none">1. Maintaining the confidentiality of information submitted to the FRA, pursuant to Section 10 of POCL2. Ensuring that all disclosures made by the FRA comply with Section 138 of POCL3. Collect and compile statistical information relating to disclosures made to the FRA under POCL and the onward disclosures of the information made by the FRA (Section 4(2)(f) of POCL• 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			
TIMELINESS <ul style="list-style-type: none">• Cases to Director for initial review within 2 days of receipt by the FRA• Cases acknowledged within four days of receipt• Priority 1 cases closed within 35 days of receipt• Priority 2 cases closed within 60 days of receipt• Priority 3 and 4 cases closed within 90 days of receipt• Annual Report produced on or before the 30th September as per Section 11(b) of POCL• Meet deadlines set for CFATF Mutual Evaluation process			
LOCATION Grand Cayman			
COST			
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

PLG 24	Review and Modernisation of Laws		
DESCRIPTION The study and review of statutes and other laws comprising the law of the Cayman Islands with a view to its systematic development and reform, including: <ul style="list-style-type: none">the modification of any branch of the law as far as that is practicablethe elimination of anomalies in the law, the repeal of obsolete and unnecessary enactments and the simplification and modernisation of the lawthe development of new areas in the law with the aim of making them more responsive to the changing needs of the Cayman Islands societythe adoption of new or more effective methods for the administration of the law and the dispensation of justicethe codification of the unwritten laws of the Cayman Islandsdrafting of discussions, issue papers, reports and legislation			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">Number of review hoursNumber of reviewsNumber of papers, reports, bill to support reviewsAnnual reportOther legislation	3,400-3,700 6-8 12-18 1 6-8	3,400-3,700 6-8 12-18 1 6-8	4,800-5,200 8 20-25 1 6-8
QUALITY Work undertaken by qualified and experienced lawyers	100%	100%	100%
TIMELINESS Within the deadlines agreed members of the Commission	100%	100%	100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$441,235	\$432,235	\$679,744
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

PLG 26	Law Teaching and Publications		
DESCRIPTION			
Provision of law teaching relating to:			
<ul style="list-style-type: none">• 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:			
<ul style="list-style-type: none">• Legal research in various local, regional and international law journals			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">• Number of students<ul style="list-style-type: none">○ PPC Completion Certificate○ Full –Time LLB degree○ Part-Time LLB degree○ Individual courses○ LLM/PG Dip• PPC Completion Certificate<ul style="list-style-type: none">○ Courses provided within academic year○ Hours of classroom lecturing per academic year• LLB (Hons)<ul style="list-style-type: none">○ Modules taught over three academic years○ Hours of classroom teaching per module○ Hours of classroom lecturing per academic year• LLM/PG Dip<ul style="list-style-type: none">○ Modules taught over two academic years○ Hours of classroom teaching per module○ Hours of classroom lecturing per academic year• Number of publications• Number of Cayman Islands Law Journals	6 45-50 15-25 1-2 5-6 8 200 16-19 25-50 950 9 12-15 60-75 2-4 1-2	6 45-50 15-20 1-2 5-6 8 200 16-19 25-50 950 9 12-15 60-75 2-4 1-2	9 65 23 2 5 8 200 16-19 25-50 950 9 12-15 60-75 3-6 2-3

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PLG 27	Law Revisions and Policy Advice		
DESCRIPTION <ul style="list-style-type: none">• Drafting of Law revisions• Providing Policy Advice to the Attorney General			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of Law revisions• Policy Advice to the Attorney General	22-30 3 - 5	22-30 3 - 5	N/A N/A
QUALITY <ul style="list-style-type: none">• Law revisions accurately reflect amendment Laws• Policy Advice to the Attorney General is delivered timely and accurately	100% 100%	100% 100%	N/A N/A
TIMELINESS <ul style="list-style-type: none">• Percentage of Law Revisions prepared• Percentage Policy Advice to the Attorney General	100% 100%	100% 100%	N/A N/A
LOCATION Grand Cayman	100%	100%	N/A
COST	\$188,587	\$188,587	\$0
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

Note: PLG 27 is a new output for 2018 and 2019 and therefore no forecasted figures are required for 2016/17.



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 Law (2017 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 Law (2017 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 2018 and 31 December 2019 and performance for the years ending 31 December 2018 and 31 December 2019; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Law (2017 Revision)).

Reshma Sharma
Acting Solicitor General and Chief Officer

Portfolio of Legal Affairs

27 October 2017

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FINANCIAL STATEMENTS

FOR THE 2018 FINANCIAL YEAR ENDING 31 DECEMBER 2018
AND THE 2019 FINANCIAL YEAR ENDING 31 DECEMBER 2019

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PORTFOLIO OF LEGAL AFFAIRS

12-Month Actual 2015/16	18-Month Forecast 2016/17	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2018	12-Month Budget 2019
2,468,090	1,361,453	Current Assets			
		Cash and cash equivalents	1	1,594,953	1,785,728
710,437	710,437	Marketable securities and deposits			
4,500	4,500	Trade receivables	2	732,796	728,306
0	0	Other receivables	2	4,500	4,500
0	0	Inventories	3	0	0
0	0	Investments	4	0	0
77,638	77,638	Prepayments	5	77,638	77,638
3,260,665	2,154,027	Total Current Assets		2,409,887	2,596,172
		Non-Current Assets			
0	0	Trade receivables	2	0	0
0	0	Other receivables	2	0	0
		Inventories	3		
		Investments	4		
		Prepayments	5		
2,716	701	Intangible Assets	6	349	0
792,422	604,701	Property, plant and equipment	6	434,454	244,201
795,139	605,403	Total Non-Current Assets		434,804	244,202
4,055,803	2,759,430	Total Assets		2,844,690	2,840,374
		Current Liabilities			
11,226	11,226	Trade payables	7	11,226	11,226
338,925	338,925	Other payables and accruals	7	404,185	399,868
101	101	Unearned revenue	8	101	101
192,242	192,242	Employee entitlements	9	192,242	192,242
1,296,373	0	Repayment of surplus		0	0
1,838,867	542,494	Total Current Liabilities		607,754	603,437
		Non-Current Liabilities			
		Trade payables	7		
		Other payables and accruals	7		
		Unearned revenue	8		
0	0	Employee entitlements	9	0	0
0	0	Total Non-Current Liabilities		0	0
1,838,867	542,494	Total Liabilities		607,754	603,437
2,216,936	2,216,936	Net Assets		2,236,936	2,236,936
		NET WORTH			
2,216,936	2,216,936	Contributed capital		2,236,936	2,236,936
0	0	Other Reserves		0	0
0	0	Revaluation reserve		0	0
1	0	Accumulated surpluses/(deficits)		(0)	(0)
2,216,936	2,216,936	Total Net Worth		2,236,936	2,236,936

PORTFOLIO OF LEGAL AFFAIRS

12-Month Actual 2015/16	18-Month Forecast 2016/17	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2018	12-Month Budget 2019
		Revenue			
7,144,079	9,971,114	Sale of goods and services	10	8,241,000	8,212,119
0	0	Investment revenue	11	0	0
0	41,000	Donations	12	0	0
0	0	Other revenue		0	0
7,144,079	10,012,114	Total Revenue		8,241,000	8,212,119
		Expenses			
4,250,615	7,198,949	Personnel costs	13	6,183,025	6,205,941
1,422,606	2,557,053	Supplies and consumables	14	1,865,826	1,814,026
184,843	264,736	Depreciation & Amortisation	6	190,599	190,602
0	0	Impairment of property, plant and equipment	6	0	0
0	0	Impairment of inventory	3	0	0
0	0	Litigation costs	15	0	0
0	0	Other expenses		0	0
(10,359)	(8,624)	Other Gains and Losses	16	1,550	1,550
5,847,705	10,012,114	Total Expenses		8,241,000	8,212,119
1,296,374	0	Surplus or (Deficit) for the period		(0)	0

PORTFOLIO OF LEGAL AFFAIRS

12-Month Actual 2015/16	18-Month Forecast 2016/17	CASH FLOW STATEMENT	Note	12-Month Budget 2018	12-Month Budget 2019
		CASH FLOWS FROM OPERATING ACTIVITIES			
		<i>Receipts</i>			
6,246,000	8,424,405	Outputs to Cabinet		7,305,209	7,278,177
100,000	150,000	Outputs to other government agencies		100,000	100,000
628,000	850,000	Sale of goods and services - third party		750,000	775,000
		Interest received		0	0
	41,000	Donations / Grants		0	0
		Other receipts		5,000	5,000
		<i>Payments</i>			
(4,241,000)	(7,198,949)	Personnel costs		(6,183,025)	(6,205,941)
(1,195,910)	(1,997,310)	Supplies and consumables		(1,743,683)	(1,761,461)
		Interest paid		0	0
		Other payments		0	0
1,537,090	269,146	Net cash flows from operating activities		233,501	190,775
		CASH FLOWS FROM INVESTING ACTIVITIES			
(176,000)	(79,410)	Purchase of property, plant and equipment		(20,000)	0
6,000		Proceeds from sale of property, plant and equipment		0	0
(170,000)	(79,410)	Net cash flows from investing activities		(20,000)	0
		CASH FLOWS FROM FINANCING ACTIVITIES			
		Equity Investment from Org 40		20,000	0
(868,000)	(1,296,373)	Repayment of Surplus to Org 40		0	0
(868,000)	(1,296,373)	Net cash flows from financing activities		20,000	0
499,090	(1,106,637)	Net increase/(decrease) in cash and cash equivalents		233,501	190,775
1,969,000	2,468,090	Cash and cash equivalents at beginning of period		1,361,453	1,594,953
2,468,090	1,361,453	Cash and cash equivalents at end of period	1	1,594,953	1,785,728

PORTFOLIO OF LEGAL AFFAIRS

STATEMENT OF CHANGES IN NET WORTH FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2018 AND 31 DECEMBER 2019

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2016 brought forward	2,216,936				2,216,936
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 30 June 2016	2,216,936	0	0	1	2,216,936
Changes in net worth for 2016/17					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Exchange differences on translating foreign operations					0
Equity Investment from Cabinet					0
Capital withdrawals by Cabinet					0
Dividends payable to Cabinet					0
Net revenue / expenses recognised directly in net worth	0	0	0	0	0
Surplus/(deficit)for the period 2016/17				0	0
Total recognised revenues and expenses for the period	0	0	0	0	0
Balance at 31 December 2017 carried forward	2,216,936	0	0	0	2,216,936
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2017 brought forward	2,216,936	0	0	0	2,216,936
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 31 December 2017	2,216,936	0	0	0	2,216,936
Changes in net worth for 2018					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Exchange differences on translating foreign operations					0
Equity Investment from Cabinet	20,000				20,000
Capital withdrawals by Cabinet					0
Dividends payable to Cabinet					0
Net revenue / expenses recognised directly in net worth	20,000	0	0	0	20,000
Surplus/(deficit)for the period 2018				(0)	(0)
Total recognised revenues and expenses for the period	20,000	0	0	(0)	20,000
Balance at 31 December 2018 carried forward	2,236,936	0	0	(0)	2,236,936

STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2018
AND 31 DECEMBER 2019

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2018 brought forward	2,236,936	0	0	(0)	2,236,936
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 31 December 2018	2,236,936	0	0	(0)	2,236,936
Changes in net worth for 2019					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Equity Investment from Cabinet					0
Capital withdrawals by Cabinet					0
Net revenue / expenses recognised directly in net worth	0	0	0	0	0
Surplus/(deficit)for the period 2019				0	0
Total recognised revenues and expenses for the period	0	0	0	0	0
Balance at 31 December 2019	2,236,936	0	0	(0)	2,236,936

STATEMENT OF ACCOUNTING POLICIES

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

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 ended 31 December 2018 and 2019.

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 (or fair value if acquired prior to 2005) less accumulated depreciation.

Computer Hardware and Software

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

NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and Cash Equivalents

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	Foreign Currency	Exchange Rate	12-Month Budget 2018	12-Month Budget 2019
500	500	Cash on hand (IRIS Confirmation Account/Petty Cash)	500	1	500	500
900	900	Cash in transit (IRIS Remittance Account)	900	1	900	900
1,572,088	465,451	CI\$ Operational Current Account held at Royal Bank of Canada	698,951	1	698,951	889,726
873,177	873,177	US\$ Operational Current Account held at Royal Bank of Canada	1,042,600	1	873,177	873,177
21,424	21,424	Payroll Current Account held at Royal Bank of Canada	21,424	1	21,424	21,424
0	0	Bank Accounts held at other financial institutions	0	1	0	0
0	0	Fixed Deposits held with Treasury (less than 90 days)	0	1	0	0
2,468,090	1,361,453	TOTAL			1,594,953	1,785,728

Note 2: Trade and Other Receivables

12-Month Actual 2015/16	18-Month Forecast 2016/17	Trade Receivables	12-Month Budget 2018	12-Month Budget 2019
207,082	207,082	Sale of goods and services	207,082	207,082
534,709	534,709	Outputs to Cabinet	557,068	552,578
646	646	Outputs to other government agencies	646	646
0	0	Other	0	0
(32,000)	(32,000)	Less: provision for doubtful debts	(32,000)	(32,000)
710,437	710,437	Total trade receivables	732,796	728,306

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
		Current		
625,437	610,437	Past due 1-30 days	682,796	678,306
27,000	100,000	Past due 31-60 days	50,000	50,000
58,000		Past due 61-90 days		
		Past due 90 and above		
		Non-Current		
		Past due 1 year and above		
710,437	710,437	Total	732,796	728,306

Note 2: Trade and Other Receivables (Continued)

12-Month Actual 2015/16	18-Month Forecast 2016/17	Other Receivables	12-Month Budget 2018	12-Month Budget 2019
800	800	Advances (salary, Official Travel, etc)	800	800
1,518	1,518	Dishonoured cheques	1,518	1,518
0	0	Interest receivable	0	0
0	0	Loans	0	0
0	0	Interentity Due from	0	0
0	0	Other Non-Current Assets	0	0
2,182	2,182	Other	2,182	2,182
0	0	Less: provision for doubtful debts	0	0
4,500	4,500	Total other receivables	4,500	4,500

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
		Current		
4,500	4,500	Past due 1-30 days	4,500	4,500
		Past due 31-60 days		
		Past due 61-90 days		
		Past due 90 and above		
		Non-Current		
		Past due 1 year and above		
4,500	4,500	Total	4,500	4,500

Changes in the provision of doubtful debts

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
(32,000)	(32,000)	Balance at 1 July	(32,000)	(32,000)
		Additional provisions made during the year		
		Receivables written off during the period		
(32,000)	(32,000)	Balance at 30 June	(32,000)	(32,000)

Note 3: Inventories

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
0	0	Inventory held for use in the provision of goods and services	0	0
0	0	Work in Progress and finished goods	0	0
0	0	TOTAL INVENTORIES	0	0

Note 4: Investments

12-Month Actual 2015/16	18-Month Forecast 2016/17	Investments	12-Month Budget 2018	12-Month Budget 2019
0	0	Investments	0	0
0	0	Total Investments at the lower of cost or market value	0	0

Note 5: Prepayments

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
77,638	77,638	Accrued Prepayments	77,638	77,638
0	0	Prepaid Insurance	0	0
		Other		
77,638	77,638	Total	77,638	77,638

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 July 2016	32,270	6,678	14,981	32,506	14,080	2,193,382	2,293,897
Additions						75,000	75,000
Disposals and Derecognition							0
Revaluation							0
Transfers							0
Balance as at 31 December 2017	32,270	6,678	14,981	32,506	14,080	2,268,382	2,368,897

Note 6: Property, Plant and Equipment (Continued)

	<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 2018	32,270	6,678	14,981	32,506	14,080	2,268,382	2,368,897
Additions			10,000			10,000	20,000
Disposals and Derecognition							0
Revaluation							0
Transfers							0
Balance as at 31 December 2018	32,270	6,678	24,981	32,506	14,080	2,278,382	2,388,897

	<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 2019	32,270	6,678	24,981	32,506	14,080	2,278,382	2,388,897
Additions							0
Disposals and Derecognition							0
Revaluation							0
Transfers							0
Balance as at 31 December 2019	32,270	6,678	24,981	32,506	14,080	2,278,382	2,388,897

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 July 2016	1,614	2,282	7,509	16,180	1,408	1,472,483	1,501,476
Transfers							0
Impairment Reserve 2016/17(closing balance)							0
Depreciation Expense 2016/17	4,410	668	4,463	2,531	4,224	246,425	262,721
Eliminate on Disposal or Derecognition 2016/17							0
Balance as at 31 December 2017	6,024	2,950	11,972	18,711	5,632	1,718,908	1,764,197

Note 6: Property, Plant and Equipment (Continued)

	<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 2018	6,024	2,950	11,972	18,711	5,632	1,718,908	1,764,196
Transfers							0
Impairment change 2018							0
Depreciation Expense 2018	2,940	1,336	7,951	5,411	2,816	169,793	190,247
Eliminate on Disposal or Derecognition 2018							0
Balance as at 31 December 2018	8,964	4,286	19,923	24,122	8,448	1,888,701	1,954,443

	<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 2019	8,964	4,286	19,923	24,122	8,448	1,888,701	1,954,443
Transfers							0
Impairment change 2019							0
Depreciation Expense 2019	2,940	1,336	7,951	5,413	2,816	169,797	190,253
Eliminate on Disposal or Derecognition 2019							0
Balance as at 31 December 2019	11,904	5,622	27,874	29,535	11,264	2,058,498	2,144,696

Net Book value 31 December 2017	26,246	3,728	3,009	13,795	8,448	549,474	604,700
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Net Book value 31 December 2018	23,306	2,393	5,058	8,384	5,632	389,681	434,454
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Net Book value 31 December 2019	20,366	1,057	(2,893)	2,971	2,816	219,884	244,201
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Note 6: Property, Plant and Equipment

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 July 2016	3,468		3,468
Additions			0
Disposals and Derecognition			0
Revaluation			0
Transfers			0
Balance as at 31 December 2017	3,468	0	3,468

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2018	3,468	0	3,468
Additions			0
Disposals and Derecognition			0
Revaluation			0
Transfers			0
Balance as at 31 December 2018	3,468	0	3,468

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	3,468	0	3,468
Additions			0
Disposals and Derecognition			0
Revaluation			0
Transfers			0
Balance as at 31 December 2019	3,468	0	3,468

Accumulated Depreciation and impairment losses

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 July 2016	751		751
Transfers			0
Impairment Reserve 2016/17(closing balance)			0
Depreciation Expense 2016/17	2,015	0	2,015
Eliminate on Disposal or Derecognition 2016/17			0
Balance as at 31 December 2017	2,766	0	2,766

Note 6: Property, Plant and Equipment (Continued)

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2018	2,766	0	2,766
Transfers			0
Impairment change 2018			0
Depreciation Expense 2018	352	0	352
Eliminate on Disposal or Derecognition 2018			0
Balance as at 31 December 2018	3,118	0	3,118

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	3,118	0	3,118
Transfers			0
Impairment change 2019			0
Depreciation Expense 2019	349	0	349
Eliminate on Disposal or Derecognition 2019			0
Balance as at 31 December 2019	3,467	0	3,467

Net Book value 30 June 2016	701	0	701
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Net Book value 30 December 2017	349	0	349
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Net Book value 31 December 2019	0	0	0
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Note 7: Trade Payables, Other Payables and Accruals

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
11,226	11,226	Creditors	11,226	11,226
		Creditors Ministries/Portfolios		
		Creditors other government agencies		
0	0	Non-current Accounts payable	0	0
0	0	Payroll Deductions	0	0
0	0	Operating Lease	0	0
335,776	335,776	Accrued Expenses	401,036	396,720
		Accrued Expenses Ministries/Portfolios		
		Accrued Expenses other government agencies		
0	0	Inter-entity due to	0	0
0	0	Accrued Entity Interest	0	0
0	0	Provisions	0	0
3,149	3,149	Other payables	3,149	3,149
350,151	350,151	Total trade payables other payables and accruals	415,411	411,094

Note 8: Unearned Revenue

12-Month Actual 2015/16	18-Month Forecast 2016/17	Details	12-Month Budget 2018	12-Month Budget 2019
0	0	Rentals paid in advance	0	0
0	0	Immigration deposits	0	0
0	0	Customs deposits	0	0
101	101	Revenue deposits	101	101
0	0	Other unearned revenue	0	0
0	0	Non-current Unearned revenue	0	0
101	101	Total unearned revenue	101	101

Note 9: Employee Entitlements

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
0	0	Annual Leave	0	0
192,242	192,242	Retirement and long service leave	192,242	192,242
0	0	Accrued salaries	0	0
0	0	Travel	0	0
0	0	Pension	0	0
0	0	Other salary related entitlements	0	0
192,242	192,242	Total current portion	192,242	192,242
		<i>Non-current employee entitlements are represented by:</i>		
		Retirement and long service leave		
192,242	192,242	Total employee entitlements	192,242	192,242

Note 10: Sales of Goods and Services

12-Month Actual 2015/16	18-Month Forecast 2016/17	Revenue type	12-Month Budget 2018	12-Month Budget 2019
6,416,442	8,959,114	Outputs to Cabinet	7,386,000	7,332,119
100,000	150,000	Outputs to other government agencies	100,000	100,000
603,550	850,000	Fees and charges	750,000	775,000
0	0	General sales	0	0
0	0	Rentals	0	0
24,086	12,000	Other	5,000	5,000
7,144,079	9,971,114	Total sales of goods and services	8,241,000	8,212,119

Note 11: Investment Revenue

12-Month Actual 2015/16	18-Month Forecast 2016/17	Revenue type	12-Month Budget 2018	12-Month Budget 2019
0	0	Interest on cash balances	0	0
0	0	Interest on deposits held with cabinet	0	0
0	0	CICSA/CSA Mortgage Loan Interest	0	0
0	0	Personal Loan Interest	0	0
0	0	Other Loan Interest	0	0
0	0		0	0
0	0	Total Investment revenue	0	0

Note 12: Donations

12-Month Actual 2015/16	18-Month Forecast 2016/17	Source	12-Month Budget 2018	12-Month Budget 2019
0	41,000	Donation to the Truman Bodden Law School	0	0
0	0	Balance	0	
0	41,000	Total donations	0	0

Note 13: Personnel Costs

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
3,636,794	6,148,186	Salaries, wages and allowances	5,201,156	5,229,551
378,703	679,186	Health care	635,620	635,534
184,343	334,029	Pension	292,849	294,456
10,177	0	Leave	10,900	10,900
40,598	37,548	Other personnel related costs	42,500	35,500
4,250,615	7,198,949	Total Personnel Costs	6,183,025	6,205,941

Note 14: Supplies and Consumables

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
57,282	108,684	Supplies and Materials	77,100	72,100
690,378	1,238,339	Purchase of services	884,475	874,675
339,936	517,339	Lease of Property and Equipment	346,000	346,000
107,635	179,930	Utilities	117,350	117,350
14,579	16,699	General Insurance	0	0
5,217	40,300	Interdepartmental expenses	35,500	35,500
47,693	148,623	Travel and Subsistence	138,400	120,400
68,873	166,188	Recruitment and Training	156,700	156,700
91,014	140,951	Other	110,301	91,301
1,422,606	2,557,053	Total Supplies & consumables	1,865,826	1,814,026

Note 16: Gains / (Losses)

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
(6,000)	0	Net (gain) / loss on disposal of property, plant and equipment	0	0
0	0	Gain/Loss on Derecognition of Assets	0	0
(4,359)	(8,624)	Net (gain) / loss on foreign exchange Transactions	1,550	1,550
(10,359)	(8,624)	Total gains/ (losses)	1,550	1,550

Note 18: Reconciliation of Net Cash Flows from Operating Activities to Surplus / (Deficit)

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
1,296,374	0	Surplus/(deficit) from ordinary activities	(0)	0
		Non-cash movements		
184,843	264,736	Depreciation expense	190,599	190,602
0	0	Impairment	0	0
(6,000)	0	(Gain)/losses on sale of property plant and equipment	0	0
		Changes in current assets and liabilities:		
	0	(Increase)/decrease in receivables - Other Government agencies	(22,359)	4,490
		(Increase)/decrease in receivables - SAGC's		
62,247		(Increase)/decrease in receivables - Other 3rd Party		
	0	Increase/(decrease) in payables - Other Government agencies	65,261	(4,317)
		Increase/(decrease) in payables - SAGC's		
1,296,000		Increase/(decrease) in payables - Other 3rd Party		
2,833,464	264,736	Net cash flows from operating activities	233,501	190,775

Note 20: Commitments

Type	One year or less	One to five Years	Over five Years	Total
Capital Commitments				
Property, plant and equipment				0
Other fixed assets				0
Other commitments (list separately if material)				0
Total Capital Commitments	0	0	0	0
Operating Commitments				
Non-cancellable accommodation leases	310,644	465,966		776,610
Other non-cancellable leases				0
Non-cancellable contracts for the supply of goods and services				0
Other operating commitments				0
Total Operating Commitments	310,644	465,966	0	776,610
Total Commitments	310,644	465,966	0	776,610

Note 21: Related Party and Key Management Personnel Disclosures

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
827,000	2,666,658	Salaries & other short-term employee benefits	1,242,379	1,242,379
		Past employee benefits		
		Other long-term benefits		
		Termination benefits		
		Loans		
827,000	2,666,658	Total	1,242,379	1,242,379

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

BUDGET STATEMENTS

FOR THE 2018 FINANCIAL YEAR ENDING 31 DECEMBER 2018
AND THE 2019 FINANCIAL YEAR ENDING 31 DECEMBER 2019

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2017 REVISION)

CONTENT

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3. Ownership Performance Targets
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PART B: OUTPUT PERFORMANCE

5. Outputs to be Delivered

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE ATTORNEY GENERAL

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2018 and 2019 financial years.



Honourable Samuel Bulgin, QC, JP
Attorney General

Office of the Director of Public Prosecutions

27 October 2017

STATEMENT OF THE DIRECTOR AND 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.



Cheryll Richards, QC, JP
Director of Public Prosecutions and Chief Officer

Office of the Director of Public Prosecutions

27 October 2017

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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 cooperation

Scope of Activities

- The prosecution of criminal offences
- International legal cooperation activity
- Justice Protection Law activities

Customers and Location of Activities

Customers for activities are the Royal Cayman Island Police Service, Customs, Immigration, Government agencies and general public. For international activities, it is overseas requesting agencies or states. All services are provided in the Cayman Islands.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for Office of the Director of Public Prosecution in the 2018 and 2019 financial years are as follows:

- Provision of optimum prosecution services to the Government and Government entities.
- Ensure optimum use of Government resources so that costs are reduced as much as possible.
- Continuation of Staff Retention Program to ensure that Office continues to be adequately staffed.
- Training of articled clerks.
- The continuing professional education of qualified attorneys in Government service
- Continuation of compliance with the performance appraisal system.
- Maintain legal research tools and data base
- The maintenance of equipment conducive to the production of the Office's outputs.
- Establishment and operation of a Justice Protection Administrative Centre
- Establishment and operation of a Witness Care Unit

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for Office of the Director of Public Prosecution for the years ending 31 December 2018 and 31 December 2019 are as follows:

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
REVENUE FROM CABINET	3,802	3,802	4,475
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	0	0	0
REVENUE FROM OTHERS	0	0	0
OPERATING EXPENSES	3,802	3,802	4,475
OPERATING SURPLUS/DEFICIT	-	-	-
NET WORTH	416	431	386
CASH FLOWS FROM OPERATING ACTIVITIES	51	68	12
CASH FLOWS FROM INVESTING ACTIVITIES	(30)	(15)	(10)
CASH FLOWS FROM FINANCING ACTIVITIES	30	15	(93)
CHANGE IN CASH BALANCES	51	68	(91)

FINANCIAL PERFORMANCE RATIO	2018 1 Jan to 31 Dec 2018 %	2019 1 Jan to 31 Dec 2019 %	2016/17 18-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	2.37:1	2.64:1	2.33:1
TOTAL ASSETS : TOTAL LIABILITIES	2.66:1	2.72:1	2.85:1

MAINTENANCE OF CAPABILITY

	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	26	26	24
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			

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	666	681	595
ASSET REPLACEMENTS : TOTAL ASSETS	0.04:1	0.02:1	0.02:1
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	0.19:1	0.05:1	0.30:1
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	7.8	2.17	4.58
CHANGES TO ASSET MANAGEMENT POLICIES	None	None	None

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
MAJOR NEW CAPITAL EXPENDITURE PROJECTS			
None	NIL	NIL	NIL

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2016/17	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Accurate records of files	Unchanged	Upgrade case file management system	Unknown
Loss of Staff	Unchanged	<ul style="list-style-type: none"> • Ensure that the compensation differential with the private sector is at an acceptable level. • Maintain the physical working environment. • Ensure that Office is adequately staffed which will ensure an equitable distribution of workload. • Retention of staff continues to be an issue which may affect the performance of the Office. 	Unknown

4. EQUITY INVESTMENTS AND WITHDRAWALS

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
EQUITY MOVEMENT			
Equity Investment from Cabinet in to the Office of the Director of Public Prosecutions	30,000	15,000	10,000

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	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Number of cases for which legal rulings providedNumber of cases prosecuted	2,000-2,500 1,700-1,854	2,000-2,500 1,700-1,854	3,000-3,750 2,550-2,781
QUALITY			
<ul style="list-style-type: none">Availability of qualified Crown CounselPercentage of indictments that were drafted correctly and did not require revisionPercentage of indictments that were successfully lodgedPercentage of times that disclosures provided to the defense was satisfactory to the expectations of the end-user	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS			
<ul style="list-style-type: none">Percentage of rulings within specified timePercentage of advice given within specified timePercentage of prosecution undertaken within a given period or as requiredPercentage of disclosure provided within reasonable time to assist the defence in their preparation prior to trial/hearingPercentage of Preliminary Bundles prepared within time specified the court	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	95% 95% 100% 95% 95%
LOCATION			
Grand Cayman	100%	100%	100%
COST	\$3,034,214	\$3,032,672	\$4,356,414
RELATED BROAD OUTCOME:			
Reducing Crime and the Fear of Crime			

DPP 2	International Legal Cooperation Activities		
DESCRIPTION			
Provision of mutual legal assistance relating to criminal matters			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
Number of requests for mutual legal assistance from International Authorities	20-28	20-28	30-42
QUALITY			
Qualified Attorneys to provide requested assistance	100%	100%	100%
TIMELINESS			
Assistance given within required timeline	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	\$291,908	\$293,861	\$391,057
RELATED BROAD OUTCOME:			
Reducing Crime and the Fear of Crime			

DPP 3	Justice Protection Law Activities		
DESCRIPTION			
Provision of witness protection and witness care services relating to criminal matters			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Number of applications under Justice Protection Law reviewedNumber of cases in which witnesses contacted and updated as to case progression	10-12 40-50	10-12 50- 75	N/A N/A
QUALITY			
<ul style="list-style-type: none">Qualified Attorneys and Administrative Staff to execute required activities	100%	100%	N/A
TIMELINESS			
<ul style="list-style-type: none">Applications processed within required time lineWitnesses contacted within required time line after trial date set or trial date changed	100% 100%	100% 100%	N/A N/A
LOCATION			
Grand Cayman	100%	100%	100%
COST	\$476,000	\$476,000	N/A
RELATED BROAD OUTCOME:			
Reducing Crime and the Fear of Crime			

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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 Law (2017 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 Law (2017 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 2018 and 31 December 2019 and performance for the years ending 31 December 2018 and 31 December 2019; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Law (2017 Revision)).

Cheryll Richards, QC, JP
Director of Public Prosecutions and Chief Officer

Office of the Director of Public Prosecutions

27 October 2017

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FINANCIAL STATEMENTS

FOR THE 2018 FINANCIAL YEAR ENDING 31 DECEMBER 2018
AND THE 2019 FINANCIAL YEAR ENDING 31 DECEMBER 2019

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OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

12-Month Actual 2015/16	18-Month Forecast 2016/17	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2018	12-Month Budget 2019
		Current Assets			
279,877	188,309	Cash and cash equivalents	1	240,271	308,980
		Marketable securities and deposits			
252,964	263,177	Trade receivables	2	317,217	317,251
27,843	27,843	Other receivables	2	27,843	27,843
0	0	Inventories	3	0	0
0	0	Investments	4	0	0
7,802	7,802	Prepayments	5	7,802	7,802
568,486	487,131	Total Current Assets		593,133	661,875
		Non-Current Assets			
0	0	Trade receivables	2	0	0
0	0	Other receivables	2	0	0
		Inventories	3		
		Investments	4		
		Prepayments	5		
0	0	Intangible Assets	6	0	0
176,418	108,399	Property, plant and equipment	6	73,399	19,649
176,418	108,399	Total Non-Current Assets		73,399	19,649
744,904	595,530	Total Assets		666,532	681,525
		Current Liabilities			
7,651	7,651	Trade payables	7	7,651	7,651
116,158	60,513	Other payables and accruals	7	101,515	101,508
0	0	Unearned revenue	8	0	0
141,154	141,154	Employee entitlements	9	141,154	141,154
103,729	0	Repayment of surplus		0	0
368,692	209,318	Total Current Liabilities		250,320	250,313
		Non-Current Liabilities			
		Trade payables	7		
		Other payables and accruals	7		
0	0	Unearned revenue	8		
0	0	Employee entitlements	9	0	0
0	0	Total Non-Current Liabilities		0	0
368,692	209,318	Total Liabilities		250,320	250,313
376,211	386,212	Net Assets		416,212	431,212
		NET WORTH			
376,211	386,211	Contributed capital		416,211	431,211
0	0	Other Reserves		0	0
0	0	Revaluation reserve		0	0
(0)	0	Accumulated surpluses/(deficits)		0	0
376,211	386,212	Total Net Worth		416,212	431,212

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

12-Month Actual 2015/16	18-Month Forecast 2016/17	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2018	12-Month Budget 2019
		Revenue			
3,032,118	4,475,505	Sale of goods and services	10	3,802,122	3,802,533
0	0	Investment revenue	11	0	0
0	0	Donations	12	0	0
0	0	Other revenue		0	0
3,032,118	4,475,505	Total Revenue		3,802,122	3,802,533
		Expenses			
2,093,178	3,317,787	Personnel costs	13	2,525,429	2,522,174
888,174	1,079,508	Supplies and consumables	14	1,211,693	1,211,608
49,628	78,018	Depreciation & Amortisation	6	65,000	68,750
0	0	Impairment of property, plant and equipment	6	0	0
0	0	Impairment of inventory	3	0	0
0	0	Litigation costs	15	0	0
0	0	Other expenses		0	0
-3,119	191	Other Gains and Losses	16	0	0
3,027,860	4,475,505	Total Expenses		3,802,122	3,802,533
4,257	0	Surplus or (Deficit) for the period		0	0

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

12-Month Actual 2015/16	18-Month Forecast 2016/17	CASH FLOW STATEMENT	Note	12-Month Budget 2018	12-Month Budget 2019
		CASH FLOWS FROM OPERATING ACTIVITIES			
		<i>Receipts</i>			
3,021,000	4,212,701	Outputs to Cabinet		3,748,083	3,802,499
		Outputs to other government agencies		0	0
1,059		Sale of goods and services - third party		0	0
		Interest received		0	0
		Donations / Grants		0	0
		Other receipts		0	0
		<i>Payments</i>			
(2,058,000)	(3,181,005)	Personnel costs		(2,525,429)	(2,522,174)
(948,000)	(1,019,536)	Supplies and consumables		(1,170,692)	(1,211,615)
		Interest paid		0	0
		Other payments		0	0
16,059	12,161	Net cash flows from operating activities		51,962	68,709
		CASH FLOWS FROM INVESTING ACTIVITIES			
(38,000)	(10,000)	Purchase of property, plant and equipment		(30,000)	(15,000)
		Proceeds from sale of property, plant and equipment		0	0
(38,000)	(10,000)	Net cash flows from investing activities		(30,000)	(15,000)
		CASH FLOWS FROM FINANCING ACTIVITIES			
	10,000	Equity Investment from Org 40		30,000	15,000
	(103,729)	Repayment of Surplus to Org 40		0	0
0	(93,729)	Net cash flows from financing activities		30,000	15,000
(21,941)	(91,568)	Net increase/(decrease) in cash and cash equivalents		51,962	68,709
301,818	279,877	Cash and cash equivalents at beginning of period		188,308	240,271
279,877	188,308	Cash and cash equivalents at end of period	1	240,271	308,980

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

STATEMENT OF CHANGES IN NET WORTH
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2018
AND 31 DECEMBER 2019

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2016 brought forward	376,211				376,211
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 30 June 2016	376,211	0	0	0	376,211
Changes in net worth for 2016/17					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Exchange differences on translating foreign operations					0
Equity Investment from Cabinet	10,000				10,000
Capital withdrawals by Cabinet					0
Dividends payable to Cabinet					0
Net revenue / expenses recognised directly in net worth	10,000	0	0	0	10,000
Surplus/(deficit)for the period 2016/17				0	0
Total recognised revenues and expenses for the period	10,000	0	0	0	10,000
Balance at 31 December 2017 carried forward	386,211	0	0	0	386,212
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2017 brought forward	386,211	0	0	0	386,212
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 31 December 2017	386,211	0	0	0	386,212
Changes in net worth for 2018					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Exchange differences on translating foreign operations					0
Equity Investment from Cabinet	30,000				30,000
Capital withdrawals by Cabinet					0
Dividends payable to Cabinet					0
Net revenue / expenses recognised directly in net worth	30,000	0	0	0	30,000
Surplus/(deficit)for the period 2018				0	0
Total recognised revenues and expenses for the period	30,000	0	0	0	30,000
Balance at 31 December 2018 carried forward	416,211	0	0	0	416,212

**STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2018
AND 31 DECEMBER 2019**

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2018 brought forward	416,211	0	0	0	416,212
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 31 December 2018	416,211	0	0	0	416,212
Changes in net worth for 2019					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Equity Investment from Cabinet	15,000				15,000
Capital withdrawals by Cabinet					0
Net revenue / expenses recognised directly in net worth	15,000	0	0	0	15,000
Surplus/(deficit)for the period 2019				0	0
Total recognised revenues and expenses for the period	15,000	0	0	0	15,000
Balance at 31 December 2019	431,211	0	0	0	431,212

Office of the Director of Public Prosecutions
STATEMENT OF ACCOUNTING POLICIES

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

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 ended 31 December 2018 and 2019.

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 Portfolio of Finance and Economics (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 (or fair value if acquired prior to 2005) 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.

NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and Cash Equivalents

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	Foreign Currency	Exchange Rate	12-Month Budget 2018	12-Month Budget 2019
500	500	Cash on hand (IRIS Confirmation Account/Petty Cash)	500	1.0000	500	500
0	0	Cash in transit (IRIS Remittance Account)	0	1.0000	0	0
266,475	174,907	CI\$ Operational Current Account held at Royal Bank of Canada	226,869	1.0000	226,869	295,578
0	0	US\$ Operational Current Account held at Royal Bank of Canada	0	0.8375	0	0
12,902	12,902	Payroll Current Account held at Royal Bank of Canada	12,902	1.0000	12,902	12,902
0	0	Bank Accounts held at other financial institutions	0	1.0000	0	0
0	0	Fixed Deposits held with Treasury (less than 90 days)	0	1.0000	0	0
279,877	188,309	TOTAL			240,271	308,980

Note 2: Trade and Other Receivables

12-Month Actual 2015/16	18-Month Forecast 2016/17	Trade Receivables	12-Month Budget 2018	12-Month Budget 2019
0	0	Sale of goods and services	0	0
252,591	262,804	Outputs to Cabinet	316,844	316,878
373	373	Outputs to other government agencies	373	373
0	0	Other	0	0
0	0	Less: provision for doubtful debts	0	0
252,964	263,177	Total trade receivables	317,217	317,251

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
		Current		
252,964	263,177	Past due 1-30 days	317,217	317,251
		Past due 31-60 days		
		Past due 61-90 days		
		Past due 90 and above		
		Non-Current		
		Past due 1 year and above		
252,964	263,177	Total	317,217	317,251

Note 2: Trade and Other Receivables (Continued)

12-Month Actual 2015/16	18-Month Forecast 2016/17	Other Receivables	12-Month Budget 2018	12-Month Budget 2019
0	0	Advances (salary, Official Travel, etc)	0	0
0	0	Dishonoured cheques	0	0
0	0	Interest receivable	0	0
0	0	Loans	0	0
0	0	Interentity Due from	0	0
0	0	Other Non-Current Assets	0	0
27,843	27,843	Other	27,843	27,843
0	0	Less: provision for doubtful debts	0	0
27,843	27,843	Total other receivables	27,843	27,843

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
		Current		
27,843	27,843	Past due 1-30 days	27,843	27,843
		Past due 31-60 days		
		Past due 61-90 days		
		Past due 90 and above		
		Non-Current		
		Past due 1 year and above		
27,843	27,843	Total	27,843	27,843

Note 4: Investments

12-Month Actual 2015/16	18-Month Forecast 2016/17	Investments	12-Month Budget 2018	12-Month Budget 2019
0	0	Investments	0	0
0	0	Total Investments at the lower of cost or market value	0	0

Note 5: Prepayments

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
7,802	7,802	Accrued Prepayments	7,802	7,802
0	0	Prepaid Insurance	0	0
		Other		
7,802	7,802	Total	7,802	7,802

**Note 6: Property, Plant and Equipment
Intangible Assets**

	<i>Furniture and Fittings</i>	<i>Office Equipment</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 July 2016	17,220	47,218	299,135	363,573
Additions				0
Disposals and Derecognition				0
Revaluation				0
Transfers				0
Balance as at 31 December 2017	17,220	47,218	299,135	363,573

	<i>Furniture and Fittings</i>	<i>Office Equipment</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2018	17,220	47,218	299,135	363,573
Additions		30,000		30,000
Disposals and Derecognition				0
Revaluation				0
Transfers				0
Balance as at 31 December 2018	17,220	77,218	299,135	393,573

	<i>Furniture and Fittings</i>	<i>Office Equipment</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2019	17,220	77,218	299,135	393,573
Additions		15,000		15,000
Disposals and Derecognition				0
Revaluation				0
Transfers				0
Balance as at 31 December 2019	17,220	92,218	299,135	408,573

Accumulated Depreciation and impairment losses

	<i>Furniture and Fittings</i>	<i>Office Equipment</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 July 2016	7,749	25,423	143,983	177,155
Transfers				0
Impairment Reserve 2016/17(closing balance)				0
Depreciation Expense 2016/17	2,679	11,157	64,182	78,018
Eliminate on Disposal or Derecognition 2016/17				0
Balance as at 31 December 2017	10,428	36,580	208,166	255,174

	<i>Furniture and Fittings</i>	<i>Office Equipment</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2018	10,428	36,580	208,166	255,174
Transfers				0
Impairment change 2018				0
Depreciation Expense 2018	3,600	16,400	45,000	65,000
Eliminate on Disposal or Derecognition 2018				0
Balance as at 31 December 2018	14,028	52,980	253,166	320,174

Note 6: Property, Plant and Equipment (Continued)
Intangible Assets

	<i>Furniture and Fittings</i>	<i>Office Equipment</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2019	14,028	52,980	253,166	320,174
Transfers				0
Impairment change 2019				0
Depreciation Expense 2019	3,192	20,558	45,000	68,750
Eliminate on Disposal or Derecognition 2019				0
Balance as at 31 December 2019	17,220	73,538	298,166	388,924

Net Book value 31 December 2017	6,792	10,638	90,969	108,399
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Net Book value 31 December 2018	3,192	24,238	45,969	73,399
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Net Book value 31 December 2019	0	18,680	969	19,649
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Note 7: Trade Payables, Other Payables and Accruals

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
7,651	7,651	Creditors	7,651	7,651
		Creditors Ministries/Portfolios		
		Creditors other government agencies		
0	0	Non-current Accounts payable	0	0
540	540	Payroll Deductions	540	540
0	0	Operating Lease	0	0
115,618	59,973	Accrued Expenses	100,974	100,967
		Accrued Expenses Ministries/Portfolios		
		Accrued Expenses other government agencies		
0	0	Inter-entity due to	0	0
0	0	Accrued Entity Interest	0	0
0	0	Provisions	0	0
0	0	Other payables	0	0
123,809	68,164	Total trade payables other payables and accruals	109,166	109,159

Note 9: Employee Entitlements

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
0	0	Annual Leave	0	0
141,154	141,154	Retirement and long service leave	141,154	141,154
0	0	Accrued salaries	0	0
0	0	Travel	0	0
0	0	Pension	0	0
0	0	Other salary related entitlements	0	0
141,154	141,154	Total current portion	141,154	141,154
		<i>Non-current employee entitlements are represented by:</i>		
		Retirement and long service leave		
141,154	141,154	Total employee entitlements	141,154	141,154

Note 10: Sales of Goods and Services

12-Month Actual 2015/16	18-Month Forecast 2016/17	Revenue type	12-Month Budget 2018	12-Month Budget 2019
3,031,059	4,475,505	Outputs to Cabinet	3,802,122	3,802,533
0	0	Outputs to other government agencies	0	0
0	0	Fees and charges	0	0
0	0	General sales	0	0
0	0	Rentals	0	0
1,059	0	Other	0	0
3,032,118	4,475,505	Total sales of goods and services	3,802,122	3,802,533

Note 13: Personnel Costs

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
1,748,110	2,835,973	Salaries, wages and allowances	2,157,130	2,157,130
202,252	313,167	Health care	239,962	236,707
92,554	150,032	Pension	113,337	113,337
43,402	0	Leave	0	0
6,860	18,615	Other personnel related costs	15,000	15,000
2,093,178	3,317,787	Total Personnel Costs	2,525,429	2,522,174

Note 14: Supplies and Consumables

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
57,044	99,539	Supplies and Materials	64,333	64,333
443,272	465,692	Purchase of services	358,860	359,250
176,619	273,685	Lease of Property and Equipment	230,000	230,000
43,503	80,818	Utilities	69,500	69,025
1,282	1,383	General Insurance	0	0
5,000	5,994	Interdepartmental expenses	25,000	25,000
8,144	32,155	Travel and Subsistence	20,000	20,000
26,762	23,688	Recruitment and Training	28,000	28,000
126,548	96,554	Other	416,000	416,000
888,174	1,079,508	Total Supplies & consumables	1,211,693	1,211,608

Note 18: Reconciliation of Net Cash Flows from operating Activities to Surplus / (Deficit)

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
4,257	0	Surplus/(deficit) from ordinary activities	0	0
		Non-cash movements		
49,628	78,018	Depreciation expense	65,000	68,750
0	0	Impairment	0	0
0	0	(Gain)/losses on sale of property plant and equipment	0	0
		Changes in current assets and liabilities:		
	(10,213)	(Increase)/decrease in receivables - Other Government agencies	(54,040)	(34)
		(Increase)/decrease in receivables - SAGC's		
		(Increase)/decrease in receivables - Other 3rd Party		
	(55,645)	Increase/(decrease) in payables - Other Government agencies	41,002	(7)
		Increase/(decrease) in payables - SAGC's		
		Increase/(decrease) in payables - Other 3rd Party		
53,885	12,161	Net cash flows from operating activities	51,962	68,709

Note 20: Commitments

Type	One year or less	One to five Years	Over five Years	Total
Capital Commitments				
Property, plant and equipment				0
Other fixed assets				0
Other commitments (list separately if material)				0
Total Capital Commitments	0	0	0	0
Operating Commitments				
Non-cancellable accommodation leases	0	179,431		179,431
Other non-cancellable leases				0
Non-cancellable contracts for the supply of goods and services				0
Other operating commitments				0
Total Operating Commitments	0	179,431	0	179,431
Total Commitments	0	179,431	0	179,431

Note 21: Related Party and Key Management Personnel Disclosures

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
179,000	0	Salaries & other short-term employee benefits	324,334	324,334
		Past employee benefits		
		Other long-term benefits		
		Termination benefits		
		Loans		
179,000	0	Total	324,334	324,334

JUDICIAL ADMINISTRATION

BUDGET STATEMENTS

FOR THE 2018 FINANCIAL YEAR ENDING 31 DECEMBER 2018

AND THE 2019 FINANCIAL YEAR ENDING 31 DECEMBER 2019

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2017 REVISION)

CONTENT

STATEMENTS: STATEMENT OF CHIEF JUSTICE/COURT ADMINISTRATOR AND 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

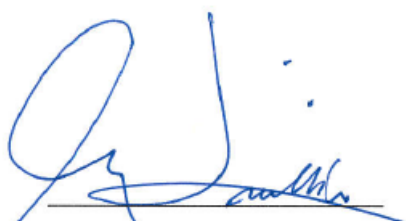
PART B: OUTPUT PERFORMANCE

5. Outputs to be Delivered

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE CHIEF JUSTICE

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2018 and 2019 financial years.



Honourable Justice Anthony Smellie, Q.C.
Chief Justice of the Cayman Islands

Judicial Administration

27 October 2017

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.



Suzanne Bothwell
Court Administrator and Chief Officer

Judicial Administration

27 October 2017

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

To provide administrative support for the dispensation of justice in the Cayman Islands, for judicial and mutual legal assistance to foreign Courts and Governments, and for the resolution of disputes that come before the Courts.

Scope of Activities

Case Management – Criminal and Civil including the Coroner’s Court

Provision of services to support the work of the Judiciary in determining and managing criminal and civil cases and in relation to the conduct of Coroner’s Inquests

Services include:

- Register all actions, ensure their custody and progress through the judicial system.
- Scheduling cases and rostering judges
- Managing documents and exhibits
- Recording and transcribing evidence
- Undertaking functions prescribed by statute (for example granting bails, issuing summonses etc. in Criminal cases and dissolutions and probate etc. in Civil cases)
- Dealing with enquiries from parties and their lawyers

Financial Management

- Collection or enforcement of monetary penalties, and the enforcement of judgments of the Courts on behalf of Judgment creditors
- Administration of Legal Aid services
- Collection of forfeited funds

Customers and Location of Activities

Judicial Administration provides support to the Chief Justice, the President and Members of the Court of Appeal, Grand Court Judges (permanent and acting), the Chief Magistrate and Magistrates (permanent and acting). The services provided by the Judicial Administration are provided to members of the Legal Profession, the Police, other Government Agencies and the general public of the Cayman Islands and abroad. Services are provided from the main court house and from the adjacent building Kirk House, both in the centre of Georgetown, and, increasingly, through the judicial website.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for Judicial Administration in the 2018 and 2019 financial years are as follows:

- Ensure optimum use of Government resources so that costs are reduced as much as possible whilst increasing efficiency
- Continue ongoing technological modernisation of the Courts system
- Development of new court facility

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Judicial Administration for the years ending 31 December 2018 and 31 December 2019 are as follows:

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
REVENUE FROM CABINET	7,372	7,422	9,919
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	0	0	0
REVENUE FROM OTHERS	35	35	\$50
OPERATING EXPENSES	7,407	7,457	9,969
OPERATING SURPLUS/DEFICIT	0	0	0
NET WORTH	1,810	1,935	1,560
CASH FLOWS FROM OPERATING ACTIVITIES	229	298	283
CASH FLOWS FROM INVESTING ACTIVITIES	(250)	(125)	NIL
CASH FLOWS FROM FINANCING ACTIVITIES	250	125	NIL
CHANGE IN CASH BALANCES	229	298	283

FINANCIAL PERFORMANCE RATIO	2018 1 Jan to 31 Dec 2018 %	2019 1 Jan to 31 Dec 2019 %	2016/17 18-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	1.98:1	2.23:1	1.73:1
TOTAL ASSETS : TOTAL LIABILITIES	2.47:1	2.57:1	2.25:1

MAINTENANCE OF CAPABILITY

	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	78	78	74
STAFF TURNOVER (%)	2	2	2
MANAGERS			
PROFESSIONAL AND TECHNICAL STAFF			
CLERICAL AND LABOURER STAFF			
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)	11.8 yrs	11.8 yrs	11.8 yrs
MANAGERS			
PROFESSIONAL AND TECHNICAL STAFF			
CLERICAL AND LABOURER STAFF			
CHANGES TO PERSONNEL MANAGEMENT SYSTEM			

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	3,039	3,164	2,801
ASSET REPLACEMENTS : TOTAL ASSETS	0.08	0.08	0.08
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	0.18	0.12	0.21
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	2.42	1.19	1.13
CHANGES TO ASSET MANAGEMENT POLICIES	None	None	None

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2016/17	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss of key personnel	Unchanged	<ul style="list-style-type: none"> • Training Plan • Regular Performance feedback 	Unknown
Judicial Enforcement Management System (JEMS) training	Unchanged	Continue with training and implementation schedule	Unknown
Hurricane or other damage and/or loss of confidential documents/exhibits and the inability of the courts to operate fully	Unchanged	<ul style="list-style-type: none"> • Maintenance of strong-room and vault; and back-up computer disks. • Generator to be acquired 	Unknown
Volume of works exceeds capacity to manage it	Unchanged	Seek ways to improve efficiency 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

EQUITY MOVEMENT	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
Equity Investment from Cabinet into the Judicial Administration	250,000	125,000	-

PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

JUD 1	Support of the Judiciary		
DESCRIPTION Support to the Judiciary, involving: <ul style="list-style-type: none">• Secretarial, correspondence, transcripts, listing and support for cases and appeals to the Chief Justice and the Judiciary• Compiling statistics for Chief Justice and Economic and Statistics Office of the previous year• Order Law Reports and relevant material for the comprehensive legal library to be used by Judges, Magistrates, Attorneys and Public			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of judgments prepared• Number of statistical reports• Number of transcripts• Number of Law Reports in library	150-200 1 125-150 4,250-4,750	150-200 1 125-150 4,250-4,750	225 1 188 6,375
QUALITY <ul style="list-style-type: none">• Judgments prepared accurately in accordance with the Judge’s and Magistrates drafts and directions• Statistical reports are accurate and subject to peer review• Transcripts of trials and hearings prepared accurately and based on Judges/Magistrates directions• Order Law Reports, catalog material, and track books borrowed from Library	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS <ul style="list-style-type: none">• Judgments are prepared in accordance with Judges request• Statistic report available by 1 January annually• Transcripts are prepared within 2-4 weeks of appeals being lodged• Library opens 9am - 4:30pm on Monday-Friday	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$1,610,027	\$1,690,722	\$1,878,100
RELATED BROAD OUTCOME: Reducing Crime and the Fear of Crime			

JUD 2	Collection of Revenue		
DESCRIPTION			
The collection and receipting of Revenue in JEMS in accordance with Laws and court orders for Court Fines, Traffic Tickets, Court Fees, Notary Public Fees, Bailiff Fees, Legal Practitioners Fees, and Law Firm Operational Licences			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY Number of receipts issued	18,000-24,000	18,000-24,000	27,000
QUALITY <ul style="list-style-type: none">Amount receipted equates to funds receivedJudicial Financial Stamp applied to original receiptFunds received in JEMS posted to IRIS	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS <ul style="list-style-type: none">Money received deposited to the bank within one working dayMoney posted from JEMS to IRIS by the end of the current month	100% 100%	100% 100%	100% 100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$608,671	\$566,052	\$689,211
RELATED BROAD OUTCOME:			
Reducing Crime and the Fear of Crime			

JUD 7	Legal Aid Certificates		
DESCRIPTION			
Providing services required under the Legal Aid law 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	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Legal Aid Certificates IssuedLegal Aid Taxation Certificates Issued	1,200-1,500 1,500-1,800	1,200-1,500 1,500-1,800	1,800 2,250
QUALITY			
<ul style="list-style-type: none">Certificates issued and signed by authorised Legal Aid officer in accordance with Legal Aid LawTaxation Certificates processed and signed by Clerk of the Court in accordance with Legal Aid Law and Practice Direction	100% 100%	100% 100%	100% 100%
TIMELINESS			
<ul style="list-style-type: none">Legal Aid notification certificate issued and sent out within 5 working daysTaxation Certificate issued within 10 working days	100% 100%	100% 100%	100% 100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	\$553,872	\$559,310	\$1,088,410
RELATED BROAD OUTCOME:			
Reducing Crime and the Fear of Crime			

JUD 13	Court Funds Trust Operations		
DESCRIPTION			
Collection (receipting) and distribution (payments) made of funds receipted in JEMS for Family Support, Court Trust, Compensations, Cash Bonds, and Nominated Accounts as prescribed by court order(s)			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
• Number of receipts issued	15,000-16,000	15,000-16,000	22,500
• Number of payments issued	14,000-15,000	14,000-15,000	21,000
• Financial Statements issued	1	1	1
• Number of nominated accounts	125-150	125-150	188
• Number of general accounts	2,250-2,500	2,250-2,500	3,375
QUALITY			
• Certificates issued and signed by authorized Legal Aid officer in accordance with Legal Aid Law	100%	100%	100%
• Taxation Certificates processed and signed by Clerk of the Court in accordance with Legal Aid Law and Practice Direction	100%	100%	100%
TIMELINESS			
• Legal Aid notification certificate issued and sent out within working days	100%	100%	100%
• Taxation Certificate issued within 10 working days	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	\$334,016	\$315,782	\$633,957
RELATED BROAD OUTCOME:			
Reducing Crime and the Fear of Crime			

JUD 15	Support for the Conduct of Civil Proceedings		
DESCRIPTION			
Administrative Support for the Conduct of Civil proceedings, involving: <ul style="list-style-type: none">Receiving and filing legal documents relating to cases in the Grand and Summary CourtsPreparing Appeal BundlesIssuing civil summonses and bail bondsMaintenance of Originating Process, Registers of Attorneys, Notaries Public and Justices of the PeaceServicing and enforcement of court documents including: writs, petitions, originating summonses, foreign process, warrants of executionAdministration of the Maintenance and Affiliation Law (child and spouse support) involving; processing of applications, processing Court Orders, following-up delinquent payers and processing and issuing Attachment of Earnings OrdersProvide Court Room services by ushering Judges and Magistrates in and out of the Courts, swearing in witnesses, keeping order in Court, ensuring that the files are available for the particular court			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Number of files prepared	2,200-2,400	2,200-2,400	3,300
<ul style="list-style-type: none">Number of Gazette Notices prepared	75-90	75-90	113
<ul style="list-style-type: none">Number of Civil appeals prepared	40-75	40-75	60
<ul style="list-style-type: none">Number of Grand Court cases prepared	1,200-1,500	1,200-1,500	1,800
<ul style="list-style-type: none">Number of Court documents served	250-300	250-300	375
<ul style="list-style-type: none">Number of Maintenance Summonses prepared	1,200-1,500	1,200-1,500	1,800
<ul style="list-style-type: none">Number of Civil cases processed including summary court	550-750	550-750	825
<ul style="list-style-type: none">Number of Divorce cases processed	100-375	100-375	150
<ul style="list-style-type: none">Number of Probate and Administration processed	75-200	75-200	78
<ul style="list-style-type: none">Number of Financial Service Division cases processed	200-300	200-300	300
QUALITY			
<ul style="list-style-type: none">Appeal bundles prepared in accordance with the relevant Law	100%	100%	100%
<ul style="list-style-type: none">Court documents: to be served and executed in accordance with the rules of the relevant court and convention	100%	100%	100%
<ul style="list-style-type: none">Administration of the Maintenance and Affiliation Law (child and spouse support) summonses prepared accurately and in accordance with the relevant laws and procedures	100%	100%	100%
TIMELINESS			
<ul style="list-style-type: none">Files prepared within 2-5 working days based on urgency	100%	100%	100%
<ul style="list-style-type: none">Bundles prepared before the relevant court session	100%	100%	100%
<ul style="list-style-type: none">Court documents served within 14 days	100%	100%	100%
<ul style="list-style-type: none">Summonses for child and spousal support issued within one week	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	\$1,962,374	\$1,974,752	\$2,591,598
RELATED BROAD OUTCOME:			
Reducing Crime and the Fear of Crime			

Note: the total cost of supplying this output is \$1,989,874 (2018) and \$2,002,252 (2019). However, the revenue of \$27,500 from other third parties reduces the cost to Cabinet to \$1,962,374 (2018) and \$1,974,752 (2019).

JUD 16	Support for the Conduct of Criminal and Traffic Proceedings		
DESCRIPTION Administrative Support for the Conduct of Criminal and Traffic proceedings, involving: <ul style="list-style-type: none">• Receiving and processing charges and legal documents relating to cases• Selecting, summoning and empanelling jurors• Preparing trial and Appeal Bundles• Preparing Coroner’s files and issuing Certificates• Issuing summonses and bail bonds• Providing Court Room services by ushering Judges and Magistrates in and out of the Courts, swearing in witnesses, keeping order in Court, ensuring that the files are available for the particular court; and writing verbatim records of court proceedings in stenographic code in a computerized stenographic machine for inclusion in appeal bundles			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of charges prepared• Number of bundles prepared• Number of inquests held• Number of indictments processed• Number of Criminal Appeals processed• Number of Youth Court cases processed• Number of Jurors Summoned	6,000-14,000 40-75 60-80 100-200 75-100 100-150 900-1,200	6,000-14,000 40-75 60-80 100-200 75-100 100-150 900-1,200	9,000 60 90 150 113 600 1,350
TIMELINESS <ul style="list-style-type: none">• Charges and Summonses filed within 1-5 working days based on urgency• Bundles prepared before the relevant court session• Summonses prepared six weeks before each session of the court• Coroner’s certificates issued within five working days after Jury verdict	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$1,990,581	\$2,003,667	\$2,806,116
RELATED BROAD OUTCOME: Reducing Crime and the Fear of Crime			

Note: the total cost of supplying this output is \$2,018,081 (2018) and \$2,031,167 (2019). However, the revenue of \$27,500 from other third parties reduces the cost to Cabinet to \$1,990,581 (2018) and \$2,003,667 (2019).

JUD 17	Support for the Drug Rehabilitation Court		
DESCRIPTION Administration and support for the conduct of Drug Rehabilitation Court (DRC) proceedings, involving: <ul style="list-style-type: none">• Processing applications• Receiving and filing legal documents relating to cases• Preparing pre-court and courtroom materials and reports• Issuing summonses and bail bonds• Maintenance of registers of DRC participants• Conducting Urine Analysis (U/A) Random protocol and Courtroom U/A testing. Administering observed urine tests for drug use on-site and conducting random protocol phone-in programme, which involves random selection of clients to be sent to the forensic laboratory for urine testing• Programme coordination and monitoring• Provide court room services by ushering Magistrates in and out of the court and keep order in the court. Ensure that all files are available for the Magistrate			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of DRC applications processed• Number of DRC Provisional Orders made• Number of DRC Prescribed Treatment Programme Orders Made• Number of DRC graduates• Number of U/A's• Number of DRC Team meeting	23-45 20-40 13-23 15-20 375-750 8-10	45-90 40-80 25-45 30-40 750-1,500 15-20	68 60 38 45 1,125 23
QUALITY <ul style="list-style-type: none">• Applications processed in accordance with the Drug Rehabilitation Court Law for consideration by the DRC Team• Orders signed and issued in accordance with the Rules of Court• Assessment for suitability completed within the 30-day provisional period. The treatment provider and the probation officer must interview clients and provide an assessment on whether the client is suitable to participate in the programme. This assessment must be completed within 30 days while the client is on a provisional order of the court• Client progress is assessed before advancement to next phase of programme. Progress reports must be reviewed before a client can move to the next phase of the programme• Client meets all the requirements for graduation as set out in Rule of Court. Criteria for graduation are prescribed in the Rules of the Court Client must meet the criteria if he/she is to be considered for graduation	80% 80% 95% 95% 100%	80% 80% 95% 95% 100%	80% 80% 95% 95% 100%
TIMELINESS <ul style="list-style-type: none">• Applications processed within 14 days• DRC materials and reports prepared before the relevant court session• Orders processed within two working days	80% 80% 80%	80% 80% 80%	80% 80% 80%
LOCATION Grand Cayman	100%	100%	100%
COST	\$292,458	\$291,714	\$368,486
RELATED BROAD OUTCOME: Reducing Crime and the Fear of Crime			

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OFFICE OF THE 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 Law (2017 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 Law (2017 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 2018 and 31 December 2019 and performance for the years ending 31 December 2018 and 31 December 2019; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Law (2017 Revision)).

Suzanne Bothwell
Chief Officer and Court Administrator

Judicial Administration

27 October 2017

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FINANCIAL STATEMENTS

FOR THE 2018 FINANCIAL YEAR ENDING 31 DECEMBER 2018
AND THE 2019 FINANCIAL YEAR ENDING 31 DECEMBER 2019

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JUDICIAL ADMINISTRATION

12-Month Actual 2015/16	18-Month Forecast 2016/17	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2018	12-Month Budget 2019
1,486,673	1,542,683	Current Assets			
		Cash and cash equivalents	1	1,774,171	2,072,235
498,687	561,194	Marketable securities and deposits			
150	150	Trade receivables	2	615,848	620,015
0	0	Other receivables	2	150	150
0	0	Inventories	3	0	0
0	0	Investments	4	0	0
42,657	42,657	Prepayments	5	42,657	42,657
2,028,167	2,146,684	Total Current Assets		2,432,826	2,735,056
		Non-Current Assets			
0	0	Trade receivables	2	0	0
0	0	Other receivables	2	0	0
		Inventories	3		
		Investments	4		
		Prepayments	5		
10,466	93,729	Intangible Assets	6	72,569	51,410
674,169	560,966	Property, plant and equipment	6	534,082	377,198
684,635	654,695	Total Non-Current Assets		606,651	428,608
2,712,802	2,801,379	Total Assets		3,039,477	3,163,664
		Current Liabilities			
7,905	7,905	Trade payables	7	7,905	7,905
105,278	193,855	Other payables and accruals	7	181,953	181,142
0	0	Unearned revenue	8	0	0
111,939	111,939	Employee entitlements	9	111,939	111,939
927,327	927,327	Repayment of surplus		927,327	927,327
1,152,450	1,241,027	Total Current Liabilities		1,229,124	1,228,313
		Non-Current Liabilities			
		Trade payables	7		
		Other payables and accruals	7		
		Unearned revenue	8		
0	0	Employee entitlements	9	0	0
0	0	Total Non-Current Liabilities		0	0
1,152,450	1,241,027	Total Liabilities		1,229,124	1,228,313
1,560,353	1,560,353	Net Assets		1,810,353	1,935,351
		NET WORTH			
2,848,938	2,848,938	Contributed capital		3,098,938	3,223,938
0	0	Other Reserves		0	0
0	0	Revaluation reserve		0	0
(1,214,939)	(1,288,586)	Accumulated surpluses/(deficits)		(1,288,585)	(1,288,587)
1,634,000	1,560,353	Total Net Worth		1,810,353	1,935,351

JUDICIAL ADMINISTRATION

12-Month Actual 2015/16	18-Month Forecast 2016/17	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2018	12-Month Budget 2019
		Revenue			
5,993,168	9,970,473	Sale of goods and services	10	7,407,000	7,457,000
0	0	Investment revenue	11	0	0
0	0	Donations	12	0	0
0	0	Other revenue		0	0
5,993,168	9,970,473	Total Revenue		7,407,000	7,457,000
		Expenses			
3,735,029	6,419,444	Personnel costs	13	5,055,222	5,109,952
1,752,484	3,294,846	Supplies and consumables	14	2,053,734	2,044,004
218,403	257,649	Depreciation & Amortisation	6	298,044	303,043
0	0	Impairment of property, plant and equipment	6	0	0
0	0	Impairment of inventory	3	0	0
0	0	Litigation costs	15	0	0
0	0	Other expenses		0	0
(547)	(1,466)	Other Gains and Losses	16	0	0
5,705,369	9,970,473	Total Expenses		7,407,000	7,457,000
287,799	0	Surplus or (Deficit) for the period		0	0

JUDICIAL ADMINISTRATION

12-Month Actual 2015/16	18-Month Forecast 2016/17	CASH FLOW STATEMENT	Note	12-Month Budget 2018	12-Month Budget 2019
		CASH FLOWS FROM OPERATING ACTIVITIES			
		<i>Receipts</i>			
5,950,000	9,422,467	Outputs to Cabinet		7,297,346	7,397,833
		Outputs to other government agencies		0	0
47,000	52,500	Sale of goods and services - third party		55,000	55,000
		Interest received		0	0
		Donations / Grants		0	0
		Other receipts		0	0
		<i>Payments</i>			
(3,782,000)	(6,419,444)	Personnel costs		(5,056,033)	(5,098,050)
(1,738,327)	(2,771,804)	Supplies and consumables		(2,064,825)	(2,056,720)
		Interest paid		0	0
		Other payments		0	0
476,673	283,719	Net cash flows from operating activities		231,488	298,064
		CASH FLOWS FROM INVESTING ACTIVITIES			
(140,000)	(227,709)	Purchase of property, plant and equipment		(250,000)	(125,000)
		Proceeds from sale of property, plant and equipment		0	0
(140,000)	(227,709)	Net cash flows from investing activities		(250,000)	(125,000)
		CASH FLOWS FROM FINANCING ACTIVITIES			
		Equity Investment from Org 40		250,000	125,000
		Repayment of Surplus to Org 40		0	0
0	0	Net cash flows from financing activities		250,000	125,000
336,673	56,010	Net increase/(decrease) in cash and cash equivalents		231,488	298,064
1,150,000	1,486,673	Cash and cash equivalents at beginning of period		1,542,683	1,774,171
1,486,673	1,542,683	Cash and cash equivalents at end of period	1	1,774,171	2,072,235

JUDICIAL ADMINISTRATION

STATEMENT OF CHANGES IN NET WORTH FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2018 AND 31 DECEMBER 2019

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2016 brought forward					0
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 30 June 2016	2,848,938	0	0	(1,214,939)	1,634,000
Changes in net worth for 2016/17					
Gain/(loss) on property revaluation				(73,647)	(73,647)
Gain/(loss) on revaluation of investments					0
Exchange differences on translating foreign operations					0
Equity Investment from Cabinet					0
Capital withdrawals by Cabinet					0
Dividends payable to Cabinet					0
Net revenue / expenses recognised directly in net worth	0	0	0	(73,647)	(73,647)
Surplus/(deficit) for the period 2016/17				0	0
Total recognised revenues and expenses for the period	0	0	0	(73,647)	(73,647)
Balance at 31 December 2017 carried forward	2,848,938	0	0	(1,288,586)	1,560,353
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2017 brought forward	2,848,938	0	0	(1,288,586)	1,560,353
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 31 December 2017	2,848,938	0	0	(1,288,586)	1,560,353
Changes in net worth for 2018					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Exchange differences on translating foreign operations					0
Equity Investment from Cabinet	250,000				250,000
Capital withdrawals by Cabinet					0
Dividends payable to Cabinet					0
Net revenue / expenses recognised directly in net worth	250,000	0	0	0	250,000
Surplus/(deficit) for the period 2018				0	0
Total recognised revenues and expenses for the period	250,000	0	0	0	250,000
Balance at 31 December 2018 carried forward	3,098,938	0	0	(1,288,585)	1,810,353

JUDICIAL ADMINISTRATION

STATEMENT OF CHANGES IN NET WORTH (CONTINUED) FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2018 AND 31 DECEMBER 2019

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2018 brought forward	3,098,938	0	0	(1,288,585)	1,810,353
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 31 December 2018	3,098,938	0	0	(1,288,585)	1,810,353
Changes in net worth for 2019					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Equity Investment from Cabinet	125,000				125,000
Capital withdrawals by Cabinet					0
Net revenue / expenses recognised directly in net worth	125,000	0	0	0	125,000
Surplus/(deficit) for the period 2019				0	0
Total recognised revenues and expenses for the period	125,000	0	0	0	125,000
Balance at 31 December 2019	3,223,938	0	0	(1,288,587)	1,935,351

JUDICIAL ADMINISTRATION STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These forecast financial statements are for Judicial Administration.

Basis of preparation

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

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 ended 31 December 2018 and 2019.

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 Portfolio of Finance and Economics (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 (or fair value if acquired prior to 2005) 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.

NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and Cash Equivalents

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	Foreign Currency	Exchange Rate	12-Month Budget 2018	12-Month Budget 2019
600	0	Cash on hand (IRIS Confirmation Account/Petty Cash)	0	1.0000	0	0
482	482	Cash in transit (IRIS Remittance Account)	482	1.0000	482	482
1,342,887	1,399,497	CI\$ Operational Current Account held at Royal Bank of Canada	1,630,985	1.0000	1,630,985	1,929,049
123,654	123,654	US\$ Operational Current Account held at Royal Bank of Canada	147,647	0.8375	123,654	123,654
19,051	19,051	Payroll Current Account held at Royal Bank of Canada	19,051	1.0000	19,051	19,051
0	0	Bank Accounts held at other financial institutions	0	1.0000	0	0
0	0	Fixed Deposits held with Treasury (less than 90 days)	0	1.0000	0	0
1,486,673	1,542,683	TOTAL			1,774,171	2,072,235

Note 2: Trade and Other Receivables

12-Month Actual 2015/16	18-Month Forecast 2016/17	Trade Receivables	12-Month Budget 2018	12-Month Budget 2019
0	0	Sale of goods and services	0	0
495,506	558,013	Outputs to Cabinet	612,667	616,833
3,181	3,181	Outputs to other government agencies	3,181	3,181
0	0	Other	0	0
0	0	Less: provision for doubtful debts	0	0
498,687	561,194	Total trade receivables	615,848	620,015

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
		Current		
498,687	561,194	Past due 1-30 days	615,848	620,015
		Past due 31-60 days		
		Past due 61-90 days		
		Past due 90 and above		
		Non-Current		
		Past due 1 year and above		
498,687	561,194	Total	615,848	620,015

Note 2: Trade and Other Receivables (Continued)

12-Month Actual 2015/16	18-Month Forecast 2016/17	Other Receivables	12-Month Budget 2018	12-Month Budget 2019
0	0	Advances (salary, Official Travel, etc.)	0	0
150	150	Dishonoured cheques	150	150
0	0	Interest receivable	0	0
0	0	Loans	0	0
0	0	Interentity Due from	0	0
0	0	Other Non-Current Assets	0	0
0	0	Other	0	0
0	0	Less: provision for doubtful debts	0	0
150	150	Total other receivables	150	150

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
		Current		
150	150	Past due 1-30 days	150	150
		Past due 31-60 days		
		Past due 61-90 days		
		Past due 90 and above		
		Non-Current		
		Past due 1 year and above		
150	150	Total	150	150

Changes in the Provision of Doubtful Debt

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
0	0	Balance at 1 July	0	0
		Additional provisions made during the year		
		Receivables written off during the period		
0	0	Balance at 30 June	0	0

Note 3: Inventories

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
0	0	Inventory held for use in the provision of goods and services	0	0
0	0	Work in Progress and finished goods	0	0
0	0	TOTAL INVENTORIES	0	0

Note 4: Investments

12-Month Actual 2015/16	18-Month Forecast 2016/17	Investments	12-Month Budget 2018	12-Month Budget 2019
0	0	Investments	0	0
0	0	Total Investments at the lower of cost or market value	0	0

Note 5: Prepayments

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
42,657	42,657	Accrued Prepayments	42,657	42,657
0	0	Prepaid Insurance	0	0
		Other		
42,657	42,657	Total	42,657	42,657

Note 6: Property, Plant and Equipment

	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Motor Vehicles	Other assets	Assets under construction or development	Total
Balance as at 1 July 2016	137,871	15,687		338,155	116,199	306,036	83,502	1,790,072	35,751	2,823,273
Additions			100,000	35,751				35,751	(35,751)	135,751
Disposals and Derecognition										0
Revaluation										0
Transfers										0
Balance as at 31 December 2017	137,871	15,687	100,000	373,906	116,199	306,036	83,502	1,825,823	0	2,959,024

	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Motor Vehicles	Other assets	Assets under construction or development	Total
Balance as at 1 January 2018	137,871	15,687	100,000	373,905	116,199	306,036	83,502	1,825,823	0	2,959,024
Additions					250,000					250,000
Disposals and Derecognition										0
Revaluation										0
Transfers										0
Balance as at 31 December 2018	137,871	15,687	100,000	373,905	366,199	306,036	83,502	1,825,823	0	3,209,024

Note 6: Property, Plant and Equipment (Continued)

	<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>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2019	137,871	15,687	100,000	373,905	366,199	306,036	83,502	1,825,823	0	3,209,024
Additions					100,000	5,000		20,000		125,000
Disposals and Derecognition										0
Revaluation										0
Transfers										0
Balance as at 31 December 2019	137,871	15,687	100,000	373,905	466,199	311,036	83,502	1,845,823	0	3,334,024

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>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 July 2016	40,944	15,687		244,220	102,885	246,488	49,990	1,448,889		2,149,104
Transfers										0
Impairment Reserve 2016/17(closing balance)										0
Depreciation Expense 2016/17	24,911	0	0	21,788	11,834	26,747	14,603	149,071	0	248,954
Eliminate on Disposal or Derecognition 2016/17										0
Balance as at 31 December 2017	65,855	15,687	0	266,008	114,720	273,236	64,593	1,597,960	0	2,398,058

	<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>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2018	65,855	15,687	0	266,008	114,720	273,236	64,593	1,597,960	0	2,398,058
Transfers										0
Impairment change 2018										0
Depreciation Expense 2018	18,988	0	55,000	14,361	47,055	22,617	10,620	108,243	0	276,884
Eliminate on Disposal or Derecognition 2018										0
Balance as at 31 December 2018	84,843	15,687	55,000	280,369	161,775	295,852	75,214	1,706,203	0	2,674,942

Note 6: Property, Plant and Equipment (Continued)

	<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>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2019	84,843	15,687	55,000	280,369	161,775	295,852	75,214	1,706,203	0	2,674,942
Transfers										0
Impairment change 2019										0
Depreciation Expense 2019	18,988	0	55,000	14,361	49,555	22,617	10,620	110,743	0	281,884
Eliminate on Disposal or Derecognition 2019										0
Balance as at 31 December 2019	103,831	15,687	110,000	294,730	211,330	318,469	85,834	1,816,945	0	2,956,826

Net Book value 31 December 2017	72,016	0	100,000	107,898	1,479	32,800	18,909	227,864	0	560,966
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Net Book value 31 December 2018	53,029	0	45,000	93,536	204,424	10,183	8,288	119,621	0	534,082
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Net Book value 31 December 2019	34,041	0	(10,000)	79,176	254,869	(7,433)	(2,332)	28,878	0	377,198
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**Note 6: Property, Plant and Equipment
Intangible Assets**

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 July 2016	68,035		68,035
Additions	91,958		91,958
Disposals and Derecognition			0
Revaluation			0
Transfers			0
Balance as at 31 December 2017	159,993	0	159,993

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2018	159,993	0	159,993
Additions			0
Disposals and Derecognition			0
Revaluation			0
Transfers			0
Balance as at 31 December 2018	159,993	0	159,993

Note 6: Property, Plant and Equipment (Continued)
Intangible Assets

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	159,993	0	159,993
Additions			0
Disposals and Derecognition			0
Revaluation			0
Transfers			0
Balance as at 31 December 2019	159,993	0	159,993

Accumulated Depreciation and impairment losses

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 July 2016	57,569		57,569
Transfers			0
Impairment Reserve 2016/17(closing balance)			0
Depreciation Expense 2016/17	8,695	0	8,695
Eliminate on Disposal or Derecognition 2016/17			0
Balance as at 31 December 2017	66,264	0	66,264
	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2018	66,264	0	66,264
Transfers			0
Impairment change 2018			0
Depreciation Expense 2018	21,160	0	21,160
Eliminate on Disposal or Derecognition 2018			0
Balance as at 31 December 2018	87,424	0	87,424

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	87,424	0	87,424
Transfers			0
Impairment change 2019			0
Depreciation Expense 2019	21,159	0	21,159
Eliminate on Disposal or Derecognition 2019			0
Balance as at 31 December 2019	108,583	0	108,583

Net Book value 30 June 2016	93,729	0	93,729
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Net Book value 30 December 2017	72,569	0	72,569
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Net Book value 31 December 2019	51,410	0	51,410
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Note 7: Trade Payables, Other Payables and Accruals

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
7,905	7,905	Creditors	7,905	7,905
		Creditors Ministries/Portfolios		
		Creditors other government agencies		
0	0	Non-current Accounts payable	0	0
1,100	1,100	Payroll Deductions	1,100	1,100
0	0	Operating Lease	0	0
102,709	191,286	Accrued Expenses	179,384	178,573
		Accrued Expenses Ministries/Portfolios		
		Accrued Expenses other government agencies		
0	0	Inter-entity due to	0	0
0	0	Accrued Entity Interest	0	0
0	0	Provisions	0	0
1,469	1,469	Other payables	1,469	1,469
113,183	201,760	Total trade payables other payables and accruals	189,858	189,047

Note 8: Unearned Revenue

12-Month Actual 2015/16	18-Month Forecast 2016/17	Details	12-Month Budget 2018	12-Month Budget 2019
0	0	Rentals paid in advance	0	0
0	0	Immigration deposits	0	0
0	0	Customs deposits	0	0
0	0	Revenue deposits	0	0
0	0	Other unearned revenue	0	0
0	0	Non-current Unearned revenue	0	0
0	0	Total unearned revenue	0	0

Note 9: Employee Entitlements

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
0	0	Annual Leave	0	0
111,939	111,939	Retirement and long service leave	111,939	111,939
0	0	Accrued salaries	0	0
0	0	Travel	0	0
0	0	Pension	0	0
0	0	Other salary related entitlements	0	0
111,939	111,939	Total current portion	111,939	111,939
		<i>Non-current employee entitlements are represented by:</i>		
		Retirement and long service leave		
111,939	111,939	Total employee entitlements	111,939	111,939

Note 10: Sales of Goods and Services

12-Month Actual 2015/16	18-Month Forecast 2016/17	Revenue type	12-Month Budget 2018	12-Month Budget 2019
5,945,995	9,917,973	Outputs to Cabinet	7,352,000	7,402,000
0	0	Outputs to other government agencies	0	0
1,694	2,500	Fees and charges	5,000	5,000
22,300	15,000	General sales	17,500	17,500
0	0	Rentals	0	0
23,180	35,000	Other	32,500	32,500
5,993,168	9,970,473	Total sales of goods and services	7,407,000	7,457,000

Note 13: Personnel Costs

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
3,152,674	5,293,196	Salaries, wages and allowances	4,151,698	4,191,662
479,819	860,562	Health care	655,267	670,770
147,067	259,381	Pension	226,259	228,521
(46,359)	0	Leave	15,000	15,000
1,829	6,305	Other personnel related costs	7,000	4,000
3,735,029	6,419,444	Total Personnel Costs	5,055,224	5,109,952

Note 14: Supplies and Consumables

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
142,514	133,705	Supplies and Materials	166,485	159,820
607,345	1,724,053	Purchase of services	759,727	755,614
575,451	874,535	Lease of Property and Equipment	660,053	673,154
295,563	388,658	Utilities	327,095	327,095
48,499	48,523	General Insurance	0	0
5,000	5,994	Interdepartmental expenses	32,039	32,601
44	17,932	Travel and Subsistence	20,000	20,000
30,242	39,396	Recruitment and Training	36,000	36,000
47,826	62,050	Other	52,334	39,720
1,752,484	3,294,846	Total Supplies & consumables	2,053,734	2,044,004

Note 16: Gains / (Losses)

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
0	0	Net (gain) / loss on disposal of property, plant and equipment	0	0
0	0	Gain/Loss on Derecognition of Assets	0	0
(547)	(1,466)	Net (gain) / loss on foreign exchange Transactions	0	0
(547)	(1,466)	Total gains/ (losses)	0	0

Note 18: Reconciliation of Net Cash Flows from Operating Activities to Surplus / (Deficit)

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
287,799	0	Surplus/(deficit) from ordinary activities	0	0
		Non-cash movements		
218,403	257,649	Depreciation expense	298,044	303,043
0	0	Impairment	0	0
0	0	(Gain)/losses on sale of property plant and equipment	0	0
		Changes in current assets and liabilities:		
4	(62,507)	(Increase)/decrease in receivables - Other Government agencies	(54,654)	(4,169)
		(Increase)/decrease in receivables - SAGC's		
		(Increase)/decrease in receivables - Other 3rd Party		
(29,533)	88,577	Increase/(decrease) in payables - Other Government agencies	(11,903)	(811)
		Increase/(decrease) in payables - SAGC's		
		Increase/(decrease) in payables - Other 3rd Party		
476,673	283,719	Net cash flows from operating activities	231,488	298,064

Note 21: Related Party and Key Management Personnel Disclosures

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
697,00	950,000	Salaries & other short-term employee benefits	801,379	801,379
		Past employee benefits		
		Other long-term benefits		
		Termination benefits		
		Loans		
697,00	950,000	Total	801,379	801,379

OFFICE OF THE AUDITOR GENERAL

BUDGET STATEMENT

FOR THE 2018 FINANCIAL YEAR ENDING 31 DECEMBER 2018

AND THE 2019 FINANCIAL YEAR ENDING 31 DECEMBER 2019

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2017 REVISION)

CONTENT

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PART A: OWNERSHIP PERFORMANCE

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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

STATEMENT OF THE PUBLIC ACCOUNTS COMMITTEE CHAIRMAN

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2018 and 2019 financial years.



Honourable Ezzard Miller
Chairman of the Public Accounts Committee

Office of the Auditor General

27 October 2017

STATEMENT OF 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.



Sue Winspear, CPFA
Auditor General

Office of the Auditor General

27 October 2017

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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 Legislative Assembly 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 Law (2017 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 and integrity 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.

We have also developed performance measures for the Members of the Legislative Assembly to assess our performance and the extent to which we have achieved our plans. The performance measures are grouped in three areas:

Quality of our operations:

1. Number of audits carried out within budget and that meet deadlines
2. Staff satisfaction using surveys
3. Results of internal quality assurance reviews and external peer reviews
4. Results of external financial statement audit and contracted internal and HR audits

Quality of our outputs:

1. Number of the auditor general's recommendations accepted for implementation
2. Number of recommendations implemented by government
3. Results of internal quality assurance reviews
4. Results of external peer reviews

Effectiveness of our work:

1. MLAs (and possibly PAC members separately) surveyed believe our work over the last year promoted efficient and accountable government
2. Quality of financial statements produced by the Government
3. Government officials find our work (performance and financial audits, training, advice, support for government initiatives, etc.) adding value to their efforts
4. Public perception of the OAG

Scope of Activities

The Office of the Auditor General is the independent **“Watchdog of Government Spending”** working on behalf of the Legislative Assembly 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 Legislative Assembly.

We provide support services to Hazard Management Cayman Islands, and the Auditor General is a member of the Anti-Corruption Commission and 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 Legislative Assembly 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 2018 and 2019 financial years are as follows:

- To **strengthen** the accountability, transparency, integrity and delivery of **public services** through high quality audits by:
 - Delivering our core business more effectively and efficiently
 - Increasing the impact of our work and add value
 - Encourage the public sector to respond effectively to our work
 - Encourage the public sector to prepare and submit their annual reports and financial statements to the Legislative Assembly in a manner that is consistent with the *Public Management and Finance Law*
 - Ensuring the Office is truly independent of Government
- To **demonstrate** ongoing **relevance** to the people of the Cayman Islands, Legislative Assembly and other stakeholders by:
 - Engaging effectively with our stakeholders
 - Working effectively with our key stakeholders
- To encourage improvement through **leading by example** by:
 - Being a well governed and transparent organisation
 - Being a well organised and sustainable organisation
 - Having a motivated, high performing and skilled workforce
 - Using technology to improve our performance and enhance security
 - Ongoing development of our corporate office and audit practices
 - Supporting the development of public audit across the region

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Office of the Auditor General for the years ending 31 December 2018 and 31 December 2019 are as follows:

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
REVENUE FROM PUBLIC ACCOUNTS COMMITTEE	735	760	748
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	2,144	2,219	2,685
REVENUE FROM OTHERS	-	-	-
OPERATING EXPENSES	2,689	2,805	3,562
OPERATING SURPLUS/DEFICIT	190	174	(129)
NET WORTH	688	688	600
CASH FLOWS FROM OPERATING ACTIVITIES	174	180	(376)
CASH FLOWS FROM INVESTING ACTIVITIES	(31)	(10)	(12)
CASH FLOWS FROM FINANCING ACTIVITIES	-	(101)	(176)
CHANGE IN CASH BALANCES	143	68	(564)

FINANCIAL PERFORMANCE RATIO	2018 1 Jan to 31 Dec 2018 %	2019 1 Jan to 31 Dec 2019 %	2016/17 18-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	315:1	269:1	411:1
TOTAL ASSETS : TOTAL LIABILITIES	344:1	289:1	453:1

MAINTENANCE OF CAPABILITY

	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	21	21	19
STAFF TURNOVER (%)			
MANAGERS	25%	25%	25%
PROFESSIONAL AND TECHNICAL STAFF	25%	25%	25%
CLERICAL AND LABOURER STAFF	20%	20%	0%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	6	6	9
PROFESSIONAL AND TECHNICAL STAFF	5	4	6
CLERICAL AND LABOURER STAFF	5	4	10
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	None	None	None

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	970	1,056	770
ASSET REPLACEMENTS : TOTAL ASSETS	3.2%	1.0%	1.6%
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	50%	42%	50%
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	63%	212%	199%
CHANGES TO ASSET MANAGEMENT POLICIES	None	None	None

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
MAJOR NEW CAPITAL EXPENDITURE PROJECTS			
Computers	7	7	12
Printer	24	3	0
TOTAL	31	10	12

RISK MANAGEMENT

KEY RISKS FACED BY OFFICE OF THE AUDITOR GENERAL	CHANGE IN STATUS FROM 2016/17	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.	<p>Staff training and technical updates on professional standards and emerging audit trends.</p> <p>Annual staff performance assessments.</p> <p>Undertaken an internal performance management framework (PMF) assessment based on internationally recognized standards for Auditor General's Offices.</p>	<p>Internal activity:</p> <ul style="list-style-type: none"> • Develop new strategic plan for 2020 – 2025 (to be undertaken in late 2018 and early 2019) • Implement recommendations from PMF assessment • Develop / implement Auditor General's Law • Managing conflict of interests • Ensuring appropriate level of professional scepticism used by staff • Performance audit and financial statement audit practices follow recognized international standards of supreme audit institutions • Quality assurance framework put in place • Continuing professional development. <p>External activity:</p> <ul style="list-style-type: none"> • Maintaining relationships with key stakeholders including Government, senior officers, PAC, Legislative Assembly, Governor and FCO • Effective media engagement • Focusing audit work on areas that matter to stakeholders – focussing on the right things. 	Not quantifiable

RISK MANAGEMENT (CONTINUED)

Financial resources are inadequate for the Office to effectively deliver its mandate.	Workforce Assessment	<p>Internal activity:</p> <ul style="list-style-type: none"> • Develop workforce strategy • Develop / implement Auditor General's Law • Develop a strategy to advocate the position of the OAG • Work with other Commissioners and independent institutions to develop strategies for ensuring sustainability and sharing services <p>External activity:</p> <ul style="list-style-type: none"> • Engagement with PAC, BMU and other relevant stakeholders 	Not quantifiable
<p>Unable to maintain a motivated, high performance and skilled workforce or attract key staff due to:</p> <ul style="list-style-type: none"> • legislation and/or government policy adversely affecting the status of staff and/or their dependents; • lack of opportunities for progression; and • the inability of the OAG to provide appropriate rewards. 	<p>Pay increments provided to staff for new qualifications received by staff and for salaries frozen over several years.</p> <p>Succession planning policy developed.</p>	<p>Internal activity:</p> <ul style="list-style-type: none"> • Develop / implement Auditor General's Law • Monitoring the status of staff/and their dependents • Provision of training and personal development opportunities • Job description review and evaluation • Strategic organizational review • Implement succession plan policy. <p>External activity:</p> <ul style="list-style-type: none"> • Further engagement of key stakeholders. 	Not quantifiable

RISK MANAGEMENT (CONTINUED)

<p>Ongoing operations of the Office compromised due to:</p> <ul style="list-style-type: none"> • 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. 	<p>Update continuity of operations plan and provide training to staff.</p> <p>Development of physical and information technology security strategy and policy</p>	<p>Internal activity:</p> <ul style="list-style-type: none"> • Increase physical access controls to the Office and ensure access is restricted to authorised persons • Implement Caseware audit security tools • Procure a security audit for the Office • Develop and implement an Information Management policy • Review options for improved confidentiality and security of electronic data either through a separate network on Government servers or externally. 	<p>Not quantifiable</p>
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4. EQUITY INVESTMENTS AND WITHDRAWALS

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
EQUITY MOVEMENT			
Repayment of Surplus from prior years	-	(101,805)	(176,491)

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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 Legislative Assembly relating to: <ul style="list-style-type: none">• 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	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY <ul style="list-style-type: none">• Number of reports issued reports to the Legislative Assembly• Number of audits in progress / partial reports	3-5 2-4	3-5 2-3	6-8 3-5
QUALITY <ul style="list-style-type: none">• Issued reports are reviewed and signed off by the Audit Director and/or Auditor General• Request client’s comments on the draft reports and amend the final report if necessary• Report recommendations are endorsed by PAC• Report recommendations are accepted by the client	100% 100% 90-100% 75-100%	100% 100% 90-100% 75-100%	100% 100% 90-100% 75-100%
TIMELINESS <ul style="list-style-type: none">• Auditor General reports become public documents within two weeks of submission to the Speaker of the Legislative Assembly• 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	\$735,000	\$760,000	\$748,000
RELATED BROAD OUTCOME: Stable, Effective and Accountable Government			

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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 Law (2017 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 Law (2017 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 2018 and 31 December 2019 and performance for the years ending 31 December 2018 and 31 December 2019; and
- c. Comply with International Public Sector Accounting Standards as set out by the International Public Sector Accounting Standards Board under the responsibility of the International Federation of Accountants and the Public Management and Finance Law (2017 Revision).

Sue Winspear, CPFA
Auditor General

Office of the Auditor General

27 October 2017

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FINANCIAL STATEMENTS

FOR THE 2018 FINANCIAL YEAR ENDING 31 DECEMBER 2018
AND THE 2019 FINANCIAL YEAR ENDING 31 DECEMBER 2019

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OFFICE OF THE AUDITOR GENERAL

12-Month Actual 2015/16	18-Month Forecast 2016/17	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2018	12-Month Budget 2019
		Current Assets			
689,552	124,887	Cash and cash equivalents	1	268,449	336,865
		Marketable securities and deposits			
67,815	570,000	Trade receivables	2	615,000	640,000
262,801	0	Other receivables	2	0	0
0	0	Inventories	3	0	0
0	0	Investments	4	0	0
3,526	3,629	Prepayments	5	3,629	3,629
1,023,693	698,516	Total Current Assets		887,078	980,494
		Non-Current Assets			
0	0	Trade receivables	2	0	0
0	0	Other receivables	2	0	0
		Inventories	3		
		Investments	4		
		Prepayments	5		
0	0	Intangible Assets	6	0	0
83,642	71,755	Property, plant and equipment	6	83,192	71,972
83,642	71,755	Total Non-Current Assets		83,192	71,972
1,107,335	770,271	Total Assets		970,271	1,052,466
		Current Liabilities			
0	0	Trade payables	7	0	0
31,699	45,000	Other payables and accruals	7	45,000	45,000
0	0	Unearned revenue	8	0	0
169,008	125,000	Employee entitlements	9	135,000	145,000
237,304	0	Repayment of surplus		101,805	174,000
438,010	170,000	Total Current Liabilities		281,805	364,000
		Non-Current Liabilities			
		Trade payables	7		
		Other payables and accruals	7		
		Unearned revenue	8		
0	0	Employee entitlements	9	0	0
0	0	Total Non-Current Liabilities		0	0
438,010	170,000	Total Liabilities		281,805	364,000
669,325	600,271	Net Assets		688,466	688,466
		NET WORTH			
688,466	688,466	Contributed capital		688,466	688,466
0	0	Other Reserves		0	0
0	0	Revaluation reserve		0	0
(19,141)	(88,195)	Accumulated surpluses/(deficits)		(0)	(0)
669,325	600,271	Total Net Worth		688,466	688,466

OFFICE OF THE AUDITOR GENERAL

12-Month Actual 2015/16	18-Month Forecast 2016/17	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2018	12-Month Budget 2019
		Revenue			
2,223,567	3,432,608	Sale of goods and services	10	2,879,000	2,979,000
0	0	Investment revenue	11	0	0
0	0	Donations	12	0	0
0	0	Other revenue		0	0
2,223,567	3,432,608	Total Revenue		2,879,000	2,979,000
		Expenses			
1,764,985	2,924,075	Personnel costs	13	2,115,250	2,200,776
375,594	600,194	Supplies and consumables	14	528,348	557,003
10,873	23,950	Depreciation & Amortisation	6	19,562	21,221
0	0	Impairment of property, plant and equipment	6	0	0
0	0	Impairment of inventory	3	0	0
6,381	10,699	Litigation costs	15	25,000	25,000
838	3,651	Other expenses		840	1,000
4,083	(93)	Other Gains and Losses	16	0	0
2,162,754	3,562,475	Total Expenses		2,689,000	2,805,000
60,813	(129,867)	Surplus or (Deficit) for the period		190,000	174,000

OFFICE OF THE AUDITOR GENERAL

12-Month Actual 2015/16	18-Month Forecast 2016/17	CASH FLOW STATEMENT	Note	12-Month Budget 2018	12-Month Budget 2019
		CASH FLOWS FROM OPERATING ACTIVITIES			
		<i>Receipts</i>			
518,348	647,579	Outputs to Cabinet		695,000	760,000
1,784,229	2,545,015	Outputs to other government agencies		2,139,000	2,194,000
1,429		Sale of goods and services - third party		0	0
		Interest received		0	0
		Donations / Grants		0	0
		Other receipts		0	0
		<i>Payments</i>			
(1,784,051)	(2,968,083)	Personnel costs		(2,105,250)	(2,190,776)
(453,624)	(600,622)	Supplies and consumables		(554,188)	(583,003)
		Interest paid		0	0
		Other payments		0	0
66,330	(376,111)	Net cash flows from operating activities		174,562	180,221
		CASH FLOWS FROM INVESTING ACTIVITIES			
(64,375)	(12,063)	Purchase of property, plant and equipment		(31,000)	(10,000)
		Proceeds from sale of property, plant and equipment		0	0
(64,375)	(12,063)	Net cash flows from investing activities		(31,000)	(10,000)
		CASH FLOWS FROM FINANCING ACTIVITIES			
	(176,491)	Equity Investment from Org 40		0	0
		Repayment of Surplus to Org 40		0	(101,805)
0	(176,491)	Net cash flows from financing activities		0	(101,805)
1,955	(564,665)	Net increase/(decrease) in cash and cash equivalents		143,562	68,416
687,597	689,552	Cash and cash equivalents at beginning of period		124,887	268,449
689,552	124,887	Cash and cash equivalents at end of period	1	268,449	336,865

OFFICE OF THE AUDITOR GENERAL

**STATEMENT OF CHANGES IN NET WORTH
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2018
AND 31 DECEMBER 2019**

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2016 brought forward	688,466			(19,141)	669,325
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 30 June 2016	688,466	0	0	(19,141)	669,325
Changes in net worth for 2016/17					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Exchange differences on translating foreign operations					0
Equity Investment from Cabinet					0
Capital withdrawals by Cabinet					0
Dividends payable to Cabinet					0
Net revenue / expenses recognised directly in net worth	0	0	0	0	0
Surplus/(deficit)for the period 2016/17				(129,867)	(129,867)
Total recognised revenues and expenses for the period	0	0	0	(129,867)	(129,867)
Balance at 31 December 2017 carried forward	688,466	0	0	(88,195)	600,271
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2017 brought forward	688,466	0	0	(88,195)	600,271
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 31 December 2017	688,466	0	0	(88,195)	600,271
Changes in net worth for 2018					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Exchange differences on translating foreign operations					0
Equity Investment from Cabinet					0
Capital withdrawals by Cabinet					0
Dividends payable to Cabinet					0
Net revenue / expenses recognised directly in net worth	0	0	0	0	0
Surplus/(deficit)for the period 2018				190,000	190,000
Total recognised revenues and expenses for the period	0	0	0	190,000	190,000
Balance at 31 December 2018 carried forward	688,466	0	0	0	688,466

**STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2018
AND 31 DECEMBER 2019**

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2018 brought forward	688,466	0	0	0	688,466
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 31 December 2018	688,466	0	0	0	688,466
Changes in net worth for 2019					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Equity Investment from Cabinet					0
Capital withdrawals by Cabinet					0
Net revenue / expenses recognised directly in net worth	0	0	0	0	0
Surplus/(deficit)for the period 2019				174,000	174,000
Total recognised revenues and expenses for the period	0	0	0	174,000	174,000
Balance at 31 December 2019	688,466	0	0	0	688,466

STATEMENT OF ACCOUNTING POLICIES

Background Information

The Office of the Auditor General (the “Office”) is established under the Cayman Islands Constitution Order 2009 Section 114 as an independent public office. Its mandate and responsibilities are prescribed in sections 58 to 69 of the *Public Management and Finance Law (2017 Revision)* (“PMFL”). The main source of revenue is audit services provided to the Cayman Islands Government (“the Government”). The Office is dependent on this source of income to continue its operations. Some of the audit services are undertaken by private sector auditors on behalf the Auditor General.

The Office of the Auditor General is located on the third floor, Anderson Square, Shedden Road, George Town, Grand Cayman. As at 31 December 2018 and 2019, the Office budgets to have 21 employees (2017 forecast: 19).

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 (IPSASs) using the accrual basis of accounting.

The forecast financial statements have been prepared on a going concern basis and the accounting policies set out below have been applied consistently to all periods presented. The forecast financial statements are presented in Cayman Islands dollars using the historical cost basis of accounting.

Reporting Period

The reporting period is the period ended 31 December 2018 and 2019.

Judgement and Estimates

The preparation of forecast financial statements in conformity with IPSAS requires judgments, estimates, and assumptions affecting the application of policies and reported amounts of assets and liabilities, revenue and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the reporting period that is affected by those revisions. It is forecasted as at 31 December 2017, 2018 and 2019, no reliable fair value estimate of contributed goods and services

provided by Government entities can be made and therefore no estimated amounts are recorded in these forecast financial statements.

Specific Accounting Policies

Assets

Cash and cash equivalents

Cash and cash equivalents include cash held in two bank accounts in the name of the Office of the Auditor General maintained with the Royal Bank of Canada in the Cayman Islands and a petty cash fund.

Accounts Receivables

Accounts receivables are recognised initially at fair value and are subsequently measured at amortized cost less a provision for impairment. A provision for impairment of accounts receivables is established when there is objective evidence that the Office will not be able to collect all amounts due according to the original terms of the receivables. Significant collection delays are considered indicators that the receivable may be impaired. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in the statement of financial performance. When an accounts receivable is uncollectible, it is written off against the allowance account for accounts receivable. Subsequent recoveries of amounts previously written off are recognized in future periods as revenue in the year in which it is collected.

Work in Progress

Work in progress represents time spent performing contracted services that has not yet been billed. Work in progress is stated at net realisable value.

Property, Plant and Equipment

Property, plant and equipment are carried at historical cost (which includes acquisition cost) less accumulated depreciation and are depreciated on the straight line basis at the following rates and estimated useful lives:

Leasehold Improvements:	over the remaining life of the lease
Furniture and fittings:	6.66% (15 years) to 11.11% (9 years)
Computer Equipment:	33.33% (3 years)
Office Equipment:	10% (10 years) to 33.33% (3 years)

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the period end. Assets that are subject to depreciation are reviewed for impairment whenever events of changes in circumstances indicate that the carrying amount may not be recoverable. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its

estimated recoverable amounts. The recoverable amount is the higher of the asset's fair value less costs to sell and its value for use in service.

Liabilities

Accounts Payable

Accounts payable are recognised initially at fair value and subsequently measured at amortized cost.

Employee Benefits

a) Annual Leave entitlement

Annual leave due, but not taken, is recognized as a current liability at the current rates of pay.

b) Pension Obligations

Pension contributions for employees of the Office are paid to the Public Service Pensions Fund (the "Fund"). The Fund is administered by the Public Service Pensions Board and is operated as a multi-employer non-contributory Fund, whereby the employer pays both employer and employee contributions. Pension contributions are included in personnel costs in the forecast statement of financial performance. All employees of the Office belong to the defined contribution plan.

Surplus Payable

Pursuant to the Public Management and Finance Law (2017 Revision) section 39 (3)(f) the Office may "retain such part of its net operating surplus as is determined by the Minister of Finance". Under section 67 of the PMFL every reference to a minister is to be interpreted as a reference to Public Accounts Committee (PAC). When surpluses arise these are booked as a payable to the Cayman Islands Government, unless the PAC directs that the surplus can be retained.

Provisions

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

Revenue

Audit Services Revenue

The Office derives its revenue from the Public Accounts Committee ("PAC") and other government entities for audit services provided according to the provisions in the PMFL. These services are defined in the PMFL, which includes financial statement audit work, other assurance work and performance audits undertaken on the initiative of the Auditor General or at the request of the Legislative Assembly or any of its committees or subcommittees. Audit services revenue is recognised in the accounting period in which it is earned.

Expenses**General**

Expenses are recognised when incurred on the accrual basis of accounting. In addition, an expense is recognized for the consumption of the estimated fair value of contributed goods and services received, when an estimate can realistically be made.

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.

Operating Leases

Leases are classified as operating leases when a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under the operating leases are recognized as an expense on a straight line basis over the lease term.

Contributed Capital

Contributed capital relates to initial working capital and start up cash provided to the Office, equity injections for fixed asset acquisitions that are funded by the Cayman Islands Government and contributed goods and services provided by Cayman Islands Government entities to the Office.

Foreign Exchange

Monetary assets and liabilities denominated in foreign currencies are translated into Cayman Islands dollars at the exchange rate prevailing on the statement of financial position date. Revenue and expense items denominated in foreign currencies are translated in Cayman Islands dollars at the exchange rate prevailing on the transaction date. Gains and losses on translation are included in the statement of financial performance.

NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and Cash Equivalents

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	Foreign Currency	Exchange Rate	12-Month Budget 2018	12-Month Budget 2019
5	500	Cash on hand (IRIS Confirmation Account/Petty Cash)	500	1	500	500
0	0	Cash in transit (IRIS Remittance Account)	0	1	0	0
689,542	124,327	CI\$ Operational Current Account held at Royal Bank of Canada	267,889	1	267,889	336,305
0	0	US\$ Operational Current Account held at Royal Bank of Canada	0	1	0	0
5	60	Payroll Current Account held at Royal Bank of Canada	60	1	60	60
0	0	Bank Accounts held at other financial institutions	0	1	0	0
0	0	Fixed Deposits held with Treasury (less than 90 days)	0	1	0	0
689,552	124,887	TOTAL			268,449	336,865

Note 2: Trade and Receivables

12-Month Actual 2015/16	18-Month Forecast 2016/17	Trade Receivables	12-Month Budget 2018	12-Month Budget 2019
67,815	570,000	Sale of goods and services	615,000	640,000
0	0	Outputs to Cabinet	0	0
0	0	Outputs to other government agencies	0	0
0	0	Other	0	0
0	0	Less: provision for doubtful debts	0	0
67,815	570,000	Total trade receivables	615,000	640,000

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
		Current		
67,815	100,000	Past due 1-30 days	105,000	105,000
	250,000	Past due 31-60 days	230,000	255,000
	220,000	Past due 61-90 days	280,000	280,000
		Past due 90 and above		
		Non-Current		
		Past due 1 year and above		
67,815	570,000	Total	615,000	640,000

Note 2: Trade and Receivables (Continued)

12-Month Actual 2015/16	18-Month Forecast 2016/17	Other Receivables	12-Month Budget 2018	12-Month Budget 2019
0	0	Advances (salary, Official Travel, etc)	0	0
0	0	Dishonoured cheques	0	0
0	0	Interest receivable	0	0
0	0	Loans	0	0
0	0	Interentity Due from	0	0
0	0	Other Non-Current Assets	0	0
262,801	0	Other	0	0
0	0	Less: provision for doubtful debts	0	0
262,801	0	Total other receivables	0	0

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
		Current		
262,801	0	Past due 1-30 days	0	0
		Past due 31-60 days		
		Past due 61-90 days		
		Past due 90 and above		
		Non-Current		
		Past due 1 year and above		
262,801	0	Total	0	0

Note 5: Prepayments

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
3,526	3,629	Accrued Prepayments	3,629	3,629
0	0	Prepaid Insurance	0	0
		Other		
3,526	3,629	Total	3,629	3,629

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 July 2016	14,393	68,485	29,239	28,524	140,641
Additions		2,626	6,437	3,000	12,063
Disposals and Derecognition			(10,531)		(10,531)
Revaluation					0
Transfers					0
Balance as at 31 December 2017	14,393	71,111	25,145	31,524	142,173

	<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 2018	14,393	71,111	25,145	31,524	142,173
Additions			7,000	24,000	31,000
Disposals and Derecognition			(6,222)		(6,222)
Revaluation					0
Transfers					0
Balance as at 31 December 2018	14,393	71,111	25,923	55,524	166,951

	<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 2019	14,393	71,111	25,923	55,524	166,951
Additions			7,000	3,000	10,000
Disposals and Derecognition			(5,400)		(5,400)
Revaluation					0
Transfers					0
Balance as at 31 December 2019	14,393	71,111	27,523	58,524	171,551

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 July 2016	4,910	7,442	21,759	22,887	56,999
Transfers					0
Impairment Reserve 2016/17(closing balance)					0
Depreciation Expense 2016/17	4,742	10,271	7,072	1,866	23,950
Eliminate on Disposal or Derecognition 2016/17			(10,531)		(10,531)
Balance as at 31 December 2017	9,651	17,714	18,300	24,753	70,418

Note 6: Property, Plant and Equipment (Continued)

	<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 2018	9,651	17,714	18,300	24,753	70,418
Transfers					0
Impairment change 2018					0
Depreciation Expense 2018	3,161	6,908	5,987	3,506	19,562
Eliminate on Disposal or Derecognition 2018			(6,222)		(6,222)
Balance as at 31 December 2018	12,813	24,622	18,065	28,259	83,759

	<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 2019	12,813	24,622	18,065	28,259	83,759
Transfers					0
Impairment change 2019					0
Depreciation Expense 2019	1,581	6,737	6,922	5,981	21,221
Eliminate on Disposal or Derecognition 2019			(5,400)		(5,400)
Balance as at 31 December 2019	14,393	31,358	19,587	34,240	99,579

Net Book value 31 December 2017	4,742	53,397	6,845	6,771	71,755
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Net Book value 31 December 2018	1,581	46,489	7,858	27,265	83,192
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Net Book value 31 December 2019	0	39,752	7,936	24,284	71,972
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Note 7: Trade Payables, other Payables and Accruals

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
0	0	Creditors	0	0
		Creditors Ministries/Portfolios		
		Creditors other government agencies		
0	0	Non-current Accounts payable	0	0
0	0	Payroll Deductions	0	0
0	0	Operating Lease	0	0
31,699	45,000	Accrued Expenses	45,000	45,000
		Accrued Expenses Ministries/Portfolios		
		Accrued Expenses other government agencies		
0	0	Inter-entity due to	0	0
0	0	Accrued Entity Interest	0	0
0	0	Provisions	0	0
0	0	Other payables	0	0
31,699	45,000	Total trade payables other payables and accruals	45,000	45,000

Note 9: Employee Entitlements

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
169,008	125,000	Annual Leave	135,000	145,000
0	0	Retirement and long service leave	0	0
0	0	Accrued salaries	0	0
0	0	Travel	0	0
0	0	Pension	0	0
0	0	Other salary related entitlements	0	0
169,008	125,000	Total current portion	135,000	145,000
		<i>Non-current employee entitlements are represented by:</i>		
		Retirement and long service leave		
169,008	125,000	Total employee entitlements	135,000	145,000

Note 10: Sale of Goods & Services

12-Month Actual 2015/16	18-Month Forecast 2016/17	Revenue type	12-Month Budget 2018	12-Month Budget 2019
499,435	747,815	Outputs to Cabinet	735,000	760,000
0	0	Outputs to other government agencies	0	0
1,724,132	2,684,793	Fees and charges	2,144,000	2,219,000
0	0	General sales	0	0
0	0	Rentals	0	0
0	0	Other	0	0
2,223,567	3,432,608	Total sales of goods and services	2,879,000	2,979,000

Fees and Charges

1,724,132	2,684,793	Audit Fees - Statutory	2,144,000	2,219,000
1,724,132	2,684,793	Fees & Charges	2,144,000	2,219,000
		Sales of Outputs to Cabinet		
499,435	747,815	Sales of Outputs to Cabinet	735,000	760,000
499,435	747,815	Total Sales of Outputs to Cabinet	735,000	760,000
2,223,567	3,432,608	Total Goods and Services	2,879,000	2,979,000

Note 13: Personnel Costs

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
1,525,721	2,514,662	Salaries, wages and allowances	1,763,905	1,808,356
176,272	277,161	Health care	209,652	245,388
71,463	129,206	Pension	94,493	96,833
(19,064)	(33,033)	Leave	10,000	10,000
10,594	36,078	Other personnel related costs	37,200	40,200
1,764,985	2,924,075	Total Personnel Costs	2,115,250	2,200,776

Note 14: Supplies and Consumables

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
9,940	26,003	Supplies and Materials	19,900	20,300
216,961	327,207	Purchase of services	318,652	337,715
95,886	145,079	Lease of Property and Equipment	98,486	104,986
11,511	14,871	Utilities	17,160	18,852
2,094	2,031	General Insurance	0	0
0	2,375	Interdepartmental expenses	1,000	1,000
19,518	50,791	Travel and Subsistence	39,150	38,150
12,320	22,258	Recruitment and Training	27,800	29,800
7,365	9,578	Other	6,200	6,200
375,594	600,194	Total Supplies & consumables	528,348	557,003

Note 15: Litigation Cost

12-Month Actual 2015/16	18-Month Forecast 2016/17	Litigation Costs	12-Month Budget 2018	12-Month Budget 2019
6,381	10,699	Legal Fees	25,000	25,000
		Description		
6,381	10,699	Total Litigation cost	25,000	25,000

Note 16: Gains / (Losses)

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
4,097	0	Net (gain) / loss on disposal of property, plant and equipment	0	0
0	0	Gain/Loss on Derecognition of Assets	0	0
(14)	(93)	Net (gain) / loss on foreign exchange Transactions	0	0
4,083	(93)	Total gains/ (losses)	0	0

Note 18: Reconciliation of Net Cash Flows from Operating Activities to Surplus / (Deficit)

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
60,813	(129,867)	Surplus/(deficit) from ordinary activities	190,000	174,000
		Non-cash movements		
10,873	23,950	Depreciation expense	19,562	21,221
0	0	Impairment	0	0
4,097	0	(Gain)/losses on sale of property plant and equipment	0	0
		Changes in current assets and liabilities:		
60,436	(240,014)	(Increase)/decrease in receivables - Other Government agencies	(45,000)	(25,000)
20,000		(Increase)/decrease in receivables - SAGC's		
		(Increase)/decrease in receivables - Other 3rd Party		
		Increase/(decrease) in payables - Other Government agencies		
		Increase/(decrease) in payables - SAGC's		
(89,892)	(30,180)	Increase/(decrease) in payables - Other 3rd Party	10,000	10,000
66,327	(376,111)	Net cash flows from operating activities	174,562	180,221

Surplus Payable

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
237,00	0	Surplus Payable	102,000	174,000
237,000	0	Total Surplus Payable	102,000	174,000

For the years ending 31 December 2018 and 2019, no decision has been made in regards to whether the Office can retain the surpluses achieved in those years. However, the Office has made the assumption that any future surpluses will be used to offset prior year deficits. The Office has accrued \$237k - the gross surpluses generated for 2015 and 2016 as a payable as at 30 June 2016. However, the Office has forecasted a deficit of \$130k for 2016/17, which will be offset against the surplus payable of \$61k from the year ending 30 June 2016. Therefore, it is anticipated the surplus payable at 31 December 2017 will be \$0.

The surplus payable at 31 December 2018 and 2019 is calculated as follows:

2018:

	\$ 000's
Surplus payable 31 December 2017	-
Budgeted surplus for 31 December 2018	190
Accumulated deficits from prior years	(19)
Forecast deficit 31 December 2017	(130)
Surplus payable for 30 June 2016 offset against deficits incurred	61
Surplus Payable 31 December 2018	102

Surplus Payable (Continued)

2019:

	\$ 000's
Surplus Payable 31 December 2018	102
Budgeted surplus for 31 December 2019	174
Accumulated deficits from prior years	-
Surplus paid 2018	(102)
Surplus Payable 31 December 2019	174

Contributed Capital

Contributed capital relates to initial working capital and start up cash provided to the Office, equity injections for fixed asset acquisitions that are funded by the Cayman Islands Government and contributed goods and services provided by Cayman Islands Government entities to the Office.

12 Month 2015/16 Actual	18 Month 2016/17 Forecast		12 Month 2018 Budget	12 Month 2019 Budget
\$000	\$000		\$000	\$000
103	103	Opening Net Assets/Equity 2004/05	103	103
404	404	Equity Injections	404	404
181	181	Contributed Goods and Services (2010/11)	181	181
688	688	Total Contributed Capital	688	688

Operating Expenses

12 Month 2015/16 Actual	18 Month 2016/17 Forecast		12 Month 2018 Budget	12 Month 2019 Budget
\$000	\$000		\$000	\$000
167	252	Professional fees *	246	275
96	145	Operating lease rentals	99	105
20	51	Travel and subsistence	39	38
26	47	Other goods and services	36	36
11	26	Software licensing fees	28	18
12	22	Training	28	30
6	11	Legal Fees	25	25
14	19	Utilities	20	21
15	20	Audit fees	18	18
11	16	Janitorial services	12	13
3	4	Computer and communication supplies	4	4
2	2	Insurance	-	-
383	615	Total Supplies and Consumables	555	583

Contributed Capital (Continued)

Professional fees include payments made to consultants for performance and IT audits and for professional dues. However, professional fees do not include the costs for contracted out audits as these fees are directly paid by the entities and not by the Office. It is estimated the contracted out audit fees for 2018 and 2019 will respectively be \$890k and \$890k.

Note 19: Contingent Liabilities

As at 31 December 2018 and 2019 there are no forecasted quantifiable and non-quantifiable contingent liabilities (31 December 2017: no forecasted contingent liabilities) and therefore no contingent liabilities have been provided for in these forecasted financial statements.

Note 20: Commitments

On 1 November 2014, the Office entered into a 5 year non-cancellable accommodation lease with Beaufort Investments Ltd. The lease expires on 31 October 2019 with an option to renew for a further 5 years at prevailing market rates at that time.

Type	One year or less	One to five Years	Over five Years	Total
Capital Commitments				
Property, plant and equipment				0
Other fixed assets				0
Other commitments (list separately if material)				0
Total Capital Commitments	0	0	0	0
Operating Commitments				
Non-cancellable accommodation leases	94,886	83,761		178,646
Other non-cancellable leases				0
Non-cancellable contracts for the supply of goods and services				0
Other operating commitments				0
Total Operating Commitments	94,886	83,761	0	178,646
Total Commitments	94,886	83,761	0	178,646

Note 21: Related Party and Key Management Personnel Disclosures

There is to be no inter-agency charges for goods and services (human resource services, financial support services, legal services, computer hardware and systems support services, and software licensing fees) provided amongst the various core government entities, except for the audit fees that we bill. The Office is unable to make an estimate of the fair value of these contributed goods and services received for the years ending 31 December 2019, 31 December 2018, 31 December 2017 (18-month period end) and for the actuals for the 12-month period ending 30 June 2016.

Note 21: Related Party and Key Management Personnel Disclosures (Continued)

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
492,023	909,092	Salaries & other short-term employee benefits	599,920	0
		Past employee benefits		
		Other long-term benefits		
		Termination benefits		
		Loans		
492,023	909,092	Total	599,920	0

Key Management Personnel

We are budgeting for four personnel at the senior management level for both 2018 and 2019 (2017: four). Their total remuneration includes: regular salary, pension contributions, health insurance contributions, acting and duty allowances, and motor car upkeep. Total remuneration budgeted for senior management in 2018 and 2019 is respectively \$600k and \$617k (2017 18-month period forecast: \$909k). There are no budgeted loans to be made to key management personnel or their close family members in 2018 and 2019 (2017 18-month period forecast: \$0).

Note 22: Financial Instrument Risks

The Office is exposed to a variety of financial risks including credit risk and liquidity risk. The Office's risk management policies are designed to identify and manage these risks, to set appropriate risk limits and controls, and to monitor the risks and adhere to limits by means of up to date and reliable information systems. These risks are managed within the parameters established by the Financial Regulations (2013 Revision).

Credit Risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Office. Financial assets which potentially expose the Office to credit risk comprise cash and cash equivalents and accounts receivable.

The Office is exposed to potential loss that would be incurred if the counterparty to the bank balances fail to discharge its obligation to repay. All bank balances are with one financial institution located in the Cayman Islands which management considers financially secure and well managed.

The Office is also exposed to a significant concentration of credit risk in relation to accounts receivables, all of which are due from other Government entities. No credit limits have been established. Forecasted as at 31 December 2017, 2018 and 2019, no provision for doubtful debts will be made as none of these assets are anticipated to be impaired and management considers these debts to be recoverable in full.

Credit Risk (Continued)

Notwithstanding the concentration risk in relation to accounts receivables, management does not consider the Office to be exposed to significant credit risk as all of the counterparties are Government entities.

The carrying amount of financial assets recorded in the forecasted financial statements represents the Office's maximum exposure to credit risk. No collateral is required from debtors.

Liquidity Risk

Liquidity risk is the risk that the Office is unable to meet its payment obligations associated with its financial liabilities when they are due.

The ability of the Office to meet its debts and obligations is dependent upon its ability to collect the debts outstanding in a timely basis. Management manages liquidity risk through monitoring cash flows from debtors, paying creditors on their due dates, and if the circumstances required it to obtain funding from Government to temporarily fund any shortfalls the Office would have with its own cash flows. Forecasted as at 31 December 2017, 2018, and 2019, all of the financial liabilities are anticipated to be due within three months of the year end dates.

Financial Instruments – Fair Values

As at 31 December 2017, 2018 and 2019, the forecasted carrying value of cash and cash equivalents, accounts receivable, work in progress, accounts payable and employee entitlements approximate their fair values due to their relative short-term maturities.

Fair values estimates are made at a specific point in time, based on market conditions and the information about the financial instrument. These estimates are subjective in nature and involve uncertainties and matters of significant judgment and therefore cannot be determined with precision. Changes in assumptions, economic conditions and other factors could cause significant changes in fair value estimates.

OFFICE OF THE OMBUDSMAN

BUDGET STATEMENTS

FOR THE 2018 FINANCIAL YEAR ENDING 31 DECEMBER 2018

AND THE 2019 FINANCIAL YEAR ENDING 31 DECEMBER 2019

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2017 REVISION)

CONTENT

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3. Ownership Performance Targets
4. Equity Investments and Withdrawals

PART B: OUTPUT PERFORMANCE

5. Outputs to be Delivered

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE CHAIRMAN

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2018 and 2019 financial years.



Honourable Tara Rivers, JP
Chair, Oversight Committee

Office of the Ombudsman

16 November 2017

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.



Sandy Hermiston
Ombudsman

Office of the Ombudsman

16 November 2017

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

The quasi-judicial Office of the Ombudsman was formed in order to act as a watchdog in regards to public complaints and information rights, encompassing maladministration complaints, complaints against the police, whistleblowing, access to information and data protection. The Office enforces and publicizes the following legislation:

- The Complaints Commissioner (Amendment) Law 2017
- The Police (Complaints by the Public) Law, 2017
- The Whistleblower Protection Law, 2015
- The Freedom of Information Law (2015 Revision)
- The Data Protection Law, 2017
-

Scope of Activities

1. Complaints Division

A. Maladministration Complaints

In accordance with the Complaints Commissioner (Amendment) Law 2017, the Ombudsman investigates written complaints made regarding injustice caused by improper, unreasonable or inadequate administrative conduct on the part of any Ministry/Portfolio, Government owned company and Statutory Authorities.

B. Complaints against the Police

The Office of the Ombudsman will be preparing for the implementation of The Police (Complaints by the Public) Law, 2017 (pending approval) which will grant the Ombudsman responsibilities and powers to investigate and resolve complaints made by members of the public against the Royal Cayman Islands Police Service's staff.

C. Whistleblowing

The Office of the Ombudsman will be preparing to oversee and administer Whistleblowing Disclosures in accordance with the Whistleblower Protection Law, 2015, commencing in February 2018. The Office of the Ombudsman will be responsible for facilitating and investigating employee disclosures of improper conduct within the public and private sector, and enforcing their protection in an effort to prevent whistleblowers from being subjected to detrimental actions.

2. Information Rights Division

A. Freedom of Information

As a quasi-judicial office, the Ombudsman administers the *Freedom of Information Law (2015 Revision)* (FOI Law) through processing, mediating and hearing appeals; monitoring public authorities to ensure

they are in compliance with the Law and the public's rights under the law have been upheld, and to promote FOI within the Cayman Islands.

B. Data Protection

As a quasi-judicial office the Ombudsman will be preparing for the implementation of the commencement of the Data Protection Law, 2017 (DPL), expected in January 2019, including, in 2018, development of internal procedures for complaint handling, issuing binding enforcement orders, monetary penalty orders and information requirements under the DPL, preparation of guidance for various Private Sector industries and sectors of the Caymanian economy, and specialized staff recruitment. The Office will also cooperate with the Cabinet Office in awareness raising and training of Data Protection Officers and other government officials in order to ensure that best practices are implemented, and that the Public Sector can become compliant with the requirements of the DPL.

Customers and Location of Activities

1. Complaints Division

A. Maladministration Complaints

- The general public, applicants and appellants eligible in accordance with the Complaints Commissioner (Amendment) Law, 2017

B. Complaints against the Police

- The general public, applicants and appellants eligible in accordance with The Police (Complaints by the Public) Law, 2017

C. Whistleblowing

- The general public, applicants and appellants eligible in accordance with the Whistleblower Protection Law, 2015
- The entire Public and Private Sector within the Cayman Islands

2. Information Rights Division

A. Freedom of Information

- The general public, applicants and appellants under the FOI Law
- The entire Public Sector, including: Central Government, Statutory Authorities and Government Companies in the Cayman Islands

B. Data Protection

- The general public, data subjects and complainants under the DPL

- The entire Public Sector, including all data controllers (natural persons who process personal data of individuals) in Central Government, Statutory Authorities and Government companies in the Cayman Islands
- The entire Private Sector including all data controllers in all private businesses and industries, foreign data controllers who process personal data in the Cayman Islands or belonging to Caymanians or residents, NGOs, churches, sports organizations, etc.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Office of the Ombudsman in the 2018 and 2019 financial years are as follows:

3. Complaints Division

A. Maladministration, Police Complaints and Whistle Blowing Disclosures

- Provide first-class training to the Office of the Ombudsman's staff in relation to handling of maladministration complaints, unsatisfactory conduct by police officers and whistleblowing disclosures
- Improve presence on the internet for informational purposes and to register complaints via online system
- Provide reports to the media on the work of the Office of the Ombudsman
- Increase public awareness education and outreach through publications, media interviews, social media and an active presence during Heritage Week
- Monitoring and reviewing the implementation of the internal complaints procedure to increase civil and public servants' knowledge of the role and mandate of the Office of the Ombudsman.
- Provide public education in relation to handling the newly instated police complaints and whistle-blower disclosures
- Provide training to the Royal Cayman Islands Police Officers in relation to "The Police (Complaints by the Public) Law, 2017"

B. Monitoring Compliance of Recommendation and Internal Complaints Process

- Subsequent to an investigation the Ombudsman may make recommendations for actions to be taken where injustice has occurred as a result of maladministration, whether it is of a general or legislative nature. In the event the entity does not make adequate steps to comply with the recommendations put forward by the Ombudsman, the OCC is required to make a special report to the Legislative Assembly outlining the entity's lack of compliance.
- Monitoring and reviewing the implementation of the Internal Complaints Process in an effort to better serve the public.

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

The Office of the Ombudsman is enthusiastic and committed to raising awareness of our role and mandate among the general public

- Community Events-we strive to establish the presence by actively taking part in Community events such as Heritage Days in an effort to safeguard and educate the community in its dealings with Government Agencies

- Public Meetings-to foster public administration within government agencies ensuring that the principles and practices are upheld in the best interest of the public
- Training- the OCC hosts Internal Complaints Training for all Civil Servants who have taken up the role of Internal Complaints Manager or who generally deal with complaints

4. Information Rights Division

A. Freedom of Information and Data Protection

Resolve FOI Appeals and Data Protection Complaints

- To review eligible appeals under the FOI Law, and complaints under the Data Protection Law, in accordance with the policies and procedures of the ICO, for instance where an FOI applicant has exercised the right to access records and is unhappy with a public authority's decision, action or non-action with respect to a request filed under the Law; or when a Data Subject believes her rights under the DPL have been violated
- To process, mediate and/or hear appeals and complaints where an applicant is unhappy with the decision or response of a public authority who has:
 - (a) Failed to indicate whether or not it holds a record;
 - (b) Failed to communicate the information contained in a record within the time allowed by this Law or at all;
 - (c) Failed to respond to a request for a record within the time limits established in this Law;
 - (d) Failed to provide a notice in writing of its response to a request for a record;
 - (e) Charged a fee that is in contravention of this Law; or
 - (f) Otherwise failed to comply with an obligation imposed under this Law.
- Where a complainant under the DPL believes there has been a violation of his/her rights by a Data Controller in the public or private sector, who has, for instance, :
 - (a) Processed personal data without meeting certain statutory conditions;
 - (b) Refused to provide certain information in response to a request from a Data Subject;
 - (c) Not notified the Data Subject and the Ombudsman in case of a personal data breach;
 - (d) Misapplied an exemption; or,
 - (e) Misapplied any of the Data Protection Principles.
- Where an FOI appeal or DPL complaint is not resolved at mediation, the Ombudsman reviews the issues and makes a binding decision with which the public authority and Data Controller must comply. If any party is dissatisfied with the Ombudsman's decision, an application for Judicial Review of the decision can be filed with the Grand Court.

Monitoring Compliance with FOI and Data Protection Law

- Monitor and Investigate public authorities and Data Controllers to ensure compliance with the applicable laws and carry out investigations in accordance with Ombudsman procedures.
- Assist the Legislative Assembly in the statutorily mandated review of the FOI Law, and suggest further amendments, if required.
- Assist the Honourable Attorney General in carrying out the drafting of the Data Protection Regulations and implementation planning relating to a Data Protection Law.

Public Awareness of Information Rights (FOI and Data Protection)

- The Office of the Ombudsman is committed to raising awareness of our role among the general public and planning promotional activities and producing promotional products to increase public awareness of the rights provided under the FOI Law and Data Protection Law throughout the Cayman Islands.
- The Office of the Ombudsman assists public officers and Data Controllers, in particular Information Managers and Data Protection Officers, with questions relating to the general workings of the legislation, and conducts training seminars on introductory and specialist topics relating to Information Rights.
- The general public communicates with the Office of the Ombudsman for inquiries and assistance at the physical office location, telephone and email. This information is available electronically on the Ombudsman website which is maintained and updated on a regular basis.
- The Office networks and exchanges ideas by means of attendance and presentation of papers at annual or bi-annual regional and international conferences in cooperation with fellow Information Commissioner, Data Protection Commissioners and Ombudsmen, in order to:
 - promote the Cayman Islands as an Information Rights leader in the Caribbean;
 - assist and learn from international experiences and collaboration with these offices to develop best practices and standards in the Cayman Islands;
 - assist other UK Overseas Territories in establishing, developing and maintaining Information Rights, as required.

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for Office of the Ombudsman for the years ending 31 December 2018 and 31 December 2019 are as follows:

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
REVENUE FROM CABINET	2,092	2,092	1,983
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	-
REVENUE FROM OTHERS	-	-	-
OPERATING EXPENSES	2,092	2,092	1,983
OPERATING SURPLUS/DEFICIT	-	-	-
NET WORTH	330	380	280
CASH FLOWS FROM OPERATING ACTIVITIES	(1)	92	125
CASH FLOWS FROM INVESTING ACTIVITIES	(50)	(50)	-
CASH FLOWS FROM FINANCING ACTIVITIES	50	50	-
CHANGE IN CASH BALANCES	(1)	92	125

FINANCIAL PERFORMANCE RATIO	2018 1 Jan to 31 Dec 2018 %	2019 1 Jan to 31 Dec 2019 %	2016/17 18-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	3.26:1	2.82:1	6.41:1
TOTAL ASSETS : TOTAL LIABILITIES	3.95:1	3.34:1	6.50:1

MAINTENANCE OF CAPABILITY

	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	15	15	10
STAFF TURNOVER (%)			
MANAGERS			
PROFESSIONAL AND TECHNICAL STAFF			
CLERICAL AND LABOURER STAFF			2
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS			3 Years
PROFESSIONAL AND TECHNICAL STAFF			8 Years
CLERICAL AND LABOURER STAFF			3 Years
CHANGES TO PERSONNEL MANAGEMENT SYSTEM			

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	442	542	331
ASSET REPLACEMENTS : TOTAL ASSETS	0.11	0.09	
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	0.73	0.55	0.92
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	0.75	.84	
CHANGES TO ASSET MANAGEMENT POLICIES	None	None	None

	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
MAJOR <u>NEW</u> CAPITAL EXPENDITURE PROJECTS			
None	NIL	NIL	NIL
Subtotal			

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2016/17	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Legal challenges of binding decisions under the FOI Law 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 Law by means of judicial review	Since the DPL will not commence until January 2019, this risk does not affect the 2018 year.	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	
Legal challenges of binding decisions under the Complaints Commissioners (Amendment) Law 2017, Police (Complaints by the Public) Law 2017 and the Whistle-blower Protection Law, 2015 by means of judicial review.	None	Ensure all staff is adequately equipped to make decisions in accordance with law.	Cost of legal fees in defending the position and independence of the Office in court.

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2018 1 Jan to 31 Dec 2018 \$000's	2019 1 Jan to 31 Dec 2019 \$000's	2016/17 18-Month Forecast \$000's
Equity Investment from Cabinet in to the Office of the Ombudsman	50,000	50,000	-

PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

OOB1	Investigation of Public Complaints against the Police, Disclosures by Whistleblowers and Maladministration Complaints			
DESCRIPTION				
Investigations of written complaints includes: <ul style="list-style-type: none">Enquiries: advice and guidance given to the public that does not resort to a formal investigationInvestigate written complaints made regarding injustice caused by improper, unreasonable or inadequate administrative conduct on the part of the Police Department and any Ministry/Portfolio, Government owned company and Statutory AuthorityInvestigate Whistleblower Disclosures throughout the public and private sector				
MEASURES		2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY				
<ul style="list-style-type: none">Number of Enquiries, Complaints referred to the Internal Complaints Process (ICP) and ICP’s Monitored		50-100	50-100	157
<ul style="list-style-type: none">Number of Police Complaints received/investigated		50-100	50-100	0
<ul style="list-style-type: none">Number of Written Maladministration Complaints received/investigated		50-100	50-100	54
<ul style="list-style-type: none">Number of Whistleblower Disclosures received/investigated		1-12	1-12	0
<ul style="list-style-type: none">Number of Public Interest Investigations/Reports (Own Motion Investigations)		1-2	1-2	1-2
<ul style="list-style-type: none">Number of Recommendations to be Monitored		55	55	55
QUALITY				
<ul style="list-style-type: none">All complaints to be suitably investigated by suitably qualified and trained staff		100%	100%	100%
<ul style="list-style-type: none">All Complaints and Reports to be signed off by the Ombudsman				
<ul style="list-style-type: none">All complaints investigated in accordance with the parameters established by the Ombudsman Law 2017, The Whistleblower Protection Law 2015 and The Police (Complaints by the Public) Law 2017.		100%	100%	100%
		100%	100%	100%
TIMELINESS				
<ul style="list-style-type: none">All Enquiries to be answered within five days		90-100%	90-100%	90-100%
<ul style="list-style-type: none">Decision to investigate complaint and if accepted, commencement of investigation of complaint within one month		90-100%	90-100%	90-100%
<ul style="list-style-type: none">All investigations to be completed within four months of the investigation being commenced		95-100%	95-100%	95-100%
<ul style="list-style-type: none">All reports/public interest investigations to be completed within five months of request		80-100%	80-100%	80-100%
LOCATION				
Cayman Islands		100%	100%	100%
COST		\$971,628	\$914,258	\$958,343
RELATED BROAD OUTCOMES:				
<ul style="list-style-type: none">A Strong Economy to Help Families and BusinessesStable, Effective and Accountable Government				

OOB 2	Compliance with Freedom of Information and Data Protection Legislation		
DESCRIPTION Under the Freedom of Information Law (FOI Law) the Ombudsman will process, investigate, and hear appeals; monitor public authorities (Civil service and statutory authorities and government companies) to ensure that they are in compliance with the Law; make recommendations for reform, refer to the appropriate authorities cases where it appears that a criminal offence has been committed and promote FOI within the Cayman Islands. Under the Data Protection Law (DP Law) the Ombudsman will hear, investigate and rule on complaints made under this Law; monitor, investigate, deliver opinions and report on the compliance by data controllers with their obligations under this Law make recommendations for reform, engage in proceedings and levy administrative fines or refer these violations to the appropriate authorities; co-operate with other data protection supervisory authorities; and, publicise and promote the requirements of this Law and the rights of data subjects under it.			
MEASURES	2018 1 Jan to 31 Dec 2018	2019 1 Jan to 31 Dec 2019	2016/17 18-Month Forecast
QUANTITY			
<ul style="list-style-type: none">Number of hours available to hear investigate and decide on appeals under the FOI Law and complaints under the DP Law including whether to levy administrative fines	2,000-2,500	3,000-4,000	4,000-5,000
<ul style="list-style-type: none">Number of hours available to monitor public authorities and data controllers (as defined by FOI and DP Laws), to produce reports to the Legislative Assembly, to conduct investigations of public and private entities, make recommendations for reform both of a general nature and directed at specific public and private entities	1,000-1,500	1,500-2,500	2,000-3,000
<ul style="list-style-type: none">Number of hours available to plan promotional activities and to promote public awareness of the FOI and DP Laws	2,000-2,500	3,000-4,000	2,000-3,000
QUALITY			
<ul style="list-style-type: none">Appeals and complaints processed in accordance with internal policies and procedures developed in accordance with the FOI and DP Laws	90-100%	90-100%	90-100%
<ul style="list-style-type: none">All public authorities and data controllers monitored in compliance with the Ombudsman’s requirements, investigations, carried out in accordance with Ombudsman procedures, and an annual report produced on the operation of the FOI and DP Laws during the year and submitted to the Oversight Committee of the LA	90-100%	90-100%	90-100%
<ul style="list-style-type: none">Promotional activities approved by the Ombudsman	90-100%	90-100%	90-100%
TIMELINESS			
<ul style="list-style-type: none">Appeals and complaints processed within timelines established in internal policies and procedures.	90-100%	90-100%	90-100%
<ul style="list-style-type: none">Reports received and analyzed within three months of the reporting date; Investigations completed in accordance with timelines in Ombudsman policies and procedures; Annual report presented to the Oversight Committee of the LA on an annual basis; and recommendations for law review produced on as required.	90-100%	90-100%	90-100%
<ul style="list-style-type: none">Public awareness of FOI and DP carried out on a monthly basis	90-100%	90-100%	90-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$1,120,754	\$1,178,006	\$1,024,918
RELATED BROAD OUTCOMES:			
<ul style="list-style-type: none">A Strong Economy to Help Families and BusinessesStable, Effective and Accountable Government			



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 Law (2017 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 Law (2017 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 2018 and 31 December 2019 and performance for the years ending 31 December 2018 and 31 December 2019; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Law (2017 Revision)).

Sandy Hermiston
Ombudsman

Office of the Ombudsman

16 November 2017

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FINANCIAL STATEMENTS

FOR THE 2018 FINANCIAL YEAR ENDING 31 DECEMBER 2018
AND THE 2019 FINANCIAL YEAR ENDING 31 DECEMBER 2019

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OFFICE OF THE OMBUDSMAN

12-Month Actual 2015/16	18-Month Forecast 2016/17	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2018	12-Month Budget 2019
		Current Assets			
0	185,674	Cash and cash equivalents	1	184,370	276,504
		Marketable securities and deposits			
0	134,587	Trade receivables	2	174,395	174,395
0	1,164	Other receivables	2	1,164	1,164
0	0	Inventories	3	0	0
0	0	Investments	4	0	0
0	5,492	Prepayments	5	5,492	5,492
0	326,917	Total Current Assets		365,421	457,555
		Non-Current Assets			
0	0	Trade receivables	2	0	0
0	0	Other receivables	2	0	0
		Inventories	3		
		Investments	4		
		Prepayments	5		
0	1,370	Intangible Assets	6	49,522	37,672
0	2,974	Property, plant and equipment	6	27,389	47,105
0	4,344	Total Non-Current Assets		76,911	84,777
0	331,261	Total Assets		442,332	542,332
		Current Liabilities			
0	20	Trade payables	7	20	20
0	40,038	Other payables and accruals	7	101,109	151,109
0	0	Unearned revenue	8	0	0
0	10,877	Employee entitlements	9	10,877	10,877
0	0	Repayment of surplus		0	0
0	50,935	Total Current Liabilities		112,006	162,006
		Non-Current Liabilities			
		Trade payables	7		
		Other payables and accruals	7		
		Unearned revenue	8		
0	0	Employee entitlements	9	0	0
0	0	Total Non-Current Liabilities		0	0
0	50,935	Total Liabilities		112,006	162,006
0	280,326	Net Assets		330,326	380,326
		NET WORTH			
0	280,326	Contributed capital		330,326	380,326
0	0	Other Reserves		0	0
0	0	Revaluation reserve		0	0
0	0	Accumulated surpluses/(deficits)		(0)	(0)
0	280,326	Total Net Worth		330,326	380,326

OFFICE OF THE OMBUDSMAN

12-Month Actual 2015/16	18-Month Forecast 2016/17	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2018	12-Month Budget 2019
		Revenue			
0	1,983,261	Sale of goods and services	10	2,092,381	2,092,264
0	0	Investment revenue	11	0	0
0	0	Donations	12	0	0
0	0	Other revenue		0	0
0	1,983,261	Total Revenue		2,092,381	2,092,264
		Expenses			
0	1,347,013	Personnel costs	13	1,468,387	1,533,364
0	501,188	Supplies and consumables	14	501,561	422,766
0	22,594	Depreciation & Amortisation	6	37,433	42,134
0	0	Impairment of property, plant and equipment	6	0	0
0	0	Impairment of inventory	3	0	0
0	112,500	Litigation costs	15	85,000	94,000
0	0	Other expenses		0	0
0	(33)	Other Gains and Losses	16	0	0
0	1,983,261	Total Expenses		2,092,381	2,092,264
0	0	Surplus or (Deficit) for the period		0	0

OFFICE OF THE OMBUDSMAN

12-Month Actual 2015/16	18-Month Forecast 2016/17	CASH FLOW STATEMENT	Note	12-Month Budget 2018	12-Month Budget 2019
		CASH FLOWS FROM OPERATING ACTIVITIES			
		<i>Receipts</i>			
	1,848,704	Outputs to Cabinet		2,052,573	2,092,274
	0	Outputs to other government agencies		0	0
	0	Sale of goods and services - third party		0	0
		Interest received		0	0
		Donations / Grants		0	0
		Other receipts		0	0
		<i>Payments</i>			
	(1,388,911)	Personnel costs		(1,586,581)	(1,533,364)
	(376,608)	Supplies and consumables		(467,296)	(466,776)
		Interest paid		0	0
		Other payments		0	0
0	83,185	Net cash flows from operating activities		(1,304)	92,134
		CASH FLOWS FROM INVESTING ACTIVITIES			
		Purchase of property, plant and equipment		(50,000)	(50,000)
		Proceeds from sale of property, plant and equipment		0	0
0	0	Net cash flows from investing activities		(50,000)	(50,000)
		CASH FLOWS FROM FINANCING ACTIVITIES			
		Equity Investment from Org 40		50,000	50,000
		Repayment of Surplus to Org 40		0	0
0	0	Net cash flows from financing activities		50,000	50,000
0	83,185	Net increase/(decrease) in cash and cash equivalents		(1,304)	92,134
0	102,489	Cash and cash equivalents at beginning of period		185,674	184,370
0	185,674	Cash and cash equivalents at end of period	1	184,370	276,504

OFFICE OF THE OMBUDSMAN

STATEMENT OF CHANGES IN NET WORTH
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2018
AND 31 DECEMBER 2019

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2016 brought forward				0	0
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 30 June 2016	0	0	0	0	0
Changes in net worth for 2016/17					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Exchange differences on translating foreign operations					0
Equity Investment from Cabinet	280,326				280,326
Capital withdrawals by Cabinet					0
Dividends payable to Cabinet					0
Net revenue / expenses recognised directly in net worth	280,326	0	0	0	280,326
Surplus/(deficit)for the period 2016/17				0	0
Total recognised revenues and expenses for the period	280,326	0	0	0	280,326
Balance at 31 December 2017 carried forward	280,326	0	0	0	280,326
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2017 brought forward	280,326	0	0	0	280,326
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 31 December 2017	280,326	0	0	0	280,326
Changes in net worth for 2018					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Exchange differences on translating foreign operations					0
Equity Investment from Cabinet	50,000				50,000
Capital withdrawals by Cabinet					0
Dividends payable to Cabinet					0
Net revenue / expenses recognised directly in net worth	50,000	0	0	0	50,000
Surplus/(deficit)for the period 2018				0	0
Total recognised revenues and expenses for the period	50,000	0	0	0	50,000
Balance at 31 December 2018 carried forward	330,326	0	0	0	330,326

STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2018
AND 31 DECEMBER 2019

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 31 December 2018 brought forward	330,326	0	0	0	330,326
Prior Year Adjustments					
Changes in accounting policy					0
Accounting Errors					0
Restated balance 31 December 2018	330,326	0	0	0	330,326
Changes in net worth for 2019					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Equity Investment from Cabinet	50,000				50,000
Capital withdrawals by Cabinet					0
Net revenue / expenses recognised directly in net worth	50,000	0	0	0	50,000
Surplus/(deficit)for the period 2019				0	0
Total recognised revenues and expenses for the period	50,000	0	0	0	50,000
Balance at 31 December 2019	380,326	0	0	0	380,326

STATEMENT OF ACCOUNTING POLICIES

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

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 ended 31 December 2018 and 2019.

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 (or fair value if acquired prior to 2005) 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.

NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and Cash Equivalents

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	Foreign Currency	Exchange Rate	12-Month Budget 2018	12-Month Budget 2019
0	800	Cash on hand (IRIS Confirmation Account/Petty Cash)	800	1.0000	800	800
0	0	Cash in transit (IRIS Remittance Account)	0	1.0000	0	0
0	170,993	CI\$ Operational Current Account held at Royal Bank of Canada	169,690	1.0000	169,690	261,824
0	0	US\$ Operational Current Account held at Royal Bank of Canada	0	0.8375	0	0
0	13,881	Payroll Current Account held at Royal Bank of Canada	13,881	1.0000	13,881	13,881
0	0	Bank Accounts held at other financial institutions	0	1.0000	0	0
0	0	Fixed Deposits held with Treasury (less than 90 days)	0	1.0000	0	0
0	185,674	TOTAL			184,370	276,504

Note 2: Trade and Other Receivables

12-Month Actual 2015/16	18-Month Forecast 2016/17	Trade Receivables	12-Month Budget 2018	12-Month Budget 2019
0	30	Sale of goods and services	30	30
0	134,557	Outputs to Cabinet	174,365	174,365
0	0	Outputs to other government agencies	0	0
0	0	Other	0	0
0	0	Less: provision for doubtful debts	0	0
0	134,587	Total trade receivables	174,395	174,395

	12-Month Budget 2018	12-Month Budget 2019	18-Month Forecast 2016/17
Current			
Past due 1-30 days	174,395	174,395	134,587
Past due 31-60 days			
Past due 61-90 days			
Past due 90 and above			
Non-Current			
Past due 1 year and above			
Total	174,395	174,395	134,587

Note 2: Trade and Other Receivables (Continued)

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
		Current		
0	134,587	Past due 1-30 days	174,395	174,395
		Past due 31-60 days		
		Past due 61-90 days		
		Past due 90 and above		
		Non-Current		
		Past due 1 year and above		
0	134,587	Total	174,395	174,395

12-Month Actual 2015/16	18-Month Forecast 2016/17	Other Receivables	12-Month Budget 2018	12-Month Budget 2019
0	800	Advances (salary, Official Travel, etc)	800	800
0	0	Dishonoured cheques	0	0
0	0	Interest receivable	0	0
0	0	Loans	0	0
0	0	Interentity Due from	0	0
0	0	Other Non-Current Assets	0	0
0	364	Other	364	364
0	0	Less: provision for doubtful debts	0	0
0	1,164	Total other receivables	1,164	1,164

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
		Current		
0	1,164	Past due 1-30 days	1,164	1,164
		Past due 31-60 days		
		Past due 61-90 days		
		Past due 90 and above		
		Non-Current		
		Past due 1 year and above		
0	1,164	Total	1,164	1,164

Changes in the Provision of Doubtful Debts:

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
0	0	Balance at 1 July	0	0
		Additional provisions made during the year		
		Receivables written off during the period		
0	0	Balance at 30 June	0	0

Note 3: Inventories

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
0	0	Inventory held for use in the provision of goods and services	0	0
0	0	Work in Progress and finished goods	0	0
0	0	TOTAL INVENTORIES	0	0

Note 4: Investments

12-Month Actual 2015/16	18-Month Forecast 2016/17	Investments	12-Month Budget 2018	12-Month Budget 2019
0	0	Investments	0	0
0	0	Total Investments at the lower of cost or market value	0	0

Note 5: Prepayments

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
0	5,492	Accrued Prepayments	5,492	5,492
0	0	Prepaid Insurance	0	0
		Other		
0	5,492	Total	5,492	5,492

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 July 2016	3,641	31,802	2,620	17,188	55,250
Additions					0
Disposals and Derecognition					0
Revaluation					0
Transfers					0
Balance as at 31 December 2017	3,641	31,802	2,620	17,188	55,250

Note 6: Property, Plant and Equipment (Continued)

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 2018	3,641	31,802	2,620	17,188	55,250
Additions	50,000				50,000
Disposals and Derecognition					0
Revaluation					0
Transfers					0
Balance as at 31 December 2018	53,641	31,802	2,620	17,188	105,250

	<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 2019	53,641	31,802	2,620	17,188	105,250
Additions			25,000	25,000	50,000
Disposals and Derecognition					0
Revaluation					0
Transfers					0
Balance as at 31 December 2019	53,641	31,802	27,620	42,188	155,250

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 July 2016	1,092	19,385	2,620	8,641	31,737
Transfers					0
Impairment Reserve 2016/17(closing balance)					0
Depreciation Expense 2016/17	10,000	6,000	0	4,539	20,539
Eliminate on Disposal or Derecognition 2016/17					0
Balance as at 31 December 2017	11,092	25,385	2,620	13,179	52,276

	<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 2018	11,092	25,385	2,620	13,179	52,276
Transfers					0
Impairment change 2018					0
Depreciation Expense 2018	15,000	4,513	0	6,072	25,585
Eliminate on Disposal or Derecognition 2018					0
Balance as at 31 December 2018	26,092	29,898	2,620	19,252	77,861

Note 6: Property, Plant and Equipment (Continued)

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 2019	26,092	29,898	2,620	19,252	77,861
Transfers					0
Impairment change 2019					0
Depreciation Expense 2019	15,000	4,512	0	10,772	30,284
Eliminate on Disposal or Derecognition 2019					0
Balance as at 31 December 2019	41,092	34,410	2,620	30,024	108,146

Net Book value 31 December 2017	(7,452)	6,417	0	4,009	2,974
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Net Book value 31 December 2018	27,548	1,904	0	(2,063)	27,389
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Net Book value 31 December 2019	12,548	(2,608)	25,000	12,164	47,105
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**Note 6: Property, Plant and Equipment
Intangible Assets**

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 July 2016	34,850		34,850
Additions			0
Disposals and Derecognition			0
Revaluation			0
Transfers			0
Balance as at 31 December 2017	34,850	0	34,850

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2018	34,850	0	34,850
Additions	60,000		60,000
Disposals and Derecognition			0
Revaluation			0
Transfers			0
Balance as at 31 December 2018	94,850	0	94,850

Note 6: Property, Plant and Equipment (Continued)
Intangible Assets

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	94,850	0	94,850
Additions			0
Disposals and Derecognition			0
Revaluation			0
Transfers			0
Balance as at 31 December 2019	94,850	0	94,850

Accumulated Depreciation and impairment losses

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 July 2016	31,425		31,425
Transfers			0
Impairment Reserve 2016/17(closing balance)			0
Depreciation Expense 2016/17	2,055	0	2,055
Eliminate on Disposal or Derecognition 2016/17			0
Balance as at 31 December 2017	33,480	0	33,480

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2018	33,480	0	33,480
Transfers			0
Impairment change 2018			0
Depreciation Expense 2018	11,848	0	11,848
Eliminate on Disposal or Derecognition 2018			0
Balance as at 31 December 2018	45,328	0	45,328

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	45,328	0	45,328
Transfers			0
Impairment change 2019			0
Depreciation Expense 2019	11,850	0	11,850
Eliminate on Disposal or Derecognition 2019			0
Balance as at 31 December 2019	57,178	0	57,178

Net Book value 30 June 2016	1,370	0	1,370
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Net Book value 30 December 2017	49,522	0	49,522
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Net Book value 31 December 2019	37,672	0	37,672
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Note 7: Trade Payables, Other Payables and Accruals

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
0	20	Creditors	20	20
		Creditors Ministries/Portfolios		
		Creditors other government agencies		
0	0	Non-current Accounts payable	0	0
0	0	Payroll Deductions	0	0
0	0	Operating Lease	0	0
0	39,642	Accrued Expenses	100,713	150,713
		Accrued Expenses Ministries/Portfolios		
		Accrued Expenses other government agencies		
0	0	Inter-entity due to	0	0
0	0	Accrued Entity Interest	0	0
0	0	Provisions	0	0
0	396	Other payables	396	396
0	40,058	Total trade payables other payables and accruals	101,129	151,129

Note 8: Unearned Revenue

12-Month Actual 2015/16	18-Month Forecast 2016/17	Details	12-Month Budget 2018	12-Month Budget 2019
0	0	Rentals paid in advance	0	0
0	0	Immigration deposits	0	0
0	0	Customs deposits	0	0
0	0	Revenue deposits	0	0
0	0	Other unearned revenue	0	0
0	0	Non-current Unearned revenue	0	0
0	0	Total unearned revenue	0	0

Note 9: Employee Entitlements

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
0	0	Annual Leave	0	0
0	10,877	Retirement and long service leave	10,877	10,877
0	0	Accrued salaries	0	0
0	0	Travel	0	0
0	0	Pension	0	0
0	0	Other salary related entitlements	0	0
0	10,877	Total current portion	10,877	10,877
		<i>Non-current employee entitlements are represented by:</i>		
		Retirement and long service leave		
0	10,877	Total employee entitlements	10,877	10,877

Note 10: Sales of Goods and Services

12-Month Actual 2015/16	18-Month Forecast 2016/17	Revenue type	12-Month Budget 2018	12-Month Budget 2019
0	1,983,261	Outputs to Cabinet	2,092,381	2,092,264
0	0	Outputs to other government agencies	0	0
0	0	Fees and charges	0	0
0	0	General sales	0	0
0	0	Rentals	0	0
0	0	Other	0	0
0	1,983,261	Total sales of goods and services	2,092,381	2,092,264

Note 13: Personnel Costs

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
0	1,135,983	Salaries, wages and allowances	1,179,435	1,231,834
0	147,616	Health care	214,947	228,060
0	56,114	Pension	64,005	66,970
0	1,300	Leave	3,000	3,000
0	6,000	Other personnel related costs	7,000	3,500
0	1,347,013	Total Personnel Costs	1,468,387	1,533,364

Note 14: Supplies and Consumables

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
0	56,689	Supplies and Materials	33,495	26,150
0	184,436	Purchase of services	197,989	142,939
0	118,740	Lease of Property and Equipment	96,867	96,867
0	54,814	Utilities	40,600	42,000
0	4,438	General Insurance	0	0
0	10,004	Interdepartmental expenses	42,800	42,800
0	19,539	Travel and Subsistence	28,000	27,200
0	49,528	Recruitment and Training	57,000	40,000
0	3,000	Other	4,810	4,810
0	501,188	Total Supplies & consumables	501,561	422,766

Note 15: Litigation Cost

12-Month Actual 2015/16	18-Month Forecast 2016/17	Litigation Costs	12-Month Budget 2018	12-Month Budget 2019
0	112,500	Legal Fees	85,000	94,000
		Description		
0	112,500	Total Litigation cost	85,000	94,000

Note 16: Gains / (Losses)

12-Month Actual 2015/16	18-Month Forecast 2016/17		12-Month Budget 2018	12-Month Budget 2019
0	0	Net (gain) / loss on disposal of property, plant and equipment	0	0
0	0	Gain/Loss on Derecognition of Assets	0	0
0	(33)	Net (gain) / loss on foreign exchange Transactions	0	0
0	(33)	Total gains/ (losses)	0	0

Note 18: Reconciliation of Net Cash Flows from Operating Activities to Surplus/(Deficit)

12-Month Actual 2015/16	18-Month Forecast 2016/17	Description	12-Month Budget 2018	12-Month Budget 2019
0	0	Surplus/(deficit) from ordinary activities	(0)	0
		Non-cash movements		
0	22,594	Depreciation expense	37,433	42,134
0	0	Impairment	0	0
0	0	(Gain)/losses on sale of property plant and equipment	0	0
		Changes in current assets and liabilities:		
		(Increase)/decrease in receivables - Other Government agencies		
		(Increase)/decrease in receivables - SAGC's		
	60,591	(Increase)/decrease in receivables - Other 3rd Party		50,000
		Increase/(decrease) in payables - Other Government agencies		
		Increase/(decrease) in payables - SAGC's		
		Increase/(decrease) in payables - Other 3rd Party	(38,737)	
0	83,185	Net cash flows from operating activities	(1,304)	92,134



**CAYMAN ISLANDS
GOVERNMENT**

-END-

**CAYMAN ISLANDS GOVERNMENT
2018 AND 2019 BUDGET STATEMENTS**