CAYMAN ISLANDS
GOVERNMENT

BUDGET STATEMENTS

2016/17

FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017

BUDGET STATEMENTS

FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017

PREPARED IN ACCORDANCE WITH SECTION 24 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2013 REVISION)

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1. INTRODUCTION

In accordance with the requirements of the Public Management and Finance Law (2013 Revision), this volume of documents contains the Budget Statements, for each Ministry, Portfolio and Office for the 18-month period ending 31st December 2017.

The 2016/17 Budget covers an 18-month period from 1st July 2016 through 31st December 2017 and is therefore not directly comparable to the forecast results for the 2015/16 year ending 30th June 2016, or previous 12-month budgets.

The Budget Statements specify the output delivery and ownership performance expected for each Ministry, Portfolio or Office for the 2016/17 financial period.

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 2016/17, 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 2016/17 financial period.

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 (2013 Revision).

The forecast financial statements of a Ministry/Portfolio/Office for the 2016/17 financial period 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 (2013 Revision). The Financial Regulations (2013 Revision) in turn comply with Generally Accepted Accounting Practices 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 2016/17 financial period, 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 (2013 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 (although such expenses may occur during the 18-month financial period).

The operating surplus/deficit is the key operating statement measure. The Public Management and Finance Law (2013 Revision) states that a Ministry/Portfolio/Office shall not incur entity expenses exceeding in total its entity revenue in that 18-month period. 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 forecast 18-month period. An increase in net worth during the 18-month period 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/Office's 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 18-month period 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 STATEMENT

FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2013 REVISION)

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1. Nature and Scope of Activities
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3. Ownership Performance Targets
4. Equity Investments and Withdrawals

PART B: OUTPUT PERFORMANCE

5. Outputs to be Delivered
6. Payment Arrangements

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE PREMIER

I confirm that the Draft Budget Statement reflects the outputs I wish to purchase for the 2016/17 financial period.

_____

Honourable Alden McLaughlin, MBE, JP
Premier
Cabinet Office

30 June 2016

The Draft Budget Statement has been compiled using the best information available and is 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.

_____

Mr. Samuel Rose, JP
Cabinet Secretary
Cabinet Office

30 June 2016

STATEMENT OF CHIEF OFFICER

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General 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 across the public service; 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 under the Freedom of Information Law.

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.

To coordinate the implementation of Cabinet's e-Government strategy in order to reduce costs, improve customer experience; to enhance the image and competitiveness of the jurisdiction and strengthen our capacity to address Cyber Security threats.

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 and 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.
- 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.
- 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 the country's policies and businesses to governments, individuals, international agencies, organizations and the media.
- Develop and administer templates, policies and standards for e-Government
- Providing business process reengineering support for digitizing of services
- Providing common enabling platforms and infrastructure for e-Government services to be utilized by all CIG entities.
- Development of policies, procedures, standards and guidelines for the implementation and operation of e-Government infrastructure and services.
- Providing policy advice on cybersecurity and facilitate cybersecurity awareness.
- Coordinating cybersecurity mitigation and response planning for CIG.
- Gather information about the political and economic environment in the UK and EU to advise the Ministry on relevant developments.

Customers and Location of Activities

The customers of the Cabinet Office are the Governor, the Premier, the Cabinet, Members of the Legislative Assembly, and 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.

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

2. STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the Cabinet Office for the 2016/17 financial period and the subsequent two 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 across Government departments.
- Improve the Radio Cayman's competitiveness in the market and eventually become self-funding. Actively contribute to the community's development by providing opportunities for members of the community to become more involved and informed.
- Raise awareness and create a positive impression of the Cayman Islands as a preferred investment location and an excellent place to do business and an international jurisdiction of importance.
- 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.
- The implementation of enabling infrastructure with related policies, procedures and administration to facilitate secure, convenient and financially efficient e-Government; including digital identification of persons in order to access online services and data, and the secure automated exchange of information between Cayman Islands Government systems for "joined up government".
- To reduce cybersecurity threat exposure by promoting and facilitating cybersecurity awareness across Cayman Islands Government.
- To coordinate cybersecurity risk mitigation and response plans for the Cayman Islands Government.
- To oversee the implementations of infrastructure and to facilitate secure digital identification of persons in order to access online services and data.
- To oversee the implementation of infrastructure to facilitate the secure interoperability of the Cayman Islands Government systems for the provision of online and internal services and data exchange.
- To oversee the introduction of a single service portal for online access to government services.

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for Cabinet Office for the 18-month period ending 31 December 2017 are as follows:

	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
REVENUE FROM CABINET	3,739	7,478	5,372
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	0	0	0
REVENUE FROM OTHER PERSONS OR ORGANISATIONS	566	1,132	1,276
SURPLUS/DEFICIT FROM OUTPUTS	0	0	72
OTHER EXPENSES	4,305	8,610	8,610
NET SURPLUS DEFICIT	0	0	72
TOTAL ASSETS	10,798	10,798	8,493
TOTAL LIABILTIES	2,536	2,536	2,536
NET WORTH	8,262	8,262	7,521
CASH FLOWS FROM OPERATING ACTIVITIES	97	194	1,439
CASH FLOWS FROM INVESTING ACTIVITIES	(1,065)	(1,240)	0
CASH FLOWS FROM FINANCING ACTIVITIES	1,065	1,240	(72)
CHANGE IN CASH BALANCES	97	194	1,367

FINANCIAL PERFORMANCE RATIO	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
CURRENT ASSETS : CURRENT LIABILITIES	3.1:1	3.1:1	2.9:1
TOTAL ASSETS : TOTAL LIABILITIES	4.3:1	4.3:1	3.4:1

MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	71	71	63
STAFF TURNOVER (%)			
SENIOR MANAGER	0%	0%	0%
PROFESSIONAL AND TECHNICAL STAFF	8%	8%	8%
ADMINISTRATIVE STAFF	0%	0%	0%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
SENIOR MANAGER	16	16	15
PROFESSIONAL AND TECHNICAL STAFF	8	8	7
ADMINISTRATIVE STAFF	9	9	8
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	None	None	None

SUMMARY OF ESTABLISHMENT

Position	2016/17 Budget	2015/16 Forecast
Account Executive	3	3
Accounts Officer I	1	1
Accounts Officer II	1	1
Accounts Officer III	1	1
Administrative Assistant	2	2
Announcer II	1	1
Announcer/Music Automation	1	1
Announcer/Producer	1	1
Announcer/Remote Operations	1	1
Cabinet Secretary and Chief Officer	1	1
Chief Financial Officer	1	0
Chief Information Officer	1	1
Clerical Officer I	2	2
Clerk of Cabinet	1	1
Coordinator Graphic Design	1	1
Deputy Director, Broadcasting	1	1
Deputy Director, Policy Coordination Unit	1	0
Deputy Clerk of Cabinet	1	1
Director of Broadcasting	1	1
Director of e-Government	1	1
Director of Special Projects/Cabinet Office	1	1
Director of Policy Coordination Unit	1	1
Director of Communication	1	0
Executive Officer I	1	1
Executive Officer II	1	0
Freedom of Information Analyst	1	1
Graphic Designer	2	2
Information Officer	4	4
International Affairs Analyst	1	1
Internal Communication Specialist	1	0
Manager Electronic Media	1	1
News Director	2	2
News Reporter II	4	3

Position	2016/17 Budget	2015/16 Forecast
Personal Assistant to Cabinet Secretary	1	1
Personal Assistant to the Premier	1	1
Policy Analyst	3	3
Political Assistant	1	1
Press Secretary to the Premier	1	1
Protocol Assistant	1	0
Protocol Coordinator	1	1
Protocol Officer	1	1
Protocol Officer (Trainee)	1	0
Public Information Manager	1	1
Relief Announcer II	1	1
Research Analyst	1	0
Secretary Immigration Appeals Tribunal	3	3
Senior Information Security Advisor	1	0
Senior Political Advisor	1	1
Service Engineer	1	1
Talk Show Host	1	1
Traffic Officer/Librarian & Information Manager	1	1
Video Production Specialist	3	3
Representative (UK Office)	1	1
Deputy Representative (UK Office)	0	1
Assistant to the Representative (UK Office)	0	1
Total	**71**	**63**

PHYSICAL CAPITAL MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
VALUE OF TOTAL ASSETS	2,830	2,830	786
ASSET REPLACEMENTS : TOTAL ASSETS	14%	14%	0%
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	88%	88%	62%
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	13%	13%	55%
CHANGES TO ASSET MANAGEMENT POLICIES	None	None	None

MAJOR CAPITAL EXPENDITURE PROJECTS	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
Cybersecurity Implementation	250,000	750,000	0
e-Government Infrastructure and Software	415,000	385,000	350,000
Relocation London Office	300,000	0	0
Premier's Vehicle	50,000	0	0
GIS-Server Replacement/Upgrades/Storage	25,000	50,000	0
Radio Cayman General Broadcast Network Upgrades	25,000	50,000	0
Computer Equipment Replacement	0	5,000	0
	1,065,000	1,240,000	350,000

MAJOR CAPITAL EXPENDITURE COMMENCED BUT NOT COMPLETED IN PREVIOUS YEARS	ANTICIPATED PROJECT STATUS AT 1ST JULY 2016
0	**0**

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2015/16	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: • Hard copies of personnel records are kept locked away in Cabinet 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 Cabinet 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

RISK MANAGEMENT (continued)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2015/16	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Staff retention and recruitment	No significant change	• Upgrade and promote staff in high demand positions • Sharing of responsibilities by current staff • Cross-training • Succession Planning	Unquantifiable
Loss of key personnel	Unchanged	• Cross-training of staff	Unquantifiable
Loss of staff that are on fixed-term contract	No significant change	• Move clerical/administrative staff to open-ended standard civil service contracts. • Encourage and support staff to further their education by attending Civil Service College, University College of the Cayman Islands or other recognized institutions in order to improve their capabilities	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 the Cayman Islands Government Television 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
CIG entities timeliness in compliance to Cabinet directives related to coordinated e-Government approach	N/A	• Remind CO's, CFO's and other senior leaders of Cabinet directive	Unqualified but past experience indicates potential for millions of dollars per annum based on individual CIG entities continuing to develop bespoke solutions that duplicate common infrastructure to be provided with incompatible solutions.

RISK MANAGEMENT (continued)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2015/16	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Cybersecurity not adequately addressed to progress with the introduction of new online services	Unchanged	Plan to address known cybersecurity issues being developed between MOHA, ICTA and e-Government Unit with the first phase in progress	Unquantifiable but estimated to be hundreds of thousand per annum if additional staff required to maintain or increase level of service, considering increased staff costs to support volume of transactions in the absence of automation, with the associated increase of consumables and storage
Insufficient funds allocated across CIG to implement/maintain effective information/cybersecurity	N/A	Work with 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 and pillar of economy
Lack of dedicated Information/Cybersecurity specialist expertise with authority/responsibility to advise Cabinet on Information/Cyber security policies	N/A	Recommend creation of post in e-Government Unit for Senior Information Security Advisor	Unquantifiable but potentially devastating to the Financial Services industry and pillar of economy
Low information/cybersecurity awareness across CIG results in an unintended cyber incident disrupting operations and/or causing loss of data	N/A	Coordinate an information/cybersecurity awareness programme for CIG	Unquantifiable but studies show that this can account for up to 70% of cyber risk to an organization
High profile data breach of existing online services negatively impact perception of CIG's ability to protect sensitive data and to provide secure online services		Plan to address known cybersecurity issues being developed between Ministry of Home Affairs, Information Communications Technology Authority (ICTA), and e-Government unit.	Unquantifiable but potentially devastating to the Financial Services industry and pillar of economy

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
Equity Investment from Cabinet in to the Cabinet Office	1,065,000	1,240,000	350,000
Capital (Equity) Withdrawal by Cabinet from the Cabinet Office			

PART B

OWNERSHIP PERFORMANCE

5. OUTPUTS TO BE DELIVERED

CAB 1	Policy Development Coordination and Advice	$1,105,898

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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of hours of development coordination and advice	2,950-3,200	5,900-6,400	5,900- 6,400
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	**$368,633**	**$737,265**	**$805,174**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
8. A Culture of Good Governance
12. Equity and Justice in a Society that values the contributions of all

CAB 2	Coordinating and Monitoring of Policy Implementation	$798,269

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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of hours spent coordinating and monitoring policy implementation	350-400	700-800	700-800
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	**$266,090**	**$532,179**	**$168,545**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
8. A Culture of Good Governance
12. Equity and Justice in a Society that values the contributions of all

CAB 4	Administrative Support for Cabinet and the National Security Council	$654,608

DESCRIPTION

Administrative support to Cabinet involving:

- Prepare and circulate cabinet agendas and minutes to Members and Ministers
- Prepare and circulate 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of agendas prepared and circulated	42-46	85-95	85-95
• Number of minutes prepared and circulated	16-20	35-40	35-40
• Number of extracts prepared and circulated	1,486-1,500	2,975-3,000	2,975-3,000
• Number of Cabinet briefings conducted	10-15	20-30	20-30
QUALITY			
• All Agendas, minutes and extracts are prepared in accordance with the Guidelines to the Operation of Cabinet	95-100%	95-100%	95-100%
• Agendas signed by the Clerk to the Cabinet or Acting Clerk	95-100%	95-100%	95-100%
• Minutes reviewed by Cabinet Secretary	95-100%	95-100%	95-100%
• Briefings conducted by qualified and experienced personnel	95-100%	95-100%	95-100%
TIMELINESS			
• Agendas circulated at least two working days prior to meetings	90-100%	90-100%	90-100%
• Minutes circulated within three working days after meeting	90-100%	90-100%	90-100%
• Extracts issued within two working days after confirmation of minutes	90-100%	90-100%	90-100%
• Briefings provided within the time frame agreed upon	90-100%	90-100%	90-100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$218,203**	**$436,405**	**$290,307**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
8. A Culture of Good Governance

CAB 6	Administrative and Secretarial Support for the Processing of Appeals	$290,354

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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of Tribunal meetings supported and attended	22-30	45-60	45-60
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	**$96,785**	**$193,569**	**$249,272**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
12. Equity and Justice in a Society that Values the Contributions of all

Note: The total cost of supplying this output is $389,086. However, the revenue of $98,732 from other third parties reduces the cost to Cabinet to $290,354.

CAB 7	Tax Undertaking Certificates	$149,251

DESCRIPTION

Preparation and distribution of:
Tax Undertaking Certificates for Exempted Companies, Trusts and Limited Partnerships

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of Tax Undertaking Certificates issued	3,000-3,350	6,000-6,700	6,000-6,700
QUALITY Tax Undertaking Certificates and licences processed in accordance with the relevant laws, 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	**$49,750**	**$99,501**	**$121,086**

RELATED BROAD OUTCOME:

1. A Strong, Thriving and Increasingly Diverse Economy

CAB 12	Freedom of Information and Data Protection Coordination	$143,815

DESCRIPTION

Leading and coordinating freedom of information and data protection 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of proactive training and awareness sessions	3-6	5-12	5-12
• Number of reactive assistance interactions with public entities	150-300	300-600	300-600
• Number of statutory, regulatory and policy requirements reviewed	1-3	1-6	1-6
• Number of websites maintained	1	1-2	1-2
QUALITY			
• Training and awareness to be provided by qualified officer; 80% of evaluations rated "good" or better overall.	95-100%	95-100%	95-100%
• Assistance based on relevant legislation, policies and good practice	95-100%	95-100%	95-100%
• 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%
• Website information created and approved by a qualified officer	95-100%	95-100%	95-100%
TIMELINESS			
• Extensive quarterly training	95-100%	95-100%	95-100%
• Reactive assistance at point of contact or within timeframe agreed with public entity	95-100%	95-100%	95-100%
• 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%
• Website online and maintained throughout the year	90-100%	90-100%	90-100%
LOCATION			
Cayman Islands and Overseas	100%	100%	100%
COST	**$47,938**	**$95,877**	**$109,346**

RELATED BROAD OUTCOMES:

8. A Culture of Good Governance
12. Equity and Justice in a Society that Values the Contributions of All

CAB 14	Development of E-Government Programme	$1,303,743

DESCRIPTION

- Administer E-Government (E-Gov) program
- Develop E-Gov Platform Foundation (architecture) to support central government online services
- Establish and promote the use of a E-Gov portal for the Cayman Islands Government (CIG) online services
- Promotional campaign through radio ads and the newspaper to drive customer use of CIG online services

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of E-Gov Steering Committee meetings held	2-4	5-7	5-7
• Number of programs/projects initiated	1-2	3-5	3-5
• Number of CIG services available online	18	25	15
• Number of promotional activities carried out	2-3	3-5	3-5
QUALITY			
• Steering Committee approved business cases are in accordance with approved E-Gov strategy and guidelines	100%	100%	100%
• CIG services available online are accessible directly from gov.ky portal service listing	25%	50%	N/A
TIMELINESS			
• E-Government Steering Committee meetings will be held every two months	80%	80%	80%
• Preliminary business cases reviewed within one month	100%	100%	100%
LOCATION			
Cayman Islands and Overseas	100%	100%	100%
COST	**$434,581**	**$869,162**	**$769,379**

RELATED BROAD OUTCOMES:

4. A More Efficient, Accessible and Affordable Public Service
5. Modern, Smart Infrastructure
8. A Culture of Good Governance

PCF 1	Protocol Services	$754,438

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
- Inaugurations

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Advice and reporting in relation to protocol matters	1,750 -2,000	3,500 -4,000	3,500-4,000
• Number of protocol policies and services developed	1-2	1-2	1-2
• Number of ceremonial and official events coordinated	4-5	8-10	8-10
• Number of official visits (local/overseas), conferences and meetings given assistance and/or organized	3-4	6-8	6-8
• Number of training sessions delivered	2-3	5-6	5-6
• Number of airport courtesies and diplomatic facilitations delivered	100-125	200-250	200-250
QUALITY			
• All policies and practices will be developed with key stakeholders in conformance with international best practice while being tailored specifically for the Cayman Islands	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	**$251,479**	**$502,959**	**$582,311**

RELATED BROAD OUTCOMES:

5. Modern, Smart Infrastructure
12. Equity and Justice in a Society that Values the Contributions of All

GIS 25	Advertising/Marketing Products and Services	$407,952

DESCRIPTION

Advertising/marketing products include:

- Branding/Government Collateral
- Brochures
- Posters and Banners
- Programmes
- Signs
- Web Design and Development

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
Number of advertising products	450-550	900-1,100	900 -1,100
QUALITY			
• All products reviewed by manager prior to release	100%	100%	100%
• Focus groups for items	5%	5%	5%
• Client satisfaction survey	90-100%	90-100%	90-100%
TIMELINESS			
As agreed with client	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$135,984**	**$271,968**	**$265,786**

RELATED BROAD OUTCOMES:

4. A More Efficient, Accessible and Affordable Public Service
5. Modern, Smart Infrastructure

GIS 26	Written, Photographic and Web Products—News and Public Information	$134,556

DESCRIPTION

- **Written products (News):**
  - Releases (with or without photographs)
  - Bulletin boards
- **Photographic products and services**
  - Photo stories and photo essays
  - Photographs of VIP's
  - Photographs of special events
- **Public information products and services**
  - 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**
  - Coordination and Content (generation, copywriting, uploading, and updating) for gis.ky, gov.ky and social media presence

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of press releases	225-250	450-500	450-500
• Number of bulletin boards	50-60	100-120	100-120
• Number of special photographic products	37-50	75-100	75-100
• Number of public information requests	200-250	400-500	400-500
• Number of social media sites maintained	6	13	13
• Number of edits for external colleagues	37-45	75-90	75-90
• Other copy	37-45	75-90	75-90
QUALITY			
• All products reviewed by manager prior to release	100%	100%	100%
• Client satisfaction survey	90-100%	90-100%	90-100%
• Increase in web and social media hits	5%	5%	5%
TIMELINESS			
As agreed with client	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$44,852**	**$89,704**	**$108,829**

RELATED BROAD OUTCOMES:

4. A More Efficient, Accessible and Affordable Public Service
5. Modern, Smart Infrastructure

GIS 28	Strategic Communications and Media Relations Services	$128,311

DESCRIPTION

- 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 sections.
- Reports on characteristics of target audiences.
- Media contacts developed and maintained
- Other databases developed and maintained
- Communications assistance for public information and public education events
- Communications training internal and external
- Speeches

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of strategies/campaigns developed	25-50	50-100	50-100
• Number of reports produced	5-6	10-12	10-12
• Number of media plans	150-175	300-350	300-350
• Number of media enquiries handled	30 -35	60 -70	60-70
• Number of advisories/media events coordinated	45-50	90 -100	90-100
• Number of speeches	25-35	50-70	50-70
• Number of training sessions staged	2-3	5-6	5-6
QUALITY			
All products reviewed by manager prior to release	100%	100%	100%
TIMELINESS			
As agreed with client	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$42,770**	**$85,541**	**$114,350**

RELATED BROAD OUTCOMES:

4. A More Efficient, Accessible and Affordable Public Service
5. Modern, Smart Infrastructure

GIS 29	Electronic Media Products	$646,121

DESCRIPTION

Content for CIGTV to include:

- GIS Spotlight
- Special Electronic Media Programmes
- Messages
- Audio and Video Public Service Announcements (PSA)
- Coverage of Legislative Assembly (LA) broadcasts

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of unique programmes offered	3	5	5
• Number of special videos, including special events, press conferences, copies of archival footage	100-150	200-300	200-300
• Number of messages	10-15	20-30	20-30
• Number of PSAs	8-15	15-30	15-30
• Daily newscasts	100	200	200
QUALITY			
• All products reviewed by manager prior to release	100%	100%	100%
• Client satisfaction survey	90-100%	90-100%	90-100%
• Audience Satisfaction Survey	90-100%	90-100%	90-100%
TIMELINESS			
As agreed with client	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$215,374**	**$430,747**	**$439,484**

RELATED BROAD OUTCOMES:

4. A More Efficient, Accessible and Affordable Public Service
5. Modern, Smart Infrastructure

OTP 1	Advice and Assistance to the Premier and Administration of the Premier's Office	$1,399,579

DESCRIPTION

Provision of advice and assistance to the Premier and administration of the Premier's Office.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of hours of advice and administrative support provided	2,400-2,500	4,800-5,000	4,800-5,000
QUALITY All personnel is 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	**$466,526**	**$933,053**	**$936,525**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
8. A Culture of Good Governance

RCY 1	Public Information, Newscasts and Sports	$682,439

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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of bulletin board items	7,000-8,000	15,000 -16,000	15,000-16,000
• Number of news items	25,500-26,000	51,000-52,000	51,000-52,000
• Number of sports items	3,000-3,500	6,000-7,000	6,000-7,000
QUALITY			
• Compliance of newscasts and sportscasts with Information, Communications, Telecommunications Authority (ICTA) or other established broadcast standards	100%	100%	100%
• All items monitored by Director/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	**$227,480**	**$454,959**	**$471,448**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
8. A Culture of Good Governance

RCY 2	On Air Programmes	$1,056,329

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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of general information programmes	450-500	900-1,000	900-1,000
• Religious programmes	700-750	1,400-1,500	1,400-1,500
• Educational programmes	400-450	800- 900	800-900
• Entertainment programmes	1,500-2,000	3,000-4,000	3,000-4,000
• Legislative Assembly broadcasts (hours)	50-100	100-200	100-200
• Current Affairs and Cultural programmes	45-50	90-100	90-100
• Programmes produced or downloaded	1,500-2,000	3,000-4,000	3,000-4,000
• Number of Public Service Announcements	6,000-6,500	12,000-13,000	12,000-13,000
QUALITY			
• Compliance of general information programmes with Information, Communications, Telecommunications Authority (ICTA)	100%	100%	100%
• 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	**$352,110**	**$704,219**	**$631,299**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
8. A Culture of Good Governance

RCY 3	Sales, Production and Remote Broadcasts	$210,020

DESCRIPTION

Delivery of Sales, Production and Remote Broadcasts.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Commercials sold	14,000-15,000	21,000-22,000	0
• Special packages	500-600	750-900	0
• New accounts gained	10-20	15-30	0
• Commercials produced	300-400	450-600	0
• Remote broadcasts delivered	10-12	15-18	0
QUALITY			
• Percentages of marketing and sales packages with pre and post monitoring by Director/Deputy Director	100%	100%	N/A
• Finished product reviewed for standard by Director, Deputy Director, Recording Engineer and Client	100%	100%	N/A
• Percentage of compliance with ICTA/NAB minimum standards for sales of production services	100%	100%	N/A
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%	N/A
• Commercials to be produced within a 24 hour period	100%	100%	N/A
• Rental of studio time and facilities available within 12 hours' notice of requirement	100%	100%	N/A
LOCATION			
Cayman Islands	100%	100%	N/A
COST	**$70,007**	**$140,013**	**$0**

RELATED BROAD OUTCOME:

1. A Strong, Thriving and Increasingly Diverse Economy

Note: The total cost of supplying this output is $762,507. However, the revenue of $552,487 reduces the cost to Cabinet to $210,020.

UKO 11	Guidance and Information to Foreign Stakeholders and Other Business/Economic Development Activities	$121,759

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 (CIG) 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of hours spent providing information and business/economic development activities	150-200	300-400	300
QUALITY Information provided by qualified personnel and is accurate and up to date	95-100%	95-100%	100%
TIMELINESS Information provided within five working days	95-100%	95-100%	100%
LOCATION United Kingdom and Europe	100%	100%	100%
COST	**$40,586**	**$81,173**	**$154,719**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
8. A Culture of Good Governance

UKO 12	Consular Services	$121,759

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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of persons assisted or advised	100-125	200-250	240
QUALITY			
• Assistance/advice provided by officer experienced in liaising with the UK public and private sector agencies	95-100%	95-100%	100%
• Assistance/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	**$40,586**	**$81,173**	**$132,509**

RELATED BROAD OUTCOME:

12. Equity and Justice in a Society that Values the Contributions of all

UKO 13	Representational Duties and International Relations	$571,192

DESCRIPTION

Liaise with Her Majesty's Government and International Organizations:

- 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 Organizations
- Participation in the European Union Overseas Countries and Territories Association (OCTA)

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of ceremonial events, official meetings, conferences and official functions attended	30-50	60-100	110
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	**$190,397**	**$380,795**	**$98,338**

RELATED BROAD OUTCOME:

12. Equity and Justice in a Society that Values the Contributions of all

UKO 14	Policy Advice and Monthly Reporting	$365,250

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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number or monthly, quarterly and annual reports or briefing papers produced	10-20	20-40	20
QUALITY • Advice and information provided by qualified personnel • Reports supported by credible sources	 95-100% 95-100%	 95-100% 95-100%	 100% 100%
TIMELINESS • Information on events and new policies in the United Kingdom and Europe provided within two working days following identification of relevant issues • Briefing papers produced within three working days of request • Reports filed by the fifth working day of the following month	 95-100% 95-100% 95-100%	 95-100% 95-100% 95-100%	 95-100% 95-100% 95-100%
LOCATION United Kingdom and Europe	100%	100%	100%
COST	**$122,750**	**$243,500**	**$136,352**

RELATED BROAD OUTCOME:

12. Equity and Justice in a Society that Values the Contributions of all

Note: This Output was part of UK0 9 in the 2015/16 budget year.

UKO 15	Ministerial Servicing	$171,366

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 & Organisations and act as a conduit for CIG to liaise with the same.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Hours of general governmental services provided	125-250	250-500	0
QUALITY Services provided by qualified personnel	95-100%	95-100%	N/A
TIMELINESS			
• Respond to requests for service within two working days	95-100%	95-100%	N/A
• Service provided within five working days if applicable	95-100%	95-100%	N/A
LOCATION United Kingdom and Europe	100%	100%	N/A
COST	**$57,122**	**$114,244**	**$0**

RELATED BROAD OUTCOME:

12. Equity and Justice in a Society that Values the Contributions of all

6. PAYMENT ARRANGEMENTS

Cabinet will pay the Cabinet Office for delivery of the outputs described in the introduction.

Payment will be made on the basis of an invoice provided monthly to the *Premier.* The invoice will contain sufficient evidence of the outputs delivered for the *Premier* to be able to satisfy himself that the outputs have in fact been delivered.

Invoices will be paid within 20 days of the end of the month following the invoice date.

It is expected that the amount for each output to be delivered during 2016/17 will be invoiced in equal instalments for the 18-month period.

CAYMAN ISLANDS GOVERNMENT

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 (2013 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 (2013 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 2017 and performance for the 2016/17 financial period; and
c. Comply with Generally Accepted Accounting Practices.

_____

Mr. Samuel Rose, JP
Chief Officer

Cabinet Office

30 June 2016

FINANCIAL STATEMENTS

FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017

CABINET OFFICE

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Current Assets				
Cash and cash equivalents	1	7,350	7,059	7,059
Trade receivables	2	134	134	134
Other receivables	2	483	483	483
Prepayments	5	1	1	1
Total Current Assets		**7,969**	**7,677**	**7,677**
Non-Current Assets				
Intangible Assets	6	(0)	30	30
Property, plant and equipment	6	2,829	786	960
Total Non-Current Assets		**2,829**	**816**	**990**
Total Assets		**10,798**	**8,493**	**8,667**
Current Liabilities				
Trade payable	7	61	61	61
Other payables and accruals	7	169	169	169
Employee entitlements	9	225	225	221
Repayment of surplus		2,081	2,081	2,081
Total Current Liabilities		**2,536**	**2,536**	**2,532**
Non-Current Liabilities				
Total Non-Current Liabilities		**0**	**0**	**0**
Total Liabilities		**2,536**	**2,536**	**2,532**
Net Assets		**8,262**	**5,957**	**6,135**
Net Worth				
Contributed capital		11,465	9,160	9,160
Accumulated surpluses/(deficits)		(3,203)	(3,203)	(3,025)
Total Net Worth		**8,262**	**5,957**	**6,135**

CABINET OFFICE

STATEMENT OF FINANCIAL PERFORMANCE FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Revenue				
Sale of goods and services	10	12,915	8,610	6,007
Investment revenue	11			
Donations	12			
Other revenue				
Total Revenue		**12,915**	**8,610**	**6,007**
Expenses				
Personnel costs	13	8,178	5,452	4,118
Supplies and consumables	14	4,438	2,959	1,149
Depreciation & Amortization	6	292	194	139
Impairment of property, plant and equipment	6	0	0	0
Impairment of inventory	3	0	0	0
Litigation costs	15	0	0	18
Other expenses		0	0	0
Other Gains and Losses	16	8	5	285
Total Expenses		**12,915**	**8,610**	**5,711**
Surplus or (Deficit) for the period		**(0)**	**0**	**296**

CABINET OFFICE

CASH FLOW STATEMENT FOR THE 18-MONTH PEROD ENDING 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Outputs to Cabinet		11,217	7,478	5,016
Outputs to other government agencies		0	0	0
Sales of Goods and services – third party		1,698	1,132	1,181
Interest received		0	0	0
Donations / Grants		0	0	0
Other receipts		0	0	0
Payments				
Personnel costs		(8,178)	(5,452)	(4,101)
Supplies and consumables		(4,446)	(3,081)	(1,336)
Interest paid		0	0	0
Other payments		0	(5)	0
Net cash flows from operating activities		**292**	**72**	**760**
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment		(2,305)	0	0
Proceeds from sale of property, plant and equipment		0	0	3
Net cash flows from investing activities		**(2,305)**	**(0)**	**3**
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity investment from Org 40		2,305	0	0
Repayment of Surplus to Org 40		0	(72)	0
Net cash flows from financing activities		**2,305**	**(72)**	**0**
Net increase/(decrease) in cash and cash equivalents		**292**	**0**	**763**
Cash and cash equivalents at beginning of period		7,059	7,059	6,295
Cash and cash equivalents at end of period		**7,350**	**7,059**	**7,059**

CABINET OFFICE

STATEMENT OF CHANGES IN NET WORTH FOR THE18-MONTH PERIOD ENDING 31 DECEMBER 2017	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2015	**9,160**		**(3,203)**	**6,135**
Changes in accounting policy				
Prior Year Adjustments			(178)	(178)
Restated balance	**9,160**		**(3,203)**	**5,957**
Changes in net worth 2015/16				
Amoritization of Gain on property revaluation				
Equity investment from Cabinet				
Repayment of surplus to Cabinet				
Net revenue / expenses recognised directly in net Worth				
Surplus/(deficit) for the period 2015/16			0	0
Total recognised revenues and expenses for the Period			**0**	**0**
Balance at 30 June 2016 carried forward	**9,160**		**(3,203)**	**5,957**
	Contributed Capital	**Revaluation Reserve**	**Accumulated Surplus/ (deficits)**	**Total**
Balance at 30 June 2016 brought forward	**9,160**		**(3,203)**	**5,957**
Changes in accounting policy				
Prior Year Adjustments				
Restated balance	**9,160**		**(3,203)**	**5,957**
Changes in net worth for 2016/17				
Amoritization of Gain on property revaluation				
Equity Investment from Cabinet	2,305			2,305
Repayment of surplus to Cabinet				
Net revenue / expenses recognised directly in net Worth	**2,305**		**(0)**	**2,305**
Surplus/(deficit)for the period 2016/17				
Total recognised revenues and expenses for the Period	**2,305**		**(0)**	**2,305**
Balance at 31 December 2017	**11,465**		**(3,203)**	**8,262**

Cabinet Office
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 ending 31 December 2017.

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

Description	Foreign Currency	Exchange Rate	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Cash on hand (IRIS Confirmation Account/Petty Cash)	0	1	0	0	0
Cash in transit (IRIS Remittance Account)	40	1	40	40	40
CI$ Operational Current Account held at Royal Bank of Canada	6,798	1	6,798	6,506	6,506
US$ Operational Current Account held at Royal Bank of Canada	617	1	517	517	517
Payroll Current Account held at Royal Bank of Canada	(5)	1	(5)	(5)	(5)
Bank Accounts held at other financial institutions	0	1	0	0	0
Fixed Deposits held with Treasury (less than 90 days)	0	1	0	0	0
TOTAL	**0**		**7,350**	**7,059**	**7,059**

Note 2: Trade and Other Receivables

Trade Receivables	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Sale of goods and services	619	619	619
Outputs to Cabinet	0	0	0
Outputs to other government agencies	0	0	0
Other	0	0	0
Less: provision for doubtful debts	(485)	(485)	(485)
Total trade receivables	**134**	**134**	**134**

Other Receivables	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Advances (salary, official travel, etc)	5	5	5
Dishonoured cheques	7	7	7
Other	471	471	471
Less: provision for doubtful debts	0	0	0
Total trade receivables	**483**	**483**	**483**

Description	Trade Receivables	Other Receivables	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Past due 1-30 days	134	483	617	617	617
Past due 31-60 days	0	0	0	0	0
Past due 61-90 days	0	0	0	0	0
Past due 90 and above	0	0	0	0	0
Non-Current	0	0	0	0	0
Past due 1year and above	0	0	0	0	0
Total	**134**	**483**	**617**	**617**	**617**

Changes in the provision of doubtful debts

Description	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Balance at 1 July	(485)	(485)	(485)
Additional provisions made during the year	0	0	0
Receivables written off during the period	0	0	0
Balance at 30 June	**(485)**	**(485)**	**(485)**

Note 5: Prepayments

Description	Current	Non-Current	Budget 2016/17 $'000	Actual 2014/15 $'000
Accrued Prepayments	1	0	1	1
Prepaid Insurance	0	0	0	0
Other	0	0	0	0
Total	**1**	**0**	**1**	**1**

Note 6: Property, plant and Equipment

Cost of Property, plant and equipment

Cost of Property, plant and equipment	*Land*	*Plant and equipment*	*Buildings and Leasehold*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Infra-structure*	*Motor Vehicles*	*Total*
Balance as at 1 July 2015	0	219	885	35	74	9	121	80	1,422
Additions									
Disposals									
Transfers									
Balance as at 30 June 2016	0	219	885	35	74	9	121	80	1,422

Cost of Property, plant and equipment	*Land*	*Plant and equipment*	*Buildings and Leasehold*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Infra-structure*	*Motor Vehicles*	*Total*
Balance as at 1 July 2016	0	219	885	35	74	9	121	80	1,422
Additions				300	155		1,800	50	2,305
Disposals									
Transfers									
Balance as at 31 December 2017	0	219	885	335	229	9	1,921	130	3,727

Note 6: Property, plant and Equipment (continued)

Cost of Property, plant and equipment

Accumulated Depreciation and Impairment Losses

Cost of Property, plant and equipment	*Land*	*Plant and equipment*	*Buildings and Leasehold*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Infra-structure*	*Motor Vehicles*	*Total*
Balance as at 1 July 2015		156	94	18	22	9	83	80	462
Depreciation Expense 2015/16		51	46	4	21	0	53	0	174
Eliminate on Disposal									
Balance as at 30 June 2016		207	140	22	43	9	136	80	636

Cost of Property, plant and equipment	*Land*	*Plant and equipment*	*Buildings and Leasehold*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Infra-structure*	*Motor Vehicles*	*Total*
Balance as at 1 July 2016		207	140	22	43	9	136	80	636
Depreciation Expense 2016/17		77	68	6	31	0	80	0	261
Eliminate on Disposal									
Balance as at 31 December 2017		283	208	27	74	9	216	80	897

Net Book Value 30 June 2016	0	12	745	13	31	0	(15)	0	786

Net Book Value 31 Dec. 2017	**0**	**(65)**	**677**	**308**	**154**	**0**	**1,705**	**50**	**2,830**

Note 6: Property, plant & equipment (continued)

Intangible Assets Cost

	Computer Software	Other Intangible Assets	Total
Balance at 1 July 2015	54	0	54
Additions	0	0	0
Disposals and Derecognition	0	0	0
Balance at 30 June 2016	**54**	**0**	**54**

	Computer Software	Other Intangible Assets	Total
Balance at 1 July 2016	54	0	54
Additions	0	0	0
Disposals and Derecognition	0	0	0
Balance at 31 December 2017	**54**	**0**	**54**

Accumulated Depreciation and impairment losses

	Computer Software	Other Intangible Assets	Total
Balance at 1 July 2015	3	0	3
Transfers	0	0	0
Depreciation Expense 2015/16	20	0	20
Balance at 30 June 2016	**23**	**0**	**23**

	Computer Software	Other Intangible Assets	Total
Balance at 1 July 2016	24	0	24
Transfers	0	0	0
Depreciation Expense 2016/17	31	0	31
Balance at 31 December 2017	**54**	**0**	**54**

Net Book value 30 June 2016	**30**	**0**	**30**

Net Book value 30 December 2017	**0**	**0**	**(0)**

Note 7: Trade Payables, Other Payables and Accruals

Description	Current	Non-Current	Budget 2016/17 $'000	Actual 2014/15 $'000
Creditors	61	0	61	61
Payroll Deductions	30	0	30	30
Accrued Expenses	110	0	110	110
Other payables	30	0	30	30
Total trade payables other payables and accruals	**230**	**0**	**230**	**230**

Note 9: Employee Entitlements

	Budget 2016/17	Forecast 2015/16	Actual 2014/15
Annual Leave	60	60	57
Retirement and long service leave	165	165	164
Accrued salaries			
Travel			
Pension			
Other salary related entitlements			
Total current portion	**225**	**225**	**221**
Non-current employee entitlements are represented by:			
Retirement and long service leave			
Total employee entitlements	**225**	**225**	**221**

Note 10a: Sales of Goods and Services

Revenue type	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Outputs to Cabinet	11,217	7,478	4,818
Fees and charges	115	77	81
General sales	1,583	1,055	1,102
Other	0	0	7
Total sales of goods and services	**12,915**	**8,610**	**6,007**

Note 13: Personnel Costs

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Salaries, wages and allowances	6,714	4,476	3,383
Health care	1,095	730	551
Pension	368	245	189
Leave	0	0	(8)
Other personnel related costs	2	1	3
Total Personnel Costs	**8,178**	**5,452**	**4,118**

Note 14: Supplies and Consumables

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Supplies and Materials	422	281	243
Purchase of services	2,754	1,836	460
Lease of Property and Equipment	328	218	7
Utilities	245	163	164
General Insurance	92	61	28
Interdepartmental expenses	78	52	52
Travel and Subsistence	324	216	104
Recruitment and Training	98	65	24
Other	98	65	68
Total Supplies and Consumables	**4,438**	**2,959**	**1,149**

Note 16: Gains / (losses)

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Net (gain) / loss on disposal of property, plant and equipment	0	0	25
Gain/Loss on Derecognition of Assets	0	0	262
Net (gain) / loss on foreign exchange Transactions	8	5	(2)
Total gains/ (losses)	**8**	**5**	**285**

Note 18: Reconciliation of net cash flows from operating activities to surplus / (deficit)

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Surplus/(deficit) from ordinary activities	0	(0)	296
Non-cash movements	0	0	0
Depreciation & Amortisation	292	194	139
Impairment	0	0	0
(Gain)/losses on sale of property plant and equipment	0	0	288
Changes in current assets and liabilities:	0	0	0
(Increase)/decrease in receivables - Cabinet	0	0	0
(Increase)/decrease in receivables - Other Government agencies	0	0	0
(Increase)/decrease in receivables - Other current Assets	0	(122)	37
Increase/(decrease) in payables - Ministry/Portfolio	0	0	0
Increase/(decrease) in payables - Other Government agencies	0	0	0
Increase/(decrease) in payables - Other current liabilities	0	0	0
Net cash flows from operating activities	**292**	**72**	**760**

MINISTRY OF HOME AFFAIRS, HEALTH AND CULTURE (HOME AFFAIRS)

BUDGET STATEMENT

FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2013 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
6. Payment Arrangements

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE MINISTER

I confirm that the Draft Budget Statement reflects the outputs I wish to purchase for the 2016/17 financial period.

_____

Honourable Alden McLaughlin, MBE, JP
Premier

Ministry of Home Affairs, Health and Culture (Home Affairs)

30 June 2016

The Draft Budget Statement has been complied using the best information available and is 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.

_____

Mr. Eric Bush, JP
Chief Officer

Ministry of Home Affairs, Health and Culture (Home Affairs)

30 June 2016

STATEMENT OF CHIEF OFFICER

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General Nature of Activities

Providing policy advice to the Minister of Home Affairs and Cabinet on immigration, public safety and law enforcement matters; contributing to national security and the well-being of the community through effective immigration controls, detention and rehabilitation of offenders, reducing substance abuse, policing, fire safety, and disaster preparedness. Providing critical infrastructure support and management of Government's information technology assets.

Scope of Activities

- Providing for the maintenance and enforcement of the immigration laws and regulations
- 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 24-hour emergency response to the people of the Cayman Islands and its visitors
- Promoting disaster preparedness and mitigation for the Cayman Islands
- Providing for the detention and rehabilitation of offenders
- Providing information technology infrastructure administration, management, and support; develop, implement and support software packages
- Provide rapid response to fires, aircrafts accidents and other emergencies
- Provide for the prevention or reduction in substance abuse

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 Home Affairs, Health and Culture (Home Affairs) for the 2016/17 financial period and the subsequent two years are as follows:

- Significantly enhance the rehabilitation of offenders to help them to become contributing members of society
- Implement a comprehensive training and development programme for law enforcement and public safety
- Improve the intelligence and information sharing capabilities within law enforcement
- Review policies to improve community cooperation and participation
- 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.
- Leverage technology to improve efficiency and effectiveness
- Upgrade Government information technology infrastructure network resilience, Internet and electronic transaction security, making Government less susceptible to loss of revenue and productivity, as a result of damage to computing equipment.
- Continually strive to identify weaknesses and threats to the on-going provision of high quality fire and rescue services, and to act upon such issues in a prompt, efficient and economically responsible manner.

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for Ministry of Home Affairs, Health and Culture (Home Affairs) for the 18-month period ending 31 December 2017 are as follows:

	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
REVENUE FROM CABINET	129,502	86,152	83,632
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	559	329	317
REVENUE FROM OTHER PERSONS OR ORGANISATIONS	14,809	8,938	9,475
SURPLUS/DEFICIT FROM OUTPUTS	3,442	2,538	4,814
OWNERSHIP EXPENSES			
NET SURPLUS DEFICIT	3,442	2,538	4,814
TOTAL ASSETS			
TOTAL LIABILTIES			
NET WORTH	79,765	75,782	71,714
CASH FLOWS FROM OPERATING ACTIVITIES	11,805	7,147	5,190
CASH FLOWS FROM INVESTING ACTIVITIES	(3,983)	(2,000)	(2,877)
CASH FLOWS FROM FINANCING ACTIVITIES	3,983	(9,448)	1,233
CHANGE IN CASH BALANCES	11,805	4,301	3,546

FINANCIAL PERFORMANCE RATIO	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
CURRENT ASSETS : CURRENT LIABILITIES	253%	239%	173%
TOTAL ASSETS : TOTAL LIABILITIES	422%	455%	319%

PHYSICAL CAPITAL MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
VALUE OF TOTAL NON-CURRENT ASSETS	41,876	46,191	47,668
ASSET REPLACEMENTS : TOTAL ASSETS	(6)%	(4)%	(6)%
BOOK VALUE OF ASSETS : INITIAL COST OF THOSE ASSETS	111%	108%	
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	(208)%	(228)%	(246)%
CHANGES TO ASSET MANAGEMENT POLICIES			

MAJOR NEW ENTITY CAPITAL EXPENDITURE PROJECTS	2016/17 BUDGET $
IT Infrastructure	1,228,915
Police Capital Projects	292,995
Fire Equipment	636,090
Specialized/Technology Equipment and Digital Equipment	375,000
Vehicles	1,450,000
Total	**$3,983,000**

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2015/16	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 National Archive for proper storage. Example 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.	
Equipment Failure or Loss	Unchanged	Ensure that IT systems in the Portfolio of Internal and External Affairs are properly maintained and backed up on a regular basis to minimize data loss.	
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.	

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
Equity Investment from Cabinet into the Ministry of Home Affairs, Health and Culture (Home Affairs)	$1,554	$2,429	2,000
Capital (Equity) Withdrawal by Cabinet from the Ministry of Home Affairs, Health and Culture (Home Affairs)			

PART B

OWNERSHIP PERFORMANCE

CSD 42	Technology Support Services	$10,520,412

DESCRIPTION

The Department operates a 7.5-hour work 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 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 datacenters, 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 3rd party software packages support/assistance.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of hours that the CSD Helpdesk operates per fiscal year	2,300-2,600	4,600-4,900	4,500-5,000
• Number of dispatched Logs Service processed per month	800-1,100	1,500-2,000	1,500-2,000
• Number of hours for Logs and IT Projects	31,500-34,000	63,000-68,000	63,000-65,000
• Number of Databases	20-30	20-30	20-30
• Number of PCs supported	2,200-2450	2,500-3,000	2,500-3,000
• Number of online Government services created/ hosted and managed	2-3	2-3	2-3
• Number of Internet accesses granted-Basic and Low Video Streaming	2,200-2,480	2,200-2,500	2,200-2,500
• Number of Remote Services accesses granted-Blackberry/ Forward Email/Token/Active Sync Devices	1,500-1,900	1,500-2,000	1,500-2,000
QUALITY			
• Customer Satisfaction scores regarding Logs Calls for Service	75%	75%	75%
• Customer Satisfaction scores regarding IT Project reviews	75%	75%	75%
TIMELINESS			
• CSD Helpdesk telephone calls answered within an average of 20 seconds	70-80%	70-80%	70-80%
• IT Project completed within the agreed scheduled timeframe, including any change requests and time changes approved	75%	75%	75%
• Helpdesk Logs Requests responded to in published time frames	80-100%	80-100%	80-100%

LOCATION Cayman Islands	100%	100%	100%
COST	**$3,506,804**	**$7,013,608**	**$6,716,108**
RELATED BROAD OUTCOME: 5. Modern, Smart Infrastructure			

Note: The total cost of supplying this output is $10,959,871. However, the revenue of $395,339 from other government agencies and $44,140 from other third parties reduces the cost to Cabinet to $10,520,412.

DCR 9	Court Services for Adult Offenders	$1,712,511

DESCRIPTION

Provision of Reports and Rehabilitative Services at the request of the Courts.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of bail supervision/monitoring	650-750	1,500-1,600	2,200
• Number of reports submitted to the Courts	800-900	1,900-2,000	2,000
• Number of risk assessments conducted	50-100	250-350	500
• Number of court duty services offered	200-300	550-650	600
• Number of court orders supervised	1,500-1,600	3,700-3,800	4,000
QUALITY			
• Reports to be prepared in the established format as required by the Court	95-100%	95-100%	100%
• Initiate and maintain contact with clients based on Court Order requirements	85-95%	85-95%	95%
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	**$570,837**	**$1,141,674**	**$1,100,611**

RELATED BROAD OUTCOME:

3. A More Secure Community

DCR 10	Through-Care and After-Care Services	$977,094

DESCRIPTION

Provision of "Through-Care" services for persons in the Prison System and "After-Care" services to assist and supervise persons on Parole Release.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of reports submitted to the Secretary of the Parole Board	20-30	40-50	50
• Number of Through-care cases	75-85	350-450	700
• Number of Through-care Reports	8-10	20-30	20
• Number of Risk Assessments conducted	6-8	15-20	15
• Number of Parole Licences supervised	75-85	250-350	450
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 (Supervision is based on client contact through home visits, office visits, and other community contacts which may include job sites, and group participation)	85-95%	85-95%	98%
TIMELINESS			
Through-care services provided weekly, between 8:30-5:00 Monday – Friday and ongoing after-care services for the period as specified by a Parole Licence or Supervision Release Condition.	80-90%	80-90%	95%
LOCATION			
Through-care specific to HM Prisons (Northward, Fairbanks, Eagle House) and Aftercare throughout the Cayman Islands	100%	100%	100%
COST	**$325,698**	**$651,396**	**$472,200**

RELATED BROAD OUTCOME:

3. A More Secure Community

DCR 11	Public Education and Policy Advice	$423,399

DESCRIPTION

Provision of information, education and advice on rehabilitative services aimed at crime reduction in the Cayman Islands.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of public awareness presentations/projects	1-2	4-6	20
• Number of interdepartmental meetings for strategic advice offered	10-12	25-30	45
QUALITY			
• Information based on research, experience and professional guidelines related to Probation and Parole services	95-100%	95-100%	100%
• Group facilitation based on departmental guidelines	95-100%	95-100%	100%
TIMELINESS			
As deemed necessary	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$141,133**	**$282,266**	**$224,845**

RELATED BROAD OUTCOME:

3. A More Secure Community

DCR 12	Empowerment Services	$663,959

DESCRIPTION

Provision of Community and Institution Programmes and Empowerment Services and Supervision

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of psycho-educational programmes offered in the community/Institutions	2-4	8-10	10
• Number of client-related presentations in the Community and Institutions	2-4	10-12	8
• Number of Community support Group sessions	2-4	8-10	15
• Number of Community Service Cases	100-200	450-550	1,800
• Number of Victim/Witness Cases	200-300	600-700	800
QUALITY			
• Programmes delivered in accordance with Department guidelines	80-90%	80-90%	95%
• Reports prepared in the established format as needed by the Police or Courts	80-90%	80-90%	95%
TIMELINESS			
• Reports provided as required by the Police or Courts	80-90%	80-90%	95%
• Services provided on a need by need basis	80-90%	80-90%	95%
LOCATION			
Primarily in Grand Cayman and occasional services to the Sister Islands	100%	100%	100%
COST	**$221,319**	**$442,640**	**$410,347**

RELATED BROAD OUTCOME:

3. A More Secure Community

DCR 16	Special Need and Intensive Supervision Services	$482,570

DESCRIPTION

Provision of Intensive Supervision and Intervention Services to High Risk clients.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of Domestic Violence Cases	300-400	750-850	950
• Number of Mental Health Cases	200-300	500-650	750
• Number of Drug Rehabilitation Court Cases	100-200	350-450	375
QUALITY			
• Services delivered in accordance with Department guidelines	80-90%	80-90%	95%
• Initiate and maintain supervision based on assessments and diagnosis	80-90%	80-90%	95%
TIMELINESS			
Services provided based on client needs as identified through assessments and diagnosis	90%	90%	90%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$160,857**	**$321,713**	**$287,491**

RELATED BROAD OUTCOME:

3. A More Secure Community

EMC 1	Public Safety Communications Centre	$3,014,053

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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of hours that the PSCC operates per fiscal year (24/7/365)	4,416	8,760	8,784
• Minimum staffing of 9-11 Telecommunications staff on duty			
○ 24/7 except Friday and Saturday nights (Non-peak)	2	2	2
○ Friday and Saturday nights (Peak)	3	3	3
• Number of incoming 9-1-1 telephone calls answered per month on average	7,600	7,600	7,510
• Number of dispatched Calls For Service processed per month on average	2,900	2,900	2,872
• Number of RCIPS vehicle stops, pedestrian stops and boat checks tracked by the Public Safety Communications Centre per month on average	600	600	410
QUALITY			
• Quality Assurance case reviews completed on Calls For Service (both call-taking and dispatch functions)	150	300	175
• Quality Assurance scores regarding Calls For Service call reviews			
○ Call-taking	88%	88%	88%
○ Dispatching	95%	95%	95%
TIMELINESS			
• Percentage of 9-1-1 telephone calls answered within 10 seconds for calendar year (as recorded by PSCC Power911 reports)	97%	97%	97.3%
• Percentage of highest priority Calls For Service dispatched to emergency personnel within 90 seconds from when 9-1-1 telephone call was answered or Computer Aided Dispatch (CAD) event was initiated (as recorded by PSCC CAD reports)	50%	50%	50%
• 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 CAD) reports	1.25 minute	1.25 minute	1.25 minute
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$1,004,684**	**$2,009,369**	**$1,963,985**

RELATED BROAD OUTCOME:

3. A More Secure Community

EMC 2	Electronic Monitoring Centre	$2,198,514

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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• 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)	4,416	8,760	8,784
• Number of offenders monitored simultaneously (maximum) if provided funding at an equivalent of FY15/16 budget	40	40	36
• Number of requests for archived CCTV video received from RCIPS during fiscal year	200	400	430
QUALITY			
• Quality Assurance case reviews completed on EMC actions (offender violation processing)	60	120	120
• Quality Assurance ratings regarding EMC actions	93%	93%	93%
TIMELINESS			
• Authorised requests from RCIPS or other EMC User Group for information regarding an offender's violation are processed within 48 hours	90%	90%	90%
• Authorised requests from RCIPS for copies of archived CCTV video recordings are processed within five calendar days	90%	90%	90%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$732,838**	**$1,465,676**	**$1,521,507**

RELATED BROAD OUTCOME:

3. A More Secure Community

FRE 9	Responding to Domestic Fire Emergencies, Emergency Communication, Planning and Preparedness	$9,761,158

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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of days providing 24 hour coverage for the community.	183	365	365
• Provide radio/telephone communication to coordinate during all hurricanes and other disasters	183	365	365
• Hours to plan and conduct training for annual hurricane exercise and disasters	1,920	3,840	3,840
QUALITY			
• Ensure that Fire Officers are properly equipped to respond to one call for rescue and fighting per station at any given time	95%	95%	95%
• Ensure compliance of CI Fire Brigade Law and the CI Fire Service operation orders.	100%	100%	100%
• Capacity to provide sufficient staff and equipment	66%	70%	66%
• Compliance with National Fire Protection Association's guidelines	66%	70%	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	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$3,253,719**	**$6,507,439**	**$6,521,649**

RELATED BROAD OUTCOME:

3. A More Secure Community

FRE 10	Aerodrome Fire Services	$6,820,660

DESCRIPTION

The release and rescue of persons and property including all aircrafts incidents and vessels in hazardous situations.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Properly equipped to respond to one full emergency at any one time	100%	100%	98%
• Provide protection services in accordance with category 8 of the airport at 16 hours per day	100%	100%	98%
• Inspections of distribution of fuel to aircrafts per year	2-3	2-3	3
QUALITY			
• Vehicles and quality are in compliance with International Civil Aviation Organization (ICAO) e.g. performance time 0-50 mph in 40 seconds	100%	100%	100%
• Firefighting media in compliance with ICAO	100%	100%	100%
• Equipment Grand Cayman - Category 8 - 4 vehicles, Cayman Brac - Category #6 - 3 vehicles and Little Cayman - 1 vehicle	100%	100%	100%
• Number of personnel and training are in compliance with ICAO. However, if adequate funding is not provided in this 2016/17 Budget, the quality of this output will be reduced proportionally, resulting in non-compliance of ICAO requirements for RFFS CI airports	72%	72%	100%
• Rescue equipment is in compliance with ICAO	100%	100%	100%
TIMELINESS			
• During all hours airport is open to traffic	100%	100%	98%
• To respond within 2 to 3 minutes to the end of each runway	100%	100%	100%
• Monthly Inspections	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$2,273,553**	**$4,547,107**	**$5,502,452**

RELATED BROAD OUTCOME:

3. A More Secure Community

FRE 11	Inspection for Compliance with Fire Code	$406,759

DESCRIPTION

Enforcement of Cayman Islands (CI) Fire Prevention Code and fire prevention section of the Fire Brigade Law including:

- All commercial development.
- Inspection of Liquor Licensing premises.
- Tourist accommodations premises in compliance with Laws/Code

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of premises inspected	350-500	700-1,000	500
• Number of development drawings reviewed	200-300	400 -600	320
• Number of assessment reports prepared re: building control and relevant development	200-300	400-600	611
QUALITY			
• 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.	98-100%	98-100%	98-100%
• Inspection and drawings cover all methods required by relevant Laws, standards and codes of practice	100%	100%	100%
• Inspection carried out by qualified personnel	100%	100%	100%
• Reports are comprehensive, relevant and accurate subject to peer review and signed off by qualified personnel	100%	100%	100%
TIMELINESS			
• Inspection within three days of notifications of completion	98-100%	98-100%	98-100%
• Annual inspection to meet deadlines for annual general meetings of CI Tourism Accommodation Board and Liquor Licensing Board	98-100%	98-100%	98-100%
• Reports submitted within three days of completion	98-100%	98-100%	98-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$135,586**	**$271,173**	**$257,064**

RELATED BROAD OUTCOME:

3. A More Secure Community

FRE 12	Investigation of Fires	$391,890

DESCRIPTION

Fire investigation for vehicles and buildings that are involved in a fire.

- Determining cause and origin
- Preparation of assessment reports
- Attending as witness in Courts of Law, when summoned to arson cases

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of cause and origin investigated	12-15	25-30	20
• Number of assessment reports	12-15	25-30	22
• Number of hours as witness	12	24	0
QUALITY			
• Inspection undertaken by certified fire investigator and in compliance with laws, codes or standards	100%	100%	100%
• Reports identify key issues make recommendations for action related to the implementation of fire safety standards and codes based on Cayman Islands Laws and Codes	100%	100%	100%
• Provide comprehensive, relevant and accurate information, which is clearly and succinctly presented	100%	100%	100%
TIMELINESS			
• Investigation completed within two days	100%	100%	100%
• Report completed within three days of incident if further investigation is not required	98-99%	98-99%	98-99%
• Witness attendance whenever Courts summons	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$130,630**	**$261,260**	**$255,893**

RELATED BROAD OUTCOME:

3. A More Secure Community

FRE 13	Fire Safety Education and Training Programmes	$416,041

DESCRIPTION

Provide fire and life safety strategy programs by ensuring public education.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of educational demonstrations	5-10	10-20	15
• Number of workshops	3-4	6-8	9
• Number of daily media announcements	1-2	1-2	1-2
• Number of publications per year	1	1	0
QUALITY			
Ensuring that material is:			
• Clear jargon-free language, concise and accurate	100%	100%	100%
• Vetted by professionals in their individual areas of expertise and experience	100%	100%	100%
• Content is appropriate for various age groups and useful guidance on fire safety measures	100%	100%	100%
• Extensive feedback from participants will rate course by formal survey	80%	80%	80%
TIMELINESS			
• Material is available at request	100%	100%	100%
• Workshops and publications as required	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$138,680**	**$277,361**	**$212,948**

RELATED BROAD OUTCOME:

3. A More Secure Community

IMM 1	Policy Advice on Immigration Matters	$499,963

DESCRIPTION

To formulate and present policy advice and proposals to the Ministry of Home Affairs, Ministers and Cabinet on all aspects of immigration policy. Subject matter may include:

- 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
Number of reports submitted	3-6	10-25	15-30
QUALITY			
• All policy advice, speeches, statements, drafting instructions, Cabinet papers will be prepared with due professional care and will define the nature and scope of the issues clearly	100%	100%	100%
• All reports will be properly researched and written in language appropriate to the subject matter	100%	100%	100%
• 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	**$166,654**	**$333,309**	**$345,353**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
2. A Work-Ready and Globally Competitive Workforce
3. A More Secure Community

IMM 2	Issuance of Visas	$286,755

DESCRIPTION

Processing student and foreign national visas.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of student visas issued	225-325	575-675	550-650
• Number of visitors visas issued	2,250-3,250	4,600-6,600	4,500-6,500
QUALITY			
• All applications will be processed with due care, in accordance with established guidelines and Section 64 and Section 83 of the Immigration Law (2015 Revision)	99 -100%	99-100%	99-100%
• Due diligence and investigative methodologies are employed to ensure that sufficient and correct information is received from applicants	99-100%	99-100%	99-100%
• 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%
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	**$95,585**	**$191,170**	**$203,935**

RELATED BROAD OUTCOME:

1. A Strong, Thriving and Increasingly Diverse Economy

Note: The total cost of supplying this output is $1,189,430. However, the revenue of $902,675 from other third parties reduces this to $286,755.

IMM 5	Immigration Appeal Statements	$167,814

DESCRIPTION

Submit Appeal Statements to Immigration Appeals Tribunal upon request 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
Number of appeal statements produced	200-300	350-650	600-1,000
QUALITY			
• Define issues clearly and succinctly; with the nature and scope of the issues being clear, in a way that properly explains the Board's decision.	100%	100%	100%
• Contain references to the relevant sections of the Immigration Law (2015 Revision) and the Immigration (Amendment) Regulations, 2015	100%	100%	100%
TIMELINESS			
• Will be 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)	85-100%	85-100%	85-100%
• Will be 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)	85-100%	85-100%	85-100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$55,938**	**$111,876**	**$117,714**

RELATED BROAD OUTCOME:

1. A Strong, Thriving and Increasingly Diverse Economy

IMM 6	Detection and Prosecution of Immigration Offenders	$2,470,018

DESCRIPTION

The detection, investigation and prosecution of persons committing offences under the Immigration Law (2015 Revision). This includes:

- 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of cases files created	75-125	100-250	200-300
• Number of administrative fines levied	100-135	250-350	225-275
• Number of reports to the Boards	75-125	100-250	200-300
QUALITY			
• All interviews will be conducted in compliance with the Judges' rules and the rules of natural justice	100%	100%	100%
• All investigations will be conducted and managed with the highest degree of probity and professionalism	95-100%	95-100%	95-100%
• Objective reports entailing detailed research and sound evidence will be presented to support conclusions reached.	96-100%	96-100%	96-100%
• Visits will be conducted professionally and authorized by Senior Immigration Officers and above and as per operation orders.	96-100%	96-100%	96-100%
• Files will contain all the relevant information required to assist with the determined action deemed appropriate (Prosecution, Administrative Fine, Warning letters or No further Action)	96-100%	96-100%	96-100%
TIMELINESS			
• Files to be acted on within 14 days of arrival in the Enforcement Section	95-100%	95-100%	95-100%
• Reports will be submitted within 7 days of the conclusion of the case	95-100%	95-100%	95-100%
• 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%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$823,339**	**$1,646,679**	**$1,764,922**

RELATED BROAD OUTCOME:

3. A More Secure Community

IMM 7	Entry and Embarkation Control	$4,361,084

DESCRIPTION

Provide an entry and embarkation control for all passengers/persons seeking permission to enter/depart the Cayman Islands.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of passengers by air processed	200,000-325,000	450,000-650,000	400,000-600,000
• Number of cruise passengers processed	700,000-800,000	1,500,000-1,700,000	1,400,000-1,600,00
QUALITY			
• All passengers will be processed in accordance with Immigration Laws and established guidelines	98-100%	98-100%	98-100%
TIMELINESS			
• Passengers from vessels should be cleared within 15-30 minutes of arrival	95-100%	95-100%	95-100%
• Passengers from aircraft should be cleared within 30-90 minutes of arrival	95-100%	95-100%	95-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$1,453,695**	**$2,907,389**	**$3,204,499**

RELATED BROAD OUTCOME:

3. A More Secure Community

Note: The total cost of supplying this output is $4,689,441. However, the revenue of $328,357 from other third parties reduces the cost to Cabinet to $4,361,084.

IMM 8	Work Permits	$1,849,243

DESCRIPTION

Processing annual and temporary work permit applications on behalf of the Chief Immigration Officer, the Work Permit Board, and the Business Staffing Plan Board

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of temporary work permit applications processed	5,000-7,500	10,000-15,000	10,000-15,000
• Number of annual work permits processed	6,000-8,500	12,000-17,000	10,000-15,000
• Number of economic zone employment certificates issued	75-125	150-250	130-175
QUALITY			
• Compliance with Immigration Law (2015 Revision), Immigration Directives, Immigration (Amendment) Regulations, 2015 and established guidelines	100%	100%	100%
• Files and agendas prepared with accuracy and completeness	100%	100%	100%
• Temporary Work Permit files reviewed and signed off by the Chief Immigration Officer or his designate	100%	100%	100%
• 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 Staffing Plan Board or designate as appropriate	90-100%	90-100%	90-100%
TIMELINESS			
• 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%
• 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			
• Grand Cayman	100%	100%	100%
COST	**$616,414**	**$1,232,829**	**$1,610,752**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy.
2. A Work-Ready and Globally Competitive Workforce.
3. A More Secure Community.

Note: The total cost of supplying this output is $6,905,339. However, the revenue of $5,056,096 from other third parties reduces the cost to Cabinet to $1,849,243.

IMM 9	Status and Permanent Residency Applications	$267,398

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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of acknowledgements of the Right to be Caymanian applications and notifications processed	150-300	300-600	275-425
• Number of the grant of the Right to be Caymanian applications and notifications processed	300-425	650-850	650-850
• Number of Permanent Residency and Employment Rights Certificate applications and notifications processed	500-750	1,000-1,500	1,000-1,500
• Number of applications processed for Residency Certificate for Persons of Independent Means and notifications	6-15	12-25	12-25
• Number of applications processed for Direct Investment Certificate	1-5	1-10	1-10
• Number of applications processed for permission to reside as a dependant of a Caymanian and notifications	7-15	15-30	10-20
QUALITY			
• Compliance with Immigration Law (2015 Revision), Immigration Directives, Immigration (Amendment) Regulations 2015, 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	**$89,132**	**$178,266**	**$237,671**

RELATED BROAD OUTCOME:

1. A Strong, Thriving and Increasingly Diverse Economy

Note: The total cost of supplying this output is $1,499,998. However, entity revenue of $1,232,600 reduces the cost to Cabinet to $267,398.

IMM 11	Business Staffing Plans	$667,767

DESCRIPTION

Processing Business Staffing Plan Applications on behalf of the Business Staffing Plan Board.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of Business Staffing Plan applications processed	25-35	60-70	60-70
QUALITY			
• Compliance with Immigration Law (2015 Revision), Immigration Directives, Immigration (Amendment) Regulations, 2015 and established policies	100%	100%	100%
• Files and agendas prepared with due care, accuracy and completeness	95-100%	95-100%	95-100%
• Agendas reviewed and signed off by Secretary, Business Staffing Plan Board or designate	100%	100%	100%
TIMELINESS			
• 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	**$445,178**	**$222,589**	**$473,307**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
2. A Work-Ready and Globally Competitive Workforce
3. A More Secure Community

Note: The total cost of supplying this output is $772,892. However, entity revenue of $105,125 from other third parties reduces the cost to Cabinet to $667,767.

IMM 13	Special Marriage Licences	$134,339

DESCRIPTION

Issuance of the Governor's Special Marriage Licences to visitors.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of marriage licences issued	200-300	375-475	500-600
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	**$44,780**	**$89,559**	**$97,655**

RELATED BROAD OUTCOME:

1. A Strong, Thriving and Increasingly Diverse Economy

Note: The total cost of supplying this output is $166,989. However, entity revenue of $32,650 from other third parties reduces the cost to Cabinet to $134,339.

IMM 15	Freedom of Information	$123,070

DESCRIPTION

Processing applications for information submitted under the Freedom of Information (FOI) Law, 2007.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
Number of requests processed	35-55	75-125	75-100
QUALITY			
• Compliance with Section 7(4) of the FOI Law, 2007. The Freedom of Information (General) Regulations, 2008 and established guidelines and procedures	100%	100%	100%
• Requests processed with due care and attention and in accordance with the FOI Law and the FOI Regulations, with particular attention as to whether information being sought is subject to an exemption under the Law	99-100%	99- 100%	99-100%
• Prepare cases for internal review or appeal to the Information Commissioner as required	99-100%	99-100%	99-100%
TIMELINESS			
• Acknowledgement letters issued within 10 calendar days of receiving request.	100%	100%	100%
• FOI 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 days.	100%	100%	100%
• Documents to be provided to applicant within 14 calendar days of making decision to release	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$41,023**	**$82,047**	**$87,247**

RELATED BROAD OUTCOME:

8. A Culture of Good Governance

Note: The total cost of supplying this output is $125,470. However, entity revenue of $2,400 from other third parties reduces the cost to Cabinet to $123,070.

IMM 17	Working by Operation of Law/Permission to Reside and Continue Working	$145,478

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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of Working by Operation of Law/Permission to Reside and Continue Working applications processed	400-600	800-1,200	750-1,000
QUALITY • Compliance with Immigration Law (2015 Revision), Immigration Regulations (2015 Revision), and established policies.	100%	100%	100%
• Properly completed application forms are verified against Immigration Management System with due care, accuracy and completeness	95-100%	95-100%	95-100%
TIMELINESS • Processing time from receipt of application to dissemination of decision will be the same day for Working by Operation of Law applications	90-100%	90-100%	90-100%
• Processing 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%
LOCATION Grand Cayman	100%	100%	100%
COST	**$48,493**	**$96,985**	**$155,501**

RELATED BROAD OUTCOME:

1. A Strong, Thriving and Increasingly Diverse Economy

Note: The total cost of supplying this output is $321,964. However, entity revenue of $176,486 from other third parties reduces the cost to Cabinet to $145,478.

MHA 1	Policy Advice to Minister	$3,540,552

DESCRIPTION

Policy advice to Minister on policing, immigration, public administration and other matters.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of hours spent on providing policy advice	3,000-3,500	6, 000-7,000	6,000-7,000
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	**$1,180,184**	**$2,360,368**	**$2,226,429**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
2. A Work-Ready and Globally Competitive Workforce
3. A More Secure Community

NEM 1	National Disaster Preparedness	$636,941

DESCRIPTION

Providing a comprehensive disaster management approach to risk management, including prevention, preparedness, mitigation, response and recovery

- Ensuring public safety through maintaining a high level of community preparedness
- Providing residents with adequate information, capacity and skills to allow them to take responsibility for their personal safety

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of hours providing disaster preparedness	2,000-2,500	4,500-5,000	3,500
• Hours to develop and coordinate community response through Community Emergency Response Teams.	75-100	250-300	500
• Hours of meetings of the National Hazard Management Executive and Council	5-15	10-30	10
QUALITY			
• Ensure alignment of plans with credible scenarios and that plans address business continuity for all sectors. Public awareness programme relate to hazards	90-100%	90-100%	90-100%
• Increased community resilience through community based preparedness and response	100%	100%	100%
TIMELINESS			
• National disaster activities performed in accordance with the timescales agreed with the National Hazard Management Council and the Chief Officer Home Affairs	95-100%	95-100%	95-100%
• Develop local capacity through training and development of community hazard management teams and Non-Government Organisation network within agreed timelines	100%	100%	100%
• Meetings convened within 1/2 hour and concluded within 1 ½ hour of issue of weather reports by United States National Hurricane Centre	95-100%	95-100%	95-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$212,314**	**$424,627**	**$381,042**

RELATED BROAD OUTCOME:

5. Modern, Smart Infrastructure

NEM 2	Policy Advice and Ministerial Servicing	$276,696

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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Hours of advice on hazard management	250-300	500-650	400
• Hours of advice on telecommunication matters	100-150	260-300	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, Overseas	100%	100%	100%
COST	**$92,232**	**$184,464**	**$173,321**

RELATED BROAD OUTCOME:

5. Modern, Smart Infrastructure

NEM 3	Hazard Mitigation	$271,692

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.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Hours to ensure periodic review and update and application of codes and standards to meet emerging or changing threats	50-75	100-150	10
• Days to provide seismic monitoring for the Cayman Islands of any natural seismic events	183	365	365
• Hours developing the National Mitigation Policy	100-150	250-300	50
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 time frame agreed with the National Hazard Management Council and Chief Officer Home Affairs	100%	100%	100%
• Seismic monitoring 365 days per year	100%	100%	100%
LOCATION			
Cayman Islands, Overseas	100%	100%	100%
COST	**$90,564**	**$181,128**	**$169,799**

RELATED BROAD OUTCOME:

5. Modern, Smart Infrastructure

NEM 4	National Disaster Response	$627,658

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 supply and services for those people affected. The deployment of telecommunications equipment and personnel.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of hours providing National Emergency Operation Center management and coordination	1,500-2,000	3,000-4,000	1,500
• Hours to plan and conduct Annual Hurricane exercise and other Disaster exercise	100-150	250-300	100
• Hours to manage and coordinate relief assistance to the affected population	100-150	250-300	0
• Hours to ensure readiness of electronic incident management systems and emergency telecommunications	250-300	500-600	550
QUALITY			
• Ensure existence of coordinating focal point for multi-hazard responses	100%	100%	100%
• Improved coordination and communication between response agencies	80-90%	80-90%	80-90%
• Relief operations meet or exceed stated standards of basic essential supply and services for those people affected	80-100%	80-100%	80-100%
• Emergency telecommunications and electronic incident management systems available on standby	100%	100%	100%
TIMELINESS			
• National Emergency Operation Center activation depends on the occurrence of a National Incident	100%	100%	100%
• Annual National Exercise prior to 1 June each year	100%	100%	100%
• Disaster relief can be of an immediate, short-term, or protracted duration	100%	100%	100%
• Available 24 hours 365 days per year	100%	100%	100%
LOCATION			
Cayman Islands, Overseas	100%	100%	100%
COST	**$209,219**	**$418,439**	**$379,230**

RELATED BROAD OUTCOME:

5. Modern, Smart Infrastructure

NEM 6	Emergency Shelters Management and Preparedness Activities	$380,835

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.

- 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of emergency shelters managed	20	20	20
• Capacity to provide shelter occupancy	5,000-6,000	5,000-6,000	5,000-6,000
• Maintain and fuel shelter generators	16	16	16
• Number of hours managing shelters	16	16	16
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			
• All Emergency Shelter capacity is available in the event of a tropical cyclone or other disaster occurring	100%	100%	100%
• Shelter remain open until alternative accommodation is found for displaced people	95-100%	95-100%	95-100%
• All shelter generators are maintained and fueled for operation	95-100%	95-100%	95-100%
• Shelter availability including adequate food and water supply is available at shelters	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$126,945**	**$253,890**	**$232,532**

RELATED BROAD OUTCOME:

5. Modern, Smart Infrastructure

NEM 8	Technical Services for Telecommunication System	$178,218

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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of radios using system infrastructure	1,700-1,800	1,700-1,800	1,700-1,800
• Hours of Radio System Management	700-750	1,400-1,500	1,600
QUALITY			
System infrastructure is continuous monitored for availability and reliability (overall network availability)	95-99%	95-99%	95-99%
TIMELINESS			
Response Times:			
For Critical System (911 system; paging systems; fire department)			
• During normal working hours: 15 minutes	95-99%	95-99%	95-99%
• Outside of normal working hours: 45 minutes	90-95%	90-95%	90-95%
Other Systems			
• Grand Cayman: within 1 Hour	95-99%	95-99%	95-99%
• Cayman Brac and Little Cayman: Next available flight	95-99%	95-99%	95-99%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$59,406**	**$118,812**	**$173,548**

RELATED BROAD OUTCOME:

5. Modern, Smart Infrastructure

Note: The total cost of supplying this output is $548,658. However, the revenue of $370,440 from other third parties reduces the cost to Cabinet to $178,218.

POL 6	Investigate Reported and Detected Crime	$16,671,690

DESCRIPTION

Investigations conducted by Anti-Corruption Unit, Cold Case Review, Criminal Investigations Department (CID), Drugs and Serious Crimes Task Force (DSCTF), Family Support Unit (FSU), Financial Crimes Unit (FCU), Joint Intelligence Unit. Also includes support services provided to the departments such as Crime Desk, Exhibits, Scenes of Crime etc.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of hours of investigations	108,190-119,060	216,380-238,120	234,759
QUALITY			
• Increase overall detection rate by 2.5%	75-80%	75-80%	73%
• Improve the level of customer satisfaction with crime investigation (measured through citizen survey)	75%	75%	0%
TIMELINESS			
• Investigate on a prioritized basis, but within 48 hours of formal reporting of crime	12-20%	50-70%	12%
• Provide all victims of crime with an update of investigations within seven working days of the report being received	50-55%	50-55%	7%
LOCATION Cayman Islands	100%	100%	100%
COST	**$5,557,230**	**$11,114,460**	**$11,078,678**

RELATED BROAD OUTCOME:

3. A More Secure Community

Note: The total cost of supplying this output is $18,041,850. However, the revenue of $1,370,160 from other third parties reduces the cost to Cabinet to $16,671,690.

POL 7	Police Security Services	$1,671,929

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

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
Number of security hours provided	47,000-48,000	95,000-96,000	96,100
QUALITY			
• Reduce the number of substantiated complaints lodged against officers by 5%	80-90%	80-90%	90%
• Ensure that minimum of 60% of custody personnel are trained and compliant with HR obligations and 2010 Police Law	100%	100%	100%
• Processing of prisoners conducted in accordance with the Police Law, other relevant laws and Police policies and procedures	100%	100%	90%
TIMELINESS			
• Security provided when requested and as required	80-85%	80-85%	85%
• Accused persons processed within appropriate legal time guidelines	80-85%	80-85%	85%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$557,310**	**$1,114,619**	**$1,172,857**

RELATED BROAD OUTCOME:

3. A More Secure Community

POL 8	Policy Advice on Policing and Security Matters	$99,994

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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of oral briefings, policy advice papers and reports	22-26	45-50	47
• Number of statistical reports provided	30-35	60-70	60
QUALITY			
Provide accurate and concise information inclusive of qualitative and quantitative data to support findings and recommendations	100%	100%	100%
TIMELINESS			
• Oral briefings: Fortnightly	100%	100%	100%
• Reports: Fortnightly	90%	90%	90%
• Policy papers: ongoing throughout the period	100%	100%	100%
• Crime statistics to be published quarterly	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$33,331**	**$66,661**	**$67,693**

RELATED BROAD OUTCOME:

3. A More Secure Community

POL 9	Firearms Vetting and Licensing	$273,566

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

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of applications received	300-350	600-700	636
• Number of applications vetted	150- 200	300-350	315
• Hours spent engaged in firearms licensing activity	960-1,060	1,920-2,120	2,018
QUALITY			
• Licences issued only to persons who have met conditions outlined in Firearms Law relative to criminal convictions	100%	100%	100%
• All premises certified as safe and secure prior to issuing of licecse	100%	100%	100%
• Licence issues statistics to be published annually	100%	100%	100%
TIMELINESS			
Applications vetted within 90 days of receipt	70-85%	70-85%	40%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$91,189**	**$182,377**	**$135,212**

RELATED BROAD OUTCOME:

3. A More Secure Community

POL 13	Police Services	$27,616,333

DESCRIPTION

- Provision of uniform patrol and incident response within island districts on a 24/7 basis.
- Community crime prevention initiatives through the organization of community groups, education prevention programs and crime prevention advice to victims of crime throughout the island districts.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of calls for service responded to	16,125-17,750	32,250-35,500	33,149
• Number hours spent on patrol and incident response	120,500-129,000	500,000-516,000	258,000
• Number of hours spent engaged with community policing/school programs and providing victims with crime prevention activity and advice	16,000-16,500	32,500-33,000	33,100
QUALITY			
• Reduce number of road fatalities compared to previous year	25-30%	25-30%	30%
• Increase detection of traffic related offences compared to previous year	25-30%	25-30%	30%
• Increase ability to respond to, detect or disrupt minor criminal offence and anti-social behavior within communities	65-75%	65-75%	75%
• Increase public trust and confidence in RCIPS (measured by annual customer surveys)	65-75%	65-75%	75%
TIMELINESS			
• Provide an emergency response time of 10 minutes in urban and 20 minutes in rural areas	55-65%	55-65%	60%
• Percentage of incidents responded to within prescribed response periods	55-65%	55-65%	60%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$9,205,444**	**$18,410,889**	**$17,839,319**

RELATED BROAD OUTCOME:

3. A More Secure Community

POL 14	Maritime Patrols	$3,660,824

DESCRIPTION

- Patrolling of the territorial waters of the Cayman Islands.
- Providing search and rescue capability as and when required within 100 square miles of the Cayman Islands.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of patrolling hours for marine unit including training	650-750	1,300-1,500	1,500
• Number of search and rescue operations conducted	30-39	60-77	68
QUALITY			
• Increase number of days that all vessels are available for maritime patrol	55-60%	55-60%	60%
• Availability of staff to crew vessels to minimum standards, on a 12/7 365 basis thus ensuring ability to conduct deployments dedicated to proactive maritime safety & security	50-55%	50-55%	55%
• Increase percentage of Staff holding maritime accredited training by 10%	85-90%	70%	85%
TIMELINESS			
• Minimum of 30 minutes to deploy from time call for service is received (staff on duty)	70-75%	70-75%	75%
• Minimum of 90 minutes to deploy from time call for service is received (staff on duty)	55-60%	55-60%	60%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$1,220,275**	**$2,440,549**	**$2,468,075**

RELATED BROAD OUTCOME:

3. A More Secure Community

POL 15	Aerial Patrols	$2,494,022

DESCRIPTION

- Aerial patrolling of the territorial jurisdiction of the Cayman Islands
- Provide Tactical support to land and sea police operations
- Use as a Medevac capability when required

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of actual aerial patrol hours	190-200	380-400	375
• Number of tactical operational deployments	25- 30	50-60	51
• Number of search and rescue operations conducted	7-10	15-20	12
• Number of deployments in Medevac roles	10-12	3-5	3
QUALITY			
• Availability for participation in number of proactive operations (tasks) conducted	65-70%	65-70%	70%
• Percentage of staff trained has Emergency Medical Response Standard	100%	100%	75%
TIMELINESS			
• If team on duty. Minimum of 10 minutes to deploy from time call for service is received	100%	100%	100%
• If team is off duty. Minimum of 45 minutes to deploy from time call for service is received	50%	50%	50%
LOCATION			
Within 10K square miles of the Cayman Islands	100%	100%	100%
COST	**$831,340**	**$1,662,682**	**$1,641,745**

RELATED BROAD OUTCOME:

3. A More Secure Community

POL 16	Police Criminal Justice Services	$1,272,533

DESCRIPTION

- Serving and executing all summons and warrants from the courts.
- Management of all case files allocated to the Uniform Branch for onward submission to court.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of summons received	6,500-7,000	13,500-13,900	12,373
• Number of warrants (arrest) received	600- 650	1,200-1,500	1,248
• Number case files to be reviewed	1,200-1,400	2,750-2,950	2,748
• Number of detections to be recorded	1,200- 1,350	2,500-2,650	2,448
• Number of charges preferred against accused persons	1,700-1,800	3,500-3,650	3,424
QUALITY			
• Summons served in accordance with the procedural code	40-45%	40-45%	45%
• Warrants executed in accordance with the procedural code and the terms of the warrant	50-55%	50-55%	55%
TIMELINESS			
• Summons and Warrants to be served or executed within 60 days of issuance	20-25%	20-25%	25%
• Prosecutions within six months of coming to police notice	50-55%	50-55%	55%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$424,178**	**$848,355**	**$865,336**

RELATED BROAD OUTCOME:

3. A More Secure Community

POL 19	Private Security Licensing Services	$247,707

DESCRIPTION

Receipt, processing and vetting of applications for licensing of Security Companies and Guards.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of security guards/ security technicians licences issued	350-400	713-763	706
• Number of security companies licences issued	12-18	25-30	28
QUALITY			
Licences only issued to persons with no criminal convictions	100%	100%	100%
TIMELINESS			
Applications vetted within one month of receipt	60-75%	60-75%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$82,569**	**$165,138**	**$135.410**

RELATED BROAD OUTCOME:

3. A More Secure Community

PRI 13	Custodial Services	$7,951,748

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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget 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	540-720	540-720
• Number of prisoners escorted to courts and other environments	1,080-1,200	2,160-2,400	2,160-2,400
• 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	**$2,650,583**	**$5,301,165**	**$5,049,787**

RELATED BROAD OUTCOME:

3. A More Secure Community

Note: The total cost of supplying this output is $8,024,692. However, the revenue of $72,944 from other third parties reduces the cost to Cabinet to $7,951,748.

PRI 14	Prison Order	$4,389,451

DESCRIPTION

To ensure that good order is maintained during prisoner movements and activities; to ensure there are effective internal complaints and disciplinary procedures; and to ensure that effective incident response procedures are maintained.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Provision of safe and orderly supervision of prisoners (average per day)	185-198	185-198	185-198
• Number of adjudications heard	150-180	300-360	300-360
QUALITY			
• Maintenance of good order is in accordance with National Occupational Standards for Custodial Care and Prisons Inspection Board.	100%	100%	100%
• Complaint and disciplinary actions are conducted through the appropriate review stages and approved by authorized senior officials.	100%	100%	100%
TIMELINESS			
• Order maintained 24 hours, seven days per week	100%	100%	100%
• Complaints and adjudications are dealt within the specified timeframe	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$1,463,150**	**$2,926,301**	**$2,730,331**

RELATED BROAD OUTCOME:

3. A More Secure Community

Note: The total cost of supplying this output is $4,429,200. However, the revenue of $39,749 from other third parties reduces the cost to Cabinet to $4,389,451.

PRI 15	Prisoners Care	$4,773,899

DESCRIPTION

To provide prisoners with healthcare, food, clothing, bedding and the facilities and resources to maintain personal hygiene.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of meals provided (three meals per day per prisoner)	101,287-108,405	202,575-216,810	202,575-216,810
QUALITY			
• Percentage of prisoners served meals without upheld complaints	98-100%	98-100%	98-100%
• Care of prisoners in line with United Nation rules for the treatment of prisoner	100%	100%	100%
TIMELINESS All activities are provided within specific times	100%	100%	100%
LOCATION Grand Cayman	100%	100%	100%
COST	**$1,591,300**	**$3,182,599**	**$2,989,489**

RELATED BROAD OUTCOME:

3. A More Secure Community

Note: The total cost of supplying this output is $4,817,354. However, the revenue of $43,455 from other third parties reduces the cost to Cabinet to $4,773,899.

PRI 16	Prisoner Development Opportunities	$3,536,549

DESCRIPTION

To provide a programme of sentence planning, education, group work and work skills development.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of prisoners attending prisoner development opportunities	130-150	130-150	130-150
• Number of Case Management / Re-entry Treatment Plans created for new receptions per month	8-14	8-14	8-14
QUALITY			
• Group work programmes accredited by an awarding body	100%	100%	100%
• Vocational training programmes accredited by an awarding body	100%	100%	100%
• Educational programs accredited by an awarding body	100%	100%	100%
TIMELINESS			
• Group work programs to be provided Monday – Friday as per program	100%	100%	100%
• Education classes to be provided Monday – Friday as per programme	100%	100%	100%
• Vocational classes to be provided Monday – Friday as per programme	100%	100%	100%
• Case Management / Re-entry Treatment Plans to be completed within two weeks of intake	100%	100%	100%
• All programs delivered within agreed timeframes	100%	100%	100%
LOCATION			
Cayman Islands, Overseas	100%	100%	100%
COST	**$1,178,850**	**$2,357,699**	**$2,546,284**

RELATED BROAD OUTCOME:

3. A More Secure Community

Note: The total cost of supplying this output is $3,575,400. However, the revenue of $38,851 from other third parties reduces the cost to Cabinet to $3,536,549.

6. PAYMENT ARRANGEMENTS

Cabinet will pay the *Ministry of Home Affairs, Health and Culture (Home Affairs)* for delivery of the outputs described in the introduction.

Payment will be made on the basis of an invoice provided monthly to the *Minister of Home Affairs, Health and Culture (Home Affairs)*. The invoice will contain sufficient evidence of the outputs delivered for the Minister to be able to satisfy himself that the outputs have in fact been delivered.

Invoices will be paid within 20 days of the end of the month following the invoice date.

It is expected that the amount for each output to be delivered during 2016/17 will be invoiced in equal instalments for the 18-month period.

CAYMAN ISLANDS GOVERNMENT

MINISTRY OF HOME AFFAIRS, HEALTH AND CULTURE (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 (2013 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 (2013 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 2017 and performance for the 2016/17 financial period; and
c. Comply with Generally Accepted Accounting Practices.

_____

Mr. Eric Bush, JP
Chief Officer

Ministry of Home Affairs, Health and Culture (Home Affairs)

30 June 2016

FINANCIAL STATEMENTS

FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017

MINISTRY OF HOME AFFAIRS, HEALTH AND CULTURE (HOME AFFAIRS)

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Current Assets				
Cash and cash equivalents	1	35,712	23,972	29,103
Marketable securities and deposits				
Trade receivables	2	26,143	26,142	25,673
Other receivables	2	295	295	1,192
Inventories	3	116	116	106
Investments	4			
Prepayments	5	394	394	709
Total Current Assets		**62,660**	**50,919**	**56,783**
Non-Current Assets				
Trade receivables	2			
Other receivables	2			
Inventories	3			
Prepayments	5			
Intangible Assets	6	132	791	792
Property, plant and equipment	6	41,744	45,400	46,876
Total Non-Current Assets		**41,876**	**46,191**	**47,668**
Total Assets		**104,536**	**97,110**	**104,451**
Current Liabilities				
Trade payable	7	284	284	1,509
Other payables and accruals	7	16,526	16,526	14,368
Unearned revenue		9	9	
Employee entitlements	8	4,511	4,511	4,646
Repayment of surplus		3,442		12,215
Total Current Liabilities		**24,772**	**21,330**	**32,738**
Non-Current Liabilities				
Employee entitlements	8			
Total Non-Current Liabilities		**24,772**	**21,330**	**32,738**
Total Assets Less Total Liabilities		**79,764**	**75,780**	**71,713**
Net Assets				
Net worth				
Contributed capital		76,902	72,918	70,915
Other Reserves				4
Revaluation Reserves		10,059	10,059	10,405
Accumulated surpluses/(deficits)		(7,197)	(7,197)	(9,609)
Total Net Worth		**79,764**	**75,780**	**71,715**

MINISTRY OF HOME AFFAIRS, HEALTH AND CULTURE (HOME AFFAIRS)

STATEMENT OF FINANCIAL PERFORMANCE FOR THE 18-MONTH PERIOD ENDED 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Revenue				
Sale of goods and services	10	144,869	95,419	93,424
Investment revenue	11			36
Donations	12			15
Other revenue				38
Total Operating Revenue		**144,869**	**95,419**	**93,513**
Operating Expenses				
Personnel costs	13	105,049	70,657	69,593
Supplies and consumables	14	28,003	17,615	15,996
Depreciation	6	7,753	4,119	4,527
Amortisation of intangible assets	6	545	437	391
Impairment of property, plant and equipment	6			7
Ligation costs	15	75	50	151
Other gains and losses	16	2	3	(1,965)
Total Operating Expenses		**141,427**	**92,881**	**88,700**
Surplus or (deficit) for the period				

MINISTRY OF HOME AFFAIRS, HEALTH AND CULTURE (HOME AFFAIRS)

CASH FLOW STATEMENT FOR THE 18-MONTH PEROD ENDING 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Outputs to Cabinet		129,502	86,152	76,434
Outputs to other government agencies		395	307	328
Sales of Goods and services – third party		14,972	8,960	9,740
Interest received				39
Donations / Grants				16
Other receipts				97
Payments				
Personnel costs		(105,049)	(70,657)	(69,339)
Supplies and consumables		(27,938)	(17,615)	(11,336)
Interest paid				
Other payments		(77)		(789)
Net cash flows from operating activities		**11,805**	**7,147**	**5,190**
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment		(3,983)	(2,000)	(2,908)
Proceeds from sale of property, plant and equipment				31
Net cash flows from investing activities		**(3,983)**	**(2,000)**	**(2,877)**
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity investment		3,983	2,767	1,233
Repayment of surplus			(12,215)	0
Capital withdrawal				
Net cash flows from financing activities		**3,983**	**(9,448)**	**1,233**
Net increase/(decrease) in cash and cash equivalents		**11,805**	**(4,301)**	**3,546**
Cash and cash equivalents at beginning of period		23,907	28,208	24,662
Cash and cash equivalents at end of period		**35,712**	**23,907**	**28,208**

MINISTRY OF HOME AFFAIRS, HEALTH AND CULTURE (HOME AFFAIRS)

STATEMENT OF CHANGES IN NET WORTH FOR THE18-MONTH PERIOD ENDED 31 DECEMBER 2017	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2015	**70,918**	**10,059**	**(9,733)**	**71,244**
Changes in accounting policy				
Prior Year Adjustments				
Restated balance	**70,918**	**10,059**	**(9,733)**	**71,244**
Changes in net worth 2015/16				
Gain/(loss) on property revaluation				
Equity investment from Cabinet	2,000			2,000
Capital withdrawals by Cabinet				
Repayment of surplus to Cabinet				
Net revenue / expenses recognised directly in net Worth	**2,000**			**2,000**
Surplus/(deficit)for the period 2015/16			2,538	2,538
Total recognised revenues and expenses for the Period	**2,000**		**2,538**	**4,538**
Balance at 30 June 2016 carried forward	**72,918**	**10,059**	**(7,195)**	**75,782**
	Contributed Capital	**Revaluation Reserve**	**Accumulated Surplus/ (deficits)**	**Total**
Balance at 30 June 2016 brought forward	**72,918**	**10,059**	**(7,195)**	**75,782**
Changes in accounting policy				
Prior Year Adjustments				
Restated balance	**72,918**	**10,059**	**(7,195)**	**75,782**
Changes in net worth for 2016/17				
Gain/(loss) on property revaluation				
Equity Investment from Cabinet	3,983			3,983
Capital withdrawals by Cabinet			(3,442)	(3,442)
Repayment of surplus to Cabinet				
Net revenue / expenses recognised directly in net Worth	**3,983**		**(3,442)**	**541**
Surplus/(deficit)for the period 2016/17			3,442	3,442
Balance at 31 December 2017	**76,901**	**10,059**	**(7,195)**	**79,765**

Ministry of Home Affairs, Health and Culture (Home Affairs)
STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These Forecast financial statements are for the *Ministry of Home Affairs, Health and Culture (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 ending 31 December 2017.

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

Description	Foreign Currency	Exchange Rate	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Cash on hand (IRIS Confirmation Account/Petty Cash)	5	1	5	5	5
Cash in transit (IRIS Remittance Account)	1,097	1	1,097	1,097	382
CI$ Operational Current Account held at Royal Bank of Canada	18,713	1	18,713	6,974	15,604
US$ Operational Current Account held at Royal Bank of Canada	(22)	1	(18)	(18)	372
Payroll Current Account held at Royal Bank of Canada	18	1	18	18	(3,158)
Bank Accounts held at other financial institutions	181	1	181	181	181
Fixed Deposits held with Treasury (less than 90 days)	15,716	1	15,716	15,716	15,716
Total Cash and Cash Equivalents			**35,712**	**23,973**	**29,102**

Note 2: Trade and Other Receivables

Trade Receivables	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Sale of goods and services	401	401	330
Outputs to Cabinet	25,917	25,916	25,519
Outputs to other government agencies	8	8	8
Other			
Less: provision for doubtful debts	(183)	(183)	(183)
Total trade receivables	**26,143**	**26,142**	**25,674**

Other Receivables	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Advances (salary, official travel, etc)	2	2	1
Dishonoured cheques			
Interest receivable	8	8	8
Other	285	285	1,184
Less: provision for doubtful debts			
Total trade receivables	**295**	**295**	**1,193**

	Trade Receivables $'000	Other Receivables $'000	Budget 2016/17 $'000
Current			
Past due 1-30 days	26,143	295	26,438
Past due 31-60 days			
Past due 61-90 days			
Past due 90 and above			
Non-Current			
Past due 1 year and above			
Total	**26,143**	**295**	**26,438**

Changes in the provision of doubtful debts

Description	**Budget 2016/17**
Balance at 1 July, 2016	(183)
Additional provisions made during the year	
Receivables written off during the period	
Balance at 31 December 2017	(183)

Note 3: Inventories

Description	**Current $'000**	**Non-Current $'000**	**Budget 2016/17 $'000**
Inventory held for use in the provision of goods and services	116		116
Work in Progress and finished goods			
Impairment of inventory b/f			
Impairment of inventory 2015/16			
Total Inventories	**116**		**116**

Note 5: Prepayments

Description	**Budget 2016/17 $'000**	**Forecast 2015/16 $'000**	**Actual 2014/15 $'000**
Accrued Prepayments	.393	393	708
Prepaid Insurance	1	1	1
Total	**394**	**394**	**709**

Note 6: Property, Plant and Equipment

Cost of Property, plant and equipment

Cost of Property, plant & equipment

	Land $'000	*Plant & Equipment*	*Buildings*	*Leasehold Improvements*	*Furniture & Fittings*	*Computer Hardware*	*Office Equipment*	*Roads & Sidewalks*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles $'000*	*Marine Vessels $'000*	*Aircraft $'000*	*Other Assets*	*Work in progress $'000*	*Total $'000*
Balance as at 1 July 2015	**6,315**	**15,864**	**40,483**	**2,517**	**1,063**	**5,459**	**1,026**	**-**	**18**	**6,484**	**5,184**	**4,284**	**3,224**	**54**	**5,973**	97,948
Additions	-	-	300	-	75	1,225	-	-	-	-	400	-	-	-	627	2,627
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-	(210)	-	-	-	-	(210)
Revaluations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers	-	-	-	-	-	-	(3)	-	-	-	-	-	-	-	-	(3)
Balance as at 30 June 2016	**6,315**	**15,864**	**40,783**	**2,517**	**1,138**	**6,684**	**1,023**	**0**	**18**	**6,484**	**5,374**	**4,284**	**3,224**	**54**	**6,600**	**100,362**

	Land $'000	*Plant & Equipment*	*Buildings*	*Leasehold Improvements*	*Furniture & Fittings*	*Computer Hardware*	*Office Equipment*	*Roads & Sidewalks*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles $'000*	*Marine Vessels $'000*	*Aircraft $'000*	*Other Assets*	*Work in progress $'000*	*Total $'000*
Balance as at 1 July 2016	6,315	15,864	40,783	2,517	1,138	6,684	1,023		18	6,484	5,374	4,284	3,224	54	6,600	100,362
Ministry reorganisation																
Additions	-	20	-	-	-	1,229	-	-	-	-	1,450	-	-	887	-	3,586
Disposals	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Revaluations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Balance as at 31 December 2017	**6,315**	**15,884**	**40,783**	**2,517**	**1,138**	**7,913**	**1,023**	**0**	**18**	**6,484**	**6,824**	**4,284**	**3,224**	**941**	**6,600**	**103,948**

Accumulated Depreciation and impairment losses

	Land $'000	*Plant & Equipment*	*Buildings*	*Leasehold Improvements*	*Furniture & Fittings*	*Computer Hardware*	*Office Equipment*	*Roads & Sidewalks*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles $'000*	*Marine Vessels $'000*	*Aircraft $'000*	*Other Assets*	*Work in progress $'000*	*Total $'000*
Balance as at 1 July 2015		**10,856**	**19,094**	**2,204**	**727**	**4,634**	**875**		**8**	**4,214**	**3,942**	**1,569**	**1,850**	**37**		**50,010**
Transfers																
Impairment Reserve (closing balance)			678										624			1,302
Depreciation Expense		627	1,039	26	83	823	48			782	478	192		22		4,120
Eliminate on Disposal or Derecognition		(55)	(322)	(13)	(50)	(274)	(27)		491	(487)	(163)	(60)		(20)		(980)
Balance as at 30 June 2016	0	11,428	20,489	2,217	760	5,183	896	0	499	4,509	4,257	1,701	2,474	39	0	54,452

	Land $'000	*Plant & Equipment*	*Buildings*	*Leasehold Improvements*	*Furniture & Fittings*	*Computer Hardware*	*Office Equipment*	*Roads & Sidewalks*	*Water Retriculation*	*Infrastructure*	*Motor Vehicles $'000*	*Marine Vessels $'000*	*Aircraft $'000*	*Other Assets*	*Work in progress $'000*	*Total $'000*
Balance as at 1 July 2016		11,428	20,489	2,217	760	5,183	896		499	4,509	4,257	1,701	2,474	39		54,452
Transfers																
Impairment change 2016/17																
Depreciation Expense		1,771	2,402	38	83	1,183	64		3	845	922	374	49	19		7,753
Eliminate on Disposal or Derecognition																
Balance as at 31 December 2017	0	13,199	22,891	2,255	843	6,366	960	0	502	5,354	5,179	2,075	2,523	58	0	62,205

Net Book value 30 June 2016	6,315	4,436	20,294	300	378	1,501	127	0	-481	1,975	1,117	2,583	750	15	6,600	45,910

Net Book value 31 December 2017	6,315	2,685	17,892	262	295	1,547	63	0	-484	1,130	1,645	2,209	701	883	6,600	41,743

Intangible Assets

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 July 2015	6,023		6,023
Additions	73		73
Balance as at 30 June 2016	**6,096**	**0**	**6,096**

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 July 2016	6,096		6,096
Additions	397		397
Balance as at 31 December 2017	**6,493**	**0**	**6,493**

Accumulated depreciation and impairment losses

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 July 2015	4,868		4,868
Impairment Reserve (closing balance)	511		511
Depreciation Expense	437		437
Balance as at 30 June 2016	**5,816**	**0**	**5,816**

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 July 2016	5,816		5,816
Transfers			
Depreciation Expense	545		545
Balance as at 31 December 2017	**6,361**	**0**	**6,361**

Net Book value 30 June 2016	**280**	**0**	**280**

Net Book value 31 December 2017	**132**	0	**132**

Note 7: Trade Payables, Other Payables and Accruals

Description	Current	Non-Current	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Creditors	284		284	284	1,509
Creditors Ministries/Portfolios					
Creditors other government agencies					
Non-current Accounts payable					
Payroll Deductions	545		545	545	20
Operating Lease					
Accrued Expenses	15,688		15,688	15,688	14,049
Other payables	293		293	293	299
Total trade payables other payables and accruals	**16,810**		**16,810**	**16,810**	**15,877**

Note 8: Unearned Revenue

Description	Current	Non-Current	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Rentals paid in advance					
Immigration deposits					
Customs deposits					
Revenue deposits					
Other unearned revenue	9		9	9	
Non-current Unearned revenue					
Total unearned revenue	**9**		**9**	**9**	

Note 9: Employee Entitlements

Description	Current $'000	Non-Current $'000	Budget 2016/17 $'000
Annual Leave	4,532	4,532	4,346
Retirement and long service leave			
Accrued salaries	(21)	(21)	299
Travel			
Pension			
Other salary related entitlements			
Total current portion	**4,511**	**4,511**	**4,645**
Non-current employee entitlements are represented by:			
Retirement and long service leave			
Total employee entitlements	**4,511**	**4,511**	**4,645**

Note 10: Sales of Goods and Services

Revenue type	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Outputs to Cabinet	129,502	86,152	83,632
Output to other government agencies	559	329	317
Fees and charges	13,242	8,049	8,484
General sales	1,464	835	934
Rentals			
Other	103	55	57
Total Sales of Goods and Services	**144,870**	**95,420**	**93,424**

Note 11: Investment Revenue

Revenue type	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Interest on cash balances			
Interest on deposits held with Cabinet			36
Total investment revenue			**36**

Note 12: Donations

Source	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Donations			15
Total Donations			**15**

Note 13: Personnel Costs

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Salaries, wages and allowances	84,551	56,155	54,703
Health care	15,981	11,510	10,116
Pension	4,292	2,829	4,203
Leave	20	8	225
Other personnel related costs	205	156	346
Total Personnel Costs	**105,049**	**70,658**	**69,593**

Note 14: Supplies and Consumables

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Supplies and Materials	4,141	2,813	2,350
Purchase of services	12,295	7,306	6,186
Lease of Property and Equipment	2,305	1,477	1,568
Utilities	4,139	3,068	2,984
General Insurance	2,224	1,779	1,778
Interdepartmental expenses	702	153	151
Travel and Subsistence	272	174	251
Recruitment and Training	1,143	739	394
Other	782	106	332
Total Supplies and Consumables	**28,003**	**17,615**	**15,994**

Note 15: Litigation cost

Litigation Costs	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Legal Fees	75	50	151
Total Litigation Cost	**75**	**50**	**151**

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

Description	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Surplus/(deficit) from ordinary activities	3,442	2,538	4,814
Non-cash movements			
Depreciation expense & Amortization	8,298	4,556	4,918
Impairment			7
(gain)/losses on sale of property, plant and equipment			(1,926)
Changes in current assets and liabilities:			
(increase)/decrease in receivables - Cabinet			
(Increase)/decrease in receivables - Other Government agencies			
(Increase)/decrease in receivables - Other current assets			
Increase)/(decrease) in payables - Ministry/Portfolio	65		
Increase)/(decrease) in payables – Other Government agencies			
Increase/(decrease) in payables - Other current liabilities			
Net cash flows from operating activities	**11,805**	**7,094**	**7,813**

MINISTRY OF HOME AFFAIRS, HEALTH AND CULTURE (HEALTH AND CULTURE)

BUDGET STATEMENT

FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2013 REVISION)

CONTENT

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PART B: OUTPUT PERFORMANCE

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6. Payment Arrangements

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE MINISTER

I confirm that the Draft Budget Statement reflects the outputs I wish to purchase for the 2016/17 financial period.

_____

Honourable Alden McLaughlin, MBE, JP
Premier

Ministry of Home Affairs, Health and Culture (Health and Culture)

30 June 2016

STATEMENT OF CHIEF OFFICER

The Draft Budget Statement has been complied using the best information available and is 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.

_____

Ms. Jennifer Ahearn, JP
Chief Officer

Ministry of Home Affairs, Health and Culture (Health and Culture)

30 June 2016

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General Nature of Activities

The Ministry of Home Affairs, Health and Culture – Health ("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 and the Mosquito Research and Control Unit.

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.

Scope of Activities

Department of Environmental Health

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 aluminum cans.
- Waste Reduction / Recycling – processing of all collected recyclables and dropped off materials to produce and market baled office paper, baled aluminum 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 licences 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 licenced 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 minimise 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

Customers of the Ministry include members of the public, members of Cabinet, members of the Legislative Assembly and public servants, private and public sector entities, health practitioners, health service providers and cultural organizations.

The Ministry delivers services throughout the Cayman Islands.

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 in 2016/17 financial period and the subsequent two 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 behaviour 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 inspections
- Ensure public access to information regarding all registered healthcare practitioners
- Development of new and strengthening of present links with international counterparts

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 from becoming endemic on the islands. To minimize the number of local cases by effective mosquito control
- Develop and implement a public education program 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.
- Evaluate the In2Care mosquito trap as a tool against Aedes aegypti
- Research and develop control methods targeting Grassland Mosquitoes
- Continue to improve application efficiency by applied research in the area of spray droplet dynamics
- Improve the disease prevention capability by developing DNA analysis techniques to detect the presence of vector-borne diseases in mosquito populations, with particular emphasis on Chikungunya, Dengue Fever, Malaria and West Nile virus

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for Ministry of Home Affairs, Health and Culture (Health and Culture) for the 18-month period ending 31 December are as follows:

	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
REVENUE FROM CABINET	8,211,564	16,423,129	14,833,596
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	33,000	66,000	66,000
REVENUE FROM OTHERS	1,362,481	2,724,962	4,061,114
SURPLUS/DEFICIT FROM OUTPUTS	9,607,045	19,214,091	18,960,710
OWNERSHIP EXPENSES	9,190,187	18,380,375	18,109,206
OPERATING SURPLUS/DEFICIT	416,858	833,716	851,504
NET WORTH	**34,421,520**	**45,908,589**	**33,570,015**
CASH FLOWS FROM OPERATING ACTIVITIES	27,763	55,525	(505,373)
CASH FLOWS FROM INVESTING ACTIVITIES	(3,588,000)	(7,500,000)	(4,040,285)
CASH FLOWS FROM FINANCING ACTIVITIES	3,588,000	7,500,000	2,200,000
CHANGE IN CASH BALANCES	27,763	55,525	(2,345,658)

FINANCIAL PERFORMANCE RATIO	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
CURRENT ASSETS : CURRENT LIABILITIES	3.4:1	3.9:1	2.8:1
TOTAL ASSETS : TOTAL LIABILITIES	6:1	9:1	5.4:1

MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget 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 (CURRENT POSITION)			
MANAGERS			
PROFESSIONAL AND TECHNICAL STAFF			
CLERICAL AND LABOURER STAFF			
CHANGES TO PERSONNEL MANAGEMENT SYSTEM			

PHYSICAL CAPITAL MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
VALUE OF TOTAL ASSETS	44,090,902	49,935,187	41,168,759
ASSET REPLACEMENTS : TOTAL ASSETS			
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS			
DEPRECIATION : CASH FLOW ON ASSET PURCHASES			
CHANGES TO ASSET MANAGEMENT POLICIES			

MAJOR NEW CAPITAL EXPENDITURE PROJECTS	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
Ministry of Home Affairs, Health & Culture – Health (Admin)			200,000
Long Term Residential Mental Health Facility (LTRMHF)		2,500,000	1,000,000
Recycling & Compost Equipment (Bins & Balers, Mulcher and Window Turner)		600,000	
Household Waste Recycling Centre (HWRC)		1,488,000	
Land acquisition – Integrated Solid Waste Management System (ISWMS)		6,500,000	1,000,000
Health Services Authority – Various		1,642,500	1,000,000
Cayman Islands National Museum – Support Facility		240,000	
CINICO – Prior Year outstanding billings		600,000	
National Gallery – refurbishment of premises		72,000	
Cayman National Cultural Foundation – Ms. Lassie's House		50,000	
Cemetery Vaults (DEH)		100,000	100,000
Subtotal		**13,792,500**	**3,300,000**

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2015/16	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	• Re-evaluate 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)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2015/16	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
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	

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2016/17 BUDGET $	2015/16 FORECAST $
Equity Investment from Cabinet in to the Ministry of Home Affairs, Health and Culture (Health and Culture)	11,088,000	2,200,000
Capital (Equity) Withdrawal by Cabinet from the Ministry of Home Affairs, Health and Culture (Health and Culture)		

PART B

OWNERSHIP PERFORMANCE

5. OUTPUTS TO BE DELIVERED

MHE 1	Administrative Services for the Minister	$1,007,604

DESCRIPTION

The provision of administrative services for the Minister and Cabinet including:

- 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of hours of administrative services	2,625-2,875	5,250-5,750	5,250
• Number of cabinet papers and notes produced	15-20	30-40	30
• Number of speeches, statements and any other information requested by the minister	15-20	30-40	40
• Number of responses to parliamentary questions	1-1	1-2	1
• Number of press releases and Public Service announcements	5-10	5-10	70
• Number of statements for press briefings	1-2	2-3	2
QUALITY			
• All information subject to internal peer review	100%	100%	100%
• Cabinet papers and notes are accurate and meet Cabinet guidelines	100%	100%	100%
• Accurate, easily understood and appropriate:			
○ Speeches and statements	100%	100%	100%
○ Responses to parliamentary questions	100%	100%	100%
○ Correspondence	100%	100%	100%
○ Press releases	100%	100%	100%
○ Public service announcements	100%	100%	100%
• Delivery of clear, appropriate and timely information for media	100%	100%	100%
TIMELINESS			
• Cabinet papers and notes submitted to Cabinet Office by Wednesday to be placed on the agenda of the following week	100%	100%	100%
• Speeches and statements finalised no later than two days prior to due date	100%	100%	100%
• Responses to parliamentary questions submitted to minister within ten working days of receipt	100%	100%	100%
• Replies to correspondence marked “urgent” completed within three working days of receipt. Routine replies to correspondence completed within seven working days	100%	100%	100%
• 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	100%	100%	100%
• Press briefings and other briefing notes are prepared within time period stipulated by Honourable Minister/Chief Officer	100%	100%	100%

LOCATION Cayman Islands	100%	100%	100%
COST	**$335,868**	**$671,736**	**$682,110**
RELATED BROAD OUTCOMES: Strong, Thriving and Increasingly Diverse Economy A Fit and Healthy Population			

MHE 2	Development of Legislation	$534,251

DESCRIPTION

Provision of original and revised drafting instructions for revision or creation of the following laws:

- Cancer Registry Law
- Human Tissue Transplant Regulations
- Pharmacy Law and Regulations
- Mental Health Regulations

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of drafting instructions or commentary prepared	2-3	3-6	3
• Number of bills sent to Cabinet for approval	2-3	3-6	3
• Number of bills sent to the Legislative Assembly for approval	1-1	1-3	1
QUALITY			
• Research and review current information to inform process of recommending revision to Laws	100%	100%	100%
• Provide clear, accurate and relevant drafting instructions and comments for the above Bills	100%	100%	100%
• Drafting instructions subject to peer review and signed off by the Chief Officer	100%	100%	100%
• Legislative Counsel rate instructions and comments as clear and relevant	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	**$178,084**	**$356,167**	**$354,086**

RELATED BROAD OUTCOME:

A Fit and Healthy Population

MHE 3	Policy Advice to the Minister of Health and Culture	$845,189

DESCRIPTION

Conduct research and a review of services to provide policy advice to the Minister of Health and Culture and Cabinet on the following:

- Health
- Environment
- Culture

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of hours of policy advice	1,500-1,725	3,000-3,500	3,200
• Policy papers on, Health, Health Insurance, Environment, National Cultural Policy	3-5	6-10	6-10
QUALITY			
• Research and review relevant information prior to completing policy to ensure accuracy and clarity, relevance to stakeholders, and consistency with objectives	100%	100%	100%
• Drafting of policy statements subject to review of Deputy Chief Officer and signed off by the Chief Officer	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	**$281,730**	**$563,459**	**$546,288**

RELATED BROAD OUTCOMES:

A Fit and Healthy Population
A Centre of Excellence in Education
Conservation of our Biological Diversity and Ecologically Sustainable Development

MHE 7	Monitor the Performance of Statutory Authorities, Government Companies and Non-Governmental Organisations	$364,871

DESCRIPTION

Monitor and review the delivery of outputs for:

- Statutory Authorities (Health Services Authority, Cayman Islands National Museum, National Gallery and Cayman National Culture Foundation)
- Cultural Organizations

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of Purchase Agreements	10-15	10-15	40
• Number of Ownership Agreements	4-5	4-5	4
• Collate Annual Reports	2	2	1
• Number of payment transactions	50-75	100-150	100
• Meetings attended	10-18	20-36	20
QUALITY			
• Purchase agreements to contain quantity, quality, cost and timeliness measures to meet standards specified in the Public Management and Finance Law (2013 Revision)	100%	100%	100%
• Ownership agreements to conform to approved scope of business and financial parameters in accordance with the Public Management and Finance Law (2013 Revision)	100%	100%	100%
• Satisfaction of the Minister that the material incorporates and accurately reflects the agreed performance	100%	100%	100%
• Manage payments to ensure they are supported by evidence of output delivery	100%	100%	100%
• Reports are accurate, relevant and submitted within agreed timelines	100%	100%	100%
TIMELINESS			
• Purchase Agreements/Ownerships are finalized within specified deadline	100%	100%	100%
• Reports submitted on or before the 10th working day after the end of the quarter	100%	100%	100%
• Payment process in accordance with timeline specified in the Purchase Agreement	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$121,624**	**$243,247**	**$252,126**

RELATED BROAD OUTCOMES:

A Fit and Healthy Population
A Centre of Excellence in Education

EVH 1	Environmental Health Education and Promotion	$172,983

DESCRIPTION

Environmental health awareness and promotion to the public and government.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of school visits / promotions	15-25	30-35	30-35
• Number of educational lectures	2-3	4-6	4-6
• Number of production of brochures	2-3	4-6	4-6
• Number of promo functions / fairs	4-5	8-10	6-8
• Number of media promotions	17-23	35-45	30-40
• Number of Environmental Health education packages distributed	4,000-5,000	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	**$57,661**	**$115,322**	**$128,130**

RELATED BROAD OUTCOME:

Conservation of our Biological Diversity and Ecologically Sustainable Development

EVH 5	Waste Disposal	$2,458,574

DESCRIPTION

Management of landfills including disposal of biomedical and hazardous waste.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of landfills managed	3	3	3
• Total waste managed at the landfills (tons)	70,000-90,000	70,000-90,000	70,000-90,000
• Total infectious waste incinerated / managed (tons)	275-300	275-300	275-300
• Island-wide clean-up campaign	1	1	1
QUALITY			
• Percentage of waste (tons) 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	**$819,525**	**$1,639,049**	**$1,746,465**

RELATED BROAD OUTCOME:

Conservation of our Biological Diversity and Ecologically Sustainable Development

Note: The total cost of supplying this output is $2,550,223. However, the revenue of $8,850 from third parties and $82,800 from other agency revenues reduces the cost to Cabinet to $2,458,574.

EVH 8	Rodent Control	$436,671

DESCRIPTION

Rodent control services including de-ratting certifications.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of rodent control inspections of government buildings	50-75	100-150	100-150
• Number of routine control inspections of residential properties	450-550	800-1,000	800-1,000
• Number of commercial and institutional properties baited	50-75	50-75	50-60
• Number of response to rodent control requests/complaints	100-150	200-300	200-300
• Number of de-ratting certificate inspections	2-5	5-10	5-10
• Number of leaflets on rodent control issued	400-600	800-1,200	800-1,200
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	**$145,557**	**$291,114**	**$324,540**

RELATED BROAD OUTCOME:

Conservation of our Biological Diversity and Ecologically Sustainable Development

EVH 9	Food and Safety and Hygiene Surveillance	$704,972

DESCRIPTION

Inspection and surveillance of food establishments including food recalls, food-borne illnesses, local meat inspections and training of food handlers.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of food handlers training course	12-15	25-30	30-35
• Number of food handlers trained	125-150	250-300	250-300
• Number of inspections of food establishments	450-500	900-1,000	900-1,000
• Number of inspections of imported containers	350-400	700-800	250-350
• Number of special food condemnation inspections	7-12	15-25	15-25
• Number of local meat slaughter inspection	1,250-1,500	2,500-3,000	2,000-2,500
• Number of procurement of sample	50-75	100-150	100-150
• Number of food related complaints investigated	6-8	12-17	12-17
• Number of food-borne illness investigations	1-2	2-4	2-4
• Number of food advice reports	1-2	1-3	1-3
• Number of food recall surveillance	100-175	200-250	200-250
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	**$234,991**	**$469,981**	**$405,529**
RELATED BROAD OUTCOME: Conservation of our Biological Diversity and Ecologically Sustainable Development			

Note: The total cost of supplying this output is $720,870. However, the revenue of $15,900 from other third parties reduces the cost to Cabinet to $704,972.

EVH 10	Environmental Health Laboratory Services	$708,217

DESCRIPTION

Microbiological and chemical analytical services such as analysis of drinking water, recreational water and food samples including air and noise assessments.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of potable water samples analyzed and reported on	450-500	900-1,000	900-1,000
• Number of recreational water samples analysed and reported on	125-150	250-300	250-300
• Number of dialysis water samples analyzed	25-30	50-60	50-60
• Number of food safety samples analysed and reported on	67-83	135-165	135-165
• Number of special projects samples analyzed	20-25	40-50	35-45
• Number of training and seminars delivered and presented	3-4	6-8	6-8
• Number of indoor air quality assessments conducted and reported	15-20	30-40	30-40
• Number of used oil samples conducted	400-450	800-900	800-900
QUALITY			
• Samples analyzed/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%
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			
Grand Cayman and Cayman Brac	100%	100%	100%
COST	**$236,073**	**$472,144**	**$421,311**

RELATED BROAD OUTCOME:

Conservation of our Biological Diversity and Ecologically Sustainable Development

Note: The total cost of supplying this output is $717,217. However, the revenue of $9,000 from other third parties reduces the cost to Cabinet to $708,217.

EVH 11	Development and Engineering Control	$355,091

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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Reports on plan review applications	100-175	200-250	200-250
• Inspections and reports for Certificate of Occupancy (CO)	50-63	100-125	100-125
• Engineering advice and reports	50-55	100-110	125-150
• Engineering monitoring	63-75	125-150	125-150
• Number of new vaults inspected	50-60	100-120	100-120
• Number of other cemetery works / projects	1-2	1-3	1-3
• Number of cemetery capacity reports	1-2	3-4	3-4
• Construction of vaults to maintain cemetery capacity	55-60	110-120	110-120
• Number of cemetery vaults prepared prior to burial	38-48	75-85	75-85
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	**$118,364**	**$236,727**	**$229,954**

RELATED BROAD OUTCOME:

Conservation of our Biological Diversity and Ecologically Sustainable Development

Note: The total cost of supplying this output is $543,791. However, the revenue of $172,500 from other third parties and $16,200 from other government agencies reduces the cost to Cabinet to $355,091.

EVH 14	Hazardous Waste and Emergency Management	$230,344

DESCRIPTION

Hazardous waste operations and emergency response to natural or manmade events.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of responses to all hazardous material incidents	1-3	1-3	1-3
• Number of disaster management responses	2-3	2-3	2-3
• Number of Inspections and reports of potentially hazardous sites	2-3	5-7	3-4
• Number of response drills	1-2	3-4	1-3
• Shipment of hazardous waste products (gallons)	5,000-7,000	10,000-15,000	10,000-15,000
• Number of identification of unknown chemicals containers	25-30	25-30	10-20
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	95-100%	95-100%	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	95-100%	95-100%	95-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$76,781**	**$153,563**	**$210,294**

RELATED BROAD OUTCOME:

Conservation of our Biological Diversity and Ecologically Sustainable Development

EVH 15	Ministerial Servicing to the Minister of Home Affairs, Health and Culture	$161,339

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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of replies to parliamentary questions	3-5	3-5	3-5
• Number of correspondence	75-80	75-80	75-80
• Number of speeches and briefing notes	10-15	10-15	7-12
• Number of technical reports	4-6	4-6	7-9
• Number of Boards / Committees served on and supported	4-6	4-6	4-6
• Number of meetings and hearings attended	25-30	25-30	25-30
• Number of capacity planning reports	2-3	2-3	1-2
• Number of monthly, quarterly, annual reports	12-14	12-14	12-14
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	**$53,780**	**$107,559**	**$120,916**

RELATED BROAD OUTCOME:

Conservation of our Biological Diversity and Ecologically Sustainable Development

EVH 17	Environmental Health Monitoring Services	$506,750

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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of monitoring inspections of premises	1,000-1,500	1,000-1,500	1,000-1,500
• Number of complaints investigated	300-350	300-350	300-350
• Number of training courses	4-6	4-6	4-6
• Number of operatives trained	30-40	30-40	30-40
• Number of procurement of water samples	75-125	75-125	75-125
• Number of public housing and accommodation reports	4-6	4-6	4-6
• Number of reports and correspondence	250-300	250-300	250-300
• Number of abatement notices served	10-15	10-15	10-15
• Number of briefs to Legal Department	2-4	2-4	2-4
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	**$168,917**	**$337,833**	**$506,661**

RELATED BROAD OUTCOME:

Conservation of our Biological Diversity and Ecologically Sustainable Development

EVH 18	Collection and Disposal of Waste and Litter Control	$4,772,668

DESCRIPTION

Collection of all solid waste materials and the provision and maintenance of roadside litter control programme.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Tons of waste collected from commercial and residential properties	23,000-32,000	45,000-65,000	40,000-60,000
• Miles of street receiving litter collection	4,000-6,000	4,000-6,000	4,000-6,000
• Number of container or grab truck services provided	150-200	150-200	150-200
• Number of community related services managed	300-400	300-400	300-400
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			
• Twice per week as per current residential collection scheduled	90-100%	90-100%	90-100%
• Time containers delivered as scheduled	90-100%	90-100%	90-100%
• Service all containers as per contracted obligations	90-100%	90-100%	90-100%
• Service community related locations as scheduled	90-100%	90-100%	90-100%
• Service litter collection areas as scheduled	90-100%	90-100%	90-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$1,590,889**	**$3,181,779**	**$1,931,736**

RELATED BROAD OUTCOME:

Conservation of our Biological Diversity and Ecologically Sustainable Development

Note: The total cost of supplying this output is $6,577,991. However, the revenue of $2,568,426 from other third parties reduces the cost to Cabinet to $4,772,668.

HRB 9	Certification of Health Care Facilities	$141,041

DESCRIPTION

- 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of certificates issued	15-23	25-45	25-45
• Number of reports to the Health Practice Commission Board	3-6	6-12	6 -12
• Number of On-site Inspections	3-9	9-18	0
• Number of Clinical Trial Certificates issued	1-5	1-5	0
QUALITY			
• Certificates issued in accordance with the Health Practice Law and Regulations (2013 Revision)	100%	100%	100%
• Reports completed by the appointed inspector and carried out according to established policies and procedures	100%	100%	100%
• Reports clearly set out inspection findings and submitted to the Registrar and Health Practice Board	100%	100%	100%
• Reports signed off by the Registrar and Director	100%	100%	100%
TIMELINESS			
• Certificates issued 20 working days after approval by the Health	100%	100%	100%
• Practice Commission Board	100%	100%	100%
• Reports produced 15 working days after the date of inspection	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$47,014**	**$94,027**	**$88,921**

RELATED BROAD OUTCOME:

A Fit and Healthy Population

HRB 10	Health Insurance Complaints Resolution	$391,266

DESCRIPTION

- Review, investigate and resolve complaints and inquiries received by the Health Insurance Commission
- Issuance of letters / notices
- Preparation and production of reports

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of reports	3-5	6-10	6-10
• Number of letters/ notices	800-950	1,600-1,900	1,600-1,900
QUALITY			
• Reports are done in accordance with the Health Insurance Commission's policy and procedures	100%	100%	100%
• Reports are accurate, relevant and completed by inspectors	100%	100%	100%
• Reports are signed off by the Superintendent of Health Insurance prior to submission the Health Practice Commission Board	100%	100%	100%
• Letters / notices are done in accordance with the Health Insurance Commission's policy and procedures	100%	100%	100%
TIMELINESS			
• A written notice will be provided to the complainant on all outstanding complaints within 180 working days of the receipt of the initial complaint	100%	100%	100%
• Reports are submitted to the Superintendent of Health Insurance within 30 working days of the date of the initial complaint	100%	100%	100%
• Letters will be provided 21 working days after the complaint has been received	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$130,422**	**$260,844**	**$270,678**

RELATED BROAD OUTCOME:

A Fit and Healthy Population

HRB 11	Administer the Segregated Insurance Fund and the Number of Insured Persons	$163,410

DESCRIPTION

- Collection of Segregated Insurance Fund Payments
- Deposit of Segregated Insurance Fund Payments
- Review reports on the Number of Insured Persons
- Preparation of Segregated Insurance Fund financial statements

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of receipts issued to approved insurers	42-55	95-110	95-110
• Number of reports on the number of insured persons	6	12	12
• Number of financial statements produced	1	1	1
QUALITY			
• Receipts generated for payments must be accurate and processed based on approved policy and procedures and in accordance with the Public Management and Finance Law (2013 Revision)	100%	100%	100%
• Reports on the number of insured persons must be accurate and relevant	100%	100%	100%
• Financial statements must be prepared in accordance the Public Management and Finance Law (2013 Revision)	100%	100%	100%
TIMELINESS			
• Receipts will be issued in accordance with approved policy and procedures	100%	100%	100%
• Reports on the number of insured persons are submitted the Superintendent of Health Insurance and Minister of Health at least once per month.	100%	100%	100%
• Financial statements to be delivered to the office of the Auditor General within the agreed time frame	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$54,470**	**$108,940**	**$111,071**

RELATED BROAD OUTCOME:

A Fit and Healthy Population

HRB 12	Public Education Campaign – Health Insurance	$70,024

DESCRIPTION

- 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of publications (pamphlets) disseminated	20-25	40-50	40-50
• Number of presentations delivered	2-4	4-8	4-8
• Number of website updates	3-4	6-8	6-8
• Number of meetings attended	4-7	8-14	8-14
QUALITY			
• All disseminated information will be in compliance with Health Insurance legislation, clear and written in layman's language	100%	100%	100%
• All presentations will be done based on current updates	100%	100%	100%
• All website updates must be accurate and based on current information	100%	100%	100%
TIMELINESS			
• Dissemination of information- monthly	100%	100%	100%
• Meetings- monthly	100%	100%	100%
LOCATION			
Cayman Islands, Overseas	100%	100%	100%
COST	**$23,341**	**$46,682**	**$49,323**

RELATED BROAD OUTCOME:

A Fit and Healthy Population

HRB 13	Enforcement of Health Insurance Legislation	$140,603

DESCRIPTION

- Preparation and production of reports
- Preparation of case files and submission to the Legal department
- Court appearances
- Investigations of all unresolved complaints received by the department stakeholders

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of investigations conducted	10-12	20-24	20-24
• Number of reports to the Health Insurance Commission Board	3-4	6-8	6-8
• Number of case files prepared and submitted to Legal Department for Prosecution	1-5	1-5	1-5
QUALITY			
• 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%
• Case files submitted to the Legal Department will be accurate and relevant	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	**$46,868**	**$93,735**	**$97,107**

RELATED BROAD OUTCOME:

A Fit and Healthy Population

HRB 14	Registration and Licensing to Practice of Health Care Practitioners	$364,162

DESCRIPTION

- Collect application and registration fees
- Assess and process practitioner applications for the four councils- Medical and Dental Council, Nursing and Midwifery Council, Council of Professions Allied with Medicine and Pharmacy
- Submission of applications to councils
- Maintain practitioner files
- Issue certificates

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
Number of Registration Certificates issued:			
• Medical and Dental Council	40-45	80-90	175-225
• Nursing and Midwifery Council	40-45	80-90	150-200
• Council of Professions Allied with Medicine	15-25	30-50	125-175
• Pharmacy	1-4	2-8	25-35
Number of Practicing Licences issued:			
• Medical and Dental Council	87–112	175–225	N/A
• Nursing and Midwifery Council	75-100	150-200	N/A
• Council of Professions Allied with Medicine	63-87	125-175	N/A
• Pharmacy	13-17	25-35	N/A
• Number of letters of Good Standing produced	13-17	25-35	25-35
QUALITY			
• Certificates issued in accordance with Health Practice Law and Regulations (2013 Revision)	100%	100%	100%
• All certificates signed by the Registrar	100%	100%	100%
• Letters and correspondences are done in accordance with the approved policy and procedures	100%	100%	100%
TIMELINESS			
• Certificates will be issued 30 working days after the Councils have approved the application	100%	100%	100%
• Receipts will be issued in accordance with approved policy and procedures	100%	100%	100%
• Letters and correspondences are issued 10 working days after Council meeting	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$121,387**	**$242,775**	**$217,546**

RELATED BROAD OUTCOME:

A Fit and Healthy Population

HRB 15	Policy Advice and Reports to the HIC Board and Ministry	$379,463

DESCRIPTION

- Contributions to cabinet papers
- Production of papers, reports, statements and responses to questions and replies to correspondence
- Review and research legislation

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of contributions to cabinet papers	1-3	1-3	1-3
• Number of papers, reports, speeches, statements, responses to questions and replies to correspondence	3-5	5-10	5-10
• Number of minutes produced	4-6	9-11	9-11
• Number of recommendations to amend legislation	1-3	1-3	1-3
QUALITY			
• Contributions, reports, papers and statements must be clear, accurate, current and provided within required deadlines	100%	100%	100%
• Information must be suitably researched, benchmarked and supported by industry standards.	100%	100%	100%
• Provide clear, accurate and relevant information for the amendments of legislation	100%	100%	100%
• All reports, papers, speeches will be reviewed and signed off by the head of department	100%	100%	100%
TIMELINESS			
• All contributions, reports, papers, statements will be given within the agreed timeframe	100%	100%	100%
• Recommendations on amendments to legislation will be delivered within the agreed timeframe	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$126,488**	**$252,975**	**$261,498**

RELATED BROAD OUTCOME:

A Fit and Healthy Population

HRB 16	Advice and Support to the HPC Board , Councils and Ministry	$31,427

DESCRIPTION

- Review and research legislation
- Provision of administrative services to the Board and Councils
- Production of papers, reports, statements, responses to questions and replies to correspondence

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of research reports/papers outlining amendments to legislation	1-2	1-3	1-3
• Number of minutes produced	20-30	40-60	55-65
• Number of papers, reports, statements, responses to questions and replies to correspondence	500 -800	1,100 -1,600	6 -10
QUALITY			
• Provide clear, accurate, relevant and current information for amendments to legislation	100%	100%	100%
• Minutes must be clear, accurate and provided within required deadlines	100%	100%	100%
• All reports, papers, statements and responses to questions must be researched, benchmarked and submitted within required deadlines	100%	100%	100%
TIMELINESS			
• All reports/ papers will be delivered within the agreed timeframe	100%	100%	100%
• All minutes will be produced within 20 working days of the board meeting	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$10,475**	**$20,952**	**$20,691**

RELATED BROAD OUTCOME:

A Fit and Healthy Population

HRB 17	On-site Inspections	$64,840

DESCRIPTION

On-site inspections of stakeholders.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of on-site inspections	9-18	9-18	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	**$21,613**	**$43,227**	**$46,753**

RELATED BROAD OUTCOME:

A Fit and Healthy Population

HRB 18	Public Education Campaign – Health Practice Commission	$19,032

DESCRIPTION

- Updates to the Health Practice Commission's website
- Make presentations to stakeholders
- Attend meetings with stakeholders

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of presentations delivered	1-3	3-6	3-6
• Number of website updates (bi-monthly)	3-4	6-8	6-8
• Number of meetings attended	2-3	4-6	4-6
QUALITY			
• All presentations done based on current updates	100%	100%	100%
• 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	**$6,344**	**$12,688**	**$12,756**

RELATED BROAD OUTCOME:

A Fit and Healthy Population

MRC 3	Larviciding Programme to Control Mosquitoes	$3,534,759

DESCRIPTION

Maintain the capability to carry out a larviciding programme to control swamp-breeding mosquitoes.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Maintain the capability to apply larvicide to swamp breeding sites (aerial and ground based) up to the following levels: • Aerial treatments (acres) • Ground Treatments (acres)	 250,000-700,000 100	 500,000-700,000 100	 500,000-700,000 100
QUALITY Applications conform to the Operations Manual and other relevant guidelines	100%	100%	100%
TIMELINESS • Ongoing throughout period. Provide capability to make larvicide applications at any time, as environmental conditions require • Applications completed within departmental timescale	Capability Provided 100%	Capability Provided 100%	Capability Provided 100%
LOCATION Grand Cayman, Cayman Brac (no aerial applications Cayman Brac)	100%	100%	100%
COST	**$1,178,253**	**$2,356,506**	**$2,024,602**

RELATED BROAD OUTCOME:

Conservation of our Biological Diversity and Ecologically Sustainable Development

MRC 4	Adulticiding Programme to Control Mosquitoes	$2,936,282

DESCRIPTION
Maintain the capability to carry out a adulticiding programme to control swamp-breeding mosquitoes.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Maintain the capability to apply adulticide to swamp breeding sites (aerial and ground based) up to the following levels:			
• Aerial treatments (acres)	12,000-15,000	24,000-30,000	28,911
• Ground Treatments (acres)	100	100	100
QUALITY Applications conform to the Operations Manual and other relevant guidelines	100%	100%	100%
TIMELINESS			
• Ongoing throughout period. Capability to make adulticide treatments maintained as necessary during the period (i.e. at any time of day or night, seven days per week)	Capability Provided	Capability Provided	Capability Provided
• Applications made within timescale set by Director	100%	100%	100%
LOCATION Grand Cayman, Cayman Brac (no aerial applications Cayman Brac)	100%	100%	100%
COST	**$978,760**	**$1,957,522**	**$2,024,602**

RELATED BROAD OUTCOME:

Conservation of our Biological Diversity and Ecologically Sustainable Development

MRC 8	Mosquito Control Call-Out Service	$81,620

DESCRIPTION

Mosquito control call-out service.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of call-out requests	75-125	150-250	175
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	**$27,207**	**$54,413**	**$59,174**

RELATED BROAD OUTCOME:

Conservation of our Biological Diversity and Ecologically Sustainable Development

MRC 11	Scientific Advice on Mosquito Matters	$160,263

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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of pieces of advice	19-49	19-49	25
QUALITY			
• Supervisor sign-off where appropriate	100%	100%	100%
TIMELINESS			
• Request completed on agreed time	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	**$53,421**	**$106,842**	**$111,640**

RELATED BROAD OUTCOME:

Conservation of our Biological Diversity and Ecologically Sustainable Development

MRC 12	Mosquito Control Education Programme	$58,233

DESCRIPTION

Provide education programme to promote awareness of mosquito control methods and public safety.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of visits / presentations	1-4	3-8	6
• Number of press releases	2-5	5-10	6
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	**$19,411**	**$38,822**	**$42,000**

RELATED BROAD OUTCOME:

A Fit and Healthy Population
Conservation of our Biological Diversity and Ecologically Sustainable Development

MRC 14	Non-Chemical Control of Mosquitoes	$220,047

DESCRIPTION

Programme to control swamp-breeding mosquitoes by non-chemical (physical and biological) means, including the annual hatch and strand programme.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Hectares of canalized swamp maintained	1,500	1,500	1,500
• Hectares of swamp flooded and drained	1	1	1
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	**$73,349**	**$146,698**	**$197,982**

RELATED BROAD OUTCOME:

Conservation of our Biological Diversity and Ecologically Sustainable Development

MRC 15	Disease Prevention and Control	$2,618,695

DESCRIPTION

Programme to reduce the number of disease vector mosquitoes, monitor populations of these species, and prevent the importation of disease-carrying mosquitoes.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of ovipots collected	325-400	650-800	650-800
• Yards Surveyed	40-50k	80-100k	95,000
• Number of treatments of arriving aircrafts, vessels, vehicles and containers	225-375	450-750	550
QUALITY			
Operations to conform with Operations Manual Guidelines	100%	100%	100%
TIMELINESS			
• Provide service throughout year, as required	100%	100%	100%
• Operations completed within timelines set by Supervisor	100%	100%	100%
LOCATION			
Grand Cayman, Cayman Brac, and Little Cayman (disinfection of containers only)	100%	100%	100%
COST	**$872,898**	**$1,745,797**	**$1,544,274**

RELATED BROAD OUTCOMES:

A Fit and Healthy Population
Conservation of our Biological Diversity and Ecologically Sustainable Development

Note: The total cost of supplying this output is $2,622,296. However, the revenue of $3,600 from other third parties reduces the cost to Cabinet to $2,618,695.

6. PAYMENT ARRANGEMENTS

Cabinet will pay the *Ministry of Home Affairs, Health and Culture (Health and Culture)* for delivery of the outputs described in the introduction.

Payment will be made on the basis of an invoice provided monthly to the *Minister of Home Affairs, Health and Culture (Health and Culture)*. The invoice will contain sufficient evidence of the outputs delivered for the Minister to be able to satisfy himself that the outputs have in fact been delivered.

Invoices will be paid within 20 days of the end of the month following the invoice date.

It is expected that the amount for each output to be delivered during 2016/17 will be invoiced in equal instalments.

CAYMAN ISLANDS GOVERNMENT

MINISTRY OF HOME AFFAIRS, HEALTH AND CULTURE (HEALTH AND CULTURE)

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 (2013 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 (2013 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 2017 and performance for the 2016/17 financial period; and
c. Comply with Generally Accepted Accounting Practices.

_____

Ms. Jennifer Ahearn, JP
Chief Officer

Ministry of Home Affairs, Health and Culture (Health and Culture)

30 June 2016

FINANCIAL STATEMENTS

FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017

MINISTRY OF HOME AFFAIRS, HEALTH AND CULTURE (HEALTH AND CULTURE)

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Current Assets				
Cash and cash equivalents	1	12,698	12,615	14,960
Trade receivables	2	4,879	4,858	4,288
Other receivables	2	652	652	404
Inventories	3	1,733	1,733	767
Prepayments	5	2,076	1,795	1,047
Total Current Assets		**22,038**	**21,652**	**21,466**
Non-Current Assets				
Property, plant and equipment	6	29,397	19,516	16,364
Total Non-Current Assets		**29,367**	**19,516**	**16,364**
Total Assets		**51,435**	**41,169**	**37,830**
Current Liabilities				
Trade payable	7	5,527	7,599	7,311
Other payables and accruals	7	0	0	0
Unearned revenue		0	0	0
Employee entitlements	8	0	0	0
Repayment of surplus		0	0	0
Total Current Liabilities		**5,527**	**7,599**	**7,311**
Non-Current Liabilities				
Other payables and accruals		**0**	**0**	**0**
Total Non-Current Liabilities		**0**	**0**	**0**
Total Liabilities		**5,527**	**7,599**	**7,311**
Net Assets		**45,909**	**33,570**	**30,519**
Net Worth				
Contributed capital		46,087	34,999	32,799
Revaluation Reserves		730	730	730
Accumulated surpluses/(deficits)		(908)	(2,159)	(3,010)
Total Net Worth		**45,909**	**33,570**	**30,519**

STATEMENT OF FINANCIAL PERFORMANCE FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Revenue				
Sale of goods and services	8	28,821	18,961	20,604
Total Revenue		**28,821**	**18,961**	**20,604**
Expenses				
Personnel costs	13	17,065	10,534	11,483
Supplies and consumables	14	9,080	6,537	6,842
Depreciation	6	1,207	988	2,040
Ligation costs	15	218	50	52
(Gains) / losses on foreign exchange transactions	16	0	0	2
(Gains) / losses on disposal/revaluation of property, plant and equipment	6	0	0	0
Extraordinary items		0	0	0
Total Expenses		**27,571**	**18,109**	**20,418**
Surplus or (Deficit) for the period		**1,251**	**852**	**185**

CASH FLOW STATEMENT FOR THE 18-MONTH PEROD ENDING 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Outputs to Cabinet	10	24,990	14,834	16,416
Outputs to other government agencies	10	99	66	42
Sales of Goods and services – third party	10	4,082	4,061	3,788
Other receipts	10	5	4	32
Payments				
Personnel costs	13	(17,065)	(10,534)	(11,483)
Supplies and consumables	14	(11,998)	(8,887)	(9,382)
Other payments	14	(30)	(49)	(46)
Net cash flows from operating activities	18	**83**	**(506)**	**(633)**
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment		(11,088)	(4,040)	(2,723)
Proceeds from sale of property, plant and equipment				
Net cash flows from investing activities		**(11,088)**	**(4,040)**	**(2,723)**
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity investment		11,088	2,200	4,563
Repayment of surplus				
Capital withdrawal				
Net cash flows from financing activities		**11,088**	**2,200**	**4,563**
Net increase/(decrease) in cash and cash equivalents		83	(2,346)	1,207
Cash and cash equivalents at beginning of period		12,614	14,960	13,753
Cash and cash equivalents at end of period	**1**	**12,697**	**12,614**	**14,960**

MINISTRY OF HOME AFFAIRS, HEALTH AND CULTURE (HEALTH AND CULTURE)

	Contributed Capital	Reserves	Revaluation Reserves	Accumulated Surplus / (deficits)	Total Net Worth
	$000			$000	$000
Balance at 30 June 2015	32,799	0	730	(3,010)	30,519
Prior Year Adjustments	0	0	0	0	0
Restated balance	32,799	0	730	(3,010)	30,519
Changes in net worth for 2015/16					
Gain on property revaluation	0	0	0	0	0
Transfers	0	0	0	0	0
Equity Investment from Cabinet	2,200	0	0	0	2,200
Net revenue / expenses recognised directly in net worth	2,200	0	0	0	2,200
Surplus for the period 2015/16				852	852
Total recognised revenues and expenses for the period	2,200	0	0	852	3,052
Balance at 30 June 2016 carried forward	34,999	0	730	(2,159)	33,570

	Contributed Capital	Other Reserves	Revaluation Reserves	Accumulated Surplus / (deficits)	Total Net Worth
	$000			$000	$000
Balance at 30 June 2016 brought forward	34,999	0	730	(2,159)	33,570
Changes in net worth for 2015/16					
Restated balance	34,999	0	730	(2,159)	33,570
Changes in net worth for 2016/17					
Equity Investment from Cabinet	11,088	0	0	0	11,088
Repayment of surplus to Cabinet					0
Net revenue / expenses recognised directly in net worth	11,088	0	0	0	11,088
Deficit for the period 2016/17				1,251	1,251
Total recognised revenues and expenses for the period	11,088	0	0	1,251	12,339
Balance at 31 December 2017	46,087	0	730	(908)	45,909

Ministry of Home Affairs, Health and Culture (Health and Culture)
STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These Forecast financial statements are for the *Ministry of Home Affairs, Health and Culture (Health and Culture)*

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 2017.

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

Description	Foreign Currency	Exchange Rate	Budget 2016/17
Cash on hand (IRIS Confirmation Account/Petty Cash)			0
Cash in transit (IRIS Remittance Account)			0
CI$ Operational Current Account held at Royal Bank of Canada			12,698
US$ Operational Current Account held at Royal Bank of Canada		0.8375	0
Payroll Current Account held at Royal Bank of Canada			0
Bank Accounts held at other financial institutions			0
Fixed Deposits held with Treasury (less than 90 days)			0
Total Cash and Cash Equivalents			**12,698**

Note 2: Trade and Other Receivables

Trade Receivables	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Sale of goods and services	8,699	8,705	8,748
Outputs to Cabinet	2,339	2,311	1,695
Outputs to other government agencies	0	0	3
Less: provision for doubtful debts	(6,158)	(6,158)	(6,158)
Total Trade Receivables	**4,879**	**4,858**	**4,288**

Other Receivables	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Advances (salary, official travel, etc)	31	31	10
Dishonoured cheques	0	0	10
Other	621	621	384
Total Other Receivables	**652**	**652**	**404**

	Trade Receivables	Prior Year Impairment	Net
Current			
Past due 1-30 days	4,879		4,879
Past due 31-60 days			0
Past due 61-90 days			0
Past due 90 and above			0
Total	**4,879**	**0**	**4,879**

Note 3: Inventories

Description	Current	Non-Current	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Inventory held for use in the provision of goods and services	0	0	0	0	(0)
Work in Progress and finished goods	1,733	0	1,733	1,733	767
Total Inventories	**1,733**	**0**	**1,733**	**1,733**	**767**

Note 5: Prepayments

Description	Current	Non-Current	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Accrued Prepayments	1,853	0	1,853	1,593	781
Prepaid Insurance	223	0	223	202	266
Other			0		
Total	**2,076**	**0**	**2,076**	**1,795**	**1,047**

Note 6: Property, Plant and Equipment

Cost of property, plant and equipment

COST

	Plant and Equipment	*Buildings and Leasehold*	*Motor Vehicles*	*Boats*	*Aircraft*	*Furn & Fittings*	*Infrastructure*	*Comp Equip*	*Office Equip*	*Other Assets*	*Assets in progress*	*Total*
Balance as at 1 July 2015	4,099	7,162	11,886	0	1,638	294	5	206	111	69	4,143	29,613
Additions			1,940							200	2,000	4,140
Revaluations												0
Disposals												0
Transfers												0
Balance as at 30 June 2016	4,099	7,162	13,826	0	1,638	294	5	206	111	269	6,143	33,753

	Plant and Equipment	*Buildings and Leasehold*	*Motor Vehicles*	*Boats*	*Aircraft*	*Furn & Fittings*	*Infrastructure*	*Comp Equip*	*Office Equip*	*Other Assets*	*Assets in progress*	*Total*
Balance as at 1 July 2016	4,099	7,162	13,826	0	1,638	294	5	206	111	269	6,143	33,753
Additions											11,088	11,088
Balance as at 31 December 2017	4,099	7,162	13,826	0	1,638	294	5	206	111	269	17,231	44,841

Accumulated Depreciation and Impairment Losses

	Plant and Equipment	*Buildings and Leasehold*	*Motor Vehicles*	*Boats*	*Aircraft*	*Furn & Fittings*	*Infrastructure*	*Comp Equip*	*Office Equip*	*Other Assets*	*Work in progress*	*Total*
Balance as at 1 July 2015	3,327	399	8,183	0	754	252	5	195	106	27	0	13,249
Transfers												0
Disposal												0
Depreciation Expense	171	240	460	0	82	21	0	7	2	6	0	988
Balance as at 30 June 2016	3,498	639	8,643	0	836	273	5	202	107	33	0	14,237

	Plant and Equipment	*Buildings*	*Motor Vehicles*	*Boats*	*Aircraft*	*Furn & Fittings*	*Infrastructure*	*Comp Equip*	*Office Equip*	*Other Assets*	*Work in progress*	*Total*
Balance as at 1 July 2016	3,498	639	8,643	0	836	273	5	202	107	33	0	14,237
Depreciation Expense	282	243	621	0	15	21	0	9	8	8	0	1,207
Balance as at 31 December 2017	3,780	883	9,264	0	851	294	5	211	115	41	0	15,444

Net Book value 30 June 2016	601	6,523	5,183	0	802	21	0	4	4	236	6,143	19,516
Net Book value 31 December 2017	319	6,280	4,562	0	786	0	0	(5)	(4)	228	17,231	29,397

Note 7: Trade Payables, Other Payables and Accruals

Description	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Creditors	5,527	7,599	7,311
Creditors Ministries/Portfolios			
Creditors other government agencies			
Total trade payables	**5,527**	**7,599**	**7,311**
Payroll Deductions	0	0	0
Operating Lease			
Accrued Expenses	0	0	0
Other payables	0	0	0
Total other payables and accruals	0	0	**0**
Total Trade Payables other payables and accruals	**5,527**	**7,599**	**7,311**

Note 10: Sales of Goods and Services

Revenue type	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Outputs to Cabinet	24,635	14,834	16,567
Output to other government agencies	99	66	42
Fees and charges	4,082	4,058	3,952
General sales	0	0	0
Rentals	0	0	0
Other	5	4	42
Total Sales of Goods and Services	**28,821**	**18,961**	**20,604**

Note 13: Personnel Costs

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Salaries, wages and allowances	13,166	8,291	9,234
Health care	3,024	1,782	1,852
Pension	686	405	453
Leave	15	15	(80)
Other personnel related costs	56	41	24
Total Personnel Costs	**16,947**	**10,534**	**11,483**

Note 14: Supplies and Consumables

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Supplies and Materials	5,035	3,645	2,875
Purchase of services	2,507	1,955	2,157
Lease of Property and Equipment	99	111	496
Utilities	400	305	604
General Insurance	722	338	283
Interdepartmental expenses	108	62	117
Travel and Subsistence	94	51	59
Recruitment and Training	116	71	30
Other	0	0	221
Total Supplies and Consumables	**9,080**	**6,537**	**6,842**

Note 15: Litigation cost

The Attorney General's Office provides litigation services to the Ministry. However, for the budget period ending 31 December 2017 the use of legal services from outside of the Government will be authorised by the Attorney General's Office. The costs of these services: $270,469 in 2017 and $55,000 in 2016.

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

MINISTRY OF DISTRICT ADMINISTRATION, TOURISM AND TRANSPORT

BUDGET STATEMENT

FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2013 REVISION)

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
6. Payment Arrangements

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE MINISTER

I confirm that the Draft Budget Statement reflects the outputs I wish to purchase for the 2016/17 financial period.

_____

Honourable Moses Kirkconnell, MBE, JP
Minister

Ministry of District Administration, Tourism and Transport

30 June 2016

STATEMENT OF CHIEF OFFICER

The Draft Budget Statement has been complied using the best information available and is 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.

_____

Mr. Stran A. Bodden, JP
Chief Officer

Ministry of District Administration, Tourism and Transport

30 June 2016

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General 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 organizations, 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 Farm, Cayman Airways, Hotel Licensing Board, Miss Cayman Committee, Public Transport Board, Tourism Advisory Council, Tourism Attractions Board, Tourism Apprenticeship Training Programme Council, National Festival Committees & District Committees, and Sister Islands Affordable Housing Development Corporation

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
- Sister Islands Sports

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 & 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 Farm
- Cayman Airways
- Hotel Licensing Board
- Public Transport Board (PTB)
- Tourism Advisory Council
- Tourism Attractions Board
- Tourism Apprenticeship Training Programme Council
- National Festival Committees and District Committees
- Sister Islands Affordable Housing Development Corporation

Oversight of Government Corporations, Statutory Authorities, Non-government Organizations, Boards and Committees

- Tourism Attractions Board
- Cayman Airways
- Caymanian Land and Sea Co-operative Society
- Cayman Carnival Committee
- Cayman Islands International Fishing Tournament
- Sister Islands Affordable Housing Development Corporation

Customers and Location of Activities (PTU)

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

Public Transportation Unit

General 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
General 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.

Department of Tourism
General 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 Management 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

- Strategic planning for the Tourism Industry
- Technical Advice, Research and Policy Input
- Implementation of the portions of the National Tourism Management 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 & Public Relations (International & National)
    - Collection, Preparation of Statistical Information
    - Marketing Planning & Implementation
    - Digital & 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 & 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 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.

National Weather Service

General 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.

2. STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the Ministry of District Administration, Tourism and Transport for the 2016/17 financial period and the subsequent two 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 organization 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 & 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 18-month period ending 31 December 2017 are as follows:

	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
REVENUE FROM CABINET	15,691,057	31,386,823	29,820,056
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	0	0	0
REVENUE FROM OTHERS	220,575	441,149	498,655
SURPLUS/DEFICIT FROM OUTPUTS	0	0	0
OWNERSHIP EXPENSES	0	0	0
OPERATING SURPLUS/DEFICIT	0	0	0
NET WORTH	**6,820,734**	**13,643,516**	**13,195,381**
CASH FLOWS FROM OPERATING ACTIVITIES	(50,853)	1,027,961	161,631
CASH FLOWS FROM INVESTING ACTIVITIES	(75,000)	(25,000)	(200,000)
CASH FLOWS FROM FINANCING ACTIVITIES	75,000	25,000	200,000
CHANGE IN CASH BALANCES	(50,853)	1,027,961	161,631

FINANCIAL PERFORMANCE RATIO	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
CURRENT ASSETS : CURRENT LIABILITIES	1:0.1	1:0.1	1:0.1
TOTAL ASSETS : TOTAL LIABILITIES	1:0	1:0	1:0.1

MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	277	277	281
STAFF TURNOVER (%)			
MANAGERS	15%	15%	15%
PROFESSIONAL AND TECHNICAL STAFF	20%	20%	20%
CLERICAL AND LABOURER STAFF	10%	10%	10%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	8 years	8 years	8 years
PROFESSIONAL AND TECHNICAL STAFF	7 years	7 years	7 years
CLERICAL AND LABOURER STAFF	15 years	15 years	15 years
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	None	None	None

PHYSICAL CAPITAL MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
VALUE OF TOTAL ASSETS		21,525,855	14,788,940
ASSET REPLACEMENTS : TOTAL ASSETS		215:1	74:1
BOOK VALUE OF ASSETS : INITIAL COST OF THOSE ASSETS		1:9:1	7.52:1
DEPRECIATION : CASH FLOW ON ASSET PURCHASES		.31:1	5:1
CHANGES TO ASSET MANAGEMENT POLICIES		None	None

MAJOR CAPITAL EXPENDITURE PROJECTS	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
NIL			
NIL			
NIL			

MAJOR CAPITAL EXPENDITURE COMMENCED BUT NOT COMPLETED IN PREVIOUS YEARS	ANTICIPATED PROJECT STATUS AT 1ST JULY 2016

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2015/16	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss and/or absence of critical staff	Ongoing	• 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	
Aged computers and obsolete office equipment	Ongoing	• Maintain and upgrade on a regular basis; and • Replace where feasible	
Destruction, damage or loss of assets	Ongoing	Safeguard assets in accordance with the Ministry's Continuity Plan	
Data and information security	Ongoing	• Ensure data on servers are backed up daily; • Ensure filling Cabinet are secured; and • Ensure staff sign confidentiality agreements and adhere to the government's policy on confidentiality	
Non-renewal of contracts of key managers and technical staff	Ongoing	Coordinate with Ministry and Portfolio of Civil Services	Undetermined
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	Undetermined
Inadequate warehouse storage space in cases of natural disaster	Unchanged	Review and reconfigure existing space or seek alternative storage accommodation at Depot	

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.)	
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	
Active 2016 Hurricane Season		Hurricane Insurance Guarantee	
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.)	
Reduced airlift (seats, frequency of routes) from the US		Dedicated strategy to retain and attract the most important airline partners to protect our routes.	
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)	
Impact of liberalization of US travel restrictions to Cuba.		Developing relationship with Cuba to develop twin centre packages.	
Negative impact of potential increase in crime		Improved relationship with RCIP and private sector improved public relations	

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
Equity Investment from Cabinet in to the Ministry of District Administration, Tourism and Transport	25,000	75,000	700,000
Capital (Equity) Withdrawal by Cabinet from the Ministry of District Administration, Tourism and Transport	0	0	0

PART B

OWNERSHIP PERFORMANCE

MDT 1	Policy Advice	$530,534

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:

- Production of cabinet papers and notes
- Briefing sessions/ notes
- Production of policy reports

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of cabinet papers and notes sent to Cabinet	5-10	10-20	10-20
• Number of minister's briefing notes prepared	3-6	6-12	6-12
• Number of policy advice reports submitted on behalf of the Ministry	10-15	20-30	20-30
• Number of Government motions and reports submitted to the Legislative Assembly	2-5	5-10	5-10
• Number of briefing sessions	2-5	5-10	30-40
QUALITY			
• 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	100%	100%	100%
• All briefing notes/sessions and policy advice will be based on relevant legislation and professional standard	100%	100%	100%
TIMELINESS			
• All policy advice will be given in the timeframe agreed with the Minister of DAT&T	90-100%	90-100%	90-100%
• All papers and notes will be submitted by the designated deadline established by Cabinet	90-100%	90-100%	90-100%
• Legislation Motions and reports to the Legislative Assembly will be submitted in accordance with Ministers directives	90-100%	90-100%	90-100%
LOCATION			
Cayman Islands, Overseas	100%	100%	100%
COST	**$176,845**	**$353,689**	**$361,763**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics

MDT 2	Ministerial Servicing	$1,555,788

DESCRIPTION

Provision of administrative support services to the Minister of District Administration, Tourism and Transport;

- Speeches and statements
- Written replies to enquires
- Response to parliamentary questions

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of speeches and statements prepared and media releases	50-60	100-120	100-120
• Number of written replies to enquires, board appointments and complaints	38-50	75-100	75-100
• Number of responses to parliamentary questions	2-5	5-10	5-10
QUALITY			
• 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%
• Written replies will be factual and well researched, and in accordance with the relevant law	90-100%	90-100%	90-100%
• 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			
• Speeches and statements will be finalized and approved a minimum of one day before the event	90-100%	90-100%	90-100%
• Written replies issued within ten working days of receipt	90-100%	90-100%	90-100%
• 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	**$518,596**	**$1,037,192**	**$1,000,842**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics

MDT 3	Consultative and Secretarial Services for Statutory Authorities, Boards, Committees and Crown Corporations	$157,442

DESCRIPTION

Provision of consultative and secretarial services to the Statutory Authorities Boards, Committees and Crown Corporations which fall under the Ministry.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of meetings attended	45-50	90-100	90-100
• Number of agendas/minutes prepared for the Public Transport Appeals Tribunal	5-6	10-12	10-12
QUALITY			
• Agenda and minutes accurately reflect Board decisions, vetted and amended as necessary by respective board	100%	100%	100%
• Advice is technically accurate	100%	100%	100%
TIMELINESS			
• Attendance - when required	100%	100%	100%
• Agendas - within two to three working days before scheduled meeting	100%	100%	100%
	100%	100%	100%
• Minutes - circulated within ten working days after meeting	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$52,480**	**$104,962**	**$104,231**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics

MDT 17	Monitor the Performance of Statutory Authorities, Government Companies and Non-Governmental Organisations	$199,236

DESCRIPTION

Monitor and review the delivery of outputs for:

- Statutory Authorities (Cayman Airways, Tourism Attraction Board, Sister Islands Affordable Housing Corporation, Port Authority, Airport Authority, Cayman Turtle Farm)
- Non-Government Organizations (CI Angling Club, Carnival Committee, Caymanian Land and Sea Co-Operative Society Limited, Miss Cayman Committee, CI Gardening Club)

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of hours of development coordination and advice	4	8	8
• Number of Purchase Agreements			
• Number of Ownership Agreements	3	6	6
• Collate Annual Reports	5	11	11
• Number of payment transactions	20	40	300
QUALITY			
• Purchase agreements to contain quantity, quality, cost and timeliness measures to meet standards specified in the Public Management and Finance Law (2013 Revision), as amended	100%	100%	100%
• Ownership agreements to conform to approved scope of business and financial parameters in accordance with the Public Management and Finance Law (2013 Revision)	100%	100%	100%
• Satisfaction of the Minister that the material incorporates and accurately reflects the agreed performance	100%	100%	100%
• Manage payments to ensure they are supported by evidence of output delivery	100%	100%	100%
• Reports are accurate, relevant and submitted within agreed timelines	100%	100%	100%
TIMELINESS			
• Purchase Agreements/Ownerships are finalized within specified deadline	100%	100%	100%
• Reports submitted on or before the 10th working day after the end of the quarter	100%	100%	100%
• Payment process in accordance with timeline specified in the Purchase Agreement	100%	100%	100%
LOCATION			
Cayman Islands, Overseas	100%	100%	100%
COST	**$66,412**	**$132,824**	**$137,034**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics

PTO 2	Public Transportation Regulatoryand Administrative Services	$277,325

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:

- 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of reports prepared	50-60	50-60	40-60
• Number of applications processed	900-1,000	1,500-2,000	1,500-2,000
• Number of board meetings attended	3-5	8-15	8-15
• Number of meeting agendas prepared	12-24	24-30	12-24
• Number of permits and identification cards issued	500-800	500-800	500-800
• Number of letters written	800-1,000	1,200-2,200	1,200-2,200
• Number of letters served	800-1,000	1,200-2,200	1,200-2,200
• Number of Public Transport Appeals Tribunal meetings attended	2-6	6-12	6-12
• Number of General Knowledge Test conducted	50-100	100-200	100-200
• Number of General Knowledge Test reviewed	15-30	30-100	30-100
• Number of meetings attended other than Board meetings	125-200	150-200	150-200
• Number of public queries at the office	3,000-5,000	5,000-10,000	2,000-2,500
QUALITY			
• Reporting will be in accordance with established law and regulations	80-100%	80-100%	80-100%
• Applications process in accordance with established laws and regulations	80-100%	80-100%	80-100%
• Meetings attended by Public Transportation Board members and Ministry District Administration, Tourism and Transport representative	75-100%	75-100%	75-100%
• Agendas reflect correct decision	90-100%	90-100%	90-100%
• Permits issued in accordance with decision by the Public Transport Board	90-100%	90-100%	90-100%
TIMELINESS			
Reports will be prepared within ten working days of the following month	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$92,442**	**$184,883**	**$190,691**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
4. A More Efficient, Accessible and Affordable Public Service

Note: The total cost of supplying this output is $310,700. However, the revenue of $33,375 from other third parties of reduces the cost to Cabinet to $277,325.

PTO 3	Monitoring and Investigations	$421,620

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:

- Random vehicle inspections
- Annual vehicle inspections
- Complaints investigation

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of random inspections carried out	1,200-1,500	1,500-2,000	1,000-1,200
• Number of annual inspections carried out	300-400	600-900	600-900
• Number of complaints investigated	200-300	500-650	450-600
QUALITY			
• Inspections carried out in accordance with established laws	90-100%	90-100%	90-100%
• Investigations carried out in accordance with the Traffic Law and Public	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	**$140,540**	**$281,080**	**$224,036**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
3. A More Secure Community
4. A More Efficient, Accessible and Affordable Public Service

PTO 4	Manage the Operation of Omni Bus Depot	$215,055

DESCRIPTION

Managing the queuing and dispatching of Omni Bus operators from the George Town bus depot in additional, responding to queries and providing information (destinations and attractions) to the travelling public regarding the operation of public transport services.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Average number of omni buses ranked and dispatched per month	4,500-6,000	4,500-6,000	4,500-6,000
• Average number of passengers transported from the bus depot to various destinations per month	17,000-20,000	17,000-20,000	13,000-13,500
• Number of queries from the Public at the bus depot	3,000-4,000	6,000-8,000	2,500-3,000
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	**$71,685**	**$143,370**	**$176,945**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
4. A More Efficient, Accessible and Affordable Public Service
5. Modern, Smart Infrastructure

DAD 16	Policy Advice on Cayman Brac and Little Cayman Matters	$1,177,422

DESCRIPTION

Provision of information and policy advice to Cabinet, Legislative Assembly, Portfolios and other Departments on matters relating to the Sister Islands.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of parliamentary questions/ministry papers answered and prepared	1-2	2-3	2-3
• Number of meetings held/attended	15-20	30-40	30-40
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	**$392,474**	**$784,948**	**$492,681**

RELATED BROAD OUTCOMES:

3. A More Secure Community
9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands'

Note: The total cost of supplying this output is $1,221,673. However, the revenue of $44,251 from other third parties reduces the cost to Cabinet to $1,177,422.

DAD 17	Passport and Other Travel Documents	$987,581

DESCRIPTION

Processing of Cayman Islands Passports, United States Visas, Naturalization and British Citizenship applications. The issuance of United States Visa Waivers and other travel documents (Certificates of Identity documents to travel to Jamaica)

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of U.S Visa and Waivers application processed	125-200	250-400	250-400
• Number of Children Registration (BOTC) and Naturalization processed	8-12	16-25	16-25
• Number of applications for new passports and renewals processed	75-100	150-200	150-200
• Number of British Citizenship application processed	1	1-2	1-2
• Number of travel documents to Jamaica issued	1-3	3-6	3-6
• Number of certificates of identity Issued	1	1-2	1-2
QUALITY Full compliance with established departmental procedures	90-100%	90-100%	90-100%
TIMELINESS Within two days for waivers and other documents; 4-6 weeks for United States visa and two weeks for passports	100%	100%	100%
LOCATION Cayman Brac and Little Cayman	100%	100%	100%
COST	**$329,194**	**$658,387**	**$781,828**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Community
3. A More Secure Community
9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics

Note: The total cost of supplying this output is $1,014,581. However, the revenue of $27,000 from other third parties reduces the cost to Cabinet to $987,581.

DAD 18	Registration of Births, Deaths, Marriages and Companies	$51,927

DESCRIPTION

Processing of registration applications for corporate and vital information registers.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of birth, death and marriage certificate issued	5-7	350-450	350-450
• Number of births registered	10-15	10-15	10-15
• Number of deaths registered	7-12	20-30	20-30
• Number of special marriage licences issued	1-3	15-25	15-25
• Number of deed poll, certificates of NO impediment and adoption certificates processed	1-3	3-6	3-6
• Number of certificates issued and processed for Good Standing and incumbency (Companies) and Annual Returns (Companies)	0	3-6	3-6
QUALITY			
• Documents verified by internal management review	100%	100%	100%
• All documents to meet legislative requirements	100%	100%	100%
TIMELINESS			
• Within one hour of request for birth and death certificates	100%	100%	100%
• Within one day of request for marriage licence	100%	100%	100%
LOCATION			
Cayman Brac and Little Cayman	100%	100%	100%
COST	**$17,309**	**$34,618**	**$368,602**

RELATED BROAD OUTCOMES:

3. A More Secure Community
4. A More Efficient, Accessible and Affordable Public Service
6. A Fit and Healthy Population

Note: The total cost of supplying this output is $120,462. However, the revenue of $68,536 from other third parties reduces the cost to Cabinet to $51,927.

DAD 19	Organization of Official Visits and Ceremonial Events	$100,315

DESCRIPTION

Organize and conduct official visits and ceremonial events for Governor, Ministries, Portfolios and Departments.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
Number of events arranged	50-65	100-130	100-130
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	**$33,438**	**$66,877**	**$141,220**

RELATED BROAD OUTCOMES:

1. A Strong, thriving and increasingly diverse economy
8. A Culture of Good Governance

DAD 20	Collection of Revenue	$202,678

DESCRIPTION

Collection of Government Revenue

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
Number of revenue collection transactions/receipts	5,000-10,000	10,000-15,000	10,000-15,000
QUALITY			
• Collect revenue in accordance with Public Management and Finance Law (2013 Revision), as amended, 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	**$67,559**	**$135,119**	**$30,944**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
4. A More Efficient, Accessible and Affordable Public Service
8. A Culture of Good Governance

Note: The total cost of supplying this output is $245,396. However, the revenue of $42,718 from other third parties reduces the cost to Cabinet to $202,678.

DAD 21	Hurricane and Other Disaster Preparedness and Response Services	$43,452

DESCRIPTION

Disaster management, preparedness and response services

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
Number of disaster exercises executed	1-2	2-4	2-4
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	**$14,484**	**$28,968**	**$14,484**

RELATED BROAD OUTCOMES:

3. A More Secure Community
4. A More Efficient, Accessible and Affordable Public Service

DAD 22	Tourism and Business Development	$503,021

DESCRIPTION

Develop, implement and support Tourism and Business Initiatives to help energize the economy and create jobs.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of events arranged	50-65	100-130	100-130
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	**$167,674**	**$335,347**	**$141,220**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
2. A Work-Ready and Globally Competitive Workforce

DAD 23	Public Information	$97,635

DESCRIPTION

Provide information and advice to the General Public.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of direct hours utilized	2,000-2,250	4,000-4,500	0
• Freedom of Information requests	1-6	1-12	1-12
QUALITY			
Responses to public inquiry are accurate and done by qualified personnel	100%	100%	100%
TIMELINESS			
• Routine inquiries-immediate response	100%	100%	100%
• Research/response – within 2-3 days on average	100%	100%	100%
LOCATION			
Cayman Brac and Little Cayman	100%	100%	100%
COST	**$32,545**	**$65,090**	**$141,220**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
3. A More Secure Community
4. A More Efficient, Accessible and Affordable Public Service

DAD 24	Construction and Maintenance of Public Facilities	$6,219,101

DESCRIPTION

Construction and maintenance of Public Facilities broad outcomes:

- Complete fourth changing room, track, and 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 Cayman Brac High School campus, to replace the present campus.
- Improving scheduled Cayman Airways Ltd. air service to Cayman Brac using large turboprop aircraft.
- Complete terminal expansion at Charles Kirkconnell International Airport. This terminal expansion will allow for international flights into Cayman Brac.
- Continue the installation of various size water mains along the North Coast (from West End Crossroads to District Administration Building).
- Continue work on the Bluff site, to carry out preliminary hydrogeological investigations to construct a new water production/ storage/ distribution facility.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of miles of road maintenance and construction	75-100	150-200	1,500-2,000
• Number of building/facility maintenance job orders processed	650-700	1,300-1,400	1,300-1,500
• Other projects/minor works	500-550	1,000-1,100	1,000-1,200
QUALITY			
• Roads are constructed to National Engineering Standards	100%	100%	100%
• Project Management and maintenance by professional staff	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	**$2,073,034**	**$4,146,067**	**$3,936,226**

RELATED BROAD OUTCOMES:

4. A More Efficient, Accessible and Affordable Public Service
5. Modern, Smart Infrastructure
9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' unique Characteristics

Note: The total cost of supplying this output is $6,235,976. However, the revenue of $16,875 from other third parties reduces the cost to Cabinet to $6,219,101.

DAD 25	Inspection and Licensing Services	$234,757

DESCRIPTION

Vehicle, Electrical and Other Miscellaneous Inspection and Licensing Services.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of vehicles inspected/licenced	1,000-1,250	2,000-2500	2,000-2500
• Number of Driving Licences issues	625-750	1,250-1,500	1,250-1,500
• Number of electrical inspections conducted	1-3	2-5	2-5
• Number of spear gun licences issued	5-10	10-20	10-20
• Number of firearm licences issued	12-25	25-50	25-50
• Number of other licences (including Turtle, Fishing and Pot Licences)	4-7	8-15	8-15
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	**$78,252**	**$156,505**	**$85,863**

RELATED BROAD OUTCOME:

4. A More Efficient, Accessible and Affordable Public Service

Note: The total cost of supplying this output is $331,161. However, the revenue of $96,404 from other third parties reduces the cost to Cabinet to $234,757.

DAD 26	Preservation and Display of Materials and Sites of Historical Significance	$203,385

DESCRIPTION

Collection, preservation and display of material evidence significant to our culture, history and heritage, including:

- Collection, documentation and preservation of material
- Providing exhibitions and displays and general public access to them and museum facilities
- Preservation of historical sites

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of artifacts preserved (average)	1,750-2,000	3,500-4,000	3,500-4,000
• Number of displays/exhibitions provided	100-150	200-400	25-35
• Number of tours provided	200-225	400-450	400-450
• Number of heritage house bookings/events	5-15	10-25	10-15
QUALITY			
• Artifacts secured, exhibited and preserved in accordance with National Museum standards	100%	100%	100%
• Historical sites marked with descriptive signs to United States Park Standards	100%	100%	100%
TIMELINESS			
Open for public access seven days per week	100%	100%	100%
LOCATION			
Cayman Brac and Little Cayman	100%	100%	100%
COST	**$67,795**	**$135,590**	**$208,052**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
10. Conservation of our Biological Diversity and Ecologically Sustainable Development

DAD 27	Child Care and Pre-School Services	$708,165

DESCRIPTION

Provision of Child Day care and Pre-School Services.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget 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 8:00 a.m. – 5:30 p.m., Monday-Friday	100%	100%	100%
LOCATION			
Cayman Brac and Little Cayman	100%	100%	100%
COST	**$236,055**	**$472,110**	**$416,959**

RELATED BROAD OUTCOMES:

3. A More Secure Community
4. A More Efficient, Accessible and Affordable Public Service
7. A Centre of Excellence in Education

Note: The total cost of supplying this output is $803,124. However, the revenue of $94,959 from other third parties reduces the cost to Cabinet to $708,165.

DAD 28	Customs and Immigration Services and Controls	$2,648,861

DESCRIPTION

- Customs and Immigration Services and Controls, including:
  - Processing of all passengers and crew entering/departing the Cayman Islands
  - Processing and inspection of all vessels and aircraft entering/departing the Cayman Islands
  - Inspection and clearance of cargo imported into or exported from the Cayman Islands
  - Detection and prosecution of offenders
- Immigration Services and Controls, including:
  - Processing of all passengers and crew entering/departing the Cayman Islands
  - Processing of work permit applications
  - Detection and prosecution of offenders

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of passengers processed	20,000-25,000	40,000-50,000	40,000-50,000
• Number of aircrafts processed	2,500-3,000	5,000-6,000	5,000-6,000
• Number of vessels processed	100-150	200-300	200-300
• Imports – in tons	10,000-17,500	20,000-35,000	20,000-35,000
• Number of investigations conducted for Customs offenses	20-30	40-55	40-55
• Number of import entries cleared by Customs	2,000-2,500	4,000-5,000	4,000-5,000
• Processing Visa extensions	250-350	450-550	450-550
• Processing Visas	20-25	40-50	40-50
• Number of board meetings held	10-20	25-35	25-35
• Number of work permits processed – permanent	250-400	600-800	250-400
• Number of work permits processed – temporary	75-100	100-200	75-100
• Number of arrest effected	5-8	10-15	10-15
• Number of Trade and Business applications processed	35-75	75-150	75-120
• Number of prosecutions effected (exclude migrants)	2-5	4-10	15-30
• Number of investigations conducted for Immigration offenses	15-30	30-60	20-55
• Collection of revenue and accounting including Trade and Business Licences	125-150	125-150	125-150
QUALITY			
• Full compliance with Customs and Immigration Laws, Regulations and Procedures	100%	100%	100%
• All work is carried out by qualified officers	100%	100%	100%
TIMELINESS			
• Attend all vessels/aircraft: on demand	100%	100%	100%
• Passengers are processed within five minutes	100%	100%	100%
• Cargo Is inspected and cleared within 24 hours	100%	100%	100%
• Work Permits are processed within three weeks	100%	100%	100%
LOCATION			
Cayman Brac and Little Cayman	100%	100%	100%
COST	**$882,954**	**$1,765,907**	**$1,354,349**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Community
3. A More Secure Community

Note: The total cost of supplying this output is $2,870,791. However, the revenue of $221,930 from other third parties reduces the cost to Cabinet to $2,648,861.

DAD 29	Processing Accounts Payable Transactions	$388,068

DESCRIPTION

Treasury Services: Processing Payable and Receivable Transactions.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY • Number of transaction/batches processed • Number of cheques processed	 375-500 1,000-2,000	 750-1000 2,000-4,000	 750-1,000 3,500-4,500
QUALITY All payments executed in accordance with Public Management and Finance Law (2013 Revision), as amended and departmental policy	100%	100%	100%
TIMELINESS Payments processed within one week of receipt	100%	100%	100%
LOCATION Cayman Brac and Little Cayman	100%	100%	100%
COST	**$129,356**	**$258,712**	**$151,517**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
8. A Culture of Good Governance

DAD 30	Sister Islands Sports	$423,266

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 youth and adults at novice to elite levels via:
  - Community Sport Programmes – Development Programmes conducted in all districts throughout Cayman Brac which involves age groups ranging from age 1 – Adults.
  - National Programmes – Caters specifically to elite athletes (juniors/seniors) in preparing them to compete in regional and international sports events.
  - After-School Programmes – Programmes are designed to enable students to participate in recreational events by enhancing their sport-specific skill and fitness needs.
  - School sessions – Assistance with Coaching Sessions are provided in compliance with the Public and Private Schools' curriculum in specific instances.
  - Sports Workshops – Develop the technical skills of volunteers in various sports organizations to enhance the quality of coaching throughout Cayman Brac.
  - Provide 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of Community Sport Development Programmes	35-50	70-100	80-90
• Number of National Athletes coached	13-18	25-35	25-35
• Number of Recreational Leagues/events organized	40-50	80-100	70-80
• Number of School Coaching	350-400	700-800	700-800
• Number of Workshops conducted	450-500	450-500	450-500
QUALITY			
• Community/National Coaching are conducted by technical staff trained to standards set by the international governing body for the particular sport	100%	100%	100%
• School sessions are aligned and conducted in compliance with school strategy/plan/curriculum	100%	100%	100%
TIMELINESS			
• Community Coaching/National programmes held daily 5-6 days a week	100%	100%	100%
• Recreational leagues/events and workshop are conducted once every four to six months	100%	100%	100%
• School sessions provided daily five days per week	100%	100%	100%
• When requested, provide school sessions	100%	100%	100%
LOCATION			
Cayman Brac and Little Cayman	100%	100%	100%
COST	**$141,089**	**$282,177**	**$324,336**

RELATED BROAD OUTCOMES:

3. A More Secure Community
6. A Fit and Healthy Population

TOU 9	Tourism Public Relations Services	$2,579,261

DESCRIPTION

- 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:
  - Press releases
  - Visiting journalist program
  - Targeted media event and promotions
  - Speeches, features, articles and newsletters
  - Event photography and graphic design
  - Social media

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of press / photo releases	30-40	65-75	56
• Number of 'crisis' related communications	8-12	10-20	14
• Number of visiting journalist trips	30-40	65-70	59
• Number of film productions facilitated	4-8	8-12	12
• Number of published stories	105-110	200-208	198
• Number of events/promotions	8-12	15-20	19
• Number of speeches written	8-12	15-20	20
• Event photography and graphic design	40-50	85-90	9
• Number of presentations/reports	15-20	35-40	30
• Number of social media posts	8-12	18-22	N/A
QUALITY			
• Branding image to be maintained at all times	100%	100%	
• All media communication and releases to be pre-approved by PR Manager or Director prior to issue.	100%	100%	
• All communications will be in compliance with agreed plans and strategies	100%	100%	
TIMELINESS			
• Press releases will be written and approved, 1–2 days prior to release date	100%	100%	100%
• 'Crisis' press releases to be distributed as appropriate	100%	100%	
• Speeches written a minimum of 2 days before event	100%	100%	
• Visiting journalist programme spans a calendar year, trip maybe centered around specific calendar events or maybe customized for specific journalist stories	100%	100%	
• Photography and graphic support provided as appropriate upon request	100%	100%	
• Attend all briefings as required by Chairperson(s) or by the Ministry	100%	100%	
• Social media posts will be issued as agreed via strategic work plan	100%	100%	
LOCATION			
Cayman Islands, USA, UK, Continental Europe and Canada	100%	100%	100%
COST	**$972,049**	**$1,607,211**	**$1,621,179**

RELATED BROAD OUTCOMES: A Strong, Thriving and Increasingly Diverse Economy

TOU 11	Tourism Industry Customer Service Training	$851,464

DESCRIPTION

To provide customer service training and Improvement methods for private sector employees and public sector personnel.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of customer service workshops to be conducted	38-42	75-80	75
• Number of mystery shopping assessments	0-2	0-2	1
• Number of new products that will enhance and build on the customer service training programme	0-2	1-3	1
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)	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$293,361**	**$558,103**	**$493,574**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
2. A Work-Ready and Globally Competitive Workforce

TOU 14	Tourist Accommodation Inspections, Licensing and Revenue Collection Services	$1,057,696

DESCRIPTION

- Provide Tourist Accommodation Inspections and Licensing Services on behalf of the Hotel Licensing Board
- Collect and record Tourism Revenue including:
  - 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of inspections:			
▪ Grand Cayman			
○ Condo/Apartment	650-660	1,150-1,250	1,250
○ Villa/Guest House	500-520	925-935	930
○ Hotel	1,070-1,120	1,110-1,120	1,290
▪ Sister Islands			
○ Condo/Apartment	75-80	80-90	115
○ Villa/Guest House	45-50	75-85	85
○ Hotel	75-85	95-105	100
• Collection of revenue:			
○ Number of tourist accommodation tax receipts issued	2,650-2,750	5,350-5,450	5,400
○ Number of timeshare tax receipts issued	40-45	82-86	84
○ Number of Licence Fee receipts issued	330-340	530-540	535
○ Number of accommodations audit reports issued	0	0	0
QUALITY			
• Inspections will be based upon standards and regulations laid down in the Tourism Law	100%	100%	100%
• Internationally accepted standards and practices will be incorporated into accommodation and public facilities inspection evaluation process	100%	100%	100%
• Properties will be inspected by qualified personnel	100%	100%	100%
• Consultation and award of accommodation licences will be done by the Hotel Licensing Board	100%	100%	100%
• All TAT and TST due for the months of July 2016 to December 2017 is collected according to Tourism Law	100%	100%	100%
• Licence Fees collected from all new properties opening and all new units or properties entering the rental pool during this period as well as all renewals	100%	100%	100%
• Revenue submission to be in compliance with the relevant laws and policies	100%	100%	100%
• Audits should be done in accordance with the Tourism Law and the Public Management and Finance Law (2015 Revision)	N/A	N/A	N/A

TIMELINESS			
• Inspections and re-inspections occur:	100%	100%	100%
• Condo/Apartments, Villa/Guest Houses - Between the period 15 April - 31 August	100%	100%	100%
• Hotels – Between the period 15 June - 31 October	100%	100%	100%
• Public Facilities – On-going throughout the period	100%	100%	100%
• Collect Tourist Accommodation and Timeshare Tax on or by the 28th of each month, following the month in which accommodation was provided	100%	100%	100%
• Collect Tourist Accommodation Licence Fees upon the application for a Licence or renewal	100%	100%	100%
• Revenue from fees to be submitted to the bank on a daily basis	100%	100%	100%
• Audit reports will be issued within 3 months (90 working days) of the commencement of the audit	N/A	N/A	N/A
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$376,119**	**$681,577**	**$616,126**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
5. Modern, Smart Infrastructure
9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics

TOU 15	Pilot Environmental Program for the Tourism Sector	$302,447

DESCRIPTION

Implement the Cayman Islands Environmental Program for the Tourism Sector (CEPTS). This program is designed and developed to increase environmental management awareness and to encourage environmentally responsible management practices. This will be achieved through:

- Environmental Management System (EMS) support for properties implementing environmental programmes
- Accreditation activities, including assessments (includes Green Globe Certification/Blue Flag Certification/Little Cayman destination management certification)
- Environmental awareness programmes and activities
- Properties with environmental management best practices identified through HLB Licensing and Inspection Process
- Recognise tourism partners for their business outstanding environmental stewardship annually.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of EMS support sessions to properties	0	0	6
• Number of environmental awareness activities and programmes e.g. Annual Living Green Fair	1-3	2-5	4
• Number of tourism partners adopting and implementing environmental best practices	4-8	8-12	12
QUALITY			
• Environmental audits will be conducted by the consulting company and qualified independent personnel for each of the properties	100%	100%	100%
• Environmental Management Systems (EMS) set up will meet	100%	100%	100%
• The internationally recognized environmental standards of Green Globe Certification/Blue Flag and or other responsible Tourism Standards	100%	100%	100%
TIMELINESS			
July 2016 – December 2017	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$201,631**	**$100,816**	**$184,716**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
10. Conservation of our Biological Diversity and Ecologically Sustainable Development

TOU 16	Tourism Product Enhancement Projects	$741,000

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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of hours of development coordination and advice	1-5	3-7	5
• Number of tourist way finding and attraction location signage	3-7	5-9	7
• Number of Cayman Islands Tourism product enhancement/ infrastructure projects	0-4	2-6	4
• Number of NTMP actions coordinated and implemented	1-5	1-5	3
• Number of activities supporting community tourism, local culture and heritage in the Cayman Islands	4-8	4-8	6
• Number of musical performances to enhance visitor experience at CIAA Airport and Royal Watler Terminal Ports	0-4	2-6	4
• Number of Product Development Collateral Initiatives created and implemented			
QUALITY			
• Signage will be highly visible and in keeping with the aesthetics of the attractions/facilities	100%	100%	100%
• Success of these infrastructure projects will be measured by cruise and stay over exit surveys.	100%	100%	100%
• Actions and projects implemented will be aligned and guided by the NTMP	100%	100%	100%
• Success will be measured by visitor experience and satisfaction noted by cruise and stay-over exit surveys	100%	100%	100%
• Visitor experience programmes will be enhanced by local musicians and qualified frontline staff at ports of exit	100%	100%	100%
• Projects and initiatives will be done in accordance with the NTMP	100%	100%	100%
TIMELINESS			
Ongoing throughout the year	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$291,107**	**$449,893**	**$466,042**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
5. Modern, Smart Infrastructure
9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics

TOU 18	Collection, Preparation and Publication of Statistical Information	$811,123

DESCRIPTION

Data collection, preparation and publication of statistical reports, to be provided to Department of Tourism (DOT) stakeholders, industry partners and Tourism related associations

- 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 and cruise exit survey

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Estimated hotel and apartment occupancy rate report	4-8	10-14	0
• Estimated hotel and apartment average length of stay report	4-8	10-14	0
• Tourist air arrivals by month report	4-8	10-14	22
• Tourist cruise arrivals by month report	4-8	10-14	12
• Public tourism arrivals report	4-8	10-14	12
• Exit survey reports	1-3	2-6	2
• Data Collection using:			
○ Sample of air exit surveys	1,115-1,125	2,450-2,550	1,728
○ Sample of cruise exit surveys	375-425	975-1,025	687
QUALITY			
• Data gathered and reports written according to Tourism Law (1995 Revision) and Tourism Regulations (1996 Revision)	100%	100%	100%
• 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			
• Reports for any particular month will be produced and approved for release by the last Friday of the following month	100%	100%	100%
• Exit survey reports will be produced annually and the data collection is done daily	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$234,496**	**$576,627**	**$466,355**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
5. Modern, Smart Infrastructure
9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics

TOU 19	Tourism Education and Awareness Programmes	$583,891

DESCRIPTION

- To increase the community's awareness of the importance of tourism to the Cayman Islands economy:
  - Tourism Career Awareness, Promotion and Exploration to Students
  - Tourism Awareness and Assessment Tools
  - Tourism Curriculum Infusion
- Plan and execute Tourism Activities in support of the Hospitality School and the Tourism Sector

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of assisted events	5-9	12-17	10
• Number of industry reports	5-9	12-17	8
Tourism partner awareness and promotion:			
• Number of International tourism partner competitions executed	1-3	2-6	4
• Number of Central Caribbean Marine Institute (CCMI) /Cayman National Cultural Foundation (CNCF) /Cayman Islands Tourism Association (CITA) /National Trust Education Activities	2-6	8-12	10
• Number of media placements	2-6	18-22	20
• Number of tourism training/presentation workshops for teachers conducted	1-3	1-3	2
• Number of tourism familiarization trips undertaken	1-3	1-3	2
• Number of tourism education programmes/activities developed for students Grade 1 to 12	10-14	22-26	24
• Number of career awareness workshops	5-10	20-30	25
QUALITY			
All Tourism education programs will be designed and delivered to meet Cayman Islands Department of Tourism (CIDOT)'s performance metrics (learning objectives met, learning impact assessed)			
• International partner competitions and speak-off/Tourism Ambassador competition managed according to international tourism partner standards	100%	100%	100%
• Tourism career awareness presentations and expos will be delivered by knowledgeable, qualified personnel and according to DOT guidelines	100%	100%	100%
• Tourism curriculum infusion to be delivered and continuously monitored	100%	100%	100%
• Community Tourism awareness programme will meet intended objectives	100%	100%	100%
• Assistance with Hospitality School events will be for the betterment and enhancement of the tourism industry	100%	100%	100%
• Industry reports will be to support the tourism industry	100%	100%	100%

TIMELINESS			
• Tourism competitions throughout the period	100%	100%	100%
• Tourism career awareness presentations and expos throughout the period	100%	100%	100%
• Tourism curriculum infusion session to be developed, monitored, and evaluated throughout the period	100%	100%	100%
• Community tourism awareness events to take place over the period of the year	100%	100%	100%
• Industry reports will be produced throughout the period	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$138,549**	**$445,342**	**$420,335**

RELATED BROAD OUTCOME:

1. A Strong, Thriving and Increasingly Diverse Economy

TOU 20	Digital Marketing	$2,786,485

DESCRIPTION

- Direct marketing of the Cayman Islands to consumers and trade through:
- Web management
  - Special events and promotions
  - Content updates
  - Partner E-brochure updates
  - Consumer enhancements
- Social Media
  - Messages
  - Videos
  - Activation (on-site)

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of direct marketing initiatives:			
▪ Consumer			
○ Number of digital post cards, newsletters or e-blasts developed and distributed	44-48	135-140	49
○ Number of direct activities	16-20	24-28	37
▪ Trade			
○ Number of digital post cards, newsletters or e-blasts developed and distributed	21-25	35-40	28
○ Number of direct activities	9-12	9-12	11
• Number of digital marketing initiatives:			
▪ Website management			
○ Number of promotions supported	6-10	10-15	31
○ Number of website content updates	23-27	50-60	2,719
○ Number of partner e-brochure updates	1,145-1,155	2,650-2,700	86
○ Website enhancement projects	45-55	85-90	8
▪ Social Media			
○ Number of messages posted on social media channels	75-125	175-225	1,860
○ Number of videos posted on social media channels	930-935	2,000-2,010	16
○ Number of live on-site activations	3-7	10-15	5
QUALITY			
• In accordance with the digital media framework	100%	100%	100%
• In accordance with the agreed strategy, plan and timeline of DOT's annual marketing plan	100%	100%	100%
• Branding image to be maintained at all times	100%	100%	100%
• Website will be maintained and updated in accordance with the digital media framework and organizations' strategic objectives	100%	100%	100%
• Social media messages and videos in accordance with the digital media framework and social media strategy and implantation documents	100%	100%	100%

TIMELINESS Ongoing throughout the year	100%	100%	100%
LOCATION Cayman Islands , USA, UK, Continental Europe and Canada	100%	100%	100%
COST	**$1,001,990**	**$1,784,495**	**$1,743,981**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
5. Modern, Smart Infrastructure
9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics

TOU 21	Promotional Activities	$6,932,675

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.

- Trade
  - 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
  - Events Sponsorships
  - Consumer Shows
  - Partnership/Affinity Programs
  - Hard copy e.g. post cards, promotional brochures sent via traditional post, travel planner

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Trade			
○ Number of trade shows attended	32-36	60-70	61
○ Number of trainings given	65-70	160-170	250
○ Number of sales' blitz conducted	4-8	10-20	9
○ Number of sales offices visited	480-485	1,100-1,110	1,108
○ Number of partnerships/ affinity programs entered into	0-4	2-6	4
○ Number of FAM trips	10-20	15-20	23
○ Number of hard copy e.g. post cards, promotional brochures sent via traditional post, travel planner	30-35	60-65	38
• Consumer			
○ Number of events sponsored	30-40	55-65	53
○ Number of consumer shows attended	35-40	85-95	82
○ Number of affinity programs	2-6	5-10	7
○ Number of special events hosted	0-4	0-	3
○ Number of hard copy e.g. post cards, promotional brochures sent via traditional post, travel planner	10-15	20-25	5
QUALITY			
• Exhibits at Trade Shows to be displayed in accordance with Tourism Guidelines	100%	100%	100%
• Special Events, Familiarisation Trips, Sales Calls, Sales blitz's and Training to be conducted by qualified, knowledgeable personnel	100%	100%	100%
• Quality should be in compliance with agreed plans and strategy	100%	100%	100%
• Branding image to be maintained at all times	100%	100%	100%

TIMELINESS Ongoing throughout the period	100%	100%	100%
LOCATION Cayman Islands, USA, UK, Continental Europe and Canada	100%	100%	100%
COST	**$2,248,435**	**$4,684,240**	**$4,092,899**
RELATED BROAD OUTCOME: 1. A Strong, Thriving and Increasingly Diverse Economy			

TOU 22	Advertising Activities	$10,156,504

DESCRIPTION

Market the Cayman Islands through the following methods of advertising:

- Print
- Radio
- Television
- Web/Internet

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of print insertions	100-105	375-380	174
• Number of radio spots	0	0	977
• Number of television spots	1,135-1,140	11,040-11,045	4,587
• Number of web locations (digital activity placements)	145-150	550-560	236
QUALITY			
• Content of all materials to be in compliance with the agreed strategy set forth by the Department of Tourism	100%	100%	100%
• In compliance with agreed plans and strategy	100%	100%	100%
• Branding image to be maintained at all times	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	**$3,152,251**	**$7,004,253**	**$6,940,389**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
5. Modern, Smart Infrastructure
9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics

Note: The total cost of supplying this output is $10,192,179. However the revenue of $15,675 (18-months) from other third parties reduces the cost to Cabinet to $10,176,504

TOU 24	Cruise Tourism Management	$714,665

DESCRIPTION

Coordinate and implement the Ministry's cruise tourism policy alignment with the National Tourism Management Policy (NTMP) and 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
Cayman Calling – Cruise Conversion			
• Cruise Events to enhance Cruise Visitor Experience at Seaport	2-6	10-15	12
• Cruise Industry Reports	0-4	1-5	3
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	**$186,434**	**$528,231**	**$505,841**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics

TOU 26	Technical Advice and Oversight of Boards and Committees	$365,849

DESCRIPTION

Provide administrative and consultative services to the following Boards and Committees:

- Hotel Licensing Board (HLB)
- Public Transportation Board (PTB)
  - Transportation
- National Tourism Management Policy (NTMP) Steering Committee
  - 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
Number of meetings:			
• Hotels Licensing Board	4-6	10-12	6
• Public Transportation Board	4-8	10-15	12
• National Tourism Management Policy Steering Committee	1-5	3-7	5
• Hospitality School Advisory Council	3-7	10-15	9
• Cayman Islands Film Commission	3-7	7-10	9
• Number of technical research reports	2-6	4-8	6
• Policy input and advice in written format	6-10	10-20	15
• Number of special papers, reports, and responses as requested	6-10	10-20	15
QUALITY			
• 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	100%	100%	100%
• 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	100%	100%	100%
• 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%

TIMELINESS			
• Department of Tourism representative will attend meetings as called by committee chair	100%	100%	100%
• Advice provided within five working days of the timeframe mutually agreed between the Ministry/Other Agencies and Department	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$128,151**	**$237,698**	**$235,388**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
8. A Culture of Good Governance
9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics

NSW 3	Meteorological Services	$1,848,186

DESCRIPTION

The meteorological service provides:

- Meteorological and related services to the various governmental departments and statutory bodies in the form of reports and special projects
- Range of weather information, forecast and warning services to the community at large through the media for protection of life and property
- Maintenance of systems for the collection and quality control of observational data to assemble the national climate record and support meteorological research
- Maintenance of the national climate archive as an integral part of providing climate monitoring and prediction services

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of Meteorological Aviation Observations	5,375-5,750	10,750-11,500	10,750-11,000
• Number of Aviation Forecast	1,450-1,475	2,900-2,950	2,900-2,950
• Number of Public Weather Forecast	538-550	1,075-1,100	1,075-1,100
• Number of Weather Warnings	125-150	250-300	250-300
• Number of reports as requested/needed due to media request, statistical request and special reports	15-25	30-50	30-50
QUALITY			
• 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.	100%	100%	100%
• All Forecast, Warnings and Reports are undertaken under the guidelines, standards and recommendation practices recognized by the World Metrological Organization (WMO)	100%	100%	100%
TIMELINESS			
• Meteorological Aviation Observations will be submitted on an hourly basis	100%	100%	100%
• Aviation Forecast will be submitted four times per day	100%	100%	100%
• Public forecast reports will be updated three times daily	100%	100%	100%
• Warnings will be issued as required for threatening severe weather systems	100%	100%	100%
• Reports as requested by various Government departments for climate data to be used in project planning	100%	100%	100%
LOCATION			
Grand Cayman and Cayman Brac	100%	100%	100%
COST	**$665,347**	**$1,182,839**	**$1,201,816**

RELATED BROAD OUTCOME:

5. Modern, Smart Infrastructure

6. PAYMENT ARRANGEMENTS

Cabinet will pay the *Ministry of District Administration, Tourism and Transport* for delivery of the outputs described in the introduction.

Payment will be made on the basis of an invoice provided monthly to the *Minister of District Administration, Tourism and Transport*. The invoice will contain sufficient evidence of the outputs delivered for the Minister to be able to satisfy himself that the outputs have in fact been delivered.

Invoices will be paid within 20 days of the end of the month following the invoice date.

It is expected that the amount for each outputs to be delivered during 2016/17 will be invoiced in equal instalments for the 18-month period.

CAYMAN ISLANDS GOVERNMENT

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 (2013 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 (2013 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 2017 and performance for the 2016/17 financial period; and
c. Comply with Generally Accepted Accounting Practices.

_____

Mr. Stran Bodden, JP
Chief Officer

Ministry of District Administration, Tourism and Transport

30 June 2016

FINANCIAL STATEMENTS

FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Current Assets				
Cash and cash equivalents	1	12,399	11,422	9,775
Marketable securities and deposits				
Trade receivables	2	2,315	2,315	3,895
Other receivables	2	83	83	113
Inventories	3			
Investments	4			
Prepayments	5	538	538	488
Total Current Assets		**15,334**	**14,357**	**14,271**
Non-Current Assets				
Trade receivables	2			
Other receivables	2			
Inventories	3			
Investments	4			
Prepayments	5			
Intangible Assets	6	19	29	19
Property, plant and equipment	6	6,173	7,040	6,930
Total Non-Current Assets		**6,192**	**7,069**	**6,948**
Total Assets		**21,526**	**21,426**	**21,219**
Current Liabilities				
Trade payable	7	251	251	215
Other payables and accruals	7	375	375	790
Unearned revenue	8			
Employee entitlements	9	394	394	394
Repayment of surplus				712
Total Current Liabilities		**1,020**	**1,020**	**2,110**
Non-Current Liabilities				
Employee entitlements	9			
Total Non-Current Liabilities		**-**	**-**	**-**
Total Liabilities		**1,020**	**1,020**	**2,110**
Net Assets		**20,506**	**20,406**	**19,109**
Net worth				
Contributed capital		26,116	26,016	22,253
Other Reserves		106	106	106
Revaluation Reserves		4,640	4,640	4,640
Accumulated surpluses/(deficits)		(10,356)	(10,356)	(7,890)
Total Net Worth		**20,506**	**20,406**	**19,109**

MINISTRY OF DISTRICT ADMINISTRATION, TOURISM AND TRANSPORT

STATEMENT OF FINANCIAL PERFORMANCE FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Revenue				
Sale of goods and services	10	47,790	22,775	28,987
Investment revenue	11			
Donations	12			
Other revenue				1
Total Revenue		**47,790**	**22,775**	**28,988**
Operating Expenses				
Personnel costs	13	23,298	10,810	13,201
Supplies and consumables	14	23,434	11,260	14,294
Depreciation & Amortisation	6	977	652	471
Impairment of property, plant and equipment	6			
Impairment of inventory	3			
Ligation costs	15	68	29	33
Other expenses				
Other Gains and Losses	16	11	(10)	277
Total Expenses		**47,790**	**22,741**	**28,276**
Surplus or (Deficit) for the period		**0**	**34**	**712**

CASH FLOW STATEMENT FOR THE 18-MONTH PEROD ENDING 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Outputs to Cabinet		47,128	29,813	32,328
Outputs to other government agencies			528	96
Sales of Goods and services – third party		662	1,632	1,503
Interest received				
Donations / Grants				
Other receipts				
Payments				
Personnel costs		(23,298)	(12,345)	(12,454)
Supplies and consumables		(23,424)	(17,982)	(16,327)
Interest paid				
Other payments		(80)	(19)	(310)
Net cash flows from operating activities		**977**	**1,627**	**4,837**
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment		(100)	(200)	(93)
Proceeds from sale of property, plant and equipment				
Net cash flows from investing activities		**(100)**	**(200)**	**(93)**
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity investment from Org 40		100	200	53
Repayment of surplus to Org 40				
Net cash flows from financing activities		**100**	**200**	**53**
Net increase/(decrease) in cash and cash equivalents		**977**	**1,627**	**4,797**
Cash and cash equivalents at beginning of period		11,112	9,465	4,669
Cash and cash equivalents at end of period		**12,089**	**11,092**	**9,465**

MINISTRY OF DISTRICT ADMINISTRATION, TOURISM AND TRANSPORT

STATEMENT OF CHANGES IN NET WORTH FOR THE18-MONTH PERIOD ENDING 31 DECEMBER 2017	Contributed Capital $'000	Reserves $'000	Revaluation Reserve $'000	Accumulated Surplus/ $'000	Total $'000
Balance at 30 June 2015 brought forward	21,177	106	4,640	(11,068)	14,855
Prior Year Adjustments					
Accounting Errors	4,640				4,640
Restated balance 30 June 2015	**25,816**	**106**	**4,640**	**(11,068)**	**19,494**
Changes in net worth 2015/16					
Equity investment from Cabinet	200				200
Capital withdrawals by Cabinet					
Dividends payable to Cabinet					
Net revenue / expenses recognised directly in net Worth	200				200
Surplus/(deficit)for the period 2015/16				712	712
Total recognised revenues and expenses for the Period	**200**			**712**	**912**
Balance at 30 June 2016 carried forward	**26,016**	**106**	**4,640**	**(10,356)**	**20,406**

	Contributed Capital $'000	Reserves $'000	Revaluation Reserve $'000	Accumulated Surplus/ $'000	Total $'000
Balance at 30 June 2016 brought forward	26,016	106	4,640	(10,356)	20,406
Prior Year Adjustments					
Accounting Errors					
Restated balance 30 June 2016	**26,016**	**106**	**4,640**	**(10,356)**	**20,406**
Changes in net worth for 2016/17					
Equity Investment from Cabinet	100				100
Capital withdrawals by Cabinet					
Dividends payable to Cabinet					
Net revenue / expenses recognized directly in net Worth	**100**				**100**
Surplus/(deficit)for the period 2016/17	-	-	-	0	0
Total recognised revenues and expenses for the Period	100	-	-	-	100
Balance at 31 December 2017	**26,116**	**106**	**4,640**	**(10,356)**	**20,506**

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 ending 31 December 2017.

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

Description	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Cash on hand (IRIS Confirmation Account/Petty Cash)	493	493	421
Cash in transit (IRIS Remittance Account)	0	0	0
CI$ Operational Current Account held at Royal Bank of Canada	11,811	10,834	8,914
US$ Operational Current Account held at Royal Bank of Canada	23	23	14
Payroll Current Account held at Royal Bank of Canada	71	71	426
Total Cash and Cash Equivalents	**12,399**	**11,422**	**9,775**

Note 2: Trade and Other Receivables

Trade Receivables	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Sale of goods and services	102	102	270
Outputs to Cabinet	2,212	2,212	3,625
Outputs to other government agencies			
Other			
Less: provision for doubtful debts			
Total trade receivables	**2,315**	**2,315**	**3,895**

Other Receivables	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Advances (salary, official travel, etc)	5	5	6
Dishonoured cheques	2	2	2
Interest receivable			
Other	75	75	104
Less: provision for doubtful debts			
Total other receivables	**83**	**83**	**113**

Note 3: Inventories

None

Note 4: Investment

None

Note 5: Prepayments

Description	Current	Non-Current	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Accrued Prepayments	538		538	538	488
Prepaid Insurance					
Other					
Total	**538**		**538**	**538**	**488**

Note 6: Property, plant and Equipment

	Balance as at 1 July 2015	Additions	Disposals and Derecognisation	Revaluation	Transfers	Balance as at 1 July 2016	Additions	Disposals and Derecognisation	Revaluation	Transfers	Balance as at 30 December 2017
Plant and equipment	756	-	-	-	-	756	56	-	-	-	812
Buildings and Leasehold	6,921	-	-	-	-	6,921	-	-	-	-	6,921
Leasehold Improvements	(19)	-	-	-	-	(19)	-	-	-	-	(19)
Furniture and Fittings	162	-	-	-	-	162	5	-	-	-	167
Computer Hardware	85	100	-	-	-	185	25	-	-	-	210
Office Equipment	185	-	-	-	-	185	-	-	-	-	185
Infrastructure	18	-	-	-	-	18	-	-	-	-	18
Motor Vehicles	4,964	100	-	-	-	5,064	14	-	-	-	5,078
Marine Vessels	27	-	-	-	-	27	-	-	-	-	27
Other assets	10	-	-	-	-	10	-	-	-	-	10
Assets under construction or development	111	-	-	-	-	111	-	-	-	-	111
	13,221	**200**	**-**	**-**	**-**	**13,421**	**100**	**-**	**-**	**-**	**13,521**

Note 7: Trade Payables, Other Payables and Accruals

Description	Current $000	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Creditors	251	251	251	215
Creditors Ministries/Portfolios				
Creditors other government agencies				
Non-current Accounts payable				
Payroll Deductions	(9)	(9)	(9)	73
Operating Lease				
Accrued Expenses	229	229	229	496
Other payables	154	154	154	221
Total trade payables other payables and accruals	**626**	**626**	**626**	**1,004**

Note 8: Unearned Revenue
None

Note 9: Employee Entitlements

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Annual Leave	112	112	112
Retirement and long service leave	282	282	282
Accrued salaries			
Travel			
Pension			
Other salary related entitlements			
Total current portion	**394**	**394**	**394**
Non-current employee entitlements are represented by:			
Retirement and long service leave			
Total employee entitlements	**394**	**394**	**394**

Note 10: Sales of Goods and Services

Revenue type	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Outputs to Cabinet	47,128	22,283	28,419
Output to other government agencies			
Fees and charges	507	411	401
General sales	42	23	48
Rentals	60	39	44
Other	52	19	76
Total sales of goods and services	**47,790**	**22,775**	**28,987**

Note 11: Investment Revenue
None

Note 12: Donations
None

Note 13: Personnel Costs

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Salaries, wages and allowances	19,055	8,697	10,400
Health care	3,246	1,680	2,146
Pension	973	433	531
Leave	0	0	62
Other personnel related costs	25	10	63
Total Personnel Costs	**23,298**	**10,810**	**13,201**

Note 14: Supplies and Consumables

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Supplies and Materials	602	254	290
Purchase of services	17,535	8,384	10,853
Lease of Property and Equipment	1,000	480	616
Utilities	1,030	500	668
General Insurance	433	233	207
Interdepartmental expenses	183	92	110
Travel and Subsistence	1,076	566	542
Recruitment and Training	355	112	194
Other	1,221	638	814
Total Supplies and Consumables	**23,434**	**11,260**	**14,294**

Note 15: Litigation cost

Litigation Costs	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Legal Fees	68	29	33
Total Litigation Cost	**68**	**29**	**33**

Note 16: Gains/(Losses)

	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Net (gain) / loss on disposal of property, plant and equipment	0	0	298
Gain/Loss on Derecognition of Assets	0	0	0
Net (gain) / loss on foreign exchange Transactions	11	(10)	(21)
Total gains/ (losses)	**11**	**(10)**	**277**

MINISTRY OF PLANNING, LANDS, AGRICULTURE, HOUSING AND INFRASTRUCTURE

BUDGET STATEMENT

FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2013 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
6. Payment Arrangements

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE MINISTER

I confirm that the Draft Budget Statement reflects the outputs I wish to purchase for the 2016/17 financial period.

_____

Honourable Kurt Tibbetts, OBE, JP
Minister

Minister of Planning, Lands, Agriculture, Housing and Infrastructure

30 June 2016

STATEMENT OF CHIEF OFFICER

The Draft Budget Statement has been complied using the best information available and is 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.

_____

Mr. Alan Jones, MRICS
Chief Officer

Ministry of Planning, Lands, Agriculture, Housing and Infrastructure

30 June 2016

PART A

OWNERSHIP PERFORMANCE

1. STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the *Ministry of Planning, Lands, Agriculture, Housing and Infrastructure*
for the 2016/17 financial period and the subsequent two years are as follows:

- To continue to 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.

- To provide Facilities Management services for the new Government Office Accommodation building that has become the new home for Government's administration and financial services;

- Develop and implement financial reporting and monitoring systems to assist the organization in providing greater value for money with a cost containment focus;

- 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;

- Encouragement of a performance based organization that appreciates and recognizes exceptional work;

- Expand provision of value added services for customers of postal services; and

Provide land and building valuations for all government properties

2. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for Ministry of Planning, Lands, Agriculture, Housing and Infrastructure for the 18-month period ending 31 December 2017 are as follows:

	2016/17 1 JUL to 31 Dec 2016 $	2016/17 1 JAN to 31 Dec 2017 $	2015/16 Budget Forecast $
REVENUE FROM CABINET	17,040,284	34,081,333	31,491,916
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	1,159,090	2,318,179	2,380,676
REVENUE FROM OTHERS	4,022,629	8,045,259	8,754,420
SURPLUS/DEFICIT FROM OUTPUTS	0	0	(453,038)
OWNERSHIP EXPENSES			
OPERATING SURPLUS/DEFICIT	0	0	(453,038)
NET WORTH			
CASH FLOWS FROM OPERATING ACTIVITIES	820,973	1,641,947	137,901
CASH FLOWS FROM INVESTING ACTIVITIES	(1,674,097)	(3,348,195)	(402,000)
CASH FLOWS FROM FINANCING ACTIVITIES	1,674,097	3,348,195	0
CHANGE IN CASH BALANCES	820,973	1,641,947	(264,099)

FINANCIAL PERFORMANCE RATIO	2016/17 1 JUL to 31 Dec 2016 %	2016/17 1 JAN 31 Dec 2017 %	2015/16 Budget Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	126	126	101
TOTAL ASSETS : TOTAL LIABILITIES	258	258	222

Position	2016/17 Budget	2015/16 Forecast
Ministry Administration		
Account Officer II	1	1
Administrative Coordinator	1	1
Administrative Officer I	2	2
Administrative Officer II	1	1
Administrative Secretary	1	1
Chief Financial Officer	1	1
Chief Human Resources Officer	1	1
Chief Officer	1	1
Deputy Chief Financial Officer	1	1
Deputy Chief Officer PLAH&I	2	2
Executive Officer	1	1
Financial Accountant	1	1
Financial Administrator	1	1
Senior Policy Officer	1	0
Operational HR Manager	1	1
Personal Assistant	1	1
Facilities Management		
Assistant Building Manager	1	1
Building Manager	1	1
Clerical Officer I	1	1
Deputy Facilities Manager	1	1
Facilities Administrator	1	1
Facilities Manager	1	1
Lead Mason	1	1
Security Guard	1	1
Customer Service officer	3	3
Switchboard Operator	2	2
Department of Agriculture		
Abattoir Supervisor	1	1
Accounts Officer II	1	1
Accounts Officer III (1 Payables/ 1 receivables)	2	2
Operational HR & Information Manger	1	1

Position	2016/17 Budget	2015/16 Forecast
Agricultural Assistant	1	1
Agricultural Inspector	8	8
Agricultural Officer	1	1
Agriculture Supervisor II	1	1
Agriculture Supervisor III	1	1
Agronomist	1	1
Animal Control Officer I	1	1
Animal Control Officer II	1	1
Animal Health Assistant	2	2
Animal Welfare Officer	1	1
Assistant Director (Agriculture)	1	1
Canine Care & Training Technician	1	0
Cashier	1	1
Clerical Officer I	3	3
Clerical Officer/Receptionist	1	1
Communications/ Data Officer	1	1
Director of Agriculture	1	1
Driver/Messenger	1	1
Executive Customer Service Representative	1	1
Extension Officer CYB	1	1
Farm Labourer	10	10
Farm Superintendent	1	1
Financial Administrator	1	1
Gardener I (Horticultural Technician)	1	1
Heavy Equipment Operator I	1	1
Information Management & Procurement Officer	1	1
Laboratory Trainee	1	1
Labourer (Cayman Brac)	1	1
Livestock Extension Officer	1	1
Plant Protection Officer	1	1
Scientific Assistant	2	2
Senior Animal Health & Welfare Officer	1	1
Senior Slaughter man	1	1
Slaughter man	1	1

Position	2016/17 Budget	2015/16 Forecast
Stockman	1	1
Veterinary Officer	2	2
Warehouse Clerk II	1	1
Warehouse/ Inventory Clerk	1	1
Petroleum Inspectorate		
Assistant Petroleum Inspector	2	2
Fuel Sector Analyst	1	0
Chief Petroleum Inspector	1	1
Department of Vehicle and Equipment Services		
Director	1	1
Deputy Director	1	1
Manager Fleet Maintenance	1	1
Administration and Finance Manager	1	0
Higher Executive Officer	1	1
Accounts Officer II	1	1
Accounts Officer III	1	2
Stores Controller	1	1
Stores Purchasing Officer	1	1
Stores Officer	1	1
Support Services Officer	2	1
Asst. Support Services Officer	1	1
Mechanic I	15	16
Mechanic II	6	6
Driver	1	1
Cleaner	0	1
Fuel Sales Assistant	1	1
Gateman	1	1
Department of Lands and Survey		
Accounts Officer II	2	2
Accounts Officer III	1	1
Administrative and Finance Manager	1	1
Assistant Administrative and Finance Manager	1	1
Assistant GIS Officer	1	1
Cadastral Quality Assurance Assistant	1	1
Cadastral Quality Assurance Officer	1	1

Position	2016/17 Budget	2015/16 Forecast
Cashier	1	1
Chief Surveyor	1	1
Chief Valuation Officer	1	1
Clerical Officer I	2	2
Customer Liaison Officer	1	1
Director, Lands and Survey	1	1
Executive Officer I	1	1
Field Assistant I	1	1
Field Assistant II	3	3
Geomatician	2	2
GIS Analyst/Programmer	2	2
GIS Assistant	1	1
GIS Data Technician	1	1
GIS Development Assistant	1	1
GIS Manager	1	1
GIS Production Assistant	1	1
GIS Production Supervisor	1	1
GIS Senior Web Developer	1	1
Graduate Valuation Officer	1	1
Land Registry Assistant	5	5
Land Registry Officer I	3	3
Land Registry Officer II	5	5
Registrar of Lands	1	1
Senior Geomatician	1	1
Senior Land Registry Officer	3	3
Senior Valuation Officer	1	1
Senior Assistant Registrar of Lands	1	1
Senior Land Registry Advisor (NON EVAL POST)	1	1
Survey Field Supervisor	1	1
Surveying Assistant	1	1
Surveying Technician I	2	2
Trainee Valuer	1	0
Surveying Technician II	1	1
Valuation Officer	3	3
Survey Technical Assistant	1	1
Deputy Registrar of Lands	1	1

Position	2016/17 Budget	2015/16 Forecast
Planning		
Building Inspections Supervisor	1	1
Building Inspector	1	1
Building Inspector (Electrical)	3	3
Building Permit Clerk	1	1
Clerical Officer 1	3	3
Combination Inspector	7	6
Deputy Director of Planning	2	2
Director of Planning	1	1
Elevator Inspector	1	1
Financial Administrator	1	1
Human Resources Manager	1	1
Office Administrator	1	1
Office Support Assistant	1	2
Planning Assistant 1	5	4
Planning Assistant II	1	1
Planning Compliance Officer	2	2
Planning Officer	4	4
Planning Technician	2	2
Plans Examination Supervisor	1	1
Plans Examiner	3	2
Plans Examiner II	2	2
Senior Building Inspector (Structural)	1	0
Senior Building Inspector (Plumbing)	1	1
Senior Building Inspectors (Electrical)	1	1
Postal Department		
Accounts Officer II	1	1
Accounts Officer III	1	1
Accounts Officer IV	1	1
Assistant Postmaster General, Finance	1	1
Assistant Postmaster General, Marketing & NPD	1	1
Assistant Postmaster General, Operations	1	1
Assistant Postmaster General, Regulatory International Rel.	1	1
Cleaner	1	1
Clerical Officer/Customer Service Officer	1	1

Position	2016/17 Budget	2015/16 Forecast
Customer Care Officer	1	1
Deputy Postmaster General - Finance	1	1
Deputy Postmaster General – Operations & HR	1	1
District Postal Manager I	1	1
District Postal Manager II	3	3
District Postal Manager III	3	3
REP Services Administrator	1	1
Human Resources Manager	1	1
International Mail Accounts Officer	1	1
Mails Manager	4	4
Postal Service Officer	51	51
Postmaster General	1	1
Senior Customer Service Officer	1	1
Senior Postal Officer	4	4
Public Works Department		
Accounts Officer II	1	1
Accounts Officer II – AR	1	0
Accounts Officer III	3	3
Accounts Officer III - AP	1	0
Accounts Officer III - PO	1	0
Air Conditioning Technician I	5	4
Air Conditioning Technician II	1	1
Architect	2	2
Assistant Manager (Operations)	1	1
Assistant Manager (Town Management)	1	1
Assistant Project Manager (PWD)	1	1
Cabinet Maker	1	1
Carpenter I	2	1
Carpenter II	2	1
Clerical Officer I	2	2
Deputy Director PWD (Development & Planning)	1	1
Director PWD	1	1
Draughtsman I	2	2
Electrician I	1	1
Electrician II	2	2

Position	2016/17 Budget	2015/16 Forecast
Engineering Aid III	1	2
Executive Architect (Designate)	1	1
Executive Officer I	2	1
Facilities Attendant	9	9
Facilities Construction Technician II	3	3
Facilities Support Technician III	6	3
Facility Maintenance Coordinator	1	1
Fence Erector	1	1
Field Supervisor	7	8
Financial Accountant	1	1
Financial Administrator	1	1
Financial Administrator (Agriculture)	0	0
Foreman	17	17
Heavy Equipment Operator	2	2
Heavy Vehicle Driver II	1	1
Help Desk Technical Support Officer	2	2
Human Resource Manager	1	1
Labourer	1	2
Lead Carpenter	13	13
Lead Electrician	4	3
Lead Electrician (Controls)	1	1
Lead Labourer	3	3
Lead Mason	2	3
Lead Painter	1	1
Lead Plumber	2	2
Manager - Building Construction	1	1
Manager (RPC)	0	1
Manager MEP	1	1
Office Attendant I	0	1
Painter I	1	1
Plumber II	1	0
Project Manager	2	3
Quantity Surveyor	1	1
Senior Draughtsman	1	1
Senior Manager Building Maintenance & Minor Works	1	1

Position	2016/17 Budget	2015/16 Forecast
Senior Projects Manager	1	1
Senior Tally Clerk	0	1
Solid Waste Labourer	2	2
Stores Keeper	1	1
Stores Manager	1	1
Supervisor Heavy Equipment	1	1
Tally Clerk I	0	1
Tally Clerk II	0	1
Tally Clerk III	0	1
Team Supervisor	3	3
Training & Development Officer	1	1
Work Crew Operator	1	1
Department of Vehicle and Drivers Licensing		
Director	1	1
Deputy Director	1	1
Finance Manager	1	1
Manager of Licensing	1	1
Assistant Manager of Licensing	1	1
Higher Executive Officer	1	1
Supervisor Licensing Operations	1	1
Accounts Officer I	1	1
Administrative Assistant	1	1
IT & Administrative Manager	1	1
Supervisor Licensing	2	2
Vehicle Examiner	2	2
Vehicle Inspector/Relief Examiner	2	2
Driving/Vehicle Examiner	2	2
Licensing Officers	10	10
Accounts Officer III	1	1
Accounts Officer IV	1	1
Customer Service Officer	4	4
Clerical Officer	1	1
Assistant Support Services Officer	1	0
Receptionist/Messenger	1	1
TOTAL	**502**	**494**

PART B

OWNERSHIP PERFORMANCE

3. OUTPUTS TO BE DELIVERED

MPA 1	Ministerial Servicing and Policy Advice to the Minister of Planning, Lands, Agriculture, Housing and Infrastructure	$2,812,146

DESCRIPTION

Provision of ministerial services and policy advice to Minister on planning, lands, agriculture, housing, infrastructure and other matters, including: petroleum storage and handling, vehicle purchase and servicing, vehicle inspections and licensing, upkeep of parks and cemeteries and management of public buildings.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of hours spent providing policy advice and ministerial services	2,000-3,000	4,000-6,000	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	**$937,382**	**$1,874,764**	**$1,721,989**

RELATED BROAD OUTCOME:

5. Modern, Smart Infrastructure

Note: The total cost of supplying this output is $2,812,296. However, the revenue of $150 from third parties reduces the cost to Cabinet to $2,812,146.

MPA 3	Project Management	$889,623

DESCRIPTION

Execution and monitoring of special projects for the Ministry of Planning, Lands, Agriculture, Housing and Infrastructure covering attendance at meetings, and preparation of plans and reports.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Management and monitoring of special projects including the following: • Agricultural Scholarship • National Energy Policy • Future of Cayman • Caribbean Week of Agriculture	625-1,250	1,250-2,500	1,250-2,500
QUALITY • Chief Officer will approve terms of reference • Multi – disciplinary approach will be taken to all projects • Projects will be overseen by the Chief Project Manager within the Ministry	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS Expected completion 2016	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	**$296,541**	**$593,082**	**$501,105**

RELATED BROAD OUTCOME:

5. Modern, Smart Infrastructure

MPA 4	Facilities Management	$6,553,372

DESCRIPTION

Provision of Facilities Management services for multi-user Government Buildings

- Government Administration Building (GAB)
- Cayman Islands' Environmental Centre (CIEC)
- Town Hall and Civic Centres

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of service calls actioned	250-300	650-700	600
• Number of inspections completed	500-600	950-1,000	650
• Number of contracts managed	25-30	50-60	45
QUALITY			
• All service calls actioned and inspections of government buildings are signed off by the Facilities Manager	100%	100%	100%
• All contracts go through a tendering process, are monitored and managed to deliver the expected outcomes	95-100%	95-100%	95%
TIMELINESS			
• Weekly inspection of each site and preparation of maintenance schedule once per year	90-100%	90-100%	50%
• Service calls: o Emergency calls – action immediately o High Priority calls – action within 24 hours o Normal Priority calls – action within three to five days	95-100%	95-100%	100%
• Expected outcomes are delivered within the timeframe stipulated in all contracts	95-100%	95-100%	75%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$2,184,457**	**$4,368,915**	**$5,687,282**

RELATED BROAD OUTCOME:

5. Modern, Smart Infrastructure

Note: The total cost of supplying this output is $8,051,115. However, the revenue of $1,431,737 from government agencies and $66,006 from third parties, reduce the cost to Cabinet to $6,553,372.

MPA 5	Administration of Temporary Housing Initiative	$38,880

DESCRIPTION

Administering the operation of the temporary housing units owned by Government under the temporary housing initiative including:

- Organising the maintenance of the Government owned units
- Coordinating with tenants regarding relocation to permanent property solutions
- Coordinating relevant social programs for tenants

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of temporary housing units administered and/or maintained	6	6	6
QUALITY Housing activity prioritised and completed in accordance with priorities established by Cabinet	100%	100%	100%
TIMELINESS Housing activity completed in accordance with timeliness established by Ministry	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	**$12,960**	**$25,920**	**$34,166**

RELATED BROAD OUTCOME:

3. A More Secure Community

AGR 21	Agricultural Sales Service	$2,282,734

DESCRIPTION

Provide agricultural supplies to farmers, backyard gardeners and the general public to support agricultural production:

- Livestock feed
- Fertilizer
- Pesticides, (e.g. insecticides, fungicides, herbicides, Nematicides and acaricides)
- Miscellaneous items, (e.g. backpack sprayers and spare parts, plant pots and bags, irrigation hose and drippers, poultry feeders and waterers, electric fencing, fence posts and barbed wire.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of sale transactions processed	12,500-15,000	25,000-30,000	25,000-30,000
• Number of orders processed	90-110	180-220	180-220
QUALITY Transactions and orders are placed in accordance with the Public Management and Finance Law (2013 Revision), as amended, internal guidelines and are subject to approval by the Head of Department or his designate	100%	100%	100%
TIMELINESS			
• Grand Cayman:			
○ Service available to customer 8.5 hours per day Monday, Tuesday, Thursday, Friday (closed Wednesday) and 4.5 hours on Saturday	100%	100%	100%
• Cayman Brac:			
○ Service available to customer 7.5 hours per day Monday-Friday	100%	100%	100%
LOCATION Grand Cayman and Cayman Brac	100%	100%	100%
COST	**$760,911**	**$1,521,823**	**$1,527,091**

RELATED BROAD OUTCOME:

11. A Robust Agriculture Sector Suited to the Needs and Resources of the Country

Note: The total cost of supplying this output is $4,382,734. However, the revenue of $2,100,000 from third parties reduces the cost to Cabinet to $2,282,734.

AGR 24	Plant Health, Regulatory and Inspection Services	$941,527

DESCRIPTION

- Administration of programs to regulate the importation and exportation of plants, plant products and aggregate.
- Administration of programs to detect and prevent the entry, establishment and spread of new plant pests.
- Administration of programs to identify, prevent the spread and manage existing plant pests.
- Activities to regulate the importation of pesticides and to promote the safe handling, use and storage of these products.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Programs to Regulate plant imports and exports through the issuance of permits			
○ Number of plant import permits and phyto-sanitary certificates issued	200-250	400-500	400-500
○ Number of Aggregate import permits issued	7-10	15-20	15-20
• Programme to prevent the entry and establishment of new plant pests			
○ Number of baggage inspections	2,250-2,500	4,500-5,000	4,500-5,000
○ Number of monitoring samples collected, processed and identified taxonomically	225-250	450-500	450-500
○ Fruit fly samples from trapping	50	100	100
○ Other pest samples from sentinel	200	400	400
○ Number of taskforce inspections	70-75	120-150	120-150
○ Number of consignment inspections in customs warehouse	400-425	800-850	800-850
○ Hours of Inspections (flights, cargo or mail) conducted by canine detector unit	1,750-2,000	3,500-4,000	3,500-4,000
○ Number of visits to sentinel sites for fruit fly and other pest monitoring	500-750	1,000-1,500	1,000-1,500
○ Number of samples collected, processed and identified taxonomically	225-250	450-500	450-500
○ Number of pest risk assessments conducted and completed	2-5	5-7	5-7
• Programme to manage existing plant pests			
○ Number of extension samples collected/received, processed and identified for diagnostic purposes	120-130	240-260	240-260
○ Number of pest management projects	1-2	2-3	2-3
• Activities to regulate the use of pesticide products			
○ Number of Letters of authorizations issued for importation of pesticide products	2-4	5-8	5-8

QUALITY			
• Issuance of Permits			
○ Plant/Aggregate import permits issued in compliance with local regulations	100%	100%	100%
○ Plant phyto-sanitary certificates issued in compliance with regulations set by country of import	100%	100%	100%
• Programme to detect new plant pests			
○ Plant inspections executed in compliance with departmental procedures	100%	100%	100%
○ Percentage accuracy of detections made by canine detector unit	90-95%	90-95%	90-95%
○ Monitoring samples meet standard laboratory methods for collection and processing	90-100%	90-100%	90-100%
○ Samples (new pests) tentatively identified that are confirmed by an accredited laboratory.	90-95%	90-95%	90-95%
○ Pest risk assessments completed in accordance to Food and Agriculture Organization of the United Nations standards and signed-off by the Head of Department	100%	100%	100%
• Programme to manage existing plant pests			
○ Extension samples (existing pests) tentatively identified and confirmed by an accredited laboratory.	95-100%	95-100%	95-100%
○ Projects conducted in accordance with defined project proposals with clearly stated and agreed objectives.	100%	100%	100%
• Activities to regulate the use of pesticide products			
○ Letters of authorization for importation of pesticides issued based on detailed research, peer review and signed off by Head of Department.	100%	100%	100%
○ Number of pesticide products for which literature research was completed	N/A	N/A	100%

TIMELINESS			
• Issuance of Permits Maximum period between receipt of application and rendering a decision:	100%	100%	100%
○ Previously imported products: - two working days	100%	100%	100%
○ New products to be imported from country where no bi-lateral protocol exists: fourteen working days	100%	100%	100%
• Programme to detect/manage new and existing plant pests			
○ All consignment of plants inspected within 24 hours of arrival	100%	100%	100%
○ All consignments of aggregate inspected within 24 hours of arrival	100%	100%	100%
○ Sentinel sites visited:			
▪ For general pest monitoring – Monthly GCM & CYB, every two months in LC	100%	100%	100%
▪ Fruit fly traps every two weeks	100%	100%	100%
○ Maximum period between collection and processing of laboratory samples: 14 days	100%	100%	100%
○ Project reports to be submitted quarterly	100%	100%	100%
• Activities to regulate the use of pesticide products			
○ Maximum time between receipt of request for authorization and issuance of a response: five working days	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$313,842**	**$627,685**	**$613,733**

RELATED BROAD OUTCOME:

11. A Robust Agriculture Sector Suited to the Needs and Resources of the Country

Note: The total cost of supplying this output is $1,006,527. However, the revenue of $65,000 from third parties reduces the cost to Cabinet to $941,527.

AGR 25	Animal Welfare and Control Services	$521,504

DESCRIPTION

- To reduce the number of stray and neglected animals
- To educate residents on matters of animal welfare
- To investigate complaints of inhumane treatment of animals
- Inspection of licenced premises to ensure compliance with the conditions of their operating licence

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of animals impounded	350-400	700-800	700-800
• Number of public education/awareness events	7-10	15-20	15-20
• Number of investigations conducted	225-275	450-550	450-550
• Number of inspections of licenced premises	5-7	10-15	10-15
• Number of animals euthanized	250-300	500-600	500-600
• Number of animals returned/adopted	50-55	100-110	100-110
• Number of revisits to ensure that breaches are corrected	90-100	180-200	180-200
• Number of reports to Facility Managers	2-3	4-6	4-6
• Number of reports to Animal Welfare Advisory Council	3-4	6-8	6-8
QUALITY			
• Maintenance and care of the animals impounded at the Department of Agriculture in accordance with established standard operating procedures	98-100%	98-100%	98-100%
• All public awareness information well researched, current and relevant to the needs of the community, subject to internal review and approval by the Head of Department	100%	100%	100%
• Conducted in accordance with Animal Law, other relevant laws and established standard operating procedures	98-100%	98-100%	98-100%
• Inspections conducted by qualified persons and in accordance with Animals Law and supporting regulations	100%	100%	100%
• Animal euthanized in accordance with humane standards	100%	100%	100%
• Reports to be clear, concise and relevant	98-100%	98-100%	98-100%

TIMELINESS			
• Impounding of animals done within 12 hours of receipt of request	85-100%	85-100%	85-100%
• All Public Awareness events, approved by the Head of Department, conducted to agreed timelines	100%	100%	100%
• Investigations are done on a prioritized basis within 24 hours of receipt of a formal complaint	100%	100%	100%
• Inspections conducted throughout the year	85-100%	85-100%	85-100%
• Case files prepared for Court submission according to agreed timeframes	100%	100%	100%
• Reports delivered to Facility Managers no later than 30 days following inspection unless otherwise advised by the Head of Department	90-100%	90-100%	90-100%
• Quarterly Report submitted to the Animal Welfare Advisory Council on the 10th working day of the 1st month of the next quarter	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	**$173,835**	**$347,669**	**$361,118**
RELATED BROAD OUTCOME: 11. A Robust Agriculture Sector Suited to the Needs and Resources of the Country			

Note: The total cost of supplying this output is $536,504. However, the revenue of $15,000 from third parties reduces the cost to Cabinet to $521,504.

AGR 26	Support Services for the Development of the Agricultural Sector	$610,665

DESCRIPTION

Provision of training, educational, marketing, agri-business, promotional, public relations and logistical services to support the development of the Agricultural Sector and the enhancement of National Food Security, through:

- Coordination and delivery of training and educational interventions and programmes
- Provision of assistance and support to educational activities and programmes targeted at the youth
- Provision of strategic and logistical support to institutions and organizations within the sector
- Provision of assistance and support for marketing, promotion and increased public awareness of local agricultural products and the sector as a whole
- Provision of support to individual farmers and entrepreneurs to assist with their marketing and agri-business needs.
- Collection and production of statistical data.
- Coordination of technical and strategic support for infrastructure and other development within the sector (capacity building).
- Coordination Media liaison activities and general PR to inform the public on sectorial issues.
- Coordination and administration of the Agricultural Membership Programme and support recognized farmers in accessing benefits and services offered by the wider Government Service

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of man-hours devoted to the delivery of training interventions and programmes to support the development of the sector and to agricultural focused educational activities targeted to young persons	400-600	800-1,200	800-1,200
• Number of man hours spent in provision of strategic, technical and logistical support to the Cayman Islands Agricultural Society and the Sister Islands Show Committees	1,750-2,000	3,500-4,000	3,500-4,000
• Number of man-hours spent in collection and compilation of sector data and delivery of marketing, agri-business, promotional/PR (including media liaison) technical, administrative and logistical services to support the development of the sector and improve and enhance National Food Security	250-375	500-750	500-750
• Number of man hours spent administering the Agricultural Membership Programme	150-175	300-350	300-350
QUALITY			
• Specific training interventions, marketing, promotional, or infrastructure development programmes shall have clearly defined outcomes and be approved by the Head of Department	100%	100%	100%
• All technical, agri-business and marketing advice, training and logistical support provided to the sector and identified agricultural organizations shall be by suitably qualified persons appropriate to the specific assignment	100%	100%	100%
• All promotional, PR and public awareness information released to be approved by the Head of Department or Ministry as appropriate	100%	100%	100%
• All published statistics shall be based on sound data gathering procedures, accurate within the limits of the methodology used and subject to internal peer review	95-100%	95-100%	95-100%
• All 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	95-100%	95-100%	95-100%
TIMELINESS			

• All activities, projects and programmes coordinated, which provide marketing, agri-business, promotional, PR and logistical support services, are to be reported on quarterly	100%	100%	100%
• All training courses coordinated to be delivered in accordance with an agreed schedule	95-100%	95-100%	95-100%
• All written responses to the media are to be completed and be ready for approval by the Head of Department and submission to the Ministry within three working days	100%	100%	100%
• All statistical reports to be published within one month of the end of the quarter to which the information is applicable	100%	100%	100%
• 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	95-100%	95-100%	95-100%
LOCATION Grand Cayman, Cayman Brac and Little Cayman	100%	100%	100%
COST	**$203,555**	**$407,110**	**$424,394**
RELATED BROAD OUTCOME: 11. A Robust Agriculture Sector Suited to the Needs and Resources of the Country			

Note: The total cost of supplying this output is $619,665. However, the revenue of $9,000 from third parties reduces the cost to Cabinet to $610,665.

AGR 27	Crop Husbandry Services	$965,653

DESCRIPTION

Support commercial farmers and backyard gardeners involving:

- Agricultural land clearing for commercial farmers
- Provision of vegetable seedlings and young fruit trees to farmers and backyard gardeners.
- Crop Husbandry Services, which involves pruning and chemical spraying for the management of pests for commercial farmers
- Provision of technical advice and extension information to customers on matters relating to the proper care and maintenance of plant
- Transfer of information and technology garnered by agriculture research and development
- Provision of decoration plants for special functions

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of hours providing agricultural land clearing	250-500	500-1,000	500-1,000
• Number of plants propagated for sale	25,000-30,000	50,000-60,000	50,000-60,000
• Number of hours providing tree crop husbandry services	1,250-1,500	2,500-3,000	2,500-3,000
• Number of visits of extension queries	450-550	900-1,100	900-1,100
• Number of research projects completed	1-2	1-2	1-2
• Number of functions decorated	3-5	6-10	6-10
QUALITY			
• All land clearing is done in accordance with bulldozer policy guidelines	100%	100%	100%
• Percentage of plants that reach stage suitable for sale	90-100%	90-100%	90-100%
• All handling and spraying of pesticides and care and maintenance of equipment is done in compliance with Department of Agriculture Standard Operating Procedures for chemicals	100%	100%	100%
• Services carried out by trained and qualified personnel	100%	100%	100%
• Research trial(s) completed according to scientific research methods	100%	100%	100%
• All services carried out according to internal departmental guidelines (Forms filled out and signed by clients)	100%	100%	100%

TIMELINESS			
• Land clearing service provided to farmers in each district once a year	80-100%	80-100%	80-100%
• Maximum time of ten weeks for seedlings to be delivered from day order was received	90-100%	90-100%	90-100%
• Nursery to be open for sales to the public 8.5 hours per day Monday, Tuesday, Thursday, Friday (closed Wednesday) and 4.5 hours on Saturday (public holidays exclude).	98-100%	98-100%	98-100%
• Minimum percentage of tree crop husbandry jobs completed within five working days of set schedule	75-100%	75-100%	75-100%
• Maximum period between request for advice or information and response for non-commercial farmers- five working days	100%	100%	100%
• Maximum period between request for advice or information and response to a commercial farmer within two working days	90-100%	90-100%	90-100%
• Experimental trials established based on data to be collected/information required	90-100%	90-100%	90-100%
• Service provided meets all timeframes agreed with customer	90-100%	90-100%	90-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$321,884**	**$643,768**	**$657,049**

RELATED BROAD OUTCOME:

11. A Robust Agriculture Sector Suited to the Needs and Resources of the Country

Note: The total cost of supplying this output is $1,105,653. However, the revenue of $140,000 from third parties reduces the cost to Cabinet to $965,653.

AGR 28	Animal Husbandry Services	$488,825

DESCRIPTION

Provision of Animal Husbandry Services in order to optimise the productivity of livestock at the farm level through:

- Operation of a coordinated National Livestock Identification System
- Operation of a coordinated National Livestock Genetic Improvement System through the use of Artificial Insemination
- Provision of a pasture fencing service to registered farmers*
- Provision of sound and appropriate technical advice on livestock nutrition, housing and infrastructure
- Review of honey production in the Cayman Islands to determine expansion of this sub-sector.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of animals registered	60-75	120-150	120-150
• Number of animals received for Artificial Insemination	25-30	50-60	50-60
• Number of man-hours spent providing technical advice	250-350	500-700	500-700
• Number of technical reports produced	5-8	10-15	10-15
• Number of man-hours spent surveying local melliferous plant life	10-25	20-50	20-50
QUALITY			
• All animals to be registered in accordance with established Standard Operating Procedures	100%	100%	100%
• All Artificial Insemination services to be performed by qualified and experienced personnel using semen supplied by approved sires	100%	100%	100%
• All technical advice to be provided by appropriately trained and experienced livestock extension personnel	100%	100%	100%
• All technical reports are to be produced by appropriately trained personnel and peer reviewed.	100%	100%	100%
• All local melliferous plant life to be surveyed and appropriately documented	95-100%	95-100%	95-100%
TIMELINESS			
• All animals to be registered according to timeline as stated in the Standard Operating Procedures	100%	100%	100%
• All Genetic Improvement services to be actioned within 30 days of receipt of written request	100%	100%	100%
• 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%
• All technical reports are to be produced within ten working days of visit	100%	100%	100%
• All melliferous plant species to be documented within seven working days of observation	95-100%	95-100%	95-100%
LOCATION			
Grand Cayman and Cayman Brac	100%	100%	100%
COST	**$162,941**	**$325,884**	**$327,043**

RELATED BROAD OUTCOME:

11. A Robust Agriculture Sector Suited to the Needs and Resources of the Country

AGR 29	Abattoir Services	$471,351

DESCRIPTION

- Slaughter and dressing of animals for human consumption in compliance with the regulations and departmental standards
- Delivery of carcasses to clients

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of animals slaughtered	325-375	650-750	650-750
• Number of kill days	50-60	100-120	100-120
• Number of carcasses delivered to clients	325-375	650-750	650-750
QUALITY			
• Percentage of animals slaughtered and dressed in compliance with Departmental Standards	100%	100%	100%
• The operation of the Abattoir is in compliance with Departmental Standards	100%	100%	100%
• The transport of carcasses is completed in accordance with the Departmental Standards	95-100%	95-100%	95-100%
• Services are carried out by trained personnel	100%	100%	100%
TIMELINESS			
• Percentage of animals slaughtered within 12 hours of delivery to Abattoir	100%	100%	100%
• Percentage of time that animals are dressed within one hour of entering slaughter floor	100%	100%	100%
• Length of kill day subject to approval by the Head of Department	100%	100%	100%
• Percentage of carcasses delivered within two hours of requested delivery time	95-100%	95-100%	95-100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$157,117**	**$314,234**	**$312,979**

RELATED BROAD OUTCOME:

11. A Robust Agriculture Sector Suited to the Needs and Resources of the Country

AGR 31	Health, Regulatory and Inspection Services	$800,452

DESCRIPTION

Provision of animal health care involving:

- Ambulatory medical and surgical service to farm animals including after-hours emergencies
- Issuance of permits and certificates prior to the importation or exportation of animals and animal products
- Administration of programmes to prevent the entry, establishment and spread of new animal pests and diseases
- Administer a programme to identify, prevent the spread of and manage existing animal pest/diseases
- Verification that the import/export of animals/animal products are in compliance with import/export conditions

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of animals attended	550-650	1,100-1,300	1,100-1,300
• Number of requests for services	380-480	760-960	760-960
• Issuance of permits and certificates	600-700	1,200-1,400	1,200-1,400
• Programmes to prevent new animal pests and diseases	1-2	1-2	1-2
• Number of animals treated under herd health programmes monitoring existing animal pests and diseases	650-750	1,300-1,500	1,300-1,500
• Number of port inspections completed - animals	350-400	700-800	700-800
• Number of port inspections completed - animal products and fish	2,375-2,750	4,750-5,500	4,750-5,500
• Ante-mortem Inspections completed	325-375	650-750	650-750
• Number of hours spent by canine detector unit conducting inspections	470-600	940-1,200	940-1,200
QUALITY			
• Medical/surgical services carried out by qualified personnel	100%	100%	100%
• Number of complaints of unsatisfactory service	<2%	<2%	<2%
• Percentage of import/export permits/certificates issued in compliance with local regulations	99-100%	99-100%	99-100%
• Percentage of animal export health certificates issued in compliance with regulations set by country of import	99-100%	99-100%	99-100%
• Percentage of port inspections and/examinations that are executed in compliance with Departmental Standard Operating Procedures.	99-100%	99-100%	99-100%
• Percentage accuracy of detections made by canine detector unit	90-95%	90-95%	90-95%
• Percentage of programmes that are executed in compliance with international and departmental and Standards	100%	100%	100%
• Percentage of samples meeting International Standards for shipping	98-100%	98-100%	98-100%
TIMELINESS			
• Emergency calls: percentage of calls responded to within two hours	98-100%	98-100%	98-100%
• Non-emergency calls: percentage of calls attended to or client contacted and appointment made within twelve (12) hours	95-100%	95-100%	95-100%
• Maximum period between receipt of completed compliant application and rendering a decision: three working days	100%	100%	100%
• Maximum period of time between delivery of animals to agricultural office and completion of inspection: 24 Hours	100%	100%	100%
• Maximum period between collection and processing of laboratory samples: 48 Hours	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$266,817**	**$533,635**	**$514,207**

RELATED BROAD OUTCOME:

11. A Robust Agriculture Sector Suited to the Needs and Resources of the Country

Note: The total cost of supplying this output is $965,452. However, the revenue of $165,000 from third parties reduces the cost to Cabinet to $800,452.

AGR 32	Policy Advice on Matters Relating to the Agricultural Sector	$156,866

DESCRIPTION

Policy advice and administrative support to the Ministry on scientific, technical and strategic matters relating to the Agricultural Sector involving:

- Preparation of draft policy statements and instructions for revision of laws
- Planning and direction for the development of the Agricultural Sector
- Answers to Parliamentary questions
- Replies to correspondence and other requests for information

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of draft instructions for law revision prepared	1-2	1-2	1-2
• Number of draft policy statements	1-2	1-2	1-2
• Number of papers for strategic planning for Agriculture Sector	1-2	2-4	2-4
• Number of correspondences/replies and request for information from Ministry	50-75	100-150	100-150
• Number of answers to parliamentary questions	1-2	2-4	2-4
QUALITY			
Appropriately qualified personnel 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%
TIMELINESS			
• Advice provided in accordance with agreed deadlines with the Ministry	90-100%	90-100%	90-100%
• Urgent advice provided within one working day	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$52,289**	**$104,577**	**$108,519**

RELATED BROAD OUTCOME:

11. A Robust Agriculture Sector Suited to the Needs and Resources of the Country

CPI 1	Monitoring and Controlling of Petroleum Products, Storage and Handling	$560,051

DESCRIPTION

Administration of the petroleum handling and storage law, including inspection of fuel storage terminals. Advising on the safe handling and storage of hazardous substances. Inspection of workplaces to ensure compliance with safety, health and environmental environment for hazardous materials.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• General Inspections (all permitted premises & vehicle)	130-140	270-300	295
• Statutory Consultation (Planning & Permitting)	25-30	45-55	55
• Economic Monitoring and Data Analysis of Fuel Sector	20-25	52-60	30
• Fuel and Energy Initiatives Engagement	1-2	3-4	4
• FOI, Media and Complaints handled/addressed	20-30	40-60	12
• Quality Control and Fuel Testing	4-6	12-15	6
• Issuance of Operating & Import Permits, & Calibration certs.	75-100	160-195	130
• Pump Calibrations witnessed/supervised (sites)	5-10	20-30	24
• General Policy Advice and Consultation	10-15	35-50	12
• Emergency and Spill Response Management	3-5	8-10	8
QUALITY			
• Comply with Dangerous Substance Handling and Storage Law, 2003, it Regulations, and relevant industry codes determined by CPI in consultation with relevant stakeholders	100%	100%	100%
• Inspections to be carried out by qualified, competent and experienced Inspectors	75%	75%	75%
• Activities to be carried out to the highest ethical and professional standards, using relevant and up-to-date industry information and practice, and engaging certified organizations where necessary	90%	90%	90%
TIMELINESS			
• Inspections completed within five working days	95%	95%	95%
• Turnaround time of three days for fully compliant planning applications	95%	95%	95%
• All other tasks to be completed within set/established timeline	95%	95%	95%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$186,684**	**$373,367**	**$284,000**

RELATED BROAD OUTCOMES:

5. Modern, Smart Infrastructure
10. Conservation of our Biological Diversity and Economically Sustainable Development

DVE 1	Acquisition of Fleet	$223,155

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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
Number of authorized fleet applications processed	12-17	25-35	25-35
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, licence, 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	**$74,385**	**$148,770**	**$148,751**

RELATED BROAD OUTCOME:

5. Modern, Smart Infrastructure

DVE 2	Preventative Maintenance and Repairs	$3,779,579

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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
Number of authorized maintenance work orders processed	1,250-1,500	2,500-3,000	2,500-3,000
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 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			
Grand Cayman	100%	100%	100%
COST	**$1,259,860**	**$2,519,719**	**$2,614,342**

RELATED BROAD OUTCOME:

5. Modern, Smart Infrastructure

Note: The total cost of supplying this output is $3,914,579. However, the revenue of $135,000 from other third parties reduces the cost to Cabinet to $3,779,579.

DVE 3	Disposal of Fleet	$223,155

DESCRIPTION

Disposal of obsolete and fully depreciated fleet that have no economic or useful value to the client.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of units authorized for disposal	30-40	60-80	60-80
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 Cayman Islands	100%	100%	100%
COST	**$74,385**	**$148,770**	**$148,751**

RELATED BROAD OUTCOME:

5. Modern, Smart Infrastructure

DVE 4	Sale of Fuel	$432,893

DESCRIPTION

Maintain a fuel capacity at the government's Refueling Facility that meets the needs of the client's fleet.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Amount of imperial gallons of fuel disbursed	175,000-200,000	350,000-400,000	350,000-400,000
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	**$144,298**	**$288,595**	**$363,278**

RELATED BROAD OUTCOME:

5. Modern, Smart Infrastructure

Note: The total cost of supplying this output, is $2,250,425. However, the revenue of $1,817,532 from other third parties reduces the cost to Cabinet to $432,893.

DVE 5	Servicing of Emergency Equipment	$316,687

DESCRIPTION

Maintenance and repairs of stand-by generators in the event of a hurricane or any other natural emergency.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
Number of hours of maintenance and inspection for 22 stand-by generators	165-185	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	**$105,562**	**$211,125**	**$209,749**

RELATED BROAD OUTCOME:

5. Modern, Smart Infrastructure

DVE 6	Policy and Technical Advice to the Minister on Fleet Related Matters	$232,433

DESCRIPTION

- 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY The number of reports, advice, discussions and recommendations relating to fleet	35-55	70-110	70-110
QUALITY • Professional and technical advice based on current Automotive Technology, Industry Standards	100%	100%	100%
• 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	**$77,478**	**$154,955**	**$156,103**

RELATED BROAD OUTCOME:

5. Modern, Smart Infrastructure

LSU 1	Valuation and Collection of Stamp Duty	$464,509

DESCRIPTION

The assessment and collection of Stamp Duty on residential and commercial property, including re-assessment of values, together with the provision of related guidance and advice.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of duty stamped documents issued and commercial leases assessed	3,400-3,700	6,600-7,300	7,000
• Number of valuations completed	900-1,000	1,800-2,000	1,900
• Number of re-assessments actioned	180-200	370-450	500
QUALITY			
• All documents properly assessed and duty (plus interest when appropriate) collected, in accordance with the Stamp Duty Law (2006 Revision)	100%	100%	100%
• Assessment/valuation of all instruments in accordance with Royal Institute of Chartered Surveyors Manual of Valuation (RICS)	100%	100%	100%
• Valuations are conducted by qualified personnel	100%	100%	100%
TIMELINESS			
• Valuation turnaround time for all cases – two working days after receipt of all relevant documents	90-100%	90-100%	90-100%
• Stamp Duty documents sent out – within two days of assessment	100%	100%	100%
LOCATION			
Grand Cayman and Cayman Brac	100%	100%	100%
COST	**$154,836**	**$309,673**	**$218,000**

RELATED BROAD OUTCOME:

5. Modern, Smart Infrastructure

LSU 2	Technical Advice on Land and Survey Matters	$354,552

DESCRIPTION

- The provision of advice and information in respect of the various laws administered by Lands and Survey Department (excluding enquiries dealt with by Land Registry staff),
- To witness and notarize execution of legal documents

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of enquiries processed	3,200-3,500	6,300-7,000	7,500
• Number of legal documents notarized	4-5	8-10	20
QUALITY Advice provided by professional and qualified personnel	100%	100%	100%
TIMELINESS Advice is provided within two working days of request	95-100%	95-100%	100%
LOCATION Grand Cayman	100%	100%	100%
COST	**$118,184**	**$236,368**	**$155,000**

RELATED BROAD OUTCOME:

5. Modern, Smart Infrastructure

LSU 3	Land Registry Records	$2,150,398

DESCRIPTION

Provision of a Land Registry to record land title information such as:

- New parcels (including leases and strata parcels)
- Registered title surveys (including Boundary Plans (BP), Prescribed Composite Maps (PCM) and Mutations)
- Registered Strata Plans
- Updated of existing Registers to record Transfers of Land, Charges and Discharge of Charges

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of new parcels	470-500	930-1,100	600
• Number of title surveys registered	80-100	170-200	200
• Number of Strata Plans registered	20-30	40-60	60
• Number of Transfers of Land, Charges, Discharge of Charges registered	5,000	10,000	8,500
QUALITY			
• All documents meet the requirements of the Registered Land Law (2004 Revision) as directed by the Manual of Land Registry Procedure	100%	100%	100%
• All documents are signed off by a qualified person	100%	100%	100%
TIMELINESS All documents are processed within ten working days after receipt of all relevant documents	95-100%	95-100%	95-100%
LOCATION Grand Cayman and Cayman Brac	100%	100%	100%
COST	**$716,799**	**$1,433,599**	**$1,200,000**

RELATED BROAD OUTCOME:

5. Modern, Smart Infrastructure

LSU 4	Land Survey Services	$606,303

DESCRIPTION

The provision of Land Survey services which include:

- Surveys: Hydrographic and coastal works surveys, surveys for Registry Map updates, Cadastral and road delimitation of Government lands, Topographic and Site Setting out
- Consultancy and Contract supervision
- Monitoring of Seven Mile Beach (SMB) topography

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of cadastral surveys conducted	13-18	27-37	10
• Number of monitoring surveys conducted (SMB)	7	14	12
QUALITY			
• Compliance with Land Surveyors Law (1996 Revision) and the Land Survey Regulations (1996 Revision)	100%	100%	100%
• Regular quality control of the work performed is conducted	100%	100%	100%
TIMELINESS			
• Standard surveys with field work completed to field specification and submitted to Quality Assurance within six weeks of request	80-100%	80-100%	80-100%
• Monitoring surveys are completed once a month	95-100%	95-100%	95-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$202,101**	**$404,202**	**$227,000**

RELATED BROAD OUTCOME:

5. Modern, Smart Infrastructure

Note: The total cost of supplying this output is $927,303. However, the revenue of $153,000 from government authorities and $168,000 third parties reduces the cost to Cabinet to $606,303.

LSU 5	Authentication of Survey Plans	$343,151

DESCRIPTION

Quality Assurance (QA) and Quality Control (QC) through provision of a Quality Management System (QMS) covering all aspects of the survey and mapping processes within Lands and Survey.

Services provided includes:

- Authentication of Cadastral plans and approval of all other surveys and plans
- QA or QC of cadastral and topographic surveys
- QA or QC of Boundary Plan (BP) and Prescribed Composite Map (PCM) production
- Chairmanship of the Land Surveyor's Board including setting of examinations for licensure
- Issuance of Survey licences

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of survey plans authenticated	80-90	170-185	160
• Number of Land Surveyors Board meetings held and chaired by the Chief Surveyor	1	2	1
• Number of Survey licences issued	0	2	1
QUALITY			
• Authentication is in compliance with the Land Surveyors Law (1996 Revision), the Land Survey Regulations (1996 Revision) and the Registered Land Law (1995 Revision)	100%	100%	100%
• Licences issued according to with the Land Surveyors Law (1996 Revision), the Land Survey Regulations (1996 Revision) and the Registered Land Law (1995 Revision)	100%	100%	100%
TIMELINESS			
• Turn-around time for authentication of fully compliant submissions within ten working days	90-100%	90-100%	90-100%
• Survey licences issued within three months from successful interview with the Board members	100%	100%	N/A
• Land Surveyor Board meetings are held two – three times per year	100%	100%	N/A
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$114,384**	**$228,767**	**$274,000**

RELATED BROAD OUTCOME:

5. Modern, Smart Infrastructure

LSU 6	Land Survey Control Network and Services	$132,610

DESCRIPTION

The provision and maintenance of National Land Survey Control Network to facilitate the cadastre, mapping and National Land Information System

Services provided include:

- Maintenance and regular inspections of Global Positioning System (GPS) base stations
- Geodetic consultancy to private and government clients
- Inspection of Tidal gauge installation and data recording

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of inspections conducted on GPS base stations	12	24	24
• Number of geodetic consultations	3	7	3
• Number of tidal gauges inspected	36	72	72
QUALITY			
• Inspections are conducted according to Lands and Survey policies and principles	100%	100%	100%
• Consultations are conducted in compliance with the Land Surveyors Law (1996 Revision), the Land Survey Regulations (1996 Revision) and the Registered Land Law (1995 Revision	100%	100%	100%
TIMELINESS			
• Inspections of GPS base stations conducted six times per year	95-100%	95-100%	95-100%
• Consultations completed within two working days of request	95-100%	95-100%	95-100%
• Inspections of tidal gauges completed twelve times per year	95-100%	95-100%	95-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$44,203**	**$88,407**	**$71,000**

RELATED BROAD OUTCOME:

5. Modern, Smart Infrastructure

Note: The total cost of supplying this output is $164,760. However, the revenue of $32,150 from third parties reduces the cost to Cabinet to $132,610.

LSU 7	Government Property Procurement and Disposal	$93,581

DESCRIPTION

Property procurement for Government, by way of lease, outright purchase or compulsory acquisition Roads Law (2005 Revision) or Land Acquisition Law (1995 Revision), together with disposals of Crown lands including Crown Grants and Vestings. Rent and lease reviews and lease renewals for Cabinet.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of new leases, renewals and extensions	4	8	10
• Number of property acquisitions	4	8	4
• Number of property sales	3	7	1
• Number of leases reviewed	17	35	52
QUALITY			
All acquisitions, disposal 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%
TIMELINESS			
• Leases of buildings and land concluded within three to six months of date of valuation completed	90-100%	90-100%	100%
• Property acquisitions concluded within three months of agreement of consideration	90-100%	90-100%	100%
• Property sales concluded within six months of agreement for sale	90-100%	90-100%	100%
• First response for lease service calls responded to within 24 hours	90-100%	90-100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$31,194**	**$62,387**	**$75,000**

RELATED BROAD OUTCOME:

5. Modern, Smart Infrastructure

Note: The total cost of supplying this output is $131,081. However, the revenue of $37,500 from government authorities reduces the cost to Cabinet to $93,581.

LSU 8	Management of Crown Property	$40,281

DESCRIPTION

General management of unoccupied Crown-owned land holdings and Crown properties leased to third parties.
Services include:

- Inspection of the land parcels for encroachments/Crown Properties
- Response to service calls regarding Crown land
- Rent collection for leased properties

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of inspections completed:			
○ Land	35	65	70
○ Leased Properties	1	2	3
• Number of service calls regarding Crown property	1-2	2-3	9
• Number of units rented	1	2	3
QUALITY			
• Inspections of Crown Properties are signed off by the Chief Valuation Officer	100%	100%	100%
• All relevant contracts go through a tendering process, are monitored and managed to deliver the expected outcomes	100%	100%	100%
TIMELINESS			
• Twenty five percentage of inspections completed per quarter	90-100%	90-100%	100%
• Service calls:			
○ Emergency calls – action immediately	100%	100%	100%
○ High Priority calls – action within twenty four hours	100%	100%	100%
○ Normal Priority calls – action within three to five days	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$13,427**	**$26,854**	**$64,000**

RELATED BROAD OUTCOME:

5. Modern, Smart Infrastructure

Note: The total cost of supplying this output is $196,581. However, the revenue of $156,300 from third parties reduces the cost to Cabinet to $40,281.

LSU 9	Real Estate Valuation and Appraisal	$110,706

DESCRIPTION

The provision of a real estate valuation and appraisal service to Government, to permit negotiation of claims for compensation (i.e. roads), acquisition/disposal of Government property, and valuation of Crown assets.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of non- stamp duty valuation reports completed	8	17	15
QUALITY • All asset valuation reports are prepared in compliance with the prevailing Royal Institution of Chartered Surveyors' (RICS) Valuation Manual/Regulations	100%	100%	100%
• If specified, all formal valuations are prepared in accordance with the prevailing RICS Red Book Manual / Regulations	100%	100%	100%
TIMELINESS Turn-around time for all RICS Red Book valuation reports: four weeks	90-100%	90-100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	**$36,902**	**$73,804**	**$108,000**

RELATED BROAD OUTCOME:

5. Modern, Smart Infrastructure

Note: The total cost of supplying this output is $148,206. However, the revenue of $37,500 from government authorities reduces the cost to Cabinet to $110,706.

LSU 10	National Geographic Information Service	$17,749

DESCRIPTION

To coordinate, manage, maintain and deliver the National Geographic Information System (GIS).
Services provided includes:

- Provision of Geographic Datasets of the Cayman Islands
- Maintenance and deployment of Geographic Applications and the Cayman Land Info website
- Provision of Geographic Data/Applications to users
- Provision of User Training and Support
- Provision of a highly reliable GIS

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of Geographic Datasets maintained	114	114	114
• Number of Geographic Applications maintained	30	30	30
• Number of users with access to Geographic Data/Applications	680	685	680
• Number of users trained on using the GIS system	20	45	40
• Percentage of system uptime (24/7/365)	99.5%	99.5%	99%
QUALITY			
• All geographic datasets are kept up to date based on monthly schedule	96%	96%	100%
• All applications are kept up to date with current data by automated update routines	96%	96%	100%
• Geographic data and/or applications are made available to all users	100%	100%	99%
• Training and support are provided by qualified personnel	100%	100%	100%
• Maintenance of the National GIS is provided by qualified personnel	100%	100%	100%
TIMELINESS			
• Geographic datasets are reviewed as per schedule and where applicable updated within five business days of receipt of information	95%	95%	95%
• Application issues addressed within ten business days of report of issue	95%	95%	100%
• User access occurs within one business day of request by subscribed Government Agency or Private Company	95%	95%	100%
• User training is provided quarterly or within two weeks of request	80%	80%	95%
• Downtime issues with the GIS are resolved within four business hours	99%	99%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$5,916**	**$11,833**	**$0**

RELATED BROAD OUTCOME:

5. Modern, Smart Infrastructure

Note: The total cost of supplying this output is $717,749. However, the revenue of $700,000 from third parties reduces the cost to Cabinet to $17,749.

LSU 11	Mapping Service	$222,987

DESCRIPTION

To provide geographical information and mapping services utilising the National Geographic Information System including those to facilitate the statutory requirements of the Chief Surveyor and Registrar of Lands.

Services provided include:

- Parcel mutations
- Provide Boundary Plans (BP) and Prescribed Composite Maps (PCM)
- Street network maintenance
- Issuance of building numbers
- Creation of Buffer maps used in owner notifications
- Creation of custom maps to user client requests

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of parcel mutations	80	155	150
• Number of BP/PCM plans processed as drawn	6	12	15
• Number of streets processed	5-7	10-13	40
• Number of building numbers processed	165	335	350
• Number of buffer maps generated	90	185	175
• Number of custom maps created to user specifications	165-250	335-500	750
QUALITY			
• Parcel mutations are in accordance with the authenticated Survey Plan and Land Registry Standards	100%	100%	100%
• BP/PCMs are processed in accordance with the authenticated Survey Plan and Land Registry Standards	100%	100%	100%
• All streets in the street network are accurate	100%	100%	100%
• Building numbers are issued in accordance with the Roads (Naming and Numbering) Law, 1997	100%	100%	100%
• All buffer maps are completed according to guidelines provided by the Department of Planning	100%	100%	100%
• Custom maps are completed to agreed specifications	100%	100%	100%
TIMELINESS			
• Registry parcel mutations are processed within two working days after generation of Land Registers	96%	96%	98%
• BP and PCM are processed within five working days from receipt of instructions	85%	85%	85%
• Streets are processed within one working day of receipt of information	85%	85%	100%
• Building numbers are processed within one working day of receipt of information	85%	85%	65%
• Buffer maps are completed within one working day of request	85%	85%	100%
• Custom Maps are completed within one working day of request	85%	85%	80%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$74,329**	**$148,658**	**$42,000**

RELATED BROAD OUTCOME:
5. Modern, Smart Infrastructure

Note: The total cost of supplying this output is $387,987. However, the revenue of $165,000 from third parties reduces the cost to Cabinet to $222,987.

LSU 12	Software Development Services	$41,667

DESCRIPTION

To develop or acquire new Geographic Information solutions in support of Government mandates and initiatives. To provide business development solutions for Government and the Private Sector to ensure full use of data and applications developed by the National Geographic Information Service (GIS).

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of Geographic solutions developed, redeveloped or acquired	3	6	8
• Number of consultations with agencies and companies	6	14	20
• Number of Government Agencies subscribed	40	40	41
• Number of Private companies subscribed	90	90	90
QUALITY			
• All software applications/solutions are developed in accordance with industry standard programming techniques and practices	100%	100%	100%
• Consultations are conducted by professionally qualified GIS Staff	100%	100%	100%
• All applications and solutions are developed by professionally qualified software developers	100%	100%	100%
• All user agreements for Geographic data and Applications are signed by the Director	100%	100%	100%
• All users are billed for services provided (with the exception of government departments/agencies)	100%	100%	100%
TIMELINESS			
• Applications developed, redeveloped or acquired within the timeframe agreed with clients	75%	75%	75%
• Consultations are provided within one week of request	100%	100%	100%
• Government Agency access occurs within one business day of receipt of signed agreement	100%	100%	100%
• Private Sector access occurs within one business day of receipt of signed agreement and payment	100%	100%	100%
• Users are billed for services before the services are provided	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$13,889**	**$27,778**	**$53,000**

RELATED BROAD OUTCOME:

5. Modern, Smart Infrastructure

Note: The total cost of supplying this output is $292,317. However, the revenue of $250,650 from third parties reduces the cost to Cabinet to $41,667.

POS 1	Revenue Collection	$114,604

DESCRIPTION

Use of the network of postal facilities to enhance customer access to non-core postal services and revenue payments. Services offered include:

- Post Office clearance fee payments
- Fax and photocopying services
- Custom duty and package tax
- CINICO payments

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of transactions processed	20,000-25,000	40,000-50,000	45,000
QUALITY Revenue collected in accordance with rates established in relevant legislation	100%	100%	100%
TIMELINESS Maximum five to seven minutes per customer per transaction	90-100%	90-100%	92%
LOCATION Cayman Islands	100%	100%	100%
COST	**$38,201**	**$76,403**	**$34,523**

RELATED BROAD OUTCOME:

2. Modern, Smart Infrastructure

Note: The total cost of supplying this output is $198,604. However, the revenue of $84,000 from third parties reduces the cost to Cabinet to $114,604.

POS 2	National Mail Service – Grand Cayman	$1,777,678

DESCRIPTION

Operate one international mail processing centre (IMPC) and six delivery and lodgement offices on Grand Cayman so as to provide a National Mail Service including:

- the processing of domestic and incoming international mail for local delivery
- the processing and overseas dispatch of outgoing international mail to countries outside the Cayman Islands

Mail comprises of various services and processing methods, as well as a wide category of items. The main categories of mail would include ordinary letter mail, registered mail, prepaid mail, parcels and the postal industry's courier service – Express Mail Service (EMS).

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of postal facilities	10	10	N/A
• Hours of public access to postal counter services	13,100-13,120	26,200-26,240	N/A
• Weight of mail dispatched internationally (kg)	12,800-13,000	25,600-26,000	N/A
• Number of post office boxes available for rent	3,000-3,500	10,000-10,500	14,000
• Number of licences issued for franking meters	15-20	35-41	38
QUALITY			
• Domestic and International Mail Service / Express Mail Services/ Stamp Sales/ Post Box Rentals / Franking Meter Licences			
○ 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			
• Domestic Mail Service			
○ Mail posted in Grand Cayman by 3:00 p.m. Monday-Friday will be delivered to any Grand Cayman and dispatched to the Sister Island within two business days after posting	70%	70%	65%
• International Mail Service			
○ Outgoing mail posted by 3:00 p.m. Monday-Friday will be processed for overseas dispatch within two business days	80%	80%	80%
○ Incoming mail delivered to post office boxes or general delivery within two business days of collection	80%	80%	80%
• Express Mail Services			
○ Outgoing: Items posted by 1:00 p.m. Monday-Friday will be processed for dispatched overseas the same business day	95%	95%	87%
○ Incoming: Items received by 2:00 p.m. Monday-Friday will be processed for delivery same business day	95%	95%	87%
• Stamp Sales / Post Office Box Rentals / Franking Meter Licences			
○ Stamp sales - counter transactions to be completed within 5 – 7 minutes; call-in orders readied within 2 hours	95-100%	95-100%	98%
○ Post box rental transactions to be completed within 7 – 10 minutes; new box rentals completed within one business day, based upon availability and receipt of payment	95-100%	95-100%	98%
○ Franking meter licences issued within one business day after receipt of payment	95-100%	95-100%	100%

LOCATION All Post Offices on Grand Cayman: Airport, General, Seven Mile Beach, West Bay, Hell, Savannah and Government Administration Building	100%	100%	100%
COST	**$592,559**	**$1,185,119**	**$1,010,854**
RELATED BROAD OUTCOME: 2. A Work-Ready and Globally Competitive Workforce			

Note: The total cost of supplying this output is $6,147,110. However, the revenue of $4,369,432 from third parties reduces the cost to Cabinet to $1,777,678.

POS 4	Philatelic Services	$259,828

DESCRIPTION

The provision of services which includes:

- Production of official Cayman Islands stamps
- Philatelic Services (stamp collecting)

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of stamp issues produced	2-3	3-5	5
• Number of Philatelic educational presentations	1	2-4	0
• Number of Philatelic Services(stamp collecting)	500-700	1,400-2,300	1,500
QUALITY			
• Stamp production in accordance with guidelines set by Her Majesty, Cabinet and Stamp Advisory Committee	100%	100%	100%
• Ensure that presentations are conducted by postal staff knowledgeable in philately or by Stamp Advisory Committee members	100%	100%	100%
TIMELINESS			
• Stamp issues to be printed after Cabinet and Her Majesty's approvals and prior to planned release date	100%	100%	100%
• Philatelic educational presentations to be conducted within the school year	90-100%	90-100%	90-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$86,609**	**$173,219**	**$77,177**

RELATED BROAD OUTCOME:

2. A Work-Ready and Globally Competitive Workforce

Note: The total cost of supplying this output is $289,828. However, the revenue of $30,000 from third parties reduces the cost to Cabinet to $259,828.

POS 5	National Mail Service – Sister Islands	$587,144

DESCRIPTION

Operate two international mail processing centres (IMPC) and five delivery and lodgement offices on Sister Islands so as to provide a National Mail Service including:

- The processing of domestic and incoming international mail for local delivery
- The processing and overseas dispatch of outgoing international mail to countries outside the Cayman Islands

Mail comprises of various services and processing methods, as well as a wide category of items. The mail categories of mail would include ordinary letter mail, registered mail, prepaid mail, parcels and the postal industry's courier service-Express Mail Service (EMS)

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of postal facilities	6	6	0
• Hours of public access to postal counter services	6,000-6,050	18,000-18,100	0
• Weight of mail dispatched internationally (kg)	700-850	2,200-2,550	0
• Number of post office boxes available for rent	90-100	400-450	400
QUALITY			
Domestic and International Mail Service / Express Mail Services / Stamp Sales/ Post Box Rentals			
• 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			
• Domestic Mail Service			
○ Mail posted by 3:00 p.m. Monday-Friday will be processed within two business days after posting for delivery or dispatch.	90%	90%	95%
• International Mail Service			
○ Outgoing mail posted by 3:00 p.m. Monday-Friday will be processed for overseas dispatch within two business days	90%	90%	95%
○ Incoming mail delivered to post office boxes or general delivery within three business days of collection	90%	90%	95%
• Express Mail Services			
○ Outgoing: Items posted by 1:00 p.m. Monday-Friday will be processed for dispatched overseas the same business day	95%	95%	95%
○ Incoming: Items received by 2:00 p.m. Monday-Friday will be processed for delivery same business day	95%	95%	95%
• Stamp Sales / Post Office Box Rentals			
○ Stamp sales - counter transactions to be completed within 5 – 7 minutes; call in orders readied within two hours	95%	95-100%	95-100%
○ Post box rental transactions to be completed within 7 – 10 minutes; new box rentals competed within one business day, based upon availability and receipt of payment	95%	95-100%	95-100%
LOCATION			
All Post Offices on Cayman Brac (West End, Stake Bay, Watering Place, Creek and Spot Bay) and Little Cayman	100%	100%	100%
COST	**$195,715**	**$391,429**	**$351,313**

RELATED BROAD OUTCOME:

2. A Work-Ready and Globally Competitive Workforce

Note: The total cost of supplying this output is $697,144. However, the revenue of $110,000 from third parties reduces the cost to Cabinet to $587,144.

PLN 24	Policy Advice to the Ministry	$430,305

DESCRIPTION

Provide advice to the Minister of Planning Land, Agriculture, Housing and Infrastructure and the Central Planning Authority on policy issues related to planning and development throughout the three islands.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Hours spent on briefings, papers and reports	1,000-1,375	2,000-2,750	1,870-1,890
QUALITY Reviewed for compliance with the Development and Planning Laws (2015 Amended), Central Planning Authority policies and vetted through internal review processes, where applicable.	95-100%	95-100%	95-100%
TIMELINESS Response to requests for advice: ongoing throughout the period	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	**$143,435**	**$286,870**	**$390,372**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
3. A More Secure Community
5. Modern, Smart Infrastructure
8. A Culture of Good Governance
9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics
10. Conservation of our Biological Diversity and Ecologically Sustainable Development
11. A Robust Agriculture Sector Suited to the Needs and Resources of the Country

PLN 27	Process Development Applications, Compiling Appeal Briefs for Onward Transmission to the Ministry of PLAH&I	$1,214,036

DESCRIPTION

The processing of development applications for planning permission.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Processing Development Applications Administratively -	300-325	600-650	610-630
• Processing Development Applications for consideration by the CPA/DCB	225-250	450-500	475-495
• Trade and Business letters	75-100	150-200	715-735
• Zoning queries	25-37	50-75	220-240
• Compiling Appeal Briefs	5-7	10-12	30-50
QUALITY			
Reviewed for compliance with the Development and Planning Laws (2015 Amended), Central Planning Authority policies and vetted through internal review processes	99-100%	99-100%	99-100%
TIMELINESS			
Meet the following review time targets :			
• Routine applications – seven calendar days completion of initial review	90-100%	90-100%	90-100%
• Semi-routine applications – ten calendar days completion of initial review	90-100%	90-100%	90-100%
• Non-routine applications – fourteen calendar days completion of initial review	90-100%	90-100%	90-100%
• Trade and Business letter – seven calendar days	95-100%	95-100%	95-100%
• Zoning queries – seven calendar days	95-100%	95-100%	95-100%
• Compiling Appeal Briefs -12 calendar days	95-100%	95-100%	95-100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$404,679**	**$809,357**	**$726,275**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
3. A More Secure Community
5. Modern, Smart Infrastructure
8. A Culture of Good Governance
9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics
10. Conservation of our Biological Diversity and Ecologically Sustainable Development
11. A Robust Agriculture Sector Suited to the Needs and Resources of the Country

PLN 28	Enforcement of Planning Laws and Regulations	$349,523

DESCRIPTION

Enforcement of planning laws and regulations.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of enforcement cases opened	60-72	120-145	95-115
QUALITY Reviewed for compliance with the Development and Planning Laws (2015 Amended), Central Planning Authority policies and vetted through internal review processes, where applicable	100%	100%	100%
TIMELINESS			
• Investigate complaint – within ten (10) calendar days	90-100%	90-100%	90-100%
• Contact relevant parties – within Fifteen (15) calendar days of Case being opened	90-100%	90-100%	90-100%
• Issuance of enforcement notice within Eighteen (18) calendar days of Confirmation of Minutes of CPA authorization	90-100%	90-100%	90-100%
• Forward Case to Legal Dept. within Sixty (60) calendar days of notice expiration date	90-100%	90-100%	90-100%
LOCATION Cayman Islands	100%	100%	100%
COST	**$116,508**	**$233,015**	**$216,515**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
3. A More Secure Community
5. Modern, Smart Infrastructure
8. A Culture of Good Governance
9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics
10. Conservation of our Biological Diversity and Ecologically Sustainable Development
11. A Robust Agriculture Sector Suited to the Needs and Resources of the Country

PLN 30	Processing Building Applications	$2,853,024

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 certify buildings fit for occupancy.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of reviews	2,500-2,750	5,000-5,500	5,250-5,270
• Number of building permits issued	450-475	900-950	720-740
• Number of Inspections	6,500-7,250	13,000-14,500	9,445-9,465
• Number of Certificate of Occupancy (CO) issued	162-175	325-350	310-330
QUALITY			
Reviewed for compliance with the Development and Planning Laws (2015 Amended), Central Planning Authority policies and vetted through internal review processes , where applicable	100%	100%	100%
TIMELINESS			
• Processing routine (R3) applications – Twenty-One (21) calendar days	90-100%	90-100%	90-100%
• Processing Major (C/MF)applications –Forty-(40) calendar days	95-100%	95-100%	95-100%
• Applications reviewed and inspected for Code Compliance	95-100%	95-100%	95-100%
• Inspections conducted within four (4) calendar days of request	98-100%	98-100%	95-100%
• Issues COs within two (2) calendar days of final inspection and other reviewing agencies sign off	98-100%	95-100%	95-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$951,008**	**$1,902,016**	**$1,208,188**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
3. A More Secure Community
5. Modern, Smart Infrastructure
8. A Culture of Good Governance
9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics
10. Conservation of our Biological Diversity and Ecologically Sustainable Development
11. A Robust Agriculture Sector Suited to the Needs and Resources of the Country

PLN 33	Statistical Information	$98,521

DESCRIPTION

Preparation of statistical reports on the details of development applications for the economic analysis by the public and private sectors.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of statistical information reports produced	12-17	25-35	80-100
QUALITY Internal review and data quality assurance measures applied	98-100%	98-100%	98-100%
TIMELINESS • Quarterly reports submitted within five working days of quarter end • Other 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	**$32,840**	**$65,681**	**$62,527**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
3. A More Secure Community
5. Modern, Smart Infrastructure
8. A Culture of Good Governance
9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics
10. Conservation of our Biological Diversity and Ecologically Sustainable Development
11. A Robust Agriculture Sector Suited to the Needs and Resources of the Country

PLN 34	Support to Boards and Committee	$187,877

DESCRIPTION

Provide administrative and technical support to the Central Planning Authority (CPA), Development Control Board (DCB), Electrical Board of Examiners (EBE), Builders Board (BB) and Development Planning Law and Regulatory Review Committee (DPL& RRC) to assist them in carrying out their mandates.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of CPA meeting agendas	14-16	28-30	25-30
• Number of CPA minutes	14-16	28-30	25-30
• Number of CPA decision letters	450-500	900-1,000	680-700
• Number of DCB meeting agenda	12-14	24-28	12-14
• Number of DCB meeting minutes	12-14	24-28	12-14
• Number of DCB decision letters	175-200	350-400	80-100
• Number of EBE meeting agenda	6-8	12-14	12-14
• Number of EBE meeting minutes	6-8	12-14	12-14
• Number of EBE decision letters	125-150	250-300	160-180
• Number of BB meeting agendas	14-16	28-30	0
• Number of BB meeting minutes	14-16	28-30	0
• Number of BB decision letter/licences issued	450-500	900-1,000	0
QUALITY			
Meeting Agendas and Minutes reviewed by Executive Secretary for accuracy before distribution	95-100%	95-100%	95-100%
TIMELINESS			
• Agenda – four working days before the meeting	98-100%	98-100%	98-100%
• Minutes – ten working days after the meeting is held	98-100%	98-100%	98-100%
• Letters – five working days after the meeting is held	98-100%	98-100%	98-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$62,626**	**$125,251**	**$77,691**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
3. A More Secure Community
5. Modern, Smart Infrastructure
8. A Culture of Good Governance
9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics
10. Conservation of our Biological Diversity and Ecologically Sustainable Development
11. A Robust Agriculture Sector Suited to the Needs and Resources of the Country

PWD 1	Policy Advice on Government Facilities and Related Matters	$37,478

DESCRIPTION

Policy advice and services on government facilities and related matters to support the Minister of Planning, Lands, Agriculture, Housing and Infrastructure, involving:

- Preparation of reports and advice papers
- Attending meetings

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of meetings attended	12-18	25-35	25-35
• Number of advice papers issued	8-12	15-25	15-25
• Number of reports issued	2-5	5-10	5-10
QUALITY			
• Advice papers and reports prepared by knowledgeable persons in the subject area and reviewed/ signed off by senior management	95%	95%	95%
• Meetings attended by qualified/experienced persons	95%	95%	95%
TIMELINESS			
• Advice papers and reports to be provided within agreed timeframes	95%	95%	95%
• Meetings attended as scheduled	95%	95%	95%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$12,372**	**$25,106**	**$25,518**

RELATED BROAD OUTCOMES:

3. A More Secure Community
4. A More Efficient, Accessible and Affordable Public Service
5. Modern, Smart Infrastructure

PWD 2	Advice and Assistance on Government Facilities and Related Matters	$93,511

DESCRIPTION

Provision of advice and assistance to:

- 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of meetings attended	40-60	80-120	150-175
• Number of advice papers issued	15-20	30-40	30-40
• Number of reports issued	1-3	2-6	5-10
QUALITY			
• Advice papers and reports prepared by knowledgeable persons in the subject area and reviewed/ signed off by senior management	95%	95%	95%
• Meetings attended by qualified/experienced persons	95%	95%	95%
TIMELINESS			
• Advice papers and reports to be provided within agreed timeframes	95%	95%	95%
• Meetings attended as scheduled	95%	95%	95%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$30,872**	**$62,639**	**$134,440**

RELATED BROAD OUTCOMES:

3. A More Secure Community
4. A More Efficient, Accessible and Affordable Public Service
5. Modern, Smart Infrastructure

PWD 6	Public Parks and Cemeteries Maintenance and Management	$2,169,648

DESCRIPTION

Maintain and manage public toilets, docks, ramps, cemeteries, beaches and parks.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget 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	**$720,000**	**$1,449,648**	**$1,501,499**

RELATED BROAD OUTCOMES:

3. A More Secure Community
4. A More Efficient, Accessible and Affordable Public Service
5. Modern, Smart Infrastructure

PWD 8	Consulting Services for Government Building Projects	$1,271,826

DESCRIPTION

Provision for architectural, project management and quantity surveying services to provide the following:

- Pre-Design
  - Project Definition Document (PDD)
  - Feasibility Studies/Site Report/Code analysis
- Schematic Design
  - Basic diagrammatic layout and adjacencies
- Design Development
  - Preliminary Drawings
- Contraction Documents
  - Final construction drawings
  - Planning and Building control Submissions/Approvals
- Procurement/Bidding
  - Tender documentation (Project Management)
  - Certificate of payments
  - Change orders
  - Construction punch list
- Project Closeout
- Quantity Surveying
  - Cost Estimates (at every phase)
  - Final Accounts
- Project Management
  - Consultant coordination
  - Contract Administration
  - Project handover
- Construction Contract Administration
- Tender documentation (Project Management)
  - Certificate of payments
  - Change orders
  - Construction punch list
- Project Closeout
- Quantity Surveying
  - Cost Estimates (at every phase)
  - Final Accounts
- Project Management
  - Consultant coordination
  - Contract Administration
  - Project handover
- Construction Contract Administration

Other major projects as identified

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of drawings/plans produced	10-15	20-30	20-30
• Number of cost estimates produced	10-15	20-30	20-30
• Number of Project Service Level Agreements (PSLA) signed	15-20	30-40	30-40
• Number of projects managed	15-20	30-40	30-40
• Number of major projects being managed	5-10	10-20	3
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%
Project Management of Major Projects to be delivered to full satisfaction of client	90%	90%	90%
TIMELINESS			
• Plans, cost estimates and project management within time frames agreed, at outset / in project SLA or within client agreed extensions to that time frame	85%	85%	85%
• Project Management of Major Projects to be carried out in accordance with timeframes agreed with client at outset or within	90%	90%	90%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	**$356,204**	**$915,622**	**$847,328**

RELATED BROAD OUTCOMES:

3. A More Secure Community
4. A More Efficient, Accessible and Affordable Public Service
5. Modern, Smart Infrastructure

PWD 9	Maintenance, Renovations and Upgrades to Government Facilities	$11,274,585

DESCRIPTION

Maintenance to and renovations and upgrades of government facilities including:

Execution of work orders for mechanical, electrical and plumbing services (this involves assessment and procurement of materials and identification of labour, etc.)

- Preparation of Facility Condition Reports
- Renovations and repairs to existing buildings
- Conduct energy efficiency audits for select facilities

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of maintenance work orders completed	2,500-3,500	5,000-6,000	8,000
• Number of Facility Condition Reports prepared	20	30	30
• Number of Renovations and repairs to existing buildings	15	25	20
• Energy Audits	6	12	N/A
QUALITY			
• Work orders signed off by Supervisor confirming work completed to acceptable standard	95%	95%	95%
• Work orders completed to a satisfactory or better standard as measured by customer surveys of completed work orders	90%	90%	90%
• Customer Survey forms/positive feedback	95%	95%	95%
• Preventative maintenance services work orders signed off by Supervisor confirming work completed to acceptable standard	100%	100%	100%
• Facility condition reports reviewed / signed off by appropriate Public Work Department management level.	100%	100%	100%
• 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)	100%	100%	100%
• Energy Audits produced to indicate means of cost savings in operation of facilities and measures to achieve	100%	100%	N/A
TIMELINESS			
• Routine work orders and preventative maintenance work orders to be completed in accordance with timeframes in "Work order timeframes" guide	95%	95%	95%
• Facility Condition Reports to be delivered within 60 days of request	95%	95%	95%
• 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.	80%	80%	80%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$4,344,763**	**$6,929,822**	**$7,409,462**

RELATED BROAD OUTCOMES:

3. A More Secure Community
4. A More Efficient, Accessible and Affordable Public Service
5. Modern, Smart Infrastructure

PWD 10	Disaster Preparedness	$73,912

DESCRIPTION

Carry out disaster preparedness activities for hurricane, earthquake, and other natural and manmade disasters including:

- Executing an annual hurricane preparedness exercise

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of hurricane preparedness exercises executed	0	1	1
• Number of buildings prepared / inspected	0	97	97
• Number of shelters and critical facility mechanical / electrical / plumbing systems inspected	0	16	97
• Updating PWD Hurricane Plans	0	1	1
QUALITY			
• Public Shelters and Government Buildings prepared in accordance with the requirements of Public Works Department's Hurricane Plan and Inspectors checklists	0%	100%	100%
• 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	0%	100%	100%
TIMELINESS			
• Annual hurricane preparedness exercise carried out in May each year (prior to the start of the hurricane season)	0%	100%	100%
• Preparedness activities in hurricane exercise (or live event) completed within six hours timeframe	0%	100%	100%
LOCATION			
Grand Cayman	N/A	100%	100%
COST	**$0**	**$73,912**	**$73,503**

RELATED BROAD OUTCOMES:

3. A More Secure Community
4. A More Efficient, Accessible and Affordable Public Service
5. Modern, Smart Infrastructure

Note: The total cost of supplying this output is $82,412. However, the revenue of $8,500 from third parties reduces the cost to Cabinet to $73,912.

VLT 9	Licensing of Drivers and Vehicles	$414,258

DESCRIPTION

Provision of services relating to the testing and licensing of vehicles and drivers.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of vehicle inspections	16,500-19,000	33,000-38,000	35,000
• Number of vehicle licenced	29,500-30,500	59,000-61,000	60,000
• Number of written tests	2,000-2,750	4,000-5,500	4,900
• Number of road testing of drivers	700-750	1,400-1,500	1,500
• Provisional and Full Drivers' Licences issued	7,500-10,500	15,000-21,000	17,500
• Input of disqualifications/endorsements in Licensing Register	400-470	800-930	800
• Extract of records of vehicles from Licensing Register	430-500	870-1,000	650
• Extract of records of drivers from Licensing Register	270-330	530-670	540
QUALITY			
Compliance with Traffic Law and Regulations, Public Finance and Management Law (PFML) (2015 Revision) 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%	90%
• Provisional and Full Drivers' Licences issued within 5 – 15 minutes	95-100%	95-100%	90%
• Input of disqualifications/endorsements within 1 - 2 working days upon receipt from Court Office and Police Department	95-100%	95-100%	90%
• Extract of records within 3 – 5 working days	95-100%	95-100%	90%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$138,086**	**$276,172**	**$75,000**

RELATED BROAD OUTCOME:

3. A More Secure Community

Note: The total cost of supplying this output is $3,712,958. However, revenue of $3,298,700 from third parties reduces the cost to Cabinet to $414,258.

VLT 10	Policy Advice	$33,806

DESCRIPTION

Policy advice provided to the Minister and Ministry of Planning, Lands, Agriculture, Housing and Infrastructure on all matters relating to vehicle and drivers' licensing.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of meetings attended	20-35	40-70	78
• Research for Cabinet papers	1-2	2-4	1
• Provision of technical advice to Ministry	23-33	45-65	68
• Number of press releases	2-4	4-7	4
• Number of monthly/quarterly/annual reports	5-15	10-30	6
• Number of replies to written correspondence	45-50	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%
• Attendance at meetings	95-100%	95-100%	100%
• Percentage of reports, Cabinet papers, technical advice, press releases and replies to written correspondence submitted within predetermined deadlines	95-100%	95-100%	95%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$11,269**	**$22,537**	**$27,000**

RELATED BROAD OUTCOME:

3. A More Secure Community

4. PAYMENT ARRANGEMENTS

Cabinet will pay the *Ministry of Planning, Lands, Agriculture, Housing and Infrastructure* for delivery of the outputs described in the introduction.

Payment will be made on the basis of an invoice provided monthly to the *Minister of Planning, Lands, Agriculture, Housing and Infrastructure*. The invoice will contain sufficient evidence of the outputs delivered for the Minister to be able to satisfy himself that the outputs have in fact been delivered.

Invoices will be paid within 20 days of the end of the month following the invoice date.

It is expected that the amount for each output to be delivered during 2016/17 will be invoiced in equal instalments for the 18-month period.

CAYMAN ISLANDS GOVERNMENT

MINISTRY OF PLANNING, LANDS, AGRICULTURE, HOUSING 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 (2013 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 (2013 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 2017 and performance for the 2016/17 financial period; and
c. Comply with Generally Accepted Accounting Practices.

_____

Mr. Alan Jones, JP
Chief Officer

Ministry of Planning, Lands, Agriculture, Housing and Infrastructure

30 June 2016

FINANCIAL STATEMENTS

FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017

MINISTRY OF PLANNING, LANDS, AGRICULTURE, HOUSING AND INFRASTRUCTURE

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Current Assets				
Cash and cash equivalents	1	12,280	9,817	10,082
Trade receivables	2	2,626	2,626	2,678
Other receivables	2	1,396	1,396	1,419
Inventories	3	1,293	1,293	1,624
Prepayments	5	96	96	128
Total Current Assets		**17,691**	**15,228**	**15,931**
Non-Current Assets				
Prepayments	5			
Intangible Assets	6	1,360	938	85
Property, plant and equipment	6	17,020	14,882	15,941
Total Non-Current Assets		**18,380**	**15,820**	**16,026**
Total Assets		**36,071**	**31,048**	**31,957**
Current Liabilities				
Trade payable	7	100	100	227
Other payables and accruals	7	4,159	4,159	5,466
Unearned revenue	8	693	693	693
Employee entitlements	9	200	200	494
Repayment of surplus		8,828	8,828	8,828
Total Current Liabilities		**13,980**	**13,980**	**15,708**
Total Liabilities		**13,980**	**13,980**	**15,708**
Net Assets		**22,091**	**17,068**	**16,249**
Net worth				
Contributed capital		11,845	6,823	5,550
Revaluation reserve		10,698	10,698	10,698
Accumulated surpluses/(deficits)		(453)	(453)	(2)
Total Net Worth		**22,090**	**17,068**	**16,246**

MINISTRY OF PLANNING, LANDS, AGRICULTURE, HOUSING AND INFRASTRUCTURE

STATEMENT OF FINANCIAL PERFORMANCE FOR THE 18-MONTH PERIOD ENDED 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Revenue				
Sale of goods and services	10	66,667	42,627	40,889
Total Revenue		**66,667**	**42,627**	**40,889**
Expenses				
Personnel costs	13	41,303	25,588	23,786
Supplies and consumables	14	22,771	15,954	16,199
Depreciation & Amortization	6	2,463	1,479	1,589
Impairment of property, plant and equipment	6	0	0	0
Gains/(losses) on foreign exchange transactions	17	3	2	(14)
Other expenses		128	57	55
Total Expenses		**66,668**	**43,080**	**41,615**
Surplus or (Deficit) for the period		**(1)**	**(453)**	**(719)**

MINISTRY OF PLANNING, LANDS, AGRICULTURE, HOUSING AND INFRASTRUCTURE

CASH FLOW STATEMENT FOR THE 18-MONTH PEROD ENDING 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Outputs to Cabinet		51,122	27,938	35,181
Outputs to other government agencies		3,477	2,032	2,212
Sales of Goods and services – third party		12,068	6,215	8,440
Other receipts		0	0	0
Payments				
Personnel costs		(41,303)	(19,000)	(21,087)
Supplies and consumables		(22,773)	(17,000)	(18,524)
Interest paid		0	0	0
Other payments		(128)	(47)	(244)
Net cash flows from operating activities		**2,463**	**138**	**5,978**
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment		(5,022)	(402)	(601)
Proceeds from sale of property, plant and equipment		0	0	0
Net cash flows from investing activities		**(5,022)**	**(402)**	**(601)**
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity investment from Org 40		5,022	0	299
Repayment of Surplus to Org 40		0	0	0
Net cash flows from financing activities		**5,022**	**0**	**299**
Net increase/(decrease) in cash and cash Equivalents		**2,463**	**(264)**	**5,676**
Cash and cash equivalents at beginning of period		9,817	10,082	4,402
Cash and cash equivalents at end of period		**12,280**	**9,818**	**10,078**

MINISTRY OF PLANNING, LANDS, AGRICULTURE, HOUSING AND INFRASTRUCTURE

STATEMENT OF CHANGES IN NET WORTH FOR THE18-MONTH PERIOD ENDED 31 DECEMBER 2017	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2015	**5,550**	**10,698**	**0**	**10,698**
Changes in net worth for 2013/14				
Prior Year Adjustments				
Restated balance				
Changes in net worth 2015/16				
Gain/(loss) on property revaluation				
Equity investment from Cabinet	1,273	0	0	1,273
Net revenue / expenses recognised directly in net worth	1,273	0	0	1,273
Surplus/(deficit)for the period 2015/16	0	0	(453)	(453)
Total recognised revenues and expenses for the period	**1,273**	**0**	**(453)**	**820**
Balance at 30 June 2016 carried forward	**6,823**	**10,698**	**(453)**	**17,068**

	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2016 brought forward	**6,823**	**10,698**	**(453)**	**17,068**
Changes in net worth for 2015/16				0
Restated balance	**6,823**	**10,698**	**(453)**	**17,068**
Changes in net worth for 2016/17				
Equity Investment from Cabinet	5,022	0	0	5,022
Net revenue / expenses recognised directly in net worth	**5,022**	**0**	**0**	**5,022**
Surplus/(deficit)for the period 2016/17			0	0
Total recognised revenues and expenses for the period	**5,022**	0	**0**	**5,022**
Balance at 31 December 2017	**11,845**	**10,698**	**(453)**	**22,090**

Ministry of Planning, Lands, Agriculture, Housing and infrastructure
STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These Forecast financial statements are for the *Ministry of Planning, Lands, Agriculture, Housing and infrastructure.*

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 2017.

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

Description	Foreign Currency	Exchange Rate	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Cash on hand (IRIS Confirmation Account/Petty Cash)	7	1.0000	8	8	7
Cash in transit (IRIS Remittance Account)	160	1.0000	209	209	398
CI$ Operational Current Account held at Royal Bank of Canada	6,080	1.0000	11,063	8,600	8,696
US$ Operational Current Account held at Royal Bank of Canada	216	0.8375	250	250	248
Payroll Current Account held at Royal Bank of Canada	(8)	1.0000	500	500	514
Bank Accounts held at other financial institutions	0	1.0000	250	250	219
Fixed Deposits held with Treasury (less than 90 days)	0	1.0000	0	0	0
TOTAL			**12,280**	**9,817**	**10,082**

Note 2: Trade and Other Receivables

Trade Receivables	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Sale of goods and services	1,300	1,300	1,335
Outputs to Cabinet	2,100	2,100	2,117
Outputs to other government agencies	0	0	0
Other	0	0	0
Less: provision for doubtful debts	(774)	(774)	(774)
Total trade receivables	**2,626**	**2,626**	**2,678**

Other Receivables	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Advances (salary, official travel, etc)	0	0	9
Dishonoured cheques	22	22	22
Other	1,374	1,374	1,388
Less: provision for doubtful debts	0	0	0
Total trade receivables	**1,396**	**1,396**	**1,419**

Description	Trade Receivables	Other Receivables	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Past due 1-30 days	2,626	1,396	4,022	4,022	4,097
Past due 31-60 days	0	0	0	0	0
Past due 61-90 days	0	0	0	0	0
Past due 90 and above	0	0	0	0	0
Non-Current					
Past due 1year and above	0	0	0	0	0
Total	**2,626**	**1,396**	**4,022**	**4,022**	**4,097**

Changes in the provision of doubtful debts

Description	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Balance at 1 July			
Additional provisions made during the year			
Receivables written off during the period			
Balance at 30 June			

Note 5: Prepayments

Description	Current	Non-Current	Budget 2016/17 $'000	Actual 2014/15 $'000
Accrued Prepayments				
Prepaid Insurance				
Other				
Total				

Note 6: Property, plant and Equipment

Cost of Property, plant and equipment

	Plant and equipment	*Buildings and Leasehold*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Roads and Sidewalks*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Aircraft*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 July 2015	919	17,291	233	1,536	649	0	212	4,788	0	0	234	424	26,286
Additions	98	75	0	97	6	0	23	0	0	0	0	100	399
Disposals and Derecognisation	0	0	0	0	0	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0
Balance as at 30 June 2016	1,017	17,366	233	1,633	655	0	235	4,788	0	0	234	524	26,685

	Plant and equipment	*Buildings and Leasehold*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Roads and Sidewalks*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Aircraft*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 July 2016	1,017	17,366	233	1,633	655	0	235	4,788	0	0	234	524	26,685
Additions	4	643	30	31	612	0	0	758	0	0	498	1,905	4,481
Disposals and Derecognisation													0
Revaluation													0
Transfers													0
Balance as at 31 December 2017	1,021	18,009	263	1,664	1,267	0	235	5,546	0	0	732	2,429	31,166

Accumulated Depreciation and impairment losses

	Plant and equipment	*Buildings and Leasehold*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Roads and Sidewalks*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Aircraft*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 July 2015	574	3,183	155	1,360	500	0	197	4,158	0	0	216	0	10,343
Transfers													0
Impairment Reserve 2015/16 (closing balance)													0
Depreciation Expense 2015/16	47	1,057	13	81	53	0	9	191	0	0	7	0	1,458
Eliminate on Disposal or Derecognisation 2015/16													0
Balance as at 30 June 2016	621	4,240	168	1,441	553	0	206	4,349	0	0	223	0	11,801

	Plant and equipment	*Buildings and Leasehold*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Roads and Sidewalks*	*Infrastructure*	*Motor Vehicles*	*Marine Vessels*	*Aircraft*	*Other assets*	*Assets under construction or development*	*Total*
Balance as at 1 July 2016	621	4,240	168	1,441	553	0	206	4,349	0	0	223	0	11,801
Transfers													0
Impairment change 2016/17													0
Depreciation Expense 2016/17	103	1,627	16	123	82	0	88	294	0	0	11	0	2,344
Eliminate on Disposal or Derecognisation 2016/17													0
Balance as at 31 December 2016	724	5,867	184	1,564	635	0	294	4,643	0	0	234	0	14,145
Net Book value 30 June 2016	396	13,126	65	192	102	0	29	439	0	0	11	524	14,884
Net Book value 31 December 2017	297	12,142	79	100	632	0	-59	903	0	0	498	2,429	17,021

Note 7: Trade Payables, Other Payables and Accruals

Description	Current	Non-Current	Budget 2016/17 $'000	Actual 2014/15 $'000
Creditors	100	0	100	227
Creditors Ministries/Portfolios	0	0	0	0
Creditors other government agencies	0	0	0	0
Non-current Accounts payable	0	0	0	0
Payroll Deductions	7	0	7	9
Operating Lease	0	0	0	0
Accrued Expenses	3,762	0	3,762	5,066
Other payables	390	0	390	390
Total trade payables other payables and accruals	**4,259**	**0**	**4,259**	**5,692**

Note 8: Unearned Revenue

Description	Current	Non-Current	Budget 2016/17 $'000	Actual 2014/15 $'000
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	693	0	693	693
Non-current unearned revenue	0	0	0	0
Total unearned revenue	**693**	**0**	**693**	**693**

Note 9: Employee Entitlements

	Budget 2016/17	Forecast 2015/16
Annual Leave	0	0
Retirement and long service leave	200	200
Accrued salaries	0	0
Travel	0	0
Pension	0	0
Other salary related entitlements	0	0
Total current portion	**200**	**200**
Non-current employee entitlements are represented by:		
Retirement and long service leave		
Total employee entitlements	**200**	**200**

Note 10a: Sales of Goods and Services

Revenue type	Budget 2016/17 $000	Forecast 2015/16 $000
Outputs to Cabinet	51,122	31,492
Output to other government agencies	3,477	2,381
Fees and charges	5,271	3,951
General sales	4,704	3,342
Rentals	1,744	1,205
Other	349	257
Total sales of goods and services	**66,667**	**42,628**

Note 13: Personnel Costs

Description	Budget 2016/17 $000	Forecast 2015/16 $000
Salaries, wages and allowances	32,799	20,175
Health care	6,585	4,253
Pension	1,771	1,053
Leave	6	14
Other personnel related costs	142	94
Total Personnel Costs	**41,303**	**25,589**

Note 14: Supplies and Consumables

Description	Budget 2016/17 $000	Forecast 2015/16 $000
Supplies and Materials	9,857	7,301
Purchase of services	5,602	3,483
Lease of Property and Equipment	315	190
Utilities	3,995	3,018
General Insurance	2,137	1,393
Interdepartmental expenses	117	91
Travel and Subsistence	147	113
Recruitment and Training	429	244
Other	171	121
Total Supplies and Consumables	**22,770**	**15,954**

MINISTRY OF COMMUNITY AFFAIRS, YOUTH AND SPORTS

BUDGET STATEMENT

FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2013 REVISION)

CONTENT

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APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE MINISTER

I confirm that the Draft Budget Statement reflects the outputs I wish to purchase for the 2016/17 financial period.

_____

Honourable Osbourne Bodden, JP
Minister

Minister of Community Affairs, Youth and Sports

30 June 2016

STATEMENT OF CHIEF OFFICER

The Draft Budget Statement has been compiled using the best information available and is 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.

_____

Ms. Dorine Whittaker, JP
Chief Officer

Ministry of Community Affairs, Youth and Sports

30 June 2016

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General Nature of Activities

The Ministry of Community Affairs, Youth & Sports is responsible for providing services that will support and empower families and youth, safeguard children, develop sports and strengthen communities.

The departments/units under the Ministry include: Community Affairs Administration, Cadet Corps, Youth Services Unit, Department of Children & Family Services, Needs Assessment Unit, Department of Sports and the Department of Counselling Services.

Community Affairs - Administration

The main activities of this unit are to:

- Provide policy advice and administrative support to the Hon. Minister.
- Ensure adequate emergency response capacity.
- Provide advice, governance and monitor the performance of Boards and Government Companies under the Ministry.
- Provide collaboration with key stakeholders on social issues.
- Develop legislation of matters concerning the subjects under the Ministry.

Cadet Corps

The Cadet Corps' main activity is to provide discipline and to develop leadership skills through the use of a military structure. The cadets will learn about field craft, map and compass, the Cayman Island's civics and history. The cadets will also participate in community service activities and water sports activities. They will learn how to conduct and manage themselves in everyday life.

Youth Services Unit

Empowerment of our youth through education such that their leadership skills, sense of national pride and civic responsibility are developed and they are able to achieve their full potential and become productive citizens.

Department of Children and Family Services

- The Department of Children & 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 service 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.
- Provide social inquiry reports to the Summary and Grand Courts on matters pertaining to care and protection, custody, means assessments and juvenile criminal reports.

Needs Assessment Unit

- The Needs Assessment Unit exists 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.

Department of Sports

The Department of Sport's primary function is to provide sporting activities as a mechanism for social integration and development; coordinate and manage recreational facilities; provide guidance to various stakeholders to help maximize the impact their organizations can make in the community.

Department of Counselling Services

- Provision of individual, couples, family and group therapy to residents of Grand Cayman 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, and re-entry programme to adult males and females.
- Provision of Driving under the Influence Programme
- Public Awareness Initiatives
- Provision of Policy Advice regarding treatment services and therapeutic interventions.

Scope of Activities

Cadet Corps

- Drill Training
- Civic and citizenship programmes
- Music and Band training
- Social Behavioural Adjustment programme
- Community Service
- Vocational Training and development
- Marine Training
- Disaster Mitigation (Provide personnel for National Emergency Operation Centre) (NEOC)

Youth Services Unit

Monitoring youth service providers to ensure vibrant youth programmes are run in each district and offering 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.

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 for indigent elderly adults.

- Execute duties of the Shelter Operations Sub-Committee of the Hazard Management Council of the Cayman Islands.
- Work in collaboration with the Family Support Unit, Education Department, Health Services and other related agencies.
- Management of adult care facilities operated by the Department.
- 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 and attendant activities.

Needs Assessment Unit

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

Department of Sports

The Department's scope of activities is intrinsically related to the needs of the community, sport associations, clubs, schools and youth organizations. The scope of activities includes and is not limited to: local and international games and events, training and development programs, recreational and community events, and facility management.

Department of Counselling Services

- Individual, Couples, Family and Group Therapy
- Comprehensive Clinical assessments and reports.
- 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.
- 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.

Customers and Location of Activities

Cadet Corps

The Cadet Corps' activities are conducted in Grand Cayman and Cayman Brac.

Youth Services Unit

Stakeholders include young people, youth workers, parents, educators, would-be-employers, Ministry of Community Affairs, Youth and Sports and members of the public. The activities are conducted on Grand Cayman and Cayman Brac.

Department of Children and Family Services

The recipients of the services are the general public, the Ministry of Community Affairs, Youth & Sports, Health Services Authority, the Judicial Administration; Family Support Unit; 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 Community Affairs, Youth and Sports. The activities are conducted in Grand Cayman and Cayman Brac.

Department of Sports

Customers of the Ministry of Community Affairs, Youth and Sports include members of the public, members of Cabinet, members of the Legislative Assembly, public servants, private and public sector entities, health practitioners, health service providers, sports and youth organisations.

The Ministry of Community Affairs, Youth and Sports deliver services throughout the Cayman Islands.

Department of Counselling Services

- Services are provided to adults and youth who are resident in the Cayman Islands.
- Community-based services are provided at The Counselling Centre. These services include intake/screenings, assessments, individual, group and family treatment, couples therapy, and a DUI Programme.
- Intensive residential treatment services including non-medical withdrawal management, primary treatment and extended supportive services for adult men and women, are provided at Caribbean Haven Residential Centre in Breakers, Grand Cayman and are available to residents of all three islands.
- Psycho-educational groups, and substance abuse assessments for Court and Parole, are provided at HMP Northward and Fairbanks Prisons as deemed appropriate.

- Psycho-educational workshops are provided throughout Grand Cayman and Cayman Brac as requested.
- Parenting workshops and family programmes are provided by the Family Resource Centre throughout the community while the Young Parents Services, as well as family intervention and victim advocacy services are provided at the Centre's office location.
- Residents of Cayman Brac and Little Cayman can access community-based services, workshops, presentations, and parenting programmes through the Brac Haven – Sister Islands Counselling Centre on a scheduled basis.

2. STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the Ministry of Community Affairs, Youth and Sports for the 2016/17 financial period and the subsequent two years are as follows:

Cadet Corps

- Recruit cadets and maintain at least 75% attendance of at least 100 cadets
- To establish and maintain a standard of cadetting that is comparable internationally
- Develop leadership skills in cadets providing leadership training and experience.
- To ensure that cadetting is enjoyable providing a wide range of cadetting activities
- To ensure that Cadets in the Cayman Islands are always well equipped
- To provide knowledge that will foster individual development
- To enhance community and citizenship awareness through participation of community service project
- To ensure that our cadets have 75% pass rate in the Vocational Training Program
- To create frameworks for learning, training and improving employment qualifications
- To develop employment skills, training programmes that meet market needs

Youth Services Unit

Empowerment of youth by promoting the professionalism of youth development workers, directors and leaders thus increasing the capacity of the various faith-based, uniform and community groups who receive funding from the ministry with responsibility for youth by:

- promoting the Bachelor of Science in Youth Development Work at the Grand Cayman University of the West Indies Open Campus located at the University College of the Cayman Islands (UCCI) campus to youth leaders, directors and workers.
- requiring youth service providers to address a minimum of three National Youth Policy goals in weekly and/or monthly youth programmes.
- visiting and reporting on service providers who receive funding from the ministry with responsibility for youth to gather and collate data which will indicate the impact of funds invested in programmes.
- providing youth access to a number of media (radio show, newsletter, annual youth forum, Youth Assembly membership, travel to CARICOM Youth Ambassador Workshops and Commonwealth Youth Programme (CYP) conferences summer camps, leadership workshops etc.) which offer opportunities to develop their leadership abilities.
- providing opportunities for youth to be a part of decision-making forums such as the Cayman Islands Youth Assembly, National Youth Commission, and committees drafting/reviewing/updating national policies pertaining to youth issues.
- Department of Children and Family Services
- To provide social services to the people of the Cayman Islands through the provision of social work intervention to the population. Specific programmes through which these services will be offered include but are not limited to: The Community Development Programme, Adult Special Needs Programme, Foster Care and Adoption and other services and programmes developed to serve the population. Provide services and reports to the Courts in compliance with the Children Law 2012 Revision.
- 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 DCFS (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.
- Recruitment of shelter managers and district representatives and training of shelter management team for shelters in Grand Cayman for the appropriate and safe management of shelters by the Shelter Operations Sub-Committee during a disaster. TBC
- Sensitizing family members and care-givers of mentally ill, elderly and /or disabled persons in regards to their needs and care in order to ensure quality care is provided by those persons.
- Recruit, train and support Foster Care families and conduct assessments on persons wishing to foster children in a similar manner to those who wish to adopt children.
- Maintaining and enhancing Employee Performance by operating in accordance with the Human Resource (HR) Policies and Procedures of the Ministry of Community Affairs, Youth & Sports and within the framework of the Ministry's HR Philosophy and Public Management Finance Law.
- Provision of appropriate rehabilitation services for youth at the community level that will offer treatment programmes to address risky behaviours such as drug and alcohol misuse, criminal behaviour, etc.
- The enhancement of Inter-agency collaboration, co-operation and communication to ensure the needs of at-risk youth in the community are met through an holistic approach.

Needs Assessment Unit

- Maintaining and enhancing Employee Performance by operating in accordance with the Human Resource (HR) Policies and Procedures of the Ministry of Community Affairs, Youth and Sports and within the framework of the Ministry's HR Philosophy.
- The delivery of financial assistance to help those in need meet the basic living requirements within the Cayman Islands.

Department of Sports

The Department of Sports ownership performance is strongly connected to the various Sporting Associations, Clubs, Non Profit Organizations, Schools, Community and Church sporting activities. Each one of these agencies that are mentioned works as a tightly knit chain where development and performance of all participants are paramount.

The Department uses three methods to achieve development and performance in the Grand Cayman which are: Social/ Recreational/ Community Sporting Activities, National Program and assisting the Public and Private Schools with Sport.

The Department of Sports Goals are as follows:

Afterschool/Community Programs

- To teach fundamentals of sports and sport-specific skills to children/adults involved in our programs; giving them a proper foundation to develop as athletes to participate in local leagues/events.

- To build character and positively engage the children involved in our programs to reduce their chances of becoming involved in negative activities
- To help develop motor skills, water safety, increase physical activity in children and adults to reduce the risks of cardiovascular diseases and produce a healthier society. A healthier society will reduce the demands on our health care system and provide more productive citizens.
- To increase community cohesion by creating an environment for positive interaction and character building.

- School Sessions
- To help increase the number of children that are taught fundamentals of sports and sport specific skills in addition to community programs.
- To assist schools in delivering their sports curriculum.
- To help develop relationships with students and encourage them to get involved with after-school/community sports programs

- National Programs
- To enhance and develop sport specific skills of talented athletes; this enables them to compete at regional and international events, gain more recognition, exposure and recruitment opportunities.
- To provide assistance to the National Sporting Associations through Coaches.
- To help build national pride though participation at regional and national events.
-
- Summer Camps
- 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 provide ways to keep children positively engaged during periods where there is a huge amount of unsupervised time (e.g. Summer Holidays)
- To assist children in expending most of their energy, reducing the likelihood of deviant activities taking place.

- Workshops
- To increase the quality of volunteer coaches and officials throughout the island to augment sports programs.
- To provide the opportunity for potential volunteers to become qualified officials/coaches/administrators; enabling them to positively contribute to the society through supporting sports organizations.

The Department has an array of strategies to achieve its goal's which are as follows:

- Organize workshops and seminars to update and qualify individuals in a specific sport who have an interest in conducting sports programs within the community.
- Assist the public and private schools in organizing their sport/physical education programs and coaching of students.
- Assist in organizing various tournaments to acquire student and athlete participation.
- Assist in organizing leagues which cater to high performance athletes and events for recreational purposes.
- To provide maintenance to all Government owned sporting facilities which are managed and operated by the Department.

Department of Counselling Services

- Provision of appropriate rehabilitation services for youth at the community level that will offer treatment programmes to address risky behaviours such as drug and alcohol misuse, criminal behaviour, etc.
- The enhancement of Inter-agency collaboration, co-operation and communication to ensure the needs of at-risk youth in the community are met through an holistic approach.
- The delivery of family programmes that will assist parents to develop positive and effective parenting skills and that are relevant to communities within the Cayman Islands.
- The continued implementation of a therapeutic milieu model of treatment in the residential treatment programme at Caribbean Haven Residential Centre.
- 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.
- The provision of treatment services to meet the needs of participants in Drug Rehabilitation Court

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for Ministry of Community Affairs, Youth and Sports for the 18-month ending 31 December 2017 are as follows:

	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
REVENUE FROM CABINET	10,274	20,548	19,423
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES			
REVENUE FROM OTHERS			
SURPLUS/DEFICIT FROM OUTPUTS			
OWNERSHIP EXPENSES	10,274	20,548	19,483
OPERATING SURPLUS/DEFICIT			
NET WORTH	8,132	16,264	18,895
CASH FLOWS FROM OPERATING ACTIVITIES	2	3	916
CASH FLOWS FROM INVESTING ACTIVITIES	(1,833)	(3,667)	(1,500)
CASH FLOWS FROM FINANCING ACTIVITIES	1,833	3,667	1,500
CHANGE IN CASH BALANCES	2	3	916

FINANCIAL PERFORMANCE RATIO	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
CURRENT ASSETS : CURRENT LIABILITIES	1,344%	1,344%	370%
TOTAL ASSETS : TOTAL LIABILITIES	5,091%	5,091%	1,359%

MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	284	284	261
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	15	15	14
PROFESSIONAL AND TECHNICAL STAFF	7	7	6
CLERICAL AND LABOURER STAFF	8	8	7
CHANGES TO PERSONNEL MANAGEMENT SYSTEM			

PHYSICAL CAPITAL MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
VALUE OF TOTAL ASSETS		8,461	20,396
ASSET REPLACEMENTS : TOTAL ASSETS		24%	
BOOK VALUE OF ASSETS : INITIAL COST OF THOSE ASSETS		76%	
DEPRECIATION : CASH FLOW ON ASSET PURCHASES		34%	
CHANGES TO ASSET MANAGEMENT POLICIES			

MAJOR NEW CAPITAL EXPENDITURE PROJECTS	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
East End Primary Playfield upgrades		500,000	
North Side Primary Playfield upgrades		500,000	
Scoreboard		275,000	
Red Bay Primary Sports facilities upgrades		600,000	
Bodden Town Boxing Gym		500,000	
Centre for Excellence Truman Bodden Complex		500,000	
Youth Facilities		2,294,000	
EIs to Dept of Sports – other assets		200,000	1,300,000
EIs to other Ministry Depts – other assets		131,000	200,000
Subtotal		**5,500,000**	**1,500,000**

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2015/16	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Increased number of clients presenting with risk of harm to self; presents liability issues for the Government.	Significant change	Requests submitted for additional funds to fill positions in order to be able to respond appropriately to client need.	
Increased demand for services given current social and economic conditions.	No change	Requests submitted for additional funds to fill vacant positions in order to provide adequate levels of service.	
Staff burnout due to unacceptably high caseloads.	No change	Requests submitted for additional funds to fill vacant positions in order to provide adequate levels of service.	
Short-staff in maintenance Section		Outsourcing some works and increase in facility inspections	$100,000
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	
Increased demand for services given current social and economic conditions	None	Requests submitted for additional staff in order to provide adequate levels of service.	
Safety of Social Work staff, Community Care Workers and Community Development Workers	Security coverage at DCFS main office and the enhanced security measures. Existing staff safety plan reviewed and recirculated.	Provide ongoing advice to the staff about using safety techniques when making home visits. (e.g. radios, cell phones, travel in pairs).	
Social workers and Community Development Officers transporting clients in their private vehicles.	Encourage staff to use the recently acquired Departmental Vehicles	Request for the purchase of two additional Vehicles	

RISK MANAGEMENT (Continued)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2015/16	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
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.		Requests submitted to fill vacant positions in order to provide adequate levels of service as well as additional staffing required.	
Staff burnout due to unacceptably high caseloads and work levels	No Change	Requests submitted to fill vacant positions in order to provide adequate levels of service.	
Completion of renovations to Maple House	Negotiations still in progress for purchase		
House on Maple Road and purchase of Northward Residence	Renovations to Maple House (Maple Road) to be completed by Mid -February 2017		
Natural Disaster leading to loss of assets or curtailed operations	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	

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2016/17 BUDGET $	2015/16 FORECAST $	2014/15 ACTUAL
Equity Investment from Cabinet in to the Ministry of Community Affairs, Youth and Sports		5,500,000	1,500,000
Capital (Equity) Withdrawal by Cabinet from the Ministry of Community Affairs, Youth and Sports			

PART B

OWNERSHIP PERFORMANCE

5. OUTPUTS TO BE DELIVERED

CSF 1	Policy Advice on Matters Relating to Social Services	$40,402

DESCRIPTION

Provide policy advice to the Minister of Community Affairs, Youth and Sports on matters relating to Social Services including:

- Production of Policy Papers
- Drafting responses to Parliamentary/Supplementary Questions
- Briefing notes
- Attending meetings

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of meetings attended	1-2	1-4	8
• Number of policy papers prepared	1-2	1-3	4
• Number of responses to parliamentary/supplementary questions	1-2	1-2	1
QUALITY			
• Meetings will be attended by professionals, knowledgeable on the subject matter	100%	100%	100%
• Policy papers subjected to peer review by professional and experienced personnel and signed off by Director or Deputy	100%	100%	100%
TIMELINESS			
• Meetings will be attended as scheduled	100%	100%	100%
• Policy papers will be provided within the time frame agreed	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$13,467**	**$26,935**	**$24,133**

RELATED BROAD OUTCOMES:

3. A More Secure Community
6. A Fit and Healthy Population
12. Equity and Justice in a Society that Values the Contributions of all

CSF 5	Public Education on Social Issues	$164,116

DESCRIPTION

Provision of public education through presentations, workshops and meetings on social issues.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of workshops delivered	1-2	3-5	8
• Number of presentations / meetings held	7-12	15-25	10
QUALITY Workshops, presentations and meetings held will be delivered by skilled and knowledgeable personnel in the subject area	100%	100%	100%
TIMELINESS All will be delivered as scheduled	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	**$54,705**	**$109,411**	**$133,098**

RELATED BROAD OUTCOMES:

3. A More Secure Community
6. A Fit and Healthy Population
12. Equity and Justice in a Society that Values the Contributions of all

Note: The total cost of supplying this output is $167,116. However, the revenue of $3,000 from other third parties reduces the cost to Cabinet to $164,116.

CSF 8	Residential Care Services for Children and Young Adults with Disabilities	$1,556,525

DESCRIPTION

Provision of 24 hour care for children and young adults with disabilities, including:

- Personal care grooming and bathing
- Basic care including feeding, dispensing medications, observation and monitoring care
- School supervision
- Day care activities for social stimulation
- Close supervision to ensure safety
- Physical development exercises
- Completion and/or review of individualized care plans

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of beds offered	5-9	5-9	9
• Number of care plans completed/reviewed	12-18	12-18	8
QUALITY All care and services are provided with client's individualized 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	**$518,842**	**$1,037,683**	**$328,492**

RELATED BROAD OUTCOMES:

3. A More Secure Community
6. A Fit and Healthy Population
12. Equity and Justice in a Society that Values the Contributions of all

CSF 9	Provision of Reports	$811,439

DESCRIPTION

Provision of reports to the following:

- Grand and Summary Courts: Youth and Custody matters
- Youth Court: Criminal matters
- Family Court: Care and Protection matters
- Maintenance Court: Means Assessment
- Adoption Board and other agencies

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of Court sessions attended	225-300	450-600	324
• Number of reports provided to Court	200-250	400-500	16
QUALITY Reports prepared by Social Worker knowledgeable in the subject area, vetted and signed off 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	**$270,480**	**$540,959**	**$536,743**

RELATED BROAD OUTCOMES:

3. A More Secure Community
6. A Fit and Healthy Population
12. Equity and Justice in a Society that Values the Contributions of all

Note: The total cost of supplying this output is $827,039. However, the revenue of $15,600 from other third parties reduces the cost to Cabinet to $811,439.

CSF 10	Care and Protection of Children	$503,361

DESCRIPTION

Management of referrals and investigations of child protection matters.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of investigations conducted	225-300	450-600	556
QUALITY All care and protection of children matters are in compliance with the Children Law 2012 Revision	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	**$167,787**	**$335,574**	**$337,200**

RELATED BROAD OUTCOMES:

3. A More Secure Community
6. A Fit and Healthy Population
12. Equity and Justice in a Society that Values the Contributions of all

Note: The total cost of supplying this output is $512,361. However, the revenue of $9,000 from other third parties reduces the cost to Cabinet to $503,361.

CSF 11	Foster Care Services	$180,545

DESCRIPTION

Provision of foster care services including:

- Recruitment of foster parent(s) (inspections, interviews and approvals)
- Training sessions
- Supervision, parental support and monitoring of foster families

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of training sessions delivered	1-2	1-2	3
• Number of parental support sessions offered	50-75	100-150	248
QUALITY Training and parental support sessions will be conducted by professional and knowledgeable facilitators qualified in subject area.	100%	100%	100%
TIMELINESS Sessions provided in accordance with Foster Care Policy	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	**$60,182**	**$120,363**	**$98,604**

RELATED BROAD OUTCOMES:

3. A More Secure Community
6. A Fit and Healthy Population
12. Equity and Justice in a Society that Values the Contributions of all

Note: The total cost of supplying this output is $181,745. However, the revenue of $1,200 from other third parties reduces the cost to Cabinet to $180,545.

CFS 12	Adoption Services	$154,285

DESCRIPTION

- Provision of adoption services through support to the Adoption Board
- Facilitating and disseminating information to prospective adopters to determine eligibility

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of assessments sessions delivered	75-100	150-200	0
• Number of Board meetings attended	5-6	10-12	12
QUALITY			
• Meetings attended by Appointed Secretary of Adoption Board	100%	100%	100%
• Assessment sessions delivered in keeping with best Adoption Law 2003 and social work practice	100%	100%	100%
• Adherence to established guidelines as set by the Adoption Law	100%	100%	100%
TIMELINESS			
• Attend Adoption Board meetings as scheduled	100%	100%	100%
• Assessment sessions as scheduled with clients			
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$51,428**	**$102,857**	**$85,053**

RELATED BROAD OUTCOMES:

3. A More Secure Community
6. A Fit and Healthy Population
12. Equity and Justice in a Society that Values the Contributions of all

Note: The total cost of supplying this output is $155,485. However, the revenue of $1,200 from other third parties reduces the cost to Cabinet to $154,285.

CSF 15	Community Outreach Services	$499,589

DESCRIPTION

Provision of community outreach services that serve to strengthen family bonds and build stronger communities through Community events including child month and older persons months.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of community based meetings attended	100-125	200-250	328
• Number of community events held	75-88	150-175	209
• Number of community based visits	10-25	20-50	N/A
QUALITY Meetings, events and visits facilitated by persons knowledgeable in subject areas	100%	100%	100%
TIMELINESS Meetings, events and visits held/attended as scheduled	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	**$166,530**	**$333,059**	**$425,906**

RELATED BROAD OUTCOME:

3. A More Secure Community

CSF 28	Social Work Intervention Services	$2,628,683

DESCRIPTION

Provision of social work intervention services including :

- Mediation and conflict resolution sessions
- Case management including supervision, advocacy, counselling, monitoring clients, case conferences, home, school and facility visits, after care services for young adults leaving care

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of social work intervention sessions	1,000-1,250	2,000-2,500	5,318
• Number of mediation/conflict resolution sessions delivered	125-175	250-350	378
QUALITY Services provided in keeping with Department's Standards of Practice for Social Work in the Cayman Islands	100%	100%	100%
TIMELINESS Social work services offered during normal working hours and after hours where required	100%	100%	100%
LOCATION Grand Cayman and Cayman Brac	100%	100%	100%
COST	**$876,228**	**$1,752,455**	**$1,933,423**

RELATED BROAD OUTCOMES:

3. A More Secure Community
6. A Fit and Healthy Population
12. Equity and Justice in a Society that Values the Contributions of all

Note: The total cost of supplying this output is $2,658,683. However, the revenue of $30,000 from other third parties reduces the cost to Cabinet to $2,628,683.

CFS 30	Care and Services for Elderly and Adult Disabled Persons	$5,702,797

DESCRIPTION

In-home, residential and day care services provided for indigent elderly and adult disabled persons. This care is administered to persons who are in failing health or are bed bound and require constant care.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of homes managed	4	4	4
• Number of day care activities conducted	600-700	1,200-1,400	2,468
• Number of older persons receiving in home care	5-6	2-3	6
QUALITY			
• Services provided by trained, experienced care givers	100%	100%	100%
• All care is documented for residential and day care	100%	100%	100%
• Care provided in accordance with client's individualized care plan	100%	100%	100%
TIMELINESS			
• 24 hour residential care	100%	100%	100%
• In-home care five days per week	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$1,900,932**	**$3,801,865**	**$4,125,601**

RELATED BROAD OUTCOMES:

. 3. A More Secure Community
6. A Fit and Healthy Population
12. Equity and Justice in a Society that Values the Contributions of all

CFS 32	Disaster Preparedness Activities	$114,337

DESCRIPTION

Disaster preparedness including:

- Reviewing and updating Shelter Operations Manual
- Recruitment, training and assigning of Shelter Managers and District representatives

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of training sessions held	0	2	2
• Number of meetings co-chaired or attended	2-5	5-10	10
QUALITY			
• Training sessions delivered in accordance with the Shelter Operations Training Manual	100%	100%	100%
• Sessions delivered by persons knowledgeable in the subject area	100%	100%	100%
TIMELINESS			
Training sessions held during April to June annually	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$38,112**	**$76,225**	**$9,178**

RELATED BROAD OUTCOMES:

3. A More Secure Community

DCS 15	Individual, Couples, Family and Group Therapy	$667,071

DESCRIPTION

Provision of Individual, couples, family and group therapy to residents of Grand Cayman requiring assistance with a variety of life challenges including:

- Drug and Alcohol Issues/Co-occurring disorders
- Family and Relationship Problems/Issues related to personal growth and development

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of intake hours offered	475-500	950-1,000	1,200
• Number of crisis intervention hours offered	1,050-1,100	2,150-2,200	0
• Number of clinical sessions offered	1,200-1,225	2,400-3,675	3,000
• Number of hours of group therapy offered	215-220	435-455	575
QUALITY			
• Percentage of clients who report improvement in life areas during the course of treatment	60-100%	60-100%	60-100%
• Sessions conducted by skilled and qualified staff	100%	100%	100%
• Treatment informed by individualized treatment plan developed in collaboration with client	85-100%	85-100%	85-100%
TIMELINESS			
• Intake sessions provided each week on a walk-in basis at The Counselling Centre	90-100%	90-100%	90-100%
• Individual sessions offered Monday to Friday as scheduled with clients with the exception of statutory holidays	100%	100%	100%
• Group sessions available during evening and daytime hours, Monday through Friday	90-100%	90-100%	90-100%
LOCATION			
• Grand Cayman	100%	100%	100%
• The Counselling Centre	100%	100%	100%
• HMP Northward, Fairbanks – Intake and Group sessions only	100%	100%	100%
COST	**$222,357**	**$444,714**	**$418,790**

RELATED BROAD OUTCOMES:

2. A Work-Ready and Globally Competitive Workforce
3. A more Secure Community
6. A Fit and Healthy Population
12. Equity and Justice in a Society that Values the Contributions of all

DCS 16	Clinical Assessments and Reports	$370,100

DESCRIPTION

Comprehensive clinical assessments completed, and assessment and progress reports prepared to identify treatment goals and track clients progress in treatment.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of clinical profiles (assessments)	140-145	300-305	150
• Number of reports	140-145	300-305	250
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%	90-100%
• Discharge summaries completed on every case closed	90-100%	90-100%	N/A
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	**$123,367**	**$246,733**	**$177,388**

RELATED BROAD OUTCOMES:

2. A Work-Ready and Globally Competitive Workforce
3. A More Secure Community
6. A Fit and Healthy Population
12. Equity and Justice in a Society that Values the Contributions of all

DCS 17	Driving Under the Influence Programme	$120,486

DESCRIPTION

Provision of six-session Driving Under the Influence (DUI) Programme to court-referred clients resident in the Cayman Islands.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of DUI Programme placements offered	50	125	125
• Number of reports completed	20-25	60-65	80
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	70-100%	70-100%	70-100%
• Programme delivered by trained staff	100%	100%	100%
• Reports sent to Court on each client re: client participation and recommendations for further treatment if appropriate	100%	100%	100%
TIMELINESS			
Six-week programme offered on a rotational basis throughout the year to address referrals from Court	100%	100%	100%
LOCATION			
• The Counselling Centre – Grand Cayman	100%	100%	100%
• Brac Haven Sister Islands Counselling Centre – Cayman Brac			
COST	**$40,162**	**$80,324**	**$99,032**

RELATED BROAD OUTCOMES:

2. A Work-Ready and Globally Competitive Workforce
3. A More Secure Community
6. A Fit and Healthy Population
12. Equity and Justice in a Society that Values the Contributions of all

DCS 18	Male Residential Substance Abuse Treatment Programme	$655,758

DESCRIPTION

Gender-specific programme for males' age 18 years and over providing individualised residential substance abuse treatment within a therapeutic setting.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
Minimum number of residential placements for men provided within the treatment programme	108	216	216
QUALITY			
• Collaborative treatment plan developed with client stating individualised treatment goals in client's own language for each stage of their treatment	90-100%	90-100%	80-100%
• Assessment of progress completed on each client prior to transition from each stage of the programme	90-100%	90-100%	90-100%
• Discharge summaries completed for every client upon discharge	90-100%	90-100%	80-100%
• Outgoing reports reviewed by senior management prior to distribution	95-100%	95-100%	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 transition to re-entry stage of treatment	90-100%	90-100%	90-100%
• Discharge summaries completed for every client within three days	90-100%	90-100%	90-100%
LOCATION			
Caribbean Haven Residential Centre - Grand Cayman	100%	100%	100%
COST	**$218,586**	**$437,172**	**$584,825**

RELATED BROAD OUTCOMES:

2. A Work-Ready and Globally Competitive Workforce
3. A More Secure Community
6. A Fit and Healthy Population
12. Equity and Justice in a Society that Values the Contributions of all

DCS 19	Public Awareness Initiatives	$226,720

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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of public awareness campaigns	5-6	10-12	10
• Number of media events	25-30	35-40	45
• Number of newsletters produced and distributed	6	12	12
• Number of other public relation events participated in to raise awareness	5	10-15	8
QUALITY			
• Accurate and relevant information is provided by qualified and trained professionals	100%	100%	100%
• Public awareness campaigns utilize various mediums	100%	100%	100%
TIMELINESS			
• Newsletter published monthly	100%	100%	100%
• Public Awareness Campaigns throughout the year	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$75,573**	**$151,147**	**$155,036**

RELATED BROAD OUTCOMES:

2. A Work-Ready and Globally Competitive Workforce
3. A More Secure Community
6. A Fit and Healthy Population
12. Equity and Justice in a Society that Values the Contributions of all

DCS 21	Non-Medical Detoxification Services	$367,732

DESCRIPTION

Provision of specialised non-medical detoxification services for men and women involving screening for withdrawal potential; non-medical withdrawal and relapse management; and initial clinical assessment of clients experiencing substance abuse problems.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Minimum number of placements available for the provision of non-medical detoxification programme at the Withdrawal Management Unit in the Men's centre	18	36	24
• Minimum number of placements available for the provision of non-medical detoxification programme at the Withdrawal Management Unit in the Women's centre	12	24	12
QUALITY			
• Assessment conducted by skilled and qualified staff	100%	100%	100%
• Transition plan to identify appropriate level of care developed for all clients completing detoxification programme	95-100%	95-100%	95-100%
TIMELINESS			
• Access to programme available 7 days per week	90-100%	90-100%	100%
• Initial assessment conducted to determine treatment readiness and appropriate level of treatment within 3 – 7 days of admission	90-100%	90-100%	90-100%
• Written transition summary to be completed within 24 hours of transition conference	90-100%	90-100%	90-100%
LOCATION			
Caribbean Haven Residential Centre – Grand Cayman	100%	100%	100%
COST	**$122,577**	**$245,155**	**$240,901**

RELATED BROAD OUTCOMES:

2. A Work-Ready and Globally Competitive Workforce
3. A More Secure Community
6. A Fit and Healthy Population
12. Equity and Justice in a Society that Values the Contributions of all

DCS 22	Female Residential Substance Abuse Treatment Programme	$439,844

DESCRIPTION

Gender-specific programme for females age 18 years and over providing individualised residential substance abuse treatment within a therapeutic setting.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
Minimum number of residential placements for women provided within the treatment programme	36	72	108
QUALITY			
• Collaborative treatment plan developed with client stating individualised treatment goals in client's own language for each stage of their treatment	90-100%	90-100%	80-100%
• Assessment of progress completed on each client prior to transition from each stage of the programme	90-100%	90-100%	80-100%
• Discharge summaries completed for every client upon discharge	90-100%	90-100%	90-100%
• Outgoing reports reviewed by senior management prior to distribution	90-100%	90-100%	95-100%
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 transition to re-entry stage of treatment	90-100%	90-100%	90-100%
• Discharge summaries completed for every client within 3 days	90-100%	90-100%	90-100%
LOCATION			
Caribbean Haven Residential Centre - Grand Cayman	100%	100%	100%
COST	**$146,615**	**$293,230**	**$317,831**

RELATED BROAD OUTCOMES:

2. A Work-Ready and Globally Competitive Workforce
3. A More Secure Community
6. A Fit and Healthy Population
12. Equity and Justice in a Society that Values the Contributions of all

DCS 24	Treatment Services to Participants in Drug Rehabilitation Court	$518,467

DESCRIPTION

Provision of treatment services to offenders referred by the Drug Rehabilitation Court (DRC).

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Minimum number of intake hours offered to DRC clients	40-45	75-80	65
• Number of clinical sessions offered to DRC clients	160-175	315-325	400
• Number of DRC pre-court conferences attended	25-27	50-52	50
• Number of screenings for WMU	10-15	25-30	95
• Number of clinical assessments and reports completed for DRC	65-70	135-145	N/A
QUALITY			
• Percentage of clients who report improvement in life areas during the course of treatment	60-100%	60-100%	60-100%
• Individualized treatment plans developed in conjunction with client as evidenced by client's signature	85-100%	85-100%	85-100%
TIMELINESS			
Intake sessions offered to DRC clients on a weekly basis	90-100%	90-100%	100%
LOCATION			
• The Counselling Centre – Grand Cayman	100%	100%	100%
• Caribbean Haven Residential Centre			
COST	**$172,822**	**$345,645**	**$248,816**

RELATED BROAD OUTCOMES:

2. A Work-Ready and Globally Competitive Workforce
3. A More Secure Community
6. A Fit and Healthy Population
12. Equity and Justice in a Society that Values the Contributions of all

DCS 26	Policy Advice to the Minister of Community Affairs, Youth and Sports	$166,501

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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Reports, written or verbal, responses and advice provided to the Ministry	2-3	4-6	4
• Number of meetings attended	5-6	12-15	12
• Number of parliamentary questions, cabinet papers and speaking notes drafted	2-3	4-6	4
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	**$55,500**	**$111,001**	**$84,959**

RELATED BROAD OUTCOMES:

2. A Work-Ready and Globally Competitive Workforce
3. A More Secure Community
6. A Fit and Healthy Population
12. Equity and Justice in a Society that Values the Contributions of all

DCS 27	Family Programmes	$341,171

DESCRIPTION

- Provision of Family Skills Programmes designed to enhance parenting skills and build more nurturing, supportive and stable families.
- Facilitation of Family Skills Sessions to provide access to on-going support and interventions for families.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of Family Skills Programmes offered	1-2	3-4	2
• Number of Family Skills Sessions offered	5-6	10-12	10
• Number of parent coaching sessions offered	250-275	500-525	250
QUALITY			
• Support groups and psycho-educational programmes provided by trained and qualified professionals	100%	100%	100%
• Number of participants who rate satisfaction with programme three or higher on a scale of 1-5	80-100%	80-100%	80-100%
• Percentage of parents who showed improvement in one or more parenting constructs	60-80%	60-80%	60-80%
TIMELINESS			
• Family Skills Programmes offered throughout the year	100%	100%	100%
• Family Skills Sessions offered monthly	80-100%	80-100%	80-100%
• Parent coaching sessions offered throughout the year	100%	100%	100%
LOCATION			
The Family Resource Centre – Grand Cayman	100%	100%	100%
COST	**$113,724**	**$227,448**	**$227,573**

RELATED BROAD OUTCOMES:

3. A More Secure Community
6. A Fit and Healthy Population
12. Equity and Justice in a Society that Values the Contributions of all

DCS 28	Workshops and Presentations	$239,234

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 socialization issues.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of workshops offered	10-15	20-35	10
• Number of presentations offered	15-20	30-40	60
QUALITY			
• Workshops or presentations are delivered by qualified professionals	100%	100%	100%
• Participants who rate workshop or presentation three or higher on a scale of 1-5	80-100%	80-100%	80-100%
TIMELINESS			
Workshops and Presentations offered throughout the year	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$79,745**	**$159,489**	**$162,011**

RELATED BROAD OUTCOMES:

2. A Work-Ready and Globally Competitive Workforce
3. A More Secure Community
6. A Fit and Healthy Population
12. Equity and Justice in a Society that Values the Contributions of all

DCS 29	Family Intervention and Victim Advocacy	$219,368

DESCRIPTION

- 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 stages
- Referral of individuals/families to appropriate community resources
- Facilitation of the Domestic Violence Intervention Training Programme (DVITP) for Police Officers, Social Workers and other front line professionals
- Coordination of the Legal Befriender Service

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Minimum number of hours of crisis and family intervention services offered	475-480	975-1,020	1,000
• Number of DVITP training sessions facilitated	2-3	3-5	3
• Number of coordinated sessions of Legal Befriender Service	45-50	95- 100	100
• Number of Darkness to Light Training Sessions offered	5-6	10-12	0
QUALITY			
• Family and crisis intervention services and referrals provided on a standardised schedule by qualified and supervised professionals	100%	100%	100%
• DVITP provided by qualified, trained facilitators who receive supervision	80-100%	80-100%	100%
• Darkness to Light is provided by qualified, trained facilitators who receive	100%	100%	N/A
• Advice provided through Legal Befriender Service is delivered by qualified attorneys	100%	100%	100%
TIMELINESS			
• Legal Befriender service offered weekly	80-100%	80-100%	90-100%
• Crisis and Family Intervention services offered daily	80-100%	80-100%	80-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$73,123**	**$146,245**	**$148,912**

RELATED BROAD OUTCOMES:

2. A Work-Ready and Globally Competitive Workforce
3. A More Secure Community
6. A Fit and Healthy Population
12. Equity and Justice in a Society that Values the Contributions of all

DCS 31	Community Based Treatment Services for Adolescents	$300,921

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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of clinical sessions offered	200-225	400-425	300
• Number of hours of group sessions offered	20-25	40-50	20
QUALITY			
• Sessions conducted by skilled and qualified staff	100%	100%	100%
• Treatment informed by individualised treatment plan developed in collaboration with clients	85-100%	85-100%	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	**$100,307**	**$200,614**	**$195,844**

RELATED BROAD OUTCOMES:

2. A Work-Ready and Globally Competitive Workforce
3. A More Secure Community
6. A Fit and Healthy Population
12. Equity and Justice in a Society that Values the Contributions of all

DCS 32	Services for Young Parents	$302,175

DESCRIPTION

- Provision of psycho-educational and experiential parent programme to support the personal, social and/or life-skills growth of young parents
- Familial intervention to facilitate basic baby care and child well-being

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Minimum number of placements offered to young parents	30	80	80
• Number of young parent education hours offered	425-430	850-860	850
• Individual sessions offered to young parents	50-55	175-200	0
QUALITY			
• Percentage of young parents who have individualised support plans developed	90-100%	90-100%	90-100%
• Coordination of care with partner agencies for programme participants	100%	100%	100%
• 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	**$100,725**	**$201,450**	**$224,825**

RELATED BROAD OUTCOMES:

2. A Work-Ready and Globally Competitive Workforce
3. A More Secure Community
6. A Fit and Healthy Population
12. Equity and Justice in a Society that Values the Contributions of all

DCS 33	Therapeutic Services to Cayman Brac and Little Cayman	$156,452

DESCRIPTION

Provision of community-based treatment informed by individualized treatment plans to youth and adult residents of Cayman Brac and Little Cayman requiring assistance with a variety of life challenges including:

- Drug and alcohol issues/co-occurring disorders
- Family and relationship problems/issues related to personal growth and development

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of hours of therapeutic services offered	125-150	275-300	150
QUALITY • Percentage of clients who report improvement in life areas during the course of treatment	60-100%	60-100%	60-100%
• Treatment informed by individualised treatment plan developed in collaboration with client	85-100%	85-100%	85-100%
TIMELINESS Therapeutic services offered weekly	75-100%	75-100%	75-100%
LOCATION Brac Haven Sister Islands Counselling Centre – Cayman Brac	100%	100%	100%
COST	**$52,144**	**$104,301**	**$43,427**

RELATED BROAD OUTCOMES:

2. A Work-Ready and Globally Competitive Workforce
3. A More Secure Community
6. A Fit and Healthy Population
12. Equity and Justice in a Society that Values the Contributions of all

MCA 1	Policy Advice to the Minister of Community Affairs, Youth and Sports	$328,208

DESCRIPTION

The provision of policy and strategic advice to the Minister of Community Affairs, Youth and Sports (CAY&S) and the Cabinet on the Ministry's Departments, Units, Government Owned Companies, Boards and Committees through the following means:

- production of cabinet papers and notes
- briefing sessions
- production of policy reports
- strategic assessment/outline business cases

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of cabinet papers and notes prepared	1-2	2-4	5-12
• Number of minister's briefing sessions	6-9	12-18	12-24
• Number of policy reports/proposals prepared	1	1	1-2
• Number of strategic assessments/outline business case document prepared/reviewed	1	1-2	0
QUALITY			
• All cabinet papers, notes and reports to be reviewed and approved by the Chief Officer and/or delegate	100%	100%	100%
• The policy advice should be based on relevant legislation and professional standards	100%	100%	100%
• Strategic Assessments/business outline case completed in accordance with SRIU standards	100%	100%	100%
TIMELINESS			
• All policy advice will be given in the timeframe agreed with the Minister of CAY&S	90-100%	90-100%	90-100%
• Cabinet papers and notes are to be submitted to the Cabinet Office prior to cabinet office deadlines	90-100%	90-100%	90-100%
• Strategic assessments/Business outline cases submitted to Cabinet in accordance with SRIU established	90-100%	90-100%	90-100%
LOCATION			
Grand Cayman, Cayman Islands	100%	100%	100%
COST	**$109,403**	**$218,805**	**$151,702**

RELATED BROAD OUTCOMES:

3. A More Secure Community
12. Equity and Justice in a Society that Values the Contributions of all

MCA 2	Ministerial Services and Support	$809,068

DESCRIPTION

Provision of services to support the Minister and Cabinet including:

- Responses to parliamentary questions
- Contribution to speeches, briefings, statements, reports and other correspondence
- Coordinating events
- Freedom of information (FOI) requests and reports
- Contribution to quarterly and annual reports

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of responses to parliamentary questions and/or FOI matters	1-2	2-6	2-5
• Number of speeches, mass communications, files and statements prepared	3-5	5-10	10-20
• Number of events coordinated	0	1-3	1-3
• Number of reports prepared and/or reviewed	1-2	1-2	2-4
• Number of written correspondences on behalf of the Minister	10-20	20-40	100-150
• Number of meetings with youth and sports NGO's	2-5	5-10	0
QUALITY			
• All responses to parliamentary questions reviewed and signed off by the Chief Officer or her delegate	100%	100%	100%
• All speeches, mass communications, correspondence, file notes and statements must be reviewed by the Chief Officer or delegate	100%	100%	100%
• All reports will be in accordance with the established legislation or directives	100%	100%	100%
• All FOI requests are handled and processed in accordance with the FOI Law	100%	100%	100%
TIMELINESS			
• Replies and correspondences should be finalized in accordance with legislation and/or agreed timeframe	90-100%	90-100%	90-100%
• Speeches, mass communications, statements, reports, and parliamentary questions, and freedom of information matters submitted to Chief Officer or delegate: within agreed timeframe	90-100%	90-100%	90-100%
• Events coordinated within agreed timeframe	90-100%	90-100%	90-100%
• All FOI requests processed in accordance with timelines established by the FOI Law	90-100%	90-100%	90-100%
LOCATION			
Grand Cayman, Cayman Islands	100%	100%	100%
COST	**$269,689**	**$539,379**	**$608,080**

RELATED BROAD OUTCOMES:

3. A More Secure Community
12. Equity and Justice in a Society that Values the Contributions of all

MCA 3	Emergency Response Services	$44,121

DESCRIPTION

Provision of emergency response services to the National Hazard Management Council and other organizations that require maintaining an adequate level of preparedness.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of meetings, conferences, training sessions and seminars attended	1-3	1-5	1
• Number of Hazard Management plans reviewed, developed and maintained	0	8	8
• Number of emergency preparedness and response reports prepared	0	1-2	1
QUALITY			
• In accordance with Hazard Management Cayman Islands (HMCI) and other emergency preparedness plans	95-100%	95-100%	95-100%
• In accordance with HMCI's established policies and procedures	100%	100%	100%
• Reports submitted are reviewed by the Chief Officer	95-100%	95-100%	95-100%
TIMELINESS			
All necessary changes to Hazard Managements plan done within agreed timeframe	95-100%	95-100%	95-100%
LOCATION			
Grand Cayman, Cayman Islands	100%	100%	100%
COST	**$14,707**	**$29,414**	**$26,362**

RELATED BROAD OUTCOMES:

3. A More Secure Community
5. A Modern, Smart Infrastructure

MCA 4	Governance of Boards, Committees and Government Owned Companies	$225,627

DESCRIPTION

The provision of governance, involving meeting and/or reviewing monthly, quarterly, and/or annual reports, to the following Boards, Committees and Government Owned Companies:

- Children and Youth Services Foundation
- Cadet Corps Committee
- National Youth Commission

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of meetings hosted/attended	8-10	16-20	7-10
• Number of written correspondences to the Board/Committee	2-5	5-15	10-40
• Number of reports prepared/reviewed	2-6	12-14	10-15
QUALITY			
• Governance and oversight given to Boards, Committees, and Government Owned Companies are in compliance with the relevant laws and/or government policy	100%	100%	100%
• All reports will be in accordance with the established legislation or directives	100%	100%	100%
TIMELINESS			
• Attendance at meetings as required	100%	100%	100%
• Inquiries/reports/correspondences should be completed within the agreed timeframe as assigned by the Chief Officer	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$75,209**	**$150,418**	**$134,374**

RELATED BROAD OUTCOMES:

3. A More Secure Community
12. Equity and Justice in a Society that Values the Contributions of all

MCA 5	Financial Assistance Support Services	$513,317

DESCRIPTION

Provision of administrative services and policy advice to develop/review criteria and manage grants and transfer payments in accordance with Government's policy for:

- Seamen and Veterans
- Financial Assistance
- Community Development Grants: Pines/National Council of Voluntary Organisations/Rehoboth Ministries/Cayman Islands Crisis Centre
- Youth and Sports Organisations
- Housing Repairs

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of outputs, grants and transfer payments processed	6,000-9,000	12,000-18,000	16,000-20,000
• Number of applications processed	13-25	25-50	25-50
• Number of correspondence prepared	10-12	15-28	50-100
• Number of purchase agreements monitored	25	50	35
• Number of meetings	2-4	3-6	0
QUALITY			
• All payments are accurate and submitted within the agreed timelines	95-100%	95-100%	95-100%
• Applications processed meet established criteria	100%	100%	100%
• All correspondence must be reviewed by the Chief Officer or delegate	95-100%	95-100%	95-100%
• Purchase Agreements to contain quantity, quality, cost and timeliness measures to meet standards specified in the Public Management and Finance Law (2013 Revision).	100%	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	100%	100%	100%
COST	**$171,106**	**$342,211**	**$350,319**

RELATED BROAD OUTCOMES:

3. A More Secure Community
12. Equity and Justice in a Society that Values the Contributions of all

MCA 6	Collaboration with Key Stakeholders on Sports and Social Matters	$483,121

DESCRIPTION

- Analyse local research findings and develop social policy priorities
- Recommend and participate in research policy and initiatives with a cross-ministerial approach
- Promote and participate in inter-ministerial workshops, presentations and training sessions
- Liaise and collaborate across Ministries and agencies in the development of research, policies, programmes, projects and legislation as necessary
- Ongoing monitoring and evaluation of inter-ministerial policies, programmes, projects and legislation
- Management of capital projects and assets

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of workshops, meetings, presentations and training sessions hosted/ attended	2-5	5-10	30-60
• Number of cross-ministerial correspondence prepared	5-10	10-15	10-25
• Number of reports prepared/reviewed on oversight of capital projects and/or executive assets	1-3	3-6	3-6
QUALITY			
• Workshops, presentations, and training sessions hosted/attended by qualified personnel	100%	100%	100%
• Correspondence should be reviewed and approved by Chief Officer	95-100%	95-100%	95-100%
TIMELINESS All payments, applications, purchase agreement, and correspondences prepared/processed within the agreed timeline.	100%	100%	100%
LOCATION Grand Cayman	100%	100%	100%
COST	**$161,040**	**$322,081**	**$238,652**

RELATED BROAD OUTCOMES:

3. A More Secure Community
12. Equity and Justice in a Society that Values the Contributions of all

MCA 8	Legislative Matters	$115,722

DESCRIPTION

Prepare drafting instructions and/or legislative documents for amendments or development to the following:

- Poor Persons (Relief) Regulations
- Cadet Corps Law

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of drafting instructions/legislative documents prepared	1	1	1
• Number of meetings attended and/or correspondences prepared	1	1-2	2-5
QUALITY Correspondences prepared or meetings attended by qualified personnel	95-100%	95-100%	95-100%
TIMELINESS Correspondences prepared and meetings attended within the timeframe established by the Chief Officer	95-100%	95-100%	95-100%
LOCATION Grand Cayman	100%	100%	100%
COST	**$38,574**	**$77,148**	**$67,350**

RELATED BROAD OUTCOMES:

3. A More Secure Community
12. Equity and Justice in a Society that Values the Contributions of all

NAU 1	Policy Advice on Matters Relating to Needs Assessments	$37,535

DESCRIPTION

Provide policy advice to the Minister of Community Affairs, Youth and Sports on matters relating to welfare services including:

- Policy papers
- Drafting responses to parliamentary/supplementary questions
- Drafting Legislative Bills
- Briefing notes
- Attending meetings

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of meetings attended	7-10	15-20	20
• Number of policy papers, parliamentary and supplementary questions, bills and notes prepared	1-2	1-3	1
QUALITY			
• Meetings will be attended by professionals, knowledgeable on the subject matter	100%	100%	100%
• Policy papers subjected to peer review by professional and experienced personnel and signed off by Director or Deputy	100%	100%	100%
TIMELINESS			
• Meetings will be attended as scheduled	100%	100%	100%
• Policy papers will be provided within the time frame agreed	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$12,512**	**$25,024**	**$25,313**

RELATED BROAD OUTCOME:

3. A More Secure Community

NAU 2	Social Needs Assessments	$3,789,560

DESCRIPTION

Social needs assessments for poor relief, health coverage and temporary relief which include:

- Initial assessment (intake)
- Liaising with relevant agencies and individuals
- Home and Institutional visits
- Preparing reports

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of permanent poor relief assessments conducted	25-40	50-75	50
• Number of housing assessments conducted	20-30	40-50	40
• Number of health care assessments conducted	133-167	500-600	500
• Number of temporary relief assessments conducted	800-1,000	2,000-2,500	1,300
QUALITY			
• Assessments conducted meeting established Needs Assessment Unit services criteria and the Poor Persons Relief Law (2007 Revision)	100%	100%	100%
• All reports vetted and signed off by Supervisor	100%	100%	100%
TIMELINESS			
• Poor relief and housing assessments to be conducted within six months of assignment	100%	100%	100%
• All other assessments to be conducted within three months of assignment	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$1,263,187**	**$2,526,374**	**$1,682,030**

RELATED BROAD OUTCOMES:

3. A More Secure Community
6. A Fit and Healthy Population
8. A Culture of Good Governance
12. Equity and Justice in a Society that Values the Contributions of all

DSP 9	Sports Facilities Management	$2,316,265

DESCRIPTION

Rental and coordination of Sporting Facilities, provision of Security for Facilities, Maintenance, Cleaning and Inspections for:

- 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, Boatswain Bay Presbyterian Church, East End Civic Centre, Eastern Avenue Basketball Court, John A. Cumber Primary School, North Side
- Walking Track - Savannah Primary School
- Other Facilities - Dalmain Ebanks Boxing Gym, Lions Aquatic Centre

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of facility application forms processed	250-275	500-550	500-550
• Number of facilities security is provided for	4	4	340-365
• Number of facilities being maintained and cleaned	24	24	300-330
QUALITY			
• Application forms are signed, approved and stamped by authorized personnel	100%	100%	100%
• Security services provided within accordance to contractual agreements and/or trained experience personnel	100%	100%	100%
• Maintenance and cleaning of facilities as per departmental regulations	100%	100%	100%
TIMELINESS			
• Applications are processed within two business days	100%	100%	100%
• **Security:**			
○ Ed Bush Stadium -7 days per week (Monday-Friday 9hrs per day; Saturday-Sunday 16 hrs. per day)	100%	100%	100%
○ Savannah Walking Track - (Monday-Friday 4hrs per day	100%	100%	100%
○ T.E. McField Stadium - 7 days per week (Monday-Friday 7 hrs. per day; Saturday-Sunday 15 hrs. per day)	100%	100%	100%
○ Truman Bodden Sports Complex - 7 days per week (24 hrs per day)	100%	100%	100%
• Maintenance and cleaning of facilities completed 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	**$772,088**	**$1,544,176**	**$1,472,863**

RELATED BROAD OUTCOME:

6. A Fit and Healthy Population

DSP 10	Sports Education and Training	$3,449,769

DESCRIPTION

The provision of sports coaching and instructing primarily in the 6 focus sports- Basketball, Cricket, Football, Netball, Track & 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:

- 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 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
Number of Community Sport Programs conducted:	20-22	40-44	40-44
• After-School/Community Sport Development Programs	3-4	6-8	6-8
• National Programs Coached	4-5	8-10	8-10
• Recreational Leagues/Events Organized	1,050-1,150	2,100-2,300	2,100-2,300
• School Sessions	2-3	4-6	4-6
• Sports Workshops	4-5	8-10	8-10
• Summer Camps			
QUALITY			
• Community/National Coaching, are conducted by technical staff trained to standards set by the international governing body for the particular sport	100%	100%	100%
• School sessions are aligned and conducted in compliance with school strategy/plan	100%	100%	100%
TIMELINESS			
• Community Coaching/National Programs held daily 5- 6 days per week	100%	100%	100%
• Recreational Leagues/Events and Workshop are conducted once every 4-6 months	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$1,149,923**	**$2,299,846**	**$2,339,818**

RELATED BROAD OUTCOME:

6. A Fit and Healthy Population

DSP 11	Technical Advice and Support to Ministry and other Sporting Agencies	$58,765

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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of requests from Sports Agencies/Ministries assisted through technical Support and/or advice directly or via the Ministry	6-7	9-13	6-15
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 time frame	100%	100%	100%
LOCATION Grand Cayman	100%	100%	100%
COST	**$19,588**	**$39,177**	**$47,185**

RELATED BROAD OUTCOME:

6. A Fit and Healthy Population

YSU 7	Monitoring Youth Service Providers	$232,322

DESCRIPTION

Monitoring of and reporting on youth service providers who receive funding from the Ministry of Community Affairs, Youth and Sports. Offering 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. Offering feedback and recommendations to the Ministry on opportunities for partnership improvements to effect positive change in society.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of progress reports prepared	5-7	40-45	30
• Number of Life Skills presentations conducted by Unit staff to youth in service providers groups	3-4	10-13	9
• Number of annual performances reports/requests for further funding from youth service providers on behalf of the Ministry of Community Affairs, Youth and Sports	1-2	12-18	18
• Maintenance of Youth Service Provider Directory	0	1	1
QUALITY			
• Prepared in accordance with Unit standards i.e. per and senior management review	80-100%	80-100%	100%
• Presentations delivered by qualified youth workers	80-100%	80-100%	100%
• A robust, well-researched annual performance report signed by senior management	80-100%	80-100%	100%
• A comprehensive update of the listing of the service providers in the 3 Cayman Islands – with the exception of sporting organizations – that offer programming of interest to youth ages 10-25 years	80-100%	80-100%	100%
TIMELINESS			
• Progress reports prepared within 3-4 working days	80-100%	80-100%	100%
• Presentations delivered in less than 30 minutes with a 5-10 minute period of audience questions, comments and observations	80-100%	80-100%	100%
• Annual performance report vetted, queried and presented to Ministry of Community Affairs, Youth and Sports	80-100%	80-100%	100%
• Directory completed by December 31 2017	80-100%	80-100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$77,441**	**$154,881**	**$144,429**

RELATED BROAD OUTCOME:

3. A More Secure Community

YSU 8	Youth Leadership Programmes and Governance	$395,539

DESCRIPTION

Coordinating and managing the weekly meetings of the Cayman Islands Youth Assembly and monitoring the progression of the annual Youth Dialogue and Forums produced by the group. In addition, the coordination and production of newsletters and radio shows to disseminate information to youth. The delivery of summer camps which keep youth productively engaged and adequately supervised during their summer holidays.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of meetings facilitated for the Cayman islands Youth Assembly	6-7	23-25	25
• Number of Youth Dialogues facilitates by Youth Services Unit and Cayman Islands Youth Assembly	1	1	0
• Number of Youth Forums facilitated by the Youth Services Unit and Cayman Islands Youth Assembly	0	1	0
• Number of Unit newsletters produced	1-2	3-4	4
• Number of radio shows produced	16-18	33-35	35
• Number of summer camps offered	2	3-4	2
• Number of Special Events	1	2-3	3
• Research report on an identified youth related issue	0	1	1
• Number of FAN Club meetings	6-7	23-25	25
• Number of Scouts training sessions	5-7	12-14	14
QUALITY			
• Meets the standards of excellence for productive meetings as set by the Youth Services Unit	80-100%	80-100%	100%
• Adheres to the standard for Youth Dialogues as set forth by the Youth Services Unit	80-100%	80-100%	100%
• Adheres to the standards for Youth Forums as set forth by the Youth Services Unit	80-100%	80-100%	100%
• Concurs with the standard for accurate standards for a newsletter as set forth by the Youth Services Unit	80-100%	80-100%	100%
• Adheres to the quality measures of Radio Cayman	80-100%	80-100%	100%
• Meets the standards of meaningful programme planning and delivery held by the Youth Services Unit	80-100%	80-100%	100%
• Meets generally accepted academic standards for research	80-100%	80-100%	100%
• Meets the standard set by the Youth Services Unity of a meaningful and well-produced youth event	80-100%	80-100%	100%
• Meets the standard of excellence for productive meetings as set forth by the Youth Services Unit	80-100%	80-100%	100%
• Meets the standards of excellence for productive training sessions as set forth by the Scouts Association	80-100%	80-100%	100%

TIMELINESS			
• 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%
• Dialogue with Minister held September 2016	80-100%	80-100%	100%
• Forums with youth held April and September 2017	80-100%	80-100%	100%
• Newsletters produced seasonally – September and December 2016 and April, June, September and December 2017	80-100%	80-100%	100%
• Radio shows broadcast weekly – Wednesdays at 4pm	80-100%	80-100%	100%
• Summer camps held July 2016 and 2017	80-100%	80-100%	100%
• Special Events held September 2017 (Gospel Concert), Go-Cart Racing March 2017, Youth Worker Training November 2016	80-100%	80-100%	100%
• Researched report submitted end of June 2017	80-100%	80-100%	100%
• 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%
• 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 being trained	80-100%	80-100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$131,846**	**$263,693**	**$247,287**

RELATED BROAD OUTCOME:

3. A More Secure Community

CAD 4	Cadet Training Program	$451,131

DESCRIPTION

- Provision of an internationally recognized Star 4 Cadet Corp program for youth ages 11 – 19 including:
  - Instructional (practical and theoretical)Training including Band/Music instruction
  - Land Training including ; Drill and Turn-out, first aid, Map & compass, field craft & adventure training
  - Marine 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 planning
  - Adult Training for Instructors and Officers and regular reporting to parents
- Participate in National Parades, local parades, including Passing Out (Enrollment) 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:
  - Community clean up
  - Volunteer services to other Government Departments and Organizations
  - Man the National emergency Operating Centre during natural disasters
- Plan, operate and attend Camps locally and regionally within a residential environment. These include:
  - Senior Cadet's Camp,
  - Annual Camp
  - Recruit Camp:
  - Adult Training Camp for Instructors and Officers
  - Caribbean Cadet Camp

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of training sessions	97	194	194
• Number of parades participated (including National and Local Cadet Parade)	2	4-6	4-6
• Number of camps operated locally	1	1-3	1-3
• Number of camps attended regionally and internationally	1	1-2	1-2
• Number of community projects facilitated	3	4-6	4-6
QUALITY			
• Training and camps must be delivered in accordance with the Army Cadet Force (ACF) Cadet Training handbook, regional and international standards	100%	100%	100%
• Land and Marine training conducted by competent drill instructors	100%	100%	100%
• Civic knowledge should supplement and expand on the national curriculum	100%	100%	100%
• Persons participating in parades will be experienced in drill instruction and words of commands on parade.	100%	100%	100%
• Facilitators of community projects will be Officers who are knowledgeable and disciplined.	100%	100%	100%

TIMELINESS			
• The training programme operates outside school hours Monday to Friday 4:00pm – 8:00pm and every Saturday 9:00am – 12:00pm during school term;	100%	100%	100%
• Attend parades and community projects as scheduled by the organizers	100%	100%	100%
• 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	**$150,377**	**$300,754**	**$249,800**
RELATED BROAD OUTCOME:			
3. A More Secure Community			

CAD 6	Cadet Corps Vocational Training Program	$43,812

DESCRIPTION

- 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:
  - 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:
  - 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of training sessions delivered	18	36	36
QUALITY			
• Delivery of modular units by trained instructors based on regional and international standards	100%	100%	100%
• 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 Cayman Islands	100%	100%	100%
COST	**$14,604**	**$29,208**	**$40,352**

RELATED BROAD OUTCOME:

3. A More Secure Community

6. PAYMENT ARRANGEMENTS

Cabinet will pay the *Ministry of Community Affairs, Youth and Sports* for delivery of the outputs described in the introduction.

Payment will be made on the basis of an invoice provided monthly to the *Minister of Community Affairs, Youth and Sports.* The invoice will contain sufficient evidence of the outputs delivered for the Minister to be able to satisfy himself that the outputs have in fact been delivered.

Invoices will be paid within 20 days of the end of the month following the invoice date.

It is expected that the amount for each output to be delivered during 2016/17 will be invoiced in equal instalments for the 18-month period.

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MINISTRY OF COMMUNITY AFFAIRS YOUTH AND SPORTS

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 (2013 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 (2013 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 2017 and performance for the 2016/17 financial period; and
c. Comply with Generally Accepted Accounting Practices.

_____

Ms. Dorine Whittaker, JP
Chief Officer

Ministry of Community Affairs, Youth and Sports

30 June 2016

FINANCIAL STATEMENTS

FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017

MINISTRY OF COMMUNITY AFFAIRS, YOUTH AND SPORTS

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Current Assets				
Cash and cash equivalents	1	3,899	3,893	3,893
Marketable securities and deposits				
Trade receivables	2	2,672	1,654	1,654
Total Current Assets		**6,571**	**5,547**	**5,547**
Non-Current Assets				
Property, plant and equipment	6	18,313	14,847	14,847
Total Non-Current Assets		**18,313**	**14,847**	**14,847**
Total Assets		**24,884**	**20,396**	**20,396**
Current Liabilities				
Trade payable	7	50	1,062	1,062
Other payables and accruals	7	310	310	310
Employee entitlements	9	128	128	128
Total Current Liabilities		**489**	**1,501**	**1,501**
Non-Current Liabilities				
Other payables and accruals	7	0	0	0
Total Non-Current Liabilities		**0**	**0**	**0**
Total Liabilities		**489**	**1,501**	**1,501**
Net Assets		**24,395**	**18,895**	**18,895**
Net worth				
Contributed capital		22,238	16,738	16,738
Accumulated surpluses/(deficits)		2,157	2,157	2,157
Total Net Worth		**24,935**	**18,895**	**18,895**

MINISTRY OF COMMUNITY AFFAIRS, YOUTH AND SPORTS

STATEMENT OF FINANCIAL PERFORMANCE FOR THE 18-MONTH PERIOD ENDED 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Revenue				
Sale of goods and services	10	30,822	19,423	19,423
Donations	12	0	60	60
Total Revenue		**30,822**	**19,483**	**19,483**
Expenses				
Personnel costs	13	22,809	14,436	14,436
Supplies and consumables	14	5,978	4,009	4,009
Depreciation & Amortization	6	2,035	1,038	1,038
Total Expenses		**30,822**	**19,483**	**19,483**
Surplus or (Deficit) for the period		**0**	**0**	**0**

MINISTRY OF COMMUNITY AFFAIRS, YOUTH AND SPORTS

CASH FLOW STATEMENT FOR THE 18-MONTH PEROD ENDING 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Outputs to Cabinet	10	30,742		
Outputs to other government agencies	10	0		
Donations / Grants		60		
Other receipts	10	20		
Payments				
Personnel costs	13	(22,809)		
Supplies and consumables	14	(8,007)		
Net cash flows from operating activities		**5**		
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment		(5,500)		
Proceeds from sale of property, plant and equipment		0		
Net cash flows from investing activities		**(5,500)**		
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity investment from Org 40		5,500		
Repayment of Surplus to Org 40		0		
Net cash flows from financing activities		**5,500**		
Net increase/(decrease) in cash and cash equivalents		**5**		
Cash and cash equivalents at beginning of period		3,894		
Cash and cash equivalents at end of period		**3,899**		

MINISTRY OF COMMUNITY AFFAIRS, YOUTH AND SPORTS

STATEMENT OF CHANGES IN NET WORTH FOR THE18-MONTH PERIOD ENDED 31 DECEMBER 2017	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2015 brought forward	**16,738**	**0**	**2,196**	**18,924**
Prior Year Adjustments	0	0		
Restated balance 30 June 2015	**16,738**		**2,196**	**18,924**
Changes in net worth 2015/16				
Gain/(loss) on property revaluation	0	0	0	0
Capital withdrawal by Cabinet	0	0	(29)	(29)
Net revenue / expenses recognised directly in net Worth	**-**	**-**	**(29)**	**(29)**
Surplus/(deficit)for the period 2015/16	0	0	0	0
Total recognised revenues and expenses for the Period	0	0	(29)	(29)
Balance at 30 June 2016 carried forward	**16,738**	**0**	**2,157**	**18,895**

	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2016 brought forward	16,738	0	2,157	18,895
Restated balance 30 June 2016	**16,738**	**0**	**2,157**	**18,895**
Changes in net worth for 2016/17				
Equity Investment from Cabinet	5,500	0	0	5,500
Dividends payable to Cabinet				
Net revenue / expenses recognised directly in net Worth	**5,500**	**0**	**0**	**5,500**
Surplus/(deficit)for the period 2016/17	0	0	0	0
Total recognised revenues and expenses for the Period	**5,500**	0	**0**	**5,500**
Balance at 31 December 2017	**2,238**	**0**	**2,157**	**24,395**

Ministry of Community Affairs, Youth and Sports
STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These Forecast financial statements are for the *Ministry of Community Affairs, Youth and Sports*

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 2017.

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

Description	Foreign Currency	Exchange Rate	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Cash on hand (IRIS Confirmation Account/Petty Cash)	287	1.0000	287	287	287
Cash in transit (IRIS Remittance Account)	7,846	1.0000	7,846	7,846	7,846
CI$ Operational Current Account held at Royal Bank of Canada	3,848,509	1.0000	3,848,509	3,843,395	3,843,395
US$ Operational Current Account held at Royal Bank of Canada	19,679	0.8375	16,481	16,481	16,481
Payroll Current Account held at Royal Bank of Canada	25,950	1.0000	25,950	25,950	25,950
Bank Accounts held at other financial institutions	0	1.0000	0	0	0
Fixed Deposits held with Treasury (less than 90 days)	0	1.0000	0	0	0
TOTAL			**3,899,073**	**3,893,959**	**3,893,959**

Note 2: Trade and Other Receivables

Trade Receivables	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Sale of goods and services	36,998	36,998	36,998
Outputs to Cabinet	2,635,210	1,617,760	1,617,760
Outputs to other government agencies	0	0	0
Other	0	0	0
Less: provision for doubtful debts	0	0	0
Total Trade Receivables	**2,672,208**	**1,654,758**	**1,654,758**

Description	Trade Receivables	Other Receivables	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Past due 1-30 days	2,672,208		2,672,208	1,654,758	1,654,758
Past due 31-60 days					
Past due 61-90 days					
Past due 90 and above					
Non-Current					
Past due 1year and above					
Total	**2,672,208**		**2,672,208**	**1,654,758**	**1,654,758**

Note 6: Property, Plant and Equipment

Cost of property, plant and equipment

Cost of Property, plant and equipment	*Plant and equipment*	*Buildings and Leasehold*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Motor Vehicles*	*Assets under construction or development*	*Total*
Balance as at 1 July 2015	10,750,570	5,658,846	196,042	151,617	98,770	300,302	103,258	17,259,405
Additions	1,363,945	100,000		36,055	0			1,500,000
Disposals and Derecognisation								
Revaluation								
Transfers								
Balance as at 30 June 2016	12,114,515	5,758,846	196,042	187,672	98,770	300,302	103,258	18,759,405

Cost of Property, plant and equipment	*Plant and equipment*	*Buildings and Leasehold*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Motor Vehicles*	*Assets under construction or development*	*Total*
Balance as at 1 July 2016	12,114,515	5,758,846	196,042	187,672	98,770	300,302	103,258	18,759,405
Additions	5,500,000							5,500,000
Disposals and Derecognisation								
Revaluation								
Transfers								
Balance as at 30 December 2017	17,614,515	5,758,846	196,042	187,672	98,770	300,302	103,258	24,259,405

Accumulated Depreciation and Impairment Losses

Cost of Property, plant and equipment	*Plant and equipment*	*Buildings and Leasehold*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Motor Vehicles*	*Other Assets*	*Total*
Balance as at 1 July 2015	56,689	2,320,795	133,711	116,545	77,382	168,083	0	2,873,205
Transfers								
Impairment Reserve 2015/16 (closing balance)								
Depreciation Expense 2015/16	32,109	901,697	22,881	27,788	19,795	33,917	290	1,038,477
Eliminate on Disposal or Derecognisation 2015/16								
Balance as at 30 June 2016	88,798	3,222,492	156,592	144,333	97,177	202,000	290	3,911,682

Cost of Property, plant and equipment	*Plant and Equipment*	*Buildings and Leasehold*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Infra-structure*	*Motor Vehicles*	*Other Assets*	*Assets under construction or development*	*Total*
Balance as at 1 July 2016	88,798	3,222,492	156,592	144,333	97,177	0	202,000	290	0	3,911,682
Depreciation										
Expense 2016/17	45,000	1,383,005	36,954	40,095	31,272	436,086	62,054	435	0	2,034,900
Balance as at 31 December 2017	**133,798**	**4,605,497**	**193,545**	**184,428**	**128,449**	**436,086**	**264,053**	**725**	**0**	**5,946,582**
Bet Book value 30 June 2016	**12,025,717**	**2,536,354**	**39,450**	**43,338**	**1,593**	**0**	**98,302**	**(290)**	**103,258**	**14,847,723**
Bet Book value 31 December 2017	**17,480,717**	**1,153,349**	**2,497**	**3,243**	**(29,690)**	**(436,086)**	**36,249**	**(725)**	**103,258**	**18,312,823**

Note 7: Trade Payables, Other Payables and Accruals

Description	Current	Non-Current	Budget 2016/17 $'000	Budget 2015/16 $'000	Actual 2014/15 $'000
Creditors	50,163		50,163	1,062,500	1,062,500
Creditors Ministries/Portfolios	0		0	0	0
Accrued Expenses	293,257		293,257	293,257	293,257
Accrued Entity Interest	339		339	339	339
Other payables	16,882		16,882	16,882	16,882
Total Trade Payables, Other Payables and Accruals	**360,461**		**360,641**	**1,372,977**	**1,372,977**

Note 9: Employee Entitlements

	Budget 2016/17	Forecast 2015/16	Actual 2014/15
Non-current employee entitlements are represented by:			
Annual Leave	128,137	128,137	128,137
Retirement and long service leave			
Accrued salaries			
Travel			
Pension			
Other salary related entitlements			
Total current portion	**128,137**	**128,137**	**128,137**
Non-current employee entitlements are represented by:			
Retirement and long service leave			
Total Employee Entitlements	**128,137**	**128,137**	**128,137**

Note 10: Sales of Goods and Services

Revenue type	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Outputs to Cabinet	30,741,962	19,413,115	19,413,115
Output to other government agencies			
Fees and charges			
General sales			
Rentals			
Other	80,000	10,000	10,000
Total Sales of Goods and Services	**30,821,962**	**19,423,115**	**19,423,115**

Note 12: Donations

Revenue type	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Donations Income		60,000	60,000
Total Donations		**60,000**	**60,000**

Note 13: Personnel Costs

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Salaries, wages and allowances	18,292,085	11,322,778	11,322,778
Health care	3,466,278	2,464,806	2,464,806
Pension	1,009,935	615,176	615,176
Leave	0	0	0
Other personnel related costs	41,102	33,048	33,048
Total Personnel Costs	**22,809,399**	**14,435,808**	**14,435,808**

Note 14: Supplies and Consumables

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Supplies and Materials	737,364	469,712	469,712
Purchase of services	1,718,200	966,327	966,327
Lease of Property and Equipment	888,834	596,895	596,895
Utilities	1,562,314	1,121,800	1,121,800
General Insurance	466,576	484,346	484,346
Interdepartmental expenses	99,500	50,000	50,000
Travel and Subsistence	158,460	93,261	93,261
Recruitment and Training	163,614	90,287	90,287
Other	182,801	136,201	136,201
Total Supplies and Consumables	**5,977,662**	**4,008,829**	**4,008,829**

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

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Surplus/(deficit) from ordinary activities			
Non-cash movements			
Depreciation & Amortisation	2,034,900	1,038,477	1,038,477
(Gain)/losses on sale of property plant and equipment			
Foreign exchange gains/(losses)			
Changes in current assets and liabilities:			
(Increase)/decrease in other current assets			
(Increase)/decrease in receivables - Other current Assets	(1,438,255)		
(Increase)/decrease in receivables - Cabinet	5,115		
Increase/(decrease) in payables			
Increase/(decrease) in other current liabilities	(596,646)		
Net Cash Flows from Operating Activities	**5,114**	**1,038,477**	**1,038,477**

Note 21: Related Party and Key Management Personnel Disclosures

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Salaries & other short-term employee benefits	546,877		
Past employee benefits	0		
Other long term benefits	0		
Termination benefits	0		
Loans	0		
Total	**546,877**		

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.

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

BUDGET STATEMENT

FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2013 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
6. Payment Arrangements

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE MINISTER

I confirm that the Draft Budget Statement reflects the outputs I wish to purchase for the 2016/17 financial period.

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Honourable Marco Archer, JP
Minister

Minister of Finance and Economic Development

30 June 2016

STATEMENT OF CHIEF OFFICER

The Draft Budget Statement has been compiled using the best information available and is 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.

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Mr. Kenneth Jefferson, JP
Financial Secretary and Chief Officer

Ministry of Finance and Economic Development

30 June 2016

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General Nature of Activities

Customs Department

The general nature and scope of the Customs Department is captured in its mission, which is to collect and protect Government's revenue, facilitate legitimate trade and control prohibited and restricted goods in a cost effective manner while preserving a safe environment for all.

The Economic and Statistics Office

Monitors the economy, develops economic policies and plans, and advises Government on a range of economic issues to sustained growth of the islands.

Conducts and analyzes social and economic surveys and 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 & Economic Development by providing policy advice, governance and administrative services on all financial, budgeting and reporting matters of the government.

Risk Management

The Risk Management Unit's primary purpose is to develop and implement property and liability insurance programmes 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 Cayman Islands Government.

Treasury

The Treasury is responsible for the preparation and the consolidation of 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 (2013 Revision) using International Public Sector Accounting Standards (IPSAS). Treasury has oversight for the management and forecasting of core government cash flows, negotiation, evaluation and administration of core government borrowings. It is responsible for the design, quality assurance, and management of the budget and reporting processes for the Entire Public Sector (EPS); this includes coordinating and preparing an annual timeline, strategic policy statement, annual plan and estimates, annual budget statements, ownership and purchase agreements and revenue forecast. The Treasury also provides financial management services to Ministries/ Portfolios and the Executive.

Scope of Activities

Customs Department

The scopes of the Department's activities are as follows

- Processing and Inspection of vessels and aircrafts;
- Collection of Customs duties
- Provision of drug awareness education and K-9 support;
- Policy advice on Customs related matters
- Border protection and enforcement
- Interdiction activities with K9 support
- Enforcement of the law, including identifying and seizing prohibited imports and exports

The Economic and Statistics Office

The scope of the Economic and Statistics Office's activities is as follows:

- Conduct macro-economic analysis and research.
- Monitor the economy and produce quarterly and annual economic reports.
- Conducts the Census of Population and Housing approximately every 10 years.
- Publication of statistical series, which include the annual Compendium of Statistics and the Annual Overseas Trade Report.
- Update the Household Register and Business Register as needed.
- Conduct and publish the results of Labour Force Surveys.
- Conduct and publish the results of quarterly Consumer Price Index surveys.
- Conduct Household Budget Surveys every 5-6 years.
- Develop and implement a macroeconomic compilation program consisting of the System of National Accounts (Gross Domestic Product) and Balance of Payments as resources permit.
- Conducts household and business surveys to provide the data requirements of statistical publications or socio-economic reports and studies for Government.
- Provide technical assistance on economic and statistical matters to other Government Departments and Agencies, as resources permit.
- Promote the wider use of statistics in the local community, and facilitate greater community participation in data collection and dissemination.
- Provide technical assistance to regional and international agencies on economic and statistical matters related to the Cayman Islands.
- Promote and implement the adoption of international standards in the compilation of national statistical accounts and the participation of the Cayman Islands in relevant initiatives related thereto.
- Facilitate the development of the national statistical system.

Finance Administration

- Providing policy advice on all financial matters of the government;
- Providing administrative support and monitor the performance of departments under the Ministry of Finance & Economic Development;
- 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 & 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); and
- Providing central procurement services to the government.

Risk Management

- Coordination of a comprehensive property and liability insurance programme to protect Cayman Islands Government assets from potential threats;
- Provision of technical policy advice on risk management issues;
- Development and execution of risk awareness/ reduction projects; and
- Management of claims/incidents.

Treasury

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

- Financial reporting
- Forecast and management of core Government's cash flows, loan tendering, evaluation and debt management
- Financial management services, advice and support to Ministries / Portfolios and the Executive including Payroll processing, Creditor processing, Bank Reconciliations, Debt Recovery, Loans Made and Trust Asset management.
- Management of the core functionality of the Government's financial information systems (IRIS) Financial advice and support
- Preparing an annual budget timeline
- Coordinating and preparing the annual Strategic Policy Statement
- Preparation of entire public sector budget and supplementary documents
- Monitoring and maintaining budget data in IRIS General Ledger
- Develop and maintain appropriate revenue forecasting models for the Cayman Islands and produce rolling forecasts for coercive revenue streams
- Research potential new revenue enhancement measures
- Provide governance and administrative services to statutory authorities' boards which are under the Minister for Finance and Economic Development responsibility

2. STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the Ministry of Finance and Economic Development for the 2016/17 financial period and the subsequent two years are as follows:

Customs Department

The key strategic ownership goals for the Customs Department in 2016/17and the subsequent two years are as follows:

- 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 establishing standards.
- To ensure that the Departments 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
- To put in place a process for long-term succession planning

The 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 :
    - Sustained estimation of new statistics on the country's international investment position, and the balances of financial and capital transactions with other jurisdictions;
    - Continuous conduct of labour force surveys twice a year, rather than once a year, as started in 2015;
    - Analysis of the Household Budget Survey 2015 in 2016 and publication of an Expenditure Report
    - Update the current Consumer Price Index (CPI) basket which is now 8 years-old;
    - Compilation of a System of National Accounts supply and use table as available data from the private sector permits;
    - Measurement of consumption and capital expenditures of households and other key sectors of the economy in accordance with System of National Accounts methodology for GDP estimation by expenditure; and
    - Conduct of an Occupational Wage Survey among establishments.
- Continuous adoption of international standards in statistical development including standards on dissemination and quality assurance standards, in collaboration with regional statistical bodies - CARICOM Statistics Project and the Economic Commission for Latin America and the Caribbean (ECLAC); the Caribbean Technical Assistance Centre (CARTAC);

and international organizations (United Nations Statistical Commission and the International Monetary Fund).

- 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 as well as the implementation of succession plans for Caymanian staff members through a combination of academic training and specialist training to facilitate compliance to academic qualifications, supplemented with skills-intensive on-the-job assignments.
- Supporting the further development of statistical capacity in the public sector through the National Statistical Coordination Committee.
- 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 the regular holding of Statistics Fairs in cooperation with members of the National Statistical Coordination Committee (NSCC), further improvement of website, internships and other activities for students.

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-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; and
- Establish robust procurement policies and procedures that can be used throughout the service to ensure adequate project management and centralized procurement efficiencies and cost savings.

Risk Management

- Continued 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 CIG
- To continue to 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; and

Treasury

- Manage Oracle accounting system (IRIS) and implement enhancements/upgrades to facilitate and improve financial reporting and compliance with Public Management and Finance Law (2013 Revision), as amended.
- 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 the 18-month period ending 31 December 2017 are as follows:

	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
REVENUE FROM CABINET	10,469,715	20,939,429	19,303,555
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	48,372	96,744	96,744
REVENUE FROM OTHERS	1,776,923	3,553,848	3,556,767
SURPLUS/DEFICIT FROM OUTPUTS			
OWNERSHIP EXPENSES	10,518,086	21,036,173	19,400,299
OPERATING SURPLUS/DEFICIT	1,776,924	3,553,848	3,556,767
NET WORTH		**14,806,864**	**14,456,865**
CASH FLOWS FROM OPERATING ACTIVITIES	2,285,177	4,951,217	4,983,114
CASH FLOWS FROM INVESTING ACTIVITIES	-480,766	-223,808	-904,675
CASH FLOWS FROM FINANCING ACTIVITIES	-3,306,767	100,000	-5,102,258
CHANGE IN CASH BALANCES	-1,502,356	4,446,546	-1,023,820

FINANCIAL PERFORMANCE RATIO	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
CURRENT ASSETS : CURRENT LIABILITIES		2.3	2.6
TOTAL ASSETS : TOTAL LIABILITIES		33	28

MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	237	239	229
STAFF TURNOVER (%)	6%	6%	6%
MANAGERS			
PROFESSIONAL AND TECHNICAL STAFF			
CLERICAL AND LABOURER STAFF			
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)	7.5	8	7
MANAGERS			
PROFESSIONAL AND TECHNICAL STAFF			
CLERICAL AND LABOURER STAFF			
CHANGES TO PERSONNEL MANAGEMENT SYSTEM			

SUMMARY OF ESTABLISHMENT

Position	2016/17 Budget	2015/16 Forecast
Accounts Officer I	1	2
Accounts Officer II	2	1
Administrative Secretary	1	1
Admin and Customer Service Officer	14	14
Assistant Collectors	9	8
Business Analyst	1	0
Clerical Officer	0	1
Collector of Customs	1	1
Customs Officers II	72	65
Deputy Collectors	3	3
Executive Secretary	1	0
Financial Administrator	1	1
Finance Manager	1	1
Human Resource Administrator	1	0
Human Resource Manager	1	1
Information Systems Administrator	1	1
IT Project Manager	0	1
Porter	8	8
Receptionist/HR Assistant	1	0
Security Officer	1	1
Senior Admin and Customer Service Officer	1	0
Senior Customs Officer	21	21
Statistician I	1	1
Tally Clerk	5	4
Training Manager	0	1
Warehouse Attendant I	5	5
Warehouse Attendant II	2	2
Warehouse Foreman	1	1
Financial Secretary & Chief Officer	1	1
Senior Assistant Financial Secretary	2	2
Chief Financial Officer	1	1
Director, Central Procurement Office	1	1
Deputy Chief Financial Officer	1	1

Position	2016/17 Budget	2015/16 Forecast
Human Resource Manager	1	1
Senior Assistant Secretary	1	1
Administrative Officer II	2	2
Senior Financial Administrator	1	1
Personal Assistant	1	1
Administrative Secretary	1	1
Human Resource Assistant	1	1
Deputy Director, Central Procurement Office	1	1
Clerical Officer I	1	1
Risk Analyst	1	1
Claims Co-ordinator	1	1
Director of ESO	1	1
Deputy Director of ESO	1	1
Senior Statistician	3	3
Statistician I	5	3
Statistician III	0	1
Statistical Officer I	3	3
Senior Economist	1	1
Economist I	1	1
Economist II	0	1
Economist III	1	1
Editors, Coders & Verifiers	5	5
Accounts Officer	1	1
Accountant General	1	1
Deputy Accountant General	2	2
Deputy Fund and Cash Flow Manager	1	1
EPS Reporting Manager	1	0
Deputy EPS Reporting Manager	1	1
Debt Recovery Manager	1	1
Systems Accountant	2	1
Senior EPS Reporting Accountant	3	3
Payments & Payroll Manager	1	1
Bank Reconciliation Officer	3	3

Position	2016/17 Budget	2015/16 Forecast
Cash Management Officer	1	1
Financial Administrator	1	1
Senior Analyst Programmer	2	2
Manager IRIS Unit	1	0
Senior Revenue Forecaster	1	0
Manager BMU	1	0
Credit & Debt Administrator	1	1
Administrative Assistant	1	1
Debt Recovery Officer	2	2
Payments & Payroll Officer	3	3
Cashier	1	1
Clerical Officer	1	1
Senior Business Analysts (IRIS)	4	4
Deputy Director BMU	1	1
Senior BMU Analyst	2	2
BMU Analyst	1	1
Director Revenue Unit	1	1
Senior Analyst Programmer	2	2
Manager IRIS Unit	1	0
Senior Revenue Forecaster	1	0
Manager BMU	1	0

PHYSICAL CAPITAL MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
VALUE OF TOTAL ASSETS		3,974,714	4,134,512
ASSET REPLACEMENTS : TOTAL ASSETS		1%	1%
BOOK VALUE OF ASSETS : INITIAL COST OF THOSE ASSETS		54%	61%
DEPRECIATION : CASH FLOW ON ASSET PURCHASES		116%	56%
CHANGES TO ASSET MANAGEMENT POLICIES			

MAJOR NEW CAPITAL EXPENDITURE PROJECTS	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
Scanner Building	355,000		908,901

MAJOR CAPITAL EXPENDITURE COMMENCED BUT NOT COMPLETED IN PREVIOUS YEARS	ANTICIPATED PROJECT STATUS AT 1ST JULY 2016
Scanner Building	75% completion

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2015/16	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Low response rate to the Occupational Wage Survey	N/A (This is a new project)	▪ Intensive publicity campaign	
Delayed recruitment for Statistician positions	N/A	▪ Constant follow-up with Portfolio of Civil Service	
Low response to the detailed Annual National Accounts and Balance of Payments Surveys	Response rate has improved but many returns are incomplete	▪ Greater promotion with private sector associations	
Loss of Vital Human Resources	Unchanged	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	▪ Ensure data on servers are backed up daily; ▪ Ensure filling Cabinet are secured; and ▪ Ensure staff sign confidentiality agreements and adhere to the government's policy on confidentiality	
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	

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2015/16	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Failure of IRIS system if unavailable for more than one week	None	▪ Regular upgrades and introduction of policy for applying Oracle patches/fixes	
Absence or loss of key accounting staff	None	▪ Cross training of staff	
Loss of workplace	None	▪ Identify alternative workplace facility and equipment for key employees	
Integrity of the financial data	Unaudited financial results made public	▪ Rigorous Q & A of financial data ▪ CFO confirmation of ledger upgrades ▪ Continuous review & changes to IRIS functionality and Accounting Standards	

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
Equity Investment from Cabinet in to the Ministry of Finance and Economic Development	250,000	100,000	650,000
Capital (Equity) Withdrawal by Cabinet from the Ministry of Finance and Economic Development			

PART B

OWNERSHIP PERFORMANCE

5. OUTPUTS TO BE DELIVERED

CUS 10	Processing of Passenger and Inspection of Vessels and Aircrafts	$4,831,793

DESCRIPTION
Processing of air and marine craft (both local and international).

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of aircrafts processed and inspected	8,190-8,600	16,380-17,200	15,600-16,380
• Number of marine crafts processed and inspected	655-716	1,312-1,433	1,250-1,365
• Number of passengers processed by air	392,500-432,075	785,000-864,150	748,000-823,000
• Number of passengers processed by sea	840,000-892,500	1,680,000-1,785,000	1,600,000-1,700,000
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			
• Aircrafts processed within 30 to 60 minutes of arrival	100%	100%	100%
• Cruise ship and commercial vessels processed within 15 to 30 minutes of arrival	100%	100%	100%
• Private vessels processed within 1 to 2 hours of arrival	100%	100%	100%
LOCATION			
George Town, Grand Cayman	100%	100%	100%
COST	**$1,610,598**	**$3,221,195**	**$2,635,601**

RELATED BROAD OUTCOME:

1. A Strong, Thriving and Increasingly Diverse Economy

CUS 12	Inspection and Clearance of Cargo	$6,710,103

DESCRIPTION

Inspection, monitoring and clearance of imported and exported cargo shipments including manifests and Customs entries.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Container Processing and Inspection Unit:			
○ Number of inspections of imported/exported	2,363-2,625	4,725-5,520	4,500-5,250
• Freight Security Initiative Unit:			
○ Number of inspections of imported/exported	3,307-3,832	6,615-7,665	6,300-7,300
• Courier:			
○ Number of Customs entries processed	41,995-44,200	83,989-88,400	79,980-84,190
• Collections:			
○ Number of Customs entries processed	22,942-24,150	45,885-48,300	43,700-46,000
• Inbond:			
○ Number of Customs entries processed	236-246	472-493	450-470
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	**$2,236,701**	**$4,473,402**	**$4,523,501**

RELATED BROAD OUTCOME:

1. A Strong, Thriving and Increasingly Diverse Economy

CUS 13	Policy Advice and Ministerial Services on Customs Matters	$414,501

DESCRIPTION

Provision of policy advice and ministerial services on issues falling within the scope of activities of the Customs Department including:

- Responses to Parliamentary Questions
- Preparation and input in Cabinet Papers and Notes
- Recommendations on requests for concessions and waviers of duty

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of hours providing policy advice and ministerial services	1,312-1,575	2,625-3,150	2,500-3,000
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	**$138,167**	**$276,334**	**$331,209**

RELATED BROAD OUTCOME:

1. A Strong, Thriving and Increasingly Diverse Economy

CUS 14	Collection of Customs Coercive Revenue	$2,638,601

DESCRIPTION

Collection of coercive and entity revenues on the following:

- Import Duty
- Package Tax
- Customs Fines
- Procedural Fines
- Bonded Warehouse
- Compounded Penalties
- Inspection Fees
- Admin Fees
- Restoration Fees
- Warehouse Fees

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
Number of hours spent on processing revenue items	15,593-16,406	31,185-32,812	29,700-31,250
QUALITY			
• Duties and revenue will be levied in accordance with the Customs Law, Tariff and Public Management and Finance Law (2013 Revision) (PMFL)	100%	100%	100%
• Collection and banking of revenue in accordance with PMFL	100%	100%	100%
TIMELINESS			
• Monday – Friday, 8:30 a.m. – 4:30 p.m.	100%	100%	100%
• Saturday, 8:30 a.m. – 12:30 p.m.	100%	100%	100%
• Revenue processed and deposited next business day or within 24 - 48 hours of receipt	100%	100%	100%
• Refunds will be processed within 90 business days	100%	100%	100%
LOCATION			
Customs Offices, Grand Cayman	100%	100%	100%
COST	**$879,534**	**$1,759,067**	**$2,023,994**

RELATED BROAD OUTCOME:

1. A Strong, Thriving and Increasingly Diverse Economy

CUS 16	Detection, Interdiction and Prosecution of Customs Offenses	$3,584,765

DESCRIPTION

Identify arrest and investigate offenders suspected of committing offences under the Customs Law, Misuse of Drugs Law and the Firearms Law. This includes:

- 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Customs Fraud Enforcement Division			
○ Number of post audit checks	13-14	27-29	26-28
○ Number of investigations	31-32	62-65	59-62
• Customs Narcotic Enforcement Team			
○ Number of investigations	76-81	153-162	146-154
○ Number of searches	28-30	57-60	54-57
• K9			
○ Number of searches	287-302	574-604	547-576
○ Number of anti-smuggling demonstrations and presentations	4-6	8-12	8-12
• Intelligence Unit			
○ Number of investigations	558-588	1,117-1,176	1,064-1,120
• Marine Unit			
○ Number of marine related activities	506-533	1,013-1,067	965-1,016
QUALITY			
• 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%
• 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			
• Investigations completed within six months from laying formal charges	100%	100%	100%
• Prosecution files submitted to the Legal Department within three days of laying formal charges	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$1,194,922**	**$2,389,843**	**$1,949,674**

RELATED BROAD OUTCOME:

3. A More Secure Community

CUS 17	Governance and Administrative Services	$153,236

DESCRIPTION

Provision of governance and administrative services to statutory authorities, boards and committees including:

- 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of hours providing governance and administrative service	157-183	315-367	300-350
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	**$51,079**	**$102,157**	**$96,192**

RELATED BROAD OUTCOME:

8. A Culture of Good Governance

ESO 7	Publication of Statistical Reports and Conduct of Statistical Services	$2,388,744

DESCRIPTION

- Publication of statistical reports, which include social and economic statistics
- Delivery of census, survey and other statistical services
- Distribution of statistical information

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Compendium of Statistics	1	5	5
• Compendium of Statistics Online	1	1	1
• International Trade Data Processing	6	12	12
• International Trade Report	2	4	4
• Consumer Price Index Surveys	6	12	12
• Consumer Price Index Data Processing	2	4	4
• Consumer Price Index Reports	2	4	4
• New CPI Basket Production Stages	12	15	0
• Labor Force Survey Stages	6	12	12
• Occupational Wage Survey Stages	6	5	0
• Business Register Monthly Updates	5	9	9
• GDP Production Stages and Report	6	13	9
• National Accounts Supply and Use Table Production Stages	0	6	0
• Balance of Payments Production Stages and Report	6	9	9
• Statistical Information Sets	10	20	30
QUALITY			
All reports to be reviewed by the Director and Chief Statistician	100%	100%	100%
TIMELINESS			
All reports to be submitted to Cabinet in line with the 2016 and 2017 Statistical Publication Calendars	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$824,777**	**$1,563,967**	**$1,493,316**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
2. A Work-Ready and Globally Competitive Workforce

ESO 8	Monitoring and Reporting on the Economy	$281,074

DESCRIPTION

Monitoring and reporting on the economy, involving:

- Quarterly and annual economic reporting
- Country reports for regional and international agencies

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Quarterly economic reports on domestic economy	1	3	3
• Annual report on domestic economy	0	1	1
• Annual report on world economy	0	1	1
• Economic information sets for other agencies	1	1	1
• Special economic research report	1	1	1
QUALITY			
All reports are subject to managerial and/or peer review and signed off by the Director	100%	100%	100%
TIMELINESS			
• Annual reports submitted to Cabinet for notation seven months after the preceding subject year	100%	100%	100%
• Quarterly reports submitted to Cabinet within the following quarter subject to data availability	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$97,135**	**$183,939**	**$175,929**

RELATED BROAD OUTCOME:

1. A Strong, Thriving and Increasingly Diverse Economy

ESO 10	Policy and Technical Advice on Statistical Matters and Economic Issues	$105,181

DESCRIPTION

Provision of policy and technical advice to the Financial Secretary, Cabinet and other government agencies on:

- Data collection
- Survey design and associated methodology
- Report and update on economic outlook
- Macroeconomic forecasting
- Technical assistance on economic analysis
- Research on selected economic issues
- Economic outlook for annual strategic policy statement

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Updates on economic outlook	1	2	2
• Macroeconomic forecasts	4	4	4
• Technical assistance to agencies	6	12	15
QUALITY Economic reports and papers are reviewed and signed off by the Senior Economist and 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	**$36,280**	**$68,901**	**$65,756**

RELATED BROAD OUTCOME:

1. A Strong, Thriving and Increasingly Diverse Economy

FIN 12	Policy Advice and Ministerial Servicing	$1,686,679

DESCRIPTION

Provision of policy advice and ministerial services on issues falling within the scope of activities of the Finance Administration including:

- All Government financial, budgeting and reporting responsibilities as specified under the Public Management and Finance Law (2013 Revision) and the Financial Regulations (2013 Revision);
- Any financial related legislative development; and
- Other general financial matters

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
Hours spent providing policy advice and ministerial services	3,250	6,500	7,500
QUALITY			
Advice and services provided by qualified personnel	100%	100%	100%
TIMELINESS			
Advice and services will be delivered within the agreed timeframes	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$566,008**	**$1,120,671**	**$941,755**

RELATED BROAD OUTCOME:

1. A Strong, Thriving and Increasingly Diverse Economy

FIN 13	Governance and Administrative Services	$106,176

DESCRIPTION

Provision of governance and administrative services to the following statutory authorities, boards and committees:

- Water Authority
- Public Service Pensions Board
- Cayman Airways Ltd
- Port Authority
- Cayman Islands National Insurance Company
- Cayman Turtle Farm (1983) Ltd
- National Hurricane Committee

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of meetings attended	25	50	45
QUALITY Service will be provided by qualified personnel	100%	100%	100%
TIMELINESS Attendance when meetings are requested	100%	100%	100%
LOCATION Grand Cayman	100%	100%	100%
COST	**$35,615**	**$70,561**	**$69,394**

RELATED BROAD OUTCOME:

8. A Culture of Good Governance

FIN 14	Administration and Processing of Applications	$454,482

DESCRIPTION

Administration and processing of applications for:

- Fee and customs duty waivers;
- Stamp duty abatements and assessments;
- Government civil servants personal loans; and
- Approvals under sections 32, 80, 159 and 181 of the Companies law (2013 Revision)
- Government Guaranteed Home Mortgage Scheme

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of applications received and processed	550	1,100	718
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	**$152,448**	**$302,034**	**$378,756**

RELATED BROAD OUTCOME:

4. A More Efficient, Accessible and Affordable Public Service

FIN 17	Central Procurement Services	$545,664

DESCRIPTION

Provision of effective and robust procurement practices, principles and support to Ministries, Portfolios, Offices, Statutory Authorities and Government Companies.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Hours spent providing central procurement services	1,250	2,500	1,900
QUALITY Services provided by competent personnel	100%	100%	100%
TIMELINESS Services will be delivered within the agreed timeframes	100%	100%	100%
LOCATION Cayman Islands and Overseas	100%	100%	100%
COST	**$183,033**	**$362,631**	**$196,304**

RELATED BROAD OUTCOME:

4. A More Efficient, Accessible and Affordable Public Service

RSK 6	Provision of Risk Management Services	$242,259

DESCRIPTION

- Management of operational, financial, strategic and hazardous risks, involving:
  - Identifying, evaluating and reviewing risks
  - Developing and managing risk awareness/reduction projects
  - Incident investigation
  - Arranging and coordinating appropriate property and liability insurance coverage
- Provision of policy advice and ministerial services to the Minister of Finance, Cabinet and Financial Secretary on risk management issues

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of insurance policies managed	10	21	21
• Number of cabinet papers and notes	3	6	6
• Risk Awareness/Reduction Projects	2	4	4
QUALITY			
• Policies to be reviewed by trained and competent personnel	100%	100%	100%
• All advice will be prepared and presented accurately, in required format and using robust data analysis	100%	100%	100%
• All advice will be reviewed and signed off by senior management	100%	100%	100%
TIMELINESS			
• Policies to be reviewed before expiration date	100%	100%	100%
• Cabinet papers/notes will be delivered by agreed target dates	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$81,086**	**$161,173**	**$159,172**

RELATED BROAD OUTCOME:

1. A Strong, Thriving and Increasingly Diverse Economy

TSY 33	Policy Advice on Financial Management	$114,594

DESCRIPTION

Provision of policy advice to the Minister of Finance and Economic Development on issues relating to:

- Financial Management Framework
- Government financial position
- Long term financial issues
- Budget development
- Fiscal and budget strategies
- Revenue measures, collection and enforcement mechanism

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of briefings	1	1-3	1-3
• Number of policy papers	1-2	2-3	2-3
• Number of Cabinet papers	2-4	4-6	4-6
QUALITY			
• Briefings will be attended and delivered by knowledgeable and experienced personnel in the subject area	100%	100%	100%
• Reports are well researched and reviewed by Accountant General and Deputy Accountant General	100%	100%	100%
TIMELINESS			
• Briefings and reports are within timeframe agreed	95-100%	95-100%	95-100%
• Cabinet deadline specified by Minister of Finance and Economic Development	95-100%	95-100%	95-100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$38,198**	**$76,396**	**$81,794**

RELATED BROAD OUTCOME:

1. A Strong, Thriving and Increasingly Diverse Economy

TSY 34	Ministerial Servicing for the Minister of Finance	$82,663

DESCRIPTION

Provide ministerial servicing to the Minister of Finance and Economic Development, including:

- Preparation of replies to parliamentary questions
- Preparation of draft papers and notes for Cabinet's consideration
- Provision of support at Finance Committee meetings

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of replies to parliamentary questions	1-2	1-3	1-3
• Number of cabinet notes	5-6	10-12	10-12
• Number of speaking notes	1-2	1-3	1-3
• Number of pieces of advice	1-3	3-5	3-5
• Number of meetings attended	12-15	25-30	25-30
• Number of Finance Committee sessions attended	1-2	1-2	1-2
QUALITY			
• All replies and papers are reviewed by the Accountant General and/or Deputy Accountant General	100%	100%	100%
• Speaking notes and pieces of advice will be accurate, subject to peer review where possible; reviewed and signed-off by senior management	100%	100%	100%
• Meetings will be attended by knowledgeable and experienced personnel in the subject area	100%	100%	100%
• Support to committees are provided by experienced and knowledgeable personnel	100%	100%	100%
TIMELINESS			
• Cabinet notes, speaking notes delivered within timeframe agreed	95-100%	95-100%	95-100%
• 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	95-100%	95-100%	95-100%
• Finance Committee meetings will be attended as scheduled	95-100%	95-100%	95-100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$27,554**	**$55,109**	**$62,345**

RELATED BROAD OUTCOME:

1. A Strong, Thriving and Increasingly Diverse Economy

TSY 35	Governance and Administration Services	$180,651

DESCRIPTION

Provision of governance and administrative services including advice and participation in related activities to statutory authorities, boards and committee:

- Cayman Islands Monetary Authority
- Cayman Islands Development Bank
- Central Tenders Committee
- National Drug Council
- National Pensions Board
- Civil Aviation Authority
- Budget Delivery Committee
- Asset Forfeiture Committee
- Accounting Policy Committee
- University College of the Cayman Islands
- National Housing Development Trust
- National Roads Authority
- Project Future Technical Advisory Committee for Performance Improvement

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of board and committee meetings attended	88-100	175-200	175-200
QUALITY Service provided by qualified personnel	100%	100%	100%
TIMELINESS Attendance when meetings are requested	85-100%	85-100%	85-100%
LOCATION Grand Cayman	100%	100%	100%
COST	**$60,217**	**$120,434**	**$130,038**

RELATED BROAD OUTCOME:

8. A Culture of Good Governance

TSY 36	Financial Management and Forecasting	$115,558

DESCRIPTION

- Provision of analysis, monitoring and reporting on the financial performance of government including;
  - On-going compliance monitoring against established and agreed budget limits
  - Controlling spending in aggregate
  - Advising agencies on budget development policies/issues
  - Establishing resource allocation for agencies
- Provision of financial reporting of forecasted government financial results

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of compliance reports prepared	1	1-2	1-2
• Number of financial forecasts prepared	1	1-2	1-2
QUALITY			
• Reports will be robust and accurate, subject to peer review where possible; reviewed and signed-off by management	100%	100%	100%
• Directive contains relevant section of laws or policy which validates decision	100%	100%	100%
• All financial forecasts are reviewed by Accountant General and/or Deputy Accountant General prior to release	100%	100%	100%
TIMELINESS			
• Reports will be prepared in accordance with agreed timeline or as required	95-100%	95-100%	95-100%
• Directives issued within time frame established	100%	100%	100%
• Financial forecast completed within the timeframe as agreed with the Financial Secretary/Minister of Finance and Economic Development	95-100%	95-100%	95-100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$38,519**	**$77,039**	**$91,872**

RELATED BROAD OUTCOME:

A Strong, Thriving and Increasingly Diverse Economy

TSY 37	Financial Reporting of Government Results	$609,079

DESCRIPTION

Financial Reporting to Minister of Finance and Economic Development including:

- Monthly core government financial reports
- Financial 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of core government monthly financial reports	6	12	12
• Number of Annual EPS Financial Statements	1	1	1
• Number of reports on changes made to IPSAS	1	1	1
• Number of Quarterly Economics and Statistics Reports	2	4	4
• Number of Budget Delivery Committee (BDC) reports	1	1-3	1-3
QUALITY			
• Financial reports are reviewed by Accountant General and/or Deputy Accountant General before submission to the Minister of Finance and Economic Development	100%	100%	100%
• Reports on changes made to IPSAS provided after review by Deputy Accountant General and approval of Accountant General	100%	100%	100%
TIMELINESS			
• Monthly financials to be submitted within the agreed datelines	100%	100%	100%
• Annual financials to be submitted by statutory deadline	100%	100%	100%
• Reports on changes made to IPSAS within three months of publication by International Federation of Accountants (IFAC)	100%	100%	100%
• BDC reports prepared monthly	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$203,026**	**$406,053**	**$769,288**

RELATED BROAD OUTCOME:

1. A Strong, Thriving and Increasingly Diverse Economy

TSY 38	Cash and Revenue Forecasting	$397,693

DESCRIPTION

- Provision of cash and revenue forecasting to the Minister of Finance and Economic Development and Cabinet
- Management of core government cash flows

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of revenue forecasts	5-6	10-12	10-12
• Number of cash forecasts	5-6	10-12	10-12
QUALITY			
• Forecasts are based on related technical standards	100%	100%	100%
• Subject to peer review and sign off by senior management	100%	100%	100%
TIMELINESS			
Forecasts are prepared in accordance with budgeting and reporting timelines	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$132,564**	**$265,129**	**$196,401**

RELATED BROAD OUTCOME:

1. A Strong, Thriving and Increasingly Diverse Economy

TSY 39	Budget Planning	$415,660

DESCRIPTION

Budget planning and preparation of the Government's annual budget including;

- 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of Strategic Policy Statement (SPS)	1	1	1
• Number of Timeline	1	1	1
• Number of Annual Budgets	1	1	1
• Number of Supplementary Budget	1	1-2	1-2
• Number of Annual Appropriation Bills	1	1	1
• Number of Supplementary Appropriation Bills	1	1-2	1-2
QUALITY			
• SPS is robust and prepared based on Cabinet's directives	100%	100%	100%
• Timeline is prepared in accordance with Cabinet's directive and in the prescribed format	100%	100%	100%
• Budget /Supplementaries will be accurate and prepared in accordance with the Public Management and Finance Law (2015 Revision) and Cabinet's directives	100%	100%	100%
• 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	100%	100%	100%
• All documents are reviewed, edited and checked by management	100%	100%	100%
TIMELINESS			
• SPS prepared by 1 December of each year	100%	100%	100%
• Timeline is prepared by 1 October of each year	100%	100%	100%
• Annual Budget and Appropriation Bill prepared in accordance with Budget Timeline or as directed by Cabinet	100%	100%	100%
• Supplementary Budget Books/Supplementary Appropriation Bills prepared as directed by Cabinet	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$138,553**	**$277,107**	**$208,778**

RELATED BROAD OUTCOME:

1. A Strong, Thriving and Increasingly Diverse Economy

TSY 40	Management of Centralized Government Functions	$806,482

DESCRIPTION

Management of centralized government functions including:

- Processing of payroll and other employee related payments
- Processing creditor payments
- Recovering outstanding core government debts

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of annual cheque runs	750-850	1,500-1,700	1,500-1,700
• Number of monthly and bi-weekly payroll processed	32-38	32-38	32-38
• Number of government debts managed	1,900-2,000	1,900-2,000	1,900-2,000
QUALITY			
• Payment requests are verified and signed by Chief Officer, Chief Financial Officer or other designated person(s)	100%	100%	100%
• Electronic Payroll bank files verified to payroll results and paper base reports by Supervisor or his/her designate	100%	100%	100%
• Collection efforts will be carried out in accordance with departmental procedures	100%	100%	100%
TIMELINESS			
• Cheque runs processed within 24 hours	95-100%	95-100%	95-100%
• Monthly and bi-weekly payrolls to be verified prior to distribution to Banks	100%	100%	100%
• Monthly payroll to be forwarded to banks three days prior to pay-date	100%	100%	100%
• Bi-weekly wages to be forwarded to banks two days prior to pay date	100%	100%	100%
• Action will be initiated within 30 days of debt being referred by requesting department	95-100%	95-100%	95-100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$268,827**	**$537,655**	**$533,481**

RELATED BROAD OUTCOME:

1. A Strong, Thriving and Increasingly Diverse Economy

TSY 41	Collection of Coercive Revenue	$262,591

DESCRIPTION

Receipting and management of coercive revenue:

- Environmental Protection Fund Fees for airlines and cruise ships
- Cruise Ship Departure Charges
- Debit transaction fees
- Stamp duties on Insurance Policies other than life
- On behalf of other Government Agencies

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of invoices sent to airlines and cruise ship companies	275-300	550-600	550-600
• Number of receipts produced for debit transaction fees	42	84	84
• Number of receipts produced for stamp duty on insurance policies	75-100	150-200	150-200
• Number of receipts produced on behalf of other agencies	750-1,000	1,500-2,000	1,500-2,000
QUALITY			
• Invoices prepared in accordance with Manifest details	100%	100%	100%
• Invoices prepared in compliance with Travel Tax Law	100%	100%	100%
• Invoices reviewed and verified by senior management within 24 hours (or one business day) of issuance	100%	100%	100%
TIMELINESS			
• Invoices to be sent within two business day after receipt of the manifest	100%	100%	100%
• Debit transaction and stamp duty on insurance policies receipted within two days of receipt of funds from banks and insurance companies	100%	100%	100%
• Funds on behalf of other Government agencies receipted on the day received	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$87,530**	**$175,061**	**$159,985**

RELATED BROAD OUTCOME:

1. A Strong, Thriving and Increasingly Diverse Economy

TSY 42	Training and Support on Budget Matters	$59,922

DESCRIPTION

Training and support on budget:-

- Output specification and output costing
- Training on requirements of the Public Management and Finance Law and Financial Management and Reporting

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of training and support sessions	1-2	2-3	2-3
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	**$19,974**	**$39,948**	**$33,935**

RELATED BROAD OUTCOME:

1. A Strong, Thriving and Increasingly Diverse Economy

TSY 43	Management of Government Bank Accounts, Investments, Reserves and Public Debt	$1,413,781

DESCRIPTION

- Management of investments and borrowing activities of core government;
  - Management of Investments, reserves
  - Negotiating investment rates for Core Government
  - Recording, maintaining and monitoring borrowing of public funds
- Monitor and manage the Government's bank accounts including:
  - Sweeping and funding of bank accounts;
  - Cash requirements and disbursements profiles;
  - Bank reconciliation

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of investments managed	45-50	45-50	44-48
• Number of reserve funds managed	12-15	12-15	15
• Number of public debt loans managed	9-12	9-12	9
• Number of self-financing loans managed	2-3	2-3	2
• Number of Bank Accounts managed	90-95	90-95	93
• Number of Bank Reconciliations	550-560	1,100-1,200	1,106
QUALITY			
• Compliance with the Public Management and Finance Law (2013 Revision), as amended and the Financial Regulations (2013 Revision)	100%	100%	100%
• Compliance with instructions given by the Legislative Assembly and Finance Committee for transfer of funds to or from Reserve Funds	100%	100%	100%
• Ensure that sufficient funds exist in bank accounts prior to cheque runs	100%	100%	100%
• Loans are managed in accordance with conditions laid out in the relevant bond/loan agreements and debt management strategy	100%	100%	100%
• Bank reconciliation statements reviewed and approved by Supervisor prior to release to clients	100%	100%	100%
• CFO/Client alerted to outstanding issues	100%	100%	100%
TIMELINESS			
• Activities recorded in General Ledger for investments within one week of date of transaction	95-100%	95-100%	95-100%
• Reconciliation of reserve funds by 5th of the following month	95-100%	95-100%	95-100%
• Principal repayments and interest payments made by the due date	100%	100%	100%
• Invoice Statutory Authorities within 15 days following Treasury payment date to the lending institution	100%	100%	100%
• Bank reconciliation prepared and approved by the end of the following month	100%	100%	100%
• CFO/Client contacted within 48 hours of approval	100%	100%	100%
• Stale-dated cheques written back quarterly	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$471,260**	**$942,521**	**$679,197**

RELATED BROAD OUTCOME:
1. A Strong, Thriving and Increasingly Diverse Economy

TSY 44	Management and Administration of Loans	$342,178

DESCRIPTION

Management and Administration of loans made to various organizations, individuals and employees.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
Number of loans managed monthly	155-200	150-200	150-200
QUALITY			
• Loans are processed in accordance with conditions laid out in the relevant loan agreement	100%	100%	100%
• Loans secured where required	100%	100%	100%
• Loans approved by management and disbursement does not exceed approved amount	100%	100%	100%
TIMELINESS			
• Approved loan applications are processed within five working days of receipt of approved application	100%	100%	100%
• Late or missed payments followed up within 10 working days of following month	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$114,059**	**$228,119**	**$206,099**

RELATED BROAD OUTCOME:

1. A Strong, Thriving and Increasingly Diverse Economy

TSY 45	Management of Trust Assets	$62,033

DESCRIPTION

Management of Trust Assets on behalf of the Financial Secretary including:

- Mutual Legal Assistance Treaty (MLAT) Trust
- Defunct Companies Trust
- Other General Trusts as specified from time to time

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of trust assets managed	4	4	4
QUALITY Trust assets to be managed in accordance with Public Management and Finance Law (2013 Revision) and the Financial Regulations (2013 Revision)	100%	100%	100%
TIMELINESS			
• 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	100%	100%	100%
• Trust revenue receipted within two days of receipt of funds from banks and other financial institutions	100%	100%	100%
• 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	**$20,678**	**$41,355**	**$32,482**

RELATED BROAD OUTCOME:

1. A Strong, Thriving and Increasingly Diverse Economy

TSY 46	Management and Support of IRIS Functionality	$2,402,998

DESCRIPTION

Management and support of IRIS functionality including;

- Operating and managing a centralized accounting information system for the Government
- Facilitating briefings and training for Ministries and Portfolios
- Provision of IRIS support

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Provision of Oracle e-Business Suite Licences	430	430	430
• Number of training sessions administered	12-18	24-36	24-36
• Hours spent providing Helpdesk/Support	3,000-3,500	6,000-7,000	6,000-7,000
• Hours spent applying patches/maintenance of system	125-150	250-300	250-300
• Hours spent on research/testing	350-400	700-800	700-800
• Hours spent on implementing of Oracle modules/ additional functionality of existing modules	150-250	300-500	300-500
QUALITY			
• Oracle Licences only issued on receipt of completed duly authorized request from authorized personnel	100%	100%	100%
• Helpdesk support to be provided by experienced and knowledgeable persons in the subject area	100%	100%	100%
• Training and support sessions will be presented/conducted by experienced and knowledgeable persons in the subject area	100%	100%	100%
• Work plans and monitoring reflect IRIS implementation strategy	100%	100%	100%
• Technical assistance provided by suitably knowledgeable persons	100%	100%	100%
TIMELINESS			
• Response to requests for Oracle Licence issued within two business days or receipt of completed request form	100%	100%	100%
• Training sessions and support sessions will be delivered as scheduled or as agreed by both parties	100%	100%	100%
• Newly released patches will be reviewed monthly for applicability	100%	100%	100%
• Request for Helpdesk support will be responded to within 24 hours	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$800,999**	**$1,601,999**	**$1,077,307**

RELATED BROAD OUTCOME:

1. A Strong, Thriving and Increasingly Diverse Economy

6. PAYMENT ARRANGEMENTS

Cabinet will pay the *Ministry of Finance and Economic Development* for delivery of the outputs described in the introduction.

Payment will be made on the basis of an invoice provided monthly to the *Minister of Finance and Economic Development.* The invoice will contain sufficient evidence of the outputs delivered for the Minister to be able to satisfy himself that the outputs have in fact been delivered.

Invoices will be paid within 20 days of the end of the month following the invoice date.

It is expected that the amount for each output to be delivered during 2016/17 will be invoiced in equal instalments for the 18-month period.

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 (2013 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 (2013 Revision), as amended.

To the best of my knowledge the statements are:

a. Complete and reliable;
b. Fairly reflect the forecast financial position as at 31 December 2017 and performance for the 2016/17 financial period; and
c. Comply with Generally Accepted Accounting Practices.

_____

Mr. Kenneth Jefferson, JP
Financial Secretary and Chief Officer

Ministry of Finance and Economic Development

30 June 2016

FINANCIAL STATEMENTS

FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Current Assets				
Cash and cash equivalents	2	14,242	11,298	12,322
Trade receivables	3	2,705	2,705	3,847
Other receivables	3	1	37	1
Prepayments	4	188	449	351
Total Current Assets		**17,136**	**14,489**	**16,521**
Non-Current Assets				
Other Receivables	3		-	-
Prepayments	3		34	79
Property, plant and equipment	5	3,974	4,084	3,684
Intangible Assets	6	1,109	1,413	1,626
Total Non-Current Assets		**5,083**	**5,531**	**5,389**
Total Assets		**22,219**	**20,020**	**21,910**
Current Liabilities				
Trade payable	7	40	44	48
Other payables and accruals	7	1,696	1,557	1,824
Employee entitlements	8	346	406	470
Repayment of surplus		5,331	3,557	5,754
Total Current Liabilities		**7,413**	**5,564**	**8,096**
Non-Current Liabilities				
Trade payable	7			
Other payables and accruals	7			
Employee entitlements	8			
Unearned Rervenue				
Total Non-Current Liabilities				
Total Liabilities		**7,413**	**5,564**	**8,096**
Net Assets		**14,806**	**14,456**	**13,814**
Net worth				
Contributed capital		16,265	15,915	15,265
Accumulated surpluses/(deficits)		(1,459)	(1,459)	(1,451)
Total Net Worth		**14,806**	**14,456**	**13,814**

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

STATEMENT OF FINANCIAL PERFORMANCE FOR THE 18-MONTH PERIOD ENDED 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Revenue				
Sale of goods and services	9	36,884	22,956	19,995
Investment revenue	10	1	1	2
Other revenue		-	-	-
Total Revenue		**36,885**	**22,957**	**19,997**
Expenses				
Personnel costs	11	24,445	15,641	13,439
Supplies and consumables	12	5,992	3,041	2,560
Depreciation	5	815	504	537
Amortization of Intangible Assets	6	303	214	211
Impairment of property, plant and equipment				
Impairment of inventory				
Finance costs (overdraft interest)				
Litigation costs				
(Gains)/losses on foreign exchange transactions	13			2
(Gains)/losses on disposal revaluation of property, plant and Equipment	13			
Loss on Revaluation of asset				
(Gain)/losses from derecognition of assets	13			
Total Expenses	13	**31,555**	**19,400**	**16,749**
Surplus or (Deficit) for the period		**5,330**	**3,557**	**3,248**

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

CASH FLOW STATEMENT FOR THE 18-MONTH PEROD ENDING 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Outputs to Cabinet		31,309	20,448	17,234
Outputs to other government agencies		145	97	115
Sales of Goods and services		5,394	3,527	3,200
Interest received		1	1	1
Donations / Grants		-	*	-
* Other receipts		36	24	-
Payments				
Personnel costs		(24,505)	(15,704)	(13,416)
Supplies and consumables		(5.525)	(3,409)	(2,944)
Interest paid		-		
Other payments		-		
Net cash flows from operating activities		**6,856**	**4,983**	**4,189**
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment		(705)	(905)	(153)
Purchase of intangible assets				
Proceeds from sale of property, plant and equipment				
Net cash flows from investing activities		**(705)**	**(905)**	**(153)**
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity investment		350	650	1,000
Repayment of Surplus		(3,557)	(5,752)	-
Net cash flows from financing activities		**(3,207)**	**(5,102)**	**1,000**
Net increase/(decrease) in cash and cash Equivalents		**2,944**	**(1,024)**	**5,036**
Cash and cash equivalents at beginning of period		11,298	12,322	7,286
Cash and cash equivalents at end of period		**14,242**	**11,298**	**12,322**

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT
STATEMENT OF CHANGES IN NET WORTH
FOR THE PERIOD ENDED 31 DECEMBER 2017

	Contributed Capital	Accumulated Surplus/(deficits)	2015/16 Est. Actual	2014/15 Actual
	$'000	$'000	$'000	$'000
Balance at 30 June 2015	15,265	(1,451)	13,814	13,814
Changes in accounting policy	-	-	-	-
Prior Year Adjustments	-	(8)	(8)	-
Restated balance	15,265	(1,459)	13,806	13,814
Changes in net worth for 2015/16				
Gain/(loss) on property revaluation	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-
Equity Investment from Cabinet	650	-	650	-
Capital withdrawals by Cabinet	-	-	-	-
Repayment of surplus to Cabinet	-	(3,557)	(3,557)	(2,579)
Net revenue / expenses recognised directly in net worth	650	(3,557)	(2,907)	(2,579)
Surplus/(deficit)for the period 2015/16	-	3,557	3,557	2,579
Total recognised revenues and expenses for the period	650	-	650	-
Balance at 30 June 2016	15,915	(1,459)	14,456	13,814

	Contributed Capital	Accumulated Surplus/(deficits)	2016/17 Budget
Balance at 30 June 2016	15,915	(1,459)	14,456
Changes in net worth for 2016/17			
Changes in accounting policy	-	-	-
Prior Year Adjustments	-	-	-
Restated balance	15,915	(1,459)	14,456
Changes in net worth for 2016/17			
Gain/(loss) on property revaluation	-	-	-
Gain/(loss) on revaluation of investments	-	-	-
Exchange differences on translating foreign operations	-	-	-
Equity Investment from Cabinet	350	-	350
Capital withdrawals by Cabinet	-	-	-
Repayment of surplus/Dividends to Cabinet	-	(5,331)	(5,331)
Net revenue / expenses recognised directly in net worth	350	(5,331)	(4,981)
Surplus/(deficit)for the period 2016/17	-	5,331	5,331
Total recognised revenues and expenses for the period	350	-	350
Balance at 31 December 2017	16,265	(1,459)	14,806

Ministry of Finance and Economics Development
STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These Forecast financial statements are for the *Ministry of Finance and Economics 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 ending 31 December 2017.

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 2: Cash and Cash Equivalents

Description	Foreign Currency	Exchange Rate	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Cash on hand (IRIS Confirmation Account/Petty Cash)	5		5	5	5
Cash in transit (IRIS Remittance Account)	78		78	78	107
CI$ Operational Current Account held at Royal Bank of Canada	13,433		13,433	10,489	11,300
US$ Operational Current Account held at Royal Bank of Canada	29		25	25	32
Payroll Current Account held at Royal Bank of Canada	2		2	2	179
Treasury internal Deposits	699		699	689	699
TOTAL	**14,246**		**14,242**	**11,298**	**12,322**

Note 3: Trade and Other Receivables

Trade Receivables	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Sale of goods and services	405	505	503
Outputs to Cabinet	2,300	2,200	3,344
Less: provision for doubtful debts			
Total trade receivables	**2,705**	**2,705**	**3,847**

Other Receivables	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Advances (salary, official travel, etc)			
Dishonoured cheques			
Interest receivable			
Other Receivables	1	37	1
Loans			
Interentity due from			
Less: provision for doubtful debts			
Total trade receivables	**1**	**37**	**1**

Description	Trade Receivables	Other Receivables	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Past due 1-30 days	2,597	1	3,597	2,620	3,668
Past due 31-60 days	108		108		45
Past due 61-90 days					20
Past due 90 and above				69	116
Non-Current					
Past due 1year and above					
Total	**2,705**	**1**	**2,705**	**2,744**	**3,849**

Note 4: Prepayments

Description	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Accrued Prepayments	155	386	430
Prepaid Insurance	33	97	
Total	**188**	**483**	**430**

Note 5: Property, Plant and Equipment

Cost or Opening Valuation	*Plant and equipment* *$'000*	*Buildings and Leasehold* *$000*	*Furniture, and Office Equipment* *$'000*	*Computer Hardware* *$'000*	*Motor Vehicles* *$'000*	*Assets under Construction or development* *$'000*	*Forecast 2015/16* *$'000*
Balance as at 1 July 2015	970	1,718	446	120	2,540	23	5,817
Additions	-	-	16	3	-	886	905
Disposals	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Balance as at 30 June 2016	**970**	**1,718**	**462**	**123**	**2,540**	**909**	**6,722**

	Plant and equipment *$'000*	*Buildings and Leasehold* *$000*	*Furniture, and Office Equipment* *$'000*	*Computer Hardware* *$'000*	*Motor Vehicles* *$'000*	*Assets under Construction or development* *$'000*	*Budget 2016/17* *$'000*	*Actual 2014/15* *$'000*
Balance as at 1 July 2016	970	1,718	462	123	2,540	909	6,722	5,875
Additions	76	382	-	123	74	-	655	137
Disposals	-	-	-	-	-	-	-	-
Transfers	-	959	-	-	-	(909)	50	(195)
Balance as at 31 December 2017	**1,046**	**3,059**	**462**	**246**	**2,614**	**-**	**7,427**	**5,817**

Note 5: Property, Plant and Equipment (continued)

Accumulated Depreciation and Impairment Losses

	Plant and equipment *$'000*	*Buildings and Leasehold* *$000*	*Furniture, and Office Equipment* *$'000*	*Computer Hardware* *$'000*	*Motor Vehicles* *$'000*	*Assets under Construction or development* *$'000*	*Forecast 2014/15* *$'000*
Balance as at 1 July 2015	490	264	357	111	902	-	2,134
Transfers 2015/16	-	-	-	-	-	-	-
Impairment Reserve 2015/16	-	-	-	-	-	-	-
Depreciation Expense 2015/16	108	83	24	5	283	-	504
Eliminate on Disposal 2015/16	-	-	-	-	-	-	-
Balance as at 30 June 2016	**598**	**347**	**391**	**117**	**1,185**	**-**	**2,637**

	Plant and equipment *$'000*	*Buildings and Leasehold* *$000*	*Furniture, and Office Equipment* *$'000*	*Computer Hardware* *$'000*	*Motor Vehicles* *$'000*	*Assets under Construction or development* *$'000*	*Budget 2016/17* *$'000*	*Actual 2014/15* *$'000*
Balance as at 1 July 2016	598	347	391	117	1,185	-	2,638	1,784
Transfers 2016/17	-	-	-	-	-	-	-	8
Impairment Reserve 2016/17	-	-	-	-	-	-	-	-
Depreciation Expense 2016/17	154	168	35	21	437	-	815	537
Eliminate on Disposal 2016/17	-	-	-	-	-	-	-	(195)
Balance as at 31 December 2017	**752**	**515**	**426**	**138**	**1,622**	**-**	**23,453**	**2,134**

Net Book value 30 June 2016	**372**	**1,371**	**71**	**6**	**1,355**	**909**	**4,084**	**4,091**

Book value 31 December 2017	**294**	**2,544**	**36**	**108**	**992**	**-**	**3,974**	**3,684**

Note 6: Intangibles

Cost or Opening Valuation	*Computer Software $'000*	*Assets under Development $'000*	*Forecast 2015/16 $'000*	*Actual 2014/15 $'000*
Balance as at 1 July 2015	2,099	50	2,149	2,132
Additions	-	-	-	16
Disposal	-	-	-	-
Transfers	-	-	-	-
Balance as at 30 June 2016	**2,099**	**50**	**2,149**	**2,148**

	Computer Software $'000	*Assets under Development $'000*	*Budget 2016/17 $'000*
Balance as at 1 July 2016	2,099	50	2,149
Additions	-	-	-
Disposal	-	-	-
Transfers	50	(50)	-
Balance as at 31 December 2017	**2,149**	**-**	**2,149**

Accumulated Depreciation and impairment losses

Accumulated Depreciation and Impairment losses	*Computer Software $'000*	*Assets under Development $'000*	*Forecast 2015/16 $'000*	*Actual 2014/15 $'000*
Balance as at 1 July 2015	522	-	522	311
Transfers 2015/16	-	-	-	-
Impairment Reserve 2015/16	-	-	-	-
Depreciation Expense 2015/16	214	-	214	211
Balance as at 30 June 2016	**736**	**-**	**736**	**522**

	Computer Software $'000	*Assets under Development $'000*	*Budget 2016/17 $'000*
Balance as at 1 July 2016	737	-	737
Transfers 2016/17	-	-	-
Impairment Reserve 2016/17	-	-	-
Depreciation Expense 2016/17	303	-	303
Balance as at 31 December 2017	**1,040**	**-**	**1,040**

-

Net Book value 30 June 2015				**1,626**

Net Book value 30 June 2016	**1,363**	**50**	**1,413**

Net Book value 31 December 2017	**1,109**	**-**	**1,109**

Note 7: Trade Payables, Other Payables & Accruals

Description	Current	Non-current	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Creditors	25	-	25	31	15
Creditors Ministries/Portfolio	5	-	5	4	33
Creditors other government agencies	10	-	10	9	-
Accrued Expenses	87	-	87	178	198
Accrued Expenses Ministries/Portfolios	1,555	-	1,555	1,341	1,603
Accrued Expenses other government agencies	50	-	50	24	9
Other payables	4	-	4	14	14
Total trade payables, other payables and accruals	**1,736**	**-**	**1,736**	**1,601**	**1,872**

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

Note 8: Employee entitlements

Description	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Current employee entitlements are represented by:			
Annual Leave	20	15	59
Retirement and long service lease	171	246	268
Accrued salaries	45	40	44
Pension	110	105	99
Total current portion	**346**	**406**	**470**

Note 9: Sales of Goods and Services

Revenue type	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Output to Cabinet	31,409	19,303	16,622
Output to other government agencies	145	97	115
Fees and charges	5,294	3,532	3,231
General sales			
Other	36	24	24
Total Sales of Goods and Services	**36,884**	**22,956**	**19,995**

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 Public Finance and other government bodies. These are arm length transactions governed by Service Level Agreements (SLA's) between the contracting parties.

Fees and charges, general sales, rental and others includes administration fees and user charges levied on the public for the delivery of government services. Certain respective rates and fee structure are gazette and governed by the relevant revenue laws and regulations.

Note 10: Investment Revenue

Source	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Interest on deposits held with cabinet	1	1	2
Total Investment Revenue	**1**	**1**	**2**

Note 11: Personnel Costs

Description	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Salaries, wages and allowances	19,691	12,626	10,635
Health care	3,663	2,307	2,150
Pension	1,068	650	582
Leave	19	52	46
Other personnel related costs	4	6	26
Total Personnel Costs	**24,445**	**15,641**	**13,439**

Note 12: Supplies and Consumables

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Supplies and Materials	400	234	262
Purchase of services	3,844	1,805	1,328
Lease of Property and Equipment	75	50	23
Utilities	480	232	120
General Insurance	228	131	137
Interdepartmental expenses	606	415	375
Travel and Subsistence	41	21	19
Recruitment and Training	304	147	89
Other	14	6	7
Total Supplies and Consumables	**5,992**	**3,041**	**2,560**

Note 13: Gains / (Losses)

Description	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Net (gain) / loss on disposal of property, plant and equipment	-	-	-
Gain/Loss on Derecognition of Asset/Lab	-	-	0
Loss on Revaluation of Asset	-	-	-
Net (gain) / loss on foreign exchange Transactions	-	-	2
Total gains / (losses)	**-**	**-**	**2**

Note 14: Reconciliation of Net Cash Flows from Operating Activities to Surplus/(Deficit)

Description	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Surplus/(deficit) from ordinary activities	5,331	3,557	1,248
Non-cash movements			
Depreciation expense	1,117	718	749
Impairment			
(Gain)/losses on sale of property plant and equipment			
Changes in current assets and liabilities:			
(Increase)/decrease in receivables	(100)	1,144	(850)
(Increase)/decrease in other current assets	433	(92)	1,531
Increase/(decrease) in current liabilities	75	(344)	(489)
Increase/(decrease) in provision relating to employee costs			
Net cash flows from operating activities	**6,856**	**4,983**	**4,189**

Note 15: Related Party and Key Management Personnel Disclosures

Description	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Salaries and other short-term employee benefits	1,356	904	944
Other long-term benefits	149	100	108
Total	**1,505**	**1,004**	**1,052**

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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 16: 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
The Ministry of Finance and Economics 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 draw downs 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 then six months from the date of these financial statements.

MINISTRY OF FINANCIAL SERVICES, COMMERCE AND ENVIRONMENT

BUDGET STATEMENT

FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2013 REVISION)

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PART A: OWNERSHIP PERFORMANCE

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

PART B: OUTPUT PERFORMANCE

5. Outputs to be Delivered
6. Payment Arrangements

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE MINISTER

I confirm that the Draft Budget Statement reflects the outputs I wish to purchase for the 2016/17 financial period.

_____

Honourable Wayne Panton, JP
Minister

Ministry of Financial Services, Commerce and Environment

30 June 2016

STATEMENT OF CHIEF OFFICER

The Draft Budget Statement has been compiled using the best information available and is 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.

_____

Dr. Dax Basdeo, JP
Chief Officer

Ministry of Financial Services, Commerce and Environment

30 June 2016

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General Nature of Activities

Financial Services Administration
The core administration arm is central to the development, articulation, and the multi-agency coordination of policies and legislation that support Ministry strategies and departmental sub-strategies. On both the Ministerial and Departmental levels, these strategies provide the platform for growth, and for the robust practice of international regulatory standards, that characterize Cayman's financial services industry, local commerce, and environmental conservation efforts.

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

Department of Commerce and Investment
The Department of Commerce and Investment provides business licensing services to specified sectors, and ensures compliance of licenced businesses with local commerce legislation and local and international standards. This includes the administration of the issuance of Trade & Business Licences, Local Company (Control) Licences, Tobacco Permits, Liquor Licences, Public Film Exhibition Premises Licences, and Special Economic Zone Company Licences.

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.

Department for 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.

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.

Scope of Activities

Financial Services Administration

- Ensure compliance with relevant legislation and regulation for agencies under the Ministry.
    - Central Government: General Registry, Department of Environment, Department of Commerce and Investment, Department for International Tax Cooperation, Department of Financial Services Policy and Legislation.

    - SAGCs: Cayman Islands Monetary Authority, Cayman Stock Exchange, Auditors Oversight Authority, Cayman Islands Development Bank, Maritime Authority of the Cayman Islands.

- Consultation and coordination of policy initiatives with Government Boards, Committees, NGOs and private sector organisations.
- Engage with relevant stakeholders in order to advance the work of the Ministry and gather intelligence to inform strategic priorities.
- Provision of policy advice and legislative services to the Minister as relating to agencies under the Ministry.
- Engage with relevant stakeholders in order to attract and retain appropriate business activity in the jurisdiction.
- Engage with relevant stakeholders in order to provide technical assistance to businesses operating locally. This includes programmes designed to assist small businesses and foreign investors.

General Registry

- Registration of varying forms of financial structures and vital events according to relevant legislation and policies.
- Pursue initiatives to enhance the services offered to the financial services sector and the wider community.
- Provision of information recorded on the registers according to established policy and legislation.
- Provision of input on policy and legislation relative to the records managed and maintained by the department.
- 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

Department of Commerce and Investment

- To maintain a system for the licensing of business activity that has clarity and certainty.
- To regulate domestic commercial activity in specified areas to ensure compliance with relevant legislation and to collaborate with other regulatory and law enforcements agencies.
- To comply with international obligations and to constructively engage with local industry stakeholders on a regular and proactive basis.
- Develop and introduce an online platform for licensing of businesses.

Department of Environment

- To protect and conserve our natural environment and resources

Department for International Tax Cooperation

- Serving as the Cayman Islands competent authority for 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 90 partner jurisdictions in accordance with international standards, as required by international agreements and relevant domestic legislation
- Handling all matters in connection with the Cayman Islands international engagement in tax matters with partner jurisdictions, international initiatives and international bodies, in accordance with Ministry policies
- Implementation of all new mechanisms for exchange of tax information, including automatic exchange of information, in accordance with international standards

Department of Financial Services Policy and Legislation

- 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.
- Develop a long term strategy for the financial services industry.
- Enable a proactive response to international initiatives affecting the financial services industry.

Customers and Location of Activities

Financial Services Administration

Customers are primarily businesses and practitioners within the financial services industry, and local businesses conducting commercial activity in the Cayman Islands. In relation to environment matters, customers include all residents of the Cayman Islands, but also international stakeholders such as HMG. Activities are primarily located within the Cayman Islands.

Department for International Tax Cooperation

Customers are primarily counterpart competent authorities in other jurisdictions, businesses and practitioners within the financial services industry domestically and internationally, and international tax bodies such as the OECD Global Forum on Transparency and exchange of Information for Tax Purposes. Activities are primarily located within the Cayman Islands and at the locations of international meetings.

Department of Financial Services Policy and Legislation

Customers are primarily businesses and practitioners within the financial services industry in the Cayman Islands and internationally. Activities are primarily located within the Cayman Islands and at the locations of international meetings.

2. STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the Ministry of Financial Services, Commerce and Development for the 2016/17 financial period and the subsequent two years are as follows:

Financial Services Administration

The development and implementation of strategies, policies, and programmes that will contribute to:

- Internationally Competitive Local Industries
- A Sustainable, Vibrant, Diversified, Domestic Economy
- A Jurisdictional Reputation of Excellence
- A Jurisdiction that Protects and Values its Natural Environment and Resources

General Registry

- Conversion of manual documents to electronic format.
- Introduction of Limited Liability Partnerships
- Develop systems to improve Information Sharing

Department for International Tax Cooperation

- Upholding the positive reputation of the Cayman Islands as an international financial centre.

Department of Financial Services Policy and Legislation

- Upholding the positive reputation of the Cayman Islands as an international financial centre.

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for Ministry of Financial Services, Commerce and Development for the
18-month period ending 31 December 2017 are as follows:

	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
REVENUE FROM CABINET	4,969,483	9,970,576	12,358,448
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES			
REVENUE FROM OTHERS			
SURPLUS/DEFICIT FROM OUTPUTS			
OWNERSHIP EXPENSES			
OPERATING SURPLUS/DEFICIT			
NET WORTH			
CASH FLOWS FROM OPERATING ACTIVITIES	550,566	991,341	4,686,621
CASH FLOWS FROM INVESTING ACTIVITIES	-158,333	-443,667	-675,000
CASH FLOWS FROM FINANCING ACTIVITIES	-159,556	302,000	675,000
CHANGE IN CASH BALANCES			

FINANCIAL PERFORMANCE RATIO	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
CURRENT ASSETS : CURRENT LIABILITIES			
TOTAL ASSETS : TOTAL LIABILITIES			

MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	132	138	121
STAFF TURNOVER (%)			
MANAGERS	1	0.9	0
PROFESSIONAL AND TECHNICAL STAFF	2	1.9	1.7
CLERICAL AND LABOURER STAFF	1.5	1.4	0.8
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	3	2.8	3.6
PROFESSIONAL AND TECHNICAL STAFF	5.2	4.9	6
CLERICAL AND LABOURER STAFF	5.7	5.6	5.8
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	None	None	None

PHYSICAL CAPITAL MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
VALUE OF TOTAL ASSETS			
ASSET REPLACEMENTS : TOTAL ASSETS			
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS			
DEPRECIATION : CASH FLOW ON ASSET PURCHASES			
CHANGES TO ASSET MANAGEMENT POLICIES			

MAJOR NEW CAPITAL EXPENDITURE PROJECTS	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
Computers	8,000		
Upgrade and Integration of Systems	80,000		
Vehicle	32,000		18,000
Computer Replacements – DOE	0	7,500	
Vehicles, marine outboard engines, SUA, pressure washer	98,500	98,500	
Office/workshop/storage – Cayman Brac	50,000	0	
Motorola Radios (ENF)	6,000	0	
Compound fill and drainage GCM	4,800	0	
Total			

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2015/16	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss of vital human resources	None	Cross Training of Staff - ensuring staff are well trained in all areas of operations to ensure business continuity.	Unquantifiable
Inadequate resources	None	Request additional funding during the budget process. Internal Secondments which provide temporary relief. Restructure the organization to improve work flow.	Unquantifiable
Delays in the process of development and implementation of legislation	None	Manage process of design and implementation of legislation in collaboration with other internal and external stakeholders	Unquantifiable
Changes in the international legal or regulatory landscape	None	Collaboration with domestic and international stakeholders on the international legal and regulatory landscape	Unquantifiable
Ensuring data integrity and confidentiality of information	None	Recruit high caliber staff Install and maintain suitably protected IT systems Maintain a culture of excellence	Unquantifiable
Natural disaster/loss of vital information or equipment/infrastructure	None	Maintain disaster preparedness plan Maintain appropriate back-up systems and information storage	Unquantifiable
Failure of the electronic Company Registry System	None	The Computer Services Department provides back-up. Business continuity/Disaster Recovery – Licence has been obtained to facilitate data transfer to remote location.	Failure of the electronic Company Registry System - Unquantifiable
Change in Government policies, Laws, Regulations that are unfavorable to clients.	Change to Directors & Officers penalties was implemented 1 November 2015. This should result in lesser penalties being charged for non-compliance.	An amnesty period of 60 days (September to October 2015) was given to file directors & officers without incurring penalties. Guidance notes were prepared for clients and staff trained accordingly. Online System The system is continuously being upgraded and more subscribers and users added As at 29 January 2016 there were 1202 users and a total of 164 active subscribers.	Unquantifiable

RISK MANAGEMENT (continued)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2015/16	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss of physical files	The department embarked on a project in 2014/15 to convert existing physical files into electronic.	The electronic storage EDMS which should be less susceptible to loss was introduced in September 2009. This is continuously upgraded to gradually eliminate paper. By Law corporate records have to be kept for 10 years. A file plan has been submitted to CINA for approval to manage all records for the Department. The project to date has been done by existing staff but with little progress due to the increase in service volumes. In 2016/17 we expect to engage professional services to assist with this project.	Loss of physical files
Laws in other jurisdictions may give them competitive advantage over the Cayman Islands.	Direct registration of trademarks to be introduced Limited Liability Companies Law to be passed before June 2016 Limited Liability Partnership Law to be passed before June 2016	Systems are being developed to facilitate full implementation. Required Staff are being recruited and new and existing staff trained	Unquantifiable
Technological advancement that could result in the services offered being unattractive when compared with other jurisdictions	As at 29 January 2016 there were 1,202 users and a total of 164 active subscribers.	There is continuous improvement being carried out to the Companies Online Registry Information System (CORIS). Receipting for births, deaths & marriages have been added to GRSS A new system is currently being designed to facilitate Births, Deaths, Marriages and Public Record registers. The old system is slow and inadequate and soon won't be supported by Computer Services.	Unquantifiable
Exposing of sensitive client information through hacking into the electronic database of the Registry	None	Increased security features were added to the General Registry's website to mitigate the risk of unauthorized access. Efforts by Paolo Cirio's "Loophole 4 All project – loophole4all.com" in 2013 to access the system proved futile.	Unquantifiable

RISK MANAGEMENT (continued)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2015/16	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
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	$70,000
Exposing of confidential taxpayer and treaty partner information through security breaches of AEOI Portal	None	Dedicated, ring-fenced IT systems for the Department with high-grade data and cyber security components.	
Quantity and timing of workload driven by external third party requests	None	Produce and maintain clearly expressed procedures Maintain caseload tracking system Promote culture of innovative and flexible professionalism which understands and meets priorities	
Ensuring integrity and confidentiality of information	None	Recruit high caliber staff Maintain a culture of excellence	
Natural disaster/loss of vital information or equipment/infrastructure	None	Maintain disaster preparedness plan Maintain appropriate back-up systems and information storage	
Quantity and timing of work load driven by external sources	None	Promote a culture of innovative and flexible professionalism which understands and meets priorities	
Loss of key personnel	None	Timely and responsive performance management Training	
Natural disaster/loss of vital information or equipment/infrastructure	None	Maintain disaster preparedness plan	

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
Equity Investment from Cabinet in to the Ministry of Financial Services, Commerce and Environment			
Capital (Equity) Withdrawal by Cabinet from the Ministry of Financial Services, Commerce and Environment			

PART B

OWNERSHIP PERFORMANCE

5. OUTPUTS TO BE DELIVERED

FSA 1	Ministerial Services and Inter-Agency Cooperation	$1,309,047

DESCRIPTION

The development and execution of strategies to achieve stated goals and objectives, and the coordination of necessary activities of the agencies under the Ministry. Compliance across the Ministry with requirements and responsibilities stated in law or established by administrative policy.

- This output comprises of several categories of activities including the establishment of an IT platform that facilitates efficiency and accountability and HR, Finance, IT and communications support to all of the agencies under the Ministry.
- Further activities included relate to statutory obligations, such as the production of budget documents, an annual report, responses to FOI requests, and the maintenance of a variety of records.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Development and execution of a business plan to facilitate the policy direction of the Minister for Financial Services, Commerce and Environment	0	1	1
• Development of an Annual Report	0	1	0
QUALITY			
Activities will be produced in accordance with relevant legislation at a level that is above average for other civil service entities	100%	100%	100%
TIMELINESS			
Other documents produced according to statutory timelines	100%	100%	100%
LOCATION			
Services are delivered primarily within the Cayman Islands, but may be produced in foreign jurisdictions depending on circumstances	100%	100%	100%
COST	**$436,349**	**$872,698**	**$1,372,282**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
4. A More Efficient, Accessible and Affordable Public Service
5. Modern, Smart Infrastructure
8. A Culture of Good Governance

FSA 2	Policy Advice and Legislation relating to Financial Services, Local Commerce, and the Protection of the Environment	$1,824,619

DESCRIPTION

To provide support to the Minister in the execution of his duties and develop and maintain a world class framework for the provision of financial services, entrepreneurial business activity and the protection of the natural environment and resources.

- This Output comprises of several categories of activities related to policy advice, legislative services and correspondence all provided on request by the Minister.
- Further activities include engagement and consultation with domestic and international stakeholders on the development and implementation of policy and legislation.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of Legislative Items finalized	5-10	20-25	25-35
• Number of Cabinet Papers and Notes sent to Cabinet	20-25	20-25	0
• Number of Responses to Parliamentary Questions	1-5	9-10	0
• Number of Speeches and Statements drafted	5-10	20-25	0
• Number of Press Releases and Advisories issued	5-10	20-25	0
• Number of Reports and Policy Papers	1-5	9-10	0
QUALITY			
• Amendments and new legislation supported by an industry consultation process, and competitor analysis arising from research and attendance at various meetings and events	100%	100%	100%
• Consultation conducted in an open and transparent manner, with published recommendations that include rationale and supporting information	100%	100%	100%
• All documents produced for the Minister will be factual, error-free, based on consultation where appropriate, and according to applicable templates	100%	100%	100%
TIMELINESS			
• Dictated by Cabinet and the Legislative Assembly	100%	100%	100%
• Ministerial documents produced according to given timelines	100%	100%	100%
LOCATION Services are delivered primarily within the Cayman Islands, but may be produced in foreign jurisdictions depending on circumstances	100%	100%	100%
COST	**$608,206**	**$1,206,413**	**$77,895**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
4. A More Efficient, Accessible and Affordable Public Service
5. Modern, Smart Infrastructure
8. A Culture of Good Governance

REG 14	Vital Events Registry Services	$204,794

DESCRIPTION

Processing of registration applications in a number of corporate and vital information registers.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Registration of:			
○ Births	250-300	500-600	0
○ Deaths	65-75	150-200	0
○ Marriages	400-500	900-1,000	0
• Public records (deed polls, wills, promissory notes, affidavits, bills of sale and debentures)	400-450	800-900	0
• Issuing Certificates (Births, deaths and marriages)	3,000-3,300	7,000-7,500	0
• Issuing copies of documents	15-20	30-40	0
QUALITY All registrations processed in accordance with standards and requirements as outlined in the relevant law	100%	100%	N/A
TIMELINESS Registrations completed within time period specified in law or as set out in published policy	100%	100%	N/A
LOCATION Services are delivered within the Cayman Islands	100%	100%	N/A
COST	**$68,265**	**$136,529**	**$0**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
4. A More Efficient, Accessible and Affordable Public Service
5. Modern, Smart Infrastructure
8. A Culture of Good Governance

DCI 13	Licensing, Monitoring and Enforcement of Specific Business Types	$2,236,576

DESCRIPTION

To allow for appropriate activity that meets specified minimum standards and to combat illicit and illegal activity.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Business Licences Issued	2,000-2,500	4,500-5,000	0
• Film Exhibition Premises Licences Issued	0	5-10	0
• Tobacco Permits Issued	0	120-140	0
• SEZ Trade Licences Issued	8-12	150-200	0
• Liquor Licences/Music & Dancing Licences Issued	8-12	400-600	0
• Number of businesses investigated for licensing violations (case files)	2	0	0
• Number of Site Visits	60-70	250-300	0
• Number of SROs Monitored	15-30	30-60	0
QUALITY			
• All applications processed in accordance with standards and requirements as outlined in the relevant law.	95%	95%	N/A
• 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%	N/A
TIMELINESS			
Licence application decisions communicated within time period specified in law or as set out in published policy	100%	100%	N/A
LOCATION			
Services are delivered within the Cayman Islands	100%	100%	N/A
COST	**$745,525**	**$1,491,051**	**$0**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
4. A More Efficient, Accessible and Affordable Public Service

* *DCI Activities were previously covered under outputs DCI 9, DCI 10, DCI 12 in the 2015-16 approved budget*

ENV 14	Policy Development and Implementation	$279,051

DESCRIPTION

To develop and maintain world-class framework for the protection of the natural environment and resources.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of Cabinet Papers	1-3	2-3	0
• Number of Legislative items finalized	1-2	1-3	0
• Number of response to PQs prepared	1-2	1-3	0
• Number of speeches and statements drafted	1-2	1-3	0
• Number of press releases and advisories issued	5-10	5-10	0
• Number of reports and policy papers prepared	2-5	3-5	0
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%	N/A
• 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%	N/A
TIMELINESS			
All reports prepared within agreed time frames	100%	100%	N/A
LOCATION			
Cayman Islands	100%	100%	N/A
COST	**$93,017**	**$186,034**	**$205,375**

RELATED BROAD OUTCOME:

10. Conservation of our Biological Diversity and Ecologically Sustainable Development

ENV 15	Administration of Legislation and Treaties	$520,665

DESCRIPTION

To provide all licensing, monitoring, reporting and compliance functions under relevant local legislation and international treaties.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Greenhouse gas inventory	0	1	0
• Minutes, agendas, working papers for NCC	9-10	9-10	0
• Licences and Permits reviewed and issued	75-100	75-100	0
• Reviews of exotic species importation requests	15-20	15-20	0
• Reports and reviews for existing and new MEAs	1-3	0	0
QUALITY			
• Efficient application and issuing regime for permits and licences under the NCL and various MEAs	100%	100%	N/A
• Working papers for NCC's consideration based on best available information	100%	100%	N/A
• Licences and permits issued in accordance with the relevant laws	100%	100%	N/A
TIMELINESS			
• Minutes, Agendas and Working Papers for the NCC prepared in agreed timeframes	100%	100%	N/A
• All reports and reviews for MEAs prepared within agreed timeframe	100%	100%	N/A
• Licences and permits issued within required legislated timeframe of submission of all necessary documentation	100%	100%	N/A
LOCATION			
Cayman Islands	100%	100%	N/A
COST	**$173,555**	**$347,110**	**$169,274**

RELATED BROAD OUTCOME:

10. Conservation of our Biological Diversity and Ecologically Sustainable Development.

ENV 22	Conservation and Management of Species and Habitats	$4,489,798

DESCRIPTION

To provide an operational framework that supports conservation and sustainable management of the natural environment and resources.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of markers and moorings maintained	237	238	0
• Number of programmes assessing the health of marine and terrestrial communities and species	5-12	5-13	0
• Number of days for Island-wide enforcement coverage	184	365	0
• Environmental assessment services and environmental management advice			
○ Reviews of Coastal Works Applications	10-30	10-30	0
○ Reviews of Planning Applications	12-35	13-35	0
○ Supervision of Environmental Impact Assessments	1	1-3	0
○ Consultation and advice on environmental considerations for local projects	10-40	10-40	0
QUALITY			
• Moorings and markers in safe and functional condition	95%	95%	N/A
• Number of days of enforcement coverage for marine 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:			
○ 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			
• All damaged or missing public moorings repaired and replaced within 30 days of detection or report	95%	95%	N/A
• 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			
Cayman Islands	100%	100%	100%
COST	**$1,496,599**	**$2,993,199**	**$1,574,258**

RELATED BROAD OUTCOME:

10. Conservation of our Biological Diversity and Ecologically Sustainable Development

ENV 24	Marine Oil Spill Response	$147,639

DESCRIPTION

To coordinate oil spill contingency planning and provide management services.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of days providing marine oil spill response services	184	365	365
• Marine oil spill contingency planning	0-1	0-1	1
QUALITY			
• Tier 1 response equipment maintained in a state of readiness	80%	80%	80%
• 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 365 days per year	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$49,213**	**$98,426**	**$118,138**

RELATED BROAD OUTCOME:

10. Conservation of our Biological Diversity and Ecologically Sustainable Development

FSS 3	Framework for Modern, Innovative Financial Services Products	$1,373,190

DESCRIPTION

Conducting policy research and providing regular briefings to the Ministry on matters impacting the competiveness of the financial services industry. Participate in Cayman Islands delegations to various local, regional and international meetings, seminars and conferences.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Hours spent on policy and legislative reports and papers	4,000-5,000	8,000-10,000	6,000-7,000
QUALITY			
• Advice and service will be complete, accurate and reviewed by management	100%	100%	100%
• Policy advice includes all relevant information and designed to deliver efficient and effective responses	100%	100%	100%
• Director vets all reports, policy papers and minutes	100%	100%	100%
TIMELINESS All work to be carried out within timeframes established by applicable legislation, international agreements and standards, and deadlines set by the Ministry	100%	100%	100%
LOCATION Services are delivered primarily within the Cayman Islands, but may be produced in foreign jurisdictions depending on circumstances	100%	100%	100%
COST	**$457,730**	**$915,460**	**$639,493**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
4. A More Efficient, Accessible and Affordable Public Service
5. Modern, Smart Infrastructure
8. A Culture of Good Governance

TIA 6	Compliance with Internationally Accepted Standards Regarding Financial Services	$2,555,798

DESCRIPTION

In fulfilment of agreed international obligations, and in order to uphold the positive reputation of the Cayman Islands as an international financial centre, the Cayman Islands Government actively participates in international fora on tax cooperation, and maintains a number of mechanisms for exchange of information for tax purposes.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Hours spent in fulfilment of agreed international obligations	2,000-3,000	6,000-7,000	6,000-7,300
QUALITY • All functions to be performed in accordance with statutory and treaty obligations	100%	100%	100%
• All collaboration and meeting attendance to be carried out within the relevant parameters for the international initiatives and meetings	100%	100%	100%
TIMELINESS All work to be carried out within timeframes established by applicable legislation, international agreements and standards, and deadlines set by international organisation agendas	95-100%	95-100%	95-100%
LOCATION Services are delivered primarily within the Cayman Islands, but may be produced in foreign jurisdictions depending on circumstances	100%	100%	100%
COST	**$851,933**	**$1,703,866**	**$1,184,973**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
4. A More Efficient, Accessible and Affordable Public Service
5. Modern, Smart Infrastructure
8. A Culture of Good Governance

6. PAYMENT ARRANGEMENTS

Cabinet will pay the *Ministry of Financial Services, Commerce and Environment* for delivery of the outputs described in the introduction.

Payment will be made on the basis of an invoice provided monthly to the *Minister of Financial Services, Commerce and Environment.* The invoice will contain sufficient evidence of the outputs delivered for the Minister to be able to satisfy himself that the outputs have in fact been delivered.

Invoices will be paid within 20 days of the end of the month following the invoice date.

It is expected that the amount for each output to be delivered during 2016/17 will be invoiced in equal instalments for the 18-month period.

CAYMAN ISLANDS GOVERNMENT

MINISTRY OF FINANCIAL SERVICES, COMMERCE AND ENVIRONMENT

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 (2013 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 (2013 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 2017 and performance for the 2016/17 financial period; and
c. Comply with Generally Accepted Accounting Practices.

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Dr. Dax Basdeo, JP
Chief Officer

Ministry of Financial Services, Commerce and Development

30 June 2016

FINANCIAL STATEMENTS

FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017

MINISTRY OF FINANCIAL SERVICES, COMMERCE AND ENVIRONMENT

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Current Assets				
Cash and cash equivalents	1	6,928,899	5,852,330	22,255,354
Marketable securities and deposits				
Trade receivables	2	871,835	959,906	10,943,306
Other receivables	2	1,610	1,610	(52,916)
Inventories	3			
Investments	4			
Prepayments	5	552	552	15,944
Total Current Assets		**7,802,896**	**6,814,398**	**33,161,688**
Non-Current Assets				
Trade receivables	2	0	0	0
Other receivables	2	0	0	0
Inventories	3	0	0	0
Investments	4	0	0	0
Prepayments	5	0	0	0
Intangible Assets	6	1,073,664	1,403,978	1,208,978
Property, plant and equipment	6	1,283,136	1,228,229	799,911
Total Non-Current Assets		**2,356,800**	**2,632,207**	**2,008,889**
Total Assets		**10,159,696**	**9,446,606**	**35,170,577**
Current Liabilities				
Trade payable	7	310,409	181,942	613,430
Other payables and accruals	7	72,519	57,573	668,405
Unearned revenue	8	291,644	291,644	232,660
Employee entitlements	9	233,212	233,212	233,211
Repayment of surplus		0	0	25,875,195
Total Current Liabilities		**907,785**	**764,372**	**27,622,901**
Non-Current Liabilities				
Employee entitlements	9	0	0	0
Total Non-Current Liabilities				
Total Liabilities		**907,785**	**764,372**	**27,622,901**
Net Assets		**9,251,911**	**8,682,234**	**7,547,676**
Net worth				
Contributed capital		8,991,371	8,389,371	7,714,371
Other Reserves				
Accumulated surpluses/(deficits)		260,539	292,862	(166,695)
Total Net Worth		**9,251,910**	**8,682,233**	**7,547,676**

MINISTRY OF FINANCIAL SERVICES, COMMERCE AND ENVIRONMENT

STATEMENT OF FINANCIAL PERFORMANCE FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Revenue				
Sale of goods and services	10	21,096,205		
Investment revenue	11	0		
Donations	12	0		
Other revenue				
Total Revenue		**21,096,205**		
Expenses				
Personnel costs	13	14,169,004		
Supplies and consumables	14	5,477,360		
Depreciation & Amortization	6	872,608		
Impairment of property, plant and equipment	6	0		
Impairment of inventory	3	0		
Litigation costs	15	150,000		
Other expenses		0		
Other Gains and Losses	16	0		
Total Expenses		**20,668,972**		
Surplus or (Deficit) for the period		**427,233**		

MINISTRY OF FINANCIAL SERVICES, COMMERCE AND ENVIRONMENT

CASH FLOW STATEMENT **FOR THE 18-MONTH PEROD ENDING 31 DECEMBER 2017**	**Note**	**Budget 2016/17** **$'000**
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts		
Outputs to Cabinet		15,182,108
Outputs to other government agencies		0
Sales of Goods and services – third party		6,156,137
Interest received		0
Donations / Grants		0
Other receipts		0
Payments		
Personnel costs		(14,208,991)
Supplies and consumables		(5,587,347)
Interest paid		0
Other payments		0
Net cash flows from operating activities		**1,541,907**
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment		(602,000)
Proceeds from sale of property, plant and equipment		0
Net cash flows from investing activities		**(602,000)**
CASH FLOWS FROM FINANCING ACTIVITIES		
Equity investment from Org 40		602,000
Repayment of Surplus to Org 40		(459,556)
Net cash flows from financing activities		**142,444**
Net increase/(decrease) in cash and cash equivalents		**1,082,351**
Cash and cash equivalents at beginning of period		5,846,548
Cash and cash equivalents at end of period	1	**6,928,899**

MINISTRY OF FINANCIAL SERVICES, COMMERCE AND ENVIRONMENT

STATEMENT OF CHANGES IN NET WORTH FOR THE18-MONTH PERIOD ENDING 31 DECEMBER 2017	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2015 brought forward	**7,714,371**		**(166,692)**	**7,547,679**
Prior Year Adjustments				0
Changes in accounting policy				0
Restated balance 30 June 2015	**7,714,371**		**(166,692)**	**7,547,679**
Changes in net worth 2015/16				
Gain/(loss) on property revaluation				0
Equity investment from Cabinet	675,000			675,000
Capital withdrawals by Cabinet				0
Dividends payable to Cabinet				0
Net revenue / expenses recognised directly in net Worth	**675,000**			**675,000**
Surplus/(deficit)for the period 2015/16			459,554	459,554
Total recognised revenues and expenses for the Period	**675,000**		**459,554**	**1,134,554**
Balance at 30 June 2016 carried forward	**8,389,371**		**292,862**	**8,682,233**

	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2016 brought forward	**8,389,371**		**292,862**	**8,682,233**
Prior Year Adjustments				
Changes in accounting policy				
Restated balance 30 June 2016	**8,389,371**		**292,862**	**8,682,233**
Changes in net worth for 2016/17				
Gain/(loss) on property revaluation				0
Equity Investment from Cabinet	602,000			602,000
Capital withdrawals by Cabinet			(459,556)	(459,556)
Dividends payable to Cabinet				0
Net revenue / expenses recognised directly in net Worth	**602,000**		**(459,566)**	**142,444**
Surplus/(deficit)for the period 2016/17			427,233	427,233
Total recognised revenues and expenses for the Period	**602,000**		**(32,323)**	**569,677**
Balance at 31 December 2017	**8,991,371**	**0**	**260,539**	**9,251,910**

Ministry of Financial Services, Commerce and Environment
STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These Forecast financial statements are for the *Ministry of Financial Services, Commerce and Environment*

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 2017.

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

Description	Foreign Currency	Exchange Rate	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Cash on hand (IRIS Confirmation Account/Petty Cash)	600	1.0000	600	600	600
Cash in transit (IRIS Remittance Account)	26,657	1.0000	26,657	26,657	53,186
CI$ Operational Current Account held at Royal Bank of Canada	5,944,906	1.0000	5,944,906	4,868,337	21,275,676
US$ Operational Current Account held at Royal Bank of Canada	636,497	0.8375	533,066	533,066	568,396
Payroll Current Account held at Royal Bank of Canada	16,250	1.0000	16,250	16,250	(5,228)
Bank Accounts held at other financial institutions	407,421	1.0000	407,421	407,421	362,724
Fixed Deposits held with Treasury (less than 90 days)	0	1.0000	0	0	0
TOTAL			**6,928,899**	**5,852,330**	**22,255,354**

Note 2: Trade and Other Receivables

Trade Receivables	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Sale of goods and services	776	776	72,897
Outputs to Cabinet	871,059	959,130	9,467,021
Outputs to other government agencies	0	0	1,403,388
Other	0	0	0
Less: provision for doubtful debts	0	0	0
Total trade receivables	**871,835**	**959,906**	**10,943,306**

Other Receivables	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Advances (salary, official travel, etc)	0	0	2,284
Dishonoured cheques	560	560	635
Other	1,050	1,050	1,050
Less: provision for doubtful debts	0	0	(56,885)
Total trade receivables	**1,610**	**1,610**	**(52,916)**

Description	Trade Receivables	Other Receivables	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Curent					
Past due 1-30 days	871,835	1,610	873,445	961,516	10,890,390
Past due 31-60 days			0		
Past due 61-90 days			0		
Past due 90 and above			0		
Non-Current					
Past due 1year and above			0		
Total	**871,835**	**1,610**	**873,445**	**961,516**	**10,890,390**

Changes in the provision of doubtful debts

Other Receivables	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Balance at 1 July, 2016			
Additional provisions made during the year			
Receivables written off during the period			
Balance at 31 December 2017			

Note 6: Property, plant and Equipment

Cost of Property, plant and equipment

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*
Balance as at 1 July 2015		399,504	266,283		314,443	287,362	59,859
Additions		5,500	5,000			20,550	15,000
Disposals and Derecognisation							
Revaluation							
Transfers							
Balance as at 30 June 2016	0	405,004	271,283	0	314,443	307,912	74,859

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*
Balance as at 1 July 2016	0	405,004	271,284	0	314,443	307,912	74,859
Additions		60,300				39,570	7,000
Disposals and Derecognisation							
Revaluation							
Transfers							
Balance as at 30 December 2017	0	465,304	271,284	0	314,443	347,482	81,859

Accumulated Depreciation and impairment losses

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*
Balance as at 1 July 2015		339,299	45,578	0	195,307	273,538	49,815
Transfers							
Impairment Reserve 2015/16(closing balance)							
Depreciation Expense 2015/16		21,595	20,352	0	20,580	6,125	7,055
Eliminate on Disposal or Derecognisation 20115/16							
Balance as at 30 June 2016		360,894	65,930	0	215,887	279,663	56,870

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*
Balance as at 1 July 2016		360,894	65,930	0	215,887	279,663	56,870
Transfers							
Impairment change 2016/17							
Depreciation Expense 20116/17		32,393	30,527	0	25,442	21,758	8,936
Eliminate on Disposal or Derecognisation 2016/17							
Balance as at 30 December 2017		393,287	96,457	0	241,329	301,421	65,806

Net Book value 30 June 2016	0	44,110	205,353	0	98,556	28,249	17,988
Net Book value 30 December 2017	0	72,017	174,827	0	73,114	46,061	16,052

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*
Balance as at 1 July 2015		399,504	266,283		314,443	287,362	59,859
Additions		5,500	5,000			20,550	15,000
Disposals and Derecognisation							
Revaluation							
Transfers							
Balance as at 30 June 2016	0	405,004	271,283	0	314,443	307,912	74,859

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*
Balance as at 1 July 2016	0	405,004	271,284	0	314,443	307,912	74,859
Additions		60,300				39,570	7,000
Disposals and Derecognisation							
Revaluation							
Transfers							
Balance as at 30 December 2017	0	465,304	271,284	0	314,443	347,482	81,859

Accumulated Depreciation and impairment losses

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*
Balance as at 1 July 2015		339,299	45,578	0	195,307	273,538	49,815
Transfers							
Impairment Reserve 2015/16(closing balance)							
Depreciation Expense 2015/16		21,595	20,352	0	20,580	6,125	7,055
Eliminate on Disposal or Derecognisation 20115/16							
Balance as at 30 June 2016		360,894	65,930	0	215,887	279,663	56,870

	Land	*Plant and equipment*	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*
Balance as at 1 July 2016		360,894	65,930	0	215,887	279,663	56,870
Transfers							
Impairment change 2016/17							
Depreciation Expense 20116/17		32,393	30,527	0	25,442	21,758	8,936
Eliminate on Disposal or Derecognisation 2016/17							
Balance as at 30 December 2017		393,287	96,457	0	241,329	301,421	65,806

Net Book value 30 June 2016	0	44,110	205,353	0	98,556	28,249	17,988
Net Book value 30 December 2017	0	72,017	174,827	0	73,114	46,061	16,052

Note 11: Property, plant and Equipment

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 July 2015	1,464,327		1,464,327
Additions	195,000		195,000
Balance as at 30 June 2016	**1,659,327**	**0**	**1,659,327**

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 July 2016	1,659,327		1,659,327
Additions	267,630		267,630
Balance as at 31 December 2017	**1,926,957**	**0**	**1,926,957**

Accumulated depreciation and impairment losses

	Computer Software	*Other Intangible Assets*	*Total*
Balance as at 1 July 2015	188,567		188,567
Depreciation Expense 2015/16	66,782		66,782
Balance as at 30 June 2016	**255,349**	**0**	**255,349**

Accumulated Depreciation and Impairment losses	*Computer Software*	*Other Intangible Assets*	*Total*
Balance as at 1 July 2016	255,349		255,349
Transfers	4,800		4,800
Depreciation Expense 2016/17	593,145		593,145
Balance as at 31 December 2017	**853,293**	**0**	**853,293**

Net Book value 30 June 2016	1,403,978	0	1,403,978

Net Book value 31 December 2017	1,073,664	0	1,073,664

Note 7: Trade Payables, Other Payables and Accruals

Description	Current	Non-Current	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Creditors	310,409		310,409	181,942	613,430
Payroll Deductions	69,628		69,628	54,682	53,283
Accrued Expenses					612,348
Other payables	2,891		2,891	2,891	2,774
Total trade payables other payables and accruals	**382,928**		**382,928**	**239,515**	**1,281,835**

Note 9: Employee Entitlements

	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Annual Leave	14,934	14,934	14,934
Retirement and long service leave	218,277	218,277	218,277
Total current portion	**233,212**	**233,212**	**233,211**
Non-current employee entitlements are represented by:			
Retirement and long service leave			
Total employee entitlements	**233,212**	**233,212**	**233,211**

Note 10: Sales of Goods and Services

Revenue Type	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Output to Cabinet	14,940,063	12,358,448	8,081,200
Fees and charges	6,156,142	1,568,643	1,711,019
General sales			40
Other			0
Total sales of goods and services	**21,096,205**	**13,927,091**	**9,810,935**

Note 13: Personnel Costs

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Salaries, wages and allowances	11,524,983	7,091,964	5,477,231
Health care	2,007,282	1,247,310	954,312
Pension	617,239	388,774	304,363
Leave	0	0	34,925
Other personnel related costs	19,500	21,750	12,444
Total Personnel Costs	**14,169,004**	**8,749,798**	**6,783,275**

Note 14: Supplies and Consumables

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Supplies and Materials	258,953	227,734	172,020
Purchase of services	3,039,290	1,646,416	1,157,130
Lease of Property and Equipment	161,852	107,500	110,495
Utilities	123,286	75,481	59,527
General Insurance	134,941	91,531	95,216
Interdepartmental expenses	240,675	132,117	80,221
Travel and Subsistence	595,484	479,633	202,022
Recruitment and Training	171,879	113,500	53,831
Other	751,000	1,501,000	(27,680)
Total Supplies and Consumables	**5,477,360**	**4,374,912**	**1,902,782**

MINISTRY OF EDUCATION, EMPLOYMENT AND GENDER AFFAIRS

BUDGET STATEMENT

FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2013 REVISION)

CONTENT

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PART A: OWNERSHIP PERFORMANCE

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

PART B: OUTPUT PERFORMANCE

5. Outputs to be Delivered
6. Payment Arrangements

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE MINISTER

I confirm that the Draft Budget Statement reflects the outputs I wish to purchase for the 2016/17 financial period.

_____

Honourable Tara Rivers, JP
Minister

Minister of Education, Employment and Gender Affairs

30 June 2016

STATEMENT OF CHIEF OFFICER

The Draft Budget Statement has been compiled using the best information available and is 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.

_____

Mr. Christen Suckoo, JP
Chief Officer

Minister of Education, Employment and Gender Affairs

30 June 2016

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General 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, Employment and Gender Affairs.

Departments/Units within the Ministry's remit include: the Department of Education Services (DES); the Early Childhood Care and Education Unit; the Education Quality Assurance Unit (EQAU); the Department of Labour and Pensions; the National Workforce Development Agency (NWDA); Public Libraries (LIB); the Sunrise Adult Training Centre (SRC), Information, Communication and Technology Services (ICT) and the Gender Affairs Unit.

The University College of the Cayman Islands (UCCI), a Government Owned Company, 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 Hon. Minister, and support for legislation
- 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 Hon. Minister, as well as services to support the administration of the Education Council and Young Nation Builders Scholarship Programmes, as well as Secretariat services to the Education Council.

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
- **Education Quality Assurance Unit**- provision of quality assurance services for education, focusing on monitoring, evaluating and reporting on educational standards in private and public schools, and other institutions as required.
- **Sunrise Adult Training Centre** – provision of training and therapeutic programmes for adults with Disabilities
- **Department of Labour and Pensions** - administration of both the Labour Law and the National Pensions Law, including workplace compliance and enforcement, administrative support for Employment Tribunals,

training and promotion to promote harmonious labour relations and the adoption of good employment and human resource practices.

- **National Workforce Development Agency** - provision of services to enhance the employability and competitiveness of both employees and job seekers; address barriers to employment; assist with job placements; and provide labour market information
- **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, Employment and Gender Affairs, including management of Education ICT network (approximately 600 teachers and 5,000 students) and provision of ICT support for end-users; procurement; systems integration and ICT policy.
- **Gender Affairs Unit** – provision of gender mainstreaming through research, policy advice, gender analysis of legislation, policies, operations and programmes within the Ministry and other government entities, as well as public education and sector or issue specific gender training. The Unit also provides administrative support for the Gender Equality Tribunal.
- **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, Employment and Gender Affairs, all its departments and Units, UCCI and other Government Ministries. Externally, services are provided to the business community, students, employers and employees 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 Minister of Education, Employment and Gender Affairs for the 2016/17 financial period and the subsequent two years are as follows:

- To strengthen communications and customer service within and across the Ministry as a whole;
- 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 – A Work-Ready and Globally Competitive Workforce

Strategic Objectives for 2016/17

1. The Ministry will continue to provide technical expertise, policy and guidance to the National Workforce Development Agency (NWDA) in delivering services that position the Agency to be a partner and facilitator in the training, development and employment of Caymanians who are actively seeking employment or career progression.

Some key initiatives:

- Develop legislation to underpin the work of the National Workforce Development Agency.
- Deliver human capital development initiatives focused on the training, development, retooling and up skilling of job seekers to facilitate access, retention and progression of employment:

Continue to deliver programmes such as:

- National Training Programme
- National Employment Passport Programme (Passport2Success)
- National Internship Programme
- NWDA Employment Assessment (identifies skills, abilities, interest and barriers to employment)
- Work Keys Career Ready 101
- Prison Outreach
- Community Outreach
- Develop and implement a National Apprenticeship Programme with the support and funding to be established through the segregated Training and Development Fund to be funded by the equivalent of 10% of work permit revenues.

Deliver an effective mechanism for connecting job seekers with employment opportunities while supporting the facilitation of transparency in the work permit process. This will be accomplished through:

- National Job Link Programme
- Immigration Interface
- Various interfaces with other key Government entities
- The continued development of the NWDA database and its various interfaces, with required support from the Computer Services Department.

Develop mechanisms for the active engagement of the public and private sector in addressing human capital development and the challenges related to access, retention and progression of employment. This will be accomplished through mechanisms such as:

- The Inter-Ministerial Committee on Employment
- A National Training Council, focusing initially on development of a National TVET Programme
- The continued expansion of the relationship with Health City and Enterprise Cayman to facilitate internships and other opportunities within the health sector and emerging markets.
- Establish registration standards and a quality assurance framework for training institutions.
- Establishing registration standards and reporting requirements for private employment agencies.
- Align scholarship administration to the human capital needs of the Cayman Islands.
- Review/exploration of the best arrangements for the potential transfer of administration of work permits to the Ministry of Education, Employment & Gender Affairs
- Review/exploration of the implementation of the inter-ministerial committee's recommendation on the "Effective Work Programmes" (Delivery of Services and Programmes to Address Unemployment).
- Establishment of the NWDA as a National Clearinghouse for Jobs.

Broad Outcome 7 – A Centre of Excellence in Education

Strategic Objectives for 2016/17

2. 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:

- Commence a new legislative framework for Education;
- Introduce an enhanced governance model for education, which creates new levels of partnership with parents, the community, and the private sector; and more devolved responsibilities and greater accountability for all stakeholders;
- 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:
- Developing clear and consistent expectations to promote positive behaviour;
- Training 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 Cayman Islands Disabilities Policy and other relevant legislation including the role of the special educational needs coordinators and specialist staff.
- Continue to strengthen Special Education Needs for Early Childhood education through the Cabinet initiative, "Inter-ministerial collaboration for children under compulsory school age with special needs".
- Continue focus on strategies to improve teaching and learning, with a focus on mathematics, literacy, science and technology, including the publishing and implementing use of the new classroom curricula (schemes of work);
- 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;
- Further develop and review the new graduation criteria, to include community service and civics.
- Implement recommendations from stakeholder review to enhance quality and range of provision and student outcomes at Cayman Islands Further Education Centre (CIFEC);
- 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);
- Review the inspection model and criteria, and prepare for the re-launching of an ongoing independent inspection programme for Government and private schools;
- Ensure that individual School Improvement Plans are informed by and contribute to the achievement of national strategic objectives 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;
- Increased bandwidth for accessing online resources by students and teachers.
- Proposal will be developed for the therapeutic alternative placement centre. The proposal will take a phased approach in order to meet the needs of some students as early as the 2016-2017 academic year.
- Implementation of findings from Salary Review of Teaching staff and Salary Stagnation review finalized (internal note – please confirm wording).

3. The Ministry will continue to provide technical expertise, policy and guidance to the further development of the 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;
- The re-opening of the historic Library building as a cultural centre;
- Implement yearly preventative maintenance schedule for all six library branches.
- Continue improvement of network and wireless infrastructure in the Public Libraries.
- Provide support for the Government school library system.

4. Under new leadership, 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 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 and CIFEC programmes

Broad Outcome 8 – A Culture of Good Governance

5. Strategic Objectives for 2016/17

- The Ministry will continue to provide technical expertise, policy and guidance to the Department of Labour and Pensions, in providing more effective and efficient mechanisms for managing compliance and enforcement of private sector pension and labour matters, and the advancement of the Labour and Pensions regime in general.

Some key initiatives:

- Continue to strengthen the DLP in promoting compliance with the Labour and National Pensions laws, particularly with a view to fostering a culture of compliance, workplace excellence, stronger workplace relationships, and dignity for retired pension contributors.
- Expand general training and awareness in all aspects of the Labour and Pension Laws, including the use of outsourced providers.
- Implement an outsourced model for training and awareness in the area of occupational safety and health via a Licensing protocol for safety trainers and mandate the relevant certification, training and re-training requirements through increases in fines or other sanctions, to improve workplace safety.
- The Inspections Unit to continue an active schedule of offsite and onsite workplace inspections being both proactive and preventative, or triggered by other circumstances.
- Continue to tackle legacy issues affecting the administration of the National Pensions Laws, with various special projects, including: supervision, investment regulations compliance, and audit reports review or monitoring.
- Facilitate the effective implementation of Amendments to the Labour and Pension legislation.
- Implement the framework necessary to enforce the Minimum Wage.
- Formalize the Interagency co-operation protocols with the Department of Public Prosecution and other regulatory agencies (Immigration Department, Health Insurance Commission and Trade & Business Licensing Board) to support effective regulatory compliance.
- Pursue organizational review of the Department of Labour and Pension.
- Exploration of the new case management system for labour and pensions.
- Relationship building with Pension Plan Administrators.

Broad Outcome 12 – Equity and Justice in a Society that Values the Contribution of All

Strategic Objectives for 2016/17

- 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 adults with disabilities.

Some key initiatives:

- Strengthen the work of the Sunrise Adult Training Centre to deliver quality vocational training programme for adults with disabilities to include:
    - Continued partnership 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 a new Sunrise Centre through public-private-partnerships

6. The Ministry will continue to provide technical expertise, policy and guidance to gender mainstreaming efforts in Government through the Gender Affairs Unit.

Some key initiatives:

- Continue to work towards extension of the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) to the Cayman Islands;
- Pursue amendments to the Gender Equality Law, 2011.
- Continue to promote gender equality and provide awareness of the Gender Equality Law and CEDAW through training and communications;
- Produce a documentary on the Universal Suffrage movement as a milestone of gender equality accomplishment in the Cayman Islands

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for Ministry of Education, Employment and Gender Affairs for the 18-month period ending 31 December 2017 are as follows:

	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
REVENUE FROM CABINET	39,196	79,579	74,429
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES			
REVENUE FROM OTHER PERSONS OR ORGANISATIONS	480	973	1,627
SURPLUS/DEFICIT FROM OUTPUTS			
OTHER EXPENSES	39,676	80,552	76,056
NET SURPLUS DEFICIT	-	-	-
TOTAL ASSETS	278,026	287,187	269,828
TOTAL LIABILTIES	6,140	6,140	2,445
NET WORTH	271,886	281,046	267,383
CASH FLOWS FROM OPERATING ACTIVITIES	6,559	7,604	5,731
CASH FLOWS FROM INVESTING ACTIVITIES	(4,554)	(9,109)	(4,000)
CASH FLOWS FROM FINANCING ACTIVITIES	4,554	9,109	4,000
CHANGE IN CASH BALANCES	6,559	7,604	5,731

FINANCIAL PERFORMANCE RATIO	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
CURRENT ASSETS : CURRENT LIABILITIES	1333	1333	2790
TOTAL ASSETS : TOTAL LIABILITIES	4683	4683	11040

MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	879	879	869
STAFF TURNOVER (%)			
SENIOR MANAGER	8	8	8
PROFESSIONAL AND TECHNICAL STAFF	10	10	10
ADMINISTRATIVE STAFF	15	15	15
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
SENIOR MANAGER	3	3	3
PROFESSIONAL AND TECHNICAL STAFF	4	4	4
ADMINISTRATIVE STAFF	3	3	3
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	None	None	None

SUMMARY OF ESTABLISHMENT

Position	2016/17 Budget	2015/16 Forecast
CIPLS	**21**	**19**
Admin and Finance Manager	2	1
Branch Manager	5	5
Community Branch Librarian	1	1
Deputy Director	1	1
Director of Public Libraries	1	1
Human Resources Officer	1	1
Library Assistant	10	9
Core Min	**56**	**55**
Accountant	1	1
Accounts Officer (AP)	2	2
Accounts Officer (AR)	1	1
Accounts Officer IV	1	1
Chief Financial Officer	1	1
Chief Officer	1	1
Communications Manager/Policy Analyst	1	1
Deputy Chief Financial Officer	2	2
Deputy Chief Officer	3	3
Early Childhood Care and Education Officer	3	3
Executive Officer I/II	4	3
Facilities Manager	1	1
Financial Controller	1	1
Head of Professional Development	1	1
HR Advisor		1
HR/Payroll Officer	1	1
Human Resources Manager	3	1
ICT Integration Specialist		1
Liaison Accountant	1	1
Literacy Specialist	1	1
Numeracy Specialist	1	1
Office Manager	1	1
Operational HR Officer	3	3
Personal Assistant	2	2
Policy Advisor Family Learning	1	1
Policy Advisor Safer Schools	1	1
Policy Officer (Gender Affairs)	1	1
Programme Coordinator & Liaison Officer (At Risk)	1	1
Programme Manager (At Risk Youth)	1	1

Position	2016/17 Budget	2015/16 Forecast
Programme Manager, Initial Teacher Training	1	1
Project Manager (JGHS)	1	1
Recruitment Manager	1	1
Reporting Accountant	1	1
Research Analyst (Minister)	1	
Senior Accountant (MEH)	1	1
Senior Casework Manager	1	
Senior Fixed Assets Accountant	1	1
Senior Manager Operations (SHRM & Corporate)	1	1
Senior Policy Advisor & Manager (CS&P)	1	1
Senior Policy Advisor & Manager (ECCE)	1	1
Senior Policy Advisor & Manager (Inclusion Unit)	1	1
Senior Policy Advisor (HCD)	1	1
Senior Policy Officer (Gender Affairs)	1	1
STEM Integration Specialist	1	
Teacher		3
DLP	**23**	**23**
Administrative Officer III	1	1
Assistant Director (Labour and Pensions)	1	1
Assistant Labour & Pension Inspector	1	1
Customer Liaison Officer/Assistant Labour & Pension Officer	1	1
Deputy Director - Labour	1	1
Deputy Director - Pension	1	
Director, Department of Pension & Labour	1	1
Head of Inspections (DLP)	1	1
Labour and Pensions Inspector	1	1
Labour Officer	2	2
Receptionist/Executive Officer	1	1
Senior Labour and Pensions Officer	1	
Senior Labour Inspector	1	
Senior Labour Officer	3	5
Senior Pensions Officer	5	5
Superintendent of Pensions		1
Tribunal Secretary	1	1
EQUA	**3**	**3**
Director	1	1
Senior Evaluator	2	2
ICT	**9**	**9**
ICT Manager	1	1
Jr. Support Administrator	2	2

Position	2016/17 Budget	2015/16 Forecast
NWDA	**19**	**17**
Senior Systems Administrator	4	4
Support Project Manager	1	1
Systems Administrator	1	1
Assistant Employment Services Officer	1	1
Director (NWDA)	1	1
Employment Development Outreach Coordinator	1	1
Employment Services Officer	4	4
Executive Officer/Receptionist	1	1
Manager Scholarship Secretariat	1	1
Manager, Employment Services	1	1
Manager, Labour Market Information System	1	1
Manager, Training and Development	1	1
Office Assistant (Training)	1	
Programme Co-ordinator (Ready2Work KY)	1	
Scholarship Administrator	3	2
Scholarship Support Assistant	1	1
Senior Scholarship Administrator		1
TVET Coordinator	1	1
Sunrise	**22**	**20**
Accounts & Office Administrator	1	1
Adaptive Living Specialist	2	2
Assistant Adaptive Living Specialist	1	1
Assistant Adult Protective Service Worker	2	1
Bus Driver (Sunrise)	1	2
Bus Driver/Programme Support Assistant	1	
Director Sunrise Adult Training Centre	1	1
Functional Life Skills Instructor	1	1
Life Skills Instructor	1	1
Life Skills Support Assistant	1	
Occupational Therapist	1	1
Occupational Therapist Assistant	2	2
Programme Manager (Sunrise)	1	1
Programme Support Assistant	1	1
Programme Support Assistant/Bus Warden	3	3
Receptionist	1	1
Vocational Training Coordinator	1	1
DES	**726**	**723**
Assistant Teacher	25	25
Behaviour Support Assistant		3

Position	2016/17 Budget	2015/16 Forecast
Teaching Assistant (Behaviour Support)	7	0
Special Support Aide	89	87
Special Support Aide/Bus Warden	2	2
Special Support Assistant		4
Teacher's Aide	3	5
Support staff Sub-Total	126	126
Attendance and Truancy Reporting Officer	1	1
Behaviour Support Service Manager	1	
Bursar	2	2
Bus Driver	4	4
Bus Warden	18	19
Career Advisor	2	2
Chief Education Officer	1	1
Cleaner	10	11
Cleaner/Caretaker	1	1
Clerical Officer/Clerical Officer I	3	3
Data Services Officer	1	1
Deputy Director (CIFEC)	1	1
Manager, Pregnant & Parenting Teens Unit		1
Deputy Principal	13	11
Director – CIFEC	1	1
Educational Psychologist	5	5
EIP Coordinator	1	1
Examinations Officer	1	
Executive Officer I/II	24	24
Facilities Coordinator	3	2
Maintenance/Security Officer		1
Facilities Manager	1	1
Facilities Superintendent (CHHS)	1	1
Groundsman	5	5
Head of Business Services	1	1
Head of Testing and Exams	1	1
Laboratory Assistant	1	1
Learning Mentor	7	7
Literacy Coach	3	4
Numeracy Coach	3	1
Maintenance Technician I	7	7
Manager Career Services	1	1
Music Therapist	1	1
Occupational Therapist	5	5

Positions	2016/17 Budget	2015/16 Forecast
Office Attendant I	1	1
Personal Assistant	1	1
Practice Administrator	1	1
Principal	14	14
Procurement Officer	1	1
Registration/Attendance and Truancy Officer	2	2
School Behaviour Support Team Manager		1
School Inclusion Specialist	11	11
Schools Broadcast Officer	1	1
Science Lab Technician I	1	1
Secondary Deputy Principal	7	7
Security Guard I	5	6
Senior Customer Service Manager	1	1
Senior Customer Service Officer	1	1
Senior Manager - Data Services		1
Senior School Improvement Officer	4	4
Special Education Needs Co-ordinator	2	2
Special Education Needs Co-ordinator (LHS)	1	1
Speech and Language Pathologist	8	8
School Counsellor	12	10
Head of Year	1	1
Head of Subject	3	4
Teacher	378	379
Early Intervention Programme Teacher	4	1
Teacher Sub-Total	386	385
Teaching & Learning Coordinator	7	7
Technology Technician	1	1
Testing and Exams Assistant	1	1
Therapy Assistant	1	
Grand Total	**879**	**869**

PHYSICAL CAPITAL MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
VALUE OF TOTAL ASSETS	278,427	287,587	269,828
ASSET REPLACEMENTS : TOTAL ASSETS	1%	1%	1%
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	83%	83%	80%
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	70%	70%	145%
CHANGES TO ASSET MANAGEMENT POLICIES			

MAJOR CAPITAL EXPENDITURE PROJECTS	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
Phased construction new high schools project JGHS	3,500	4,493	2,951
Lighthouse School renovations- classrooms for reception, additional classroom space and Early Intervention Programme	-	2,000	-
Bodden Town Primary School – phased construction of : Hall and renovation of Old Hall into Administration Building	-	900	-
Project Future capital costs	-	905	-
Other minor capital projects and capital purchases of computer equipment, furniture, office equipment.	1,004	862	2,000
Total	4,504	9,160	4,951

MAJOR CAPITAL EXPENDITURE COMMENCED BUT NTO COMPLETED IN PREVIOUS YEARS	ANTICIPATED PROJECT STATUS AT 1ST JULY 2016
Phased construction New John Gray High School	In progress

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2015/16	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Damage of schools by natural/manmade disasters	Unchanged	• 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.	
Injury or potential death of students while using transportation services contracted by the Education Department	Unchanged	• All contractors or transportations staff is required to provide up to date proof of a valid driver's licence with no traffic related convictions; • Vehicle insurance is checked by the DES	Unquantifiable at this time
Canteen Operations Settlement of a potential liability claim arising from a food related illness	Unchanged	• 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	Unquantifiable at this time
Health and potential safety risks to staff working with mould (those cleaning or restoring area)	Unchanged	For all users of facilities: • Regular cleaning and maintenance of buildings; • Regular environmental monitoring of buildings For facilities staff: • Use of protective personal equipment; • Proper care and handling of materials and equipment to limit exposure	Unquantifiable at this time
Liability inherent in the type of programme SRC operates	Unchanged	• Exercise all due care and best practice; • Liability Insurance in place; • Training has occurred in relation to risk reduction / safety management of clients; • Pre-visit risk assessments are undertaken; • Policy/procedures in production to further mitigate risks	Unquantifiable at this time

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
Equity Investment from Cabinet in to the Ministry of Education, Employment and Gender Affairs	4,504	9,160	4,951
Capital (Equity) Withdrawal by Cabinet from the Ministry of Education, Employment and Gender Affairs			

PART B

OWNERSHIP PERFORMANCE

5. OUTPUTS TO BE DELIVERED

MEG 1	Policy Advice, Development and Implementation	$4,805,329

DESCRIPTION

Provision of policy advice and support services to the Minister in the areas of Education, Employment and Gender Affairs, in relation to:

- Policy research, development, communication, implementation and evaluation
- Strategy development and management of strategic priority projects

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of contributions to the Throne Speech	1	1	1
• Information and decision-making briefs	15-20	90-120	60-80
• Cabinet papers and notes	3-5	15-20	15-20
• Parliamentary questions	1-5	1-5	1-5
• Statements in the Legislative Assembly	1-3	2-8	2-5
• Number of strategic priority projects advised on and/or managed	20-25	20-25	20-25
QUALITY			
• Policies and advice consistent with any relevant regional or international conventions and/or best practice	100%	100%	100%
• Policies and strategies developed through a consultative process with key stakeholders	100%	100%	100%
• Policy and strategy documents reviewed by Chief Officer or delegate and approved by Minister prior to release	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	**$1,597,295**	**$3,208,034**	**$1,993,479**

RELATED BROAD OUTCOMES:

1. A Strong, Thriving and Increasingly Diverse Economy
2. A Work-Ready and Globally Competitive Workforce
7. A Centre of Excellence in Education
12. Equity and Justice in a Society that Values the Contribution of all

Note: The total cost of this output is $4,880,929. However, the revenue of $75,600 from third parties reduces the cost to Cabinet to $4,805,329.

MEG 2	Legislative Initiatives	$485,566

DESCRIPTION

Provision of services to support the development of new or revised legislation. Services to include:

- Research and consultation with key stakeholders
- Cabinet papers on legislative proposals and objectives
- Preparation of drafting instructions and subsequent ongoing liaison with and advice to Legal Draftsperson
- Assistance for Minister of Education, Employment and Gender Affairs during enactment phase, including speeches, press releases and other communications

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of drafting instructions prepared	1-2	2-4	2-3
• Number of Cabinet papers	1-2	2-5	2-3
• Number of speech notes for the Legislative Assembly	1-3	2-5	2-3
• Number of press advisories prepared	1-3	2-6	2-3
QUALITY			
• Drafting instructions prepared by suitably qualified and experienced personnel	100%	100%	100%
• Drafting instructions developed through a consultative process to include relevant stakeholders	100%	100%	100%
• Cabinet papers, drafting instructions, speech notes and press releases reviewed by Chief Officer or delegate and approved by Minister prior to submission	100%	100%	100%
TIMELINESS			
• Drafting instructions issued by December 2017 or as agreed with Minister	100%	100%	100%
• Cabinet papers, speeches and press releases delivered within established schedules or as required by Minister	100%	100%	100%
LOCATION			
Cayman Islands, Overseas	100%	100%	100%
COST	**$161,403**	**$324,164**	**$122,853**

RELATED BROAD OUTCOMES:

2. A Work-Ready and Globally Competitive Workforce
7. A Centre of Excellence in Education
12. Equity and Justice in a Society that Values the Contributions of all

MEG 3	Ministerial Services	$1,939,459

DESCRIPTION

Provision of administrative, executive, and governance services to support the Minister, including:

- Events Management and Speech Writing Services
- Public relations advice and support including promotions of Ministry/Departmental initiatives through various mediums, Government Information Services liaison and other mass communication matters
- Education Council Secretariat Services, including correspondence, research as requested, preparation of agendas and supporting documentation and minute-taking
- Other administration Services provided to the Labour Appeals Tribunal and, John Gray High School Project Steering Committee.
- Governance 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) (University College of the Cayman Islands)
- Project/Facilities Management and oversight.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of events hosted or promotions managed	2-3	3-4	5-7
• Number of press releases, press briefings or mass communications prepared	50-60	70-80	150-175
• Number of speeches written	10-20	20-30	15-20
• Number of regulatory Boards, Councils and Committees where represented	7-11	7-11	7-11
• Number of memberships on SAGC boards represented	1	1	1
• Number of facilities management projects undertaken for the Ministry and its Departments	40-50	50-60	100-120
• Number of larger scale projects receiving project management services for the Ministry and its Departments	3-4	1-3	12
• Number of Education Council Meetings supported	6-8	12-16	15
• Number of Labour Appeals Tribunal hearings supported	3-6	8-12	New
QUALITY			
• Services provided by appropriately experienced and qualified Personnel	100%	100%	100%
• Speeches, briefings, mass communications, etc. are peer reviewed and/or approved by Chief Officer or designate as necessary	100%	100%	100%
• Representatives on Boards, Committees and Councils to be nominated from senior management team by Chief Officer	100%	100%	100%
TIMELINESS			
• Press releases, briefings, promotions and speeches: as scheduled or agreed with Minister or Chief Officer	100%	100%	100%
• Secretariat/administration services provided within proposed schedule for Education Council meetings and Labour Appeal Tribunal hearings and/or as directed by Chairpersons	100%	100%	100%
• Updates on key items/issues from meetings provided to Minister/Chief Officer on ongoing basis	100%	100%	100%
• Capital Works deliverables by December 31, 2017	100%	100%	100%

LOCATION Cayman Islands	100%	100%	100%
COST	**$644,677**	**$1,294,782**	**$1,416,112**
RELATED BROAD OUTCOME: 7. A Centre of Excellence in Education			

MEG 4	Safer Schools Initiative	$1,181,280

DESCRIPTION

Provision of National policy, advice, technical expertise and guidance to a range of partners to promote inclusion and develop safe and positive learning school climates to include:

- Research, evaluation of provision or 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 at risk students:
- Extended After School Programme
- Crime Prevention days
- K9 services
- Autism Diagnostics and Sexual Trauma Recovery (STAR) Programme
- Pastoral Support Workers
- Child Protection Unit
- It's Not your Fault programme
- Cayman Safe Management and Risk Reduction Training (C-SMARRT)
- Positive Behaviour Interventions and Supports (PBIS)
- Behaviour and Education Support Team (BEST)
- Devising targeted training to a range of key stakeholders in relation to school discipline and student behavior, including Special Needs Coordinators (SENCOs) and other school staff.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Policies, procedures and guidance documents completed in relation to building safer school communities	8-12	10-15	2-6
• Number of programmes overseen and/or coordinated by the Inclusion Unit of Ministry of EE&GA	8-12	8-12	4-8
• Number of training sessions developed and delivered	8-16	12-20	8-16
QUALITY			
• Policy, advice, technical guidance and services are delivered by suitable qualified and experienced staff	100%	100%	100%
• Policies, procedures and guidance documents are developed using research and are guided by standards of international best practice	100%	100%	100%
• Purchase agreements or MOUs established for all programmes overseen and inform monitoring functions	100%	100%	100%
• Training sessions are hosted by trained personnel; 80% of evaluations provided with training sessions are rated good or better	100%	100%	100%
TIMELINESS			
• Policies, procedures and guidance documents to be delivered during July 2016 - December 2017	100%	100%	100%
• Deliverables against programmes overseen and/ or coordinated monitored quarterly between September 2016 - December 2017	100%	100%	100%
• Development and delivery of training to be provided from August 2016 - December 2017	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$392,658**	**$788,622**	**$679,099**

RELATED BROAD OUTCOME:

7. A Centre of Excellence in Education

MEG 5	Gender Affairs Unit	$426,789

DESCRIPTION

As the focal point within Government to address the issue of gender mainstreaming, the unit will provide the following services:

- Policy advice and support services to the Minister in the area of Gender Affairs in relation to policy research, development, communication, implementation and evaluation
- Gender analysis of policies, operations and programmes within the Ministry and other government entities as required
- Ministerial services and support in the area of Gender Affairs by contributing to speeches, briefings, statements and mass communications; writing correspondences/responses on behalf of the Minister
- Administrative and secretarial support to the Gender Equality Tribunal
- Sector specific gender training, public education efforts and gender awareness training
- Collaboration with key stakeholders to include a gender perspective by promoting and participating in inter-ministerial meetings, workshops, presentations and training sessions
- Support the development of new or revised legislation by researching, consulting key stakeholders, preparing drafting instructions and liaising with the Legal Department

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of Cabinet papers, presentations or notes prepared	1-2	1-2	2-3
• Number of minister's briefing sessions	1-2	1-4	2-3
• Number of policy reports or gender mainstreaming reviews prepared	1-2	1-2	1-3
• Number of speeches, briefings, statements and mass communications prepared	1-4	5-10	4-8
• Number of legislative drafting instructions prepared	1-2	1-2	0-1
• Number of written correspondences on behalf of the Minister	1-2	2-4	3-6
• Number of Gender Equality Tribunal meetings/hearings supported	1-5	4-8	4-6
• Number of correspondence or reports produced for the Gender Equality Tribunal	2-6	2-20	15-20
• Number of training sessions and public education efforts	2-4	4-8	2-4
• Number of inter-ministerial meetings, workshops, presentations, training sessions attended or hosted	1-5	5-10	2-4
QUALITY			
• All cabinet papers, notes and reports to be reviewed and approved by the Chief Officer and/or delegate prior to submission	100%	100%	100%
• Policy advice and information to be based on relevant legislation, international conventions, best practices and/or professional standards	100%	100%	100%
• All policy reports, speeches, mass communications, correspondence, statements, responses to parliamentary questions, drafting instructions reviewed and signed off by Chief Officer or delegate	100%	100%	100%
• All Gender Equality Tribunal hearings to be conducted in accordance with the Gender Equality Law and GET's Policies and Procedures Manual and correspondence and reports are reviewed by Tribunal Members and approved by Chairperson prior to publication	100%	100%	100%
• Workshops, meetings, presentations and training sessions are hosted or attended by qualified personnel; 80% of evaluations provided with training sessions are rated "good" or better.	100%	100%	100%

TIMELINESS			
• Cabinet papers and notes are to be submitted to the Cabinet Office prior to cabinet office deadlines	100%	100%	100%
• All policy advice, speeches, mass communications, correspondences, drafting instructions, etc. will be given in the timeframe agreed with the Chief Officer and/or Minister.	95-100%	95-00%	95-100%
• All Gender Equality Tribunal hearings and administrative matters are in accordance with the time frames in the Gender Equality Law and the Gender Equality Tribunal's Policies and Procedures Manual	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$141,865**	**$284,924**	**$384,971**

RELATED BROAD OUTCOME:

12. Equity and Justice in a Society that Values the Contributions of all

MEG 6	Information, Communication and Technology Services	$2,720,000

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.

- Provision of helpdesk services to support ICT users (teachers & students) in the public schools
- Provision 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 (2013 Revision), as amended (PMFL) 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 initiatives
- Piloting new hardware and software initiatives in all schools
- Development of ICT Operational Use policies

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of sites fully operational with ICT infrastructure, wireless and internet access and appropriate software and hardware technology	20	20	20
• Number of online portals and websites supported	24	24	24
• Number of laptop, desktop and tablet computers maintained	3,200-3,400	3,200-3,400	3,150
• Number of servers supported	90	90	90
• Number of end users supported	5,700-5,900	5,700-5,900	5,765
• Policies developed for ICT related strategies and management	2-3	2-3	2
QUALITY			
• ICT support structure for schools, educational centres, portals and websites to be maintained by certified technical support technicians, systems administrators and qualified vendors with standardized ICT hardware and software infrastructure	100%	100%	100%
• Laptops, desktops, tablets and servers to be maintained with approved hardware peripherals and consistent software updates	85-95%	85-95%	85-95%
• Policies Developed through a consultative process with strategic partners	100%	100%	100%
TIMELINESS			
• All ICT services available during normal working hours	90-95%	90-95%	97%
• Policies to be completed by 31 December, 2017	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$946,897**	**$1,773,103**	**$1,671,099**

RELATED BROAD OUTCOME:

7: A Centre of Excellence in Education

MEG 7	Early Childhood Care and Education Unit	$1,164,290

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:

- Support for implementation of Education Council Guidelines and 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
- 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 collaborations and promotion of ECCE within the community

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Support visits to ECCE settings	62-77	125-155	125-155
• ECAP applications processed	20-40	180-220	340-400
• ECCE centres supported through re-registration using the registration process and criteria from the Education Council Guidelines	17-22	35-45	35-45
• Professional Development sessions facilitated	7-12	15-25	15-25
• Meetings for consultation, transitions and interagency collaboration	1-5	5-10	5-10
QUALITY			
• Support visits conducted and documented by appropriately qualified and experienced personnel	100%	100%	100%
• ECAP process consistently applied within the approved guidelines	100%	100%	100%
• Existing centres are supported through the re-registration process using the Education Council Guidelines with collaboration with other agencies and appropriately qualified and experienced personnel	100%	100%	100%
• Training session 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	100%	100%	100%
• Consultation meetings are attended and documented	100%	100%	100%
TIMELINESS			
• Support visits to ECCE centres and schools conducted from July-June	80-100%	80-100%	100%
• ECAP applications processed by 31 August 2016 and 31 August 2017	80-100%	80-100%	100%
• Centres are supported through re-registration and presented to Education Council according to the annual schedule	80-100%	80-100%	100%
• Professional Development sessions held during the specified time	80-100%	80-100%	100%
• Meetings facilitated during the specified time	80-100%	80-100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$387,011**	**$777,279**	**$667,637**

RELATED BROAD OUTCOMES:

7: A Centre of Excellence in Education

MEG 8	Reports on Educational Standards and School-Related Matters	$592,000

DESCRIPTION

The provision of services to inspect and report on standards in educational institutions in the Cayman Islands through

- 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of data verification reports	1	1	1
• Number of training sessions using Handbook	1	1-2	1
• Number of full inspections	1-2	4-5	0
• Number of full inspection reports	1-2	4-5	0
• Number of progress checks	0	4-6	15
• Number of progress reports	0	4-6	15
QUALITY			
• All actions implemented by appropriately qualified and experienced inspector/s	100%	100%	100%
• All inspections conducted according to the criteria in the inspection handbook	100%	100%	100%
• All training sessions delivered by trained personnel and 80% rated good or better by participants	100%	100%	100%
• Reports follow agreed template	100%	100%	100%
TIMELINESS			
• Data verification completed by date agreed with Ministry	100%	100%	100%
• Training sessions completed within agreed timeframe	100%	100%	100%
• Progress checks and reports completed according to inspection schedule	100%	100%	100%
• Full inspections completed according to scheduling	100%	100%	N/A
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$200,722**	**$391,277**	**$155,626**

RELATED BROAD OUTCOME:

7: A Centre of Excellence in Education

DES 1	Primary Level Teaching and Learning	$30,392,872

DESCRIPTION

Provision of teaching and learning services for children between the age of 4 and 11 at government reception programmes and primary schools, including:

- 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 at least twice yearly
- Standardised testing administered to students annually to assess Reading 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 survey to be administered in Reception-Year 6 to provide supporting information for student attainment, engagement and well-being.
- National curriculum subject tests in core subjects of Mathematics and English

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of students for whom reception programmes and primary school service is provided	2,500-3,000	2,500-3,000	2,720
• Number of schools	10	10	10
• Number of instructional days for students	74	185	185
• Number of national curriculum subjects taught	9	9	9
• Number of annual cognitive abilities tests and attitude surveys administered	1	2	3
• Number of national student progress and achievement reports per student	1	3	2-3
• Number of standardised national core curriculum subject tests administered	0	3	3
QUALITY			
• Lessons, assessment and preparation of student reports by teachers with appropriate training and qualifications	95-100%	95-100%	95-100%
• Overall student/teacher ratio is less than 15.0 : 1(Students per total teaching staff within the primary schools)	95-100%	95-100%	95-100%
• Overall student/teacher ratio is less than or equal to 12.0 : 1(Students per total teaching staff within the reception programme)	100%	100%	100%
• Reception programmes delivered within CIEYCF	100%	100%	100%
• Standardised tests selected for reliability, validity and relevance for students educated in the Cayman Islands and for international currency	100%	100%	100%
• National curriculum tests internally and/or externally written in accordance with international/regional best practice	100%	100%	100%

TIMELINESS			
• Reception programmes and Primary education programmes to be delivered within the scheduled academic year as outlined in the approved school calendar	100%	100%	100%
• Standardised and national curriculum tests administered in October 2016 for the budget ending December 2016; and between April 2017 and November 2017 for the budget ending December 2017	100%	100%	100%
• Students' progress reports to parents at least three times annually	100%	100%	100%
LOCATION			
Cayman Islands, Overseas	100%	100%	100%
COST	**$10,164,915**	**$20,227,957**	**$19,971,590**
RELATED BROAD OUTCOME:			
7: A Centre of Excellence in Education			

Note: The total cost of this output is $30,499,762. However, the revenue of $106,890 from third parties reduces the cost to Cabinet to $30,392,872.

DES 2	Secondary Level Teaching and Learning	$32,798,291

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:

- 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 :
- Student progress and achievement reports issued with reference to National Curriculum attainment targets (in Key Stage 3) or predicted examination grades (in Years 10 and 11)in Grand Cayman) and (Years 10-12) in Cayman Brac at least 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of students for whom secondary school service is provided	2,000-2,300	2,000-2,300	2,000-2,100
• Number of schools	3	3	3
• Number of instructional days for students	74	185	185
• Number of national curriculum subjects taught in KS3	11	11	11
• Number of core subjects taught at KS4	6	6	6
• Number of optional subjects offered	15-27	15-27	19-27
• Number of annual cognitive abilities tests and attitude surveys administered	1	2	1
• Number of annual standardised national core curriculum tests administered	0	2	2
• Number of student progress reports produced per student	1	3	3
QUALITY			
• Lessons, assessment and preparation of student reports by teachers with appropriate training and qualifications	95-100%	95-100%	95-100%
• Overall student/teacher ratio (Students per total teaching staff within the schools) 10-13:1	100%	100%	100%
• Standardised tests selected for reliability, validity and relevance for students educated in the Cayman Islands and for international currency	100%	100%	100%
• National curriculum tests internally and/or externally written in accordance with international/regional best practice	100%	100%	100%

TIMELINESS			
• All advice submitted in accordance with schedules as agreed with the client	100%	100%	100%
• 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	100%	100%	100%
• Students' progress reports to parents at least three times annually	100%	100%	100%
LOCATION			
Cayman Islands, Overseas	100%	100%	100%
COST	**$10,908,436**	**$21,889,855**	**$22,057,786**
RELATED BROAD OUTCOME:			
7: A Centre of Excellence in Education			

Note: The total cost of this output is $32,944,931. However, the revenue of $146,640 from third parties reduces the cost to Cabinet to $32,798,291.

DES 3	Teaching and Learning at Lighthouse School	$4,180,278

DESCRIPTION

Provision of educational and developmental services to students with disabilities within the compulsory education sector at the Lighthouse School (LHS), including:

- Delivery of the Key Stage 1, 2 and 3 National Curriculum, adapted to the specific needs of the students
- Critical Life skills Programme for students at primary and secondary levels with more profound disabilities, emphasizing communication and independent living skills
- 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:
  - 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
  - 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.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of students for whom services are provided at LHS	100-110	100-110	110
• Number of students participating in mainstream inclusion programme	6-10	6-15	10
• Number of school days for students at LHS	74	185	185
• Number of specialized programmes provided	3	3	3
• Number of student progress reports produced per student	0	2	2
QUALITY			
• Lessons provided by teachers with appropriate training and qualifications	95-100%	95-100%	95-100%
• ASDAN framework used to accredit aspects of work of secondary students	100%	100%	100%
• Students with current IEPs	100%	100%	100%
TIMELINESS			
• All education programmes to be delivered within the scheduled academic year as outlined in the approved school calendar	100%	100%	100%
• Student progress reports to parents at least twice yearly	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$1,400,267**	**$2,780,011**	**$3,137,614**

RELATED BROAD OUTCOME:

7. A Centre of Excellence in Education

Note: The total cost of this output is $4,197,288. However, the revenue of $17,010 from third parties reduces the cost to Cabinet to $4,180,278.

DES 4	School Inclusion Services	$2,284,352

DESCRIPTION

- 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 :

- 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:

- Four Secondary School in-school inclusion provisions, providing individual support for learning and behaviour to reduce the risk of exclusion.
- Secondary Therapeutic service for KS3/ KS4 students providing intensive support for learning and behaviour with a curriculum linked at KS4 to graduation requirements

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of in-school secondary inclusion provisions	4	4	4
• Number of in-school suspension units	4	4	4
• Number of secondary students participating in the Secondary Therapeutic Behaviour Services Programme	8-10	8-10	10
• Number of Secondary Therapeutic provision	1	1	1
• Number of Primary Therapeutic provision	1	1	1
• Number of students supported in mainstream settings through the Primary Behaviour Support Service	40-60	40-60	60
• Number of students supported through the Primary Therapeutic Service	8-10	8-10	10
• Days of operation of School Inclusion services	74	185	185
QUALITY			
• Services by school inclusion specialists to be provided by staff with appropriate training, qualifications and experience	100%	100%	100%
• All students in Primary Therapeutic Behaviour Services Programme with Individual Educational Plans (IEPs)/Individual Behavioural Plans (IBPs)	100%	100%	100%
• All students in Secondary Therapeutic Behaviour Services Programme with IEP/IBPs	100%	100%	100%
TIMELINESS			
• All education programmes to be delivered within the scheduled academic year as outlined in the approved school calendar	100%	100%	100%
• Student progress reports to parents at least twice yearly	100%	100%	100%
LOCATION			
Cayman Islands, Overseas	100%	100%	100%
COST	**$761,868**	**$1,522,484**	**$1,304,354**

RELATED BROAD OUTCOME:
7. A Centre of Excellence in Education

DES 5	Student Services	$4,495,224

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:

- 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Individual student psychological assessments	90-125	225-250	225
• Individual speech and language assessments	70-80	140-160	353
• Individual occupational therapy assessments	50-65	130-150	257
• Students supported through English as a Second Language instruction	90-100	100-125	100
• Students served in occupational therapy sessions	120-130	200-250	257
• Students served in speech and language therapy sessions	250-280	280-300	353
• Students served individually in counselling sessions	700-800	1,200-1,600	1,200
• Students served in Programme for Hearing Impaired	6-10	6-10	6
• Students served in Programme for Visually Impaired	25-35	25-35	32
• Number of children served through the Early Intervention Programme	125-175	125-175	125
• Students served by the Music Therapy Programme	8-10	10-15	15
QUALITY			
• Assessments and interventions to be provided by appropriately trained and qualified individuals	95-100%	95-100%	95-100%
• All services to be aligned with student IEP's and IBDs	100%	100%	100%
• Early intervention assessments and interventions carried out by appropriately qualified and experienced staff	100%	100%	100%
TIMELINESS			
• Psychological assessments provided within 60 days of approved request	95-100%	95-100%	95-100%
• Speech and language assessments provided within 60 days of approved request	90-100%	90-100%	90-100%
• Occupational therapy assessments and music therapy assessments provided within 60 days of approved request	90-100%	90-100%	90-100%
• Early childhood assessment and interventions conducted in line with SEN Code of Practice	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$1,528,720**	**$2,966,504**	**$3,190,433**

RELATED BROAD OUTCOME:

7. A Centre of Excellence in Education

DES 6	Operational School Support Services	$10,176,287

DESCRIPTION

Provision of key infrastructural, procurement and other services to support the effective operations of schools and the education system, including:

- Centralised tendering and procurement services for capital and recurrent expenditure orders for schools:
- Identifying quality suppliers, negotiating and managing contracts, managing supplier relationships, managing tendering processes (Central Tenders Committee (CTC) and Departmental Tenders Committee)
- Student transportation to and from schools
- Oversight of canteen services at schools
- Oversight of janitorial services
- Oversight of campus security services

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of educational sites for which procurement service provided	21	21	21
• Number of consolidated capital orders processed	1	9	10
• Number of consolidated overseas recurrent orders processed	0	10	10
• Number of janitorial contracts managed	13	13	13
• Number of transportation contracts managed	11	11	11
• Number of canteen contracts managed	8	8-11	8
• Number of security contracts managed	13	13	13
• Number of tender processes managed	1-3	5-11	9
QUALITY			
• Procurement processes managed by appropriately qualified and experienced individuals	100%	100%	100%
• Tendering processes administered in line with CTC Regulations	100%	100%	100%
• Contracts awarded in line with tender specifications and any relevant legal requirements	100%	100%	100%
TIMELINESS			
• Consolidated capital and overseas recurrent orders processed within 60 days of confirmation.	95-100%	95-100%	90%
• Contracts tendered by July 2016 for the budget ending December 2016 and by September 2017 for the budget ending December 2017	95-100%	95-100%	100%
• Prescribed transport routes serviced daily and on time	95-100%	95-100%	100%
• Janitorial and security services provided in accordance with agreed schedule	95-100%	95-100%	100%
• Canteen services provided daily during the school year	95-100%	95-100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$3,521,551**	**$6,654,736**	**$5,943,472**

RELATED BROAD OUTCOME:

7. A Centre of Excellence in Education

DES 10	Further Maintenance Services	$3,800,198

DESCRIPTION

Provision of building management and facility maintenance services to all schools, Department of Education Services and other educational facilities.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of facilities maintained	19	20	19
• Number of full inspections	19	20	18
• Number of maintenance plans developed	19	20	18
• Number of facilities contracts managed	45-50	45-50	45
• Number of monthly maintenance reports	6	12	12
QUALITY			
• Maintenance services and inspection to be provided by appropriately qualified and/or experienced personnel	100%	100%	100%
• All plant and equipment to be serviced and maintained by qualified technicians	100%	100%	100%
• Maintenance services to be delivered in accordance with maintenance plans	90-100%	90-100%	100%
• Maintenance plans to reflect specific needs and key data for individual schools	90-100%	90-100%	100%
TIMELINESS			
• Facilities Inspections conducted annually in (July 2016 for the budget ending December 2016 and August 2017 for the budget ending December 2017).	100%	100%	100%
• Facility maintenance plans to be developed by (July 2016 for the budget ending December 2016 and August 2017 for the budget ending December 2017).	90-100%	90-100%	100%
• New contract documentation to be prepared 30 days prior to expiration of current contract	90-100%	90-100%	100%
• Facility Maintenance reports submitted monthly	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$1,315,076**	**$2,485,122**	**$1,858,920**

RELATED BROAD OUTCOME:

7. A Centre of Excellence in Education

DES 11	Further Education Programme	$3,417,600

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:

- 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of students provided services through the advanced Dual-Entry programme	90-130	90-130	120
• Number of student places available in career and technical programmes components	300	300	230
• Number of vocational, career and technical subjects offered	10-14	10-14	13
• Number of students placed on work experience/community services placements	250-300	250-300	215
• Number of students counselled through the Careers Advisory Service	350-400	350-400	350
• Number of instructional days for students	70	70	184
QUALITY			
• Career and technical programmes accredited through external qualification schemes	100%	100%	100%
• Programmes delivered by staff with appropriate training and qualification	95-100%	100%	100%
TIMELINESS			
Programmes to be delivered within the scheduled academic year as outlined in the approved school calendar	90-100%	90-100%	90-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$1,142,482**	**$2,275,118**	**$2,494,572**

RELATED BROAD OUTCOME:

7. A Centre of Excellence in Education

Note: The total cost of this output is $3,440,490. However, the revenue of $22,890 from third parties reduces the cost to Cabinet to $3,417,600.

DES 12	School Improvement Support Services	$4,708,949

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:

- Assisting /mentoring school leadership to evaluate school performance, using evidence-based assessment, to identify priorities for improvement and plan effective change
- Monitoring and reporting on student achievement and overall school performance
- Identifying training and professional development needs
- Developing and implementing school improvement strategies and Structured Support Plans for schools requiring additional external support
- Collection, collation, analysis and reporting of educational data, to inform strategic planning and decision-making
- Communicating and ensuring the effective implementation of Ministry policy and strategic initiatives
- Coordinating and reporting on results of standardized tests; and managing entry process, submissions, reports and statistics for external examinations
- Managing and monitoring school attendance and registration

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of School Improvement Plans (SIPs) advised, monitored and reported on	15	15	15
• Number of Structured Support Plans developed and implemented	1	1-3	1
• Number of consolidated monthly statistical reports	4	10	10
• Number of strategic data analysis reports	5	5-10	5-10
• Number of DES Annual reports on School Performance and Development	0	1	1
• Number of strategic initiatives supported	4	4-6	4-6
• Number of external examination entries processed	4,350	4,500-5,000	4,500-5,000
• Number of reports per primary/secondary school on standardised tests and KS tests	4	5	5
• Number of statistical reports on external exams results			1
• Number of new student registrations processed	1	1	
• Number of student transcripts completed	400	500-600	500-600
• Number of temporary teacher licence applications processed	250	400-450	400-450
• Number of full teacher licence applications and home school licences processed for approval by Education Council	60	80-120	110
	200	275-350	300
QUALITY			
• School improvement services delivered by professionals with appropriate, qualifications, training and experience	100%	100%	100%
• Structured Support Plans to be developed in consultation with key stakeholders	100%	100%	100%
• Statistical reports prepared according to template approved by Chief Officer (CO) and subject to sign off by Chief Officer prior to publication	100%	100%	100%
• Annual DES report prepared according to template agreed with Chief Officer	100%	100%	100%
• Transcripts completed according to template approved by CO	100%	100%	100%
• Teacher licences completed according to template approved by Education Council	100%	100%	100%

TIMELINESS			
• School Improvement Plans submitted by 31 October 2016 for budget ending December 2016 and 31 October 2017 for budget ending December 2017	90-100%	90-100%	100%
• All School Support Plans to be delivered over the period September 2016 to December 2016 for budget ending December 2016 and January 2017 to December 2017 for budget ending December 2017	100%	100%	100%
• Evaluation report on previous year's SIPs by 30 September 2016 for budget ending December 2016 and 30 September 2017 for budget ending December 2017	90-100%	90-100%	100%
• Statistical reports on standardised and key stage tests by 31 August 2016 for budget ending December 2016 and 31 August 2017 for budget ending December 2017	95-100%	95-100%	100%
• Statistical report on external examinations by 30 September 2017 for budget ending December 2016 and 30 September 2017 for budget ending December 2017	95-100%	95-100%	100%
• Annual DES report by 31 August 2016 for budget ending December 2016 and 31 August 2017 for budget ending December 2017	100%	100%	100%
• Transcripts completed within 10 working days of receipt of payment	95-100%	95-100%	100%
• Temporary teacher licence applications processed within ten days of application	100%	100%	100%
• 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	**$1,624,057**	**$3,084,892**	**$1,948,016**

RELATED BROAD OUTCOME:

7. A Centre of Excellence in Education

Note: The total cost of this output is $4,715,519. However, the revenue of $6,570 from third parties reduces the cost to Cabinet to $4,708,949.

DLP 3	Governance Supervision of Pensions Plans and Pensions Promotion	$43,003

DESCRIPTION

Provide advice on the National Pensions Law and Regulations to appropriate stakeholders, and effectively supervise compliance by the registered and approved Administrators. Update the Ministry of Education, Labour and Gender Affairs and any other Government Department or organization on the National Pension Law and Regulations.

- Research-based and responsive support to the National Pensions Board and the Ministry;
- Proactive 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 & Regulations, including Pension Plan Administrators legislative compliance and governance supervision, and related trouble-shooting.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of meetings of National Pensions Board, Pension Administrators, and other industry stakeholders;	2-4	8-16	13-20
• Number of inter-agency enforcement initiatives supporting the "culture of compliance" developed or implemented;	1-2	1-4	5-7
• Number of Administrators' supervisory and governance compliance initiatives, including Onsite or Desk-based Inspections/reviews;	2-4	4-6	19-21
• Number of public education or awareness events or initiatives conducted;	2-4	4-9	6-10
• Support or coordination for implementation of new policies, procedures, or industry guidance; and	1-2	1-4	2-5
• Number of Pension Plans Registered and/or Renewed during the year.	7-8	9-10	16-18
QUALITY			
• Meetings with the National Pensions Board, Pension Administrators, and other industry stakeholders conducted in accordance with established policies and procedures;	100%	100%	100%
• Inter-agency enforcement initiatives supporting the "culture of compliance" developed or implemented in accordance with departmental guidelines, and in compliance with overall national policy and strategy;	100%	100%	100%
• Administrators' supervisory and governance compliance initiatives, including Onsite or Desk-based Inspections/reviews in accordance with established procedures and the National Pensions Law and Regulations, and in compliance with internationally and nationally accepted best practice;	100%	100%	100%
• Public education or awareness events or initiatives delivered following the approval of the Head of Department and the Chief Officer;	100%	100%	100%
• Support or coordination for implementation of new policies, procedures, or industry guidance in accordance with the National Pensions Law and Regulations; and	100%	100%	100%
• Pension Plans Registered or Renewed during year in accordance with industry best practice.			

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, including Onsite or Desk-based Inspections/reviews are ongoing and inspections/reviews are conducted within the agreed timeframes;	100%	100%	100%
• Public education or awareness events or initiatives are delivered within an agreed schedule;	100%	100%	100%
• Support or coordination for implementation of new policies, procedures, or industry guidance is conducted within the agreed timeframes; and	100%	100%	100%
• Pension Plans Registered or Renewed during year is conducted in accordance to the National Pensions Law and Regulations	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$14,574**	**$28,429**	**$15,611**
RELATED BROAD OUTCOME:			
2. A Work-Ready and Globally Competitive Workforce			

Note: The total cost of this output is $274,458. However, the revenue of $231,455 from third parties reduces the cost to Cabinet to $43,003.

DLP 4	Compliance, Awareness and Enforcement of the Labour and National Pensions Legislation	$1,765,760

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").

- 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;
- Labour and Pensions Inspections, including Occupational Safety and Health Inspections (Onsite & Offsite);
- Preparation and Referral of Labour and Pension investigations and/or matters of concern to the Department of Public Prosecutions ("DPP");
- Processing of Pension Delinquency Reports; and
- Labour Tribunal cases and Overtime ("OT") waiver applications scheduled/heard/finalized.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of Labour and Pensions training and education programmes conducted;	3-5	8-12	8-12
• Number of cases of individual disputes of Labour and Pensions rights investigated/mediated/conciliated;	500-600	1,000-1,350	1,000-1,350
• Number of Occupational Safety and Health inspections;	6-8	14-17	10-20
• Number of Labour & Pensions inspections (Onsite & Offsite);	35-40	70-80	70-85
• Preparation and referral of investigations and/or matters of concern to the Department of Public Prosecutions ("DPP") for Labour and Pensions;	4-6	9-13	9-13
• Number of Pensions Delinquency Reports processed; and	28-30	72-78	50-72
• Number of Labour Tribunal cases and OT waiver applications scheduled/heard/finalized.	30-35	60-70	100-150
QUALITY			
• Training and education programmes are in accordance with certifying bodies and departmental guidelines;	100%	100%	100%
• Individual disputes of rights processed in accordance with established procedures;	100%	100%	100%
• Inspections are in compliance with internationally and nationally accepted best-practice;	100%	100%	100%
• Investigations are in compliance with internationally and nationally accepted best-practice and in accordance to the Labour and National Pension Laws & Regulations;	100%	100%	100%
• Delinquency Reports are completed in accordance with internal procedures and the National Pensions Law & Regulations; and	100%	100%	100%
• 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%
• Complaints for Unfair Dismissal/Severance Pay are referred to the Labour Tribunal within 30 working days of collection of evidential material and completion of conciliation efforts; and cases and OT waiver applications are scheduled/heard/finalized within set timelines.	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$598,411**	**$1,167,349**	**$1,007,438**
RELATED BROAD OUTCOME:			
A Centre for Excellence in Education			

Note: The total cost of this output is $2,923,543. However, the revenue of $1,157,783 from third parties reduces the cost to Cabinet to $1,765,760.

LIB 5	Community Information, Education and Recreational Resource Centre	$2,426,000

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.

- 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, Employment and Gender Affairs 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 maximize resources.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of items circulation throughout the year	20,000-25,000	40,000-50,000	45,000
• Number of Reference Transactions	750-1000	1,500-2,000	1,200
• Number of literacy programs	12-15	25-30	35
• Number of community/cultural programs	5-6	10-12	10
• Number of information access/technology programs	7-10	15-20	16
• Number of adult books acquired	750-1000	1,500-2,000	1,511
• Number of juvenile books acquired	500-750	1,000-1,500	830
• Number of ICT hours accessed	12,000-14,000	25,000-28,000	29,475
• Number of facilities operated	6	6	6
QUALITY			
• Operations in all locations overseen by suitably qualified staff	100%	100%	100%
• Reference Services provided by suitably qualified staff	100%	100%	100%
• Materials selected and programmes developed and monitored by qualified staff	100%	100%	100%
• All facilities meet safety regulations, are kept clean and neat and are publicly accessible	100%	100%	100%
TIMELINESS			
• Materials will be available for loan throughout the library's opening hours	100%	100%	100%
• Ready reference enquiries will be processed within twenty-four hours of receipt	100%	100%	100%
• Library materials will be acquired quarterly	100%	100%	100%
• Programmes will be prepared and delivered on a monthly basis	100%	100%	100%
• Library facilities are operated on an agreed schedule as approved by the Chief Officer	100%	100%	100%
LOCATION			
Cayman Islands , Overseas	100%	100%	100%
COST	**$807,268**	**$1,618,732**	**$1,579,618**

RELATED BROAD OUTCOME:

Note: The total cost of this output is $2,456,000. However, the revenue of $30,000 from third parties reduces the cost to Cabinet to $2,426,000.

NWD 1	Services to Improve Workforce Readiness	$752,260

DESCRIPTION

The delivery and provision of services to improve the workforce readiness of the people of the Cayman Islands to include:

- Career counseling, work readiness assessment, training and other employment initiatives (to include Ready2Work) and by supporting targeted groups so that barriers to employment are identified and overcome directly or in facilitation with other agencies or providers;
- The implementation of a National Training Council to focus on the development of a National Technical Vocational Education Training (TVET) Programme;
- The development and implementation of a National Apprenticeship Programme;
- The maintenance of a register of training institutions
- The implementation of standards for the registration of training institutions
- Career awareness activities

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of NWDA in-house workshops and training sessions held	5-7	15-20	13-16*
• Number of employment initiatives coordinated	2-3	5-7	13-16*
• Number of assessment and guidance services provided	3-5	3-5	3-5
• Number of registered maintained	1	1	1
• Number of meetings and awareness activities coordinated and/or delivered	1-2	3-4	0
QUALITY			
• Content of training programmes and employment initiatives approved by Chief Officer in consultation with the Director as being relevant to private sector needs within the labour market	100%	100%	100%
• Content of employment initiatives approved by Chief Officer in consultation with the Director as being relevant to private sector needs within the labour market	100%	100%	100%
• Assessment and guidance services provided and carried out in line with established and identified policies and procedures	100%	100%	100%
• Register of training institutions is compiled and maintained in collaboration with key stakeholders	100%	100%	100%
• Proposed standards for the registration of training institutions are in line with international standards of best practice	100%	100%	100%
• Meetings and career awareness activities are coordinated and/or delivered with approval from Chief Officer in consultation with the Director	100%	100%	100%
TIMELINESS			
• Training programmes and employment initiatives delivered in accordance with agreed schedules	100%	100%	100%
• Assessment and guidance services provided on an ongoing basis throughout the year	100%	100%	100%
• Maintenance of the register of training institutions are kept up to date and reviewed on a monthly basis	100%	100%	100%
• Meetings and career awareness activities are coordinated and/or delivered in accordance with agreed upon schedules.	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$251,272**	**$500,988**	**$351,998**

RELATED BROAD OUTCOME:

2. A Work-Ready and Globally Competitive Workforce

*2015/16 combined both output quantity measures, however they are separated in 2016/17 to reflect increase in agency activity for this output.

NWD 2	Employment Services	$857,961

DESCRIPTION

The delivery and provision of Employment Services which:

- Improve access to employment for Caymanian job-seekers (both employed and unemployed) to include: assisting Job Seekers through registering, assessing and providing career guidance and counseling, identification of potential job opportunities, job referrals to employers, referrals for training and support for Immigration Board Meetings or preparation of reports on work permit issues, as requested.
- To aid employers with finding suitable Caymanians for employment including processing of job vacancies, review of job listings, coding of jobs, and referral of potential job seekers (as appropriate).

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of job seekers assisted	300-400	200-1,600	1,260
• Number of job vacancies processed	2,000-2,400	4,500-5,000	4,500
• Number of Immigration Boards supported	2	2	2
QUALITY			
• All job seekers assisted in accordance with established procedures	100%	100%	100%
• All vacancies processed in accordance with established procedures	100%	100%	100%
• Board meetings supported by Director or designate	100%	100%	100%
TIMELINESS			
• Job seekers assisted within 10 working days of initial or subsequent contact seeking employment as outlined in procedures	100%	100%	100%
• Response to employers seeking employees within 10 working days	100%	100%	100%
• Immigration Board Meetings supported in accordance with agreed schedules or as required	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$286,578**	**$571,383**	**$570,623**

RELATED BROAD OUTCOME:

2. A Work-Ready and Globally Competitive Workforce

NWD 3	Labour Market Information and Research	$242,071

DESCRIPTION

To provide for the maintenance, upgrade and reporting of the Job Placement Database and provision of Labour Market Information including:

- 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;
- Operate as help desk to assist and offer guidance to internal stakeholders and external parties on how to navigate the Job Link portal and to provide technical assistance that promotes the use of the portal.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of projects for the maintenance/upgrade of the Job Link Programme Portal	1-3	1-3	1
• Number of data requests made and fulfilled on labour market and employment information	4-6	8-12	10-12
• Number of end users provided help desk support guidance and/or technical assistance to use the Job Link portal	150-250	600-1,000	600-1,000
QUALITY			
• Maintenance and upgrading of the Job Link Programme Portal in accordance with Ministerial guidelines	100%	100%	100%
• Data requests on labour market and employment information prepared according to agreed templates or as required	100%	100%	100%
• End users provided help desk support, guidance and/or technical assistance in accordance with departmental guidelines	100%	100%	100%
TIMELINESS			
• Maintenance and upgrading of the Job Link Programme Portal according to project timelines or as required	100%	100%	100%
• Data requests on labour market and employment information are produced and fulfilled by identified deadlines or as required	100%	100%	100%
• End user provided help desk support, guidance and technical assistance organized quarterly or as required	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$80,857**	**$161,214**	**$207,428**

RELATED BROAD OUTCOME:

2. A Work-Ready and Globally Competitive Workforce

NWD 4	Scholarship and Grant Administration Services	$566,123

DESCRIPTION

The Scholarship Secretariat provides the following services:

- Administrative services for the delivery of the scholarship programmes for the Ministry of Education, namely the Education Council Scholarship and Young Nation Building Programme, 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 required
- Management 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 recipients;
- Disbursement of funds and career guidance/counseling for students as required throughout the scholarship process

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of new local scholarship/grant applications received and processed	50-75	550-625	400-600
• Number of new overseas scholarship applications received and processed	100-200	300 -500	300-515
• Number of current local scholarships or grants being monitored	825-925	850-950	750-850
• Number of current overseas scholarships being monitored	400-500	425-525	460-520
QUALITY			
• Services provided by appropriately experienced and qualified personnel	100%	100%	100%
• Scholarship or grant awards are governed by agreed criteria by Education Council	100%	100%	100%
TIMELINESS			
• Recommended new Overseas Scholarship applicants for the 16/17 school year are submitted to Education Council by stipulated deadlines	90-100%	90-100%	90-100%
• Recommended new Local Scholarship applicants for the 16/17 school year to be approved by stipulated deadlines	90-100%	90-100%	90-100%
LOCATION			
Cayman Islands, Overseas	100%	100%	100%
COST	**$189,098**	**$377,025**	**$363,587**

RELATED BROAD OUTCOME:

2. A Work-Ready and Globally Competitive Workforce

SRC 7	Training and Therapeutic Programmes for Adults with Disabilities	$2,211,660

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:

- A Recreational Day Programme
  - Daily Life Skills Training and Development Programme
  - Functional Academics
  - Occupational Therapy Services
- Supported Workshops
- Vocational Training, Placement and Support

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of full-time Clients attending the Centre	45-50	45-50	49
• Number of programme days for Clients	90	294	204
• Number of Specialized programmes provided	3	3	3
• Number of Employed Clients enrolled in Vocational Programme	20-25	20-25	19
QUALITY			
• All training will be facilitated and supervised by qualified staff	100%	100%	100%
• All formal evaluations and assessments will be done by qualified staff	100%	100%	100%
• Vocational training, placement, and support needs determined by assessment	100%	100%	100%
TIMELINESS			
• All programmes to be delivered over the Training Year from September – July	100%	100%	100%
• Programme delivery will be Monday through Friday from 8:30am to 2:30pm	100%	100%	100%
LOCATION			
Sunrise Centre and Community locations as arranged in Grand Cayman	100%	100%	100%
COST	**$739,056**	**$1,472,604**	**$1,335,547**

RELATED BROAD OUTCOME:

7. A Centre of Excellence in Education

6. PAYMENT ARRANGEMENTS

Cabinet will pay the *Ministry of Education, Employment and Gender Affairs* for delivery of the outputs described in the introduction.

Payment will be made on the basis of an invoice provided monthly to the *Minister of Education, Employment and Gender Affairs*. The invoice will contain sufficient evidence of the outputs delivered for the Minister to be able to satisfy herself that the outputs have in fact been delivered.

Invoices will be paid within 20 days of the end of the month following the invoice date.

It is expected that the amount for each output to be delivered during 2016/17 will be invoiced in equal instalments for the 18-month period.

CAYMAN ISLANDS GOVERNMENT

MINISTRY OF EDUCATION, EMPLOYMENT AND GENDER 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 (2013 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 (2013 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 2017 and performance for the 2016/17 financial period; and
c. Comply with Generally Accepted Accounting Practices.

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Mr. Christen Suckoo, JP
Chief Officer

Ministry of Education, Employment and Gender Affairs

30 June 2016

FINANCIAL STATEMENTS

FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017

MINISTRY OF EDUCATION, EMPLOYMENT AND GENDER AFFAIRS

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Current Assets				
Cash and cash equivalents	1	74,597	60,434	54,704
Marketable securities and deposits		-	-	-
Trade receivables	2	6,620	7,120	9,035
Other receivables	2	13	13	29
Inventories	3	-	-	1
Investments	4	-	-	-
Prepayments	5	637	637	204
Total Current Assets		**81,467**	**68,204**	**64,053**
Non-Current Assets				
Trade receivables	3			
Other receivables	3			
Inventories	4			
Intangible Assets	6	95	134	186
Property, plant and equipment	6	205,624	201,490	205,526
Total Non-Current Assets		**205,719**	**201,624**	**205,713**
Total Assets		**287,187**	**269,828**	**269,765**
Current Liabilities				
Trade payable	7	2,706	11	2
Other payables and accruals	7	2,576	1,576	3,525
Unearned revenue		-	-	-
Employee entitlements	8	858	858	382
Repayment of surplus		-	-	-
Total Current Liabilities		**6,140**	**2,445**	**3,909**
Non-Current Liabilities				
Employee entitlements	8			
Total Non-Current Liabilities				
Total Liabilities		**6,140**	**2,445**	**3,909**
Net Assets		**281,046**	**267,383**	**265,856**
Net worth				
Contributed capital		318,644	304,981	300,029
Other Reserves				
Accumulated surpluses/(deficits)		(37,598)	(37,598)	(34,173)
Total Net Worth		**281,046**	**267,383**	**265,856**

MINISTRY OF EDUCATION, EMPLOYMENT AND GENDER AFFAIRS

STATEMENT OF FINANCIAL PERFORMANCE FOR THE 18-MONTH PERIOD ENDED 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Revenue				
Sale of goods and services	9	120,153	76,003	72,292
Investment revenue	10	76	53	23
Donations	11		-	-
Other revenue				
Total Revenue		**120,228**	**76,056**	**72,316**
Expenses				
Personnel costs	12	81,719	51,947	48,601
Supplies and consumables	13	28,941	18,314	17,803
Depreciation & Amortization	6	9,568	5,787	5,787
Litigation costs	15	-	8	8
Gains/(losses) on foreign exchange transactions	16	1	1	1
Gains/(losses) on disposal/revaluation of property, plant and equipment	16	-	-	-
Total Expenses		**120,228**	**76,056**	**71,706**
Surplus or (deficit) for the period		**-**	**-**	**610**

CASH FLOW STATEMENT FOR THE 18-MONTH PEROD ENDING 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Outputs to Cabinet		122,909	68,486	72,099
Outputs to other government agencies				
Sales of Goods and services – third party		2,570	1,713	1,713
Interest received		33	22	22
Donations / Grants				
Other receipts				
Payments				
Personnel costs		(81,719)	(40,737)	(46,468)
Supplies and consumables		(29,629)	(23,753)	(21,534)
Interest paid				
Other payments				
Net cash flows from operating activities		**14,163**	**5,731**	**5,832**
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment		(13,663)	(4,000)	(5,406)
Net cash flows from investing activities		**(13,663)**	**(4,000)**	**(5,406)**
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity investment		13,663	4,000	4,192
Net cash flows from financing activities		**13,663**	**4,000**	**4,192**
Net increase/(decrease) in cash and cash equivalents		**14,163**	**5,731**	**4,618**
Cash and cash equivalents at beginning of period		60,434	54,703	50,085
Cash and cash equivalents at end of period		**74,597**	**60,434**	**54,703**

STATEMENT OF CHANGES IN NET WORTH FOR THE18-MONTH PERIOD ENDED 31 DECEMBER 2017	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2015	**300,029**	**-**	**(34,784)**	**265,246**
Changes in accounting policy				
Prior Year Adjustments			(2,814)	(2,814)
Restated balance	**300,029**	**-**	**(37,598)**	**262,431**
Changes in net worth 2015/16				
Amoritization of Gain on property revaluation				
Equity investment from Cabinet	4,952			4,952
Repayment of surplus to Cabinet				
Net revenue / expenses recognised directly in net Worth	**4,952**			**4,952**
Surplus/(deficit)for the period 2015/16				
Total recognised revenues and expenses for the Period	**4,952**			**4,952**
Balance at 30 June 2016 carried forward	**304,981**		**(37,598)**	**267,383**

	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2016 brought forward	**304,981**		**(37,598)**	**267,383**
Changes in accounting policy				
Prior Year Adjustments				
Restated balance	**304,981**		**(37,598)**	**267,383**
Changes in net worth for 2016/17				
Amoritization of Gain on property revaluation				
Equity Investment from Cabinet	13,663			13,663
Repayment of surplus to Cabinet				
Net revenue / expenses recognised directly in net Worth	**13,663**			**13,663**
Surplus/(deficit)for the period 2016/17				
Total recognised revenues and expenses for the Period	**13,663**			**13,663**
Balance at 31 December 2017	**318,644**		**(37,598)**	**281,046**

STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These Forecast financial statements are for the *Ministry of Education, Employment and Gender 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 ending 31 December 2017.

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

Description	Foreign Currency	Exchange Rate	Budget 2016/17
Cash on hand (IRIS Confirmation Account/Petty Cash)	0	1.0000	0
Cash in transit (IRIS Remittance Account)	1	1.0000	1
CI$ Operational Current Account held at Royal Bank of Canada	40,661	1.0000	40,661
US$ Operational Current Account held at Royal Bank of Canada	916	0.8375	767
Payroll Current Account held at Royal Bank of Canada	2,694	1.0000	2,694
Fixed Deposits held with Treasury (less than 90 days)	30,473	1.0000	30,473
Total cash and cash equivalents			**74,597**

Note 2: Trade and Other Receivables

Trade Receivables	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Sale of goods and services	1,350	1,750	1,840
Outputs to Cabinet	6,165	6,665	8,492
Outputs to other government agencies			
Less: provision for doubtful debts	(1,295)	(1,295)	(1,297)
Total trade receivables	**6,220**	**7,120**	**9,035**

Other Receivables	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Advances (salary, official travel, etc)	5	5	16
Dishonoured cheques	1	1	1
Interest receivable	2	2	2
Other	6	6	12
Less: provision for doubtful debts			
Total trade receivables	**13**	**13**	**30**

	Trade Receivables	Other Receivables	Budget 2016/17
Current			
Past due 1-30 days	6,220	13	6,233
Past due 31-60 days			
Past due 61-90 days			
Past due 90 and above			
Non-Current			
Past due 1 year and above			
Total	**6,220**	**13**	**6,233**

Changes in the provision of doubtful debts

Description	Budget 2016/17	Forecast 2015/16	Actual 2014/15
Balance at 1 July, 2016	(1,295)	(1,297)	(1,297)
Additional provisions made during the year			
Receivables written off during the period		2	
Balance at 31 December 2017	(1,295)	(1,295)	(1,297)

Note 3: Inventories
None

Note 4: Investments
None

Note 5: Prepayments

Description	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Accrued Prepayments	178	178	284
Prepaid Insurance	460	460	-
Total	**637**	**637**	**284**

Note 6: Property, plant and Equipment

Cost of Property, plant and equipment

	Plant and Equipment	*Buildings*	*Leasehold Improv,*	*Furniture And Fittings*	*Computer Hardware*	*Office Equipment*	*Water Retic.*	*Infra-structure*	*Motor Vehicles*	*Other Assets*	*Work in progress*	*Total*
Balance as at 1 July 2015	2,942	151,394	644	7,530	11,385	2,625	41	794	1,460	3,386	58,655	240,856
Additions	230		146	10	146	39			176	230	4,062	5,040
Disposals												
Transfers		(3,354)										(3,354)
Balance as at 30 June 2016	3,173	148,040	790	7,540	11,531	2,664	41	794	1,635	3,616	62,717	242,542

	Plant and Equipment	*Buildings*	*Leasehold Improv,*	*Furniture And Fittings*	*Computer Hardware*	*Office Equipment*	*Water Retic.*	*Infra-structure*	*Motor Vehicles*	*Other Assets*	*Work in progress*	*Total*
Balance as at 30 June 2016	3,173	148,040	790	7,540	11,531	2,664	41	794	1,635	3,616	62,717	242,542
Additions		9,993		155	539	165					2,727	13,578
Disposals												
Transfers												
Balance as at 31 December 2017	3,173	158,033	790	7,695	12,070	2,829	41	794	1,635	3,616	65,443	256,120

Note 6: Property, plant and Equipment (continued)

Cost of Property, plant and equipment

Accumulated Depreciation and Impairment Losses

	Plant and Equipment	*Buildings*	*Leasehold Improv,*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Water Retic.*	*Infra-structure*	*Motor Vehicles*	*Other Assets*	*Work in progress*	*Total*
Balance as at 1 July 2015	1,454	13,328	429	4,056	9,086	2,125	2	327	1,332	3,189		35,330
Depreciation Expense	241	3,849	112	474	534	198	1	61	79	172		5,722
Eliminate on Disposal												0
Balance as at 30 June 2016	1,695	17,177	541	4,531	9,619	2,323	3	388	1,411	3,361	0	41,052

	Plant and Equipment	*Buildings*	*Leasehold Improv,*	*Furniture And Fittings*	*Computer Hardware*	*Office Equipment*	*Water Retic.*	*Infra-structure*	*Motor Vehicles*	*Other Assets*	*Work in progress*	*Total*
Balance as at 1 July 2016	1,695	17,177	541	4,531	9,619	2,323	3	388	1,411	3,361		41,052
Depreciation Expense	376	6,354	175	725	1,063	297	4	87	136	229		9,444
Eliminate on Disposal												
Balance as at 31 December 2017	2,071	23,531	716	5,256	10,682	2,620	7	475	1,547	3,590		50,496

Net Book Value 30 June 2016	1,478	130,863	249	3,009	1,912	341	37	406	224	255	62,717	201,490

Net Book Value 31 December 2017	1,102	134,502	74	2,439	1,388	209	33	319	89	27	65,443	205,624

	Computer Software	*Intangible Assets under construction or development*	*Total*
Balance as at 1 July 2015	764		764
Additions	12		12
Balance as at 30 June 2016	**776**	**0**	**776**

	Computer Software	*Intangible Assets under construction or development*	*Total*
Balance as at 30 June 2016	776		776
Additions	85		85
Balance as at 31 December 2017	**861**		**861**

Accumulated Depreciation and impairment losses

Accumulated Depreciation and Impairment losses	*Computer Software*	*Intangible Assets under construction or development*	*Total*
Balance as at 1 July 2015	577		577
Amortisation Expense 2015/16	65		65
Balance as at 30 June 2016	**642**	**0**	**642**

Accumulated Depreciation and Impairment losses	*Computer Software*	*Intangible Assets under construction or development*	*Total*
Balance as at 30 June 2016	**642**	**0**	**642**
Amortisation Expense 2016/17	123		123
Balance as at 31 December 2017	**766**		**766**

Net Book value 30 June 2016	134	0	134

Net Book value 31 December 2017	95	0	95

Note 7: Trade Payables, Other Payables and Accruals

	Current	Non-Current	Budget 2016/17
Creditors	2,706		2,706
Payroll Deductions	390		390
Accrued Expenses	1,845		1,845
Other payables	342		342
Total trade payables other payables and accruals	**5,282**		**5,282**

Note 8: Employee Entitlements

	Budget 2016/17	Forecast 2015/16	Actual 2014/15
Annual Leave	858	858	382
Total current portion	**858**	**858**	**382**
Total employee entitlements	**858**	**858**	**382**

Note 9a: Sales of Goods and Services

Revenue type	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Outputs to Cabinet	118,775	74,429	69,972
Fees and charges	1,276	1,439	2,145
Rentals	102	122	150
Other	-	13	25
Total sales of goods and services	**120,153**	**76,003**	**72,292**

FEES AND CHARGES

Fees and Charges	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Examination Fees	63	66	366
External Training	25	8	8
Pension Plan Registration Fees	1,364	1,040	1,341
Public Library Fees	30	20	19
School Fees	132	300	406
Transcript Fees	3	6	6
Fees and Charges	**1,617**	**1,439**	**2,145**

Rentals	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Rental – Other properties	81	106	131
Rental – School Canteens	21	16	19
Total Rentals	**102**	**122**	**150**

Other Goods and Services Revenue
Goods and Services Revenue

Other Goods and Services Revenue	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Goods and Services Revenue			
Miscellaneous Receipts	-	13	25
Total Miscellaneous Receipts	**-**	**13**	**25**

Sale of Outputs to Cabinet

	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Sale of Outputs to Cabinet	118,434	74,429	69,972
Total Sale of Outputs to Cabinet	118,434	74,429	69,972
Total Goods and Service	**120,153**	**76,003**	**72,292**

Note 9b. Revenue Concessions:
None

Note 10. Investment Revenue

Revenue Type	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Interest on deposits held with Cabinet	76	53	23
Total Investment Revenue	**76**	**53**	**23**

Note 11. Donations:
None

Note 12: Personnel Costs

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Salaries, wages and allowances	66,394	41,644	39,374
Health care	11,251	7,589	6,818
Pension	3,727	2,418	2,157
Leave	-	4	21
Other personnel related costs	347	292	230
Total Personnel Costs	**81,719**	**51,947**	**48,601**

Note 13: Supplies and Consumables

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Supplies and Materials	1,275	860	817
Purchase of services	17,583	9,797	8,897
Lease of Property and Equipment	482	304	299
Utilities	5,232	4,466	4,042
General Insurance	2,755	1,839	2,187
Interdepartmental expenses	175	135	135
Travel and Subsistence	133	55	64
Recruitment and Training	333	192	129
Other	974	665	740
Total Supplies and Consumables	**28,941**	**18,314**	**17,308**

Note 14: Finance Costs

None

Note 15: Litigation Costs

The Attorney General's Office provides litigation services to Ministry of Education, Employment and Gender Affairs. However during the forthcoming 18-month ending 31 December 2017 the use of legal services from the outside of the Government may be authorised by the Attorney General's office. The costs of these services were forecasted as nil in 2016/17 and $8,072 in 2015/16.

Note 16: Gains / (Losses)

Description	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Net (gain) / loss on disposal of property, plant and equipment	-	-	-
Net (gain) / loss on foreign exchange Transactions	1	1	1
Total gains / (losses)	**1**	**1**	**1**

During the period 2015/16 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 17: Reconciliation of Net Cash Flows from Operating Activities to Surplus/(Deficit)

Description	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Surplus/(deficit) from ordinary activities	-	-	610
Non-cash movements			
Depreciation expense & Amortization	9,568	5,787	5,787
Changes in current assets and liabilities			
(Increase)/decrease in other current assets		122	775
(Increase)/decrease in receivables – Other Government agencies		460	
(Increase)/decrease in receivables	400		
(Increase)/decrease in receivables - Cabinet	500	1,827	1,190
Increase/(decrease) in payables - Other current liabilities	3,696	(2,464)	(2,530)
Net cash flows from operating activities	**14,163**	**5,731**	**5,832**

Note 18: Contingent Liabilities and Assets

There are no contingent liabilities or assets for this Ministry.

Note 19: Commitments

Type	One year or less	One to five years	Over five years	Total
Capital Commitments				
Property, plant and equipment	13,663	8,484		6,856
Other fixed assets				
Other commitments (list separately if material)				
Total Capital Commitments	**13,663**	**8,484**	**0**	**22,147**
Operating Commitments				
Non-cancellable accommodation leases				0
Other non-cancellable leases				0
Non-cancellable contracts for the supply of goods and service				0
Other operating commitments	6,534	9,801		16,335
Total Operating Commitments	**20,197**	**18,285**	**0**	**38,482**

Note 21: Related party and Key Management Personnel Disclosures

The Ministry of Education, Employment and Gender Affairs is a government entity. The Ministry of Education, Employment and Genders Affairs 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 30 June 2016 and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions.

Description	Budget 2016/17 $'000	Forecast 2015/16 $'000	2013/14 Actual $'000
Salaries and other short-term employee benefits	1,089	1,089	1,089
Total	**1,089**	**1,089**	**1,089**

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.

PORTFOLIO OF THE CIVIL SERVICE

BUDGET STATEMENT

FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017

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
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APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE DEPUTY GOVERNOR

I confirm that the Draft Budget Statement reflects the outputs I wish to purchase for the 2016/17 financial period.

_____

Honourable Franz Manderson, Cert Hon, JP
Deputy Governor

Portfolio of the Civil Service

30 June 2016

STATEMENT OF CHIEF OFFICER

The Draft Budget Statement has been compiled using the best information available and is 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.

_____

Mrs. Gloria McField-Nixon, JP
Chief Officer

Portfolio of the Civil Service

30 June 2016

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General Nature of Activities

The Portfolio of the Civil Service (PoCS) is responsible for supporting the further development of Human Resources Management across the Civil Service, including the provision of education through the Civil Service College, and the promotion of Human Resources best practice. We provide policy advice on HR matters to Her Excellency the Governor and the Head of Civil Service and monitor and evaluate compliance with the Public Service Management Law (PSML) and Personnel Regulations. The PoCS also provides a range of operational and corporate HR services and is responsible for the implementation and monitoring of Public Sector reform initiatives.

Scope of Activities

Strategic Human Resource Services

- 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
- 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.
- Job evaluation assessments for civil service positions
- Monitoring trends and developments in HR matters across the service as a whole, including reports on service-wide trends and data.
- Providing professional advice on the potential HR impacts and implications of Government proposals and initiatives and other developments within the civil service.
- Development of capability and promotion of HR best practice across the civil service.
- Management of compensation and benefits.

Operational Human Resource Services

- 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.
- 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 of Civil Service Agencies

- Provision of free internal consultancy support to Government Agencies to enhance and improve performance in their strategic, financial or HR management functions.

Public Sector Reform

- Monitor and support the effective implementation of Civil Service Reform, and other public sector management reform initiatives

Learning and Development Opportunities within the Civil Service

- Identification of priorities of human capital development within the civil service
- Implementation of learning and development interventions to meet the identified needs.
- Strategic development and management of a Civil Service College (CSC), to provide learning and development opportunities for all civil servants, as well as other public sector and overseas clients.

Human Resources Audit Services

- Audits of Civil Service entity HR systems, to establish the extent of compliance with the PSML and PR and relevant legislative requirements.
- Special Investigations into HR issues and practices, including any alleged breaches of the code of conduct by Chief Officers.
- Promotion of self-assessment and publication of audit findings to share HR best practice and identify priorities for improvement within the Civil Service.

Internal Audit Services

- Evaluation of management systems in order to determine whether financial and operating information is accurate and reliable; risks to government agencies are being identified and minimized; regulations, policies and procedures are followed; assets are adequately safeguarded; resources are used efficiently and economically; agencies are operating efficiently and effectively.

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
- Providing support including administrative and accommodations, for the Foreign and Commonwealth Office (FCO) staff in the Governor's Office

Deputy Governor's Office

The office is responsible for servicing and supporting the Deputy Governor including:

- Policy advice to the Deputy Governor on public administration and other matters
- Processing applications for British Overseas Territories Citizenship & registration as British Citizens
- Provision of Administration Services and advice to the Parole's Commissioners' Board, the Prison's Inspection Board and the Advisory Committee of the Prerogative of Mercy Board (ACPM)
- Issuance of deportation and exclusion orders
- Coordination of official visits and ceremonial occasions

Strategic Reform Implementation Unit

The SRIU provides programme management services to the Deputy Governor, to oversee, facilitate, guide and monitor the implementation process for the Project Future programme of public service reform projects.

The SRIU activities include policy advice; developing programme and project level implementation strategies and frameworks, methodologies, tools and templates; project management, capacity-building; progress reporting; and secretariat services to programme steering committees.

Elections Office

The office maintains the electoral register involving addition of eligible voters and deletion of deceased or ineligible voters. Also, it is responsible for administering and holding general elections as well as the planning and execution of referendums. In 2017 the Elections office is responsible for administering and executing the general elections

Cayman Islands National Archive

- Preserve, protect and provide access to key public information, both current and historic.
- Operate a records and information 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).
- Monitor and evaluate records and information management gaps across the public service and develop practical recordkeeping tools for improvement.

Commissions Secretariat

The office is responsible for providing administrative support, 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

Servicing 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
- Managing the Legislative Assembly Building

Customers and Location of Activities

The customers of PoCS are the Governor, Deputy Governor and Government Agencies and our services are within the Cayman Islands and overseas

2. STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the Portfolio of the Civil Service for the 2016/17 financial period and the subsequent two years are as follows:

Portfolio of the Civil Service

- To enhance the Portfolio's E-government services.
- To enhance the Portfolio's records management
- Delivery of Project Future civil service transformation initiatives
- To maintain and further develop audit programs and staff capabilities in the HR Audit function.

Management Support Unit

- To continue Public Sector Reforms aimed at improving efficiency, good governance and customer service delivery.
- To facilitate the effective implementation of robust programme and project management frameworks, methodologies, tools and templates

Strategic Reform Implementation Unit

- To facilitate capacity-building opportunities for public servants, in areas critical to public service reform.
- To facilitate the implementation of the civil service 5-year strategic plan

Commissions Secretariat

- Facilitate the amendments of the Anti-Corruption Law (2008) and the Standards in Public Life Law (2014).
- Maintain the Register of Interests in accordance with the Standards in Public Life Law, 2014 (when brought into effect).
- Enhance the public awareness of each of the Commissions through website development and other public relations tools.

Elections Office

- Develop effective professional development strategies to ensure staff are capable of delivering best practice.
- Provide ongoing support for the implementation and execution to the Electoral provisions of the Cayman Islands Constitutional Order 2009 and the Elections Law.
- Conduct Elections and Referendums as called for by Law.

Internal Audit Services

- Provide support to the Deputy Governor to improve corporate governance, risk management and internal controls within the EPS
- Increase the input of senior management and heads of agencies in the annual risk assessment process.
- Develop and strengthen the Unit's capabilities to conduct the full range of audits required to satisfy the Unit's mandate.
- Continue to evaluate agency management systems to determine adequacy of internal controls, compliance with relevant Laws and Regulations and efficiency and effectiveness.
- Improve internal audit service delivery and establish a quality assurance framework to assure continuous improvement of Internal Audit's performance

Cayman Islands National Archive

- Continue to enhance the records and information management infrastructure across the entire public sector to support the management and accessibility of Government's information assets.
- Provide records and information management training and ongoing assistance to public agencies to promote good governance and efficiencies.
- Provide a holistic framework for access and preservation of public records and historical information including the expansion of the current Oral History Programme.

Legislative Assembly

- Establishment of a Library
- Create a Document Management System (DMS
- To enhance the Hansard Office

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for Portfolio of the Civil Service for the 18-month period ending 31 December 2017 are as follows:

FINANCIAL PERFORMANCE MEASURE	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
REVENUE FROM CABINET	4,789	9,579	7,468
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	0	0	0
REVENUE FROM OTHER PERSONS OR ORGANISATIONS	264	527	483
SURPLUS/DEFICIT FROM OUTPUTS	0	0	0
OTHER EXPENSES	5,053	10,106	7,951
NET SURPLUS DEFICIT	0	0	0
TOTAL ASSETS	5,373	5,373	4,865
TOTAL LIABILITIES	3,285	3,285	3,285
NET WORTH	2,088	2,088	1,580
CASH FLOWS FROM OPERATING ACTIVITIES	(773)	930	88
CASH FLOWS FROM INVESTING ACTIVITIES	(488)	(20)	(91)
CASH FLOWS FROM FINANCING ACTIVITIES	488	20	91
CHANGE IN CASH BALANCES	(773)	930	88

FINANCIAL PERFORMANCE RATIO	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
CURRENT ASSETS : CURRENT LIABILITIES	1.3:1	1.3:1	1.3:1
TOTAL ASSETS : TOTAL LIABILITIES	1.5:1	1.5:1	1.5:1

MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	84	84	77
STAFF TURNOVER (%)			
SENIOR MANAGERS	7%	7%	7%
PROFESSIONAL AND TECHNICAL STAFF	6%	6%	6%
ADMINISTRATIVE STAFF	6%	6%	6%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
SENIOR MANAGERS	15	15	15
PROFESSIONAL AND TECHNICAL STAFF	11	11	11
ADMINISTRATIVE STAFF	10	10	10
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	None	None	None

SUMMARY OF ESTABLISHMENT

Position	2016/17 Budget	2015/16 Forecast
Accounts Officer I	1	1
Administrative Assistant	2	2
Administrative Manager	1	1
Administrative Supervisor	1	1
Administrator Parole Com & Prisons Insp Boards	1	1
Administrator/Analyst	2	2
Archive Education Outreach Officer	1	1
Archivist	2	2
Assistant Clerk	1	1
Assistant Clerk II	1	1
Chief Financial Officer	1	1
Chief Officer	1	1
Clerical Officer I	1	1
Clerk Legislative Assembly	1	1
Computer Technician	1	1
Conservator Archives	2	2
Corporate Services Manager and Personal Assistant	1	1
Deputy Chief Advisor	1	0
Deputy Chief Financial Officer	1	1
Deputy Chief Officer - HR and Operations	1	0
Deputy Chief Officer - PSR - Gov	1	0
Deputy Clerk Legislative Assembly	1	1
Director of Internal Audit	1	1
Director of National Archives	1	1
Director, Human Capital Development	1	1
Executive Asst to the Leader of the Opposition	1	1
Executive Chef	1	1
Executive/Accounts Officer	1	1
Hansard Editor	2	2
Higher Executive Officer	1	1
House Manager	1	1
Housekeeper	2	2

Position	2016/17 Budget	2015/16 Forecast
HR Audit Senior - previously Cherry	1	1
HR Auditor	1	1
HR Benefits Coordinator	1	1
HR Executive	1	1
HR Management Advisor	1	0
HR Officer/Accountant	1	1
Human Resources Assistant	1	1
Internal Audit Manager	1	1
Internal Auditor	1	1
Investigator	3	3
Management Support Advisor	2	2
Manager Commissions Secretariat	1	1
Manager HR Audit & Compliance Services	1	1
Manager of Leadership Learning (CSC)	1	1
Manager, Corporate HR Services - mark	1	1
Messenger/Housekeeper	1	1
National Archivist	1	1
Office Administrator	1	1
Office Manager	1	1
Office Support Assistant	1	1
Oral History Transcriber	1	1
Parliamentary Officer	1	1
Personal Assistant	1	1
Programme Manager	1	0
Receptionist/ID Technician	1	1
Recording Technician	1	1
Records Centre Assistant	1	1
Records Centre Officer	1	1
Reprographic Technical Officer	1	1
Senior HR Executive	1	1
Senior Internal Auditor	4	4
Senior Investigator	1	1
Sergeant At Arms	1	1

Position	2016/17 Budget	2015/16 Forecast
Social Secretary	1	1
Strategic Advisor to the DG	1	1
Strategic HR Analyst	3	2
Strategic HR Officer	1	1
Strategic HR Policy Advisor	1	0
TOTAL	**84**	**77**

PHYSICAL CAPITAL MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
VALUE OF TOTAL ASSETS	923	923	573
ASSET REPLACEMENTS : TOTAL ASSETS	55%	55%	16%
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	30%	30%	22%
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	31%	31%	112%
CHANGES TO ASSET MANAGEMENT POLICIES	None	None	None

MAJOR NEW CAPITAL EXPENDITURE PROJECTS	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
Voter Registration System Updates	150,000	0	n/a
Computer Equipment	73,000	10,000	n/a
National Archive – Air conditioning system	40,000	0	n/a
Commission Secretariat- Specialist Forensic Computer Equipment	15,000	0	n/a
Computer Equipment for Civil Service College and POCS Admin	10,000	10,000	n/a
Legislative Assembly – Recording System	200,000		n/a
Total	**488,000**	**20,000**	

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2015/16	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss of Vital Information	Unchanged	Mitigated by maintenance of electronic content management system and also transferred management of offsite physical files to the Cayman Islands National Archives (CINA).	Unquantifiable
Loss of Key Personnel	Changed	Mitigated by continued training and cross training of staff both within the portfolio and across the civil service by way of secondments, acting appointments, succession planning and specialised training.	Unquantifiable
Equipment Failure or Loss	Unchanged	Mitigation through CSD facilitating the IT Systems in the Portfolio of the Civil Service are properly maintained and backed up on a regular basis to minimize data loss. Continue to replace obsolete/ aging computers. Ensure computers have UPS system	Unquantifiable
Security of Confidential Documents	Unchanged	All confidential documents to be kept locked away and are only accessed by authorised personnel. Electronic files/folders have restricted access which is routinely monitored. All information stored on Government's network.	Unquantifiable
Provision of accurate HR advice and best practice.	Changed	Continue to ensure staff are properly trained and kept abreast of new/revised policies.	Unquantifiable
Management of personal information and other sensitive data.	Unchanged	Mitigated by ensuring Information managers undergo FOI training as offered.	Unquantifiable
Adequacy of resources to deliver annual audit programme.	Changed	Recruitment to fill vacancies and re-evaluation of audit roles to reflect job requirements.	Unquantifiable
Data Security	New	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 supported by the Commissions Secretariat	Changed	• Development of websites and utilisation of other public relations tools.	Unquantifiable

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2015/16	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Internal Audit Failure to exercise due diligence or employ informed business judgment in the evaluation of management systems and development of audit conclusions.	Improved since 2015/16 as revised audit manual now in place to guide staff; however this risk is ongoing and has to be managed continuously	Ongoing performance monitoring and review of audit work Pprovision of relevant training and resources subject to budgetary constraints including IIA membership	Unquantifiable
Audits not aligned with senior managements' expectations	Unit's structure being reviewed for possible merger with HR audit. This risk should be considered during implementation of new structure.	We will continue to be receptive to requests for audits from Senior Management, balancing those requests with the resource limitations of the Unit. Work closely with the Deputy Governor to audit those areas of highest concern.	Unquantifiable
National Archives Loss of core archive staff	Unchanged	Succession planning, cross training and development of existing staff through formal training and short courses.	Unquantifiable
Health and safety risk to staff working with mould and substandard working conditions.	Unchanged	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. Staffs are currently working in mobile offices and retrofitted containers due to lack of physical working space.	Unquantifiable
Risk to Government's information assets.	Unchanged	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
SRIU Insufficient staffing resources to meet demands due to: • Staff turnover or loss of staff • Unplanned project support requests for projects additional to Project Future	None	• Proactive resource management, including the use of secondments to fill gaps and use of consultants, as resources allow. • Resource sharing • Use of volunteers and secondments • Negotiate additional project-specific funding, as appropriate.	unquantifiable

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2015/16	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Lack of Senior Management support for and adherence to Project Future requirements, which could impede SRIU's ability to carry out our mission, propagate massive delays on projects and delay the ability to achieve the intended benefits.	N/A	• Support the DG to hold the Chief Officers accountable for the Cabinet approved target dates other key milestones • Support Chief Officers with timely updates and progress reports • Conduct ad-hoc meetings to address issues with Senior Management • Engage external resources to support change management	unquantifiable
Revenue loss from BOTC Naturalisation		• Provide efficient services • Maintain affordable fees	
Elections Office Loss of Elections Office Headquarters - Office affected by flood, fire, vandalism, etc.	New to register	• Keep off site data backups and copies of key records	Refit a new office at replacement cost $750,000.
Loss of polling stations – Insufficient polling stations	New to register	• Recommend law2 change to allow change of polling venue after the writ is issued. • Maintain a list of alternate polling location • Maintain plans to establish temporary polling stations.	Unquantifiable
Loss of IT capability Unable to administer the election to the requirements	New to register	• 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	New to register	• Maintain policy and procedure documents for key posts, to allow for retraining of staff. – **Complete**. • Ensure sufficient staff have been identified and allocated to all electoral processes • Train additional staff as a contingency	unquantifiable
Short time lines to execute a snap or by-election	New to register	• 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
Equity Investment from Cabinet in to the Portfolio of the Civil Service	488	20	91
Capital (Equity) Withdrawal by Cabinet from the Deputy Governor	0	0	0

PART B

OWNERSHIP PERFORMANCE

5. OUTPUTS TO BE DELIVERED

PCS 1		$1,235,177

DESCRIPTION

Policy advice to the Head of the Civil Service and the Governor relating to civil service matters including:

- 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of hours of policy advice provided	1,400-1,700	2,800-3,500	2,800-3,500
• Number of Employee Recognition Programmes	1	1	1
QUALITY			
• Policy advice reviewed by Chief Officer prior to submission	95-100%	95-100%	95-100%
• Award ceremony overseen by multi-agency advisory committee	100%	100%	100%
TIMELINESS			
• All advice submitted in accordance with schedules as agreed by the Head of the Civil Service	95-100%	95-100%	95-100%
• Award will take place in accordance with Deputy Governor's instructions	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$411,726**	**$823,451**	**$639,086**

RELATED BROAD OUTCOMES:

2. A Work-Ready and Globally Competitive Workforce
4. A More Efficient, Accessible and Affordable Public Service
8. A Culture of Good Governance
9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics

PCS 2	Strategic Human Resources Services	$260,086

DESCRIPTION

The provision of strategic Human Resource (HR) Services to the Head of the Civil Service, including:

- Monitoring trends and developments in HR matters across the service as a whole, including reports on service-wide trends and data
- Providing professional advice on the potential HR impacts and implications of Government proposals and initiatives and other developments within the civil service
- Further development of Human Resources IRIS (HRIRIS) as a tool to support the strategic decision-making capability of Government
- Employee surveys within the civil service
- Management of corporate compensation and benefits
- Negotiation and agreement of Annual Agreement with CINICO and resolution of eligibility matters
- Personnel Circulars
- Facilitation of Effective HR Practices

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of reports	7-10	15-20	13-15
• Number of HRIRIS projects to be completed	1	3	2
• Number of surveys prepared and/or implemented	0	1	1
• Number of Annual agreements	0	1	1
• Number of meetings or HR forums	1	2-3	2-3
• Number of advisories on HR best practice documents	1	1-4	1-4
QUALITY			
• 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.	95-100%	95-100%	95-100%
• HRIRIS project to be undertaken in consultation with relevant individuals and agencies within the civil service	95-100%	95-100%	95-100%
• Surveys conducted by qualified HR Personnel	95-100%	95-100%	95-100%
• Annual agreement to be reviewed by senior personnel prior to Chief Officer sign off	95-100%	95-100%	95-100%
• Agendas for HR forums to be established by steering committees	95-100%	95-100%	95-100%
• Circulars to be approved by Chief Officer prior to curriculum	95-100%	95-100%	95-100%
TIMELINESS			
• Annual service-wide personnel statistical reports: report: August 2016	95-100%	95-100%	95-100%
• Other statistical reports: on or before agreed deadlines	95-100%	95-100%	95-100%
• HRIRIS Development project completed: June 2017	95-100%	95-100%	95-100%
• Survey to be completed upon agreed deadlines	95-100%	95-100%	95-100%
• Contract negotiations completed by upon agreed deadlines	95-100%	95-100%	95-100%
• Quarterly HR Forums	95-100%	95-100%	95-100%
• Circulars on or before deadlines required	95-100%	95-100%	95-100%

LOCATION Cayman Islands	100%	100%	100%
COST	**$86,695**	**$173,391**	**$151,170**

RELATED BROAD OUTCOMES:

2. A Work-Ready and Globally Competitive Workforce
4. A More Efficient, Accessible and Affordable Public Service
8. A Culture of Good Governance
9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the islands' Unique Characteristics

PCS 4	Auditing Compliance with Human Resource (HR) Policies	$554,739

DESCRIPTION

- Auditing civil service entity compliance with Government Human Resource (HR) policies as established by the Public Service Management Law and Personnel Regulations including:
  - Undertaking ongoing audits of civil service personnel systems to establish the extent of compliance with the Public Service Management Law and advising the Head of the Civil Service accordingly
  - Inquiring into alleged breaches of the code of conduct by Chief Officers and reporting to the Head of the Civil Service on the results of such enquiries
- Undertaking such other investigations and human resource related services as the Governor, Head of the Civil Service or Cabinet may from time to time request

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of HR audits	22-25	45-50	45-50
• Number of investigations	1-5	1-10	1-10
QUALITY			
HR Audits and investigations conducted in accordance with established methodology and policies	100%	100%	100%
TIMELINESS			
• HR audits completed within agreed timetable	100%	100%	100%
• Investigations commenced within 10 days of request	85-100%	85-100%	85-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$184,913**	**$369,826**	**$303,626**

RELATED BROAD OUTCOME:

2. A Work-Ready and Globally Competitive Workforce

PCS 5	Management of Public Sector Reform	$394,441

DESCRIPTION

Facilitate the enhancement of the Government's management system and provide advice to the Head of the Civil Service on opportunities for improvement, including the facilitation of such initiatives as:

- Public Service Reviews
- Statutory Authority Legislation
- Modifications to Public Service Management Law

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Hours spent on the management of reforms	450-550	900-1,100	900-1,100
QUALITY Facilitation of reforms provided by qualified Management Support Unit personnel	100%	100%	100%
TIMELINESS Delivery of reform activities in line with timelines agreed with Deputy Governor	100%	100%	100%
LOCATION Grand Cayman and Cayman Brac	100%	100%	100%
COST	**$131,480**	**$262,961**	**$122,935**

RELATED BROAD OUTCOME:

2. A Work-Ready and Globally Competitive Workforce

PCS 7	Management Advice and Support	$354,766

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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of hours of advice and support provided	950-1,050	1,900-2,100	1,900-2,100
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	**$118,255**	**$236,510**	**$252,319**

RELATED BROAD OUTCOME:

2. A Work-Ready and Globally Competitive Workforce

PCS 12	Employee Records	$456,313

DESCRIPTION

- Maintenance of employee records:
  - Maintenance of files containing information relating to staff members' pension rights
  - Provision of information relating to individual current and ex-employees that is held by the Portfolio of the Civil Service.
- Maintenance of Personnel records, to include:
  - Storage and maintenance of personnel records
  - Provision of access to and information relating to personnel records held by the Portfolio of the Civil Service
- Maintenance of IRIS records, to include:
  - Data input of information onto IRIS from source documents including employee information and dependents for medical benefits.
  - Provision of standard information (both individual and summary) relating to personnel records held on IRIS

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
Number of agencies records maintained	90-100	90-100	90-100
QUALITY			
• Records to be maintained in compliance with any record keeping standards established by government policy and in compliance with Freedom of Information (FOI) requirements	90-100%	90-100%	90-100%
• Access to files provided in accordance with specifications agreed with client or as required by law to personnel information	90-100%	90-100%	90-100%
• Information entered onto IRIS reflects source information	90-100%	90-100%	90-100%
TIMELINESS			
• Information from a current employee's file to be retrieved within three working days of request	90-100%	90-100%	90-100%
• Requests for access to employee file by authorized persons to be met in accordance with FOI requirements	90-100%	90-100%	90-100%
• Data input to be undertaken to meet deadline for payroll processing or where this is not relevant within 48 hours of receipt of completed documentation	90-100%	90-100%	90-100%
• Information provision to be delivered in timeline agreed with requesting officer	90-100%	90-100%	90-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$152,104**	**$304,209**	**$353,585**

RELATED BROAD OUTCOMES:

2. A Work-Ready and Globally Competitive Workforce
4. A More Efficient, Accessible and Affordable Public Service

PCS 15	Civil Service College	$846,287

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:
  - Courses for academic accreditation and/or professional certification
  - Focus on certain professional groupings for intensive staff development (e.g. uniformed services supervisor training, procurement professionals training, etc)
- Development of 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of accredited courses delivered	20-30	60-80	40-60
• Number of professional groupings supported	2-4	5-9	3-6
• Number of frameworks	1-3	2-3	2-3
• Special courses	15-20	30-45	20-30
QUALITY			
• Courses and programmes subject to approval by Director of CSC, and other participating institutions where appropriate	90-100%	90-100%	90-100%
• Framework to be approved by Chief Officer prior to distribution	100%	100%	100%
• Delivered by qualified staff based on Director of CSC approval	100%	100%	100%
TIMELINESS			
• Accredited courses delivered in line with agreed schedule	90-100%	90-100%	90-100%
• Special courses as demanded	90-100%	90-100%	90-100%
• Professional grouping strategies and programmes delivered	90-100%	90-100%	90-100%
LOCATION			
Cayman Islands and Overseas	90-100%	90-100%	90-100%
COST	**$282,096**	**$564,191**	**$551,549**

RELATED BROAD OUTCOME:

2. A Work-Ready and Globally Competitive Workforce

PCS 19	Human Resources Services to Civil Service Agencies	$832,843

DESCRIPTION

- Provision of Human Resources Services to Civil Service Agencies Including:
  - Evaluation of job descriptions written in compliance with HAY Standards
  - Provision of recruitment, selection and orientation services
  - Provision of Human Resources (HR) oral and written advice and guidance
  - Developing and/or enhancing HR policies and procedures or assessing their compliance with the Law and Regulation
- HR advice and support to clients regarding; employee discipline, dismissal retirement or other terminations. Employee relations and retention, support on grievance and appeals and other consultancy services.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of Job Descriptions evaluated	100-105	200-210	200-210
• Number of hours of advice on job descriptions	150-200	300-400	300-400
• Number of hours of recruitment services	50-100	100-200	600-800
QUALITY			
• Job evaluation process conducted in compliance with HAY standards	100%	100%	100%
• Advice and guidance to be based on best HR practice and compliant with the Public Service Management Law and the Personnel Regulations	90-100%	90-100%	90-100%
TIMELINESS			
• Job Evaluation (including feedback) completed within 10 working days of receipt of Job Description meeting compliance standards	90-100%	90-100%	90-100%
• Work output and turnaround times to be as specified in our publications or as agreed with clients	90-100%	90-100%	90-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$277,614**	**$555,229**	**$457,190**

RELATED BROAD OUTCOMES:

2. A Work-Ready and Globally Competitive Workforce
4. A More Efficient, Accessible and Affordable Public Service

CNA 25	Records and Information Management	$878,106

DESCRIPTION

- Development of standards, policies and guidance to ensure that best records and information management practices are in compliance with the National Archive and Public Records Law (2015 Revision).
- Provision of records and information management training through support sessions to ensure that government agencies have the proper recordkeeping infrastructure in place.
- Retrieval of semi-active records from the Government Records Centre, including a 'Help-Desk' service and Records Management Systems training.
- Representation on Records Advisory Committee as prescribed by the National Archive and Public Records Law (2015 Revision).

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of government file requests processed	305	600-610	600-610
• Number of guidance papers produced	1	1-2	1-2
• Number of support sessions conducted	3	4-6	2-4
• Number of disposal schedules completed	2	2-4	1-2
• Number of meetings attended for Records Advisory Committee	1	2-3	1-2
QUALITY			
• All records management tasks carried out in accordance with National Archive and Public Records Law (2015 Revision)	100%	100%	100%
• Guidance papers and disposal schedules reviewed by Director	100%	100%	100%
• Support sessions conducted by qualified records management staff	100%	100%	100%
• Meetings attended by qualified Archivist	100%	100%	100%
TIMELINESS			
• File requests processed, Monday – Friday, 8:30a.m-5:00p.m.	100%	100%	100%
• Guidance papers produced by December 2017	100%	100%	100%
• Support sessions conducted as agreed with client	100%	100%	100%
• Disposal schedules produced as scheduled or agreed with client	100%	100%	100%
• Representation on Record Advisory Committee as agreed with meeting schedule	100%	100%	100%
LOCATION			
Grand Cayman and Cayman Brac	100%	100%	100%
COST	**$292,702**	**$585,404**	**$438,349**

RELATED BROAD OUTCOMES:

4. A More Efficient, Accessible and Affordable Public Service
5. Modern, Smart Infrastructure

CNA 28	Archives and Preservation Management	$729,529

DESCRIPTION

- 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of research inquiries answered	150-155	300-310	300-310
• Number of oral history interviews conducted	3-4	6-8	6-8
• Number of master images produced	9,000-10,000	18,000-20,000	18,000-20,000
• Number of photographic prints/scans produced	45	80-90	130-140
• Number of presentations delivered	1	1-2	1-2
• Number of meetings attended	1	1-2	1-2
QUALITY			
• Research advice provided by qualified archive staff.	100%	100%	100%
• Oral history interviews conducted in accordance with CINA's Oral History Collection procedures	100%	100%	100%
• Master images produced in compliance with CINA's microfilming and scanning protocols	100%	100%	100%
• Photographic prints and scans produced in accordance with CINA's operational procedures	100%	100%	100%
• Outreach conducted and meetings attended by qualified archive staff	100%	100%	100%
TIMELINESS			
• Research advice produced within 5 working days or as agreed with client.	100%	100%	100%
• Access to Historical Collections through CINA's Reading Room, Monday to Friday, 9:00a.m - 4:30p.m.	100%	100%	100%
• Oral History interviews conducted as agreed with client.	100%	100%	100%
• 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.	100%	100%	100%
• Presentations delivered as scheduled or agreed with client.	100%	100%	100%
• Representation on meetings as agreed with meetings scheduled.	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$243,176**	**$486,353**	**$633,408**

RELATED BROAD OUTCOMES:
4. A More Efficient, Accessible and Affordable Public Service
5. Modern, Smart Infrastructure

Note: The total costing of supplying the output is $737,529. However, entity revenue of $8,000 from other third parties reduces the cost to Cabinet to $729,529.

COS 1	Support for Commissions	$653,318

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.

- Assist with the continued development and implementation of systems, policies, procedures and in defining the methodology through sound research in accordance with the constitutional and legislative mandates of each Commission.
- Continue to assist with developing mechanisms for addressing and handling public complaints and civil service appeals as applicable for each Commission.
- Maintain the Register of Interests in accordance with the Standards in Public Life Law, 2014 when brought into effect.
- Ensure compliance with all aspects of the Constitution and other relevant legislation such as the Public Service Management Law/Regulations.
- Perform 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).
- Develop, co-ordinate and implement PR strategies and educational initiatives relevant to each Commission.
- Provide advice to the public of matters related to the remit of each of the Commissions.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
Number of Commissions supported	6	6	6
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	**$217,773**	**$435,545**	**$443,483**

RELATED BROAD OUTCOMES:

3: A More Secure Community
5: Modern, Smart Infrastructure
8: A Culture of Good Governance
12: Equity and Justice in a Society that Values the Contributions of all

COS 2	Investigative Services for the Anti-Corruption Commission	$632,902

DESCRIPTION

Provision of investigative services by two trained investigators and one trainee investigator who receive record, assess and investigate allegations of suspected corruption in accordance with the Anti-Corruption Law on behalf of the Anti-Corruption Commission.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of Commissions supported	1	1	1
QUALITY Work carried out by experienced staff	100%	100%	100%
TIMELINESS Work carried out to timetable agreed with each Commission	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	**$210,967**	**$421,935**	**$415,879**

RELATED BROAD OUTCOMES:

3: A More Secure Community
5: Modern, Smart Infrastructure
8: A Culture of Good Governance
12: Equity and Justice in a Society that Values the Contributions of all

DGO 1	Policy Advice and Administrative Support Provided to the Deputy Governor	$395,123

DESCRIPTION

- Policy advice to the Deputy Governor on public administration and other matters
- Processing applications for British Overseas Territories Citizenship and Registration as British Citizens
- Provision of Administration Services and advice to the Conditional Release Board (CRB), the Prisons' Inspection Board (PIB) and the Advisory Committee of the Prerogative of Mercy Board (ACPM)
- Issuance of deportation and exclusion orders
- Coordination of official visits and ceremonial occasions
- Processing of requests for use of National Symbols
- Repatriation of Cuban Migrants
- Repatriation of Caymanians stranded overseas

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of hours spent on providing policy advice	800-1,000	1,600-2,000	1,600-2,000
• Number of applications for British Overseas Territories Citizenship (adults and minors)	210-250	420-500	50 0
• Number of applications for Registration as a British Citizen	25-50	50-100	30
• Number of applications for Proof of Nationality	12-17	25-35	-
• Number of interviews conducted with inmates for Conditional Release	17-23	35-45	35-45
• Number of inspection reports produced by the PIB	15-20	30-40	30-40
• Number of applications and complaints processed by the CRB, PIB and ACPM	7-10	15-20	15-20
• Number of deportation orders, exclusion orders and Cabinet Permits issued	10-12	20-25	20-25
• Number of CRB, PIB and ACPM meetings arranged and minutes prepared	6-8	12-17	-
• Number of Parolees on licence recalled			
• Number of inmates processed for conditional release	1	1-2	-
• Number applications processed for the use of National Symbols	6-12	12-24	-
• Number of Cuban Migrants repatriated	1-3	1-5	-
• Number of official visits and events coordinated	50-150	100-300	-
• Number of repatriations of Caymanians stranded overseas	2-3	4-7	4-7
	1-2	1-5	-
QUALITY			
• All personnel providing policy advice is qualified in his/her area of expertise	100%	100%	100%
• All matters are handled in accordance with the relevant law	100%	100%	100%
• All Conditional Release interviews are conducted in accordance with the Conditional Release Law	100%	100%	100%
• All inspections of places of incarceration are conducted by qualified individuals and reports completed in accordance with the Prison Law	100%	100%	100%
• All applications to the ACPM are processed in accordance with the Cayman Islands Constitution Section 39 and 40	100%	100%	100%
• 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%
• 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	**$131,708**	**$263,415**	**$216,137**

RELATED BROAD OUTCOMES:

2. Work-Ready and Globally Competitive Workforce
8. A Culture of Good Governance

Note: The total costing of supplying the output is $1,128,623. However, entity revenue of $733,500 from other third parties reduces the cost to Cabinet to $395,123.

ELO 1	Maintenance of the Electoral Register	$625,749

DESCRIPTION

- Maintenance of the electoral register involving addition of eligible voters and deletion of deceased or ineligible voters.
- Production and distribution of quarterly revised and official list of Electors.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of electoral registers produced and distributed	2	4	4
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)	100%	100%	100%
TIMELINESS Registers produced Quarterly in accordance with the legislative deadlines	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	**$208,583**	**$417,166**	**$412,248**

RELATED BROAD OUTCOMES:

5. Modern, Smart Infrastructure
8. A Culture of Good Governance

ELO 2	Planning and Execution of a General Election	$1,356,250

DESCRIPTION

- Plan and execute a transparent well-run General Election in accordance with the Cayman Islands Constitutional Order and the Elections Law.
- Work to ensure voters are accurately registered and know where and when to cast votes.
- Work to ensure that candidates and parties are aware of and operate within the legislative provisions

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of General Elections held	0	1	0
• Monthly training exercises held	0	12	0
• Monthly plans executed	0	12	0
QUALITY			
• All registered voters, able to cast their vote within the prescribed time.	100%	100%	N/A
• Votes counted and successful candidate returned as per the legislation.	100%	100%	N/A
• Training is conducted by qualified staff	100%	100%	N/A
TIMELINESS			
• Election is held on the date and during the times prescribed	100%	100%	N/A
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$482,102**	**$874,148**	**$0**

RELATED BROAD OUTCOMES:

5. Modern, Smart Infrastructure
8. A Culture of Good Governance

GOV 1	Management and Maintenance of Government House	$653,986

DESCRIPTION

Management of Government House including:

- Co-ordination of food preparation for Her Excellency and guests
- Maintenance of Government House and grounds

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Numbers of guests served and catered to	1,500-2,000	3,500-4,000	3,500-4,000
• Days of upkeep of house and grounds	183	365	365
QUALITY			
• Meals served in line with internal rules	99-100%	99-100%	99-100%
• Upkeep of grounds and house are done in compliance with request as set by Her Excellency	95-100%	95-100%	95-100%
TIMELINESS			
• Meals provided within specified periods	95-100%	95-100%	95-100%
• Maintenance of house and grounds - issues resolved within 1 - 3 weeks	95-100%	95-100%	95-100%
LOCATION			
Government House, Grand Cayman	100%	100%	100%
COST	**$217,995**	**$435,991**	**$360,938**

RELATED BROAD OUTCOMES:

5. Modern, Smart Infrastructure

GOV 2	Coordination of Engagement Programme and Support for Governor	$302,612

DESCRIPTION

Coordination of engagement programmes involving:

- Coordination and supporting of functions at Government House
- Coordinating and supporting the Governor's attendance at local/overseas events
- Travel to local/overseas events

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of invitations prepared and issued	2,500-3,500	6,000 -8,500	6,000-8,500
• Local/overseas events attended	75-150	150-250	150-250
• Travel itineraries/plans	4	7-10	7-10
QUALITY			
• Refer to checklist and verified by the Social Secretary ensuring all details are accurate for an event Her Excellency is attending	99-100%	98-100%	98-100%
• Ensure menu, set up and presentation are satisfactory to checklist	95-100%	95-100%	95-100%
TIMELINESS			
• Invitations to be distributed three weeks prior to function date	95-100%	95-100%	95-100%
• Checklist completed three days prior to event	95-100%	95-100%	95-100%
• Travel checklist completed one week prior to events or within one day of last minute itinerary changes	95-100%	95-100%	95-100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$100,871**	**$201,741**	**$319,308**

RELATED BROAD OUTCOMES:

5. Modern, Smart Infrastructure

IAU 3	Internal Auditing Assurance and Advisory and Assistance Services	$977,000

DESCRIPTION

- Provision of internal auditing assurance services to the Deputy Governor and the entire public sector.
- Provide advice and assistance to ministries/portfolios/statutory authorities and government companies based on requests.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Audit reports to be completed	8-10	16-20	12
• Hours of advisory and assistance services	375-400	750-800	2,200
QUALITY			
• Audits conducted in accordance with approved audit methodology	90-100%	90-100%	90-100%
• Performed, prepared and reviewed in accordance with the Standards for the professional Practice of Internal Auditing, management requests and service level agreements, the Unit's methodologies, policies and procedures.	90-100%	90-100%	90-100%
• Post-audit questionnaire ratings of "satisfactory" and above	90-100%	90-100%	90-100%
TIMELINESS			
• Audits will be completed within budgeted time frames	90-100%	90-100%	90-100%
• Audit/Consulting services will be completed within the time frame and budgets agreed with requesting agencies	90-100%	90-100%	90-100%
LOCATION All audits will be conducted within Government Departments, Statutory Authorities and Government Companies in the Cayman Islands	100%	100%	100%
COST	**$325,667**	**$651,333**	**$651,464**

RELATED BROAD OUTCOME:

8. A Culture of Good Governance

Note: The total costing of supplying the output is $1,021,093. However, entity revenue of $44,093 from other third parties reduces the cost to Cabinet to $977,000.

LGL 1	Sale of Laws	$99,308

DESCRIPTION

Sale of Cayman Islands Laws and Regulations.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of Laws sold	300-350	600-700	600-700
QUALITY Laws provided are the current revision or amendment	100%	100%	100%
TIMELINESS • Orders taken at window: prepared within five minutes • Orders taken by Email/Fax/Letter: prepared within 15 minutes	99-100% 90-95%	100% 90-95%	100% 90-95%
LOCATION Grand Cayman	100%	100%	100%
COST	**$33,103**	**$66,205**	**$57,149**

RELATED BROAD OUTCOME:

4. A More Efficient, Accessible and Affordable Public Service

Note the total costing of supplying the output is $104,709. However, entity revenue of $5,400 from other third parties reduces the cost to Cabinet to $99,308.

LGL 2	Servicing and Supporting Sittings of the House	$704,110

DESCRIPTION

Servicing and supporting sittings of the House and meetings of Committees involving:

- Receipt and examination of bills, motions, and other business to be dealt with by the House
- Certification of bills and motions passed by the House
- Preparation of business papers and order papers and their distribution to members
- Provision of Clerks-at-the-Table, Sergeant-at-Arms, and the record of proceedings duties
- Preparation of daily journals for Speaker's signature
- Custody of votes, records, bills and other House documents
- Preparation and production of daily Hansard
- Procedural advice to Speaker and Members of the House
- Receipt of journalists' registration of interests forms and issuing of press passes
- Preparation of agenda, minutes of proceedings and reports for all Committees

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of sitting days for House	15-20	30-40	25-35
• Number of Committee meetings scheduled	12-15	25-30	30
• Number of Hansards produced	25-35	50-75	70
• Number of order papers, daily journals, agendas and minutes of proceedings prepared	75-100	150-200	125
• Number of reports from Committees prepared	10-20	20-35	20
• Number of hours spent on administrative support and research for the House and Committees	2,500-3,000	5,000-6,000	5,800-6,000
QUALITY			
• Papers, agendas and minutes are accurate and reflect decisions	99-100%	99-100%	99-100%
• Documents are prepared, edited and accurate	99-100%	99-100%	99-100%
• Proper communication and facilities accommodating all attendees	99-100%	99-100%	99-100%
TIMELINESS			
• Documents prepared timely for House sittings	99-100%	99-100%	99-100%
• Clerks-at-the-Table and Sergeant-at-Arms duties, recording of proceedings: at all times when House is sitting	100%	100%	100%
• Maintenance of the order book and records: before the commencement of the next meeting	95-100%	95-100%	95-100%
• Provision of daily journals by the end of the next day	75-95%	75-95%	75-95%
• Hansard prepared within 6 months of the sitting	80-95%	80-95%	80-95%
• Bills, motions and questions: examined before, and proofed/certified after, consideration by the House	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$234,703**	**$469,407**	**$447,322**

RELATED BROAD OUTCOME:

5. Modern, Smart Infrastructure

LGL 3	Support for the Speaker and Members of the Legislative Assembly	$601,234

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:

- Organizing the CPA annual general and committee meetings and the attendance of Members at seminars and conferences
- Maintaining CPA records and accounts
- Miscellaneous administrative activities and research for Members
- Provision of information to the media and general public including researching records proceedings
- Providing public tours of the Legislative Assembly Building

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of hours spent on administrative support and research	750-1,000	1,500-2,200	1,800-1,900
• Number of tours conducted	15-25	30-50	30
• Number of CPA meetings organized	6-8	12-15	15
• Number of overseas meeting, conferences, seminars, visits organized for CPA	4-5	8-10	8
QUALITY			
Advice provided by suitably qualified personnel	100%	100%	100%
TIMELINESS			
• Advice and information research provided within three days of request	95-100%	95-100%	95-100%
• Tours provided upon request on any day the House is not sitting	100%	100%	100%
• Secretarial and administrative support: within a day of request	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$200,411**	**$400,823**	**$414,184**

RELATED BROAD OUTCOME:

4. A More Efficient, Accessible and Affordable Public Service

LGL 4	Management of the Legislative Assembly	$311,564

DESCRIPTION

Management of the Legislative Assembly Building and precincts involving:

- Provision of security
- Maintenance of equipment, building and precincts,
- Audio and video
- Housekeeping and mail service

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
Number of working days that the Legislative Building is operative	150-155	250-255	251
QUALITY			
• Security provided by trained security staff	95-100%	95-100%	95-100%
• Equipment operative when building open	100%	100%	100%
TIMELINESS			
Facilities provided are operative every working day	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$103,855**	**$207,709**	**$148,783**

RELATED BROAD OUTCOMES:

4. A More Efficient, Accessible and Affordable Public Service

SRI 1	Project Future Oversight	$513,012

DESCRIPTION

Programme Management services provided to the Deputy Governor, for the Project Future Programme
This includes:

- Policy advice
- Developing and maintaining an implementation strategy, framework and plans, as well as project level methodologies, tools and templates for a programme of 60 projects
- Identifying skill gaps within the public service related to public sector reform and facilitating training opportunities
- Establishing and managing technical support groups e.g. Business Case Review Panel
- Monitoring and reporting on implementation progress to the Project Future Steering Committee (PFSC), Cabinet and other key stakeholders
- Providing secretariat services to the PFSC and Transformation Leadership Team

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of hours monitoring and supporting Project Future reforms	300-350	600-700	500-600
• Number of policy papers or reports to Deputy Governor	1	1-2	1-2
• Number of programme level progress reports	5-6	10-12	1-2
• Number of Steering Committee Meetings supported	2-4	5-8	5-8
• Number of Training Courses facilitated	1	1-2	1-2
QUALITY			
• Monitoring and supporting provided by qualified SRIU personnel	100%	100%	100%
• All policy advice approved by Chief Advisor prior to submission	100%	100%	100%
• Programme reports approved by PFSC prior to onward submission	100%	100%	100%
• Steering Committee agendas approved by Chairs	100%	100%	100%
• Training delivered by individuals with relevant qualifications and experience	100%	100%	100%
TIMELINESS			
• Delivery of reform activities in line with timelines agreed with Deputy Governor	100%	100%	100%
• Policy documents submitted on or before agreed deadlines	90-100%	90-100%	90-100%
• Progress reports prepared in accordance with agreed schedule	90-100%	90-100%	90-100%
• Steering Committees meetings supported as scheduled	100%	100%	100%
• Training courses facilitated on an ongoing basis	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$171,004**	**$342,008**	**$298,324**

RELATED BROAD OUTCOMES:

4. A More Efficient, Accessible and Affordable Public Service
8. A Culture of Good Governance

6. PAYMENT ARRANGEMENTS

Cabinet will pay the Portfolio of the Civil Service for delivery of the outputs described in the introduction.

Payment will be made on the basis of an invoice provided monthly to the Premier. The invoice will contain sufficient evidence of the outputs delivered for the Premier to be able to satisfy himself that the outputs have in fact been delivered.

Invoices will be paid within 20 days of the end of the month following the invoice date.

It is expected that the amount for each output to be delivered during 2016/17 will be invoiced in equal instalments for the 18-month period.

CAYMAN ISLANDS GOVERNMENT

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 (2013 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 (2013 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 2017 and performance for the 2016/17 financial period; and
c. Comply with Generally Accepted Accounting Practices.

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Mrs. Gloria McField-Nixon, JP
Chief Officer

Portfolio of the Civil Service

30 June 2016

FINANCIAL STATEMENTS

FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Current Assets				
Cash and cash equivalents	1	3,519	3,361	3,343
Trade receivables	2	820	820	820
Other receivables	2	83	83	83
Inventories	3	1	1	1
Prepayments	5	22	22	22
Total Current Assets		**4,444**	**4,287**	**4,268**
Non-Current Assets				
Intangible Assets	6	6	6	6
Property, plant and equipment	6	923	573	573
Total Non-Current Assets		**929**	**579**	**579**
Total Assets		**5,373**	**4,865**	**4,847**
Current Liabilities				
Trade payable	7	200	200	200
Other payables and accruals	7	408	408	390
Unearned revenue	8	2	2	2
Employee entitlements	9	158	158	158
Repayment of surplus		2,516	2,516	2,516
Total Current Liabilities		**3,285**	**3,285**	**3,266**
Non-Current Liabilities				
Total Non-Current Liabilities		**0**	**0**	**0**
Total Liabilities		**3,285**	**3,285**	**3,266**
Net Assets		**2,088**	**1,580**	**1,580**
Net worth				
Contributed capital		2,188	1,680	1,680
Other Reserves		0	0	0
Revaluation Reserves		114	114	114
Accumulated surpluses/(deficits)		-214	-214	-214
Total Net Worth		**2,088**	**1,580**	**1,580**

PORTFOLIO OF THE CIVIL SERVICE

STATEMENT OF FINANCIAL PERFORMANCE FOR THE 18-MONTH PERIOD ENDED 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Revenue				
Sale of goods and services	10	15,159	7,951	7,604
Other revenue		0	0	1
Total Revenue		**15,159**	**7,951**	**7,605**
Expenses				
Personnel costs	13	10,709	5,454	5,000
Supplies and consumables	14	4,234	2,354	2,108
Depreciation & Amortization	6	157	102	84
Litigation costs	15	59	40	26
Other Gains and Losses	16	1	0	-5
Total Expenses		**15,159**	**7,951**	**7,212**
Surplus or (deficit) for the period		**0**	**0**	**393**

CASH FLOW STATEMENT FOR THE 18-MONTH PEROD ENDING 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Outputs to Cabinet		14,368	8,241	7,348
Outputs to other government agencies		0	0	6
Sales of Goods and services – third party		791	486	599
Interest received		0	0	0
Donations / Grants		0	0	0
Other receipts		5,182	3,434	4,935
Payments				
Personnel costs		(10,709)	(6,325)	(4,701)
Supplies and consumables		(4,293)	(2,294)	(2,353)
Interest paid		0	0	0
Other payments		(5,182)	(3,522)	(3,255)
Net cash flows from operating activities		**157**	**19**	**2,579**
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment		(508)	(91)	(82)
Proceeds from sale of property, plant and equipment		0	0	0
Net cash flows from investing activities		**(508)**	**(91)**	**(82)**
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity investment from Org 40		508	91	0
Net cash flows from financing activities		**508**	**91**	**0**
Net increase/(decrease) in cash and cash equivalents		**157**	**19**	**2,497**
Cash and cash equivalents at beginning of period		3,361	3,343	845
Cash and cash equivalents at end of period		**3,519**	**3,361**	**3,343**

STATEMENT OF CHANGES IN NET WORTH FOR THE18-MONTH PERIOD ENDED 31 DECEMBER 2017	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2015 brought forward	**1,680**	**114**	**(214)**	**1,580**
Prior Year Adjustments				
Changes in accounting policy				
Restated balance	**1,680**	**114**	**(214)**	**1,580**
Changes in net worth 2015/16				
Equity investment from Cabinet				
Capital withdrawals by Cabinet				
Dividends payable to Cabinet				
Net revenue / expenses recognised directly in net Worth	**0**	**0**	**0**	**0**
Surplus/(deficit)for the period 2015/16			0	0
Total recognised revenues and expenses for the Period	**0**	**0**	**0**	**0**
Balance at 30 June 2016 carried forward	**1,680**	**114**	**(214)**	**1,580**

	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2016 brought forward	**1,680**	**114**	**(214)**	**1,580**
Prior Year Adjustments				
Restated balance 30 June 2016	**1,680**	**114**	**(214)**	**1,580**
Changes in net worth for 2016/17				
Equity Investment from Cabinet	508			508
Cabinet withdrawal by Cabinet				
Net revenue / expenses recognised directly in net Worth	**508**			**508**
Surplus/(deficit)for the period 2016/17			0	0
Total recognised revenues and expenses for the Period	**508**			**508**
Balance at 31 December 2017	**2,188**	**114**	**(214)**	**2,088**

Portfolio of the Civil Service
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 ending 31 December 2017.

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

Description	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Cash on hand (IRIS Confirmation Account/ Petty Cash)	0	0	0
Cash in transit (IRIS Remittance Account)	0	0	17
CI$ Operational Current Account held at Royal Bank of Canada	3,519	3,361	3,311
Payroll Current Account held at Royal Bank of Canada	0	0	15
TOTAL	**3,519**	**3,361**	**3,343**

Note 2: Trade and Other Receivables

Trade Receivables	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Sale of goods and services	19	19	19
Outputs to Cabinet	878	878	878
Outputs to other government agencies			
Less: provision for doubtful debts	(78)	(78)	(78)
Total trade receivables	**820**	**820**	**820**

Other Receivables	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Advances (salary, official travel, etc)	1	1	1
Dishonoured cheques	0	0	0
Other	81	81	81
Less: provision for doubtful debts	0	0	0
Total trade receivables	**83**	**83**	**83**

Note 6: Property, plant and Equipment

Cost of Property, plant and equipment

	Plant and Equipment	*Building and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Infra-structure*	*Motor Vehicles*	*Assets under construction or development*	*Total*
Balance as at 1 July 2015	623	318	300	354	319	456	36	165	2	2,573
Additions										
Disposals										
Transfers										
Balance as at 30 June 2016	623	318	300	354	319	456	36	165	2	2,573

	Plant and Equipment	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Infra-structure*	*Motor Vehicles*	*Assets under construction or development*	*Total*
Balance as at 1 July 2016	623	318	300	354	319	456	36	165	2	2,573
Additions	0	40	0	0	468	0	0	0	0	508
Disposals										
Transfers										
Balance as at 31 December 2017	623	358	300	354	787	456	36	165	2	3,081

Note 6: Property, plant and Equipment (continued)

Cost of Property, plant and equipment

Accumulated Depreciation and Impairment Losses

	Plant and Equipment	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Infra-structure*	*Motor Vehicles*	*Assets under construction or development*	*Total*
Balance as at 1 July 2015	510	31	300	219	279	425	34	103	0	1,900
Depreciation Expense 2015/16	18	17	0	31	24	2	0	10	0	100
Eliminate on Disposal										
Balance as at 30 June 2016	528	48	300	249	302	427	34	112	0	2,001

	Plant and Equipment	*Buildings and Leasehold*	*Leasehold Improvements*	*Furniture and Fittings*	*Computer Hardware*	*Office Equipment*	*Infra-structure*	*Motor Vehicles*	*Assets under construction or development*	*Total*
Balance as at 1 July 2016	528	48	300	249	302	427	34	112	0	2,001
Depreciation Expense 2016/17	13	24	0	17	99	3	2	0	0	157
Eliminate on Disposal										
Balance as at 31 December 2017	541	72	300	266	401	430	35	112	0	2,158

Net Book Value 30 June 2016	95	270	0	105	16	29	3	52	2	573

Net Book Value 31 December 2017	83	286	0	88	386	26	1	52	2	923

Cost	Computer Software	Intangible Assets under construction or development	Total
Balance as at 1 July 2015	52		52
Additions			
Balance as at 30 June 2016	**52**	**0**	**52**

Cost	Computer Software	Intangible Assets under construction or development	Total
Balance as at 1 July 2016	52		52
Additions			
Balance as at 31 December 2017	**52**		**52**

Accumulated Depreciation and impairment losses

Accumulated Depreciation and Impairment losses	Computer Software	Intangible Assets under construction or development	Total
Balance as at 1 July 2015	44		44
Depreciation Expense 2015/16	2		2
Balance as at 30 June 2016	**46**	**0**	**46**

Accumulated Depreciation and Impairment losses	Computer Software	Intangible Assets under construction or development	Total
Balance as at 1 July 2016	**46**	**0**	**46**
Depreciation Expense 2016/17			
Balance as at 31 December 2017	**46**	**0**	**46**

Net Book value 30 June 2016	6	0	6

Net Book value 31 December 2017	6	0	6

Note 7: Trade Payables, Other Payables and Accruals

	Current	Non-Current	Budget 2016/17	Forecast 2015/16	Actual 2014/15
Creditors	200		200	200	200
Payroll Deductions	0		0	0	(19)
Accrued Expenses	403		403	403	403
Other payables	6		6	6	6
Total trade payables other payables and accruals	**609**		**609**	**609**	**590**

Note 8: Unearned Revenue

	Current	Non-Current	Budget 2016/17	Forecast 2015/16	Actual 2014/15
Other unearned revenue	2		2	2	2
Non-current unearned revenue	0		0	0	0
Total unearned revenue	**2**		**2**	**2**	**2**

Note 9: Employee Entitlements

	Budget 2016/17	Forecast 2015/16	Actual 2014/15
Annual Leave	20	20	20
Retirement and long service leave	138	138	138
Accrued salaries			
Travel			
Pension			
Other salary related entitlements			
Total current portion	**158**	**158**	**158**
Non-current employee entitlements are represented by: Retirement and long service leave			
Total employee entitlements	**158**	**158**	**158**

Note 10a: Sales of Goods and Services

Revenue type	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Outputs to Cabinet	14,368	7,468	7,130
Fees and charges	712	460	426
General sales	13	4	17
Other	65	19	30
Total sales of goods and services	**15,159**	**7,951**	**7,604**

Sales of Goods and Service (continued)

Revenue type	Budget 2016/17	Forecast 2015/16	Actual 2014/15
Naturalisation and Registration Fees	712	460	426
Fees			
Fees and Charges	712	460	426
General Sales	0	0	0
Miscellaneous Sales	8	0	13
Sale of Laws	0	4	4
Total General Sales	8	4	17
Other Goods and Services Revenue			
Goods and Services Revenue			
Internal Audit Service Fees	44	7	8
Miscellaneous Receipts	21	12	22
Tax and trust Undertakings	0	0	0
	65	19	30
Sale of Outputs to Cabinet			
Sale of Outputs to Cabinet	14,368	7,468	7,130
Total Sale of Outputs to Cabinet	14,368	7,468	7,130
Total Goods and Services	**15,159**	**7,951**	**7,604**

Note 13: Personnel Costs

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Salaries, wages and allowances	9,036	4,560	4,183
Health care	1,177	624	560
Pension	460	249	205
Leave	20	5	28
Other personnel related costs	16	16	23
Total Personnel Costs	**10,709**	**5,454**	**5,000**

Note 14: Supplies and Consumables

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Supplies and Materials	357	237	205
Purchase of services	2,271	875	761
Lease of Property and Equipment	342	325	295
Utilities	566	435	400
General Insurance	140	129	99
Interdepartmental expenses	102	70	68
Travel and Subsistence	157	100	89
Recruitment and Training	272	132	110
Other	28	51	81
Total Supplies and Consumables	**4,234**	**2,354**	**2,108**

Note 15: Litigation Costs

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Legal Fees	59	40	26
Total Litigation Cost	**59**	**40**	**26**

Note 16: Gains / (Losses)

Description	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Net (gain) / loss on disposal of property, plant and equipment	0	0	(2)
Net (gain) / loss on foreign exchange Transactions	1	0	(3)
Total gains / (losses)	**1**	**0**	**(5)**

Note 17: Reconciliation of Net Cash Flows from Operating Activities to Surplus/(Deficit)

Description	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Surplus/(deficit) from ordinary activities	0	0	393
Prior period Adjustment			(6)
Non-cash movements			
Depreciation expense & Amortization	157	102	84
(Gains)/losses on foreign exchange transactions			(3)
(Gain)/losses on sale of property plant and equipment			(2)
Provision of Doubtful Debt			78
Changes in current assets and liabilities			
(Increase)/decrease in receivables - Cabinet		(83)	1,916
(Increase)/decrease in receivables - Other Government agencies			
(Increase)/decrease in receivables - Other current Assets		(19)	25
Increase/(decrease) in payables - Ministry/Portfolio		19	28
Increase/(decrease) in payables - Other Government agencies		0	65
Increase/(decrease) in payables - Other current liabilities		0	1
Net cash flows from operating activities	**157**	**19**	**2,578**

Note 18: Contingent Liabilities and Assets

There are no contingent liabilities or assets for this Portfolio.

PORTFOLIO OF LEGAL AFFAIRS

BUDGET STATEMENT

FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2013 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
6. Payment Arrangements

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE ATTORNEY GENERAL

I confirm that the Draft Budget Statement reflects the outputs I wish to purchase for the 2016/17 financial period.

_____

Honourable Samuel Bulgin, QC, JP
Attorney General

Portfolio of Legal Affairs

30 June 2016

STATEMENT OF CHIEF OFFICER

The Draft Budget Statement has been compiled using the best information available and is 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.

_____

Ms. Jacqueline Wilson, JP
Solicitor General and Chief Officer

Portfolio of Legal Affairs

30 June 2016

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General Nature of Activities

The provision of legal advice and legal education services.

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;
- Conducting civil litigation for and on behalf of Government;
- Drafting of legislation;
- The provision of legal education and training;
- Provision of financial intelligence services to the Attorney General;
- Law revision services; and
- Law reform services

Customers and Location of Activities

Customer for all activities is the Attorney General, Government agencies and the general public. All services located in the Cayman Islands

2. STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the Portfolio Legal Affairs for the 2016/17 financial period and the subsequent two years are as follows:

- Ensure optimum use of Government resources so that the delivery of services is effective and efficient.
- Development of staff retention and training program to ensure that the Portfolio continues to be adequately staffed.
- Provision of optimum legal services to the Government and Government entities.
- Ongoing training of articled clerks.
- The continuing professional education of all staff.
- Training of administrative and support staff to paralegal standard.
- Development and maintaining of 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 Portfolio of Legal Affairs for the 18-month period ending 31 December 2017 are as follows:

FINANCIAL PERFORMANCE MEASURE	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
REVENUE FROM CABINET	3,559	6,760	6,955
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	50	100	60
REVENUE FROM OTHER PERSONS OR ORGANISATIONS	201	581	479
SURPLUS/DEFICIT FROM OUTPUTS			
OWNERSHIP EXPENSES	3,810	7,441	6,955
OPERATING SURPLUS/DEFICIT			
NET WORTH		2,292	2,217
CASH FLOWS FROM OPERATING ACTIVITIES		325	119
CASH FLOWS FROM INVESTING ACTIVITIES		(75)	(208)
CASH FLOWS FROM FINANCING ACTIVITIES		75	(868)
CHANGE IN CASH BALANCES		240	212

FINANCIAL PERFORMANCE RATIO	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
CURRENT ASSETS : CURRENT LIABILITIES		6.15	5.35
TOTAL ASSETS : TOTAL LIABILITIES		7.78	7.91

MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	58	61	49
STAFF TURNOVER (%)			
SENIOR MANAGERS			
PROFESSIONAL AND TECHNICAL STAFF			
ADMINISTRATIVE STAFF			
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
SENIOR MANAGERS			
PROFESSIONAL AND TECHNICAL STAFF			
ADMINISTRATIVE STAFF			
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	None	None	None

SUMMARY OF ESTABLISHMENT

Position	2016/17 Budget	2015/16 Forecast
Legislative Drafting		
First Legislative Counsel	1	1
Senior Legislative Counsel	2	1
Legislative Counsel	3	3
Legislative Counsel(Financial Services)	1	1
Law Revision Commissioner/Policy Analyst	1	-
Administrative Secretary	1	1
Law Reform Commission		
Director	1	1
Senior Legislative Counsel	1	1
Paralegal Officer (shared post with AG and SGO)	1	1
Administrative Secretary	1	1
Attorney General's Chambers		
Chief Financial Officer (Shared post with all DEPTS, JUD & DPP)	1	1
Financial Administrator (Shared post with Shared post with all DEPTS & DPP)	1	1
Deputy Chief Financial Officer (Shared post with all DEPTS, JUD & DPP)	1	1
Deputy Solicitor General - (Litigation and Administration)	1	1
Personal Assistant AG	1	-
Administrative Secretary	1	1
Articled Clerk	1	-
AML Unit		
Head of AML	1	1
Senior Policy Officer AML	1	-
Policy Analyst	1	-
Administrative Manager	1	1

SUMMARY OF ESTABLISHMENT (continued)

Position	2016/17 Budget	2015/16 Forecast
Solicitor General Chambers		
Solicitor General	1	1
Deputy Solicitor General – (Advisory and Administration)	1	1
Senior Crown Counsel (Civil)	2	1
Crown Counsel I	1	-
Crown Counsel (Civil)	5	3
Crown Counsel II	1	1
Legal Secretary	1	1
Executive Officer I/Records Officer	1	-
Human Resource Manager (Shared post with DPP)	1	1
Personal Assistant to Solicitor General	1	1
Clerical Officer 1 (Shared with DPP)	1	1
Law School		
Director	1	1
Deputy Director/ PPC Course Leader	1	1
Assistant Director of Legal Studies	1	1
Senior Law Lecturer	2	2
Lectures	3	3
LLM lecturer	1	-
Admin. Assistant	1	1
Executive Officer II	1	1
Library Assistant/Administrator	1	1
Financial Reporting Authority		
Director	1	1
Deputy Director	1	-
Legal Advisor	1	1
Administrative Manager	1	1
Senior Accountant	1	1
Financial Analyst	2	2
Senior Financial Analyst	1	1
Senior Analyst	1	-
Total	**61**	**49**

PHYSICAL CAPITAL MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
VALUE OF TOTAL ASSETS		2,630	2,538
ASSET REPLACEMENTS : TOTAL ASSETS		0.03	0.08
BOOK VALUE OF ASSETS : INITIALCOST OF THOSE ASSETS		0.24	0.35
DEPRECIATION : CASH FLOW ON ASSET PURCHASES		4.61	0.92
CHANGES TO ASSET MANAGEMENT POLICIES		None	None

MAJOR NEW CAPITAL EXPENDITURE PROJECTS	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
None			

RISK MANAGEMENT

KEY RISKS FACED BY THE PORTFOLIO	CHANGE IN STATUS FROM 2015/16	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss of Files	Reduced risk partially by implementing case file management system	Improved Alternative Storage. Continue with implementation of case file management system	Unknown
Insufficient Administrative Support	Unchanged	Continue to add support staff	Unknown

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
Equity Investment from Cabinet in to the Portfolio of the Legal Affairs		75	0
Capital (Equity) Withdrawal by Cabinet from the Portfolio of the Legal Affairs		0	0

PART B

OWNERSHIP PERFORMANCE

5. OUTPUTS TO BE DELIVERED

PLG 2	Drafting of Legislation and Regulations			$1,616,038
DESCRIPTION • Drafting of legislation and regulations for the Government • Preparation of Law revisions				
MEASURES		**2016/17 1 Jul to 31 Dec 2016**	**2016/17 1 Jan to 31 Dec 2017**	**2015/16 Budget Forecast**
QUANTITY				
• Number of legislative proposals received by the Legislative Drafting Department		110-125	220-225	208
• Law revisions		11-15	22-30	31
QUALITY				
• Percentage of legislative proposals that were implemented by the drafting of Bills, regulations, orders and notices		100%	100%	75%
• Work undertaken by qualified and experienced legal drafters		100%	100%	100%
• Law revisions accurately reflect amendment Laws		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%
• Percentage of Law Revisions prepared		100%	100%	100%
LOCATION				
Cayman Islands		100%	100%	100%
COST		**$570,855**	**$1,045,183**	**$971,068**
RELATED BROAD OUTCOMES: 3. A More Secure Community 12. Equity and Justice in a Society that Values the Contributions of all				

PLG 16	Legal Advice and Representation	$2,863,971

DESCRIPTION

Provision of legal advice on civil matters to Government Ministries and Portfolios.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY Number of hours of advice of representation	9,000-10,000	20,000-21,000	13,000
QUALITY Advice and representation provided by qualified Crown Counsel and Attorneys	100%	100%	100%
TIMELINESS Work and other services provided on an ongoing basis and in a timely manner	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	**$977,014**	**$1,886,957**	**$1,936,837**

RELATED BROAD OUTCOME:

3. A More Secure Community

PLG 20	Ministerial Servicing and Policy Advice for the Attorney General	$1,678,130

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)
- 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of hours providing secretarial and administrative support and policy advice	3,200-3,500	7,500-8,000	4,225
• ML/TF National Risk Assessment (NRA) Report	-	-	1
• ML/TF NRA Action Plan	-	-	1
• Cabinet Paper to update AML/CFT laws and enforceable means	-	-	1
• Drafting instructions for changes to relevant AML/CFT laws and regulations	1	2	-
• Coordination of the response to CFATF Mutual Evaluation Questionaire			
• Coordination of CFATF on-site mutual evaluation visit	1	-	-
• Response to FATF and CFATF surveys and questionaires	-	1	-
	2	6	-
QUALITY			
• Advice provided by competent experienced lawyers and other professionals	N/A	N/A	100%
• Work undertaken by qualified personnel			
• Work Bank NRA Methodology and approved by AMLSG and Cabinet, minimal changes	N/A N/A	N/A N/A	100% 100%
• NRA report approved by Cabinet, minimal changes			
• Mutual Evaluation Questionare require only minor clarification	N/A 90%	N/A N/A	95% -
• All required information received during CFATF on-site visit	95%	90%	-
• Responses to FATF and CFATF require no clarification	N/A	90%	-
	100%	100%	-
TIMELINESS			
• Work and other services provided on an ongoing basis and in a timely manner	100%	100%	100%
• NRA Report completed by the end of the financial year			
• Action Plan completed by the end of the financial year	100%	N/A	N/A
• Cabinet paper completed by end of financial year	100%	N/A	N/A
• Outputs produced within the financial year	100%	N/A	N/A
	100%	N/A	N/A
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$563,430**	**$1,114,700**	**$1,040,926**

RELATED BROAD OUTCOME:

3. A More Secure Community

PLG 21	Financial Intelligence Services	$1,531,722

DESCRIPTION

Provision of financial intelligence services to the Attorney General including:

- Receipt of financial intelligence Suspicious Activity Reports (SARs) under the Proceeds of Criminal Conduct Law, the Misuse of Drugs Law and anti-terrorism legislation;
- Handling requests for financial intelligence from overseas counterparts;
- Appropriately disseminate intelligence to those authorised by law to receive them in a timely manner;
- Guidance to the industry on money laundering typologies;
- Statistical reports to the Anti-Money Laundering Steering Group (AMLSG) relating to financial intelligence services; and
- Representation of the Cayman Islands in the Egmont Group, CFATF and other international forums.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Total number of cases (SARs' and Overseas Requests) received	250-275	500-550	579
Breakdown of cases as follows:			
○ Number of cases analyzed	150-175	300-350	419
○ Number of cases (SARs) received locally	220-240	440-480	525
○ Number of cases (requests) for financial intelligence from Overseas Financial Intelligence Units (FIUs')	30-35	60-70	54
○ Number of requests answered within 30 days	27-32	54-63	28
○ Number of requests answered after 30 days	3-4	6-7	2
○ Number of financial intelligence disclosures to local authorities	50-60	150-180	128
○ Number of cases voluntarily disclosed to overseas FIUs 'and Law Enforcement Agencies	10-15	20-30	24
○ Number of cases (SARs) in progress at year end	73-97	145-194	136
○ Number of cases (Requests) in progress at year end	3-5	5-6	4
• Number of guidance pamphlets issued on money laundering typologies	-	-	-
• Annual Report produced as per the Proceeds of Criminal Conduct Law (PCCL)	-	1	1
• Number of days spent on representation activities	10-13	20-25	21
QUALITY			
• Case information received, logged into database and kept secure from unauthorized use or disclosure	100%	100%	100%
• Thorough analysis of cases leading to closure by the Director within 90 days (accurate and useful financial intelligence)	68-90%	68-90%	64%
• Dealings with local authorities and overseas counterparts (including in Egmont Group context) conducted in accordance with the PCCL and operating policies	100%	100%	100%
• Annual Report approved by the AMLSG	100%	100%	100%

TIMELINESS			
• Cases entered into database and acknowledged within four days	100%	100%	100%
• Cases analysed within 18 days of receipt	53-90%	53-90%	35%
• Cases reviewed and closed by Director within 90 days of receipt	68-90%	68-90%	64%
• Respond to requests from overseas counterparts within 1 month	90-100%	90-100%	52%
• Turnaround time on financial intelligence to local authorities one week of Director's approval being given	90-100%	90-100%	90%
• Annual Report produced on or before the 30th September as per the Proceeds of Crime Law (PoCL)	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$516,746**	**$1,014,976**	**$772,112**

RELATED BROAD OUTCOME:

3. A More Secure Community

PLG 24	Review and Modernization of Laws	$584,086

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:

- the modification of any branch of the law as far as that is practicable
- the elimination of anomalies in the law, the repeal of obsolete and unnecessary enactments and the simplification and modernization of the law
- the development of new areas in the law with the aim of making them more responsive to the changing needs of Cayman Islands society
- the adoption of new or more effective methods for the administration of the law and the dispensation of justice; and the codification of the unwritten laws of the Cayman Islands
- drafting of discussions and issue papers, reports and draft legislation to give effect recommendations to reform
- assisting Legislative Drafting Department with drafting of legislation upon request by the Attorney General

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of review hours	1,700-1,850	3,400-3,700	3,400-3,700
• Number of reviews	3	6	8
• Number of papers, reports, bill to support reviews	6-9	12-18	13
• Annual report	-	1	1
• Other legislation	4	6-8	11
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	**$190,495**	**$393,591**	**$389,127**

RELATED BROAD OUTCOMES:

3. A More Secure Community
12. Equity and Justice in a Society that Values the Contributions of all

PLG 26	Law Teaching and Publications	$2,044,922

DESCRIPTION

Provision of law teaching relating to:

- PPC Completion Certificate leading to the Attorney at Law Certificate of the Cayman Islands
- Individual courses with or without University of Liverpool certification
- LLB (Hons) degree from the University of Liverpool
- Continuing education, professional development seminars and short courses for Magistrates, Justices of the Peace and local interest groups
- General advice and training for various government agencies
- Publication of: Legal research in various local, regional and international law journals

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of students			
○ PPC Completion Certificate	6	6-8	6
○ Full –Time LLB degree	45-50	44-50	44
○ Part-Time LLB degree	20-30	20-30	19
○ Individual courses	2-4	2-5	1
• PPC Completion Certificate			
○ Courses provided within academic year	4	8	8
○ Hours of classroom lecturing per academic year	100	200	200
• LLB (Hons)			
○ Modules taught over three academic years	19	19	19
○ Hours of classroom teaching per module	25	50	50
○ Hours of classroom lecturing per academic year	475	950	950
• Number of publications	1-2	2-4	2-4
• Number of Cayman Islands Law Journals	1	2	-
QUALITY			
• Percentage of courses taught by lecturers qualified to teach in the field	100%	100%	100%
• Percentage of courses taught in accordance with a curriculum approved by Legal .Advisory Council	100%	100%	100%
• Peer review of assessment criteria (setting of examinations) by External examiners	100%	100%	100%
• Peer review of internal assessment of coursework by external examiners	100%	100%	100%
• LLB Degree			
○ Percentage of courses taught by lecturers qualified to teach in the field	100%	100%	100%
○ Percentage of courses taught in accordance with a curriculum approved by the University of Liverpool	100%	100%	100%
○ Peer review of assessment criteria (setting of examinations and coursework) by staff of the Faculty of Law, Liverpool University	100%	100%	100%
○ Peer review of internal assessment of coursework by staff of Faculty of Law, Liverpool University	100%	100%	100%
• Publications			
○ Meet standards required for publication	100%	100%	100%

TIMELINESS			
• Courses offered during each academic year	100%	100%	100%
• Research papers are completed on an ongoing basis throughout the calendar year	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$740,305**	**$1,304,617**	**$1,306,327**
RELATED BROAD OUTCOME:			
6. A Centre of Excellence in Education			

Note: This output is partly subsidized by the general public in the amount of $781,732 (2015/16: $478,500) the number of students above is the total number in attendance and is not pro-rated for fees paid by the general public.

6. PAYMENT ARRANGEMENTS

Cabinet will pay the Portfolio of Legal Affairs for delivery of the outputs described in the introduction.

Payment will be made on the basis of an invoice provided monthly to the Attorney General. The invoice will contain sufficient evidence of the outputs delivered for the Attorney General to be able to satisfy himself that the outputs have in fact been delivered.

Invoices will be paid within 20 days of the end of the month following the invoice date.

It is expected that the amount for each output to be delivered in 2016/17 will be invoiced in equal instalments for the 18-month period.

CAYMAN ISLANDS GOVERNMENT

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 (2013 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 (2013 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, 2017 and performance for the 2016/17 financial period; and
c. Comply with Generally Accepted Accounting Practices.

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Ms. Jacqueline Wilson
Solicitor General and Chief Officer

Portfolio of Legal Affairs

30 June 2016

FINANCIAL STATEMENTS

FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017

PORTFOLIO OF LEGAL AFFAIRS

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Current Assets				
Cash and cash equivalents	1	1,337	1,012	1,969
Marketable securities and deposits				
Trade receivables	2	655	617	574
Other receivables	2	13	13	14
Inventories	3			
Investments	4			
Prepayments	5	75	75	78
Total Current Assets		**2,080**	**1,717**	**2,635**
Non-Current Assets				
Trade receivables	3			
Other receivables	3			
Inventories	4			
Intangible assets	6	72	28	4
Property, plant and equipment	6	478	793	800
Total Non-Current Assets		**550**	**821**	**804**
Total Assets		**2,630**	**2,538**	**3,439**
Current Liabilities				
Trade payable	7	9	9	9
Other payables and accruals	7	169	152	158
Bank overdraft	2			
Unearned revenue		-	-	-
Employee entitlements	9	160	160	182
Repayment of surplus		-	-	868
Total Current Liabilities				
Non-Current Liabilities				
Trade payable	7			
Other payables and accruals	7			
Employee entitlements	8			
Total Non-Current Liabilities		**-**	**-**	**-**
Total Liabilities		**338**	**321**	**1,222**
Net Assets		**2,292**	**321**	**2,217**
Net worth				
Contributed capital		2,292	2,217	2,217
Other Reserves				
Accumulated surpluses/(deficits)				
Total Net Worth		**2,292**	**2,217**	**2,217**

PORTFOLIO OF LEGAL AFFAIRS

STATEMENT OF FINANCIAL PERFORMANCE FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Revenue				
Sale of goods and services	10	11,251	6,955	6,858
Investment revenue	10			
Donations	11			
Other revenue				
Total Revenue		**11,251**	6,955	6,858
Expenses				
Personnel costs	13	8,410	5,140	3,967
Supplies and consumables	14	1,834	1,147	1,189
Depreciation	6	346	191	171
Impairment of property, plant and equipment	6			
Impairment of inventory	4			
Finance costs (overdraft interest)	14			
Litigation costs	15	661	477	564
Gain/(losses) on foreign exchange transactions	16	-	-	(8)
Gain/(losses) on disposal/revaluation of property, plant and Equipment	16	-	-	96
Other expenses		-	-	12
Total Expenses		**11,251**	**6,955**	**5,990**
Surplus or (Deficit) for the period		**-**	**-**	**868**

PORTFOLIO OF LEGAL AFFAIRS

CASH FLOW STATEMENT FOR THE 18-MONTH PEROD ENDING 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Outputs to Cabinet		10,281	6,373	6,072
Outputs to other government agencies		150	60	105
Sales of Goods and services – third party		779	475	477
Interest received				
Donations / Grants				
Other receipts		3	4	382
Payments				
Personnel costs		(8,410)	(5,162)	(4,055)
Supplies and consumables		(2,478)	(1,631)	1,918
Interest paid				
Other payments				
Net cash flows from operating activities		**325**	**119**	**1,063**
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment		(75)	(208)	(111)
Proceeds from sale of property, plant and equipment				
Net cash flows from investing activities		**(75)**	**(208)**	**(111)**
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity investment		75	-	-
Repayment of Surplus			(868)	(147)
Net cash flows from financing activities		**75**	**(868)**	**(147)**
Net increase/(decrease) in cash and cash equivalents		**325**	**(957)**	**805**
Cash and cash equivalents at beginning of period		1,012	1,969	1,164
Cash and cash equivalents at end of period		**1,337**	**1,012**	**1,969**

PORTFOLIO OF LEGAL AFFAIRS

	Contributed Capital	Reserves	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2015	2,217			2,217
Changes in accounting policy				
Prior Year Adjustments				
Restated balance	**2,217**			**2,217**
Changes in net worth for 2015/16				
Gain/(loss) on property revaluation				
Gain/(loss) on revaluation of investments				
Exchange differences on translating foreign operations				
Equity Investment from Cabinet				
Capital withdrawals by Cabinet				
Repayment of surplus to Cabinet				
Net revenue / expenses recognised directly in net worth				
Surplus/(deficit)for the period 2015/116				
Total recognised revenues and expenses for the period				
Balance at 30 June 2016 carried forward	**2,217**			**2,217**

	Contributed Capital	Other Reserves	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2016 brought forward	2,217			2,217
Changes in net worth for 2016/17				
Changes in accounting policy				
Prior Year Adjustments				
Restated balance	2,217			2,217
Changes in net worth for 2015/16				
Gain/(loss) on property revaluation				
Gain/(loss) on revaluation of investments				
Exchange differences on translating foreign operations				
Equity Investment from Cabinet	75			75
Capital withdrawals by Cabinet				
Repayment of surplus/Dividends to Cabinet				
Net revenue / expenses recognised directly in net worth				
Surplus/(deficit)for the period 2016/17				
Total recognised revenues and expenses for the period				
Balance at 31 December 2017	**2,292**			**2,292**

Portfolio of Legal Affairs
STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These Forecast financial statements are for the *Portfolio of Legal Affairs*

Basis of preparation

These financial statements have been prepared in accordance with International Public Sector Accounting Standards ("IPSAS") issued by the International Federation of Accountants and its International Public Sector Accounting Standards Board using the accrual basis of accounting. Where additional guidance is required, International Financial Reporting Standards ("IFRS") issued by the International Accounting Standards Board are used.

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 2017.

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)

Property, plant and equipment are initially recorded at cost. Where an asset is acquired for nil or nominal consideration, the asset is recognised initially at fair value, where fair value can be reliably determined, and as revenue in the Statement of Financial Performance in the year in which the asset is acquired.

Depreciation is expensed on a straight-line basis at rates stipulated below to allocate the cost or valuation of an item of property, plant and equipment (other than land); less any estimated residual value, over its estimated useful life. Leasehold improvements are depreciated either over the unexpired period of the lease or the estimated useful lives of the improvements, whichever is shorter.

Asset Type	***Estimated Useful life***
• Computer Equipment	3 – 10 years
• Office equipment and furniture	3 – 25 years
• Motor vehicles	3 – 20 years
• Other equipment	5 – 20 years

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at year end. Assets that are subject to depreciation are reviewed for impairment whenever events or 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 in use in service.

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

Description	Foreign Currency	Exchange Rate	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Cash on hand (IRIS Confirmation Account/Petty Cash)	1	1.0000	1	1	1
Cash in transit (IRIS Remittance Account)	1	1.0000	1	1	1
CI$ Operational Current Account held at Royal Bank of Canada	541	1.0000	54	216	1,173
US$ Operational Current Account held at Royal Bank of Canada	889	0.8375	744	744	744
Payroll Current Account held at Royal Bank of Canada	50	1.0000	50	50	50
Bank Accounts held at other financial institutions					
Fixed Deposits held with Treasury (less than 90 days)					
Total Cash and Cash Equivalents			**1,337**	**1,012**	**1,969**

Note 2: Trade and Other Receivables

Trade Receivables	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Sale of goods and services	100	100	90
Outputs to Cabinet	573	573	491
Outputs to other government agencies	10	10	21
Less: provision for doubtful debts	(28)	(28)	(28)
Total trade receivables	**655**	**617**	**574**

Other Receivables	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Advances (salary, official travel, etc)	-	-	-
Dishonoured cheques	1	1	1
Other	12	12	12
Less: provision for doubtful debts			
Total trade receivables	**13**	**13**	**15**

Description	Trade Receivables	Other Receivables	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Current					
Past due 1-30 days	655	13	668	630	588
Past due 31-60 days					
Past due 61-90 days					
Past due 90 and above					
Non-Current					
Past due 1 year and above					
Total	**655**	**13**	**668**	**630**	**588**

Changes in the provision of doubtful debts

Description	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Balance at 1 July, 2015	(28)	(28)	(28)
Additional provisions made during the year Write off-excess provision			
Receivables written off during the period			
Balance at 30 June, 2016	**(28)**	**(28)**	**(28)**

Note 5: Prepayments

Description	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Accrued prepayments	75	75	78
Total	**75**	**75**	**78**

Note 6: Property, plant and Equipment

Cost of Property, plant and equipment

As at 30 June 2016

	Leasehold Improvement $000	Vehicles $000	Furniture and Fittings $000	Computer Hardware $000	Office Equip $000	Other Assets $000	Total $000
Cost							
At 1 July 2015	-	15	7	12	32	2,067	2,133
Additions	36	14	-	3	-	130	183
At 30 June 2016	36	29	7	15	32	2,197	2,316
Accumulated depreciation							
At 1 July 2015	-	15	2	4	11	1,301	1,333
Depreciation charge for the year	6	1	1	3	5	174	190
At 30 June 2016	6	16	3	7	16	1,475	1,523
Carrying value at 30 June 2016	**30**	**13**	**4**	**8**	**16**	**722**	**793**

As at 31 December 2016

	Leasehold Improvement	Vehicles $000	Furniture and Fittings $000	Computer Hardware $000	Office Equip $000	Other Assets $000	Total $000
Cost							
At 1 July 2016	36	29	7	15	32	2,197	2,316
Additions	-	-	-	-	-	-	-
At 31 December 2016	36	29	7	15	32	2,197	2,316
Accumulated depreciation							
At 1 July 2016	6	16	3	7	16	1,475	1,523
Depreciation charge for the year	18	4	1	5	8	279	315
At 31 December 2016	24	20	4	12	24	1,754	1,686
Carrying value at 31 December 2016	**12**	**9**	**3**	**3**	**8**	**443**	**478**

Note 6: Intangible Assets

	Computer software $000	Total $000
Cost		
At 1 July 2015	4	4
Additions	25	25
At 30 June 2016	**29**	**29**
Accumulated depreciation		
At 1 July 2015	-	-
Depreciation charge for the year	1	1
At 30 June 2016	1	1
Carrying value at 30 June 2016	**28**	**28**

	Computer software $000	Total $000
Cost		
At 1 July 2016	29	29
Additions	75	75
At 31 December 2017	104	104
Accumulated depreciation		
At 1 July 2016	1	1
Depreciation charge for the year	31	31
At 31 December 2017	32	32
Carrying value at 31 December 2016	**72**	**72**

Note 7: Trade Payables, Other Payables and Accruals

Description	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Creditors	9	9	9
Creditors Ministries/Portfolios			
Accrued Expenses	167	150	154
Payroll Deductions			1
Other payables	2	2	3
Total trade payables other payables and accruals	**178**	**161**	**167**

Note 9: Employee Entitlements

	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Annual Leave	160	160	182
Retirement and long service leave			
Total current portion	**160**	**160**	**182**
Non-current employee entitlements are represented by:			
Retirement and long service leave			
Total employee entitlements	**160**	**160**	**182**

Note 10: Sales of Goods and Services

Revenue Type	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Output to Cabinet	610,319	6,416	5,894
Outputs to other government agencies	150	60	105
Fees and charges	779	475	477
General sales			
Other	3	4	382
Total sales of goods and services	**6,955**	**6,955**	**6,658**

Other Goods and Services Revenue
Goods & Services Revenue

	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Miscellaneous Receipt	3	4	382
Total Other Goods & Services Revenue	**3**	**4**	**382**

Sales of output to Cabinet

	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Sales of Output to Cabinet	10,319	6,416	5,894
Total Sale of Outputs to Cabinet	**10,319**	**6,416**	**5,894**

Other Interdepartmental Revenue

Revenue Type	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Revenue from Ministries/Portfolios & Public Authorities	150	60	105
Total Other Interdepartmental Revenue	150	60	105

Total Goods and Services	**11,251**	**6,955**	**6,658**

Note 13: Personnel Costs

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Salaries, wages and allowances	7,096	4,301	3,420
Health care	835	551	362
Pension	395	230	181
Leave	16	13	-
Other personnel related costs	69	45	4
Total Personnel Costs	**8,410**	**5,140**	**3,967**

Note 14: Supplies and Consumables

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Supplies and Materials	81	81	48
Purchase of services	231	232	267
Lease of Property and Equipment	314	331	458
Utilities	123	123	158
General Insurance	25	25	18
Interdepartmental expenses	29	29	31
Travel and Subsistence	139	139	58
Recruitment and Training	112	112	66
Other	75	75	85
Total Supplies and Consumables	**1,129**	**1,129**	**1,189**

Note 16. Litigation Costs

The Attorney General's Office provides litigation services to the Government and is ministries, portfolios and other offices. During the period ended 31 December 2017, the use of legal services from the outside of the Government was authorised by the Attorney General's office to augment in such litigation services. The costs of these services were:

Litigation Costs	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Description			
Description	651	477	564
Total Litigation cost	**651**	**477**	**564**

Note 17. Gains / (Losses)

	2016/17 Budget $000	2015/16 Forecast $000	2014/15 Actual $000
Net (gain) / loss on disposal of property, plant and equipment	-	-	95
Net (gain) / loss on foreign exchange Transactions			(8)
Total gains / (losses)	-	-	87

During the period the *Portfolio of Legal Affairs has no* disposal of property, plant and equipment. The net loss on the sale of property, plant and equipment disposals was $95,000 (2014/15). Approval was obtained to dispose of these assets.

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

Description	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Surplus/(deficit) from ordinary activities			
Non-cash movements			
Depreciation expense	346	191	171
Recovery of bad debts			(12)
(Gain)/losses on sale of property plant and equipment			95
Debts written off			45
Foreign exchange gains/(losses)			
Changes in current assets and liabilities			
(Increase)/decrease in other current assets	-	3	(18)
(Increase)/decrease in receivables	-	1	182
(Increase)/decrease in receivables - Cabinet	(38)	(43)	8
(Increase)/decrease in inventories			
(Increase)/decrease in payables	17	(11)	(155)
(Increase)/decrease in provisions relating to employee cost	-	(22)	(88)
Net Cash Flows from Operating Activities	**325**	**119**	**1,063**

Note 20: Commitments

Type	One year or less	One to five years	Over five years	Total
Capital Commitments				
Property, plant and equipment				
Other fixed assets				
Other commitments (list separately if material)				
Total Capital Commitments				
Operating Commitments				
Non-cancellable accommodation leases	311	932	-	1,243
Other non-cancellable leases				
Non-cancellable contracts for the supply of goods and services				
Other operating commitments				
Total Operating Commitments	**311**	**932**	**-**	**1,243**
Total Commitments	**311**	**932**	**-**	**1,243**

The Portfolio has two medium-to long-term leases for the term of 5 ½ year for the property occupied by the Truman Bodden Law School at 11 Dr. Roy's Drive, in George Town. The lease expires on June 30, 2020. The amounts disclosed above as future commitments are based on the current rental rates.

Note 21: Related Party and Key Management Personnel Disclosures

The Portfolio of Legal Affairs is a government entity. The Portfolio of Legal Affairs and its key management personnel transact with other government entities on a regular basis. These transactions were provided free of cost during the financial period ended 31 December 2017 and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions.

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Salaries and other short-term employee benefits	1,315	862	815
Past employee benefits			
Other long-term benefits			
Termination benefits			
Loans			
Total	1,315	862	815

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

BUDGET STATEMENT

FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2013 REVISION

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3. Ownership Performance Targets
4. Equity Investments and Withdrawals

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STATEMENT OF THE ATTORNEY GENERAL

I confirm that the Draft Budget Statement reflects the outputs I wish to purchase for the 2016/17 financial period.

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Honourable Samuel Bulgin, QC, JP
Attorney General

Office of the Director of Public Prosecutions

30 June 2016

STATEMENT OF THE DIRECTOR AND CHIEF OFFICER

The Draft Budget Statement has been compiled using the best information available and is 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.

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Ms. Cheryll Richards, QC, JP
Director of Public Prosecutions and Chief Officer

Office of the Director of Public Prosecutions

30 June 2016

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General Nature of Activities

Prosecution of criminal offences and international cooperation.

Scope of Activities

- The prosecution of criminal offences; and
- International legal cooperation activity

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 the Office of the Director of Public Prosecutions for the 2016/17 financial period and the subsequent two 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
- Development of succession plan for staff.
- 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.

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for Office of the Director of Public Prosecutions for the 18-month period ending 31 December 2017 are as follows:

FINANCIAL PERFORMANCE MEASURE	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
REVENUE FROM CABINET	1,577	3,170	3,031
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES			
REVENUE FROM OTHER PERSONS OR ORGANISATIONS			
SURPLUS/DEFICIT FROM OUTPUTS			
OWNERSHIP EXPENSES			
OPERATING SURPLUS/DEFICIT			
NET WORTH	376	386	376
CASH FLOWS FROM OPERATING ACTIVITIES	21	61	(3)
CASH FLOWS FROM INVESTING ACTIVITIES		(10)	-
CASH FLOWS FROM FINANCING ACTIVITIES		10	-
CHANGE IN CASH BALANCES	21	61	(3)

FINANCIAL PERFORMANCE RATIO	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
CURRENT ASSETS : CURRENT LIABILITIES		2.15%	1.87%
TOTAL ASSETS : TOTAL LIABILITIES		2.68%	2.67%

MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	24	24	23
STAFF TURNOVER (%)			
SENIOR MANAGERS			
PROFESSIONAL AND TECHNICAL STAFF			
ADMINISTRATIVE STAFF			
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
SENIOR MANAGERS			
PROFESSIONAL AND TECHNICAL STAFF			
ADMINISTRATIVE STAFF			
CHANGES TO PERSONNEL MANAGEMENT SYSTEM			

SUMMARY OF ESTABLISHMENT

Position	2016/17 Budget	2015/16 Forecast
Director of Public Prosecutions	1	1
Deputy Director of Public Prosecutions	1	1
Senior Crown Counsel (International)	1	1
Senior Crown Counsel (Grand Court)	1	1
Senior Crown Counsel (Summary Court)	1	1
Crown Counsel (Criminal)	8	8
Traffic Court Prosecutor	3	2
Legal Executive Main Summary Court Clerk	1	1
Executive Officer, Summary Court	1	1
Office Assistant/Bearer (shared with Portfolio of Legal Affairs)	1	1
Executive Officer, Traffic Court	1	1
Personal Assistant	1	1
Executive Officer, Grand Court Clerk	1	1
Serious Crime Case Manager	1	1
Receptionist	1	1
Total	**24**	**23**

PHYSICAL CAPITAL MEASURES	2016/17 BUDGET $	2015/17 FORECAST $
VALUE OF TOTAL ASSETS	616	601
ASSET REPLACEMENTS : TOTAL ASSETS	0.016	0.070
BOOK VALUE OF ASSETS : INITIAL COST OF THOSE ASSETS	0.280	0.307
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	6.800	-
CHANGES TO ASSET MANAGEMENT POLICIES	None	None

MAJOR NEW ENTITY CAPITAL EXPENDITURE FOR THE YEAR	2016/17 BUDGET $	2015/17 FORECAST $
NIL		

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2015/16	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Accurate records of files	Unchanged	Upgrade case file management system	Unknown
Loss of Staff	Unchanged	• 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

EQUITY MOVEMENT	2016/17 BUDGET $	2015/16 FORECAST $
Equity Investment from Cabinet in to the Office of the Director of Public Prosecutions	10,000	
Capital (Equity) Withdrawal by Cabinet from the Office of the Director of Public Prosecutions		

PART B

OWNERSHIP PERFORMANCE

5. OUTPUTS TO BE DELIVERED

DPP 1	Prosecutions and Victims Support	$4,356,414

DESCRIPTION

Provision of prosecution services relating to criminal matters.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of cases for which legal rulings provided	1,000-1,250	2,000-2,500	2,500
• Number of cases prosecuted	850-927	1,700-1,854	1,854
QUALITY			
• Availability of qualified Crown Counsel	100%	100%	100%
• Percentage of indictments that were drafted correctly and did not require revision	98%	100%	95%
• Percentage of indictments that were successfully lodged	100%	100%	100%
• Percentage of times that disclosures provided to the defense was satisfactory to the expectations of the end-user	100%	100%	95%
TIMELINESS			
• Percentage of rulings within specified time	98%	100%	95%
• Percentage of advice given within specified time	98%	100%	95%
• Percentage of prosecution undertaken within a given period or as required	100%	100%	100%
• Percentage of disclosure provided within reasonable time to assist the defense in their preparation prior to trial/hearing	100%	100%	95%
• Percentage of Preliminary Bundles prepared within time specified the court	100%	100%	95%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$1,446,937**	**$2,909,477**	**$2,776,323**

RELATED BROAD OUTCOME:

3. A More Secure Community

DPP 2	International Legal Cooperation Activities	$391,057

DESCRIPTION

Administer, manage and implement the various forms of International Legal Assistance available through the Portfolio. Conduct criminal prosecutions and make ancillary applications arising out of international requests for assistance.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
Number of request of assistance from Authority	10-14	20-28	28
QUALITY			
Qualified Attorneys to provide requested assistance	100%	100%	100%
TIMELINESS			
Assistance given within required time line	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	**$129,885**	**$261,172**	**$254,736**

RELATED BROAD OUTCOME:

3. A More Secure Community

6. PAYMENT ARRANGEMENTS

Cabinet will pay the Office of the Director of Public Prosecutions for delivery of the outputs described in the introduction.

Payment will be made on the basis of an invoice provided monthly to the Attorney General. The invoice will contain sufficient evidence of the outputs delivered for the Attorney General to be able to satisfy himself that the outputs have in fact been delivered.

Invoices will be paid within 20 days of the end of the month following the invoice date.

It is expected that the amount for each output to be delivered during 2016/17 will be invoiced in equal instalments for the 18-month period.

CAYMAN ISLANDS GOVERNMENT

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 (2013 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 (2013 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 2017 and performance for the 2016/17 financial period; and
c. Comply with Generally Accepted Accounting Practices.

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Cheryll Richards, QC, JP
Director of Public Prosecutions and Chief Officer

Office of the Director of Public Prosecutions

30 June 2016

FINANCIAL STATEMENTS

FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Current Assets				
Cash and cash equivalents	1	218	157	302
Marketable securities and deposits				
Trade receivables	2	264	253	243
Other receivables	2			2
Inventories	3			
Investments	4			
Prepayments	5	12	11	10
Total Current Assets		**494**	**421**	**557**
Non-Current Assets				
Trade receivables	3			
Other receivables	3			
Inventories	4			
Property, plant and equipment	6	122	180	188
Total Non-Current Assets		**122**	**180**	**188**
Total Assets		**616**	**601**	**745**
Current Liabilities				
Trade payable	7	15	15	26
Other payables and accruals	7	140	125	146
Bank overdraft	2			
Unearned revenue				
Employee entitlements	9	75	85	98
Repayment of surplus				99
Total Current Liabilities		**230**	**225**	**369**
Non-Current Liabilities				
Employee entitlements	8	0	0	0
Total Non-Current Liabilities				
Total Liabilities		**230**	**225**	**369**
Net Assets		**386**	**376**	**376**
Net worth				
Contributed capital				
Other Reserves				
Accumulated surpluses/(deficits)				
Total Net Worth		**386**	**376**	**376**

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

STATEMENT OF FINANCIAL PERFORMANCE FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Revenue				
Sale of goods and services	10	4,747	3,031	2,920
Investment revenue	10			
Donations	11			
Other revenue				1
Total Revenue		**4,747**	**3,031**	**2,921**
Expenses				
Personnel costs	13	3,398	2,174	1,908
Supplies and consumables	14	881	542	453
Depreciation	6	68	50	45
Impairment of property, plant and equipment	6			
Impairment of inventory	4			
Finance costs (overdraft interest)	14			
Litigation costs	15	400	265	496
Gain/(losses) on foreign exchange transactions	16			2
Gain/(losses) on disposal/revaluation of property, plant and Equipment	16			
Other expenses				
Total Expenses		**4,747**	**3,031**	**2,904**
Surplus or (Deficit) for the period				**17**

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

CASH FLOW STATEMENT FOR THE 18-MONTH PEROD ENDING 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Outputs to Cabinet		4,736	3,021	2,900
Outputs to other government agencies				1
Sales of Goods and services – third party				
Interest received				
Donations / Grants				
Other receipts				
Payments				
Personnel costs		(3,408)	(2,187)	(1,911)
Supplies and consumables		(1,267)	(838)	(958)
Interest paid				
Other payments				
Net cash flows from operating activities		**61**	**(4)**	**32**
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment		(10)	(42)	(37)
Proceeds from sale of property, plant and equipment				
Net cash flows from investing activities		(10)	(42)	(37)
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity investment		10		
Repayment of Surplus			(99)	(181)
Net cash flows from financing activities		**10**	**(99)**	**(181)**
Net increase/(decrease) in cash and cash equivalents		**61**	**(145)**	**(186)**
Cash and cash equivalents at beginning of period		157	302	488
Cash and cash equivalents at end of period	1	**218**	**157**	**302**

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

STATEMENT OF CHANGES IN NET WORTH FOR THE18-MONTH PERIOD ENDED 31 DECEMBER 2017	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2015	**376**			**376**
Changes in accounting policy				
Prior Year Adjustments				
Restated balance	**376**			**376**
Prior Year Adjustments				
Changes in net worth 2015/16				
Gain/(loss) on property revaluation				
Equity investment from Cabinet				
Capital withdrawals by Cabinet				
Dividends payable to Cabinet				
Net revenue / expenses recognised directly in net Worth				
Surplus/(deficit)for the period 2015/16				
Total recognised revenues and expenses for the Period				
Balance at 30 June 2016 carried forward	**376**			**376**
	Contributed Capital	**Revaluation Reserve**	**Accumulated Surplus/ (deficits)**	**Total**
Balance at 30 June 2016 brought forward	**376**			**376**
Changes in accounting policy				
Prior Year Adjustments				
Restated balance	**376**			**376**
Changes in net worth for 2016/17				
Gain/(loss) on property revaluation				
Equity Investment from Cabinet	10			10
Capital withdrawals by Cabinet				
Dividends payable to Cabinet				
Net revenue / expenses recognised directly in net Worth	**386**			**386**
Surplus/(deficit)for the period 2016/17				
Total recognised revenues and expenses for the Period				
Balance at 31 December 2017	**386**			**386**

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 (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 2017.

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

Description	Foreign Currency	Exchange Rate	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Cash on hand (IRIS Confirmation Account/Petty Cash)	1	1.0000	1	1	1
Cash in transit (IRIS Remittance Account)					
CI$ Operational Current Account held at Royal Bank of Canada	227	1.0000	179	118	263
US$ Operational Current Account held at Royal Bank of Canada					
Payroll Current Account held at Royal Bank of Canada	38	1.0000	38	38	38
Bank Accounts held at other financial institutions					
Fixed Deposits held with Treasury (less than 90 days)					
Total Cash and Cash Equivalents			**218**	**157**	**302**

Note 2: Trade and Other Receivables

Trade Receivables	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Sale of goods and services	264	253	243
Outputs to Cabinet			
Outputs to other government agencies			
Other			
Less: provision for doubtful debts			
Total trade receivables	**264**	**253**	**243**

Other Receivables	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Advances (salary, official travel, etc)			
Dishonoured cheques			
Other			
Less: provision for doubtful debts			3
Total trade receivables		**2**	**2**

Description	Trade Receivables	Other Receivables	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Curent					
Past due 1-30 days	264		264	253	245
Past due 31-60 days					
Past due 61-90 days					
Past due 90 and above					
Non-Current					
Past due 1 year and above					
Total	**264**		**264**	**253**	**245**

Note 5: Prepayments

Description	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Accrued prepayments	12	11	10
Total	**12**	**11**	**10**

Note 6: Property, plant and Equipment

Cost of Property, plant and equipment

As at 30 June 2016

	Furniture and Fittings $000	*Office Equipment $000*	*Other Assets $000*	*Total $000*
Cost				
Balance as at 1 July 2015	17	47	251	315
Additions			42	42
Transfers				-
Balance as at 30 June 2016	**17**	**47**	**293**	**357**
Accumulation depreciation				
Balance as at 1 July 2015	6	18	103	127
Depreciation charge for the year	2	7	41	50
Balance as at 30 June 2016	**8**	**25**	**144**	**177**
Net book value at 30 June 2016	9	22	149	180

As at 31 December 2016

	Furniture and Fittings $000	*Office Equipment $000*	*Other Assets $000*	*Total $000*
Cost				
Balance as at 1 July 2016	17	47	293	357
Additions	10			10
Balance as at 31 December 2017	**27**	**47**	**293**	**367**
Accumulation depreciation				
Balance as at 1 July 2016	8	25	144	177
Depreciation charge for the year	4	13	51	68
Balance as at 31 December 2017	**12**	**38**	**195**	**245**
Net book value at 30 December 2017	**15**	**9**	**98**	**122**

Note 7: Trade Payables, Other Payables and Accruals

Description	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Creditors			
Creditors Ministries/Portfolios	15	15	26
Accrued Expenses	140	125	138
Payroll Deductions	-	-	8
Total trade payables other payables and accruals	**155**	**140**	**172**

Note 9: Employee Entitlements

	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Annual Leave			
Retirement and long service leave	75	85	98
Total current portion	**75**	**85**	**98**
Non-current employee entitlements are represented by:			
Retirement and long service leave			
Total employee entitlements	**75**	**85**	**98**

Note 10: Sales of Goods and Services

Revenue Type	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Output to Cabinet	4,747	3,031	2,920
Fees and charges			
General sales			
Other			1
Total sales of goods and services	**4,747**	**3,031**	**2,921**

Other Goods and Services Revenue
Goods & Services Revenue

Revenue Type	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Miscellaneous Receipt			1
Total Goods & Services Revenue			**1**

Sales of Outputs to Cabinet

Revenue Type	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Sale of Outputs to Cabinet	4,747	3,031	2,920
Total Sale of Outputs to Cabinet	**4,747**	**3,031**	**2,921**

Other Interdepartmental Revenue

Revenue Type	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Financial Attest Services			
Revenue from Ministries/Portfolios & Public Authorities			
Total Other Interdepartmental Revenue			

Total Goods and Services	**4,747**	**3,031**	**2,921**

Note 13: Personnel Costs

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Salaries, wages and allowances	2,890	1,838	1,577
Health care	330	219	208
Pension	155	102	91
Leave			
Other personnel related costs	22	15	32
Total Personnel Costs	**3,398**	**2,174**	**1,908**

Note 14: Supplies and Consumables

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Supplies and Materials	82	49	44
Purchase of services	120	71	62
Lease of Property and Equipment	294	177	177
Utilities	100	64	50
General Insurance	9	5	1
Interdepartmental expenses	30	21	22
Travel and Subsistence	30	20	14
Recruitment and Training	42	20	29
Other	174	115	54
Total Supplies and Consumables	**881**	**542**	**453**

Note 16. Litigation Costs

The Attorney General's Office provides civil litigation services to office of Director of Public Prosecutions. During the period ended 31 December 2017 the use of legal services for criminal matters from the outside of the Government was obtained. The cost of these legal services were $400,000 in 2016/17, $265,000 in 2015/16 and $496,000 in 2014/15.

Litigation Costs	**Budget 2016/17 $'000**	**Forecast 2015/16 $'000**	**Actual 2014/15 $'000**
Description			
Description	400	265	496
Total Litigation cost	**400**	**265**	**496**

Note 17. Gains / (Losses)

	2016/17 Budget $000	**2015/16 Forecast $000**	**2014/15 Actual $000**
Net (gain) / loss on disposal of property, plant and equipment	**-**	**-**	2
Net (gain) / loss on foreign exchange Transactions			
Total gains / (losses)	-	-	**2**

During the period the *Office of Director of Public Prosecutions has no* disposal of property, plant, and equipment. The net loss on the sale of property, plant and equipment disposals was $2,000 (2014/15). Approval was obtained to dispose of these assets.

Note 18. Reconciliation of Net Cash Flows from operating Activities to Surplus/(Deficit)

	2016/17 Budget $000	2015/16 Forecast $000	2014/15 Actual $000
Surplus/(deficit) from ordinary activities	-	-	17
Non-cash movements			
Depreciation expense	68	50	45
Impairment			
(Gain)/losses on sale of property plant and equipment			2
Foreign exchange gains/(losses)			
Changes in current assets and liabilities			
(Increase)/decrease in other current assets	(1)	1	(5)
(Increase)/decrease in receivables			
(Increase)/decrease in receivables - Cabinet	(11)	(10)	(20)
(Increase)/decrease in inventories			
(Increase)/decrease in payables	15	(32)	(4))
(Increase)/decrease in provisions relating to employee cost	(10)	(13)	(3)
Net cash flows from operating activities	**61**	**(4)**	**32**

Note 20: Commitments

Type	One year or less	One to five Years	Over five Years	Total
Capital Commitments				
Property, plant and equipment				
Other fixed assets				
Other commitments (list separately if material)				
Total Capital Commitments				
Operating Commitments				
Non-cancellable accommodation leases	153,000			153,000
Other non-cancellable leases				
Non-cancellable contracts for the supply of goods and services				
Other operating commitments				
Total Operating Commitments	153,000			153,000
Total Commitments	**153,000**			**153,000**

Note 21. Related Party and Key Management Personnel Disclosures

The *Office of Director of Public Prosecutions* is a government entity. The *Office of Director of Public Prosecutions* and its key management personnel transact with other government entities on a regular basis. These transactions were provided free of cost during the 18-months period ended 31 December 2017 and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions.

	2016/17 Budget $000	2015/16 Forecast $000	2014/15 Actual $000
Description			
Salaries and other short-term employee benefits	261	174	169
Past employee benefits			
Other long-term benefits			
Termination benefits			
Loans			
Total	261	174	169

JUDICIAL ADMINISTRATION

BUDGET STATEMENT

FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2013 REVISION)

CONTENT

STATEMENTS: STATEMENTS OF CHIEF JUSTICE 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
6. Payment Arrangements

APPENDIX: FORECAST FINANCIAL STATEMENTS

TATEMENT OF THE CHIEF JUSTICE

I confirm that the Draft Budget Statement reflects the outputs I wish to purchase for the 2016/17 financial period.

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Honourable Justice Anthony Smellie, QC
Chief Justice of the Cayman Islands

Judicial Administration

30 June 2016

STATEMENT OF THE CHIEF OFFICER

The Draft Budget Statement has been compiled using the best information available and is 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.

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Mrs. Suzanne Bothwell
Court Administrator and Chief Officer

Judicial Administration

30 June 2016

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General 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 George town, and, increasingly, through the judicial website

2. STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the Judicial Administration for the 2016/17 financial period and the subsequent two 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; and
- Development of new court facility.

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for Judicial Administration for the 18-month period ending 31 December 2017 are as follows:

FINANCIAL PERFORMANCE MEASURE	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
REVENUE FROM CABINET	3,348	6,708	5,946
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES			
REVENUE FROM OTHER PERSONS OR ORGANISATIONS	19	37	45
SURPLUS/DEFICIT FROM OUTPUTS			
OWNERSHIP EXPENSES			
OPERATING SURPLUS/DEFICIT			
NET WORTH	376	386	376
CASH FLOWS FROM OPERATING ACTIVITIES	21	61	(3)
CASH FLOWS FROM INVESTING ACTIVITIES		(10)	-
CASH FLOWS FROM FINANCING ACTIVITIES		10	-
CHANGE IN CASH BALANCES	21	61	(3)

FINANCIAL PERFORMANCE RATIO	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
CURRENT ASSETS : CURRENT LIABILITIES		2.11	1.89
TOTAL ASSETS : TOTAL LIABILITIES		2.49	2.57

MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	70.6	72.6	62
STAFF TURNOVER (%)			
SENIOR MANAGERS			
PROFESSIONAL AND TECHNICAL STAFF			
ADMINISTRATIVE STAFF			
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
SENIOR MANAGERS			
PROFESSIONAL AND TECHNICAL STAFF			
ADMINISTRATIVE STAFF			
CHANGES TO PERSONNEL MANAGEMENT SYSTEM			

SUMMARY OF ESTABLISHMENT

Position	2016/17 Budget	2015/16 Forecast
Court Administrator (Chief Officer)	1	1
Clerk of Court	1	1
Registrar of the Court of Appeal (Part time)	.6	.5
Senior Deputy Clerk of Court/Registrar Financial Services Division	1	1
Deputy Clerk of Court	1	1
Administrative and Finance Manager	1	1
Human Resource Manager	1	1
Cashier	2	3
Project Development Officer	1	-
Registrar, Drug Rehabilitation Court	1	1
Administrative Secretary	2	3
Filing Assistant	1	1
Accounts Officer I	1	1
Accounts Officer II	1	1
Executive Officer II	5	5
Supervisor Criminal Registry	1	1
Marshals	11	8
Chief Bailiff/Chief Marshal	1	1
Receptionist	1	1
Information Systems Manager	1	1
Assistant to Information Systems Manager	1	1
Listing Officer	1	1
Court Fund Accountant	1	1
Grand Court Clerk / Administrative Secretary	3	2
Court Reporter	3	3
Senior Court Reporter	1	1
Judge's Personal Assistant	4	4
Clerk of Court's Personal Assistant	1	0
Chief Justice's Personal Assistant	1	1
Assistant to Chief Justice's Personal Assistant	1	0
Bailiff	2	2
Legal Aid Officer	1	1

Position	2016/17 Budget	2015/16 Forecast
Personal Assistant to Magistrates	2	1
Office Support Assistant	2	2
Office Attendant	1	1
Case Manager, Family Proceedings Unit	2	2
Supervisor Civil Registry	1	1
Librarian (Legal Services)	1	1
Judicial Support Officer	1	1
Warehouse Clerk 1 (Part Time)	1	.5
Supervisor, Family Proceedings Unit	1	1
Director of Legal aid	1	-
Assistant to Director of Legal Aid (Legal)	2	-
Supervisor, Legal Aid Office	1	-
Filing Clerk, Legal Aid Office	1	-
TOTAL	**72.6**	**62**

PHYSICAL CAPITAL MEASURES	2016/17 BUDGET $	2015/16 FORECAST $
VALUE OF TOTAL ASSETS	2,606	2,554
ASSET REPLACEMENTS : TOTAL ASSETS	-	0.05
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	0.14	.26
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	-	1.78
CHANGES TO ASSET MANAGEMENT POLICIES	None	None

MAJOR CAPITAL EXPENDITURE PROJECTS	2016/17 TARGET $

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2015/16	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss of key personnel	Unchanged	• 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	• Maintenance of strong-room and vault; and back-up computer disks. • Generator to be acquired	Unknown
Volume of works exceeds capacity to manage it	New	• 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	2016/17 BUDGET $	2015/16 FORECAST $
Equity Investment from Cabinet in to the Judicial Administration		
Capital (Equity) Withdrawal by Cabinet from Judicial Administration		

PART B

OWNERSHIP PERFORMANCE

5. OUTPUTS TO BE DELIVERED

JUD 1	Support of the Judiciary	$1,878,100

DESCRIPTION

Support to the Judiciary, involving:

- Secretarial, correspondence, transcripts, listing and support for cases and appeals to the Chief Justice and the Judiciary
- Compiling statistics for Chief Justice and ESO 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of judgments prepared	75-100	150-200	120
• Number of statistical reports	0	1	1
• Number of transcripts	63-75	125-150	90
• Number of Law Reports in library	2,125-2,375	4,250-4,750	4,000
QUALITY			
• Judgments prepared accurately in accordance with the Judge's and Magistrates drafts and directions	100%	100%	100%
• Statistical reports are accurate and subject to peer review	100%	100%	100%
• Transcripts of trials and hearings prepared accurately and based on Judges/Magistrates directions	100%	100%	100%
• Order Law Reports, catalog material, and track books borrowed from Library	100%	100%	100%
TIMELINESS			
• Judgments are prepared in accordance with Judges request	100%	100%	100%
• Statistic report available by January 1st annually	100%	100%	100%
• Transcripts are prepared within 2-4 weeks of appeals being lodged	100%	100%	100%
• Library opens 9am - 4:30pm on Monday-Friday	100%	100%	100%
LOCATION			
Courts Office, Grand Cayman	100%	100%	100%
COST	**$625,310**	**$1,252,790**	**$1,324,094**

RELATED BROAD OUTCOME:

12. Equity and Justice in a Society that Values the Contributions of All

JUD 2	Collection of Revenue	$689,211

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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
Number of receipts issued	9,000-12,000	18,000-24,000	15,000
QUALITY			
• Amount receipted equates to funds received	100%	100%	100%
• Judicial Financial Stamp applied to original receipt	100%	100%	100%
• Funds received in JEMS posted to IRIS	100%	100%	100%
TIMELINESS			
• Judgments are prepared in accordance with Judges request	100%	100%	100%
• Statistic report available by January 1st annually	100%	100%	100%
• Transcripts are prepared within 2-4 weeks of appeals being lodged	100%	100%	100%
• Library opens 9am - 4:30pm on Monday-Friday	100%	100%	100%
LOCATION			
Kirk House, Grand Cayman, Government Administration, Cayman Brac	100%	100%	100%
COST	**$229,471**	**$459,740**	**$569,525**

RELATED BROAD OUTCOME:

12. Equity and Justice in a Society that Values the Contributions of All

JUD 7	Legal Aid Certificates	$1,088,410

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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Legal Aid Certificates Issued	600-750	1,200-1,500	750
• Legal Aid Taxation Certificates Issued	750-900	1,500-1,800	1,250
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 with-in 5 working days	100%	100%	100%
• Taxation Certificate issued within 10 working days	100%	100%	100%
LOCATION			
Courts Office, Grand Cayman	100%	100%	100%
COST	**$362,384**	**$726,026**	**$237,054**

RELATED BROAD OUTCOME:

12. Equity and Justice in a Society that Values the Contributions of All

JUD 13	Court Funds Trust Operations	$633,957

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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of receipts issued	7-500-8,000	15,000-16,000	9,000
• Number of payments issued	7,000-7,500	14,000-15,000	10,000
• Financial Statement issued	-	1	1
• Number of nominated accounts	63-125	125-150	100
• Number of general accounts	1,125-1,250	2,250-2,500	1,500
QUALITY			
• Amount receipted equates to funds received	100%	100%	100%
• Amount paid equated amount receipted	100%	100%	100%
• Judicial Financial Stamp applied to original receipt	100%	100%	100%
• All monies collected recorded accurately and in accordance with Public Management and Finance Law (2013 Revision) and Direction of the Financial Secretary	100%	100%	100%
TIMELINESS			
• Money received deposited to the bank within one working day	100%	100%	100%
• Payments made with-in two working days of court order time	100%	100%	100%
• Money posted from JEMS to IRIS by the end of the current month	100%	100%	100%
• Annual Financial Statement to be prepared in accordance with Finance Regulations, (2013 Revision)	100%	100%	100%
LOCATION Kirk House, Grand Cayman and Government Administration Building Cayman Brac	100%	100%	100%
COST	**$211,075**	**$422,882**	**$264,279**

RELATED BROAD OUTCOME:

12. Equity and Justice in a Society that Values the Contributions of All

JUD 15	Support for the Conduct of Civil Proceedings	$2,591,598

DESCRIPTION

- Administrative Support for the Conduct of Civil proceedings, involving:
- Receiving and filing legal documents relating to cases in the Grand and Summary Courts
- Preparing Appeal Bundles
- Issuing civil summonses and bail bonds
- Maintenance of Originating Process, Registers of Attorneys, Notaries Public and Justices of the Peace
- Servicing and enforcement of court documents including: writs, petitions, originating summonses, foreign process, warrants of execution
- Administration 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 Orders
- Provide 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of files prepared	1,100-1,200	2,200-2,400	1,500
• Number of Gazette Notices prepared	38-45	75-90	50
• Number of Civil appeals prepared	20-38	40-75	30
• Number of Grand Court cases prepared	600-750	1,200-1,500	900
• Number of Court documents served	125-150	250-300	170-200
• Number of Maintenance Summonses prepared	600-750	1,200-1,500	900
• Number of Civil cases processed including summary court	275-350	550-750	470
• Number of Divorce cases processed	50-188	100-375	220
• Number of Probate and Administration processed	38-100	75-200	135
• Number of Financial Service Division cases processed	100=150	200=300	160
QUALITY			
• Appeal bundles prepared in accordance with the relevant Law	100%	100%	100%
• Court documents: to be served and executed in accordance with the rules of the relevant court and convention	100%	100%	100%
• 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			
• Files prepared within 2-5 working days based on urgency	100%	100%	100%
• Bundles prepared before the relevant court session	100%	100%	100%
• Court documents served within 14 days	100%	100%	100%
• Summonses for child and spousal support issued within one week	100%	100%	100%
LOCATION			
Kirk House, Grand Cayman	100%	100%	100%
COST	**$862,867**	**$1,728,731**	**$1,519,721**

RELATED BROAD OUTCOME:

12. Equity and Justice in a Society that Values the Contributions of All

Note: the total cost of supplying this output is $1,519,721. However, the revenue of $22,750 from other third parties reduces the cost to Cabinet to $1,519,721.

JUD 16	Support for the Conduct of Criminal & Traffic Proceedings	$2,806,116

DESCRIPTION

Administrative Support for the Conduct of Criminal and Traffic proceedings, involving:

- 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; and
- 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 write a verbatim record of court proceedings in stenographic code in a computerized stenographic machine for inclusion in appeal bundles.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of charges prepared	3,000-7,000	6,000-14,000	7,500
• Number of bundles prepared	20-38	40-75	25-50
• Number of inquests held	30-40	60-80	55
• Number of indictments processed	50-100	100-200	110
• Number of Criminal Appeals processed	38-50	75-100	60
• Number of Youth Court cases processed	500-75	100-150	100
• Number of Jurors Summoned	450-600	900-1,200	700
TIMELINESS			
• Charges and Summonses filed within 1-5 working days based on urgency	100%	100%	100%
• Bundles prepared before the relevant court session	100%	100%	100%
• Summonses prepared six weeks before each session of the court	100%	100%	100%
• Coroner's certificates issued within five working days after Jury verdict	100%	100%	100%
LOCATION			
Courts Office Grand Cayman, Kirk House Grand Cayman, Aston Rutty Centre Cayman Brac	100%	100%	100%
COST	**$934,290**	**$1,871,826**	**$1,741,530**

RELATED BROAD OUTCOME:

12. Equity and Justice in a Society that Values the Contributions of All

Note: the total cost of supplying this output is $1,764,280. However, the revenue of $22,750 from other third parties reduces the cost to Cabinet to $1,741,530.

JUD 17	Support for the Drug Rehabilitation Court	$368,486

DESCRIPTION

Administration and support for the conduct of Drug Rehabilitation Court (DRC) proceedings, involving:

- 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of DRC applications processed	23-45	45-90	40
• Number of DRC Provisional Orders made	20-40	40-80	30
• Number of DRC Prescribed Treatment Programme Orders Made	13-23	25-45	25
• Number of DRC graduates	15-20	30-40	10
• Number of U/A's	375-750	750-1,500	700
• Number of DRC Team meeting	8-10	15-20	15
QUALITY			
• Applications processed in accordance with the Drug Rehabilitation Court Law for consideration by the DRC Team	80%	80%	80%
• Orders signed and issued in accordance with the Rules of Court	80%	80%	80%
• 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	95%	95%	95%
• 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	95%	95%	95%
• 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	100%	100%	100%
TIMELINESS			
• Applications processed within 14 days	80%	80%	80%
• DRC materials and reports prepared before the relevant court session	80%	80%	80%
• Orders processed within two working days	80%	80%	80%

LOCATION Courts Office Grand Cayman, Kirk House Grand Cayman, Aston Rutty Centre Cayman Brac	100%	100%	100%
COST	**$122,687**	**$245,799**	**$289,792**
RELATED BROAD OUTCOME: 12. Equity and Justice in a Society that Values the Contributions of All			

6. PAYMENT ARRANGEMENTS

Cabinet will pay *Judicial Administration* for delivery of the outputs described in the introduction.

Payment will be made on the basis of an invoice provided monthly to the *Chief Justice*. The invoice will contain sufficient evidence of the outputs delivered for the *Chief Justice* to be able to satisfy himself that the outputs have in fact been delivered.

Invoices will be paid within 20 days of the end of the month following the invoice date.

It is expected that the amount for each output to be delivered during 2016/17 will be invoiced in equal installation for the 18-month period.

CAYMAN ISLANDS GOVERNMENT

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 (2013 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 (2013 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 2017 and performance for the 2016/17 financial period; and
c. Comply with Generally Accepted Accounting Practices.

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Mrs. Suzanne Bothwell
Chief Officer and Court Administrator

Judicial Administration

30 June 2016

FINANCIAL STATEMENTS

FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Current Assets				
Cash and cash equivalents	1	1,527	1,249	1,150
Marketable securities and deposits				
Trade receivables	2	562	496	494
Other receivables	2	6	6	9
Inventories	3	41	55	73
Investments	4	-	-	-
Prepayments	5	75	75	65
Total Current Assets		**2,211**	**1,883**	**1,791**
Non-Current Assets				
Trade Receivables	3			
Other Receivables	3			
Inventories	4			
Intangible Assets	6	2	11	26
Property, plant and equipment	6	393	660	735
Total Non-Current Assets		**395**	**671**	**763**
Total Assets		**2,606**	**2,554**	
Current Liabilities				
Trade payable	7	10	10	10
Other payables and accruals	7	150	113	113
Bank overdraft	2			
Unearned revenue				
Employee entitlements	9	173	158	158
Repayment of surplus		713	713	713
Total Current Liabilities		**1,046**	**994**	**994**
Non-Current Liabilities				
Trade payable	7			
Other payables and accruals	7			
Employee entitlements	8			
Total Non-Current Liabilities				
Total Liabilities		**1,046**	**994**	**994**
Net Assets		**1,560**	**1,560**	**1,560**
Net Worth				
Contributed capital		2,849	2,849	2,849
Other Reserves				
Revaluation Reserves				
Accumulated surpluses /(deficits)		(1,289)	(1,289)	(1,289)
Total Net Worth		**1,560**	**1,560**	**1,560**

JUDICIAL ADMINISTRATION

STATEMENT OF FINANCIAL PERFORMANCE FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Revenue				
Sale of goods and services	10	10,112	5,991	5,581
Investment revenue	10			
Donations	11			
Other revenue				
Total Revenue		**10,112**	**5,991**	**5,581**
Expenses				
Personnel costs	13	6,970	3,926	3,543
Supplies and consumables	14	2,866	1,855	1,850
Depreciation	6	276	210	219
Impairment of property, plant and equipment	6			
Impairment of inventory	4			
Finance costs (overdraft interest)	14	-	-	54
Litigation costs	15			
(Gains)/losses on foreign exchange transactions	16			
(Gains)/losses on disposal revaluation of property, plant and Equipment	16			
Other expenses				
Total Expenses		**10,112**	**5,991**	**5,666**
Surplus or (Deficit) for the period				**(85)**

JUDICIAL ADMINISTRATION

CASH FLOW STATEMENT FOR THE 18-MONTH PEROD ENDING 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Outputs to Cabinet		9,992	5,911	5,518
Outputs to other government agencies				
Sales of Goods and services		56	60	45
Interest received				
Donations / Grants				
* Other receipts				
Payments				
Personnel costs		(6,965)	(3,926)	(3,571)
Supplies and consumables		(2,815)	(1,828)	(1,924)
Interest paid				
Other payments				
Net cash flows from operating activities		**278**	**217**	**68**
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment		-	(118)	(59)
Purchase of intangible assets				
Proceeds from sale of property, plant and equipment				
Net cash flows from investing activities		**-**	**(118)**	**(59)**
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity investment				
Repayment of Surplus				
Net cash flows from financing activities		**-**	**-**	
Net increase/(decrease) in cash and cash equivalents		**278**	**99**	**9**
Cash and cash equivalents at beginning of period		1,249	1,150	1,141
Cash and cash equivalents at end of period		**1,527**	**1,249**	**1,150**

STATEMENT OF CHANGES IN NET WORTH FOR THE18-MONTH PERIOD ENDING 31 DECEMBER 2017	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2015	2,849		(1,289)	1,560
Changes in accounting policy				
Prior Year Adjustments				
Restated balance	**2,849**		**(1,289)**	**1,560**
Changes in net worth 2015/16				
Gain/(loss) on property revaluation				
Equity investment from Cabinet				
Capital withdrawals by Cabinet				
Repayment of surplus to Cabinet				
Net revenue / expenses recognised directly in net Worth				
Surplus/(deficit)for the period 2015/16				
Total recognised revenues and expenses for the Period				
Balance at 30 June 2016 carried forward	**2,849**		**(1,289)**	**1,560**

	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2016 brought forward	2,849		(1,289)	1,560
Changes in net worth for 2016/17				
Changes in accounting policy				
Prior Year Adjustments				
Restated balance	**2,849**		**(1,289)**	**1,560**
Changes in net worth for 2016/17				
Gain/(loss) on property revaluation				
Equity Investment from Cabinet				
Capital withdrawals by Cabinet				
Repayment of surplus /Dividends to Cabinet				
Net revenue / expenses recognised directly in net Worth				
Surplus/(deficit)for the period 2016/17				
Total recognised revenues and expenses for the Period				
Balance at 31 December 2017	**2,849**		**(1,289)**	**1,560**

Judicial Administration
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 ending 31December, 2017

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 Economics 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 2010) less accumulated depreciation.

General Accounting Policies (cont'd)

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

Description	Foreign Currency	Exchange Rate	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Cash on hand (IRIS Confirmation Account/Petty Cash)	1	1.0000	1	1	1
Cash in transit (IRIS Remittance Account)	1	1.0000	1	1	1
CI$ Operational Current Account held at Royal Bank of Canada	1,285	1.0000	1,285	1,007	908
US$ Operational Current Account held at Royal Bank of Canada	188	0.8375	158	158	158
Payroll Current Account held at Royal Bank of Canada	83	1.0000	82	82	82
Bank Accounts held at other financial institutions					
Fixed Deposits held with Treasury (less than 90 days)					
Total Cash and Cash Equivalents			**1,527**	**1,249**	**1,150**

Note 2: Trade and Other Receivables

Trade Receivables	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Sale of goods and services	3	3	18
Outputs to Cabinet	569	495	460
Outputs to other government agencies			16
Less: provision for doubtful debts			
Total Trade Receivables	**562**	**498**	**494**

Other Receivables	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Advances (salary, official travel, etc.)	4	4	4
Dishonoured cheques			
Interest receivable			
Other			
Less: provision for doubtful debts	2	2	5
Total Trade Receivables	**6**	**6**	**9**

Description	Trade Receivables $'000	Other Receivables $'000	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Current					
Past due 1-30 days	562	6	568	504	503
Past due 31-60 days					
Past due 61-90 days					
Past due 90 and above					
Non-Current					
Past due 1 year and above					
Total	**562**	**6**	**568**	**504**	**503**

Note 3: Inventories

	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Raw Materials (including Consumable Stores)			
Work in Progress			
Finished Goods	41	55	73
Total Inventories	**41**	**55**	**73**

Note 4: Investments

None

Note 5: Prepayments

Description	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Accrued Prepayments	75	75	65
Total	**75**	**75**	**65**

Note 6: Property, Plant and Equipment

2016						
	Vehicles **$000**	**Furniture and fittings** **$000**	**Computer hardware** **$000**	**Office equipment** **$000**	**Other Fixed Assets** **$000**	**Total** **$000**
Cost						
At 1 July 2015	66	328	116	297	1,876	2,683
Additions	17	-	-	6	95	118
At 30 June 2016	**83**	**328**	**116**	**303**	**1,971**	**2,801**
Accumulated depreciation						
At 1 July 2015	41	229	83	224	1,371	1,948
Depreciation charge for the year	9	14	19	21	130	193
At 30 June 2015	50	243	102	245	1,501	2,141
Carrying value at 30 June 2016	**33**	**85**	**14**	**58**	**470**	**660**

2017						
	Vehicles **$000**	**Furniture & fittings** **$000**	**Computer hardware** **$000**	**Office equipment** **$000**	**Other Fixed Assets** **$000**	**Total** **$000**
Cost						
At 1 July 2015	83	328	116	303	1,971	2,801
Additions						
At 30 June 2016	83	328	116	303	1,971	2,801
Accumulated depreciation						
At 1 July 2015	50	243	102	245	1,501	2,141
Depreciation charge for the year	16	22	12	26	191	267
At 30 June 2016	66	265	114	271	1,692	2,408
Carrying value at 30 June 2016	**17**	**63**	**2**	**32**	**279**	**393**

Note 6. Intangible Assets

	Computer software $000	Total $000
Cost		
At 1 July 2014	68	68
Additions		
At 30 June 2015	68	68
Accumulated depreciation		
At 1 July 2014	41	41
Depreciation charge for the year	16	16
At 30 June 2015	57	57
Carrying value at 30 June 2015	**11**	**11**

	Computer software $000	Total $000
Cost		
At 1 July 2015	68	68
Additions	-	-
At 30 June 2016	**68**	**68**
Accumulated depreciation		
At 1 July 2015	57	57
Depreciation charge for the year	9	9
At 30 June 2016	**66**	**66**
Carrying value at 30 June 2016	**2**	**2**

Note 7: Trade Payables, Other Payables and Accruals

Description	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Creditors	10	10	10
Creditors Ministries/Portfolios			
Accrued Expenses	148	111	111
Payroll Deductions			
Other	2	2	2
Total trade payables other payables and accruals	**160**	**123**	**123**

Note 8: Unearned Revenue

None

Note 9: Employee Entitlements

	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Annual Leave	173	158	158
Retirement and long service leave			
Accrued salaries			
Total current portion	**173**	**158**	**158**
Non-current employee entitlements are represented by:			
Retirement and long service leave			
Total employee entitlements	**173**	**158**	**158**

Note 10. Sales of Goods and Services

None

Fees and Charges

Fees and Charges	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Bailiff Fees	1		
Total Fees and Charges	1		

General Sales	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Sales of Laws	25	20	28
Total General Sales	**25**	**20**	**28**

Other Goods & Services Revenue
Goods & Services Revenue

Miscellaneous Receipt	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Miscellaneous Receipts	30	25	37
Total Miscellaneous Receipts	**30**	**25**	**37**

Sales of Output to Cabinet	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Sales of Output to Cabinet	10,068	5,946	5,516
Total Sales of Output to Cabinet	**10,068**	**5,946**	**5,516**

Other Interdepartmental Revenue	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Financial Attest Services	10,068	5,946	5,516
Revenue from Ministries/Portfolios & Public Authorities			
Total Other Interdepartmental Revenue	**10,068**	**5,946**	**5,516**

Total Goods and Services	**10,112**	**5,991**	**5,581**

Note 11: Investment revenue
None

Note 12: Donations
None

Note 13: Personnel Costs

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Salaries, wages and allowances	5,598	3,144	2,889
Health care	1,034	604	506
Pension	313	161	148
Leave	15	10	-
Other personnel related costs	10	7	-
Total Personnel Costs	**6,970**	**3,926**	**3,543**

Note 13: Supplies and Consumables

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Supplies and Materials	231	150	187
Purchase of Services	1,070	655	645
Lease of Property and Equipment	878	580	577
Utilities	459	294	311
General Insurance	97	80	61
Interdepartmental expenses	30	21	23
Travel and Subsistence	7	5	-
Recruitment and Training	30	20	6
Other	64	50	40
Total Supplies and Consumables	**2,866**	**1,855**	**1,850**

Note 14: Finance Costs
None

Note 15: Litigation Costs
None

Note 16: Gains / (Losses)
None

Note 17: Reconciliation of Net Cash Flows from Operating Activities to Surplus/(Deficit)

Description	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Surplus/(deficit) from ordinary activities	-	-	(85)
Non-cash movements			
Depreciation expense	276	210	219
Impairment			
(Gain)/losses on sale of property plant and equipment			
Foreign exchange gains/(losses)			
Changes in current assets and liabilities			
(Increase)/decrease in other current assets	-	(7)	65
(Increase)/decrease in receivables	-	31	(16)
(Increase)/decrease in receivables - Cabinet	(64)	(35)	(2)
(Increase)/decrease in inventories	-	18	4
(Increase)/decrease in payables	37	-	(89)
(Increase)/decrease in provisions relating to employee cost	15	-	(28)
Net Cash Flows from Operating Activities	**264**	**217**	**68**

Note 18: Contingent Liabilities and Assets

None

Note 19: Commitments

None

Note 21: Related Party and Key Management Personnel Disclosures

The *Judicial Administration* is a government entity. The Judicial Administration and its key management personnel transact with other government entities on a regular basis. These transactions were provided free of cost during the 18 months period ended 31 December 2017 and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions.

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Salaries and other short-term employee benefits	1,014	666	639
Past employee benefits			
Other long-term benefits			
Termination benefits			
Loans			
Total	**1,014**	**666**	**639**

OFFICE OF THE AUDITOR GENERAL

BUDGET STATEMENT

FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2013 REVISION)

CONTENT

STATEMENTS: STATEMENT OF CHAIRMAN OF OVERSIGHT COMMITTEE AND CHIEF OFFICER

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

PART B: OUTPUT PERFORMANCE

5. Outputs to be Delivered
6. Payment Arrangements

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE CHAIRMAN

I confirm that the Draft Budget Statement reflects the outputs I wish to purchase for the 2016/17 financial period.

_____

Mr. Ezzard Miller, JP
Chairman of the Pubic Accounts Committee

30 June 2016

The Draft Budget Statement has been compiled using the best information available and is 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.

_____

Garnett Harrison, CPA, CA
Acting Auditor General

Office of the Auditor General

30 June 2016

STATEMENT OF THE CHIEF OFFICER

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General 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 (2013 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 Office of the Auditor General.

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 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 for the 2016/17 financial period and the subsequent two 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
- 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 Office of the Auditor General for the 18-month period ending 31 December 2017.

FINANCIAL PERFORMANCE MEASURE	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
REVENUE FROM CABINET	220	701	663
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	1,140	1,751	1,985
REVENUE FROM OTHERS	-		-
SURPLUS/DEFICIT FROM OUTPUTS	-		-
OWNERSHIP EXPENSES	-		-
NET SURPLUS DEFICIT	-	-	363
OPERATING SURPLUS/(DEFICIT)	220	701	663
NET WORTH	669	669	669
CASH FLOWS FROM OPERATING ACTIVITIES	254	(20)	82
CASH FLOWS FROM INVESTING ACTIVITIES	-	(25)	(92)
CASH FLOWS FROM FINANCING ACTIVITIES	-	(154)	-
CHANGE IN CASH BALANCES	254	(199)	(10)

FINANCIAL PERFORMANCE RATIO	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
CURRENT ASSETS : CURRENT LIABILITIES (WORKING CAPITAL)	221	204	185
TOTAL ASSETS : TOTAL LIABILITIES	240	221	201

MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	**19**	**21**	**19**
STAFF TURNOVER (%)			
MANAGERS	25%	25%	25%
PROFESSIONAL AND TECHNICAL STAFF	25%	25%	16%
CLERICAL AND LABOURER STAFF	0%	0%	0%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	8	8	8
PROFESSIONAL AND TECHNICAL STAFF	6	6	5
CLERICAL AND LABOURER STAFF	5	5	7
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	In 2015-16, the Office began to restructure and re-align its budget by decreasing its professional fees budget and creating two audit manager positions and two junior auditor positions. **The key objectives of the restructuring are:** To provide a sustainable professional audit practice that is able to deliver its mandate, provide opportunities for the training and development of Caymanians whilst ensuring full compliance with professional standards. The key risks that this restructuring will address are: • provide sufficient capacity to deliver its core mandate • build a sustainable performance audit practice with less dependency on the use of consultants • ensure compliance with professional standards • address managerial capacity, skills gaps and succession planning • Promote Caymanian employment and training		

SUMMARY OF ESTABLISHMENT

Position	2016/17 Budget	2015/16 Forecast
Auditor General	1	1
Deputy Auditor General and Information Manager	1	1
Audit Directors	2	2
Audit Managers	2	2
Finance and Administrative Manager	1	1
Audit Project Leaders	10	10
Auditors	3	1
Executive Officer	1	1
Total	**21**	**19**

PHYSICAL CAPITAL MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
VALUE OF TOTAL ASSETS	$1,173,890	$1,223,210	$1,330,990
ASSET REPLACEMENTS : TOTAL ASSETS	2%	2%	5%
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	58%	65%	53%
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	126%	144%	28%
CHANGES TO ASSET MANAGEMENT POLICIES	None	None	None

MAJOR NEW CAPITAL EXPENDITURE PROJECTS	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
Computers		10,000	
Printer		15,000	
Total		**25,000**	

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2015/16	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
The reputation and credibility of the Office are adversely affected due to external factors that impact our ability to meet our mandate and comply with the requirements of the PMFL The independence of the OAG is compromised due to pressure / interference from external forces.	OAG has engaged with key stakeholders and senior government officials to advance the implementation of the Auditor General's Law.	**Internal activity:** Develop / implement Auditor General's Law External activity: • Maintaining relationships with key stakeholders including Government, senior officers, PAC, Legislative Assembly, Governor and FCO • Effective media engagement	Not quantifiable
The impact of our work is undermined due to ineffective Legislative scrutiny and limited pressure on Government to be accountable.	No change	External activity: • Managing key relationships with the PAC and support its effective development. • Influencing other key stakeholders to hold government accountable. • Focusing audit work on areas that matter to stakeholders	Not quantifiable
The ability of the OAG to report the results of our work in public are constrained, limiting its impact and relevance, and undermining accountability and transparency in the use of public resources.	OAG has engaged with key stakeholders and senior government officials to advance the implementation of the Auditor General's Law The OAG continues to hold effective media briefings as part of the public release of its report.	Internal activity: • Update position paper as necessary • Development of Auditor General Law including provisions regarding public reporting • Case studies on public reporting in other jurisdictions • External activity: • Engaging key stakeholders on the importance of public reporting. • Effective media engagement	Not quantifiable

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2015/16	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
The security of the OAG's files, communications and information is compromised.	Security practices implemented to ensure the integrity of the OAG's and its clients information. Operational file plan developed in accordance with National Archives Law and approved by Cabinet.	Internal activity: • Increase physical access controls to the Office and ensure access is restricted to authorised persons • Implement Case ware 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.	Not quantifiable
The financial resources available to the OAG affect its ability to deliver its mandate.	Ongoing	**External activity:** Internal activity: • 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 External activity: • Engagement with PAC, BMU and other relevant stakeholders	Not quantifiable

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2015/16	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss of key staff due to legislation and/or government policy adversely affecting: the status of staff and/or their dependents; opportunities for progression; and the ability of the OAG to provide appropriate rewards.	Ongoing	**Internal activity:** • 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 • Succession planning External activity: • Further engagement of key stakeholders	Not quantifiable

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2016/17 BUDGET $	2015/16 FORECAST $
Equity Investment from Cabinet in to the Office of the Auditor General		
Capital (Equity) Withdrawal by Cabinet from the Office of the Auditor General		

PART B

OWNERSHIP PERFORMANCE

5. OUTPUTS TO BE DELIVERED

AUD 2	Financial and Performance Audit Reports	$921,000

DESCRIPTION

Audit reports and advice to the Legislative Assembly relating to:

- General reports on:
  - Management of executive financial transactions;
  - 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	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of reports issued reports to the Legislative Assembly	1-3	6-9	6-8
• Number of audits in progress / partial reports at year end	1	2-3	1-3
QUALITY			
• Issued reports are reviewed and signed off by the Audit Director and/or Auditor General	100%	100%	100%
• Request client's comments on the draft reports and amend the final report if necessary	100%	100%	100%
TIMELINESS			
• Auditor General reports become public documents within two weeks of submission to the Speaker of the Legislative Assembly	100%	100%	40-60%
• All reports are publicly available through the website within two days after becoming a public document	100%	100%	100%
LOCATION			
Cayman Islands: Office of the Auditor General and Client premises (local and international)	100%	100%	100%
COST	**$220,000**	**$701,000**	**$663,000**

RELATED BROAD OUTCOME:

8. Culture of Good Governance

6. PAYMENT ARRANGEMENTS

Cabinet will pay the Office of the Auditor General for delivery of the outputs described in the introduction.

Payment will be made on the basis of an invoice provided monthly to the Chairman of the Public Accounts Committee. The invoice will contain sufficient evidence of the outputs delivered for the Chairman to be able to satisfy himself that the outputs have in fact been delivered.

Invoices will be paid within 20 days of the end of the month following the invoice date.

It is expected that the amount for each output to be delivered during 2016/17 will be invoiced in equal instalments for the 18-month period.

CAYMAN ISLANDS GOVERNMENT

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 (2013 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 (2013 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 2017 and performance for the 2016/17 financial period; and
c. Comply with Generally Accepted Accounting Practices.

_____

Garnett Harrison, CPA, CA
Acting Auditor General

Office of the Auditor General

30 June 2016

FINANCIAL STATEMENTS

FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017

OFFICE OF THE AUDITOR GENERAL

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Current Assets				
Cash and cash equivalents	1	733	678	688
Account receivable	2	417	547	411
Prepayments		3	3	3
Total Current Assets		**1,153**	**1,228**	**1,102**
Non-Current Assets				
Property, plant and equipment	3			
Total Non-Current Assets		92	103	34
		92	103	34
Total Assets		**1,245**	**1,331**	**1,136**
Current Liabilities				
Account payable	4	95	57	102
Employee entitlements	5	95	65	188
Surplus payable	6	363	540	177
Total Current Liabilities		**553**	**662**	**467**
Non-Current Liabilities				
Total Liabilities		**553**	**662**	**467**
Total Assets Less Total Liabilities		**692**	**669**	**669**
Net worth				
Contributed capital	7	711	688	688
Asset revaluation reserve		-	-	-
Accumulated surpluses/(deficits)		(19)	(19)	(19)
Total Net Worth		**692**	**669**	**669**

OFFICE OF THE AUDITOR GENERAL

STATEMENT OF FINANCIAL PERFORMANCE FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Revenue				
Audit Service to Public Accounts Committee		921	663	632
Audit services provided to other government agencies		2,891	1,985	1,921
Total Operating Revenue		**3,812**	**2,648**	**2,553**
Operating Expenses				
Personnel costs	8	3,110	1,831	1,816
Operating Expenses	9	665	427	548
Depreciation	3	37	27	12
Total Operating Expenses		3,812	2,285	2,376
Net Surplus/ (Deficit) for the period		**-**	**363**	**177**

OFFICE OF THE AUDITOR GENERAL

STATEMENT OF CHANGES IN NET ASSETS/EQUITY FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Opening balance net assets/equity		**669**	**669**	**688**
Net surplus / (deficit)		-	363	(19)
Property revaluations		-	-	-
Investment revaluations		-	-	-
Net revaluations during the period		-	-	-
Total recognised revenues and expenses		**669**	**1,032**	**669**
Equity investment / contributed goods & services		23	-	-
Surplus payable offset against accumulated deficits	6	-	(363)	-
Repayment of surplus	6	-		-
Capital withdrawal		-	-	-
Closing balance net assets/equity		**692**	**669**	**669**

CASH FLOW STATEMENT FOR THE 18-MONTH PEROD ENDING 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Audit services provided to Public Accounts Committee		946	624	738
Audit services provided to other government agencies		2,996	1,887	1,824
Payments				
Personnel costs		(3,081)	(1,956)	(1,780)
Suppliers		(627)	(473)	(477)
Net cash flows from operating activities	**10**	**234**	**82**	**305**
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of non-current assets	3	(25)	(92)	(23)
Net cash flows from investing activities		**(25)**	**(92)**	**(23)**
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity investment		23		-
Repayment of surplus		(177)	-	-
Capital withdrawal		-	-	-
Net cash flows from financing activities		**(154)**	**-**	**-**
Net decrease/increase in cash and cash Equivalents		55	(10)	282
Cash and cash equivalents at beginning of period		678	688	406
Cash and cash equivalents at end of period	**1**	733	678	688

Office of the Auditor General
STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These Forecast financial statements are for the *Office of the Auditor General*

Basis of preparation

The Forecast financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) using the accrual basis of accounting.

The Forecast financial statements have been prepared on a going concern basis and the accounting policies 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 eighteen months ended 31 December 2017. The budgeted financial statements are based on an 18-month period from 1 July 2016 to 31 December 2017; whereas the forecasted period of 2015/16 is based on a 12-month period ending 30 June 2016 and the actuals for the 2014/15 is based on a 12-month period ending 30 June 2015. Therefore, the budgeted amounts in the financial statements and notes are not comparable to the prior periods.

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 and 30 June 2016, 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

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 special investigations 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.

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 delays in payments 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 20% (5 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 amortisation 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 statement of financial performance. All employees of the Office belong to the defined contribution plan.

Surplus Payable

Pursuant to the Public Management & Finance Law (2013 Revision), as amended 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.

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

Description	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Bank accounts	733	678	688
Total Cash and Cash Equivalents	**733**	**678**	**688**

Note 2: Accounts Receivable and Work In Progress

	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Audit Services to PAC (accounts receivable)	63	82	0
Audit Services to PAC (work in progress)	21	28	69
Audit Services to other government agencies (accounts receivable)	250	328	148
Audit Services to other government agencies (work in progress)	83	109	194
Total Gross	417	547	411
Less provision for doubtful debts	-	-	-
Total Net	**417**	**547**	**411**

Aging Analysis of Accounts Receivable and Work in Progress

Current	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Current (WIP)	104	137	263
Past due 1-30 days	134	175	53
Past due 31-60 days	100	135	90
Past due 61-90 days	79	85	4
Past due 91-180 days	-	15	1
Past due 181-365 days	-	-	-
Non-Current			
Past due 1 year and above	-	-	-
Total	**417**	**547**	**411**

Note 3: Property, plant and Equipment

	Furniture & Fittings $000	Office Equipment $000	Computer Equipment $000	Leasehold Improvements $000	Forecast Total $000
Cost					
At July 1, 2015	55	26	28	13	122
Additions	70	15	7	-	92
Disposals	-	(15)	(3)	-	(18)
At June 30, 2016	125	26	32	13	196
Accumulated Depreciation					
At July 1, 2015	44	22	17	2	85
Accumulated depreciation on disposals	-	(16)	(3)	-	(19)
Depreciation charge for the year	13	2	8	4	27
At June 30, 2016	57	8	22	6	93
Net Book Value at June 30, 2016	**68**	**18**	**10**	**7**	**103**

	Furniture & Fittings $000	Office Equipment $000	Computer Equipment $000	Leasehold Improvements $000	Forecast Total $000
Cost					
At July 1, 2016	125	26	32	13	196
Additions	-	15	10	-	25
Disposals	-	-	(7)	-	(7)
At December 31 2017	125	41	35	13	214
Accumulated Depreciation					
At July 1, 2016	56	8	22	6	92
Accumulated depreciation on disposals	-	-	(7)	-	(7)
Depreciation charge for the year	13	10	10	4	37
At December 31 2017	69	18	25	10	122
Net Book Value at December 31 2017	**56**	**23**	**10**	**3**	**92**

Note 8: Personnel Costs

	Budget 2016/17	Forecast 2015/16	Actual 2014/15
Salaries and allowances (including employee pension contributions)	2,562	1,524	1,534
Health insurance	336	209	196
Employer pension expense	137	73	77
Other personnel costs	75	25	9
Total Personnel Costs	**3,110**	**1,831**	**1,816**

Note 9: Operating Expenses

	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/1 $000
Professional fees*	228	151	300
Operating lease rentals	142	100	105
Other goods and services	47	30	30
Travel & subsistence	44	33	24
Software licensing fees	43	21	15
Legal Fees	40	35	9
Training	40	9	17
Utilities	36	14	20
Audit fees	20	14	14
Janitorial services	16	12	10
Insurance	5	4	3
Computer and communication supplies	4	4	1
Total Supplies and Consumables	**665**	**427**	**548**

Professional fees include payments made to consultants for performance and IT audits and for professional dues.

Note 10: Reconciliation of Operating Surplus to Cash Flows from Operating Activities

	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/1 $000
Operating surplus / (deficit)	-	364	177
Non-cash movements			
Depreciation	37	26	12
Increase / (Decrease) in payables/accruals	67	(169)	106
(Increase) / Decrease in receivables	130	(139)	9
(Increase) / Decrease in prepayments	-	-	1
Net cash flows from operating activities	**234**	**82**	**305**

Note 11: 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.

	One year or less	One to five years	Over five years	2017 Total	2016 Total
Operating Commitments					
Non-cancellable accommodation leases	**95**	**79**	-	**174**	**316**

Note 12: Contingent Liabilities

As at 31 December 2017 there are no forecasted quantifiable and non-quantifiable contingent liabilities (30 June 2016: no forecasted contingent liabilities) and therefore no contingent liabilities have been provided for in these forecasted financial statements.

Note 13: Related Party Transactions

There is to be no inter-agency charges for goods and services (human resource services, financial support services, legal services, computer hardware & 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 2016/17, 2015/16 and 2014/15.

Key Management Personnel

We are budgeting for four personnel at the senior management level (2016: four). Their total remuneration includes: regular salary, pension contributions, health insurance contributions, acting & duty allowances, and motor car upkeep. Total remuneration budgeted for senior management in 2016/17 is budgeted to be $845k (2015/16 forecast: $459k). There are no budgeted loans to be made to key management personnel or their close family members in 2016/17 (2015/16 forecast: $0).

Note 14: Financial Risk Management

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 to be 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 and 30 June 2016, 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. 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 to the Office in a timely basis. Management manages liquidity risk through monitoring cash flows from debtors, maximizing days credit taken from suppliers if needed, 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 and 30 June 2016, all of the financial liabilities are anticipated to be due within three months of the year end dates.

Note 15: Financial Instruments – Fair Values

As at 31 December 2017 and 30 June 2016, 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 COMPLAINTS COMMISSIONER

BUDGET STATEMENT

FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2013 REVISION)

CONTENT

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

PART B: OUTPUT PERFORMANCE

5. Outputs to be Delivered
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APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE CHAIRMAN

I confirm that the Draft Budget Statement reflects the outputs I wish to purchase for the 2016/17 financial period.

_____

Mr. Ezzard Miller, JP
Chairman of the Oversight Committee

30 June 2016

STATEMENT OF THE CHIEF OFFICER

The Draft Budget Statement has been compiled using the best information available and is 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.

_____

Mrs. Bridgette Lazzari - von Gerhardt
Acting Complaints Commissioner and Chief Officer

Office of the Complaints Commissioner

30 June 2016

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General Nature of Activities

The Office of the Complaints Commissioner (OCC) is responsible for undertaking the investigatory functions in respect of complaints against all government entities as set out in the Complaints Commissioner Law (2014 Revision).

Scope of Activities

- Receiving written complaints from the public and deciding whether they should be investigated;
- Investigating written complaints from the public and reporting to the complainant and government entity on the results of the investigation;
- Making recommendations for actions to be taken where injustice has occurred as a result of maladministration, monitoring compliance with those recommendations;
- Where no adequate action is taken, preparing a special report to the Legislative Assembly in accordance with S.18(3) of the Complaints Commissioner Law;
- Referring to the relevant person or body for their action any evidence of breach of duty, misconduct or criminal offence;
- Ascertain the inequitable or unreasonable nature or operation of any enactment or rule of law; and
- Reporting annually to the Legislative Assembly on the performance of the OCC's functions.
- Conducting Investigations of the Commissioner's Own Motion (OMI's) on matters of special importance in the public interest in accordance with S.11 of the Complaints Commissioner Law.
- Continuous monitoring of the effectiveness of the Internal Complaints Process established by the OCC throughout the civil and public service by means of quarterly reporting and the Annually Meeting / Seminar
- Educating and raising awareness of the role and function of the Office of the OCC, both amongst government entities and with the general public.

Customers and Location of Activities

The Office of the Complaints Commissioner Oversight Committee of the Legislative Assembly is the customer.

The recipients of the services are the general public of the Cayman Islands

2. STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the Office of the Complaints Commissioner (OCC) for the 2016/17 financial period and the subsequent two years are as follows:

- Provide first-class training to the OCC staff.
- Improve presence on the internet for informational purposes and to register complaints on line;
- Provide reports to the media on the work of the OCC;
- Increase public awareness education and outreach through OCC publications, media interviews, advertising 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 OCC, including providing annual training;
- Enhance the international visibility of the OCC‘s; and
- Participate on the Anti-Corruption Commission

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for Office of the Complaints Commissioner for the 18-month period ending 31 December 2017 are as follows:

FINANCIAL PERFORMANCE MEASURE	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
REVENUE FROM CABINET	394	781	783
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES			
REVENUE FROM OTHER PERSONS OR ORGANISATIONS			
SURPLUS/DEFICIT FROM OUTPUTS			
OWNERSHIP EXPENSES	394	781	783
OPERATING SURPLUS/DEFICIT	-	-	-
NET WORTH	**158**	**158**	**158**
CASH FLOWS FROM OPERATING ACTIVITIES	9	8	-
CASH FLOWS FROM INVESTING ACTIVITIES	-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES	-	-	-
CHANGE IN CASH BALANCES	9	8	-

FINANCIAL PERFORMANCE RATIO	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
CURRENT ASSETS : CURRENT LIABILITIES		4.21	4.25
TOTAL ASSETS : TOTAL LIABILITIES		4.36	4.59

MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	6	6	5
STAFF TURNOVER (%)			
SENIOR MANAGERS			
PROFESSIONAL AND TECHNICAL STAFF			
ADMINISTRATIVE STAFF			
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
SENIOR MANAGERS			
PROFESSIONAL AND TECHNICAL STAFF			
ADMINISTRATIVE STAFF			
CHANGES TO PERSONNEL MANAGEMENT SYSTEM			

SUMMARY OF ESTABLISHMENT

Position	2016/17 Budget	2015/16 Forecast
Complaints Commissioner	1	-
Administrative and Investigative Officer	1	1
Complaints Investigator	2	2
Executive Assistant to the Commissioner	1	1
Intake Officer	1	1
Total	**6**	**5**

PHYSICAL CAPITAL MEASURES	2016/17 BUDGET $	2015/17 FORECAST $
VALUE OF TOTAL ASSETS	205	203
ASSET REPLACEMENTS : TOTAL ASSETS	-	-
BOOK VALUE OF ASSETS : INITIAL COST OF THOSE ASSETS	0.23%	0.50%
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	-	-
CHANGES TO ASSET MANAGEMENT POLICIES	None	None

MAJOR NEW ENTITY CAPITAL EXPENDITURE FOR THE YEAR	2016/17 BUDGET $	2015/17 FORECAST $
NIL		

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2015/16	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Security of confidential documents	Unchanged	All confidential documents e.g. personnel records and complaint files are kept secure in locked cabinet, accessed only by authorized personnel.	

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2016/17 BUDGET $	2015/16 FORECAST $
Equity Investment from Cabinet in to the Office of the Complaints Commissioner		
Capital (Equity) Withdrawal by Cabinet from the Office of the Complaints Commissioner		

PART B

OWNERSHIP PERFORMANCE

1. OUTPUTS TO BE DELIVERED

OCC 1	Investigation of Written Complaints of Public Interests	$865,967

DESCRIPTION

Investigations of written complaints includes:

- Enquiries, advice and guidance to the public that do not result in a formal investigation
- Investigate written complaints made regarding injustice cause by improper, unreasonable or inadequate administrative conduct on the part of any Ministry/Portfolio and respective department, unit and section, Government owed company and statutory authority; and
- Undertake public interest investigation

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of enquiries, complaints referred to Internal Complaints Processes (ICP's), and ICP's monitored	50-100	100-250	166
• Number of written complaints	30-45	60-90	74
• Number of Public Interest Investigations/Reports	1-2	1-3	-
QUALITY			
• All enquiries to be investigated by suitably qualified and trained staff	100%	100%	100%
• All reports to be signed off by the Complaints Commissioner or Acting Commissioner	100%	100%	100%
• All complaints investigated in accordance with the parameters established by the Complaints Commissioner Law (2014 Revision)	100%	100%	100%
TIMELINESS			
• All enquiries to be answered within five days	90-100%	90-100%	90-100%
• Decision to investigate complaint and if accepted, commencement of investigation of complaint within one month	90-100%	90-100%	90-100%
• All investigations to be completed within four months of the investigation being commenced	95-100%	95-100%	95-100%
• 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	**$290,313**	**$575,654**	**$535,241**

RELATED BROAD OUTCOME:

8. A Culture of Good Governance

OCC 2	Monitor the Implementation of the Commissioner's Recommendations	$113,868

DESCRIPTION

- Monitor the implementation of the recommendations of the report of the Commissioner and the timescales specified in the report of action to be taken; and
- Provide Special Reports to the Legislative Assembly where no adequate action has been made to remedy the injustice or evidence found of breach of duty, or criminal offence.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of recommendations to be monitored	10-30	20-60	42
• Number of special reports delivered to the Clerk of the Financial Oversight Committee of the Office of the Complaints Commissioner	1-2	1-3	0
QUALITY			
• All monitoring carried out by suitably qualified and trained staff	80-100%	80-100%	80-100%
• All reports to be signed off by the Complaints Commissioner or Acting Commissioner	80-100%	80-100%	80-100%
• All recommendations monitored in accordance with the parameters established by the Complaints Commissioner Law (2014 Revision)	80-100%	80-100%	80-100%
TIMELINESS			
• Monitoring carried out on an on-going basis until recommendations are substantially implemented, or withdrawn or until they are included in a special report to the Legislative Assembly	80-100%	80-100%	80-100%
• Special reports submitted to the Clerk of the Legislative Assembly Committee within one month of the Complaints Commissioner determining that no adequate action has been undertaken or evidence found of breach of duty or criminal offence	80-100%	80-100%	80-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$38,174**	**$75,694**	**$141,225**

RELATED BROAD OUTCOME:

8. Culture of Good Governance

OCC 3	Policy Advice	$12,707

DESCRIPTION

- Provision of policy advice on matters with the scope of activities of the Office of the Complaints Commissioner.

MEASURES	2016/17 Budget Ending 31 Dec 2016	2016/17 Budget Ending 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of meetings attended to provide strategic advice	1-2	1-4	6
• Number of reports including statistical information	1-2	1-4	4
• Number of Anti-corruption Law task force meetings attended	1-3	1-6	2
QUALITY			
• Agenda and Minutes accurately reflect the decisions made and are vetted and amended by the Chairman of the Financial Oversight Committee of the Office of the Complaints Commissioner	100%	100%	100%
• All reports will be appropriately researched, employing the necessary analytical techniques to ensure the production of comprehensive and complete reports	100%	100%	100%
• All reports will be prepared with due processional care and will define issues clearly and succinctly as directed by the Commissioner	100%	100%	100%
• Reports will provide relevant and accurate information, which is clearly and succinctly presented and written by qualified and trained staff	100%	100%	100%
TIMELINESS			
• Attendance at meetings by the Commissioner or delegate within the agreed time frame when meetings are called	100%	100%	100%
• Agenda and Minutes are prepared and distributed as per the deadlines set by the Chairman of the Financial Oversight Committee of the Office of the Complaints Commissioner	100%	100%	100%
• Reports processed in accordance with the guidelines and within the time frames established by the Chairman of the Oversight Committee and the Commissioner	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$4,260**	**$8,447**	**$13,036**

RELATED BROAD OUTCOME:

8. Culture of Good Governance

OCC 5	Public Education Outreach	$182,857

DESCRIPTION

Public Education Outreach programme to establish the presence of the Office of the Complaints Commissioner (OCC) including:

- Community events – to educate the public of the role of the OCC to safeguard the community in its dealings with government agencies e.g. Heritage Days, special events.
- Public Meetings – to foster public administration within government agencies ensuring that the principles and practices of public administration are sensitive and responsive to the interest of the public. Training to also be held in Cayman Brac and Little Cayman, International Ombudsman to provide training to entities.
- Media appearances, newsletter, updating of small claims handbook

MEASURES	2016/17 Budget Ending 31 Dec 2016	2016/17 Budget Ending 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of events attended	1-3	1-6	4
• Number of public meetings spoken at	1-2	1-4	4
• Number of media appearances and updates	1-3	1-6	4
QUALITY			
• All material presented will be in compliance with the Complaints Commissioner Law	80-100%	80-100%	80-100%
	80-100%	80-100%	80-100%
• All meetings will be informative and contribute to public discussion on the work of the OCC	80-100%	80-100%	80-100%
• All material to be approved by the Commissioner prior to release			
TIMELINESS			
• All events will be held within a specified period	80-100%	80-100%	80-100%
• Meetings to be held quarterly	80-100%	80-100%	80-100%
• Appearances and updates to be done twice a year	80-100%	80-100%	80-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$61,303**	**$121,554**	**$98,909**

RELATED BROAD OUTCOME:

8. Culture of Good Governance

2. PAYMENT ARRANGEMENTS

Cabinet will pay the Office of the Complaints Commissioner for delivery of the outputs described in the introduction.

Payment will be made on the basis of an invoice provided monthly to the Cabinet. The invoice will contain sufficient evidence of the outputs delivered for the Premier to be able to satisfy himself that the outputs have in fact been delivered.

Invoices will be paid within 20 days of the end of the month following the invoice date.

It is expected that the amount for each output to be delivered during 2016/17 will be invoiced in equal instalments for the 18-month period.

CAYMAN ISLANDS GOVERNMENT

OFFICE OF THE COMPLAINTS COMMISSIONER

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 (2013 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 (2013 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 2017 and performance for the 2016/17 financial period; and
c. Comply with Generally Accepted Accounting Practices.

_____

Mrs. Bridgette Lazzari - von Gerhardt
Acting Complaints Commissioner and Chief Officer
Office of the Complaints Commissioner

30 June 2016

FINANCIAL STATEMENTS

FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017

OFFICE OF THE COMPLAINTS COMMISSIONER

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Current Assets				
Cash and cash equivalents	1	121	113	319
Marketable securities and deposits				
Trade receivables	2	65	64	99
Other receivables	2			
Inventories	3			
Investments	4			
Prepayments	5	12	10	9
Total Current Assets		**198**	**187**	**427**
Non-Current Assets				
Trade receivables	3			
Inventories	4			
Intangible assets	6	1	3	5
Property, plant and equipment	6	6	12	16
Total Non-Current Assets		**7**	**15**	**21**
Total Assets		**205**	**202**	**448**
Current Liabilities				
Trade payable	7	-	-	-
Other payables and accruals	7	30	27	26
Bank overdraft	2			
Employee entitlements	9	17	17	15
Repayment of surplus		-	-	249
Total Current Liabilities		**47**	**44**	**290**
Non-Current Liabilities				
Employee entitlements	8			
Total Non-Current Liabilities		**-**	**-**	**-**
Total Liabilities		**47**	**44**	**290**
Net Assets		**158**	**158**	**158**
Net worth				
Contributed capital		158	158	158
Other Reserves				
Accumulated surpluses/(deficits)				
Total Net Worth		**158**	**158**	**158**

OFFICE OF THE COMPLAINTS COMMISSIONER

STATEMENT OF FINANCIAL PERFORMANCE FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Revenue				
Sale of goods and services	10	1,175	783	767
Investment revenue	10			
Donations	11			
Other revenue				
Total Revenue		**1,175**	**783**	**767**
Expenses				
Personnel costs	13	832	547	436
Supplies and consumables	14	335	230	168
Depreciation	6	8	6	6
Impairment of property, plant and equipment	6			
Impairment of inventory	4			
Finance costs (overdraft interest)	14			
Litigation costs	15			1
Gain/(losses) on foreign exchange transactions	16			
Gain/(losses) on disposal/revaluation of property, plant and Equipment	16			
Other expenses				
Total Expenses		**1,175**	**783**	**611**
Surplus or (Deficit) for the period		**-**	**-**	**156**

OFFICE OF THE COMPLAINTS COMMISSIONER

CASH FLOW STATEMENT FOR THE 18-MONTH PEROD ENDING 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Outputs to Cabinet		1,174	818	795
Outputs to other government agencies				
Sales of Goods and services – third party				
Interest received				
Donations / Grants				
Other receipts				
Payments				
Personnel costs		(832)	(545)	(437)
Supplies and consumables		(334)	(230)	(162)
Interest paid				
Other payments				
Net cash flows from operating activities		**8**	**43**	**196**
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment		**-**	**-**	(5)
Proceeds from sale of property, plant and equipment				
Net cash flows from investing activities		**-**	**-**	**(5)**
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity investment		-	(249)	(81)
Repayment of Surplus				
Net cash flows from financing activities		**-**	**(249)**	**(81)**
Net increase/(decrease) in cash and cash equivalents		**8**	**(206)**	**110**
Cash and cash equivalents at beginning of period		113	319	209
Cash and cash equivalents at end of period		**121**	**113**	**319**

OFFICE OF THE COMPLAINTS COMMISSIONER

STATEMENT OF CHANGES IN NET WORTH FOR THE18-MONTH PERIOD ENDING 31 DECEMBER 2017	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2015	158			158
Changes in accounting policy				
Prior Year Adjustments				
Restated balance	**158**			**158**
Changes in net worth 2015/16				
Gain/(loss) on property revaluation				
Equity investment from Cabinet				
Capital withdrawals by Cabinet				
Repayment of surplus to Cabinet				
Net revenue / expenses recognised directly in net Worth				
Surplus/(deficit)for the period 2015/16				
Total recognised revenues and expenses for the Period				
Balance at 30 June 2016 carried forward	**158**			**158**
	Contributed Capital	**Revaluation Reserve**	**Accumulated Surplus/ (deficits)**	**Total**
Balance at 30 June 2016 brought forward	158			158
Changes in net worth for 2016/17				
Changes in accounting policy				
Prior Year Adjustments				
Restated balance	**158**			**158**
Changes in net worth for 2016/17				
Gain/(loss) on property revaluation				
Equity Investment from Cabinet				
Capital withdrawals by Cabinet				
Repayment of surplus /Dividends to Cabinet				
Net revenue / expenses recognised directly in net Worth	158			158
Surplus/(deficit)for the period 2016/17				
Total recognised revenues and expenses for the Period				
Balance at 31 December 2017	**158**			**158**

Office of the Complaints Commissioner

STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These Forecast financial statements are for the *Office of the Complaints Commissioner*

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 18-month period ending 31 December 2017.

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

Description	Foreign Currency	Exchange Rate	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Cash on hand (IRIS Confirmation Account/Petty Cash)	-	1.0000	-	-	-
Cash in transit (IRIS Remittance Account)					
CI$ Operational Current Account held at Royal Bank of Canada	89	1.0000	89	81	287
US$ Operational Current Account held at Royal Bank of Canada					
Payroll Current Account held at Royal Bank of Canada	32	1.0000	32	32	32
Bank Accounts held at other financial institutions					
Fixed Deposits held with Treasury (less than 90 days)					
Total Cash and Cash Equivalents			**121**	**113**	**319**

Note 2: Trade and Other Receivables

Trade Receivables	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Sale of goods and services			
Outputs to Cabinet	65	64	64
Outputs to other government agencies			35
Less: provision for doubtful debts			
Total Trade Receivables	**65**	**64**	**99**

Description	Trade Receivables	Other Receivables	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Current					
Past due 1-30 days	65		65	64	99
Past due 31-60 days					
Past due 61-90 days					
Past due 90 and above					
Non-Current					
Past due 1 year and above					
Total	**65**		**65**	**64**	**99**

Note 3: Inventories
None

Note 4: Prepayments

Description	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Accrued prepayments	12	10	9
Total	**12**	**10**	**9**

Note 6: Property, Plant and Equipment
Cost of Property, plant and equipment

As at 30 June 2016

	Furniture and Fittings $000	Office Equipment $000	Computer Hardware $000	Leasehold Improvements $000	Total $000
Cost					
Balance as at 1 July 2015	11	14	3	2	30
Additions					
Transfers					
Balance as at 30 June 2016	**11**	**14**	**3**	**2**	**30**
Accumulation depreciation					
Balance as at 1 July 2015	7	4	3	-	14
Depreciation charge for the year	1	3	-	-	4
Balance as at 30 June 2016	**8**	**7**	**3**	**-**	**18**
Net book value at 30 June 2016	**3**	**7**	**-**	**2**	**12**

Note 6: Property, Plant and Equipment (Continued)

As at 31 December 2017

	Furniture and Fittings $000	Office Equipment $000	Computer Hardware $000	Leasehold Improvements $000	Total $000
Cost					
Balance as at 1 July 2016	11	14	3	2	30
Additions					
Balance as at 31 December 2017	**11**	**14**	**3**	**2**	**30**
Accumulation depreciation					
Balance as at 1 July 2016	8	7	3	-	18
Depreciation charge for the year	1	4	0	1	6
Balance as at 31 December 2017	**9**	**11**	**3**	**1**	**24**
Net book value at 30 December 2017	**2**	**3**	**-**	**1**	**6**

Note 6: Intangible Assets

	Computer Hardware $000	Total $000
Cost		
Balance as at 1 July 2015	34	34
Additions		
Balance as at 30 June 2016	**34**	**34**
Accumulation depreciation		
Balance as at 1 July 2015	30	30
Depreciation charge for the year	1	1
Balance as at 30 June 2016	**31**	**31**
Net book value at 30 June 2016	**3**	**3**

Note 6: Intangible Assets (Continued)

	Computer Hardware $000	Total $000
Cost		
Balance as at 1 July 2016	34	34
Additions		
Balance as at 31 December 2017	**34**	**34**
Accumulation depreciation		
Balance as at 1 July 2016	31	31
Depreciation charge for the year	2	2
Balance as at 31 December 2017	**33**	**33**
Net book value at 31 December 2017	**1**	**1**

Note 7: Trade Payables, Other Payables and Accruals

Description	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Creditors	-	-	-
Creditors Ministries/Portfolios	-	-	-
Accrued Expenses	30	27	26
Payroll Deductions			
Total trade payables other payables and accruals	**30**	**27**	**26**

Note 8: Unearned Revenue

None

Note 9: Employee Entitlements

	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Annual Leave	17	17	15
Retirement and long service leave			
Accrued salaries			
Total current portion	**17**	**17**	**15**
Non-current employee entitlements are represented by:			
Retirement and long service leave			
Total employee entitlements	**17**	**17**	**15**

Note 10: Sales of Goods and Services

Revenue Type	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Output to Cabinet	1,175	783	767
Output to other government agencies			
Fees and charges			
General sales			
Other			
Total Sales of Goods and Services	**1,175**	**783**	**767**

Note 11: Investment Revenue
None

Note 12: Donations
None

Note 13: Personnel Costs

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Salaries, wages and allowances	689	429	368
Health care	90	84	50
Pension	38	24	18
Leave	3	2	-
Other personnel related costs	12	8	-
Total Personnel Costs	**832**	**547**	**436**

Note 14: Supplies and Consumables

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Supplies and Materials	35	23	13
Purchase of Services	127	90	29
Lease of Property and Equipment	58	39	59
Utilities	45	30	26
General Insurance	4	2	2
Interdepartmental expenses	25	16	17
Travel and Subsistence	15	12	5
Recruitment and Training	25	17	17
Other	1	1	-
Total Supplies and Consumables	**335**	**230**	**168**

Note 16: Gains / (Losses)

None

Note 17: Reconciliation of Net Cash Flows from Operating Activities to Surplus/(Deficit)

Description	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Surplus/(deficit) from ordinary activities	-	-	156
Non-cash movements			
Depreciation expense	8	6	6
Impairment			
(Gain)/losses on sale of property plant and equipment			1
Foreign exchange gains/(losses)			
Changes in current assets and liabilities			
(Increase)/decrease in other current assets	(2)	(1)	5
(Increase)/decrease in receivables			28
(Increase)/decrease in receivables - Cabinet	(1)	35	
(Increase)/decrease in inventories			
(Increase)/decrease in payables	3	1	-
(Increase)/decrease in provisions relating to employee cost	-	2	-
Net Cash Flows from Operating Activities	**8**	**43**	**196**

Note 19: Commitments

Type	One year or less	One to five years	Over five years	Total
Capital Commitments				
Property, plant and equipment				
Other fixed assets				
Other commitments (list separately if material)				
Total Capital Commitments				
Operating Commitments				
Non-cancellable accommodation leases	38	32	-	70
Other non-cancellable leases				
Non-cancellable contracts for the supply of goods and services				
Other operating commitments				
Total Operating Commitments	38	32	-	70
Total Commitments	**38**	**32**	**-**	**70**

Note 21: Related Party and Key Management Personnel Disclosures

The Office of the Complaints Commissioner is a government entity. The Office of the Complaints Commissioner and its key management personnel transact with other government entities on a regular basis. These transactions were provided free of cost during the financial period ended 31 December 2017 and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions.

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Salaries and other short-term employee benefits	218	160	151
Past employee benefits			
Other long-term benefits			
Termination benefits			
Loans			
Total	**218**	**160**	**151**

INFORMATION COMMISSIONER'S OFFICE

BUDGET STATEMENT

FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017

PREPARED IN ACCORDANCE OF SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2013 REVISION)

CONTENT

STATEMENTS: STATEMENT OF 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
6. Payment Arrangements

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE CHIEF OFFICER

The Draft Budget Statement has been compiled using the best information available and is 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.

_____

Mr. Jan Liebaers
Acting Information Commissioner and Chief Officer

Information Commissioner's Office

30 June 2016

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General Nature of Activities

As a quasi-judicial office, continue to administer the Freedom of Information Law, 2007, (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.

In the event that the Data Protection Bill is approved by the Cabinet and adopted by the Legislative Assembly, the ICO is expected to play a similar enforcement role in relation to Data Protection, but in relation to both the Private and Public Sector.

Freedom of Information Law:

- Hear, investigate and rule on appeals filed under the Law;
- Monitor and report on the compliance by public authorities with their obligations under the FOI Law;
- Make recommendations for reform both of a general nature and directed at specific public authorities;
- Refer to the appropriate authorities cases where it appears that a criminal offence has been committed;
- Publicise the requirements of the FOI Law and the right of individuals under it.

Scope of Activities

Similar scope of activities under the Data Protection Law, if passed by the Legislative Assembly.

Customers and Location of Activities

The general public, applicants and appellants under the FOI Law

Entire Public Sector including:

- Central Government
- Statutory Authorities
- Government companies
- Cayman Islands

Entire Public and Private Sector under Data Protection Law (if passed by the Legislative Assembly)

2. STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the Information Commissioner's Office for the 2016/17 financial period and the subsequent two years are as follows:

FOI Appeals/Mediation/Hearings

- To review eligible appeals under the FOI Law in accordance with the policies and procedures of the ICO, for instance where an 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.

- To process, mediate and/or hear appeals where an applicant is unhappy with the decision or response of a public authority who has:

  Failed to indicate whether or not it holds a record;

  - Failed to communicate the information contained in a record within the time allowed by this Law or at all;
  - Failed to respond to a request for a record within the time limits established in this Law;
  - Failed to provide a notice in writing of its response to a request for a record;
  - Charged a fee that is in contravention of this Law; or
  - Otherwise failed to comply with an obligation imposed under this Law.

- Where an appeal is not resolved at mediation, the Commissioner reviews the issues and personally makes a binding decision with which the public authority must comply. If the public authority is dissatisfied with the Commissioner's decision, an application for Judicial Review of the decision can be filed with the Grand Court in accordance with the Law.

Monitoring Compliance with FOI Law

- Monitor and Investigate Public Authorities: to monitor public authorities to ensure compliance with the Law and carry out investigations in accordance with ICO procedures.

- FOI Law review: assist the Hon. Speaker and the FOI Law Review Subcommittee of the Legislative Assembly in the statutorily mandated review of the FOI Law, and suggest further amendments if appropriate.

- Data Protection: assist the Hon. Attorney General and carry out preparations for the drafting and implementation planning relating to a Data Protection Law, in the event that the Data Protection Bill is passed in the Legislative Assembly.

Public Awareness of FOI

- ICO 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 throughout the Cayman Islands.

- The ICO assists public officers, in particular Information Managers, with questions relating to the general workings of the FOI Law, and conducts training seminars on introductory and specialist topics relating to FOI.

- The general public can communicate with our office for inquiries and assistance at the physical office location, telephone and email. This information is available electronically on the ICO website which is maintained and updated on a regular basis.

- We aim for outreach and networking opportunities including an annual or bi-annual Caribbean Conference in cooperation with our associate Information Commissioner Offices, in order to:
    - promote Cayman Islands as an Information Rights leader in the Caribbean;
    - assist and learn from International Commissioners' experiences and collaboration with these offices to develop best practices and standards in the Cayman Islands;
    - assist other UK Overseas Offices in establishing, developing and maintaining Information Commissioner Offices, as required.
    - The ICO's Strategic Ownership Goals under the Data Protection Law are expected to be similar, if the DP Bill is passed by the Legislative Assembly.

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for Information Commissioner's Office for the 18-month period ending 31 December 2017 are as follows:

FINANCIAL PERFORMANCE MEASURE	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
REVENUE FROM CABINET	398	798	797
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES			
REVENUE FROM OTHERS			
SURPLUS/DEFICIT FROM OUTPUTS			
OWNERSHIP EXPENSES			
OPERATING SURPLUS/DEFICIT	-	-	-
NET WORTH	62	62	62
CASH FLOWS FROM OPERATING ACTIVITIES	4	5	(16)
CASH FLOWS FROM INVESTING ACTIVITIES			
CASH FLOWS FROM FINANCING ACTIVITIES			
CHANGE IN CASH BALANCES	4	5	(16)

FINANCIAL PERFORMANCE RATIO	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
CURRENT ASSETS : CURRENT LIABILITIES		2.65	3.30
TOTAL ASSETS : TOTAL LIABILITIES		2.82	3.40

MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	6	6	5
STAFF TURNOVER (%)			
SENIOR MANAGERS			
PROFESSIONAL AND TECHNICAL STAFF			
ADMINISTRATIVE STAFF			
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
SENIOR MANAGERS			
PROFESSIONAL AND TECHNICAL STAFF			
ADMINISTRATIVE STAFF			
CHANGES TO PERSONNEL MANAGEMENT SYSTEM			

SUMMARY OF ESTABLISHMENT

Position	2016/17 Budget	2015/16 Forecast
Information Commissioner	1	0
Deputy Information Commissioner	1	1
Senior Appeals and Policy Analyst	1	1
Appeals and Compliance Analyst	1	1
Registrar of Hearings	1	1
Office Manager	1	1
TOTAL	**6**	**5**

PHYSICAL CAPITAL MEASURES	2016/17 Budget Ending 31 Dec 2017	2015/16 Budget Forecast
VALUE OF TOTAL ASSETS	96	76
ASSET REPLACEMENTS : TOTAL ASSETS		
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	0.27	0.41
DEPRECIATION : CASH FLOW ON ASSET PURCHASES		
CHANGES TO ASSET MANAGEMENT POLICIES	None	None

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2015/16	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Security of confidential documents	Unchanged	All confidential documents e.g. personnel records, appeal and hearing files are kept secure in locked Cabinet, accessed only by authorized personnel.	
Non-compliance with legislation could result in erroneous disclosure of sensitive government records	Unchanged	Ensure staff has high professional and ethical values	

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
Equity Investment from Cabinet in to Information Commissioner'			
Capital (Equity) Withdrawal by Cabinet from the Information Commissioner's Office			

PART B

OWNERSHIP PERFORMANCE

5. OUTPUTS TO BE DELIVERED

ICO 1	Compliance with Freedom of Information Legislation	$1,196,472

DESCRIPTION

The Information Commissioner's Office (ICO) reports to the Legislative Assembly, with its primary purpose being to serve as an external appellate body under the Freedom of Information Law. The ICO will process, investigate, and hear appeals; monitor public authorities to ensure that they are in compliance with the Law and that the public's rights under the law have been upheld and promote Freedom of Information (FOI) within the Cayman Islands.

MEASURES	2016/17 1 Jul to 31 Dec 2016	2016/17 1 Jan to 31 Dec 2017	2015/16 Budget Forecast
QUANTITY			
• Number of hours available to hear investigate and decide on appeals	1,000-1,250	2,000-2,500	2,000-2,500
• Number of hours available to monitor Public Authorities (as defined by FOI Law), to produce reports to the Legislative Assembly, to conduct investigations of public entities and make recommendations for reform both of a general nature and directed at specific public bodies	500-750	1,000-1,500	1,000-1,500
• Number of hours available to plan promotional activities and to promote public awareness of FOI	1,000-1,250	2,000-2,500	2,000-2,500
QUALITY			
• Appeals processed in accordance with internal policies and procedures developed in accordance with the Law.	90-100%	90-100%	90-100%
• All public authorities monitored in compliance with the Information Commissioner's requirements, Investigations carried out in accordance with ICO procedures and an annual report produced on the operation of this Law during the year.	90-100%	90-100%	90-100%
• Promotional activities approved by the Information Commissioner	90-100%	90-100%	90-100%
TIMELINESS			
• Appeals processed within timelines established in internal policies and procedures	90-100%	90-100%	90-100%
• Reports received and analyzed within three months of the reporting date; Investigations completed in accordance with timelines in ICO policies and procedures; Annual report presented to the Legislative Assembly by the end of April; and Recommendations for Law review reviewed annually.	90-100%	90-100%	90-100%
• Public awareness of FOI will be carried out on a monthly basis	90-100%	90-100%	90-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	**$398,391**	**$798,081**	**$796,983**

RELATED BROAD OUTCOME:

4. A More Efficient, Accessible and Affordable Public Service

6. PAYMENT ARRANGEMENTS

Cabinet will pay the Information Commissioner's Office for delivery of the outputs described in the introduction.

Payment will be made on the basis of an invoice provided monthly to the Chairman of the Oversight Committee. The invoice will contain sufficient evidence of the outputs delivered for the Chairman to be able to satisfy himself that the outputs have in fact been delivered.

Invoices will be paid within 20 days of the end of the month following the invoice date.

It is expected that the amount for each output to be delivered during 2016/17 will be invoiced in equal instalments for the 18-month period.

CAYMAN ISLANDS GOVERNMENT

INFORMATION COMMISSIONER'S 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 (2013 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 (2013 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 2017 and performance for the 2016/17 financial period; and
c. Comply with Generally Accepted Accounting Practices.

_____

Mr. Jan Liebaers
Acting Information Commissioner and Chief Officer

Information Commissioner's Office

30 June 2016

FINANCIAL STATEMENTS

FOR THE 18-MONTH PERIOD ENDING 31 DECEMBER 2017

INFORMATION COMMISSIONER'S OFFICE

STATEMENT OF FINANCIAL POSITION AS AT 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Current Assets				
Cash and cash equivalents	1	17	12	108
Trade receivables	2	67	60	126
Inventories	3			
Investments	4			
Prepayments	5	6	4	4
Total Current Assets		90	76	238
Non-Current Assets				
Property, plant and equipment	6	6	9	11
Other non-current assets				
Total Non-Current Assets		6	9	11
Total Assets		**96**	**85**	**249**
Current Liabilities				
Trade payable	7	-	-	84
Other payables and accruals	7	30	19	19
Unearned revenue	8			
Employee entitlements	9	4	4	4
Repayment of surplus		-	-	80
Total Current Liabilities		34	23	187
Non-Current Liabilities				
Employee entitlements	9			
Other non-current liabilities				
Total Non-Current Liabilities		**-**	**-**	**-**
Total Liabilities		34	23	187
TOTAL ASSETS LESS TOTAL LIABILITIES		62	62	62
NET WORTH				
Contributed capital		123	123	123
Asset revaluation reserve				
Accumulated surpluses/(deficits)		61	61	61
Total Net Worth		**62**	**62**	**62**

INFORMATION COMMISSIONER'S OFFICE

STATEMENT OF FINANCIAL PERFORMANCE FOR THE 18-MONTH PERIOD ENDED 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Revenue				
Sale of goods and services	10	1,196	797	755
Investment revenue	11			
Donations	12			
Other revenue				
Total Revenue		**797**	**797**	**755**
Expenses				
Personnel costs	13	826	549	420
Supplies and consumables	14	255	171	127
Depreciation	6	3	2	2
Impairment of property, plant and equipment	6			
Impairment of inventory	4			
Litigation costs	15	112	75	125
(Gains)/losses on disposal /revaluation of property, plant and Equipment				1
Total Expenses		**1,196**	**797**	**675**
Surplus or (deficit) for the period		**-**	**-**	**80**

INFORMATION COMMISSIONER'S OFFICE

CASH FLOW STATEMENT FOR THE 18-MONTH PEROD ENDING 31 DECEMBER 2017	Note	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Outputs to Cabinet		1,189	863	668
Outputs to other government agencies				
Sales of Goods and services – third party				
Interest received				
Donations / Grants				
Other receipts				
Payments				
Personnel costs		(826)	(549)	(421)
Supplies and consumables		(246)	(255)	(91)
Interest paid				
Other payments		(112)	(75)	(125)
Net cash flows from operating activities		**5**	**(16)**	**31**
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment		-	-	(3)
Proceeds from sale of property, plant and equipment				
Net cash flows from investing activities		**-**	**-**	(3)
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity investment				
Repayment of surplus			(80)	(20)
Net cash flows from financing activities		**-**	**(80)**	**(20)**
Net increase/(decrease) in cash and cash equivalents		**5**	**(96)**	**8**
Cash and cash equivalents at beginning of period		12	108	100
Cash and cash equivalents at end of period		17	12	108

INFORMATION COMMISSIONER'S OFFICE

STATEMENT OF CHANGES IN NET WORTH FOR THE18-MONTH PERIOD ENDED 31 DECEMBER 2017	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2015 brought forward	**123**		**(61)**	**62**
Prior Year Adjustments				
Changes in accounting policy				
Restated balance	**123**		**(61)**	**62**
Changes in net worth 2015/16				
Equity investment from Cabinet				
Capital withdrawals by Cabinet				
Repayment of surplus to Cabinet			(20)	
Net revenue / expenses recognised directly in net Worth				
Surplus/(deficit)for the period 2015/16			20	
Total recognised revenues and expenses for the Period				
Balance at 30 June 2016 carried forward	**123**		**(61)**	**62**

	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2016 brought forward	**123**		**(61)**	**62**
Prior Year Adjustments				
Restated balance 30 June 2016	**123**		**(61)**	**62**
Changes in net worth for 2016/17				
Equity Investment from Cabinet				
Cabinet withdrawal by Cabinet				
Net revenue / expenses recognised directly in net Worth				
Surplus/(deficit)for the period 2016/17				
Total recognised revenues and expenses for the Period				
Balance at 31 December 2017	**123**		**(61)**	**62**

Information Commissioner's Office
STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These Forecast financial statements are for the *Information Commissioner's 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 ending 31 December 2017.

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

Description	Foreign Currency $000	Exchange Rate $000	2016/17 Budget $000	2015/16 Est. Actual $000	2014/15 Actual $000
Cash on hand (IRIS Confirmation Account/Petty Cash) Cash in transit (IRIS Remittance Account)	1	1.0000	1	1	1
CI$ Operational Current Account held at Royal Bank of Canada	6	1.0000	6	1	101
US$ Operational Current Account held at Royal Bank of Canada					
Payroll Current Account held at Royal Bank of Canada	10	1.0000	10	10	6
Bank accounts held at other financial Institutions Fixed Deposits held with Treasury (less than 90 days)					
Total Cash and Cash Equivalents			**17**	**12**	**108**

Note 2: Trade Receivables and Other Receivables

Trade Receivables	**Budget 2016/17 $'000**	**Forecast 2015/16 $'000**	**Actual 2014/15 $'000**
Outputs to Cabinet	67	60	126
Outputs to other government agencies			
Others			
Total Gross			
Less provision for doubtful debts			
Total Net	67	60	126

	Trade Receivables	**Other Receivables**	**2016/17 Budget**	**2015/16 Forecast**	**2014/15 Actual**
	$000	**$000**	**$000**	**$000**	**$000**
Current					
Past due 1-30 days	67		67	60	126
Past due 31-60 days					
Past due 61-90 days					
Past due 90 and above					
Non-Current					
Past due 1 year and above					
Total	67		67	60	126

Note 3: Prepayments
None

Note 4: Prepayments

Description	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Accrued prepayments	6	4	4
Total	**6**	**4**	**4**

Note 6: Property, Plant and Equipment
Cost of Property, plant and equipment

As at 30 June 2016

	Furniture $000	Office Equipment $000	Computer Equipment $000	Leasehold Improvements $000	Total $000
Cost					
Balance at the beginning of the year	19	2	-	1	22
Additions during the year	-	-	-	-	-
Balance at the end of the year	**19**	**2**	**-**	**1**	**22**
Accumulation Depreciation					
Balance at the beginning of the year	9	2	-	-	11
Depreciation expense during the year	2	-	-	-	2
Balance at the end of the year	**11**	**2**	**-**	**-**	**13**
Net Book Value at 30 June 2016	**8**	**-**	**-**	**1**	**9**

Note 6: Property, Plant and Equipment (Continued)

	Furniture and Fittings $000	Office Equipment $000	Computer Equipment $000	Leasehold Improvements $000	Total $000
Cost					
Balance at the beginning of the year	19	2	-	1	22
Additions during the year	-	-	-	-	-
Balance at the end of the year	**19**	**2**	**-**	**1**	**22**
Accumulation depreciation					
Balance at the beginning of the year	11	2	-	-	13
Depreciation expense during the year	2	-	-	1	3
Balance at the end of the year	**13**	**2**	**-**	**1**	**16**
				-	
Net Book Value at 31 December 2017	**6**	**-**	**-**	**-**	**6**

Note 7: Trade Payables, Other Payables and Accruals

Description	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Creditors	-	-	-
Creditors Ministries/Portfolios	-	-	84
Accrued Expenses	30	30	19
Payroll Deductions			
Total trade payables other payables and accruals	**30**	**30**	**103**

Note 8: Unearned Revenue

None

Note 9: Employee Entitlements

	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Annual Leave	4	4	4
Retirement and long service leave			
Accrued salaries			
Travel			
Total current portion	**4**	**4**	**4**
Non-current employee entitlements are represented by:			
Retirement and long service leave			
Total employee entitlements	**4**	**4**	**4**

Note 10: Sales of Goods and Services

Revenue Type	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Output to Cabinet	1,196	797	755
Output to other government agencies			
Fees and charges			
General sales			
Other			
Total Sales of Goods and Services	**1,196**	**797**	**755**

Sales of Output to Cabinet

Revenue Type	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Sales of Output to Cabinet	1,196	797	755
Total Sale of Outputs to Cabinet	**1,196**	**797**	**755**

Other Interdepartmental Revenue

Financial Attest Services			
Revenue from Ministries/Portfolios & Public Authorities			
Total Other Interdepartmental Revenue			

Total Goods and Services	**1,196**	**797**	**755**

Note 11: Investment Revenue
None

Note 12: Donations
None

Note 13: Personnel Costs

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Salaries, wages and allowances	689	443	343
Health care	112	75	57
Pension	36	25	20
Leave	1	2	-
Other personnel related costs	6	4	-
Total Personnel Costs	**826**	**549**	**420**

Note 14: Supplies and Consumables

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Supplies and Materials	16	11	6
Purchase of Services	75	42	23
Lease of Property and Equipment	61	46	45
Utilities	29	23	14
General Insurance	3	2	2
Interdepartmental expenses	25	16	17
Travel and Subsistence	18	12	5
Recruitment and Training	25	17	12
Other	3	2	1
Total Supplies and Consumables	**255**	**171**	**127**

Note 15: Litigation Costs

The ICO is a quasi-judicial office and an independent entity which processes, mediates, and hears appeals. When challenged in judicial review proceedings, the Commissioner requires legal services. From time to time, the Commissioner will also consult with a private law firm for general guidance and advice. The Attorney General's Office provides litigation services to public authorities and therefore typically cannot provide the same service to the ICO as this would be a conflict of interest. The cost of these legal services from the outside of the Government was $112,000 in 2016/17, $75,000 in 2015/16 and $125,000 in 2014/15.

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Legal fees	113	75	125
Total Litigation Cost	**113**	**75**	**125**

Note 16: Gains / (Losses)

None

Note 17: Reconciliation of Net Cash Flows from Operating Activities to Surplus/(Deficit)

Description	Budget 2016/17 $'000	Forecast 2015/16 $'000	Actual 2014/15 $'000
Surplus/(deficit) from ordinary activities	-	-	80
Non-cash movements			
Depreciation expense	3	2	2
Impairment			
(Gain)/losses on sale of property plant and equipment			1
Foreign exchange gains/(losses)			
Changes in current assets and liabilities			
(Increase)/decrease in other current assets	(2)		2
(Increase)/decrease in receivables			
(Increase)/decrease in receivables - Cabinet	(7)	66	(88)
(Increase)/decrease in inventories			
(Increase)/decrease in payables	11	(84)	35
(Increase)/decrease in provisions relating to employee cost			(1)
Net Cash Flows from Operating Activities	**5**	**(16)**	**31**

Note 18: Contingent Liabilities and Assets

None

Note 19: Commitments

Type	One year or less	One to five years	Over five years	Total
Capital Commitments				
Property, plant and equipment				
Other fixed assets				
Other commitments (list separately if material)				
Total Capital Commitments	-	-	-	-
Operating Commitments				
Non-cancellable accommodation leases	40	102	-	142
Other non-cancellable leases				
Non-cancellable contracts for the supply of goods and services				
Other operating commitments				
Total Operating Commitments	40	102	-	142
Total Commitments	**40**	**102**	**-**	**142**

Note 20: Related Party and Key Management Personnel Disclosures

The Information Commissioner's Office is a government entity. The ICO and its key management personnel transact with other government entities on a regular basis. These transactions were provided free of cost during the 18-months period ended 31 December 2017 and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions.

Description	Budget 2016/17 $000	Forecast 2015/16 $000	Actual 2014/15 $000
Salaries and other short-term employee benefits	292	228	228
Past employee benefits			
Other long-term benefits			
Termination benefits			
Loans			
Total	**292**	**228**	**228**

-END-

CAYMAN ISLNDS GOVERNMENT

2016/17 BUDGET STATEMENT