



BUDGET STATEMENTS

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

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INTRODUCTION

In accordance with the requirements of the Public Management and Finance Law (2018 Revision), this volume of documents contains the Budget Statements, for each Ministry, Portfolio and Office covering two financial years, ending 31 December 2020 and 31 December 2021.

The Budget Statements specify the output delivery and ownership performance expected of each Ministry, Portfolio or Office for the 2020 and 2021 financial years.

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

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

PART A Ownership Performance

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

PART B Output Performance

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

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

ACCRUAL-BASED FORECAST FINANCIAL STATEMENTS

Cabinet Purchased Outputs and Interagency Charging

In 2020 and 2021, most agencies, with the exception of the Audit Office, will charge Cabinet the cost of producing their outputs. The Audit Office charges Ministries/Portfolios/Offices and Statutory Authorities and Government Companies for audit work performed.

Output Cost

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

The Capital Charge

The capital charge rate has been set to zero for the 2020 and 2021 financial years.

Payment Arrangements

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

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

Accrual Forecast Financial Statements

The financial figures presented in the Budget Statements reflect accrual budgeting as specified by the Public Management and Finance Law (2018 Revision). The forecast financial statements of a Ministry/Portfolio/Office for the 2020 and 2021 financial years are provided in the Appendix to its Budget Statement. These statements specify the financial performance the Ministry/Portfolio/Office is seeking to achieve during the financial year, and is specified in four different statements together with a Statement of Accounting Policies and Notes to the Financial Statements as below:

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

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

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

Financial Performance Measures

The Budget Statement identifies the key measures of a 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 a Ministry/Portfolio/Office is forecast to earn from Cabinet for producing and delivering outputs for Cabinet's purchase. For the 2020 and 2021 financial years, Cabinet will purchase most outputs from Ministries/Portfolios/Offices.
- **Revenue from Statutory Authorities and Government Companies:** this is the revenue a Ministry/Portfolio/Office is forecast to earn from Statutory Authorities and Government Companies for producing and delivering outputs which those agencies are buying (these outputs are also specified in Part A of the Budget Statement, since in most cases, Cabinet is also buying them).
- **Revenue from Others:** this is the revenue a Ministry/Portfolio/Office is forecast to earn from the public for producing and delivering outputs which members of the public (including private sector businesses) are buying; i.e. paid for directly through user charges (these outputs are also specified in Part B of the Budget Statement, as Cabinet is also buying them).
- **Surplus/Deficit from Outputs:** this is the difference between the amount of revenue earned from producing outputs, and the cost of producing those outputs.
- **Operating Surplus/Deficit:** this is total revenues less total expenses.

Balance Sheet Measures:

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

Cash Flow Measures:

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

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

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

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

The surplus/deficit from Outputs measure tells the reader whether the agency is earning enough revenue to cover the cost of producing its outputs (a deficit means it is producing its outputs at a loss; a zero balance means it is breaking even; and a surplus means that it is making a profit). This is an important measure because the Public Management and Finance Law (2018 Revision), prohibits Ministries/Portfolios/Offices from producing an output unless Cabinet, or another entity or person, has agreed to pay for the full cost of the output. Therefore, the 'Surplus/Deficit from Outputs' measure should never be a deficit. In most cases this measure is zero and this is because the budgeting rule states that Cabinet should pay for the outputs they are buying at a price equal to the output cost. However, in a few cases the measure is a surplus; this happens when the user-charge price paid by the public for outputs is higher than the (accrual) cost of producing those outputs.

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

The operating surplus/deficit is the key operating statement measure. The Public Management and Finance Law (2018 Revision) states that a Ministry/Portfolio/Office shall not incur entity expenses exceeding in total its entity revenue in the financial years 2020 and 2021. Where it is a surplus, the budgeting assumption is that this surplus is paid over to Cabinet (and therefore forms part of the Executive revenue) rather than be retained by the Ministry/Portfolio/Office concerned.

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

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

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

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

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

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

Physical Capability Measures

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

These measures are:

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

Entity Capital Expenditure

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

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

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

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

CABINET OFFICE

BUDGET STATEMENT

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2021

PREPARED IN ACCORDANCE WITH SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2018 REVISION)

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PART A: OWNERSHIP PERFORMANCE

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

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE PREMIER

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2020 and 2021 financial years.

Honourable Alden McLaughlin, MBE, JP
Premier

Cabinet Office

31 December 2019

STATEMENT OF THE CHIEF OFFICER

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

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

Samuel Rose, JP
Chief Officer

Cabinet Office

31 December 2019

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

Providing frank and politically neutral advice to the Governor, the Premier, and the Cabinet on matters of policy (including regional and international matters); coordinating the development and implementation of cross-Ministerial policy; and providing administrative support for the Premier, the Cabinet and the National Security Council.

Providing for a well-informed populace through the communication of information relating to the activities of Government agencies; supporting effective internal communication to promote collaboration and engage civil servants to deliver on priorities and support organisational change; providing advice and support to Government agencies with responsibility for protocol services; providing educational, cultural, entertainment and religious programming for the public of the Cayman Islands; and supporting public entities, particularly Information Managers and other practitioners, under Freedom of Information and Data Protection.

Offering secretarial support for the Immigration Appeals Tribunal, the Refugee Protection Appeals Tribunal, the Council for Persons with Disabilities, and the Council of Older Persons.

Administrative support to the Utility Regulation and Competition Office (URCO/OFREG, a statutory authority) in accordance with the Utility Regulation and Competition Law.

Scope of Activities

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

- Providing advice, training and coordination of services through the management of formal and informal Government ceremonial, protocol and diplomatic events and activities.
- Facilitating the further administration of freedom of information and data protection coordination.
- Providing on air broadcasting of government bulletins, commercials, news, public affairs programmes, entertainment and public service announcements as well as educational, cultural and religious programmes. Radio Cayman plays an integral role in providing full scale emergency broadcasts during times of national emergencies such as storms or hurricanes or the threat of a storm or hurricane.
- Facilitating policy training for senior and mid-management civil servants, Statutory Authorities and Government Companies.
- Enhancing the reputation of the Cayman Islands through the promotion of Cayman Islands policies and businesses to governments, individuals, international agencies, organisations and the media
- Gathering information about the political and economic environment in the region and internationally to advise the Premier on relevant developments.
- Offering secretarial support to the Appeals Tribunal and Refugee Protection Appeals Tribunal pursuant to the Immigration Law and the Customs and Border Control Law.
- Providing secretarial services to the Council for Persons with Disabilities in accordance with the Disabilities (Solomon Webster) Law and Cayman Islands Disability Policy.
- Providing administrative support to the Utility Regulation and Competition Office (URCO/OFREG, a statutory authority set up to regulate the utilities sector) in accordance with the Utility Regulation and Competition Law.

Customers and Location of Activities

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

Radio Cayman is also listened to via its website by persons across the globe.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Cabinet Office in the 2020 and 2021 financial years are as follows:

- The establishment of mechanisms to improve the development, implementation and monitoring Government Policy, encourage innovation and creativity in policymaking, and identify and oversee policy which encompasses a number of Ministries and Portfolios.
- Facilitate the completion of any further constitutional review exercises in accordance with the timetable set by the Government.
- Create greater administrative efficiency to ensure that all services to Government agencies are provided in a timely, quality- oriented, customer focused, efficient and effective manner.
- Administer Freedom of Information and Data Protection across Government departments.
- Improve Radio Cayman's competitiveness in the market and eventually become self-funded. Actively contribute to the community's development by providing opportunities for members of the community to become more involved and informed. Accordingly, improve market share and financial position by developing and marketing engaging multi-channel content that drives audience growth, sales and sponsorships; increase reporting on all aspects of government, by working in tandem with our partner Government Information Services; enhance community engagement by increasing opportunities for audience interaction at a district level; and increase production of historical and current affairs material.
- Advance the changes required under the Disabilities (Solomon Webster) Law in order to improve the lives of people with disabilities.
- Implement the immediate priorities in the Older Persons' Policy, informed by the Older Persons Law.
- Improve the effectiveness of Government communication by implementing the Communications Strategy and Plan for the Civil Service which is informed by and supports agreed policy objectives for the Cayman Islands Government.
- Actively contribute to the community's development by providing opportunities for members of the community to become more involved and informed as to public sector policies, programmes and services.
- Enhancement of internal communication channels and content as a tool to facilitate employee engagement.
- Support for effective implementation of the 5-Year Strategic Plan for the Civil Service.
- Support the vision of the Utility Regulation and Competition Office, which is: 'To be a leader in regulatory excellence, demonstrating our commitment to the public, to the companies we regulate, and our colleagues by building an environment of mutual respect, professionalism and diversity, while promoting competition and innovation.'

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Cabinet Office for the years ending 31 December 2020 and 31 December 2021 are as follows:

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
REVENUE FROM CABINET	8,909	9,015	7,895
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	-
REVENUE FROM OTHERS	1,246	1,248	2,120
OPERATING EXPENSES	10,155	10,263	9,129
OPERATING SURPLUS/DEFICIT	-	-	-
NET WORTH	6,850	6,940	6,653
CASH FLOWS FROM OPERATING ACTIVITIES	271	267	1,566
CASH FLOWS FROM INVESTING ACTIVITIES	(197)	(90)	(145)
CASH FLOWS FROM FINANCING ACTIVITIES	197	90	145
CHANGE IN CASH BALANCES	271	267	1,566

FINANCIAL PERFORMANCE RATIO	2020 1 Jan to 31 Dec 2020 %	2021 1 Jan to 31 Dec 2021 %	2019 12-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	3.3:1	3.4:1	3.3:1
TOTAL ASSETS : TOTAL LIABILITIES	3.5:1	3.5:1	3.4:1

MAINTENANCE OF CAPABILITY

	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	71	71	71
STAFF TURNOVER (%)			
MANAGERS	0%	0%	0%
PROFESSIONAL AND TECHNICAL STAFF	8%	8%	8%
CLERICAL AND LABOURER STAFF	0%	0%	0%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	16	16	16
PROFESSIONAL AND TECHNICAL STAFF	8	8	8
CLERICAL AND LABOURER STAFF	9	9	9
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	None	None	None

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	9,593	9,683	9,397
ASSET REPLACEMENTS : TOTAL ASSETS	7%	8%	14%
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	40%	31%	41%
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	253%	21%	32%
CHANGES TO ASSET MANAGEMENT POLICIES	None	None	None

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
MAJOR <u>NEW</u> CAPITAL EXPENDITURE PROJECTS			
GIS- SERVER REPLACEMENT/UPGRADES/STORAGE	50	50	50
RADIO CAYMAN GENERAL MAINTENANCE AND NETWORK UPGRADES	57	35	30
CABINET SECRETARIAT - COMPUTER EQUIPMENT REPLACEMENT	40	5	5
PROTOCOL – FURNITURE AND LEASEHOLD IMPROVEMENTS	50	-	-
STRATEGIC COMMUNICATIONS UNIT	-	-	60

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	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: • Personnel records are kept locked away in cabinets and are only accessed by authorised personnel, Government ECM database which contains scanned electronic versions of the personnel files is also only accessed by authorised personnel • Cabinet Minutes, Agendas, Papers and Notes – as the Guide to the Operations of Cabinet, all Ministries and Portfolios are required to submit the Minister's/Member's copies for destruction every 3 to 6 months – Master copies of the Minutes, Agendas, Papers and Notes are kept locked in cabinets in a secure filing room and Minutes are sent to National Archive 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

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
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 • Information Rights Unit personnel to be trained to provide correct procedural advice and only advise on areas within its remit. • Information Rights Unit personnel to be trained to provide correct procedural advice and only advise on areas within its remit	Unquantifiable
		• 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 • Information Rights Unit personnel to be trained to provide correct procedural advice and only advise on areas within its remit. • Information Rights Unit personnel to be trained to provide correct procedural advice and only advise on areas within its remit	Unquantifiable
Staff retention and recruitment	Unchanged	Cross-training of staff Succession Planning	Minimal Unquantifiable
Loss of key personnel	Unchanged	Cross-training of staff	Unquantifiable

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Resistance to changes required by professionalisation of communications, which may hinder efficient execution of activities and/or make organisational and behaviour change more difficult to secure and sustain	New risk	Solicit buy-in from senior leadership (elected, official and public service); proactively communicate with stakeholders at critical points and involve them in developing solutions; raise awareness of the positive impact changes will bring; demonstrate the value of new approaches through case studies and evaluation of activities. Use the performance management regime to set expectations and objectives and regularly monitor progress	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 Encourage and support staff to further their education by attending Civil Service College, UCCI or other recognised institutions in order to improve their capabilities	Unquantifiable
Loss of the on air computer networks for CIGTV and Radio Cayman	Unchanged	Computers are maintained and upgraded to alleviate failures	Unquantifiable but disruption could affect commercials and programmes
Loss of archival material of historical level due to equipment malfunction	Unchanged	Plan for continuous upgrade and replacement of defunct computers and equipment	Unquantifiable
Lawsuit for defamation	Unchanged	Continuous sensitization and training of hosts and a delay system	Undetermined
Lawsuit for breach of copyright	Unchanged	Subscribe to online music and design libraries	Undetermined
Implications of Brexit on Cayman Islands Government (CIG) relations with the EU	Unchanged	Liaise with EU commission to ensure a continued mutually beneficial relationship and continued cooperation (especially in relation to financial services) between the EU and CIG post Brexit	Unknown
Training delivered for Information Rights practitioners does not meet agency needs	New Risk	Research options extensively to select appropriate courses/materials and vendors, where training is outsourced Consult with relevant stakeholders on learning objectives and course content Evaluate each training session to ensure it achieved the learning objectives	Unquantifiable

4. EQUITY INVESTMENTS AND WITHDRAWALS

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
EQUITY MOVEMENT			
EQUITY INVESTMENT FROM CABINET INTO THE CABINET OFFICE	197	90	145
CAPITAL (EQUITY) WITHDRAWAL BY CABINET FROM THE CABINET OFFICE	-	-	-

PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

CAB 1	Policy Development Coordination and Advice		
DESCRIPTION Research and development of policy proposals, actions or strategies for Cabinet, The Premier and the National Security Council, and the coordination of policy development between Ministries/Portfolios and other Government Sector Agencies. This output encompasses sustainable development policies, the organisation and management of projects and initiatives in the national, regional or international interest.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of hours of development coordination and advice	5,900-6,400	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	\$1,003,630	\$1,238,077	\$836,910
RELATED BROAD OUTCOME • A Strong Economy to Help Families and Businesses • Stronger Communities and Support for the Most Vulnerable • Stable, Effective and Accountable Government			

CAB 2	Coordinating and Monitoring of Policy Implementation			
DESCRIPTION				
Coordinating and monitoring the implementation of policy initiatives by Ministries and Portfolios and public agencies to avoid the duplication of activity and promote synergy in areas of common responsibility.				
MEASURES		2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY				
• Number of hours spent coordinating and monitoring policy implementation		700–800	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		\$609,203	\$609,203	\$570,498
RELATED BROAD OUTCOME				
• A Strong Economy to Help Families and Businesses				
• Stronger Communities and Support for the Most Vulnerable				
• Stable, Effective and Accountable Government				

CAB 4	Administrative Support for Cabinet		
DESCRIPTION Administrative support to Cabinet involving: • Preparing and circulating Cabinet agendas and minutes to Members and Ministers • Preparing and circulating Cabinet extracts to Members and Chief Officers • Arranging and preparing secretarial support for Cabinet meetings and subcommittees • Advising on procedures regarding the conduct of Cabinet meetings • Briefing Cabinet • Preparing and Maintaining Code of Conduct for Ministers and Business Guide for Cabinet • National Security Council – preparing and circulating agendas and minutes to Members and arranging secretariat support for the council meetings			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of Agendas prepared and circulated • Number of Minutes prepared and circulated • Number of Extracts prepared and circulated • Number of Cabinet briefings conducted	85-95 35-40 2,975-3,000 20-30	85-95 35-40 2,975-3,000 20-30	85-95 35-40 2,975-3,000 20-30
QUALITY • All Agendas, minutes and extracts are prepared in accordance with the Guidelines to the Operation of Cabinet • Agendas signed by the Clerk to the Cabinet or Acting Clerk • Minutes reviewed by Cabinet Secretary • Briefings conducted by qualified and experienced personnel	95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100%
TIMELINESS • Agendas circulated at least two working days prior to meetings • Minutes circulated within three working days after meeting • Extracts Issued within two working days after confirmation of Minutes • Briefings provided within the timeframe agreed upon	90-100% 90-100% 90-100% 90-100%	90-100% 90-100% 90-100% 90-100%	90-100% 90-100% 90-100% 90-100%
LOCATION • Grand Cayman	100%	100%	100%
COST	\$766,840	\$766,839	\$504,072
RELATED BROAD OUTCOME • Stable, Effective and Accountable Government			

CAB 6	Administrative and Secretarial Support for the Processing of Appeals		
DESCRIPTION Support for the processing of appeals on behalf of the: - Immigration Appeals Tribunal involving work permits, Caymanian Status and Permanent Residence - Refugee Protection Appeals Tribunal involving Asylums - Cabinet involving Firearms and National Conservation Council			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY Number of Tribunal meetings supported and attended	45-60	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	\$445,744	\$430,744	\$334,879
RELATED BROAD OUTCOME - A Strong Economy to Help Families and Businesses - Stable, Effective and Accountable Government			

Note: The total cost of supplying this output over the two years is \$1,008,488. However, revenue of \$132,000 from other third parties reduces the cost to Cabinet to \$876,488 for two years.

CAB 7	Tax Undertaking Certificates		
DESCRIPTION Preparation and distribution of Tax Undertaking Certificates for Exempted Companies, Exempted Trusts, Exempted Limited Partnerships and Limited Liability Companies.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY Number of Tax Undertaking Certificates issued	6,000-6,700	6,000-6,700	6,000-6,700
QUALITY Tax undertaking certificates and licences processed in accordance with the relevant laws and checked and signed by Clerk or Acting Clerk of the Cabinet	95-100%	95-100%	95-100%
TIMELINESS Tax Undertaking Certificates issued 2-3 weeks from receipt of application	90-100%	90-100%	90-100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$143,188	\$143,188	\$113,347
RELATED BROAD OUTCOME - A Strong Economy to Help Families and Businesses - Stable, Effective and Accountable Government			

CAB 12	Freedom of Information Coordination		
DESCRIPTION Lead and coordinate freedom of information across government and develop internal capacity for compliance. This output encompasses raising awareness in the entire public sector, developing tools and procedures for effective implementation of relevant legislation and policies, and organising and conducting training for practitioners in public entities.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of proactive training and awareness sessions - Number of reactive assistance interactions with public entities - Number of statutory, regulatory and policy requirements reviewed - Number of web sites maintained	5-12 300-600 1-6 1-2	5-12 300-600 1-6 1-2	5-12 300-600 1-6 1-2
QUALITY - Training and awareness to be provided by qualified officer; 80% of evaluations rated “good” or better overall. - Assistance based on relevant legislation, policies and good practice - Statutory, regulatory and policy requirements considered based on relevant legislation policies and good practice and developed/reviewed by a qualified officer - Website information created and approved by a qualified officer	95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100%
TIMELINESS - Extensive quarterly training - Reactive assistance at point of contact or within timeframe agreed with public entity - Statutory, regulatory and policy development/review conducted in the timeframe agreed with the requesting agency or the timeframe set by the Cabinet Secretary - Website online maintained throughout the year	95-100% 95-100% 95-100% 90-100%	95-100% 95-100% 95-100% 90-100%	95-100% 95-100% 95-100% 90-100%
LOCATION Cayman Islands and Overseas	100%	100%	100%
COST	\$114,229	\$114,229	\$59,227
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

CAB 13	Data Protection Coordination		
DESCRIPTION Lead and coordinate data protection across government and develop internal capacity for compliance. This output encompasses providing support to public entities and heads of profession/functional areas, developing or promoting tools and procedures for effective implementation of relevant legislation and policies, and organising and conducting training for practitioners in public entities.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of proactive training and awareness sessions - Number of reactive assistance interactions with public entities - Number of statutory, regulatory and policy requirements reviewed - Number of websites maintained	15-20 85-100 1-3 1	15-20 85-100 1-3 1	15-20 85-100 1-3 1
QUALITY - Training and awareness to be provided by qualified officer; 80% of evaluations rated “good” or better overall - Assistance based on relevant legislation, policies and good practice - Statutory, regulatory and policy requirements considered based on relevant legislation policies and good practice and developed/reviewed by a qualified officer - Website information created and approved by a qualified officer	95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100%
TIMELINESS - Extensive quarterly training - Reactive assistance at point of contact or within timeframe agreed with public entity - Statutory, regulatory and policy development/review conducted in the timeframe agreed with the requesting agency or the timeframe set by the Cabinet Secretary - Website online maintained throughout the year	95-100% 95-100% 95-100% 90-100%	95-100% 95-100% 95-100% 90-100%	95-100% 95-100% 95-100% 90-100%
LOCATION Cayman Islands and Overseas	100%	100%	100%
COST	\$395,860	\$395,859	\$292,683
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

ICU 1	Internal Communication and Engagement		
DESCRIPTION Working in partnership with leaders to engage staff in delivering on priorities and support organisational and cultural change. This output encompasses development and management of campaigns and channels, provision of high-quality and relevant advice and interventions, training and capacity building, and support for implementation of the 5-Year Strategic Plan for the Civil Service and other projects.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of campaigns developed or supported - Number of reactive assistance interactions with public entities - Number of corporate posts and products published - Number of newsletters and briefings created - Number of channels managed - Number of training and development opportunities facilitated - Number of inter-departmental coordination meetings hosted/attended	4-6 15-20 450-500 50-60 3-4 3-6 40-50	4-6 15-20 450-500 50-60 3-4 3-6 40-50	4-6 8-10 200-250 50-60 3-4 3-6 50-60
QUALITY - Campaigns meet stated objectives - Assistance provided by qualified officer - Content adheres to relevant standards - Channels receive good or better rating from staff - Participants gain relevant knowledge or skills - Meeting hosted/attended by qualified officer	50-100% 100% 95-100% 50-100% 80-100% 100%	50-100% 100% 95-100% 50-100% 80-100% 100%	50-100% 100% 95-100% 50-100% 80-100% 100%
TIMELINESS - Campaigns completed within stated timeframe - Assistance provided at point of contact or within agreed timeframe - Content published/meetings hosted in accordance with campaign timeline/internal communication grid - Channels online throughout the year - Training and development opportunity available at least once per year	50-100% 90-100% 90-100% 95-100% 100%	60-100% 90-100% 90-100% 95-100% 100%	60-100% 90-100% 90-100% 95-100% 100%
LOCATION Cayman Islands and Overseas	100%	100%	100%
COST	\$286,775	\$277,665	\$264,297
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

SCU 1	Strategic Communication and Engagement		
DESCRIPTION Working with Ministries to shape and coordinate communications strategy across government communications so the public receive a coherent central narrative. Working with Ministries and partners to create and commission compelling campaigns based on segmented audience insight. Developing our channels in response to changing audience need and potential. Leading and supporting professional development of public communicators across the Government Communications Service.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of progress reports submitted - Number of strategies developed/reviewed - Number of campaigns developed - Number of channel improvement initiatives	3-4 1 1-3 2-4	3-4 1 1-3 2-4	2-3 1-3 2-4 6-8
QUALITY - Reports prepared by qualified officer - Approved plan in place - Campaigns meet stated objectives - Users report satisfaction - Communicators attendance at one event per annum	100% 100% 50-100% 50-100% 60-100%	100% 100% 50-100% 50-100% 60-100%	100% 100% 50-100% 50-100% 60-100%
TIMELINESS - Reports submitted quarterly - Submitted/reviewed at least annually - Campaigns started within stated timeframe - Improvement initiatives started within the stated time frame - At least one training and development opportunity offered per quarter	100% 100% 50-100% 50-100% 100%	100% 100% 50-100% 50-100% 100%	100% 100% 50-100% 50-100% 100%
LOCATION Grand Cayman	100%	100%	N/A
COST	\$809,544	\$809,544	\$400,000
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

PCF 1	Protocol Services		
DESCRIPTION The provision of a wide range of protocol services and interventions to the Cayman Islands Government and to the wider community as required. Additionally, this output includes various ceremonies including: Heroes Day; Remembrance Day; Queen’s Birthday; Official Funerals; and Inaugurations.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
• Number of hours of advice and reporting in relation to protocol matters	3,500 – 4,000	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	8-10	8-10	8-10
• Number of official visits (local/overseas), conferences and meetings given assistance and/or organised	6-8	6-8	6-8
• Number of training sessions delivered	5-6	5-6	5-6
• Number of airport courtesies and diplomatic facilitations delivered	200-250	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 organisation 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	\$701,033	\$701,032	\$461,880
RELATED BROAD OUTCOME			
• Stronger Communities and Support for the Most Vulnerable			

GIS 25	Advertising/Marketing Products and Services		
DESCRIPTION Advertising/marketing products include: • Branding/Government Collateral • Brochures • Posters and Banners • Programmes • Signs • Layout of Publications • Electronic and Social Media • Web Design and Development			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of marketing/advertising products	1,000-1,100	1,000-1,100	1,000-1,100
QUALITY • All products reviewed by manager prior to release • Focus groups for items • Client satisfaction survey	100% 5% Annual	100% 5% Annual	100% 5% Annual
TIMELINESS • As agreed with client	100%	100%	100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$355,368	\$356,780	\$266,462
RELATED BROAD OUTCOME • Stable, Effective and Accountable Government			

GIS 26	Written, Photographic and Web Products—News and Public Information		
DESCRIPTION • Written products (News) ○ Releases (with or without photographs) ○ Bulletin boards • Photographic products and services ○ Photo stories and photo essays ○ Photographs of VIPs ○ 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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of press releases • Number of bulletin boards • Number of special photographic products • Number of public information requests • Number of social media sites maintained • Number of edits for external colleagues • Other copy	450-500 100-120 75-100 400-500 13 75-90 75-90	450-500 100-120 75-100 400-500 13 75-90 75-90	450-500 100-120 75-100 400-500 13 75-90 75-90
QUALITY • All products reviewed by manager prior to release • Client satisfaction survey • Increase in web and social media hits	100% 90-100% 5%	100% 90-100% 5%	100% Annual 5%
TIMELINESS • As agreed with client	100%	100%	100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$103,966	\$105,378	\$70,858
RELATED BROAD OUTCOME • Stable, Effective and Accountable Government			

GIS 28	Communications and Media Relations Services		
DESCRIPTION - Development and maintenance of 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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of plans/campaigns developed - Number of reports produced - Number of media plans - Number of media enquiries handled - Number of advisories/media events coordinated - Number of speeches - Number of training sessions staged	50-100 10-12 300-350 60-70 90-100 50-70 5-6	50-100 10-12 300-350 60-70 90-100 50-70 5-6	50-100 10-12 300-350 60-70 90-100 50-70 5-6
QUALITY - All products reviewed by manager prior to release - Client Satisfaction Survey	100% 90-100%	100% 90-100%	100% Annual
TIMELINESS As agreed with client	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$96,502	\$97,914	\$81,877
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

GIS 29	Electronic Media Products		
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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of special videos, including special events, press conferences, copies of archival footage • Number of unique Spotlight programmes offered • Number of messages • Number of PSAs • Daily newscasts	200-300 5 20-30 15-30 200	200-300 5 20-30 15-30 200	200-300 5 20-30 15-30 200
QUALITY • All products reviewed by manager prior to release • Client satisfaction survey • Audience Satisfaction Survey	100% 90-100% 90-100%	100% 90-100% 90-100%	100% Annual Annual
TIMELINESS • As agreed with client	100%	100%	100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$490,490	\$492,842	\$528,651
RELATED BROAD OUTCOME • Stable, Effective and Accountable Government			

OTP 1	Advice and Assistance to the Premier and Administration of the Premier’s Office		
DESCRIPTION Provision of advice and assistance to the Premier and administration of The Premier's Office.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of hours of advice and administrative support provided	3,600-5,000	3,600-5,000	3,600-5,000
QUALITY • All personnel are qualified in his/her area of expertise or experience	100%	100%	100%
TIMELINESS • All advice and services are provided within the timeframe set by The Premier	90-100%	90-100%	90-100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$944,710	\$986,710	\$898,955
RELATED BROAD OUTCOME • Stable, Effective and Accountable Government			

OTP 5	Jubilee Celebrations – Coat of Arms and Constitution		
DESCRIPTION Coordination of events and activities to mark 60 th anniversary celebrations of the Cayman Islands Coat of Arms and Constitution.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of events held in celebration of the 60th Anniversary of the Coat of Arms and Constitution of the Cayman Islands	2-4	N/A	2-4
QUALITY • All events coordinated by qualified personnel	100%	N/A	100%
TIMELINESS • All services are provided within the timeframe set by The Premier	90-100%	N/A	90-100%
LOCATION • Cayman Islands	100%	N/A	100%
COST	\$152,725	N/A	\$305,450
RELATED BROAD OUTCOME • Stable, Effective and Accountable Government			

Note: Jubilee Celebrations expected to conclude in FY2020.

RCY 1	Public Information, Newscasts and Sports		
DESCRIPTION Delivery of newscasts and sports on local and international events which includes press coverage of the courts and parliamentary proceedings, sports events, gathering news from various sources, producing and presenting news and sports broadcasts and Bulletin Board items (for community events).			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
• Number of bulletin board items	17,000–18,000	17,000-18,000	17,000-18,000
• Number of news items	44,000-45,000	44,000-45,000	41,000-42,000
• Number of sports items	4,000-5,000	4,000-5,000	7,000-8,000
QUALITY			
• Compliance for all programmes to good practice broadcast standards	100%	100%	100%
• All items monitored by Director and Deputy Director	100%	100%	100%
TIMELINESS			
• Other public information newscasts broadcast on Radio Cayman established schedules	100%	100%	100%
• Emergency and urgent public information delivered within ten minutes of receipt	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	\$537,365	\$537,365	\$465,888
RELATED BROAD OUTCOME			
• Stable, Effective and Accountable Government			

RCY 2	On Air Programmes		
DESCRIPTION Delivery of general information programmes such as Business Buzz, For The Record, Talk Today, Youth Flex, Morning Fusion, Super Jam, Music Express and BBC overnight programmes; current affairs programmes such as live coverage of National Heroes Day celebrations and the State Opening of the Legislative Assembly in addition to other entertainment, educational and religious programming, delayed Legislative Assembly broadcasts and Public Service Announcements for charities, schools and government departments.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of general information programmes - Religious programmes - Educational programmes - Entertainment programmes - Legislative Assembly broadcasts (hours) - Current Affairs and Cultural Programmes - Programmes produced or downloaded - Number of Public Service Announcements	800-900 1,200-1,300 400-500 2,000-3,000 150-250 80-90 2,000-3,000 26,000-27,000	800-900 1,200-1,300 400-500 2,000-3,000 150-250 80-90 2,000-3,000 26,000-27,000	900-1,000 1,500-2,000 600-700 3,000-4,000 150-250 100-200 3,000-4,000 13,000-14,000
QUALITY - Programmes monitored by Director/Deputy Director - Compliance for all programmes to good practice broadcast standards	100% 100%	100% 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	\$784,658	\$783,904	\$713,436
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

RCY 3	Sales, Production and Remote Broadcasts		
DESCRIPTION Delivery of Sales, Production and Remote Broadcasts.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of commercials sold - Number of special packages - Number of new accounts gained - Number of commercials produced - Number of remote broadcasts delivered	36,000-37,000 600-700 20-30 300-400 23-33	36,000-37,000 600-700 20-30 300-400 23-33	24,000-25,000 600-700 26-36 300-400 23-33
QUALITY - Percentage of marketing and sales packages with pre and post monitoring by Director and Deputy Director - Finished product reviewed for standard by Director, Deputy Director, Recording Engineer and Client - Compliance with industry good practice standards for sales and production services	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS - Advertising production is completed within 24-36 hours for clients wanting a 24-36 hour turnaround time after the order is placed: Ads which are read live are delivered within 15 minutes of receiving the order or as required by the client - Commercials to be produced within a 24 hour period - Rental of studio time and facilities available within 12 hours’ notice	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$167,216	\$167,969	\$108,485
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

Note: The total cost of supplying this output over the two years is \$1,189,185. However, revenue of \$854,000 from other third parties reduces the cost to Cabinet to \$335,185 over the two years.

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CABINET OFFICE

STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

These forecast financial statements have been prepared in accordance with the provisions of the Public Management and Finance Law (2018 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 (2018 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 2020 and 31 December 2021 and performance for the years ending 31 December 2020 and 31 December 2021; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Law (2018 Revision)).

Samuel Rose, JP
Chief Officer

Cabinet Office

31 December 2019

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FINANCIAL STATEMENTS

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

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CABINET OFFICE
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2020 AND 31 DECEMBER 2021

12-Month Forecast 2019	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2020	12-Month Budget 2021
	Current Assets			
5,114,056	Cash and cash equivalents	1	5,384,586	5,652,026
-	Marketable securities and deposits		-	-
3,320,309	Trade receivables	2	3,253,903	3,253,903
9,362	Other receivables	2	9,362	9,362
-	Inventories		-	-
-	Investments		-	-
3,035	Prepayments	3	3,035	3,035
8,446,762	Total Current Assets		8,650,886	8,918,326
	Non-Current Assets			
-	Trade receivables	2	66,406	66,406
-	Other receivables		-	-
-	Inventories		-	-
-	Investments		-	-
-	Prepayments		-	-
56,383	Intangible Assets	4	58,939	26,495
893,535	Property, plant and equipment	4	817,249	672,252
949,918	Total Non-Current Assets		942,594	765,153
9,396,680	Total Assets		9,593,480	9,683,479
	Current Liabilities			
182,278	Trade payables	5	182,278	182,278
141,855	Other payables and accruals	5	141,855	141,855
5,121	Unearned revenue	6	5,121	5,121
74,744	Employee entitlements	7	74,744	74,744
2,193,812	Repayment of surplus		2,193,812	2,193,811
2,597,810	Total Current Liabilities		2,597,810	2,597,809
	Non-Current Liabilities			
-	Trade payables	5	-	-
-	Other payables and accruals	5	-	-
-	Unearned revenue	6	-	-
145,347	Employee entitlements	7	145,347	145,347
145,347	Total Non-Current Liabilities		145,347	145,347
2,743,157	Total Liabilities		2,743,157	2,743,156
6,653,523	Net Assets		6,850,323	6,940,323
	NET WORTH			
9,995,960	Contributed capital		10,192,760	10,282,760
-	Other Reserves		-	-
185,850	Revaluation reserve		185,850	185,850
(3,528,287)	Accumulated surpluses/(deficits)		(3,528,287)	(3,528,287)
6,653,523	Total Net Worth		6,850,323	6,940,323

CABINET OFFICE
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

12-Month Forecast 2019	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2020	12-Month Budget 2021
	Revenue			
9,096,392	Sale of goods and services	8	10,155,332	10,262,938
32,432	Investment revenue		-	-
-	Donations		-	-
-	Other revenue		-	-
9,128,824	Total Revenue		10,155,332	10,262,938
	Expenses			
5,638,295	Personnel costs	9	6,316,558	6,312,444
3,254,136	Supplies and consumables	10	3,568,244	3,683,054
236,392	Depreciation and Amortisation	4	270,530	267,440
-	Impairment of property, plant and equipment		-	-
-	Impairment of inventory		-	-
-	Litigation costs	11	-	-
-	Other expenses		-	-
-	Other Gains and Losses	12	-	-
9,128,824	Total Expenses		10,155,332	10,262,938
-	Surplus or (Deficit) for the period		-	-

CABINET OFFICE
STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

12-Month Forecast 2019	CASH FLOW STATEMENT	Note	12-Month Budget 2020	12-Month Budget 2021
	CASH FLOWS FROM OPERATING ACTIVITIES			
	<i>Receipts</i>			
7,895,339	Outputs to Cabinet		8,909,047	9,015,241
-	Outputs to other government agencies		-	-
2,084,507	Sale of goods and services - third party		1,246,285	1,247,697
36,269	Interest received		-	-
-	Donations / Grants		-	-
-	Other receipts		-	-
-	<i>Payments</i>			
(9,080,043)	Personnel costs		(6,316,558)	(6,312,444)
(3,069,777)	Supplies and consumables		(3,568,244)	(3,683,054)
-	Interest paid		-	-
-	Other payments		-	-
1,566,441	Net cash flows from operating activities		270,530	267,440
	CASH FLOWS FROM INVESTING ACTIVITIES			
(145,000)	Purchase of property, plant and equipment		(196,800)	(90,000)
-	Proceeds from sale of property, plant and equipment		-	-
(145,000)	Net cash flows from investing activities		(196,800)	(90,000)
	CASH FLOWS FROM FINANCING ACTIVITIES			
145,000	Equity Investment from Org 40		196,800	90,000
-	Repayment of Surplus to Org 40		-	-
145,000	Net cash flows from financing activities		196,800	90,000
1,566,441	Net increase/(decrease) in cash and cash equivalents		270,530	267,440
3,547,614	Cash and cash equivalents at beginning of period		5,114,056	5,384,586
5,114,056	Cash and cash equivalents at end of period	1	5,384,586	5,652,026

CABINET OFFICE
STATEMENT OF CHANGES IN NET WORTH
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 2018 brought forward	6,874,000		185,850	67,183	6,874,000
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 2018	9,850,960	-	185,850	(2,909,776)	7,127,033
Changes in net worth for 2019					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-	-
Equity Investment from Cabinet	145,000	-	-	-	145,000
Capital withdrawals by Cabinet	-	-	-	(618,511)	(618,511)
Dividends payable to Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	145,000	-	-	(618,511)	(473,511)
Surplus/(deficit)for the period 2019	-	-	-	(-)	(-)
Total recognised revenues and expenses for the period	145,000	-	-	(618,511)	(473,511)
Balance at 31 December 2019 carried forward	9,995,960	-	185,850	(3,528,287)	6,653,523
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2019 brought forward	9,995,960	-	185,850	(3,528,287)	6,653,523
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2019	9,995,960	-	185,850	(3,528,287)	6,653,523
Changes in net worth for 2020					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-	-
Equity Investment from Cabinet	196,800	-	-	-	196,800
Capital withdrawals by Cabinet	-	-	-	-	-
Dividends payable to Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	196,800	-	-	-	196,800
Surplus/(deficit)for the period 2020	-	-	-	-	-
Total recognised revenues and expenses for the period	196,800	-	-	-	196,800
Balance at 31 December 2020 carried forward	10,192,760	-	185,850	(3,528,287)	6,850,323

CABINET OFFICE
STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2020 brought forward	10,192,760	-	185,850	(3,528,287)	6,850,323
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2020	10,192,760	-	185,850	(3,528,287)	6,850,323
Changes in net worth for 2021					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Equity Investment from Cabinet	90,000	-	-	-	90,000
Capital withdrawals by Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	90,000	-	-	-	90,000
Surplus/(deficit)for the period 2021	-	-	-	-	-
Total recognised revenues and expenses for the period	90,000	-	-	-	90,000
Balance at 31 December 2021	10,282,760	-	185,850	(3,528,287)	6,940,323

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

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

Reporting Period

The reporting period is the period ending 31 December 2020 and 2021.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

Cash and cash equivalents

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

Receivables and advances

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

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

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

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Provisions

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

Employee entitlements

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

NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and Cash Equivalents

12-Month Actual 2018	12-Month Forecast 2019	Description	Foreign Currency	Exchange Rate	12-Month Budget 2020	12-Month Budget 2021
486	400	Cash on hand (IRIS Confirmation Account/Petty Cash)	400	1	400	400
225,702	51,226	Cash in transit (IRIS Remittance Account)	51,226	1	51,226	51,226
590,587	1,780,641	CI\$ Operational Current Account held at Royal Bank of Canada	2,051,171	1	2,051,171	2,318,611
119,219	668,054	US\$ Operational Current Account held at Royal Bank of Canada	797,676	1	668,054	668,054
8,532	65,593	Payroll Current Account held at Royal Bank of Canada	65,593	1	65,593	65,593
54,947	-	Bank Accounts held at other financial institutions	-	1	-	-
2,548,142	2,548,142	Fixed Deposits held with Treasury (less than 90 days)	2,548,142	1	2,548,142	2,548,142
3,547,614	5,114,056	TOTAL			5,384,586	5,652,026

Note 2: Trade and Other Receivables

12-Month Actual 2018	12-Month Forecast 2019	Trade Receivables	12-Month Budget 2020	12-Month Budget 2021
2,620,275	1,787,548	Sale of goods and services	1,787,548	1,787,548
2,356,915	2,356,915	Outputs to Cabinet	2,356,915	2,356,915
-	-	Outputs to other government agencies	-	-
-	-	Other	-	-
(808,921)	(824,154)	Less: provision for doubtful debts	(824,154)	(824,154)
4,168,269	3,320,309	Total trade receivables	3,320,309	3,320,309

12-Month Actual 2018	12-Month Forecast 2019	Other Receivables	12-Month Budget 2020	12-Month Budget 2021
2,884	2,000	Advances (salary, Official Travel, etc)	2,000	2,000
11,711	7,362	Dishonoured cheques	7,362	7,362
3,837	-	Interest receivable	-	-
-	-	Loans	-	-
-	-	Interentity Due from	-	-
-	-	Other Non-Current Assets	-	-
291,930	-	Other	-	-
-	-	Less: provision for doubtful debts	-	-
310,361	9,362	Total other receivables	9,362	9,362

Note 3: Prepayments

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
11,767	3,035	Accrued Prepayments	3,035	3,035
-	-	Prepaid Insurance	-	-
-	-	Other	-	-
11,767	3,035	Total	3,035	3,035

Note 4: Property, Plant and Equipment

Cost of Property, Plant and Equipment

	<i>Plant and Equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2019	232,186	885,000	218,014	92,826	207,945	20,198	119,118	305,438	725	2,081,449
Additions	85,000	-	-	-	5,000	-	18,541	-	-	363,000
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	(218,014)	(57,779)	(17,256)	(8,204)	-	-	-	-
Balance as at 31 December 2019	317,186	885,000	-	35,047	195,689	11,994	137,659	305,438	725	1,888,738

	<i>Plant and Equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2020	317,186	885,000	-	35,047	195,689	11,994	137,659	305,438	725	1,888,739
Additions	106,800	-	-	50,000	5,000	-	-	-	-	161,800
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2020	423,986	885,000	-	85,047	200,689	11,994	137,659	305,438	725	2,050,539

Note 4: Property, Plant and Equipment (Continued)

Cost of Property, Plant and Equipment

	<i>Plant and Equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2021	423,986	885,000	-	85,047	200,689	11,994	137,659	305,438	725	2,050,539
Additions	85,000	-	-	-	5,000	-	-	-	-	90,000
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2021	508,986	885,000	-	85,047	205,689	11,994	137,659	305,438	725	2,140,539

Accumulated Depreciation and Impairment Losses

	<i>Plant and Equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2019	231,440	154,875	28,746	34,096	137,644	14,337	119,274	135,594	725	856,731
Transfers	-	-	(38,328)	(16,050)	(10,191)	(1,432)	-	-	-	(66,001)
Impairment Reserve 2019(closing balance)	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2019	61,994	45,525	9,582	13,671	20,759	5,861	7,000	50,000	-	214,392
Eliminate on Disposal or Derecognition 2019	-	-	-	-	-	(9,918)	-	-	-	(9,918)
Balance as at 31 December 2019	293,434	200,400	-	31,717	148,211	8,848	126,274	185,594	725	995,204

	<i>Plant and Equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2020	293,434	200,400	-	31,717	148,212	8,848	126,274	185,594	725	995,204
Transfers	-	-	-	-	-	-	-	-	-	-
Impairment change 2020	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2020	108,013	45,525	-	3,688	23,860	-	7,000	50,000	-	238,086
Eliminate on Disposal or Derecognition 2020	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2020	401,447	245,925	-	35,405	172,072	8,848	133,274	235,594	725	1,233,290

Note 4: Property, Plant and Equipment (Continued)

Accumulated Depreciation and Impairment Losses

	<i>Plant and Equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2021	401,447	245,925	-	35,405	172,072	8,848	133,274	235,594	725	1,233,290
Transfers	-	-	-	-	-	-	-	-	-	-
Impairment change 2021	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2021	107,539	45,525	-	3,688	23,860	-	4,385	50,000	-	234,996
Eliminate on Disposal or Derecognition 2021	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2021	508,986	291,450	-	39,093	195,932	8,848	137,659	285,594	725	1,468,287

Net Book value 31 December 2019	23,752	684,600	-	3,330	47,478	3,147	11,384	119,844	-	893,534

Net Book value 31 December 2020	22,539	639,075	-	49,642	28,618	3,147	4,385	69,844		817,249

Net Book value 31 December 2021	-	593,550	-	45,954	9,758	3,147	-	19,844	-	672,252

Note 5: Trade Payables, Other Payables and Accruals

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
49,392	182,278	Creditors	182,278	182,278
-	-	Creditors Ministries/Portfolios	-	-
-	-	Creditors other government agencies	-	-
-	-	Non-current Accounts payable	-	-
1,890	633	Payroll Deductions	633	633
-	-	Operating Lease	-	-
431,530	128,774	Accrued Expenses	128,774	128,774
-	-	Accrued Expenses Ministries/Portfolios	-	-
-	-	Accrued Expenses other government agencies	-	-
-	1,783	Inter-entity due to	1,783	1,783
-	-	Accrued Entity Interest	-	-
30,000	-	Provisions	-	-
24,109	10,665	Other payables	10,665	10,665
536,921	324,133	Total trade payables other payables and accruals	324,133	324,133

Note 6: Unearned Revenue

12-Month Actual 2018	12-Month Forecast 2019	Details	12-Month Budget 2020	12-Month Budget 2021
-	-	Rentals paid in advance	-	-
-	-	Immigration deposits	-	-
-	-	Customs deposits	-	-
(656)	-	Revenue deposits	-	-
5,641	5,121	Other unearned revenue	5,121	5,121
-	-	Non-current Unearned revenue	-	-
4,985	5,121	Total unearned revenue	5,121	5,121

Note 7: Employee Entitlements

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
71,927	60,037	Annual Leave	60,037	60,037
(71,236)	-	Retirement and long service leave	-	-
-	-	Accrued salaries	-	-
-	-	Travel	-	-
45,750	14,707	Pension	14,707	14,707
-	-	Other salary related entitlements	-	-
46,442	74,744	Total current portion	74,744	74,744
		<i>Non-current employee entitlements are represented by:</i>		
288,000	145,347	Retirement and long service leave	145,347	145,347
334,442	220,091	Total employee entitlements	220,091	220,091

Note 8: Sales of Goods and Services

12-Month Actual 2018	12-Month Forecast 2019	Revenue type	12-Month Budget 2020	12-Month Budget 2021
7,814,000	7,895,339	Outputs to Cabinet	8,909,047	9,015,241
-	-	Outputs to other government agencies	-	-
295,980	74,000	Fees and charges	66,000	66,000
1,262,692	1,127,053	General sales	1,180,285	1,181,697
-	-	Rentals	-	-
5,245	-	Other	-	-
9,377,918	9,096,392	Total sales of goods and services	10,155,332	10,262,938

Note 9: Personnel Costs

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
4,572,768	4,672,355	Salaries, wages and allowances	5,142,506	5,138,262
729,976	724,558	Health Care	891,852	891,852
247,296	240,378	Pension	281,196	281,327
60,425	-	Leave	-	-
33,360	1,004	Other personnel related costs	1,004	1,004
5,643,826	5,638,295	Total Personnel Costs	6,316,558	6,312,444

Note 10: Supplies and Consumables

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
386,271	297,480	Supplies and Materials	406,493	391,493
1,762,561	1,936,261	Purchase of services	2,209,234	2,335,955
155,117	92,632	Lease of Property and Equipment	16,512	16,512
172,911	167,615	Utilities	161,024	161,024
(7,763)	6,512	General Insurance	2,664	2,664
55,672	66,154	Interdepartmental expenses	49,154	49,154
398,605	454,706	Travel and Subsistence	408,184	408,184
34,389	67,244	Recruitment and Training	128,940	128,940
76,083	165,533	Other	186,039	189,128
3,033,846	3,254,136	Total Supplies and consumables	3,568,244	3,683,054

Note 11: Litigation Costs

12-Month Actual 2018	12-Month Forecast 2019	Litigation Costs	12-Month Budget 2020	12-Month Budget 2021
39,574	-	Legal Fees	-	-
-	-	Description	-	-
39,574	-	Total Litigation cost	-	-

Note 12: Gains / (Losses)

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
-	-	Net (gain) / loss on disposal of property, plant and equipment	-	-
-	-	Gain/Loss on Derecognition of Assets	-	-
(12,818)	-	Net (gain) / loss on foreign exchange Transactions	-	-
(12,818)	-	Total gains/ (losses)	-	-

Note 13: Reconciliation of Net Cash Flows from Operating Activities to Surplus / (Deficit)

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
517,095	-	Surplus/(deficit) from ordinary activities	-	-
		Non-cash movements		
188,827	236,392	Depreciation expense	270,530	267,440
-	-	Impairment	-	-
-	-	(Gain)/losses on sale of property plant and equipment	-	-
		Changes in current assets and liabilities:		
-	-	(Increase)/decrease in receivables - Other Government agencies	-	-
-	-	(Increase)/decrease in receivables - SAGCs	-	-
-	-	(Increase)/decrease in receivables - Other 3rd Party	-	-
-	-	Increase/(decrease) in payables - Other Government agencies	-	-
-	-	Increase/(decrease) in payables - SAGCs	-	-
-	-	Increase/(decrease) in payables - Other 3rd Party	-	-
705,921	236,392	Net cash flows from operating activities	270,530	267,440

MINISTRY OF EMPLOYMENT AND BORDER CONTROL

BUDGET STATEMENT

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

PREPARED IN ACCORDANCE WITH SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2018 REVISION)

CONTENT

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2. Strategic Ownership Goals
3. Ownership Performance Targets
4. Equity Investments and Withdrawals

PART B: OUTPUT PERFORMANCE

5. Outputs to be Delivered

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE PREMIER

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2020 and 2021 financial years.

Honourable Alden McLaughlin, MBE, JP
Premier

Ministry of Employment and Border Control

31 December 2019

STATEMENT OF CHIEF OFFICER

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

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

Wesley Howell, JP
Chief Officer

Ministry of Employment and Border Control

31 December 2019

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

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

Scope of Activities

- Providing for the effective and efficient administration, implementation, enforcement, and evolution of the border controls laws and regulations, as well as compliance with international obligations under treaties and conventions related to the management of regular and irregular migration
- Providing for effective and efficient administration, implementation, enforcement, and evolution of the National Pensions Law and Regulations
- Providing for effective and efficient administration, implementation, enforcement, and evolution of employment and labour legislation
- Providing for the monitoring of employment and industry trends, and implementing strategies to enhance workforce readiness among Caymanians in alignment with industry demands

Customers and Location of Activities

Customers of the Ministry include the general public, visitors, public and private organisations, 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 Employment and Border Control in the 2020 and 2021 financial years are as follows:

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

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Ministry of Employment and Border Control for the years ending 31 December 2020 and 31 December 2021 are as follows:

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
REVENUE FROM CABINET	33,400	33,736	70,477
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	-
REVENUE FROM OTHERS	15,047	15,261	14,161
OPERATING EXPENSES	45,650	46,099	15,449
OPERATING SURPLUS/DEFICIT	2,810	2,913	5,924
NET WORTH	82,014	86,275	121,604
CASH FLOWS FROM OPERATING ACTIVITIES	(1,442)	4,639	19,800
CASH FLOWS FROM INVESTING ACTIVITIES	(6,028)	(4,261)	(5,008)
CASH FLOWS FROM FINANCING ACTIVITIES	6,028	4,261	13,706
CHANGE IN CASH BALANCES	(1,442)	4,905	28,498

	2020 1 Jan to 31 Dec 2020 %	2021 1 Jan to 31 Dec 2021 %	2019 12-Month Forecast %
FINANCIAL PERFORMANCE RATIO			
CURRENT ASSETS : CURRENT LIABILITIES	386	360	430
TOTAL ASSETS : TOTAL LIABILITIES	462	437	685

MAINTENANCE OF CAPABILITY

	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	440	441	-
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	-	-	-

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	15,146	16,822	52,226
ASSET REPLACEMENTS : TOTAL ASSETS	47%	47%	-
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	-	-	-
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	-	-	-
CHANGES TO ASSET MANAGEMENT POLICIES	-	-	-

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
MAJOR NEW CAPITAL EXPENDITURE PROJECTS			
BUSINESS INTELLIGENCE AND CUSTOMER SUPPORT SYSTEMS	340	300	-
BORDER SECURITY SYSTEMS	4,593	3,461	-
ESTABLISHMENT OF WORC	1,095	500	-

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Natural Disaster – Loss of Vital Information	Unchanged	Employees transfer vital information on a regular basis to the Archives Department for proper storage. Examples of vital information transferred are Personnel Records, Cabinet Papers, etc.	-
Natural Disaster – Loss of Communications	Unchanged	Ensure contingency plans are in place	-
Loss of Vital Human Resources	Unchanged	Cross-training of staff ensuring staff are well versed in all areas of operation to facilitate continued smooth operations in the event of loss of vital staff; Succession Planning	-
Equipment Failure or Loss	Unchanged	- Ensuring that IT systems are properly maintained and backed up on a regular basis to minimize data loss - Ensuring contingency manual systems are in place should an equipment failure occur	-
Security of Confidential Documents	Unchanged	All confidential documents are kept locked away and are only accessed by authorised personnel	-
Inappropriate use of Coercive Power by Law Enforcement Officers	Unchanged	- Ensure staff is properly trained in their respective areas - Close supervision and regular developmental meetings	-

4. EQUITY INVESTMENTS AND WITHDRAWALS

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
EQUITY MOVEMENT			
EQUITY INVESTMENT FROM CABINET	6,028	4,261	-
CAPITAL (EQUITY) WITHDRAWAL BY CABINET	-	-	-

PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

DLP 4	Compliance, Awareness and Enforcement of the Labour and National Pensions Legislation		
DESCRIPTION Provision of services to administer the Labour Law to ensure that the Rights and Dignity of employees and employers are protected, and to provide investigative services to employers, employees and related stakeholders in relation to non-compliance of the National Pensions Law and Regulations (NPL), including: • 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 and 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 • Labour Tribunal cases and Overtime (OT) waiver applications scheduled/heard/finalised			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of Labour and Pensions training and education programmes conducted • Number of cases of individual disputes of Labour and Pensions rights investigated/mediated/conciliated • Number of Occupational Safety and Health inspections • Number of Labour and Pensions inspections (Onsite and Offsite) • Preparation and referral of investigations and/or matters of concern to the Department of Public Prosecutions (DPP) for Labour and Pensions • Number of Pensions Delinquency Reports processed • Number of Labour Tribunal cases and OT waiver applications scheduled/heard/finalised	11-17 1,500-1,950 28-35 105-120 13-19 72-84 112-131	11-17 1,500-1,950 28-35 105-120 13-19 72-84 112-131	11-17 1,500-1,950 28-35 105-120 13-19 72-84 112-131
QUALITY • Training and education programmes are in accordance with certifying bodies and departmental guidelines • Individual disputes of rights processed in accordance with established procedures • Inspections are in compliance with internationally and nationally accepted best practice • Investigations are in compliance with internationally and nationally accepted best practice and in accordance to the Labour and National Pension Laws and Regulations • Delinquency Reports are completed in accordance with internal procedures and the National Pensions Law and Regulations • Tribunal cases and OT waiver applications scheduled/heard/finalised in accordance with set procedures and ruling received on time or follow-up vigorously	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	100% 100% 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	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/finalised within set timelines	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST			
	\$2,397,199	\$2,403,285	\$1,230,295
RELATED BROAD OUTCOME			
• A Strong Economy to Help Families and Businesses			

Note: The total cost of supplying this output in 2020 is \$2,399,199. However, estimated entity revenue of \$2,000 from third parties reduces the cost to Cabinet to \$2,397,199.

The total cost of supplying this output in 2021 is \$2,405,285. However, estimated entity revenue of \$2,000 from third parties reduces the cost to Cabinet to \$2,403,285.

MHA 1	Policy Advice to the Minister		
DESCRIPTION			
Policy advice and support to the Minister on labour, border control, public administration and other matters.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
Capacity to provide quality advice throughout the year	12 months	12 months	N/A
QUALITY			
All personnel providing advice is qualified in his/her area of expertise	100%	100%	N/A
All policy advice, speeches, statements, drafting instructions and Cabinet Papers will be prepared with due professional care and any guidelines set by Cabinet Office and will clearly define the nature and scope of the issues being considered	100%	100%	N/A
Provide accurate and concise information inclusive of qualitative and quantitative data to support findings and recommendations	100%	100%	N/A
TIMELINESS			
All advice and reports delivered to timescales agreed	100%	100%	N/A
Provide advice on immigration matters in a timely manner depending on the scope and complexity of the exercise and in accordance with any deadlines set by the requester	95-10%	95-100%	N/A
LOCATION			
Grand Cayman	100%	100%	N/A
COST			
	\$3,857,776	\$3,929,759	N/A
RELATED BROAD OUTCOME			
- A Strong Economy to Help Families and Businesses - Achieving Full Employment – Jobs for All Caymanians			

MHA 2	Support New Government Initiatives and Strategic Reforms		
DESCRIPTION			
Activities and deliverables necessary to implement the Government’s new initiatives and strategic reforms as it relates to labour and border control.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
• Continued strategic implementation/improvement of WORC and CBC	12 months	12 months	N/A
• Legislative measures proposed to support the new roles	12 months	12 months	N/A
• Supporting processes and technologies implemented	12 months	12 months	N/A
QUALITY			
• The establishment of a new Human Resource Department is dependent upon programme implementation plan being approved	100%	100%	N/A
• Legislative amendments support the new processes and roles	100%	100%	N/A
TIMELINESS			
• In accordance with timelines of approved implementation plan	100%	100%	N/A
LOCATION			
• Grand Cayman	100%	100%	N/A
COST	\$300,000	\$316,000	N/A
RELATED BROAD OUTCOME			
• A Strong Economy to Help Families and Businesses			
• Achieving Full Employment – Jobs for All Caymanians			

CBC 1	Provision of Governance and Administrative Services		
DESCRIPTION - Provision of finance, governance and administrative services to the public, ministries, statutory authorities, government owned companies, boards and committees including NPO's (Non-Profit Organisations) - Prepare policy proposals relating to migration management, prohibited immigrants, deportees, asylum, and pre-clearance by US Customs/Immigration - Respond to Parliamentary questions - Prepare Cabinet papers and notes and recommendations on requests for concessions and waivers of duty			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of applications processed - Number of Policies - Number of Board Meetings - Number of Cabinet Papers - Number of Investigations - Number of Training Courses Conducted	1,300-1,880 20 10 6 12 30-35	1,320-2,000 20 12 6 12 30-35	N/A N/A N/A N/A N/A N/A
QUALITY - Training will be conducted by qualified individuals - Board meetings will be attended by competent and qualified personnel - Applications will be processed as expeditiously as possible - Business will be conducted in a positive and professional manner	100% 100% 100% 100%	100% 100% 100% 100%	N/A N/A N/A N/A
TIMELINESS - On time attendance at meetings when meetings are called - Provide advice and services in a timely manner depending on the scope and complexity of the matter at hand and within the agreed upon time frame - Revenue will be processed within the opening hours of the department and banking and deposits completed by the next business day and all refunds will be processed within 90 days	100% 100% 100%	100% 100% 100%	N/A N/A N/A
LOCATION Cayman Islands	100%	100%	N/A
COST	\$3,624,953	\$3,639,101	N/A
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

CBC 2	Provision of Border Control Services		
DESCRIPTION To prevent, detect and investigate offenses under the Customs and Border Control Law 2018 and/or any other relevant laws and international conventions whilst facilitating trade and travel.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
Issuance of Visas and extensions Number of visas and extensions processed	35,500-37,000	36,000-38,000	N/A
Clearance and Inspection of Cargo - Number of entries processed - Number of inspections conducted	254,000-254,500 109,000-109,500	260,000-260,500 116,000-116,500	N/A N/A
Detection, Interdiction and Prosecution of CBC Offenses - Number of investigations - Number of post audit checks - Number of fines levied	11,000-11,500 100-200 1,000-1,200	11,500-12,000 100- 200 1,100-1,200	N/A N/A N/A
Entry and Embarkation Control - Number of Passengers processed - Number of marine crafts processed	1,000,000-1,100,00 1,800-1,900	1,100,000-1,200,000 1,800-1,900	N/A N/A
QUALITY All operational proceedings are conducted in accordance with the Customs and Border Control Law 2018, other relevant laws, regulations, policies and procedures	100%	100%	N/A
TIMELINESS All operational proceedings are completed within the prescribed timeframe	100%	100%	N/A
LOCATION Cayman Islands	100%	100%	N/A
COST	\$14,201,295	\$14,065,702	N/A
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

Note: This is a newly defined output for the 2020 and 2021 Budget.

The total cost of supplying this output in 2020 is \$20,230,587. However, estimated entity revenue of \$6,029,292 from third parties reduces the cost to Cabinet to \$14,201,295.

The total cost of supplying this output in 2021 is \$20,281,809. However, estimated entity revenue of \$6,216,107 from third parties reduces the cost to Cabinet to \$14,065,702.

WOC 1	Employment Services and Support		
DESCRIPTION The delivery and provision of Employment Services: - To improve access to employment for Caymanian jobseekers to include assisting Job Seekers through registering, assessing, and providing career guidance and counselling, identification of job opportunities, job referrals, referrals for training and other partnering agencies - To assist employers with identifying suitably qualified Caymanians for employment through processing of job vacancies, review of job listings, coding of jobs and referrals - Career counselling, workforce readiness assessment, training, and other employment initiatives and by supporting targeted groups whereby identifying barriers to employment and providing training and development opportunities which support Caymanians in accessing employment - Support to the National Training Council with a focus on the development of a National Technical Vocational Education Training (TVET) Programme - The development and implementation of National Apprenticeship Programmes and National Internship programmes			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of job seeker encounters - Number of job vacancies processed - Number of Immigration Boards/Economic Zone Authorities supported - Number of training workshops (max 12 participants per class) - Number of employment initiatives coordinated - Number of public awareness campaigns coordinated/delivered - Number of TVET Councils/Committees provided with guidance and support	1,500-2,000 10,000-15,000 1-3 45-75 20-30 15-30 1-4	1,500-2,000 10,000-15,000 1-3 45-75 20-30 15-30 1-4	1,200-2,000 6,500-10,000 1-3 25-40 8-15 10-15 1-4
QUALITY - All job seekers assisted in accordance with established procedures - All vacancies processed in accordance with established procedures - Board meetings supported by Director or designate - Economic Zone Authority meetings supported by Director or designate - Training workshop programmes delivered in accordance with established criteria - Employment initiatives are developed in accordance with labour market needs - Public awareness campaigns are coordinated/delivered as required - TVET Council/Committee meetings are supported by Director/Designate in accordance with policies and procedures	100% 100% 100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100% 100% 100%

TIMELINESS			
• Job seeker assisted within established policy timelines	100%	100%	100%
• Response to employers submitting job posting to the National Job Link Portal within three working days	100%	100%	100%
• TVET Council/Committee and Board meetings are supported in accordance with agreed schedules or as required	100%	100%	100%
• Economic Zone Authority meetings supported in accordance with agreed schedules or as required	100%	100%	100%
• Training workshops and employment initiatives are delivered in accordance with agreed schedules	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST			
	\$2,108,152	\$2,109,766	\$2,947,725
RELATED BROAD OUTCOME			
• Achieving Full Employment – Jobs for All Caymanians			

WOC 2	Labour Market Information and Strategic Research		
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 - Improving communication and access to information between job seekers and employers, and assisting users on the Job Link portal that promotes the use of the portal			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of data analysis or reports prepared on labour market and employment information - Number of Job Link portal users assisted	12-18 2,520-3,780	12-18 2,520-3,780	12-18 750-1,250
QUALITY - All job seekers assisted in accordance with established procedures - All vacancies processed in accordance with established procedures - Board meetings supported by Director or designate - Economic Zone Authority meetings supported by Director or designate	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS - Data requests on labour market and employment information prepared in accordance with agreed criteria - Job Link portal users provided with support, guidance, and/or technical assistance in accordance with departmental guidelines	100% 100%	100% 100%	100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$679,813	\$848,490	\$258,342
RELATED BROAD OUTCOME Achieving Full Employment – Jobs for All Caymanians			

WOC 3	Processing of Work Permits, Status and Residency Applications		
DESCRIPTION Processing applications submitted to Workforce Opportunities Residency Cayman (WORC) on behalf of the Director of WORC and the respective boards.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of work permit applications processed - Number of economic zone employment certificates issued - Number of business visitor permit applications processed - Number of Right to be Caymanian applications processed - Number of Permanent Residency applications processed - Number of applications processed for permission to reside as a dependent of a Caymanian - Number of new Business Staffing Plan (BSP) applications processed - Number of Working by Operation of Law/Permission to Reside and Continue Working applications processed	31,250-41,000 175-250 150-250 950-1,600 250-500 15-30 25-75 200-600	31,250-41,000 175-250 150-250 950-1,600 250-500 15-30 25-75 200-600	26,000-36,000 175-250 150-250 950-1,450 250-500 15-30 50-75 50-175
QUALITY - Compliance with Immigration (Transition) Law 2018 Revision, Immigration Directives, Immigration (Amendment) Regulations, 2017 and established guidelines - Files and agendas prepared with due care accuracy and completeness - Work Permits reviewed in accordance with the Immigration Laws and established policies and signed off by the Secretary to the Work Permit Board or Business Staff Plan Board or designate as appropriate - Agendas reviewed and signed off by Secretary, Caymanian Status and Permanent Residency and Business Staffing Plan Board and Deputy Director of Labour	100% 100% 90-100% 100%	100% 100% 90-100% 100%	100% 100% 90-100% 100%
TIMELINESS - Processing time of a complete application from receipt to dissemination of decision will be 2-4 weeks for Annual Work Permits and BSP and 1-2 business days for Temporary Work Permits - Decision letter issued within 1-2 days of decision for Work Permits - Processing time from receipt of complete applications for Right to be Caymanian and Permanent Residency applications to dissemination of decision will be 1-9 months - Letters issued within 5-10 days of decision - Processing time from receipt of application to dissemination of decision will be the same day for Working by Operation of Law applications - Processing time from receipt of application to dissemination of decision will be within three business days for Provision for Continuation of Work applications	95-100% 95-100% 95-100% 90-100% 90-100% 90-100%	95-100% 95-100% 95-100% 90-100% 90-100% 90-100%	95-100% 95-100% 95-100% 90-100% 90-100% 90-100%

LOCATION			
Grand Cayman	100%	100%	100%
COST	\$4,583,467	\$4,730,215	\$1,735,199
RELATED BROAD OUTCOME - A Strong Economy to Help Families and Businesses - Reducing Crime and the Fear of Crime			

Note: The total cost of supplying this output in 2020 is \$9,262,579. However, estimated entity revenue of \$4,679,112 from third parties reduces the cost to Cabinet to \$4,583,467.

The total cost of supplying this output in 2021 is \$9,334,131. However, estimated entity revenue of \$4,603,916 from third parties reduces the cost to Cabinet to \$4,730,215.

WOC 4	Detection and Prosecution of Offenders		
DESCRIPTION The detection, investigation and prosecution of persons committing offences under the Immigration (Transition) Law 2018. 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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of requests for legal rulings - Number of administrative fines levied - Number of reports to the Boards	50-100 350-550 250-350	50-100 350-550 250-350	50-100 350-550 250-350
QUALITY - All interviews will be conducted in compliance with the Judges’ rules and the rules of natural justice - All investigations will be conducted and managed with the highest degree of probity and professionalism - Objective reports entailing detailed research and sound evidence will be presented to support conclusions reached - Visits will be conducted professionally and authorised by Senior Immigration Officers and above and as per operation orders - 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)	100% 95-100% 96-100% 96-100% 96-100%	100% 95-100% 96-100% 96-100% 96-100%	100% 95-100% 96-100% 96-100% 96-100%
TIMELINESS - Files to be acted on within 14 days of arrival in the Enforcement Section - Reports will be submitted within seven days of the conclusion of the case - Case file submitted to Legal Department within 7-30 days of an arrest, which is taken to prosecution stage. (All files are subject to the statute of limitations-6 months)	95-100% 95-100% 95-100%	95-100% 95-100% 95-100%	95-100% 95-100% 95-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$1,571,660	\$1,618,138	\$1,726,679
RELATED BROAD OUTCOME Reducing Crime and the Fear of Crime			

WOC 5	Appeal Statements		
DESCRIPTION Submit Appeal Statements to Appeals Tribunal in response to appeals against decisions of the Work Permit Board, the Caymanian Status and Permanent Residency Board, the Business Staffing Plan Board, and to the Work Permit Board and Business Staffing Plan Board.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY Number of appeal statements produced	250-350	250-350	250-350
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 - Contain references to the relevant sections of the Immigration (Transition) Law 2018 and the Immigration (Amendment) Regulations, 2017	100%	100%	100%
TIMELINESS - Processed within 28 days of receipt of appeal statement request in relation to Caymanian Status, Work Permit and Business Staffing Plan applications in accordance with the Immigration (Transition) Law 2018 - Processed within 14 days of receipt of appeal statement request in relation to Temporary Work Permit applications in accordance with the Immigration (Transition) Law 2018 - Appeals processed within 10-15 business days of receipt providing relevant information is submitted without errors or omissions	85-100%	85-100%	85-100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$75,323	\$75,437	\$125,875
RELATED BROAD OUTCOME A Strong Economy to Help Families and Businesses			

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MINISTRY OF EMPLOYMENT AND BORDER CONTROL
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 (2018 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 (2018 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 2020 and 31 December 2021 and performance for the years ending 31 December 2020 and 31 December 2021; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Law (2018 Revision)).

Wesley Howell, JP
Chief Officer

Ministry of Employment and Border Control

31 December 2019

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FINANCIAL STATEMENTS

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

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MINISTRY OF EMPLOYMENT AND BORDER CONTROL
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2020 AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2020	12-Month Budget 2021
47,205,793	75,703,194	Current Assets			
-	-	Cash and cash equivalents	1	74,261,164	78,900,292
10,394,729	10,678,465	Marketable securities and deposits		-	-
3,175,986	2,145,230	Trade receivables	2	10,464,896	10,464,896
862	38,827	Other receivables	2	2,145,230	2,145,230
-	-	Inventories	3	38,827	38,827
2,889,777	897,749	Investments		-	-
		Prepayments	4	454,918	454,918
63,667,146	89,463,465	Total Current Assets		87,365,035	92,004,163
		Non-Current Assets			
-	-	Trade receivables	2	213,569	213,569
-	-	Other receivables	2	-	-
-	-	Inventories	3	-	-
-	-	Investments		-	-
-	-	Prepayments	4	-	-
550,145	712,024	Intangible Assets	5	1,909,479	2,768,596
25,736,323	52,226,461	Property, plant and equipment	5	15,145,879	16,821,761
26,286,468	52,938,485	Total Non-Current Assets		17,268,928	19,803,926
89,953,614	142,401,950	Total Assets		104,633,962	111,808,089
		Current Liabilities			
37,441	116,138	Trade payables	6	116,138	116,138
5,651,041	6,015,211	Other payables and accruals	6	6,015,211	6,015,211
407,875	854,700	Unearned revenue	7	854,700	854,700
2,933,875	2,469,716	Employee entitlements	8	1,480,832	1,480,832
11,391,338	11,342,056	Repayment of surplus		14,152,752	17,065,879
20,421,570	20,797,821	Total Current Liabilities		22,619,633	25,532,759
		Non-Current Liabilities			
-	-	Trade payables		-	-
-	-	Other payables and accruals		-	-
-	-	Unearned revenue		-	-
-	-	Employee entitlements		-	-
-	-	Total Non-Current Liabilities		-	-
20,421,570	20,797,821	Total Liabilities		22,619,633	25,532,759
69,532,045	121,604,129	Net Assets		82,014,329	86,275,329
		NET WORTH			
81,554,453	91,922,937	Contributed capital		52,333,137	56,594,137
-	-	Other Reserves		-	-
23,300,905	23,300,905	Revaluation reserve		23,300,905	23,300,905
(35,323,314)	6,380,287	Accumulated surpluses/(deficits)		6,380,287	6,380,287
69,532,045	121,604,129	Total Net Worth		82,014,329	86,275,329

MINISTRY OF EMPLOYMENT AND BORDER CONTROL
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2020	12-Month Budget 2020
		Revenue			
67,017,848	85,656,604	Sale of goods and services	9	48,461,052	49,012,163
516,130	1,099	Investment revenue	10	-	-
1,957,573	-	Donations	11	-	-
25,487	-	Other revenue		-	-
69,517,037	85,657,703	Total Revenue		48,461,052	49,012,163
		Expenses			
46,823,035	61,468,561	Personnel costs	12	32,800,470	32,930,398
9,254,060	15,448,641	Supplies and consumables	13	11,097,228	11,436,637
2,323,910	2,740,800	Depreciation & Amortisation	5	1,746,658	1,726,001
-	-	Impairment of property, plant and equipment	5	-	-
-	-	Impairment of inventory	3	-	-
32,900	75,001	Litigation costs	14	-	-
-	-	Other expenses		-	-
386,157	288	Other Gains and Losses	15	6,000	6,000
58,820,062	79,733,291	Total Expenses		45,650,356	46,099,037
10,696,976	5,924,412	Surplus or (Deficit) for the period		2,810,697	2,913,127

MINISTRY OF EMPLOYMENT AND BORDER CONTROL
STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	CASH FLOW STATEMENT	Note	12-Month Budget 2020	12-Month Budget 2021
		CASH FLOWS FROM OPERATING ACTIVITIES			
		<i>Receipts</i>			
54,552,808	70,501,945	Outputs to Cabinet		33,399,638	33,735,893
-	-	Outputs to other government agencies		-	-
11,662,330	16,141,587	Sale of goods and services - third party		15,050,614	15,264,270
-	254,547	Interest received		-	-
-	-	Donations / Grants		-	-
-	122,468	Other receipts		10,800	12,000
		<i>Payments</i>			
(49,356,279)	(56,064,969)	Personnel costs		(32,800,470)	-
(12,380,579)	(11,156,283)	Supplies and consumables		(11,568,083)	32,930,398
-	-	Interest paid		-	-
(75,000)	(288)	Other payments		(5,534,529)	11,436,637
4,403,280	19,799,007	Net cash flows from operating activities		(1,442,029)	4,639,128
		CASH FLOWS FROM INVESTING ACTIVITIES			
(6,456,000)	(7,608,000)	Purchase of property, plant and equipment		(6,028,000)	(4,261,000)
-	2,600,000	Proceeds from sale of property, plant and equipment		-	-
(6,456,000)	(5,008,000)	Net cash flows from investing activities		(6,028,000)	(4,261,000)
		CASH FLOWS FROM FINANCING ACTIVITIES			
6,456,000	25,048,449	Equity Investment from Org 40		6,028,000	4,261,000
(5,540,283)	(11,342,056)	Repayment of Surplus to Org 40		-	-
915,717	13,706,393	Net cash flows from financing activities		6,028,000	4,261,000
(1,137,003)	28,497,400	Net increase/(decrease) in cash and cash equivalents		(1,442,029)	4,639,128
48,342,796	47,205,793	Cash and cash equivalents at beginning of period		75,703,194	74,261,164
47,205,793	75,703,194	Cash and cash equivalents at end of period	1	74,261,164	78,900,292

MINISTRY OF EMPLOYMENT AND BORDER CONTROL
STATEMENT OF CHANGES IN NET WORTH
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2018 brought forward	81,554,453	-	23,300,905	(35,323,314)	69,532,045
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2018	81,554,453	-	23,300,905	(35,323,314)	69,532,045
Changes in net worth for 2019					
Gain/(loss) on property revaluation	-	-	-	41,703,601	41,703,601
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign	-	-	-	-	-
Equity Investment from Cabinet	10,368,484	-	-	-	10,368,484
Capital withdrawals by Cabinet	-	-	-	-	-
Dividends payable to Cabinet	-	-	-	(5,924,412)	(5,924,412)
Net revenue / expenses recognised directly in net	10,368,484	-	-	35,779,189	46,147,673
Surplus/(deficit)for the period 2019	-	-	-	5,924,412	5,924,412
Total recognised revenues and expenses for the	10,368,484	-	-	41,703,601	52,072,085
Balance at 31 December 2019 carried forward	91,922,937	-	23,300,905	6,380,287	121,604,129
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2019 brought forward	91,922,937	-	23,300,905	6,380,287	121,604,129
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2019	91,922,937	-	23,300,905	6,380,287	121,604,129
Changes in net worth for 2020					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign	-	-	-	-	-
Equity Investment from Cabinet	6,028,000	-	-	-	6,028,000
Capital withdrawals by Cabinet	(45,617,800)	-	-	-	(45,617,800)
Dividends payable to Cabinet	-	-	-	(2,810,697)	(2,810,697)
Net revenue / expenses recognised directly in net	(39,589,800)	-	-	(2,810,697)	(42,400,497)
Surplus/(deficit)for the period 2020				2,810,697	2,810,697
Total recognised revenues and expenses for the	(39,589,800)	-	-	-	(39,589,800)
Balance at 31 December 2020 carried forward	52,333,137	-	23,300,905	6,380,287	82,014,329

MINISTRY OF EMPLOYMENT AND BORDER CONTROL
STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2020 brought forward	52,333,137	-	23,300,905	6,380,287	82,014,329
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2020	52,333,137	-	23,300,905	6,380,287	82,014,329
Changes in net worth for 2021					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Equity Investment from Cabinet	4,261,000	-	-	-	4,261,000
Capital withdrawals by Cabinet	-	-	-	(2,913,127)	(2,913,127)
Net revenue / expenses recognised directly in net worth	4,261,000	-	-	(2,913,127)	1,347,873
Surplus/(deficit)for the period 2021	-	-	-	2,913,127	2,913,127
Total recognised revenues and expenses for the period	4,261,000	-	-	-	4,261,000
Balance at 31 December 2021	56,594,137	-	23,300,905	6,380,287	86,275,329

Ministry of Employment and Border Control
STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These forecast financial statements are for the *Ministry of Employment and Border Control*.

Basis of preparation

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

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

Reporting Period

The reporting period is the period ending 31 December 2020 and 2021.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

Cash and cash equivalents

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

Receivables and advances

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

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

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

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Provisions

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

Employee entitlements

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

NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and Cash Equivalents

12-Month Actual 2018	12-Month Forecast 2019	Description	Foreign Currency	Exchange Rate	12-Month Budget 2020	12-Month Budget 2021
4,400	4,400	Cash on hand (IRIS Confirmation Account/Petty Cash)	(6,100)	1.0000	(6,100)	(6,100)
215,940	1,367,110	Cash in transit (IRIS Remittance Account)	1,367,110	1.0000	1,367,110	1,367,110
5,393,075	32,183,314	CI\$ Operational Current Account held at Royal Bank of Canada	30,751,785	1.0000	30,751,785	35,390,912
253,600	296,096	US\$ Operational Current Account held at Royal Bank of Canada	353,547	0.8375	296,096	296,096
4,225	1,899	Payroll Current Account held at Royal Bank of Canada	1,899	1.0000	1,899	1,899
36,650	69,429	Bank Accounts held at other financial institutions	69,429	1.0000	69,429	69,429
41,297,904	41,780,946	Fixed Deposits held with Treasury (less than 90 days)	41,780,946	1.0000	41,780,946	41,780,946
47,205,793	75,703,194	TOTAL			74,261,164	78,900,292

Note 2: Trade and Other Receivables

12-Month Actual 2018	12-Month Forecast 2019	Trade Receivables	12-Month Budget 2020	12-Month Budget 2021
454,370	728,027	Sale of goods and services	728,027	728,027
11,093,928	11,068,654	Outputs to Cabinet	11,068,654	11,068,654
-	-	Outputs to other government agencies	-	-
-	-	Other	-	-
(1,153,569)	(1,118,216)	Less: provision for doubtful debts	(1,118,216)	(1,118,216)
10,394,729	10,678,465	Total trade receivables	10,678,465	10,678,465

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
		Current		
10,394,729	9,824,188	Past due 1-30 days	10,197,935	10,197,935
-	533,923	Past due 31-60 days	-	-
-	320,354	Past due 61-90 days	-	-
-	-	Past due 90 and above	266,962	266,962
		Non-Current		
-	-	Past due 1 year and above	213,569	213,569
10,394,729	10,678,465	Total	10,678,465	10,678,465

Note 2: Trade and Other Receivables (Continued)

12-Month Actual 2018	12-Month Forecast 2019	Other Receivables	12-Month Budget 2020	12-Month Budget 2021
2,230	-	Advances (salary, Official Travel, etc)	-	-
136	222	Dishonoured cheques	222	222
253,448	-	Interest receivable	-	-
-	-	Loans	-	-
-	-	Interentity Due from	-	-
-	-	Other Non-Current Assets	-	-
2,920,171	2,145,008	Other	2,145,008	2,145,008
-	-	Less: provision for doubtful debts	-	-
3,175,986	2,145,230	Total other receivables	2,145,230	2,145,230

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
		Current		
3,175,986	2,145,230	Past due 1-30 days	2,145,230	2,145,230
-	-	Past due 31-60 days	-	-
-	-	Past due 61-90 days	-	-
-	-	Past due 90 and above	-	-
		Non-Current		
-	-	Past due 1 year and above	-	-
3,175,986	2,145,230	Total	2,145,230	2,145,230

Changes in the Provision of Doubtful Debts

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
(1,153,569)	(1,153,569)	Balance at 1 July/1January	(1,118,216)	(1,118,216)
-	-	Additional provisions made during the year	-	-
-	35,353	Receivables written off during the period	-	-
(1,153,569)	(1,118,216)	Balance at 30 June	(1,118,216)	(1,118,216)

Note 3: Inventories

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
862	38,827	Inventory held for use in the provision of goods and services	38,827	38,827
-	-	Work in Progress and finished goods	-	-
862	38,827	TOTAL INVENTORIES	38,827	38,827

Note 4: Prepayments

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
2,889,777	897,749	Accrued Prepayments	454,918	454,918
-	-	Prepaid Insurance	-	-
2,889,777	897,749	Total	454,918	454,918

Note 5: Property, Plant and Equipment
Intangible Assets

	Land	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Water Retriculation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	Total
Balance as at 1 January 2019	6,984,611	1,545,687	13,477,346	2,390,890	632,265	2,001,510	422,531	454,978	1,363,487	4,881,362	3,814,937	3,235,949	87,055	15,040,783	56,333,392
Additions	-	6,225	-	-	-	869,425	9,065	-	-	-	-	7,659,303	-	-	8,544,018
Disposals and Derecognition	-	-	(9,865)	-	-	-	-	-	-	-	-	-	-	-	(9,865)
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	958,884	3,204,022	25,205	104,432	49,406	99,775	-	-	2,666,189	-	-	26,219	-	7,134,133
Balance as at 31 December 2019	6,984,611	2,510,796	16,671,503	2,416,095	736,697	2,920,341	531,371	454,978	1,363,487	7,547,551	3,814,937	10,895,252	113,275	15,040,783	72,001,678

	Land	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Water Retriculation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	Total
Balance as at 1 January 2020	6,984,611	2,510,796	16,671,503	2,416,095	736,697	2,920,341	531,371	454,978	1,363,487	7,547,551	3,814,937	10,895,252	113,275	15,040,783	72,001,678
Additions	-	3,878,000	-	-	-	320,000	-	-	-	80,000	-	-	-	-	4,278,000
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	(4,108,690)	(1,218,185)	(10,767,619)	(517,628)	(227,327)	(1,667,522)	(283,016)	(353,658)	(1,156,473)	(4,487,695)	(3,814,937)	(10,271,209)	(87,055)	(13,258,000)	(52,219,014)
Balance as at 31 December 2020	2,875,921	5,170,611	5,903,883	1,898,467	509,371	1,572,820	248,355	101,320	207,014	3,139,856	-	624,043	26,219	1,782,783	24,060,664

	Land	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Water Retriculation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	Total
Balance as at 1 January 2021	2,875,921	5,170,611	5,903,883	1,898,467	509,371	1,572,820	248,355	101,320	207,014	3,139,856	-	624,043	26,219	1,782,783	24,060,664
Additions	-	2,711,000	-	-	-	300,000	-	-	-	-	-	-	-	-	3,011,000
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2021	2,875,921	7,881,611	5,903,883	1,898,467	509,371	1,872,820	248,355	101,320	207,014	3,139,856	0	624,043	26,219	1,782,783	27,071,664

Note 5: Property, Plant and Equipment (Continued)
Accumulated Depreciation and Impairment Losses

	Land	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Water Retriculation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	Total
Balance as at 1 January 2019	-	1,229,721	1,090,106	2,152,544	544,021	1,223,475	237,653	67,987	891,551	2,650,777	1,852,185	1,656,770	66,090	-	13,662,879
Transfers	-	-	339,629	25,205	13,856	49,406	68,815	-	-	1,828,342	-	-	-	-	2,325,253
Impairment Reserve 2019 (closing balance)	-	-	-	-	-	-	-	-	-	-	-	1,135,071	-	-	1,135,071
Depreciation Expense 2019	-	386,262	757,323	25,559	41,327	153,566	74,011	19,932	6,527	611,069	251,124	322,998	2,316	-	2,652,014
Eliminate on Disposal or Derecognition 2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2019	-	1,615,983	2,187,058	2,203,308	599,204	1,426,447	380,479	87,919	898,078	5,090,187	2,103,309	3,114,839	68,406	-	19,775,217

	Land	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Water Retriculation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	Total
Balance as at 1 January 2020	-	1,615,983	2,187,058	2,203,308	599,204	1,426,447	380,479	87,919	898,078	5,090,187	2,103,309	3,114,839	68,406	-	19,775,217
Transfers	-	(636,246)	(1,546,905)	(311,231)	(182,204)	(971,211)	(209,714)	(63,351)	(830,421)	(3,142,322)	(2,149,010)	(2,108,501)	(65,398)	-	(12,216,512)
Impairment change 2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2020	-	90,687	359,060	160,198	44,388	234,651	33,213	10,335	39,208	349,851	24,000	-	10,488	-	1,356,079
Eliminate on Disposal or Derecognition 2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2020	-	1,070,424	999,214	2,052,275	461,388	689,887	203,978	34,903	106,865	2,297,717	(21,701)	1,006,338	13,496	-	8,914,784

	Land	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Water Retriculation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	Total
Balance as at 1 January 2021	-	1,070,424	999,214	2,052,275	461,388	689,887	203,978	34,903	106,865	2,297,717	(21,701)	1,006,338	13,496	-	8,914,784
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Impairment change 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2021	-	91,196	519,488	160,198	38,887	233,512	33,611	10,334	39,208	174,196	24,000	-	10,488	-	1,335,118
Eliminate on Disposal or Derecognition 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2021	-	1,161,620	1,518,702	2,212,474	500,275	923,399	237,589	45,237	146,073	2,471,913	2,299	1,006,338	23,984	-	10,249,903

Note 5: Property, Plant and Equipment (Continued)

Net Book value 31 December 2019	6,984,611	894,812	14,484,444	212,787	137,494	1,493,894	150,892	367,060	465,410	2,457,363	1,711,628	7,780,414	44,869	15,040,783	52,226,461

Net Book value 31 December 2020	2,875,921	4,100,186	4,904,670	(153,808)	47,983	882,933	44,376	66,417	100,149	842,140	21,701	(382,295)	12,723	1,782,783	15,145,879

Net Book value 31 December 2021	2,875,921	6,719,990	4,385,182	(314,006)	9,096	949,421	10,766	56,083	60,941	667,944	(2,299)	(382,295)	2,235	1,782,783	16,821,761

Intangible Assets

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	1,806,668	-	1,806,668
Additions	215,985	-	215,985
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2019	2,022,653	-	2,022,653

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2020	2,022,653	-	2,022,653
Additions	758,135	-	758,135
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	495,933	-	495,933
Balance as at 31 December 2020	3,276,720	-	3,276,720

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2021	3,276,720	-	3,276,720
Additions	1,250,000	-	1,250,000
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2021	4,526,720	-	4,526,720

Note 5: Property, Plant and Equipment (Continued)
Accumulated Depreciation and Impairment Losses

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	1,256,523	-	1,256,523
Transfers	(26,314)	-	(26,314)
Impairment Reserve 2019 (closing balance)	-	-	-
Depreciation Expense 2019	88,786	-	88,786
Eliminate on Disposal or Derecognition 2019	(8,366)	-	(8,366)
Balance as at 31 December 2019	1,310,629	-	1,310,629

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2020	1,310,629	-	1,310,629
Transfers	(333,967)	-	(333,967)
Impairment change 2020	-	-	-
Depreciation Expense 2020	390,579	-	390,579
Eliminate on Disposal or Derecognition 2020	-	-	-
Balance as at 31 December 2020	1,367,241	-	1,367,241

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2021	1,367,241	-	1,367,241
Transfers	-	-	-
Impairment change 2021	-	-	-
Depreciation Expense 2021	390,883	-	390,883
Eliminate on Disposal or Derecognition 2021	-	-	-
Balance as at 31 December 2021	1,758,124	-	1,758,124

Net Book value 31 December 2019	712,024	-	712,024

Net Book value 31 December 2020	1,909,479	-	1,909,479

Net Book value 31 December 2021	2,768,596	-	2,768,596

Note 6: Trade Payables, Other Payables and Accruals

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
37,441	116,138	Creditors	116,138	116,138
-	-	Creditors Ministries/Portfolios	-	-
-	-	Creditors other government agencies	-	-
-	-	Non current Accounts payable	-	-
-	-	Payroll Deductions	-	-
-	-	Operating Lease	-	-
5,627,331	5,962,958	Accrued Expenses	5,962,958	5,962,958
-	-	Accrued Expenses Ministries/Portfolios	-	-
-	-	Accrued Expenses other government agencies	-	-
-	-	Inter-entity due to	-	-
-	-	Accrued Entity Interest	-	-
-	-	Provisions	-	-
23,710	52,253	Other payables	52,253	52,253
5,688,481	6,131,349	Total trade payables other payables and accruals	6,131,349	6,131,349

Note 7: Unearned Revenue

12-Month Actual 2018	12-Month Forecast 2019	Details	12-Month Budget 2020	12-Month Budget 2021
-	-	Rentals paid in advance	-	-
-	-	Immigration deposits	-	-
-	-	Customs deposits	-	-
-	-	Revenue deposits	-	-
407,875	854,700	Other unearned revenue	854,700	854,700
-	-	Non current Unearned revenue	-	-
407,875	854,700	Total unearned revenue	854,700	854,700

Note 8: Employee Entitlements

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
1,607,755	1,641,267	Annual Leave	652,383	652,383
-	119,585	Retirement and long service leave	119,585	119,585
1,008,290	301,476	Accrued salaries	301,476	301,476
-	-	Travel	-	-
317,830	407,388	Pension	407,388	407,388
-	-	Other salary related entitlements	-	-
2,933,875	2,469,716	Total current portion	1,480,832	1,480,832
		<i>Non-current employee entitlements are represented by:</i>		
-	-	Retirement and long service leave	-	-
2,933,875	2,469,716	Total employee entitlements	1,480,832	1,480,832

Note 9: Sales of Goods and Services

12-Month Actual 2018	12-Month Forecast 2019	Revenue type	12-Month Budget 2020	12-Month Budget 2021
54,694,836	70,476,672	Outputs to Cabinet	33,399,638	33,735,893
-	-	Outputs to other government agencies	-	-
11,207,954	14,160,857	Fees and charges	15,046,664	15,260,270
992,918	896,607	General sales	3,950	4,000
-	-	Rentals	-	-
122,140	122,468	Other	10,800	12,000
67,017,848	85,656,604	Total sales of goods and services	48,461,052	49,012,163

Fees and Charges

1,416,052	1,327,325	Annual Work Permit Application Fees (Entity)	2,007,600	2,057,808
11,200	12,239	APA - Appeal to Board against decision made by an Immigration	-	-
6,600	5,751	Application Fee for Specialist Caregiver Certificate	7,100	7,128
2,272,791	2,321,247	Authentication and Apostille of Documents Fees	2,314,498	2,395,506
13,500	14,865	Business Staffing Plan Application Fees (Entity)	14,250	14,604
45,750	50,125	BVX - Business Visitors Permit - Express Determination Fee	-	-
161,461	176,901	Caymanian Status Application Fees (Entity)	170,300	174,300
-	734,940	Customs Special Attendance Fees	817,788	834,144
2,100	1,560	Dependant of a Caymanian Admin Fee	2,400	2,400
-	1,678,336	Examination Fees	2,196,056	2,239,977
1,455,442	1,324,299	Express Fee - Work Permits	756,000	720,000
1,450	15,000	External Training	2,000	2,000
3,300	6,001	FPA - Final WP Non-renewal (90days) - Admin	3,600	4,200
-	408	Freedom of Information Fees	400	400
161,647	246,204	Other Fees	157,293	154,147
560,670	565,901	Passport Fees	614,448	635,954
2,025	10,636	PCA - Provision for Continuation of WP - Amendment - Admin	2,100	2,500
750	5,060	PCG - Provision for Continuation of WP - Amend	800	1,000
1,315,770	879,492	Pension Plan Registration Fees	1,401,370	1,401,370
140,900	68,639	Permanent Residence/Residency & Employment Rights	146,500	150,444
82,693	38,100	PWA - Provision for continuation of work permit - Admin	76,500	75,000
2,400	-	REA - Extension to reside as a Dependent of a Caymanian	2,600	2,900
300	630	Residency & Employment Rights Cert. - Surviving spouse of a	600	900
243,000	445,665	Residency & Employment Rights Certificate Admin Fee	205,000	72,000
61,200	14,420	Residency and Employment Rights Certificate by the Dependant of	64,900	66,300
129,098	122,700	Residency and Employment Rights Certificate by the Spouse of a	136,600	140,040
9,500	13,851	Residency Certificate for Persons of Independent Means Admin	10,000	10,260
-	-	Restoration of Seized Goods	12,000	12,000
5,000	-	RFA - Permanent Residence - Persons of Independent Means -	5,500	5,500
1,000	525	RFA - Permanent Residence - Persons of Independent Means -	1,000	1,500
2,500	2,500	RGA - Variation of Permanent Residence - Person of Independent	2,500	3,500
-	5,586	Sale of Custom Forms	-	-
18,550	20,932	Sale of Custom Forms	-	-
19,703	17,434	Special Marriage License Application Fee	20,694	21,418
1,247,365	1,184,215	Temporary Work Permit Application Fees (Entity)	941,412	965,004
55,100	49,555	Variation/Amendment Fee for BSP	58,100	59,520
202,699	240,585	VWA - Visitor's Work Visa Application Fee	271,300	298,500
-	885,943	Warehousing	1,024,612	1,045,104
2,100	2,799	Work Under Operation of Law Fees	2,400	2,700
14,000	13,420	RJA - Residency Certificate (Substantial Business Presence)	15,000	17,000
-	-	Student Visa	1,539,443	1,620,235
1,540,339	1,656,925	Other Immigration Fees	42,000	43,008
11,207,954	14,160,857	Fees & Charges	15,046,664	15,260,270

Fees and Charges (Continued)

989,278	894,000	General Sales		
3,640	2,607	Police Clearances	-	-
992,918	896,607	Temporary Work Permit - Seasonal Worker	3,950	4,000
		Total General Sales	3,950	4,000
		Rentals		
-	-	Total Rentals	-	-
		Other Goods & Services Revenue		
122,140	122,468	Goods & Services Revenue		
		Miscellaneous Receipts	10,800	12,000
122,140	122,468		10,800	12,000
		Sales of Outputs to Cabinet		
54,694,836	70,476,672	Sales of Outputs to Cabinet	33,399,638	33,735,893
54,694,836	70,476,672	Total Sales of Outputs to Cabinet	33,399,638	33,735,893
		Other Interdepartmental Revenue		
-	-	Total Other Interdepartmental Revenue	-	-
67,017,848	85,656,604	Total Goods and Services	48,461,052	49,012,163

Note 10: Investment Revenue

12-Month Actual 2018	12-Month Forecast 2019	Revenue type	12-Month Budget 2020	12-Month Budget 2021
-	-	Interest on cash balances	-	-
516,130	1,099	Interest on deposits held with cabinet	-	-
-	-	CICSA/CSA Mortgage Loan Interest	-	-
-	-	Personal Loan Interest	-	-
-	-	Other Loan Interest	-	-
516,130	1,099	Total Investment revenue	-	-

Note 11: Donations

12-Month Actual 2018	12-Month Forecast 2019	Source	12-Month Budget 2020	12-Month Budget 2021
-	-	Description	97,092	140,232
1,957,573	-	Balance	(97,092)	(140,232)
1,957,573	-	Total donations	-	-

Note 12: Personnel Costs

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
38,226,140	50,062,973	Salaries, wages and allowances	25,658,830	25,537,104
6,748,511	8,739,151	Health care	5,734,419	5,944,999
1,859,447	2,471,016	Pension	1,385,808	1,426,909
(186,286)	-	Leave	2,700	2,700
175,223	195,421	Other personnel related costs	18,713	18,686
46,823,035	61,468,561	Total Personnel Costs	32,800,470	32,930,398

Note 13: Supplies and Consumables

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
1,234,727	1,561,624	Supplies and Materials	787,569	816,252
5,050,483	6,381,490	Purchase of services	5,550,449	5,787,272
1,442,074	2,409,981	Lease of Property and Equipment	1,298,280	1,328,530
1,200,979	1,478,771	Utilities	772,613	780,969
-	-	General Insurance	-	-
307,993	376,212	Interdepartmental expenses	127,440	127,746
126,740	176,764	Travel and Subsistence	199,368	202,000
408,901	1,513,582	Recruitment and Training	823,110	855,418
-517,836	1,550,217	Other	1,538,400	1,538,450
9,254,060	15,448,641	Total Supplies & consumables	11,097,228	11,436,637

Note 14: Litigation Costs

12-Month Actual 2018	12-Month Forecast 2019	Litigation Costs	12-Month Budget 2020	12-Month Budget 2021
32,900	75,001	Legal Fees	-	-
32,900	75,001	Total Litigation cost	-	-

Note 15: Gains / (Losses)

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
(28,802)	-	Net (gain) / loss on disposal of property, plant and equipment, revaluation	-	-
434,408	-	Gain/Loss on Derecognition of Assets	-	-
(19,450)	288	Net (gain) / loss on foreign exchange Transactions	6,000	6,000
386,157	288	Total gains/ (losses)	6,000	6,000

Note 16: Reconciliation of Net Cash Flows from Operating Activities to Surplus / Deficit

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
10,696,976	5,924,412	Surplus/(deficit) from ordinary activities	2,810,697	2,913,127
		Non-cash movements		
2,323,910	2,740,800	Depreciation expense	1,746,658	1,726,001
-	-	Impairment	-	-
405,606	-	(Gain)/losses on sale of property plant and equipment	-	-
		Changes in current assets and liabilities:		
-	25,273	(Increase)/decrease in receivables - Other Government agencies	-	-
-	-	(Increase)/decrease in receivables - SAGCs	-	-
-	-	(Increase)/decrease in receivables - Other 3rd Party	(5,999,384)	-
(9,023,212)	11,108,522	Increase/(decrease) in payables - Other Government agencies	-	-
-	-	Increase/(decrease) in payables - SAGCs	-	-
-	-	Increase/(decrease) in payables - Other 3rd Party	-	-
4,403,280	19,799,007	Net cash flows from operating activities	(1,442,029)	4,639,128

MINISTRY OF INTERNATIONAL TRADE,
INVESTMENT, AVIATION AND MARITIME
AFFAIRS

BUDGET STATEMENT

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

PREPARED IN ACCORDANCE WITH SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2018 REVISION)

CONTENT

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2. Strategic Ownership Goals
3. Ownership Performance Targets
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PART B: OUTPUT PERFORMANCE

5. Outputs to be Delivered

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE MINISTER

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2020 and 2021 financial years.

Honourable Alden McLaughlin, MBE, JP
Premier

Ministry of International Trade, Investments,
Aviation and Maritime Affairs

31 December 2019

STATEMENT OF CHIEF OFFICER

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

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

Eric Bush, JP
Chief Officer

Ministry of International Trade, Investments,
Aviation and Maritime Affairs

31 December 2019

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

Initially the Ministry of International Trade, Investment, Aviation, and Maritime Affairs (MITIAMA) will take direct responsibility for a limited range of existing government departments and entities and will, more broadly, be charged with coordinating the jurisdiction's activities internationally though many of those activities themselves will remain with existing Ministries.

Scope of Activities

The departments, offices and statutory authorities that will fall within MITIAMA will be those that have a principal focus on external trade and customers. They are identified as:

- the Cayman Islands Government Office in the United Kingdom (CIGO-UK)
- the Department of Investment (to be split off from the Department of Commerce and Investment)
- the Maritime Authority of the Cayman Islands
- the Civil Aviation Authority of the Cayman Islands
- the Air Transport Licensing Authority

New offices and functions expected to come on line or to be considered throughout 2020-2021 are:

- the Cayman Islands Government Office in Hong Kong (CIGO-Asia)
- the Cayman Islands Government Office in Washington DC (CIGO-North America)
- the Special Economic Zone Authority

Customers and Location of Activities

It is anticipated that over time (MITIAMA) will develop a network of international offices in locations where their establishment would enable it to better achieve its stated purpose. Proposals for such offices will be brought forward on a case-by-case basis and the first business case, for the establishment of an Asia Office, has already been accepted by the Government. The Asia Office, to be located in Hong Kong.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Ministry of International Trade, Investment, Aviation and Maritime Affairs in the 2020 and 2021 financial years are as follows:

Enhance the reputation of the Cayman Islands;

Attract foreign direct investment;

Advance the economic and political interests of the government, the people and the business community, and;

To make Cayman's economy easier to do business with, including acting as a single doorway for potential foreign direct investment.

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Ministry of International Trade, Investment, Aviation and Maritime Affairs for the years ending 31 December 2020 and 31 December 2021 are as follows:

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
REVENUE FROM CABINET	3,693	4,455	2,675
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	-
REVENUE FROM OTHERS	-	-	-
OPERATING EXPENSES	-	-	-
OPERATING SURPLUS/DEFICIT	-	-	-
NET WORTH	484	872	128
CASH FLOWS FROM OPERATING ACTIVITIES	37	45	-
CASH FLOWS FROM INVESTING ACTIVITIES	(356)	(388)	-
CASH FLOWS FROM FINANCING ACTIVITIES	356	388	-
CHANGE IN CASH BALANCES	37	45	-

FINANCIAL PERFORMANCE RATIO	2020 1 Jan to 31 Dec 2020 %	2021 1 Jan to 31 Dec 2021 %	2019 12-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	37	82	-
TOTAL ASSETS : TOTAL LIABILITIES	484	872	128

MAINTENANCE OF CAPABILITY

	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	18	36	9
STAFF TURNOVER (%)			
MANAGERS	-	-	-
PROFESSIONAL AND TECHNICAL STAFF	-	-	-
CLERICAL AND LABOURER STAFF	-	-	-
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	1.5	2.5	0.5
PROFESSIONAL AND TECHNICAL STAFF	1.5	2.5	0.5
CLERICAL AND LABOURER STAFF	1.5	2.5	0.5
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	-	-	-

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	447	789	128
ASSET REPLACEMENTS : TOTAL ASSETS	-	-	-
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	0.92	0.95	1
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	0.10	0.13	-
CHANGES TO ASSET MANAGEMENT POLICIES	-	-	-

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
MAJOR <u>NEW</u> CAPITAL EXPENDITURE PROJECTS			
-	-	-	-

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Inadequate funding for promotional and branding	New projects to create consistent branding	Keep Cabinet aware of limitations of existing funding and targets being achieved	-

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
EQUITY INVESTMENT FROM CABINET INTO THE MINISTRY	356,000	388,000	128,000
CAPITAL (EQUITY) WITHDRAWAL BY CABINET FROM THE MINISTRY	-	-	-

PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

MIT 1	Guidance, Promotion and Information to Foreign Stakeholders and Other Business/Economic Development Activities		
DESCRIPTION Information: Enhance the reputation of the Cayman Islands internationally, through the provision of written and verbal information on the Cayman Islands to companies, organisations, and the public internationally. This includes periodic updating of information on the Cayman Islands in international publications, forums, events and providing current advisory information, documents/reports, and publications from Cayman Islands Government Departments and the Financial Services industry to key stakeholders. Business Development: In conjunction with other Ministries and Departments, advance the economic and political interests of the Cayman Islands Government, the people and the business community, internationally and participate in determining frameworks and action plans for the development of new niche markets; identify and attend conferences/seminars; recognise opportunities for CIG to promote the jurisdiction at events. Organisation and procurement of services and suppliers to hold events in internationally. Foster an investment and business friendly environment, including acting as a single doorway for potential foreign direct investment.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY Capacity to provide international promotion	12 months	12 months	N/A
QUALITY - Information provided by qualified personnel - Information is accurate and up to date	100% 100%	100% 100%	N/A N/A
TIMELINESS Information provided within five working days	100%	100%	N/A
LOCATION Internationally	100%	100%	N/A
COST	\$452,558	\$ 1,064,251	N/A
RELATED BROAD OUTCOME A Strong Economy to Help Families and Businesses			

MIT 2	Consular Services		
DESCRIPTION Provision of assistance to Caymanians residing, studying or visiting the United Kingdom (UK) and Europe; provision of visa, work permit and other immigration assistance to persons visiting or relocating to the Cayman Islands; provision of support and coordination of disaster response efforts. Provision of assistance within our capability to Caymanians who are experiencing distress in Asia, the United Kingdom and Europe.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY Capacity to provide consular services for Cayman Islands	12 months	12 months	N/A
QUALITY - Assistance/advice provided by officer experienced in liaising with the UK public and private sector agencies - Assistance/advice provided by officer experienced and knowledgeable in Cayman Islands Government policies and regulations	100%	100%	N/A
TIMELINESS Assistance/advice provided within three working days of request	100%	100%	N/A
LOCATION Internationally	100%	100%	N/A
COST	\$221,718	\$223,506	N/A
RELATED BROAD OUTCOME A Strong Economy to Help Families and Businesses			

MIT 3	Representational Duties and International Relations			
DESCRIPTION Liaise with Her Majesty’s Government, International Governmental and Non-Governmental Organisations including: • Participating in and arranging meetings, conferences, functions and official visits • Attendance at ceremonial events, conferences and official meetings and functions • Administration and support for the All Party Parliamentary Group (APPG) for the Cayman Islands • Participation in the United Kingdom Overseas Territory Association (UKOTA) • Participation in Commonwealth Organisations • Participation in the European Union Overseas Countries and Territories Association (OCTA)				
MEASURES		2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of ceremonial events, official meetings, conferences and official functions attended		60-100	60-100	60-100
QUALITY • Official meetings, conferences, ceremonial events and official functions attended by a qualified officer		95-100%	95-100%	95-100%
TIMELINESS • Memorandum on attendance of the above filed within three working days of attendance		95-100%	95-100%	95-100%
LOCATION • Internationally		100%	100%	100%
COST		\$598,707	\$601,793	N/A
RELATED BROAD OUTCOME • A Strong Economy to Help Families and Businesses				

MIT 4	Policy Advice and Ministerial Servicing		
DESCRIPTION Provision of general services to Government entities, advice and information to the Cayman Islands Government on events, policies and other developments Internationally. Production of monthly, quarterly and annual reports of activities. Acting as a local point of contact for CIG in the United Kingdom and Europe, Asia, the Middle East and North America for external stakeholders.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Capacity to provide advice and information provided by qualified personnel - Reports supported by credible sources	12 months	12 months	11 months
QUALITY - Advice and information provided by qualified personnel - Reports supported by credible sources	12 months	12 months	11 months
TIMELINESS - Information on events and new policies in the Internationally where represented 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	100%	100%	100%
LOCATION Internationally	100%	100%	100%
COST	\$2,420,152	\$2,565,697	\$1,700,000
RELATED BROAD OUTCOME A Strong Economy to Help Families and Businesses			



MINISTRY OF INTERNATIONAL TRADE, INVESTMENT, AVIATION AND MARITIME 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 (2018 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 (2018 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 2020 and 31 December 2021 and performance for the years ending 31 December 2020 and 31 December 2021; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Law (2018 Revision)).

Eric Bush, JP

Chief Officer

Ministry of International Trade, Investment, Aviation and Maritime Affairs

31 December 2019

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FINANCIAL STATEMENTS

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

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MINISTRY OF INTERNATIONAL TRADE, INVESTMENT, AVIATION AND MARITIME AFFAIRS
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2020 AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2020	12-Month Budget 2021
-	18,000	Current Assets	1	55,000	100,370
-	-	Cash and cash equivalents		-	-
-	-	Marketable securities and deposits		-	-
-	-	Trade receivables		-	-
-	-	Other receivables		-	-
-	-	Inventories		-	-
-	-	Investments		-	-
-	-	Prepayments		-	-
-	18,000	Total Current Assets		55,000	100,370
-	-	Non-Current Assets	2	-	-
-	-	Trade receivables		-	-
-	-	Other receivables		-	-
-	-	Inventories		-	-
-	-	Investments		-	-
-	-	Prepayments		-	-
-	-	Intangible Assets		-	-
-	110,000	Property, plant and equipment		429,000	771,630
-	110,000	Total Non-Current Assets		429,000	771,630
-	128,000	Total Assets		484,000	872,000
-	-	Current Liabilities	2	-	-
-	-	Trade payables		-	-
-	-	Other payables and accruals		-	-
-	-	Unearned revenue		-	-
-	-	Employee entitlements		-	-
-	-	Repayment of surplus		-	-
-	-	Total Current Liabilities		-	-
-	-	Non-Current Liabilities		-	-
-	-	Trade payables		-	-
-	-	Other payables and accruals		-	-
-	-	Unearned revenue		-	-
-	-	Employee entitlements		-	-
-	-	Total Non-Current Liabilities		-	-
-	-	Total Liabilities		-	-
-	128,000	Net Assets		484,000	872,000
-	128,000	NET WORTH		484,000	872,000
-	-	Contributed capital		-	-
-	-	Other Reserves		-	-
-	-	Revaluation reserve		-	-
-	-	Accumulated surpluses/(deficits)		-	-
-	128,000	Total Net Worth		484,000	872,000

MINISTRY OF INTERNATIONAL TRADE, INVESTMENT, AVIATION AND MARITIME AFFAIRS
 STATEMENT OF FINANCIAL PERFORMANCE
 FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
 AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2020	12-Month Budget 2021
		Revenue			
-	2,553,835	Sale of goods and services		3,693,136	4,455,249
-	-	Investment revenue		-	-
-	-	Donations		-	-
-	-	Other revenue		-	-
-	2,553,835	Total Revenue		3,693,136	4,455,249
		Expenses			
-	734,208	Personnel costs	3	1,941,735	2,434,622
-	1,801,627	Supplies and consumables	4	1,714,401	1,975,257
-	18,000	Depreciation & Amortisation	5	37,000	45,370
-	-	Impairment of property, plant and equipment		-	-
-	-	Impairment of inventory		-	-
-	-	Litigation costs		-	-
-	-	Other expenses		-	-
-	-	Other Gains and Losses		-	-
-	2,553,835	Total Expenses		3,693,136	4,455,249
-	-	Surplus or (Deficit) for the period		-	-

MINISTRY OF INTERNATIONAL TRADE, INVESTMENT, AVIATION AND MARITIME AFFAIRS
 STATEMENT OF CASH FLOWS
 FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
 AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	CASH FLOW STATEMENT	Note	12-Month Budget 2020	12-Month Budget 2021
		CASH FLOWS FROM OPERATING ACTIVITIES			
		<i>Receipts</i>			
	2,553,835	Outputs to Cabinet		3,693,136	4,455,249
-	-	Outputs to other government agencies		-	-
-	-	Sale of goods and services - third party		-	-
-	-	Interest received		-	-
-	-	Donations / Grants		-	-
-	-	Other receipts		-	-
		<i>Payments</i>			
-	(734,208)	Personnel costs		(1,941,735)	(2,434,622)
-	(1,801,627)	Supplies and consumables		(1,714,401)	(1,975,257)
-	-	Interest paid		-	-
-	-	Other payments		-	-
-	18,000	Net cash flows from operating activities		37,000	45,370
		CASH FLOWS FROM INVESTING ACTIVITIES			
-	-	Purchase of property, plant and equipment		(356,000)	(388,000)
-	-	Proceeds from sale of property, plant and equipment		-	-
-	-	Net cash flows from investing activities		(356,000)	(388,000)
		CASH FLOWS FROM FINANCING ACTIVITIES			
-	-	Equity Investment from Org 40		356,000	388,000
-	-	Repayment of Surplus to Org 40		-	-
-	-	Net cash flows from financing activities		356,000	388,000
-	18,000	Net increase/(decrease) in cash and cash equivalents		37,000	45,370
	-	Cash and cash equivalents at beginning of period		18,000	55,000
-	18,000	Cash and cash equivalents at end of period	1	55,000	100,370

MINISTRY OF INTERNATIONAL TRADE, INVESTMENT, AVIATION AND MARITIME AFFAIRS
STATEMENT OF CHANGES IN NET WORTH
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2018 brought forward	-	-	-	-	-
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2018	-	-	-	-	-
Changes in net worth for 2019					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-	-
Equity Investment from Cabinet	128,000	-	-	-	128,000
Capital withdrawals by Cabinet	-	-	-	-	-
Dividends payable to Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	128,000	-	-	-	128,000
Surplus/(deficit) for the period 2019	-	-	-	-	-
Total recognised revenues and expenses for the period	128,000	-	-	-	128,000
Balance at 31 December 2019 carried forward	128,000	-	-	-	128,000
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2019 brought forward	128,000	-	-	-	128,000
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2019	128,000	-	-	-	128,000
Changes in net worth for 2020					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-	-
Equity Investment from Cabinet	356,000	-	-	-	356,000
Capital withdrawals by Cabinet	-	-	-	-	-
Dividends payable to Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	356,000	-	-	-	356,000
Surplus/(deficit) for the period 2020	-	-	-	-	-
Total recognised revenues and expenses for the period	356,000	-	-	-	356,000
Balance at 31 December 2020 carried forward	484,000	-	-	-	484,000

MINISTRY OF INTERNATIONAL TRADE, INVESTMENT, AVIATION AND MARITIME AFFAIRS
 STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
 FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
 AND 31 DECEMBER 2021

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2020 brought forward	484,000	-	-	-	484,000
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2020	484,000	-	-	-	484,000
Changes in net worth for 2021					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Equity Investment from Cabinet	388,000	-	-	-	388,000
Capital withdrawals by Cabinet				-	-
Net revenue / expenses recognised directly in net worth	388,000	-	-	-	388,000
Surplus/(deficit) for the period 2021	-	-	-	-	-
Total recognised revenues and expenses for the period	388,000	-	-	-	388,000
Balance at 31 December 2021	872,000	-	-	-	872,000

Ministry of International Trade, Investment, Aviation and Maritime Affairs
STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These forecast financial statements are for the *Ministry of Community Affairs*

Basis of preparation

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

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

Reporting Period

The reporting period is the period ending 31 December 2020 and 2021.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

Cash and cash equivalents

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

Receivables and advances

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

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

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

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Provisions

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

Employee entitlements

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

NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and Cash Equivalents

12-Month Actual 2018	12-Month Forecast 2019	Description	Foreign Currency	Exchange Rate	12-Month Budget 2020	12-Month Budget 2021
-	-	Cash on hand (IRIS Confirmation Account/Petty Cash)	-	1.0000	-	-
-	-	Cash in transit (IRIS Remittance Account)	-	1.0000	-	-
-	18,000	CI\$ Operational Current Account held at Royal Bank of Canada	55,000	1.0000	55,000	100,370
-	-	US\$ Operational Current Account held at Royal Bank of Canada	-	0.8375	-	-
-	-	Payroll Current Account held at Royal Bank of Canada	-	1.0000	-	-
-	-	Bank Accounts held at other financial institutions	-	1.0000	-	-
-	-	Fixed Deposits held with Treasury (less than 90 days)	-	1.0000	-	-
-	18,000	TOTAL			55,000	100,370

Note 2: Property, Plant and Equipment

Cost of Property, Plant and Equipment

	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Other Assets	Assets under construction or development	Total
Balance as at 1 January 2019	-	-	-	-	-	-	-
Additions	-	-	128,000	-	-	-	128,000
Disposals and Derecognition	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Balance as at 31 December 2019	-	-	128,000	-	-	-	128,000

	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Other Assets	Assets under construction or development	Total
Balance as at 1 January 2020	-	-	128,000	-	-	-	128,000
Additions	-	-	356,000	-	-	-	356,000
Disposals and Derecognition							-
Revaluation							-
Transfers							-
Balance as at 31 December 2020	-	-	484,000	-	-	-	484,000

Note 2: Property, Plant and Equipment (Continued)

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Other Assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2021	-	-	484,000	-	-	-	484,000
Additions	-	-	388,000	-	-	-	388,000
Disposals and Derecognition	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Balance as at 31 December 2021	-	-	872,000	-	-	-	872,000

Accumulated Depreciation and Impairment Losses

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Other Assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2019	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Impairment Reserve 2019 (closing balance)	-	-	-	-	-	-	-
Depreciation Expense 2019	-	-	18,000	-	-	-	18,000
Eliminate on Disposal or Derecognition 2019	-	-	-	-	-	-	-
Balance as at 31 December 2019	-	-	18,000	-	-	-	18,000

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Other Assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2020	-	-	18,000	-	-	-	18,000
Transfers	-	-	-	-	-	-	-
Impairment change 2020	-	-	-	-	-	-	-
Depreciation Expense 2020	-	-	37,000	-	-	-	37,000
Eliminate on Disposal or Derecognition 2020	-	-	-	-	-	-	-
Balance as at 31 December 2020	-	-	55,000	-	-	-	55,000

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Other Assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2021	-	-	55,000	-	-	-	55,000
Transfers	-	-	-	-	-	-	-
Impairment change 2021	-	-	-	-	-	-	-
Depreciation Expense 2021	-	-	45,370	-	-	-	45,370
Eliminate on Disposal or Derecognition 2021	-	-	-	-	-	-	-
Balance as at 31 December 2021	-	-	100,370	-	-	-	100,370

Note 2: Property, Plant and Equipment (Continued)

Net Book value 31 December 2019	-	-	110,000	-	-	-	110,000
Net Book value 31 December 2020	-	-	429,000	-	-	-	429,000
Net Book value 31 December 2021	-	-	771,630	-	-	-	771,630

Note 3: Personnel Costs

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
-	597,994	Salaries, wages and allowances	1,573,578	1,930,923
-	93,631	Health care	284,255	399,931
-	40,732	Pension	78,817	98,433
-	-	Leave	-	-
-	1,852	Other personnel related costs	5,085	5,335
-	734,208	Total Personnel Costs	1,941,735	2,434,622

Note 4: Supplies and Consumables

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
-	28,145	Supplies and Materials	31,207	36,394
-	1,343,071	Purchase of services	956,458	1,100,637
-	115,975	Lease of Property and Equipment	157,725	193,380
-	21,593	Utilities	26,342	28,969
-	2,886	General Insurance	3,925	4,003
-	26,922	Interdepartmental expenses	32,000	46,667
-	121,984	Travel and Subsistence	227,166	256,113
-	122,060	Recruitment and Training	132,449	158,398
-	18,991	Other	147,128	150,696
-	1,801,627	Total Supplies & consumables	1,714,401	1,975,257

Note 5: Reconciliation of Net Cash Flows from Operating Activities to Surplus / (Deficit)

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
-	-	Surplus/(deficit) from ordinary activities	-	-
		Non-cash movements		
-	18,000	Depreciation expense	37,000	45,370
-	-	Impairment	-	-
-	-	(Gain)/losses on sale of property plant and equipment	-	-
		Changes in current assets and liabilities:		
-	-	(Increase)/decrease in receivables - Other Government agencies	-	-
-	-	(Increase)/decrease in receivables - SAGC's	-	-
-	-	(Increase)/decrease in receivables - Other 3rd Party	-	-
-	-	Increase/(decrease) in payables - Other Government agencies	-	-
-	-	Increase/(decrease) in payables - SAGC's	-	-
-	-	Increase/(decrease) in payables - Other 3rd Party	-	-
-	18,000	Net cash flows from operating activities	37,000	45,370

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MINISTRY OF COMMUNITY AFFAIRS

BUDGET STATEMENT

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

PREPARED IN ACCORDANCE WITH SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2018 REVISION)

CONTENT

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PART A: OWNERSHIP PERFORMANCE

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2. Strategic Ownership Goals
3. Ownership Performance Targets
4. Equity Investments and Withdrawals

PART B: OUTPUT PERFORMANCE

5. Outputs to be Delivered

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE MINISTER

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2020 and 2021 financial years.

Honourable Alden McLaughlin, MBE, JP
Premier

Ministry of Community Affairs

31 December 2019

STATEMENT OF CHIEF OFFICER

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

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

Teresa Echenique, BA, EMBA
Chief Officer

Ministry of Community Affairs

31 December 2019

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

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

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

Community Affairs - Administration

The main activities of this unit are to:

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

The Department of Children and Family Services

- The Department of Children and Family Services (DCFS) 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 work services, services to the general adult population, and the elderly and disabled, foster care and adoption services, and the placement of vulnerable children in residential homes
- Reporting to the Courts on matters pertaining to care and protection, custody, means assessments and juvenile criminal reports, the Adoption Board and International Agencies

Needs Assessment Unit

- The Needs Assessment Unit provides quality financial assistance services that have a client centered approach and are efficiently managed and effectively delivered to:
 - provide value for money;
 - enable clients to live with dignity; and
 - when able-bodied, deliver provisional financial assistance to clients seeking to secure independent income
- The Needs Assessment Unit provides both permanent and provisional financial assistance to clients who are unable to support their families or themselves due to disability, underemployment, unemployment or other hardships

Gender Affairs Unit

- The Gender Affairs Unit is responsible for the promotion of gender mainstreaming, and provision of gender analysis of policies, projects, programmes, proposals, operations, institutional practices, and legislation within the Ministry and other government entities as required. This is done with the aim of promoting gender equality and reducing discrimination
- The Unit provides sector specific training, public education, awareness and sensitization on gender, diversity and equality matters, which is delivered to the public sector and private sector, as appropriate
- The Unit also provides administrative support for the Gender Equality Tribunal

Scope of Activities

The Department of Children and Family Services

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

Needs Assessment Unit

- Provides permanent financial assistance
- Provides provisional financial assistance (school lunches and uniforms, rental accommodation, burial assistance, food/clothing vouchers, pre-school assistance and Children and Family Services support)
- Conducts needs assessments to determine eligibility to receive financial assistance
- Conducts needs assessments to assist in determining eligibility for indigent medical care

- Collaborates with the Department of Children and Family Services, Workforce Opportunities and Residency Cayman, Department of Education Services, Department of Counselling Services, Family Resource Centre, Health Services Authority and other related agencies to deliver transformational services
- Advises the Ministry responsible for Community Affairs on evidence-based best practice, policies and strategies relating to financial assistance in the Islands

Gender Affairs Unit

- Provides gender analysis and policy advice often utilizing an intersectional approach (with a focus on the areas of gender, diversity and equality)
- Provides sector specific training, public education, awareness and sensitization on gender, diversity and equality matters, which is delivered to the public sector and private sector, as appropriate
- The Unit also provides administrative support for the Gender Equality Tribunal
- Works collaboratively with Civic Society, cross-ministerial committees, the private sector and government entities in the promotion and implementation of activities which foster and support gender equality

Customers and Location of Activities

The Department of Children and Family Services

The recipients of the services are the general public, the Ministry of Community Affairs, The Health Services Authority, The Judicial Administration; The Royal Cayman Islands Police, The Cayman Islands Crisis Centre; Her Majesty's Prison Services; Department of Counselling Services; Probation/After Care Services; Family Resource Centre and other Departments; and the National Council of Voluntary Organisations (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 responsible for Community Affairs and the Department of Children and Family Services. The activities are conducted in Grand Cayman and Cayman Brac.

Gender Affairs Unit

The recipients of the services are the general public, ministries, government departments, private sector companies, civic society organisations, and the Gender Equality Tribunal.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Ministry of Community Affairs in the 2020 and 2021 financial years are as follows:

Department of Children and Family Services

- To provide social services to the people of the Cayman Islands, including but not limited to the Community Development Programme, Adult Special Needs Programme, Foster Care and Adoption, Child Safeguarding, Juvenile Justice and other interventions to meet needs of families and children
- Progress the development and implementation of a national policy for child safeguarding
- Progress and implement the recommendations of the Adoption Law Project
- Issue drafting instructions to commence with amendments to the Children Law (2012 Revision) in order to ensure consistency in practice, as well as further define the roles and duties of relevant agencies in the child welfare and protection sector
- Provide Residential and Day Care Services for the elderly, disabled and indigent persons in facilities owned by the Department
- Educate the public on the care and welfare of the elderly impressing upon them the importance of assuming responsibility for such family members
- Provide adequate staffing for all residential care facilities managed by the Department of Children and Family Services (Golden Age Home, Kirkconnell Community Care Centre, East End Sunrise Cottage, and Maple House) for special needs children and young adults, indigent elderly and/or disabled persons, to ensure proper care and supervision of residents
- Recruit and train of shelter managers and district representatives for the safe management of shelters in Grand Cayman
- Educate family members and care-givers of the elderly and /or disabled persons in regards to their needs and in order to promote quality community and home based care for those persons
- Recruit, train and provide ongoing support to foster families
- Maintain and enhance Employee Performance by operating in accordance with the Human Resource (HR) Policies and Procedures of the Ministry of Community Affairs within the framework of the Ministry's HR Philosophy and Public Management Finance Law
- Provide appropriate diversion and rehabilitation services for youth at the community level and offer treatment interventions to address antisocial behaviors such as drug and alcohol misuse, criminal activities and other actions of misconduct
- Enhance Inter-agency collaboration, co-operation and communication to ensure the needs of at-risk youth in the community are met through a holistic approach

Needs Assessment Unit

- Achieve positive experiences and outcomes for all clients
- Align services with outcomes, operations and IT systems to improve processes, timeliness and account for the needs of current and future generations
- Implement an appropriate legal, regulatory and institutional framework, embracing good governance principles
- Increase collaboration and sharing of information amongst key stakeholders
- Deliver services with qualified, motivated individuals who are provided with the relevant training, level of responsibility and accountability

Gender Affairs Unit

- Complete the revision of National Policy on Gender Equity and Equality (NPGEE) and create Action Plan
- Continue to promote gender equality and provide awareness of the Gender Equality Law and the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) through training and communications
- Pursue amendments to the Gender Equality Law, 2011
- Support and facilitate the implementation of the Stalking legislation and the Sexual Harassment Bill
- Continue to work on the Action and Implementation plan of CEDAW in the Cayman Islands
Provide country report on CEDAW in 2021

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Ministry of Community Affairs for the years ending 31 December 2020 and 31 December 2021 are as follows:

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
REVENUE FROM CABINET	15,310	15,531	14,284
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	-
REVENUE FROM OTHERS	30	30	30
OPERATING EXPENSES	15,340	15,561	14,314
OPERATING SURPLUS/DEFICIT	-	-	-
NET WORTH	8,787	8,937	8,637
CASH FLOWS FROM OPERATING ACTIVITIES	280	280	666
CASH FLOWS FROM INVESTING ACTIVITIES	(150)	(150)	(600)
CASH FLOWS FROM FINANCING ACTIVITIES	150	150	357
CHANGE IN CASH BALANCES	280	280	422

	2020 1 Jan to 31 Dec 2020 %	2021 1 Jan to 31 Dec 2021 %	2019 12-Month Forecast %
FINANCIAL PERFORMANCE RATIO			
CURRENT ASSETS : CURRENT LIABILITIES	1057:1	1,100:1	1,018:1
TOTAL ASSETS : TOTAL LIABILITIES	1,474:1	1,498:1	1,451:1

MAINTENANCE OF CAPABILITY

	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	215	215	205
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	11	11	11
PROFESSIONAL AND TECHNICAL STAFF	11	11	11
CLERICAL AND LABOURER STAFF	13	13	13
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	-	-	-

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	9,427	9,577	9,277
ASSET REPLACEMENTS : TOTAL ASSETS	1.6%	1.6%	6.5%
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	84%	81%	86%
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	186%	183%	44%
CHANGES TO ASSET MANAGEMENT POLICIES	-	-	-

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
MAJOR NEW CAPITAL EXPENDITURE PROJECTS			
MINISTRY MISC. CAPITAL PROJECTS	150	150	150
NORTHWARD FIT OUT	-	-	250
DCFS OFFICE MOVE	-	-	200

RISK MANAGEMENT

Department of Children and Family Services

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Safety of Social Work staff, Community Care Workers and Community Development Workers and Residents in the facilities	Existing staff safety plan and incident reporting reviewed and recirculated. Installation of added security measures within facilities	Provide ongoing advice to the staff about using safety techniques when making home visits. (I.e. cell phones, travel in pairs, increased monitoring)	Unquantifiable
Social workers and Community Development Officers transporting clients in their private vehicles	Ongoing	Staff is encouraged to use departmental vehicles and schedule	Unquantifiable
Staff burnout due to high caseloads and work levels	Ongoing	DCFS requires additional staff to effectively manage our programmes including being able to deliver more preventative community based programmes and to ensure proper staffing of all residential facilities	Overtime expenditure and significant comp time being accrued by staff
Insufficient residential facilities for children with disabilities	In progress	- Completion of Renovations to Maple House on Maple Road - Northward property acquired and renovations made, however DCFS requires personnel to open the facility and to enable the separation of the Adult and Minor populations currently housed together in the Maple House Facility. Request for additional personnel in order to adequately staff and operate the facility and ensure the safety and care of Residents	Unquantifiable

RISK MANAGEMENT (CONTINUED)

Needs Assessment Unit

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Lack of legal, regulatory and institutional framework	In progress	• Modernise the Poor Persons (Relief) Law and draft regulations • Review the organisational structure, reporting lines, spans of controls as processes improve and IT enhancements are introduced on an ongoing basis	
Inefficient reporting and services not aligned with operations and IT systems	In progress	Improve and streamline processes and increase accuracy of data in reporting by enhancing the existing database	Unquantifiable
Inadequate customer experience	In progress	• Provide coordinated case management by restructuring operations to develop relationships with clients and conduct holistic assessments • Improvements to the physical environment to enhance the customer's experience	
Staff turnover	Ongoing	• Review the organisational structure, reporting lines, spans of controls as processes improve and IT enhancements are introduced on an ongoing basis • Devise and implement a training plan that covers role specific training • Develop and implement formal IT system training and documentation to help on-board new staff on an ongoing basis • Develop and implement formal training and documentation on policies and procedures in addition to human services principles and skills on an ongoing basis • Formulation of succession plans for staff • Use acting appointments to ensure staff are exposed to different roles • Revision/updating of Job Descriptions to ensure that work being done is accurately reflected	Unquantifiable
Safety of staff	Ongoing	Provide on-going internal and external training, including local and overseas conferences, on customer service, conflict resolution and mediation	Unquantifiable

RISK MANAGEMENT (CONTINUED)

Needs Assessment Unit

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Staff Health, Wellness, and Morale		• Provide mental health days for staff • Quarterly professional development and wellness seminars • Department-level employee award program to acknowledge high performing staff members	

Gender Affairs Unit

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss of key, sole, and experienced staffer in GAU		Request and hire of additional, suitably qualified personnel to ensure that the Unit remains in existence and activities, including affording the citizens' access to justice under the Gender Equality Law through the Tribunal is maintained	Unquantifiable

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
EQUITY INVESTMENT TO PURCHASE ENTITY ASSETS	150	150	150

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PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

CFS 1	Policy Advice on Matters Relating to Social Services		
DESCRIPTION Provision of information, trends and policy advice aimed at preventing, addressing and reduction of negative social issues.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
• Number of policy meetings attended	1-4	1-4	1
• Number of policy papers, reports or briefing notes prepared	1-3	1-3	1
• Number of responses to parliamentary questions	1-2	1-2	1
• Number of Freedom of Information (FOI) matters	1-3	1-3	2
QUALITY			
• Accurate policy advice informed by technical advice, existing laws and/or departmental data/statistics	100%	100%	100%
• Information based on research, experience and professional local and international guidelines and best practice	100%	100%	100%
• Submission to the Ministry subject to Director’s review and approval	100%	100%	100%
• All FOI matters handled in accordance with the FOI Law	100%	100%	100%
TIMELINESS			
• Meetings and reports in accordance with indicated deadlines	100%	100%	100%
• Policy papers, reports or briefing notes will be provided within departmental/Ministry timeframe	95-100%	95-100%	95-100%
• FOI processed in accordance with the timelines established in the FOI Law	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	\$144,236	\$145,030	\$34,998
RELATED BROAD OUTCOME			
• Stronger Communities and Support for the Most Vulnerable			

CFS 5	Public Education and Awareness		
DESCRIPTION Provision of public education and awareness through presentations, workshops, training and meetings on social issues and departmental services.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of community presentations/ meetings conducted - Number of training sessions facilitated - Number of Child month events hosted - Number of Older Person’s month events hosted	25-30 15-25 20-25 15-25	25-30 15-25 20-25 15-25	40 15 25 18
QUALITY Workshops, presentations and meetings held will be delivered by skilled, knowledgeable and qualified personnel in the subject area	100%	100%	100%
TIMELINESS - Presentations and events carried out as scheduled - Events held in May and October respectively	100% 100%	100% 100%	100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$354,530	\$356,312	\$142,842
RELATED BROAD OUTCOME Stronger Communities and Support for the Most Vulnerable			

Note: Increased focus in public education/awareness across all Social Work Staff and that more resources are required to plan events such as Older Persons' and Child month. The increase is driven primarily by increase hours on these outputs (so increased quality but quantity remains).

CFS 8	Special Need Services for Aging and Disabled Persons		
DESCRIPTION Provision of residential and community-based services to develop and enhance the life style and wellbeing of the aging population and persons with disabilities.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of residential facilities - Number of older persons in residential care - Number of special needs children in residential care - Number of adults with disabilities in residential care	8-12 12-18 5-8 85-105	8-12 12-18 5-8 85-105	9 24 4 95
QUALITY - Services provided by trained professionals - Care provided in accordance with client’s individualised care plans - Services offered to support quality of life in accordance with the Disabilities (Solomon Webster) Law, 2016 - Services offered to support independence and quality of life in accordance with the Older Persons Law, 2017 - Services provided in compliance with the Children Law (2012 Revision)	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
TIMELINESS Services provided in accordance with needs and availability of placements	100%	100%	100%
LOCATION Cayman Islands in general with residential facilities being specific to Grand Cayman and Cayman Brac	100%	100%	100%
COST	\$5,464,346	\$5,553,348	\$1,286,969
RELATED BROAD OUTCOME Stronger Communities and Support for the Most Vulnerable			

Note: The total cost of supplying this output for 2020 and 2021 is \$11,117,694. However, the revenue of \$100,000 from other third parties reduces the cost to Cabinet to \$11,017,694.

Increase due to amalgamation of residents across all the residential care programs (Maple House, Golden Age, and Kirkconnell Community Care Centre). Previously it was split between Maple House CFS 8 and the remainder under CFS 30.

CFS 9	Family Intervention Services		
DESCRIPTION			
Provision of family intervention, comprising of supervision and reports to the courts, local and international agencies to support safety, permanency, and the well-being of children.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
Number of reports completed	135-160	135-160	152
Number of new vulnerable and at risk families identified and receiving preventative services	25-30	25-30	N/A
Number of families receiving supervised contacts	12-18	12-18	13
Number child and family assessments completed	35-45	35-45	N/A
QUALITY			
Reports prepared in the established format by qualified Social Workers and approved by Social Work Manager or Deputy Director Clinical Services	100%	100%	100%
Services provided in keeping with social work best standard practices	100%	100%	100%
TIMELINESS			
Reports completed within stipulated timeframe	95-100%	95-100%	95-100%
Services delivered by qualified and experienced professionals	100%	100%	100%
Reports completed within stipulated timeframe set out in conjunction with the Courts	100%	100%	100%
Supervised access carried out during time specified by Courts	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$780,972	\$786,928	\$599,023
RELATED BROAD OUTCOME			
Stronger Communities and Support for the Most Vulnerable			

CFS 10	Care and Protection of Children		
DESCRIPTION Provision of a multi-agency approach in investigation and intervention services to ensure and enhance child safeguarding and well-being.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of investigations conducted - Number of Care Order applications made to court	425-475 3-5	425-475 3-5	425 5
QUALITY All care and protection referrals are managed in compliance with the Children Law (2012 Revision), Multi-Agency Safeguarding Hub (MASH) Policies and Procedures	100%	100%	100%
TIMELINESS Investigations provided in accordance with timelines stipulated in Children Law (2012 Revision) and MASH Policies and Procedures	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$883,068	\$888,814	\$480,123
RELATED BROAD OUTCOME - Reducing Crime and the Fear of Crime - Stronger Communities and Support for the Most Vulnerable			

Note: Child safeguarding has become a matter of utmost importance so there is now a dedicated team for this output. Previous budget reflects staff on rotation and spread across various teams.

CFS 11	Foster Care and Adoption Services		
DESCRIPTION Provision of temporary and long-term services to support and enhance the lives of children who are unable to remain with their biological parents.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of Foster Parents assessments completed - Number of Foster Parent information sessions delivered - Number children in Foster Care - Number of young person’s receiving After Care Services - Number of pre adoptive and adoption information sessions held - Number of adoption reports	3-5 28-40 35-45 5-10 25-35 12-20	3-5 28-40 35-45 5-10 25-35 12-20	12 24 27 8 N/A 18
QUALITY - Services delivery in accordance with department guidelines - Adherence to established guidelines as set by the Adoption protocols and relevant legislation - Services provided in accordance with departmental policies and the Adoption of Children Law, 2013	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS - Services provided on a need by need basis - Completion of Adoption process within 12 -18 months	100% 95-100%	100% 95-100%	100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$703,329	\$708,417	\$124,533
RELATED BROAD OUTCOME Stronger Communities and Support for the Most Vulnerable			

CFS 15	Community Development and Social Work Intervention Services		
DESCRIPTION Provision of community-based services and activities to help build community capacity, promote social inclusion and improve well-being of the community.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
Number of community based contacts	200-250	200-250	254
Number of DCFS sponsored community programmes, projects and initiatives	130-140	130-140	130
Number of community partnership projects, programmes and initiatives	12-15	12-15	20
QUALITY			
Meetings and events facilitated by persons knowledgeable in subject areas	100%	100%	100%
High level of integrated planning and implementation of community based initiatives in accordance with department guidelines	100%	100%	100%
TIMELINESS			
Meetings, events and visits held/attended as scheduled	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$689,070	\$693,619	\$460,812
RELATED BROAD OUTCOME			
- Reducing Crime and the Fear of Crime - Stronger Communities and Support for the Most Vulnerable			

Note: The total cost of supplying this output for 2020 and 2021 is \$1,402,689. However, the revenue of \$20,000 from other third parties reduces the cost to Cabinet to \$1,382,689.

CFS 33	Administration of Temporary Housing Initiative		
DESCRIPTION Administering the operation of the temporary housing units owned by Government under the temporary housing initiative including: - Organising the maintenance of units - Coordinating with occupants regarding their relocation to alternative housing			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY Number of temporary housing units managed	12	12	12
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 Grand Cayman, Cayman Islands	100%	100%	100%
COST	\$75,046	\$75,336	\$52,779
RELATED BROAD OUTCOME Stronger Communities and Support for the Most Vulnerable			

CFS 34	Administration of Indigent Medical Applications		
DESCRIPTION Review of applications for indigent medical coverage (CINICO) and provision of recommendations to the Minister for Community Affairs pursuant to the Health Insurance Law.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY Number of applications reviewed	750-950	750-950	900
QUALITY Applications reviewed and recommendations made based in accordance with established policies and protocol	100%	100%	100%
TIMELINESS Applications for services processed within 24 hours of receipt	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$116,933	\$117,369	\$33,225
RELATED BROAD OUTCOME Access to Quality, Affordable Health Care			

CFS 36	Older Persons Services		
DESCRIPTION Provision of case management to coordinate, protect and advocate for seamless service delivery for older persons living within the community.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of abuse and/or neglect investigations - Number of seniors referred to other agencies - Number of clients diverted from residential home placements	85-105 100-120 20-35	85-105 100-120 20-35	95 100 25
QUALITY - Services provided by trained professionals - Reduced admissions, encouraging successful aging in place - Services provided to persons in need of specialised care services and assistance with connecting to community resources - Services offered to support independence and quality of life	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS Investigations conducted in accordance with departmental policies and relevant legislation	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$413,341	\$416,818	\$274,434
RELATED BROAD OUTCOME Stronger Communities and Support for the Most Vulnerable			

CFS 37	Youth Justice and Diversion Services		
DESCRIPTION Provision of supervision, intervention and rehabilitation to divert at risk youth from progressive involvement within the youth justice system.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
Number of reports completed for Youth Court	35-40	35-40	N/A
Number of enrolments into preventative services or programs	50-60	50-60	N/A
Number of at risk youth diverted from the youth justice system	20-25	20-25	N/A
Number of youth who complete the Diversion Program	25-30	25-30	N/A
QUALITY			
Reports prepared in department established format by qualified Social Workers and approved by Social Work Manager or Deputy Director Clinical Services	100%	100%	N/A
Initiate and maintain supervision and intervention in accordance with the client plan and/or Court Order	100%	100%	N/A
TIMELINESS			
Services delivery and reports submission in accordance with timelines stipulated by the Courts and/or based on departmental guidelines	95-100%	95-100%	N/A
Adherence to established guidelines as set by relevant legislation	100%	100%	N/A
LOCATION			
Cayman Islands	100%	100%	N/A
COST	\$647,822	\$651,138	N/A
RELATED BROAD OUTCOME			
Stronger Communities and Support for the Most Vulnerable			

CFS 38	Case Management Support Services		
DESCRIPTION Provision of social work case management services to empower families and promote self-sufficiency.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of intakes received - Number of referrals to supporting agencies - Number of individuals have successfully completed program	40-50 125-135 75-100	40-50 125-135 75-100	N/A N/A N/A
QUALITY - Services provided by trained professionals - Services offered to support independence and improved quality of life	100% 100%	100% 100%	N/A N/A
TIMELINESS Services offered during normal working hours and after hours where required	100%	95-100%	N/A
LOCATION Cayman Islands	100%	100%	N/A
COST	\$383,137	\$384,668	N/A
RELATED BROAD OUTCOME Stronger Communities and Support for the Most Vulnerable			

MCA 1	Policy Advice, Ministerial Support and Legislative Measures		
DESCRIPTION The provision of policy and strategic advice to the Minister for Community Affairs and the Cabinet on the Ministry’s Department, Unit, Government Owned Company, Boards and Committees.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of cabinet papers, notes, reports and drafting instructions prepared - Number of briefing sessions, meetings, speeches, media releases and/or correspondences - Number of responses to parliamentary questions or Freedom of Information matters	5-9 40-60 18-25	5-9 40-60 18-25	5 40 18
QUALITY - All cabinet papers, notes, reports and drafting instructions informed by policy, technical advice and existing laws and approved by the Chief Officer and/or delegate - Policy advice and support services based on relevant legislation and provided in line with professional standards established by the Chief Officer - All responses to parliamentary questions, speeches, media releases and correspondences reviewed and/or approved by the Chief Officer and/or delegate - All FOI matters handled in accordance with the Freedom of Information Law (2018 Revision)	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS - All policy advice will be given in the timeframe agreed with the Minister for Community Affairs - Cabinet papers and notes are to be submitted to the Cabinet Office in accordance with Cabinet Office standards/deadlines - Speeches, media releases, statements, correspondence, reports, drafting instructions and parliamentary questions submitted within agreed timeframe established by the Chief Officer and/or delegate - FOI matters are to be processed in accordance with the timelines established in the Freedom of Information Law (2018 Revision)	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$857,112	\$865,270	\$786,162
RELATED BROAD OUTCOME Stronger Communities and Support for the Most Vulnerable			

MCA 5	Community and Social Support Services		
DESCRIPTION Provision of administrative guidance and services to manage, monitor and review grants and transfer payments in accordance with Government’s policy for: - Seamen and Ex-servicemen Ex-gratia Benefit - Community Grants: Pines Retirement Home, National Council of Voluntary Organisations, Rehoboth Ministries, Meals on Wheels, Cayman Islands Crisis Centre			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of grants and transfer payments processed - Number of applications processed - Number of correspondence prepared - Number of purchase agreements monitored	12,000-18,000 15-20 800-1,000 5	12,000-18,000 15-20 20-30 5	11,606 15 20 5
QUALITY - All payments are accurate and submitted within the agreed timelines - Applications processed meet established criteria - All correspondence must be reviewed by the Chief Officer or delegate - Purchase Agreements to contain quantity, quality, cost and timeliness measures to meet standards specified in the Public Management and Finance Law (2018 Revision)	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS All payments, applications, purchase agreement, and correspondences prepared/processed within the agreed timeline	100%	100%	100%
LOCATION Grand Cayman, Cayman Islands	100%	100%	100%
COST	\$370,515	\$374,673	\$298,087
RELATED BROAD OUTCOME Stronger Communities and Support for the Most Vulnerable			

MCA 9	Housing Repairs Assistance		
DESCRIPTION			
Provision of housing repairs to clients assessed by the Needs Assessment Unit.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
• Number of housing repairs conducted	15-20	15-20	15
• Number of applications processed	12-24	12-24	12
• Number of site visits	150-200	150-200	150
• Number of Housing Repairs Assistance Committee meetings held/attended	3-6	3-6	3
QUALITY			
• Repairs meet satisfactory standards as measured by the Project Manager	100%	100%	100%
• Applications processed meet established criteria	100%	100%	100%
• Site visits conducted by qualified personnel	100%	100%	100%
• Meetings held and attended by qualified personnel	100%	100%	100%
TIMELINESS			
• Repairs to be completed as scheduled/agreed between the Ministry and the Supplier	100%	100%	100%
• All applications processed within the agreed timeline	100%	100%	100%
• Site visits/meetings will be attended as scheduled	100%	100%	100%
LOCATION			
• Grand Cayman, Cayman Islands	100%	100%	100%
COST	\$443,409	\$448,974	\$244,055
RELATED BROAD OUTCOME			
• Stronger Communities and Support for the Most Vulnerable			

MCA 11	Governance and Stakeholder Collaboration		
DESCRIPTION The provision of governance to the Children and Youth Services (CAYS) Foundation and collaboration with key stakeholders to further advance social matters.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of meetings hosted/attended - Number of correspondence written to or on behalf of stakeholders/government-owned company - Number of reports prepared and/or reviewed	12-18 10-15 13-15	12-18 10-15 13-15	12 10 13
QUALITY - The provision of governance is in compliance with the relevant legislation, purchase and ownership agreements and/or government policy - All reports and correspondence will be in accordance with established legislation, purchase and ownership agreements and reviewed/approved by the Chief Officer and/or delegate - Workshops, presentations and training sessions are hosted/attended/promoted by qualified personnel	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS - Attendance at meetings, workshops, presentations or training sessions as required by the Chief Officer and/or delegate - Reports or correspondence should be completed within the agreed timeframe as established by the Chief Officer and/or delegate	100% 100%	100% 100%	100% 100%
LOCATION Grand Cayman, Cayman Islands	100%	100%	100%
COST	\$226,565	\$228,682	\$297,856
RELATED BROAD OUTCOME Stronger Communities and Support for the Most Vulnerable			

GAU 1	Policy Advice on Matters Relating to Gender, Equality and Diversity		
DESCRIPTION The provision of policy analysis and advice to the Minister for Community Affairs and the Cabinet, in the areas of Gender, Diversity and Equality matters.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of Cabinet papers, notes, briefing sessions or presentations prepared - Number of policy reports and gender analysis or mainstreaming reviews prepared - Number of speeches, statements and mass communications prepared - Number of legislative drafting instructions prepared - Number of written correspondences on behalf of the Minister - Number of responses to parliamentary questions or Freedom of Information matters	1-4 1-4 3-6 1-2 1-5 1-4	1-4 1-4 3-6 1-2 1-5 1-4	N/A N/A N/A N/A N/A N/A
QUALITY - All cabinet papers, notes and reports and drafting instructions informed by policy, technical advice and existing laws and approved by the Chief Officer and/or delegate - Policy advice and support services based on relevant legislation, international conventions and provided in line with professional standards established by the Chief Officer - All responses to parliamentary questions, speeches, media releases and correspondences reviewed and/or approved by the Chief Officer and/or delegate - All FOI matters handled in accordance with the Freedom of Information Law (2018 Revision)	100% 100% 100% 100%	100% 100% 100% 100%	N/A N/A N/A N/A
TIMELINESS - All policy advice will be given in the timeframe agreed with the Minister for Community Affairs. - Cabinet papers and notes are to be submitted to the Cabinet Office in accordance with cabinet office standards/deadlines - Speeches, media releases, statements, correspondence, reports, drafting instructions and PQs submitted within agreed timeframe established by the Chief Officer and/or delegate - FOI matters are to be processed in accordance with the timeliness established in the FOI Law	100% 100% 100% 100%	100% 100% 100% 100%	N/A N/A N/A N/A
LOCATION Cayman Islands	100%	100%	N/A
COST	\$80,734	\$81,127	N/A
RELATED BROAD OUTCOME Stronger Communities and Support for the Most Vulnerable			

GAU 2	Governance and Stakeholder Collaboration		
DESCRIPTION The provision of governance and administrative support to the Gender Equality Tribunal (GET), and collaboration with key stakeholders to further advance gender equality.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
Number of GET meetings/hearings supported	2-4	2-4	N/A
Number of correspondence or reports produced for the GET	2-4	2-4	N/A
Number of local inter-ministerial and regional or international organisations’ meetings, workshops, conferences, presentations and training sessions attended or hosted	8-12	8-12	N/A
QUALITY			
All Gender Equality Tribunal hearings to be conducted in accordance with the Gender Equality Law and GETs Policies and Procedures Manual and correspondence and reports are reviewed by GET Members and approved by Chairperson prior to publication	100%	100%	N/A
Workshops, meetings, presentations, conferences and training sessions are hosted/attended by qualified personnel	100%	100%	N/A
TIMELINESS			
All GET 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%	N/A
Attendance for majority of the duration of sessions	100%	100%	N/A
LOCATION			
Cayman Islands	100%	100%	N/A
COST	\$91,679	\$92,178	N/A
RELATED BROAD OUTCOME			
Stronger Communities and Support for the Most Vulnerable			

GAU 3	Public Education and Gender Awareness Training		
DESCRIPTION Provision of sector specific training, public education, awareness and sensitization on gender, diversity and equality matters delivered to the public sector and private sector.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY Number of training/sensitization/awareness sessions and public education efforts delivered	4-6	4-6	N/A
QUALITY - Workshops, presentations and training sessions are hosted/delivered by qualified personnel - Workshops, presentations and training sessions are developed based on relevant legislation and international conventions - Feedback from 80% of evaluations received rate sessions as “good” or better	100%	100%	N/A
TIMELINESS Requests fulfilled within timeframes agreed	90-100%	90-100%	N/A
LOCATION Cayman Islands	100%	100%	N/A
COST	\$66,128	\$66,615	N/A
RELATED BROAD OUTCOME Stronger Communities and Support for the Most Vulnerable			

FAD 1	Financial Assistance Assessments and Case Management		
DESCRIPTION Assessments to determine eligibility for financial assistance and coordinated case management to achieve positive outcomes for all clients and assist in meeting their holistic needs.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of clients approved for provisional assistance - Number of clients approved for permanent financial assistance - Number of clients assessed for indigent medical coverage - Number of home visits - Number of referrals made to partner agencies - Number of public awareness/education sessions delivered	800-1,000 850-950 350-500 100-150 75-100 30-40	800-1,000 850-950 350-500 100-150 75-100 30-40	800 1,000 400 100 75 20
QUALITY - Assessments conducted are in compliance the eligibility criteria and relevant legislation - NAU staff/management conduct their work in accordance with policies and protocols established in the policy and procedural handbook - All recommendations for services vetted and signed off by Supervisor	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS Applications, within 21 days of receipt, will be evaluated to determine if financial assistance should be granted or refused	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$2,458,436	\$2,536,161	\$2,486,896
RELATED BROAD OUTCOME Stronger Communities and Support for the Most Vulnerable			

FAD 2	Policy Advice on Matters Relating to Financial Assistance		
DESCRIPTION Provide policy advice to the Minister for Community Affairs on evidence-based best practice, policies and strategies relating to financial assistance in the Islands.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of meetings attended - Number of policy papers, proposals, reports and bills prepared - Number of responses to parliamentary questions or Freedom of Information (FOI) matters	10-15 1-3	10-15 1-3	10 1
QUALITY - Meetings will be attended by professionals, knowledgeable on the subject matter - Policy papers, proposals, reports and bills informed by technical advice, existing laws, departmental data/statistics - Policy papers, proposals, reports and bills subjected to peer review by professional and experienced personnel and signed off by Director or Deputy Director - All responses to parliamentary questions are reviewed and/or approved by the Director or Deputy Director - All FOI matters handled in accordance with the FOI Law	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS - Meetings will be attended as scheduled - Policy papers, proposals, reports, bills and parliamentary questions will be submitted within the agreed timeframe established by the Director - FOI matters are to be processed in accordance with the timelines established in the FOI Law	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION Grand Cayman, Cayman Islands	100%	100%	100%
COST	\$29,905	\$29,875	\$30,302
RELATED BROAD OUTCOME Stronger Communities and Support for the Most Vulnerable			

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MINISTRY OF COMMUNITY AFFAIRS
STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

These forecast financial statements have been prepared in accordance with the provisions of the Public Management and Finance Law (2018 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 (2018 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 2020 and 31 December 2021 and performance for the years ending 31 December 2020 and 31 December 2021; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Law (2018 Revision)).

Teresa Echenique, BA, EMBA
Chief Officer

Ministry of Community Affairs

31 December 2019

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FINANCIAL STATEMENTS

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

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MINISTRY OF COMMUNITY AFFAIRS
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2020 AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2020	12-Month Budget 2021
4,366,640	4,789,139	Current Assets			
		Cash and cash equivalents	1	5,068,534	5,343,455
		Marketable securities and deposits			
2,091,142	1,708,623	Trade receivables	2	1,674,451	1,674,451
8,763	8,763	Other receivables	2	8,763	8,763
703	703	Inventories	3	703	703
-	-	Investments		-	-
4,380	4,380	Prepayments	4	4,380	4,380
6,471,628	6,511,608	Total Current Assets		6,756,831	7,031,752
		Non-Current Assets			
-	-	Trade receivables	2	34,172	34,172
-	-	Other receivables	2	-	-
-	-	Inventories	3	-	-
-	-	Investments		-	-
-	-	Prepayments	4	-	-
3,260	871	Intangible Assets	5	-	-
2,444,907	2,764,277	Property, plant and equipment	5	2,635,753	2,510,832
2,448,168	2,765,148	Total Non-Current Assets		2,669,926	2,545,004
8,919,795	9,276,756	Total Assets		9,426,756	9,576,756
		Current Liabilities			
140,848	140,848	Trade payables	6	140,848	140,848
155,599	155,599	Other payables and accruals	6	155,599	155,599
158,007	158,007	Unearned revenue	7	158,007	158,007
184,989	184,989	Employee entitlements	8	184,989	184,989
243,039	-	Repayment of surplus		-	-
882,482	639,443	Total Current Liabilities		639,443	639,443
		Non-Current Liabilities			
-	-	Trade payables	6	-	-
-	-	Other payables and accruals	6	-	-
-	-	Unearned revenue	7	-	-
-	-	Employee entitlements	8	-	-
-	-	Total Non-Current Liabilities		-	-
882,482	639,443	Total Liabilities		639,443	639,443
8,037,314	8,637,314	Net Assets		8,787,314	8,937,314
		NET WORTH			
19,568,523	20,168,523	Contributed capital		20,318,523	20,468,523
-	-	Other Reserves		-	-
356,898	356,898	Revaluation reserve		356,898	356,898
(11,888,108)	(11,888,108)	Accumulated surpluses/(deficits)		(11,888,108)	(11,888,108)
8,037,314	8,637,314	Total Net Worth		8,787,314	8,937,314

MINISTRY OF COMMUNITY AFFAIRS
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2020	12-Month Budget 2021
		Revenue			
13,095,244	14,283,556	Sale of goods and services	9	15,310,313	15,531,352
-	-	Investment revenue		-	-
46,824	30,000	Donations	10	30,000	30,000
-	-	Other revenue		-	-
13,142,068	14,313,556	Total Revenue		15,340,313	15,561,352
		Expenses			
11,032,182	12,270,806	Personnel costs	11	13,240,004	13,438,580
1,563,776	1,777,173	Supplies and consumables	12	1,820,914	1,847,850
265,579	265,579	Depreciation & Amortisation	5	279,395	274,921
-	-	Impairment of property, plant and equipment	5	-	-
-	-	Impairment of inventory	3	-	-
-	-	Litigation costs		-	-
-	-	Other expenses		-	-
(64)	(2)	Other Gains and Losses	13	-	-
12,861,473	14,313,556	Total Expenses		15,340,313	15,561,352
280,595	-	Surplus or (Deficit) for the period		-	-

MINISTRY OF COMMUNITY AFFAIRS
STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	CASH FLOW STATEMENT	Note	12-Month Budget 2020	12-Month Budget 2021
		CASH FLOWS FROM OPERATING ACTIVITIES			
		<i>Receipts</i>			
14,215,446	14,636,075	Outputs to Cabinet		15,280,313	15,501,352
-	-	Outputs to other government agencies		-	-
-	-	Sale of goods and services - third party		-	-
-	-	Interest received		-	-
-	-	Donations / Grants		30,000	30,000
50,907	30,000	Other receipts		30,000	30,000
		<i>Payments</i>			
(10,964,728)	(12,283,347)	Personnel costs		(13,240,004)	(13,438,580)
(1,460,683)	(1,717,191)	Supplies and consumables		(1,820,914)	(1,847,850)
-	-	Interest paid		-	-
-	2	Other payments		-	-
1,840,942	665,538	Net cash flows from operating activities		279,395	274,921
		CASH FLOWS FROM INVESTING ACTIVITIES			
(173,708)	(600,000)	Purchase of property, plant and equipment		(150,000)	(150,000)
-	-	Proceeds from sale of property, plant and equipment		-	-
(173,708)	(600,000)	Net cash flows from investing activities		(150,000)	(150,000)
		CASH FLOWS FROM FINANCING ACTIVITIES			
135,222	600,000	Equity Investment from Org 40		150,000	150,000
(4,187,635)	(243,039)	Repayment of Surplus to Org 40		-	-
(4,052,413)	356,961	Net cash flows from financing activities		150,000	150,000
		Net increase/(decrease) in cash and cash equivalents		279,395	274,921
6,751,519	4,366,640	Cash and cash equivalents at beginning of period		4,789,139	5,068,534
4,366,340	4,789,139	Cash and cash equivalents at end of period	1	5,068,534	5,343,455

MINISTRY OF COMMUNITY AFFAIRS
STATEMENT OF CHANGES IN NET WORTH
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2018 brought forward	19,568,523	-	356,898	(11,888,108)	8,037,314
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2018	19,568,523	-	356,898	(11,888,108)	8,037,314
Changes in net worth for 2019					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-	-
Equity Investment from Cabinet	600,000	-	-	-	600,000
Capital withdrawals by Cabinet	-	-	-	-	-
Dividends payable to Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	600,000	-	-	-	600,000
Surplus/(deficit) for the period 2019	-	-	-	-	-
Total recognised revenues and expenses for the period	600,000	-	-	-	600,000
Balance at 31 December 2019 carried forward	20,168,523	-	356,898	(11,888,108)	8,637,314
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2019 brought forward	20,168,523	-	356,898	(11,888,108)	8,637,314
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2019	20,168,523	-	356,898	(11,888,108)	8,637,314
Changes in net worth for 2020					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-	-
Equity Investment from Cabinet	150,000	-	-	-	150,000
Capital withdrawals by Cabinet	-	-	-	-	-
Dividends payable to Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	150,000	-	-	-	150,000
Surplus/(deficit) for the period 2020	-	-	-	-	-
Total recognised revenues and expenses for the period	150,000	-	-	-	150,000
Balance at 31 December 2020 carried forward	20,318,523	-	356,898	(11,888,108)	8,787,314

MINISTRY OF COMMUNITY AFFAIRS
STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2020 brought forward	20,318,523	-	356,898	(11,888,108)	8,787,314
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2020	20,318,523	-	356,898	(11,888,108)	8,787,314
Changes in net worth for 2021					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Equity Investment from Cabinet	150,000	-	-	-	150,000
Capital withdrawals by Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	150,000	-	-	-	150,000
Surplus/(deficit) for the period 2021	-	-	-	-	-
Total recognised revenues and expenses for the period	150,000	-	-	-	150,000
Balance at 31 December 2021	20,468,523	-	356,898	(11,888,108)	8,937,314

STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These forecast financial statements are for the *Ministry of Community Affairs*

Basis of preparation

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

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

Reporting Period

The reporting period is the period ending 31 December 2020 and 2021.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

Cash and cash equivalents

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

Receivables and advances

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

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

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

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Provisions

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

Employee entitlements

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

NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and Cash Equivalents

12-Month Actual 2018	12-Month Forecast 2019	Description	Foreign Currency	Exchange Rate	12-Month Budget 2020	12-Month Budget 2021
-	-	Cash on hand (IRIS Confirmation Account/Petty Cash)	-	1.0000	-	-
3,316	3,316	Cash in transit (IRIS Remittance Account)	3,316	1.0000	3,316	3,316
4,234,088	4,656,588	CI\$ Operational Current Account held at Royal Bank of Canada	4,935,980	1.0000	4,935,980	5,210,903
19,175	19,175	US\$ Operational Current Account held at Royal Bank of Canada	22,898	0.8375	19,177	19,176
110,060	110,060	Payroll Current Account held at Royal Bank of Canada	110,060	1.0000	110,060	110,060
-	-	Bank Accounts held at other financial institutions	-	1.0000	-	-
-	-	Fixed Deposits held with Treasury (less than 90 days)	-	1.0000	-	-
4,366,640	4,789,139	TOTAL			5,068,534	5,343,455

Note 2: Trade and Other Receivables

12-Month Actual 2018	12-Month Forecast 2019	Trade Receivables	12-Month Budget 2020	12-Month Budget 2021
221	221	Sale of goods and services	221	221
2,090,921	1,708,402	Outputs to Cabinet	1,708,402	1,708,402
-	-	Outputs to other government agencies	-	-
-	-	Other	-	-
-	-	Less: provision for doubtful debts	-	-
2,091,142	1,708,623	Total trade receivables	1,708,623	1,708,623

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
		Current		
2,091,142	1,571,934	Past due 1-30 days	1,631,735	1,631,735
-	85,431	Past due 31-60 days	-	-
-	51,259	Past due 61-90 days	-	-
-	-	Past due 90 and above	42,716	42,716
		Non-Current		
-	-	Past due 1 year and above	34,172	34,172
2,091,142	1,708,623	Total	1,708,623	1,708,623

Note 2: Trade and Other Receivables (Continued)

12-Month Actual 2018	12-Month Forecast 2019	Other Receivables	12-Month Budget 2020	12-Month Budget 2021
1,545	1,545	Advances (salary, Official Travel, etc)	1,545	1,545
117	117	Dishonoured cheques	117	117
-	-	Interest receivable	-	-
-	-	Loans	-	-
-	-	Interentity Due from	-	-
-	-	Other Non-Current Assets	-	-
7,101	7,101	Other	7,101	7,101
-	-	Less: provision for doubtful debts	-	-
8,763	8,763	Total other receivables	8,763	8,763

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
		Current		
8,763	8,763	Past due 1-30 days	8,763	8,763
-	-	Past due 31-60 days	-	-
-	-	Past due 61-90 days	-	-
-	-	Past due 90 and above	-	-
		Non-Current		
-	-	Past due 1 year and above	-	-
8,763	8,763	Total	8,763	8,763

Note 3: Inventories

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
703	703	Inventory held for use in the provision of goods and services	703	703
-	-	Work in Progress and finished goods	-	-
703	703	TOTAL INVENTORIES	703	703

Note 4: Prepayments

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
4,380	4,380	Accrued Prepayments	4,380	4,380
-	-	Prepaid Insurance	-	-
-	-	Other	-	-
4,380	4,380	Total	4,380	4,380

Note 5: Property, Plant and Equipment

Cost of property, Plant and Equipment

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2019	141,990	2,450,492	110,511	141,290	156,871	73,679	347,229	640	3,422,703
Additions	-	550,000	-	10,000	40,000	-	-	-	600,000
Disposals and Derecognition	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2019	141,990	3,000,492	110,511	151,290	196,871	73,679	347,229	640	4,022,703

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2020	141,990	3,000,492	110,511	151,290	196,871	73,679	347,229	640	4,022,703
Additions	-	100,000	-	10,000	15,000	-	25,000	-	150,000
Disposals and Derecognition	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2020	141,990	3,100,492	110,511	161,290	211,871	73,679	372,229	640	4,172,703

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2021	141,990	3,100,492	110,511	161,290	211,871	73,679	372,229	640	4,172,703
Additions	-	100,000	-	10,000	15,000	-	25,000	-	150,000
Disposals and Derecognition	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2021	141,990	3,200,492	110,511	171,290	226,871	73,679	397,229	640	4,322,703

Note 5: Property, Plant and Equipment (Continued)

Accumulated Depreciation and Impairment Losses

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2019	99,316	366,637	80,609	108,289	87,725	20,933	231,664	64	995,237
Transfers	-	-	-	-	-	-	-	-	-
Impairment Reserve 2019 (closing balance)	-	-	-	-	-	-	-	-	-
Depreciation Expense 2019	6,858	152,004	6,151	23,831	24,446	4,456	45,379	64	263,189
Eliminate on Disposal or Derecognition 2019	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2019	106,174	518,641	86,760	132,120	112,171	25,389	277,043	128	1,258,426

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2020	106,174	518,641	86,760	132,120	112,171	25,389	277,043	128	1,258,426
Transfers	-	-	-	-	-	-	-	-	-
Impairment change 2020	-	-	-	-	-	-	-	-	-
Depreciation Expense 2020	8,500	166,820	7,000	19,208	27,580	5,000	44,415	-	278,524
Eliminate on Disposal or Derecognition 2020	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2020	114,674	685,461	93,760	151,328	139,751	30,389	321,458	128	1,536,950

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2021	114,674	685,461	93,760	151,328	139,751	30,389	321,458	128	1,536,950
Transfers	-	-	-	-	-	-	-	-	-
Impairment change 2021	-	-	-	-	-	-	-	-	-
Depreciation Expense 2021	8,500	165,900	7,000	19,208	26,891	5,000	42,423	-	274,921
Eliminate on Disposal or Derecognition 2021	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2021	123,174	851,361	100,760	170,536	166,642	35,389	363,881	128	1,811,871

Note 5: Property, Plant and Equipment (Continued)

Net Book value 31 December 2019	35,816	2,481,851	23,752	19,170	84,700	48,290	70,186	512	2,764,277

Net Book value 31 December 2020	27,316	2,415,030	16,751	9,962	72,120	43,290	50,771	512	2,635,753

Net Book value 31 December 2021	18,816	2,349,131	9,751	754	60,229	38,290	33,348	512	2,510,832

Note 5: Property, Plant and Equipment Intangible Assets

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	9,557	-	9,557
Additions	-	-	-
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2019	9,557	-	9,557

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2020	9,557	-	9,557
Additions	-	-	-
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2020	9,557	-	9,557

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2021	9,557	-	9,557
Additions	-	-	-
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2021	9,557	-	9,557

Note 5: Property, Plant and Equipment (Continued)

Accumulated Depreciation and Impairment Losses

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	6,297	-	6,297
Transfers	-	-	-
Impairment Reserve 2019 (closing balance)	-	-	-
Depreciation Expense 2019	2,389	-	2,389
Eliminate on Disposal or Derecognition 2019	-	-	-
Balance as at 31 December 2019	8,686	-	8,686

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2020	8,686	-	8,686
Transfers	-	-	-
Impairment change 2020	-	-	-
Depreciation Expense 2020	871	-	871
Eliminate on Disposal or Derecognition 2020	-	-	-
Balance as at 31 December 2020	9,557	-	9,557

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2021	9,557	-	9,557
Transfers	-	-	-
Impairment change 2021	-	-	-
Depreciation Expense 2021	-	-	-
Eliminate on Disposal or Derecognition 2021	-	-	-
Balance as at 31 December 2021	9,557	-	9,557

Net Book value 31 December 2019	871	-	871

Net Book value 31 December 2020	-	-	-

Net Book value 31 December 2021	-	-	-

Note 6: Trade Payables, Other Payables and Accruals

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
140,848	140,848	Creditors	140,848	140,848
-	-	Creditors Ministries/Portfolios	-	-
-	-	Creditors other government agencies	-	-
-	-	Non current Accounts payable	-	-
-	-	Payroll Deductions	-	-
-	-	Operating Lease	-	-
155,058	155,058	Accrued Expenses	155,058	155,058
-	-	Accrued Expenses Ministries/Portfolios	-	-
-	-	Accrued Expenses other government agencies	-	-
559	559	Inter-entity due to	559	559
-	-	Accrued Entity Interest	-	-
-	-	Provisions	-	-
(18)	(18)	Other payables	(18)	(18)
296,447	296,447	Total trade payables other payables and accruals	296,447	296,447

Note 7: Unearned Revenue

12-Month Actual 2018	12-Month Forecast 2019	Details	12-Month Budget 2020	12-Month Budget 2021
-	-	Rentals paid in advance	-	-
-	-	Immigration deposits	-	-
-	-	Customs deposits	-	-
-	-	Revenue deposits	-	-
158,007	158,007	Other unearned revenue	158,007	158,007
-	-	Non current Unearned revenue	-	-
158,007	158,007	Total unearned revenue	158,007	158,007

Note 8: Employee Entitlements

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
184,021	184,021	Annual Leave	184,021	184,021
-	-	Retirement and long service leave	-	-
968	968	Accrued salaries	968	968
-	-	Travel	-	-
-	-	Pension	-	-
-	-	Other salary related entitlements	-	-
184,989	184,989	Total current portion	184,989	184,989
		<i>Non-current employee entitlements are represented by:</i>		
-	-	Retirement and long service leave	-	-
184,989	184,989	Total employee entitlements	184,989	184,989

Note 9: Sales of Goods and Services

12-Month Actual 2018	12-Month Forecast 2019	Revenue type	12-Month Budget 2020	12-Month Budget 2021
13,071,783	14,253,556	Outputs to Cabinet	15,280,313	15,501,352
-	-	Outputs to other government agencies	-	-
-	-	Fees and charges	-	-
-	-	General sales	-	-
-	-	Rentals	-	-
23,461	30,000	Other	30,000	30,000
13,095,244	14,283,556	Total sales of goods and services	15,310,313	15,531,352

Fees and Charges

-	-	Fees & Charges	-	-
		General Sales		
-	-	Total General Sales	-	-
		Rentals		
-	-	Total Rentals	-	-
		Other Goods & Services Revenue		
		Goods & Services Revenue		
23,461	30,000	Miscellaneous Receipts	30,000	30,000
23,461	30,000		30,000	30,000
		Sales of Outputs to Cabinet		
13,071,783	14,253,556	Sales of Outputs to Cabinet	15,280,313	15,501,352
13,071,783	14,253,556	Total Sales of Outputs to Cabinet	15,280,313	15,501,352
		Other Interdepartmental Revenue		
-	-	Total Other Interdepartmental Revenue	-	-
13,095,244	14,283,556	Total Goods and Services	15,310,313	15,531,352

Note 10: Donations

12-Month Actual 2018	12-Month Forecast 2019	Source	12-Month Budget 2020	12-Month Budget 2021
-	-	Misc donations to social services causes	30,000	30,000
46,824	30,000	Balance	-	-
46,824	30,000	Total donations	30,000	30,000

Note 11: Personnel Costs

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
8,499,460	9,267,792	Salaries, wages and allowances	9,924,780	9,948,167
1,977,361	2,477,394	Health care	2,747,382	2,919,693
467,742	515,376	Pension	553,141	556,020
72,428	-	Leave	5,000	5,000
15,190	10,244	Other personnel related costs	9,701	9,701
11,032,182	12,270,806	Total Personnel Costs	13,240,004	13,438,580

Note 12: Supplies and Consumables

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
304,705	356,125	Supplies and Materials	371,943	368,225
235,264	247,261	Purchase of services	272,980	283,851
350,079	487,579	Lease of Property and Equipment	392,569	408,690
325,606	359,410	Utilities	363,584	363,584
-	-	General Insurance	-	-
64,461	55,000	Interdepartmental expenses	61,000	61,000
79,149	82,000	Travel and Subsistence	116,338	120,000
51,365	86,998	Recruitment and Training	127,500	127,500
153,148	102,800	Other	115,000	115,000
1,563,776	1,777,173	Total Supplies & consumables	1,820,914	1,847,850

Note 13: Gains / (Losses)

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
678	-	Net (gain) / loss on disposal of property, plant and equipment, revaluation	-	-
-	-	Gain/Loss on Derecognition of Assets	-	-
(742)	(2)	Net (gain) / loss on foreign exchange Transactions	-	-
(64)	(2)	Total gains/ (losses)	-	-

Note 14: Reconciliation of Net Cash Flows from Operating Activities to Surplus / (Deficit)

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
280,595	-	Surplus/(deficit) from ordinary activities	-	-
		Non-cash movements		
265,579	265,579	Depreciation expense	279,395	274,921
-	-	Impairment	-	-
678	-	(Gain)/losses on sale of property plant and equipment	-	-
		Changes in current assets and liabilities:		
-	382,519	(Increase)/decrease in receivables - Other Government agencies	-	-
-	-	(Increase)/decrease in receivables - SAGC's	-	-
-	-	(Increase)/decrease in receivables - Other 3rd Party	-	-
-	-	Increase/(decrease) in payables - Other Government agencies	-	-
-	-	Increase/(decrease) in payables - SAGC's	-	-
-	-	Increase/(decrease) in payables - Other 3rd Party	-	-
546,852	648,097	Net cash flows from operating activities	279,395	274,921

Note 15: Related Party and Key Management Personnel Disclosures

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
781,993	-	Salaries & other short-term employee benefits	783,910	783,910
-	-	Past employee benefits	-	-
-	-	Other long-term benefits	-	-
-	-	Termination benefits	-	-
-	-	Loans	-	-
781,993	-	Total	783,910	783,910

OFFICE OF THE COMMISSIONER OF POLICE

BUDGET STATEMENT

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

PREPARED IN ACCORDANCE WITH SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2018 REVISION)

CONTENT

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3. Ownership Performance Targets
4. Equity Investments and Withdrawals

PART B: OUTPUT PERFORMANCE

5. Outputs to be Delivered

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE PREMIER

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2020 and 2021 financial years.

Honourable Alden McLaughlin, MBE, JP
Premier

31 December 2019

STATEMENT OF THE CHIEF OFFICER

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

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

Derek Byrne
Commissioner of Police

Office of the Commissioner of Police

31 December 2019

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

General Nature of Activities

The Royal Cayman Islands Police Service (RCIPS), formerly a department within the Ministry of Employment and Border Control, will transition to an independent Office, the Office of the Commissioner of Police (OCP) effective 1 January 2020. The OCP will consist of two departments, Cayman Islands Coast Guard (CICG) and Police Services.

The OCP will continue to provide policy advice to the Minister on matters relating to law enforcement; contributing to national security, border control, and to the wellbeing of the community through effective policing and law enforcement.

The CICG will absorb the personnel and functions of the existing Joint Marine Unit and provide enhanced operational capability for effectively providing maritime security and law enforcement, maritime border control, search and rescue, accident and disaster response management and marine environmental protection functions for the Cayman Islands.

Police Services include community policing and outreach, child protection via the recently formed Multi Agency Safeguarding Hub (MASH), traffic safety and enforcement, emergency response (unarmed or armed), air patrols and Medevac, criminal investigations including cybercrimes and anti-money laundering, intelligence, drug and firearm interdiction, finance, human resources, business administration, estate management, information technology, fleet and stores management, media and communications and strategic management.

Scope of Activities

Owing to the geography and small size of the jurisdiction, the OCP is mandated to provide several aspects of security and safety in addition to regular policing, such as national security and border control, marine search-and-rescue, and criminal interdictions within the territorial waters.

- Providing for the maintenance and enforcement of law and order, the preservation of the peace, the protection of life and property, disaster management, the prevention and detection of crime and the apprehension, and prosecution of offenders
- Providing effective and efficient administration, implementation, and enforcement of the Police Law and Regulations
- Providing national security and border control, marine search and rescue, and criminal interdictions within the territorial waters of the Cayman Islands

Customers and Location of Activities

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

The OCP provides services on Grand Cayman, Cayman Brac and Little Cayman; within the territorial waters of the Cayman Islands; and in the Overseas Territories as and when required.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Office of the Commissioner of Police in the 2020 and 2021 financial years are as follows:

- Implement a comprehensive training and development program to support crime fighting initiatives, and service delivery across law enforcement units
- Incorporate community partnership to sustain reduction in crime and permeate national resilience in the face of major emergencies or natural disasters
- Leverage technology and crime fighting intelligence to improve effectiveness and efficiency in the initiatives to reduce crime and the fear of crime
- Improve the intelligence and information sharing capabilities in support of law enforcement and border security
- Contribute to regional and international initiatives that strengthen national security and public safety
- Develop and implement a traffic management plan
- Establish an appropriately funded, resourced and staffed Coast Guard capable of providing operational capability for effectively meeting service objectives across maritime security and law enforcement, maritime border control, search and rescue, maritime accident and disaster response and marine environmental protection functions
- Partnering with other law enforcement agencies, locally and regionally to conduct anti-smuggling (firearms; drugs; and people) operations and to identify and exploit synergies in effectiveness and efficiencies
- Complete an annual Strategic Crime Assessment, reviewed every six months
- Increase and improve intelligence on gangs and organised crime groups
- Enhance capacity and capability to deliver a comprehensive framework of law enforcement strategies and operational tactics necessary to identify and investigate money laundering and terrorist financing cases
- Establish a Cybercrimes Unit with relevant technical forensic capabilities and develop and deliver a cybercrime prevention program
- Develop profiles of all Neighbourhoods, to include profiles of every community within that beat, identifying population, activity, community concerns, and policing priorities
- Identify and benchmark best-practice and minimum standards in all police and business processes

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Office of the Commissioner of Police for the years ending 31 December 2020 and 31 December 2021 are as follows:

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
REVENUE FROM CABINET	46,700,330	47,274,760	-
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	-
REVENUE FROM OTHERS	454,600	491,200	-
OPERATING EXPENSES	47,031,330	47,605,760	-
OPERATING SURPLUS/DEFICIT	123,600	160,200	-
NET WORTH	46,692,796	51,072,796	-
CASH FLOWS FROM OPERATING ACTIVITIES	3,342,072	3,474,756	-
CASH FLOWS FROM INVESTING ACTIVITIES	(1,075,000)	(4,380,000)	-
CASH FLOWS FROM FINANCING ACTIVITIES	6,950,785	4,219,800	-
CHANGE IN CASH BALANCES	9,217,855	3,314,556	-

FINANCIAL PERFORMANCE RATIO	2020 1 Jan to 31 Dec 2020 %	2021 1 Jan to 31 Dec 2021 %	2019 12-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	9.8%	13.1%	-
TOTAL ASSETS : TOTAL LIABILITIES	48.2:1	52.6:1	-

MAINTENANCE OF CAPABILITY

	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	528	538	-
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	-	-	-

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	47,681,681	52,061,681	-
ASSET REPLACEMENTS : TOTAL ASSETS	2.3%	8.4%	-
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	70.7%	67.2%	-
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	299.4%	75.7%	-
CHANGES TO ASSET MANAGEMENT POLICIES	NONE	NONE	-

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
MAJOR NEW CAPITAL EXPENDITURE PROJECTS			
COAST GUARD BOATS AND EQUIPMENT	485,000	4,010,000	-
CYBER HUB UPGRADE	90,000	70,000	-
INDOOR FIRE ARMS RANGE	200,000	-	-
VEHICLES	300,000	300,000	-

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Natural Disaster - Loss of Vital Information	Unchanged	Employees transfer vital information on a regular basis to the Archives Department for proper storage. Examples of vital information transferred are Personnel Records, Cabinet Papers, etc.	-
Natural Disaster - Loss of Communications	Unchanged	Ensure contingency plans are in place	-
Loss of Vital Human Resources	Unchanged	Cross-training of staff ensuring staff are well versed in all areas of operation to facilitate continued smooth operations in the event of loss of vital staff; Succession Planning	-
Equipment Failure or Loss	Unchanged	- Ensuring that IT systems are properly maintained and backed up on a regular basis to minimize data loss - Ensuring contingency manual systems are in place should an equipment failure occur	-
Security of Confidential Documents	Unchanged	All confidential documents are kept locked away and are only accessed by authorised personnel	-
Inappropriate use of Coercive Power by Law Enforcement Officers	Unchanged	- Ensure staff is properly trained in their respective areas - Close supervision and regular developmental meetings	-
Inability of the Cayman Islands to meet local and international maritime compliance requirements as a signatory to various international laws, treaties and conventions	Unchanged	Ensure requisite legislation, operational procedures, logistics, and appropriate levels of funding are allocated to the CICG initiative	-
Failure to address the deficiencies articulated in the 2018 CFATF evaluation that could result in reputational and otherwise serious consequences for the jurisdiction	Unchanged	Enhance capacity and capability to deliver a comprehensive framework of law enforcement strategies and operational tactics necessary to identify and investigate money laundering and terrorist financing cases	-
Closure of the current firearms training range impacting the safety of officers and the risk to the Public or any subjects	Unchanged	Purpose built facility will allow the OCP to maintain and to improve on its firearm capabilities needed to address policing the Cayman Islands community needs	-

4. EQUITY INVESTMENTS AND WITHDRAWALS

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
EQUITY MOVEMENT			
OFFICE OF THE COMMISSIONER OF POLICE			
PURCHASE OF ENTITY ASSETS - OCP (CYBER HUB UPGRADE, INDOOR FIREARMS RANGE, VEHICLES)	590,000	370,000	-
OFFICE OF THE COMMISSIONER OF POLICE			
PURCHASE OF ENTITY ASSETS - COAST GUARD (BOATS AND EQUIPMENT)	485,000	4,010,000	-
CAPITAL WITHDRAWALS BY CABINET	123,600	160,200	-

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PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

POL 1	Policy Advice, Administrative and Support Services		
DESCRIPTION - Provide policy and security advice to His Excellency the Governor, Deputy Governor, Cabinet, National Security Council and the Anti-Corruption Commission as well as non-Government entities - Provide advice and support as required to the management and staff of the Office of the Commissioner of Police and the Cayman Islands Coast Guard on matters of strategy, asset management, human resources, finance, information technology, and best business practices			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of oral briefings, policy advice papers and reports provided - Number of hours spent providing support and advice	60–65 177,765-195,443	60–65 181,125-199,238	N/A N/A
QUALITY Provide accurate and concise information inclusive of qualitative and quantitative data to support findings and recommendations	100%	100%	N/A
TIMELINESS - Oral briefings: Fortnightly - Reports: Monthly - Policy papers: ongoing throughout the period - Crime stats to be published annually by 30 April of the following year - Responses to requests for advice and support provided in a timely manner	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	N/A N/A N/A N/A N/A
LOCATION Cayman Islands	100%	100%	N/A
COST	\$7,869,492	\$7,833,230	N/A
RELATED BROAD OUTCOME Reducing Crime and the Fear of Crime			

TIMELINESS			
Provide an emergency response time of 10 minutes in urban and 20 minutes in rural areas	80 - 100%	80 - 100%	N/A
All prisoners processed and booked into custody within 1 hour of arrival at the Detention Centre	100%	100%	N/A
The Commanders of all the relevant Units to prepare and submit annual reports on KPIs by January 15 of the following year	100%	100%	N/A
LOCATION			
Cayman Islands	100%	100%	N/A
COST	\$15,363,982	\$15,558,496	N/A
RELATED BROAD OUTCOME			
Reducing Crime and the Fear of Crime			

POL 3	Crime Investigation, Criminal Justice and Licensing Services		
DESCRIPTION			
- Carry out investigations, crime prevention and reduction strategies. - Serious Crime Review Team (SCRT), Criminal Investigations Department (CID), Crime Task Force (CTF), Multi Agency Safeguarding Hub (MASH)/ Family Support Unit (FSU), Financial Crimes Unit (FCU), Joint Intelligence Unit (JIU), INTERPOL NCB, Cyber Crime / Cyber Forensics (CC), Counter Terrorism (CT), Victims Office and the Technical Support Unit (TSU) - Support services provided to the departments such as Crime Desk, Exhibits and Police Property, Scenes of Crime - Serving all summonses (to police officers only) and execution of warrants from the courts. Case files management unit process all criminal files generated by Uniform and Tactical Operations and case conferencing with the office of the DPP for ultimate prosecution. Provide certified criminal records and police reports to applicants - Process Department, Crime Management Unit, Detention Centre, Criminal Records Office - Vetting of firearm applications (new licenses, renewals and transfers) and the inspection of premises for secure storage of firearms by applicants; Issuance of import/export permits for firearms and ammunition - Security and Firearms Licensing, Firearms Response Unit - Receipt, processing and vetting of applications for licensing of Security Companies and Guards - Security and Firearms Response Unit			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
Number of hours of investigations and licensing activities	238,050 - 261,855	248,400 - 273,240	N/A
QUALITY			
Increase overall detection rate by 2.5% (over 2018 Crime Statistics)	80 - 90%	80 - 90%	N/A
100% of all reports meeting referral threshold to the appropriate agencies by the MASH/ FSU	80% - 90%	90 - 100%	N/A
Tactical Assessments prepared fortnightly	80% - 90%	90% - 100%	N/A
One Strategic Threat Assessment and one Organised Crime Threat Assessment completed annually	100%	100%	N/A
One monthly report on all Cyber Crime investigations	100%	100%	N/A
Conduct one Financial Crimes prevention clinic, presentation, seminar, media release or media interview per month	100%	100%	N/A
Publish current Financial Crimes prevention advice on RCIPS website and RCIPS social media accounts	100%	100%	N/A
Validated warrants executed	80% - 85%	85% - 90%	N/A
Processing of prisoners in compliance with the Police and Bail Laws	100%	100%	N/A
Licences issued in compliance with Firearms Law	100%	100%	N/A
Premises inspected and certified as safe and secure for the storage of firearms prior to issuing of license	100%	100%	N/A
Licences issued stats to be published annually	100%	100%	N/A
Randomly selected, high-risk and/or investigation-related inspections of a minimum of 8 licensee premises and firearms per month by the Firearms Response Unit (FRU)	100%	100%	N/A
All licensee premises involved in ANY police investigations inspected for compliance with licensing requirements by FRU (burglary, theft, robbery, domestic disputes, assaults)	100%	100%	N/A
One audit every six months by the FRU of non-police firearms in police custody, to be reported directly to the Commissioner of Police (Firearms Licensing Authority)	100%	100%	N/A
Licenses only issued to persons with no criminal convictions	100%	100%	N/A
Inspection of 1 security company each month by the Security and Firearms Licensing Unit to ensure compliance with licensing	90%	90%	N/A

TIMELINESS - An effective investigative response to all reported incidents within 10 minutes in urban and 20 minutes in rural areas - Increase victim updates by investigating officers to 100% of victims over the two-year period - FSU Referrals made within 30 days of receipt - All financial crimes reports referred to the Financial Crimes Investigative Unit within 12 hours of receipt. - Summonses to be served within seven days or returned to court where witness / accused / defendant is out of jurisdiction - Warrants to be executed within 30 days where accused / defendant is in jurisdiction - Prosecutions within six months of coming to police notice - Accused persons processed within legal time guidelines - Applications for police records and reports processed within established timelines - Applications vetted within 60 days of receipt - Applications vetted within one month of receipt - The Commanders of all relevant Units to prepare and submit annual reports on KPIs by 15 January of the following year	80% - 85%	85% - 90%	N/A
	70 - 80%	80 - 100%	N/A
	80% - 85%	85% - 90%	N/A
	85% - 90%	90% - 95%	N/A
	80 - 90%	80 - 90%	N/A
	80 - 90%	80 - 90%	N/A
	90 - 100%	90 - 100%	N/A
	100%	100%	N/A
	100%	100%	N/A
	100%	100%	N/A
	75 - 85%	100%	N/A
	100%	100%	N/A
LOCATION Cayman Islands	100%	100%	N/A
COST	\$12,586,110	\$12,939,822	N/A
RELATED BROAD OUTCOME Reducing Crime and the Fear of Crime			

Note: The total cost of supplying this output in 2020 is \$12,917,110, however the receipt of \$331,000 from third parties reduces the cost to Cabinet to \$12,586,110.

The total cost of supplying this output in 2021 is \$13,270,822, however, the receipt of \$331,000 from third parties reduces the cost to Cabinet to \$12,939,822.

POL 4	Traffic and Roads Policing Services		
DESCRIPTION - Provision of roads policing (traffic) and accident response on a 24/7/365 basis throughout the Cayman Islands - Conduct ongoing Road Safety Campaigns - Traffic and Roads Policing (TARP)			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY Number of hours spent on patrol, accident response, road safety education and traffic enforcement	29,325-32,258	29,325-32,258	N/A
QUALITY - Road safety campaign (Prevention Education) - One road safety press release monthly - One radio/television road safety education presentation every two months - One road safety education presentation to community groups (community organisations, schools, churches, youth groups etc.) monthly - One major Traffic Enforcement operation each month, in collaboration with the Department of Vehicle and Drivers Licensing - Monthly reports on the number of prosecutions recorded	80% - 90%	90% - 100%	N/A
TIMELINESS The Unit Commander of Traffic and Roads Policing to prepare and submit annual reports on KPIs by 15 January of the following year	80% - 90%	80% - 90%	N/A
LOCATION Cayman Islands	100%	100%	N/A
COST	\$1,344,972	\$1,329,907	N/A
RELATED BROAD OUTCOME Reducing Crime and the Fear of Crime			

POL 5	Firearms and K9 Services		
DESCRIPTION - Provision of a specialised response capability to incidents involving armed or violent offenders. - Detect the presence of illegal substances, dangerous chemicals or explosives. Pursue and apprehend fugitives - Firearms Response Unit (FRU) - K9			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY Number of hours spent on patrol / incident response	63,825 - 70,208	65,550 - 72,105	N/A
QUALITY - Monthly reports on the number of prosecutions recorded - Firearm officers recertified in the use and handling of firearms annually - RCIPS Armourer to provide an inventory at the end of each month, of all police firearms, ammunition, Tasers and related accessories to the Superintendent Proactive Operations and the Detective Superintendent Financial Crimes and Intelligence - Detective Superintendent Financial Crimes and Intelligence to conduct at least 2 audits of police armoury, firearms, ammunition, Tasers and related accessories, in each calendar year, reporting to the Deputy Commissioner (Operations)	100% 100% 100% 100%	100% 100% 100% 100%	N/A N/A N/A N/A
TIMELINESS - Provide an emergency response time of 10 minutes in urban and 20 minutes in rural areas - The Unit Commanders of the Firearms Response Unit and K9 to prepare and submit annual reports on KPIs by January 15 of the following year	80-100% 100%	80-100% 100%	N/A N/A
LOCATION Cayman Islands	100%	100%	N/A
COST	\$2,944,970	\$2,985,993	N/A
RELATED BROAD OUTCOME Reducing Crime and the Fear of Crime			

POL 6	Maritime Safety and Security Services		
DESCRIPTION - Patrolling of the territorial waters of the Cayman Islands. Providing search and rescue capability as and when required within 100 miles radius of the Cayman Islands. Ensuring compliance of commercial and domestic vessel safety standards - Cayman Islands Coast Guard			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of patrol and search and rescue hours for the Cayman Islands Coast Guard including training - Number of search and rescue operations conducted - Number of Maritime Safety Awareness Campaigns - Advise to Local Government and International Organisations	1,400 - 1,450 90 - 100 6 12	1,400 - 1,450 90 - 100 6 12	N/A N/A N/A N/A
QUALITY - Increase number of days that all vessels are available for maritime patrol - Increase number of deployments dedicated to proactive maritime patrols by 10% - Increase percentage of staff holding accredited maritime training by 10% in one or more of the following categories: engineering, boat handling and captaincy	85 - 90% 60 - 70% 100%	85 - 90% 60 - 70% 100%	N/A N/A N/A
TIMELINESS - If team on duty: Maximum of 30 minutes to deploy from time call for service is received - If team is off duty: Maximum of 90 minutes to deploy from time call for service is received - The Coast Guard Commander to prepare and submit annual reports on KPIs by 15 January of the following year	75 - 80% 70 - 75% 100%	75 - 80% 70 - 75% 100%	N/A N/A N/A
LOCATION Within 100 miles radius of the Cayman Islands	100%	100%	N/A
COST	\$3,702,563	\$3,712,569	N/A
RELATED BROAD OUTCOME Reducing Crime and the Fear of Crime			

POL 7	Aerial Patrol Services		
DESCRIPTION - Conduct aerial patrols of the territorial jurisdiction of the Cayman Islands and provide tactical support to land and sea police operations - Provide support to the UK Overseas Territories for disaster management and security - Use as a Medevac capability when required: - Air Support Unit			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of actual aerial patrol hours - Number of Medevac operations	500 - 600 20 - 28	500 - 600 20 - 28	N/A N/A
QUALITY Staff trained to Paramedic standard	70% - 80%	90% - 100%	N/A
TIMELINESS - If team on duty: Maximum of 10 minutes to deploy from time call for service is received - If team is off duty: Maximum of 45 minutes to deploy from time call for service is received - The Air Support Unit Chief Executive Officer to prepare and submit annual reports on KPIs by 15 January of the following year	85 - 90% 65 - 70% 100%	85 - 90% 65 - 70% 100%	N/A N/A N/A
LOCATION Within 100 square miles of the Cayman Islands	100%	100%	N/A
COST	\$2,888,240	\$2,914,743	N/A
RELATED BROAD OUTCOME Reducing Crime and the Fear of Crime			

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

These forecast financial statements have been prepared in accordance with the provisions of the Public Management and Finance Law (2018 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 (2018 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 2020 and 31 December 2021 and performance for the years ending 31 December 2020 and 31 December 2021; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Law (2018 Revision)).

Derek Byrne
Chief Officer

Office of the Commissioner of Police

31 December 2019

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FINANCIAL STATEMENTS

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

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OFFICE OF THE COMMISSIONER OF POLICE
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2020 AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2020	12-Month Budget 2021
		Current Assets			
-	-	Cash and cash equivalents	1	9,217,855	12,532,411
-	-	Marketable securities and deposits		-	-
-	-	Trade receivables		-	-
-	-	Other receivables		-	-
-	-	Inventories		-	-
-	-	Investments		-	-
-	-	Prepayments	2	442,831	442,831
-	-	Total Current Assets		9,660,686	12,975,242
		Non-Current Assets			
-	-	Trade receivables		-	-
-	-	Other receivables		-	-
-	-	Inventories		-	-
-	-	Investments		-	-
-	-	Prepayments	2	-	-
-	-	Intangible Assets	3	141,578	125,438
-	-	Property, plant and equipment	3	37,879,417	38,961,001
-	-	Total Non-Current Assets		38,020,995	39,086,439
-	-	Total Assets		47,681,681	52,061,681
		Current Liabilities			
-	-	Trade payables		-	-
-	-	Other payables and accruals		-	-
-	-	Unearned revenue		-	-
-	-	Employee entitlements	4	988,885	988,885
-	-	Repayment of surplus		-	-
-	-	Total Current Liabilities		988,885	988,885
		Non-Current Liabilities			
-	-	Trade payables		-	-
-	-	Other payables and accruals		-	-
-	-	Unearned revenue		-	-
-	-	Employee entitlements	4	-	-
-	-	Total Non-Current Liabilities		-	-
-	-	Total Liabilities		988,885	988,885
-	-	Net Assets		46,692,796	51,072,796
		NET WORTH			
-	-	Contributed capital		1,075,000	5,455,000
-	-	Other Reserves		-	-
-	-	Revaluation reserve		-	-
-	-	Accumulated surpluses/(deficits)		45,617,796	45,617,796
-	-	Total Net Worth		46,692,796	51,072,796

OFFICE OF THE COMMISSIONER OF POLICE
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2020	12-Month Budget 2020
		Revenue			
-	-	Sale of goods and services	5	46,965,330	47,539,760
-	-	Investment revenue		-	-
-	-	Donations	6	189,600	226,200
-	-	Other revenue		-	-
-	-	Total Revenue		47,154,930	47,765,960
		Expenses			
-	-	Personnel costs	7	36,408,877	36,734,128
-	-	Supplies and consumables	8	7,403,981	7,557,076
-	-	Depreciation & Amortisation	3	3,218,472	3,314,556
-	-	Impairment of property, plant and equipment	3	-	-
-	-	Impairment of inventory		-	-
-	-	Litigation costs		-	-
-	-	Other expenses		-	-
-	-	Other Gains and Losses	9	-	-
-	-	Total Expenses		47,031,330	47,605,760
-	-	Surplus or (Deficit) for the period		123,600	160,200

OFFICE OF THE COMMISSIONER OF POLICE
STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	CASH FLOW STATEMENT	Note	12-Month Budget 2020	12-Month Budget 2020
		CASH FLOWS FROM OPERATING ACTIVITIES			
		<i>Receipts</i>			
-	-	Outputs to Cabinet		46,700,330	47,274,760
-	-	Outputs to other government agencies		-	-
-	-	Sale of goods and services - third party		160,000	160,000
-	-	Interest received		-	-
-	-	Donations / Grants		189,600	226,200
-	-	Other receipts		105,000	105,000
		<i>Payments</i>			
-	-	Personnel costs		(36,408,877)	(36,734,128)
-	-	Supplies and consumables		(7,403,981)	(7,557,076)
-	-	Interest paid		-	-
-	-	Other payments		-	-
-	-	Net cash flows from operating activities		3,342,072	3,474,756
		CASH FLOWS FROM INVESTING ACTIVITIES			
-	-	Purchase of property, plant and equipment		(1,075,000)	(4,380,000)
-	-	Proceeds from sale of property, plant and equipment		-	-
-	-	Net cash flows from investing activities		(1,075,000)	(4,380,000)
		CASH FLOWS FROM FINANCING ACTIVITIES			
-	-	Equity Investment from Org 40		7,074,385	4,380,000
-	-	Repayment of Surplus to Org 40		(123,600)	(160,200)
-	-	Net cash flows from financing activities		6,950,785	4,219,800
-	-	Net increase/(decrease) in cash and cash equivalents		9,217,857	3,314,556
-	-	Cash and cash equivalents at beginning of period		-	9,217,857
-	-	Cash and cash equivalents at end of period	1	9,217,857	12,532,413

OFFICE OF THE COMMISSIONER OF POLICE
STATEMENT OF CHANGES IN NET WORTH
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2018 brought forward	-	-	-	-	-
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2018	-	-	-	-	-
Changes in net worth for 2019					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign	-	-	-	-	-
Equity Investment from Cabinet	-	-	-	-	-
Capital withdrawals by Cabinet	-	-	-	-	-
Dividends payable to Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net	-	-	-	-	-
Surplus/(deficit)for the period 2019	-	-	-	-	-
Total recognised revenues and expenses for the	-	-	-	-	-
Balance at 31 December 2019 carried forward	-	-	-	-	-
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2019 brought forward	-	-	-	-	-
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2019	-	-	-	-	-
Changes in net worth for 2020					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign	-	-	-	-	-
Equity Investment from Cabinet	1,075,000	-	-	45,617,796	46,692,796
Capital withdrawals by Cabinet	-	-	-	-	-
Dividends payable to Cabinet	-	-	-	(123,600)	(123,600)
Net revenue / expenses recognised directly in net	1,075,000	-	-	45,494,196	46,569,196
Surplus/(deficit)for the period 2020	-	-	-	123,600	123,600
Total recognised revenues and expenses for the	1,075,000	-	-	45,617,796	46,692,796
Balance at 31 December 2020 carried forward	1,075,000	-	-	45,617,796	46,692,796

OFFICE OF THE COMMISSIONER OF POLICE
STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2020 brought forward	1,075,000	-	-	45,617,796	46,692,796
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2020	1,075,000	-	-	45,617,796	46,692,796
Changes in net worth for 2021					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Equity Investment from Cabinet	4,380,000	-	-	-	4,380,000
Capital withdrawals by Cabinet	-	-	-	(160,200)	-160,200
Net revenue / expenses recognised directly in net worth	4,380,000	-	-	(160,200)	4,219,800
Surplus/(deficit)for the period 2021	-	-	-	160,200	160,200
Total recognised revenues and expenses for the period	4,380,000	-	-	-	4,380,000
Balance at 31 December 2021	5,455,000	-	-	45,617,796	51,072,796

Office of the Commissioner of Police
STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These forecast financial statements are for the Office of the Commissioner of Police.

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 2020 and 2021.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

Cash and cash equivalents

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

Receivables and advances

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

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

Other plant and equipment, which includes motor vehicles and office equipment, is recorded at cost (or fair value if acquired prior to 2005) less accumulated depreciation.

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Provisions

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

Employee entitlements

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

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

NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and Cash Equivalents

12-Month Actual 2018	12-Month Forecast 2019	Description	Foreign Currency	Exchange Rate	12-Month Budget 2020	12-Month Budget 2021
-	-	Cash on hand (IRIS Confirmation Account/Petty Cash)	10,500	1.0000	10,500	10,500
-	-	Cash in transit (IRIS Remittance Account)	-	1.0000	-	-
-	-	CI\$ Operational Current Account held at Royal Bank of Canada	9,207,355	1.0000	9,207,355	12,521,911
-	-	US\$ Operational Current Account held at Royal Bank of Canada	-	0.8375	-	-
-	-	Payroll Current Account held at Royal Bank of Canada	-	1.0000	-	-
-	-	Bank Accounts held at other financial institutions	-	1.0000	-	-
-	-	Fixed Deposits held with Treasury (less than 90 days)	-	1.0000	-	-
-	-	TOTAL			9,217,855	12,532,411

Note 2: Prepayments

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
-	-	Accrued Prepayments	442,831	442,831
-	-	Prepaid Insurance	-	-
-	-	Other	-	-
-	-	Total	442,831	442,831

Note 3: 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	Water Retriculation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	Total
Balance as at 1 January 2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

	Land	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Water Retriculation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	Total
Balance as at 1 January 2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Additions	-	-	200,000	-	-	90,000	-	-	-	300,000	-	-	-	485,000	1,075,000
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	4,108,690	1,218,185	10,767,619	517,628	227,327	1,667,522	283,016	353,658	1,156,473	4,487,695	3,814,937	10,271,209	87,055	13,258,000	52,219,014
Balance as at 31 December 2020	4,108,690	1,218,185	10,967,619	517,628	227,327	1,757,522	283,016	353,658	1,156,473	4,787,695	3,814,937	10,271,209	87,055	13,743,000	53,294,015

	Land	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Water Retriculation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	Total
Balance as at 1 January 2021	4,108,690	1,218,185	10,967,619	517,628	227,327	1,757,522	283,016	353,658	1,156,473	4,787,695	3,814,937	10,271,209	87,055	13,743,000	53,294,015
Additions	-	-	-	-	-	70,000	-	-	-	300,000	-	-	-	4,010,000	4,380,000
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2021	4,108,690	1,218,185	10,967,619	517,628	227,327	1,827,522	283,016	353,658	1,156,473	5,087,695	3,814,937	10,271,209	87,055	17,753,000	57,674,015

Note 3: Property, Plant and Equipment (Continued)
Accumulated Depreciation and Impairment Losses

	Land	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Water Reticulation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	Total
Balance as at 1 January 2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Impairment Reserve 2019 (closing balance)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Eliminate on Disposal or Derecognition 2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

	Land	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Water Reticulation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	Total
Balance as at 1 January 2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	636,246	1,546,905	311,231	182,204	971,211	209,714	63,351	830,421	3,142,322	2,149,010	2,108,501	65,398	-	12,216,512
Impairment change 2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2020	-	145,992	683,448	25,560	10,968	341,352	25,080	19,932	136,068	522,792	251,124	1,030,320	5,448	-	3,198,084
Eliminate on Disposal or Derecognition 2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2020	-	782,238	2,230,353	336,791	193,172	1,312,563	234,794	83,283	966,489	3,665,114	2,400,134	3,138,821	70,846	-	15,414,598

	Land	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Water Reticulation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	Total
Balance as at 1 January 2021	-	782,238	2,230,353	336,791	193,172	1,312,563	234,794	83,283	966,489	3,665,114	2,400,134	3,138,821	70,846	-	15,414,598
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Impairment change 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2021	-	145,488	683,448	25,560	9,408	353,460	19,308	19,932	136,068	618,852	251,124	1,030,320	5,448	-	3,298,416
Eliminate on Disposal or Derecognition 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2021	-	927,726	2,913,801	362,351	202,580	1,666,023	254,102	103,215	1,102,557	4,283,966	2,651,258	4,169,141	76,294	-	18,713,014

Note 3: Property, Plant and Equipment (Continued)

Net Book value 31 December 2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Net Book value 31 December 2020	4,108,690	435,947	8,737,266	180,837	34,155	444,959	48,222	270,375	189,984	1,122,581	1,414,803	7,132,388	16,209	13,743,000	37,879,417

Net Book value 31 December 2021	4,108,690	290,459	8,053,818	155,277	24,747	161,499	28,914	250,443	53,916	803,729	1,163,679	6,102,068	10,761	17,753,000	38,961,001

Intangible Assets

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

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2020	-	-	-
Additions	-	-	-
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	495,933	-	495,933
Balance as at 31 December 2020	495,933	-	495,933

Note 3: Property, Plant and Equipment (Continued)

Intangible Assets

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2021	495,933	-	495,933
Additions	-	-	-
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2021	495,933	-	495,933

Accumulated Depreciation and Impairment Losses

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	-	-	-
Transfers	-	-	-
Impairment Reserve 2019 (closing balance)	-	-	-
Depreciation Expense 2019	-	-	-
Eliminate on Disposal or Derecognition 2019	-	-	-
Balance as at 31 December 2019	-	-	-

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2020	-	-	-
Transfers	333,967	-	333,967
Impairment change 2020	-	-	-
Depreciation Expense 2020	20,388	-	20,388
Eliminate on Disposal or Derecognition 2020	-	-	-
Balance as at 31 December 2020	354,355	-	354,355

Note 3: Property, Plant and Equipment (Continued)

Accumulated Depreciation and Impairment Losses

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2021	354,355	-	354,355
Transfers	-	-	-
Impairment change 2021	-	-	-
Depreciation Expense 2021	16,140	-	16,140
Eliminate on Disposal or Derecognition 2021	-	-	-
Balance as at 31 December 2021	370,495	-	370,495

Net Book value 31 December 2019	-	-	-

Net Book value 31 December 2020	141,578	-	141,578

Net Book value 31 December 2021	125,438	-	125,438

Note 4: Employee Entitlements

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
-	-	Annual Leave	988,885	988,885
-	-	Retirement and long service leave	-	-
-	-	Accrued salaries	-	-
-	-	Travel	-	-
-	-	Pension	-	-
-	-	Other salary related entitlements	-	-
-	-	Total current portion	988,885	988,885
		<i>Non-current employee entitlements are represented by:</i>		
-	-	Retirement and long service leave	-	-
-	-	Total employee entitlements	988,885	988,885

Note 5: Sales of Goods and Services

12-Month Actual 2018	12-Month Forecast 2019	Revenue type	12-Month Budget 2020	12-Month Budget 2021
-	-	Outputs to Cabinet	46,700,330	47,274,760
-	-	Outputs to other government agencies	-	-
-	-	Fees and charges	-	-
-	-	General sales	160,000	160,000
-	-	Rentals	-	-
-	-	Other	105,000	105,000
-	-	Total sales of goods and services	46,965,330	47,539,760

Fees and Charges

-	-	Fees & Charges	-	-
		General Sales		
-	-	Police Clearances	160,000	160,000
-	-	Total General Sales	160,000	160,000
		Rentals		
-	-	Total Rentals	-	-
		Other Goods & Services Revenue		
		Goods & Services Revenue		
-	-	Miscellaneous Receipts	105,000	105,000
-	-		105,000	105,000
		Sales of Outputs to Cabinet		
-	-	Sales of Outputs to Cabinet	46,700,330	47,274,760
-	-	Total Sales of Outputs to Cabinet	46,700,330	47,274,760
		Other Interdepartmental Revenue		
-	-	Total Other Interdepartmental Revenue	-	-
-	-	Total Goods and Services	46,965,330	47,539,760

Note 6: Donations

12-Month Actual 2018	12-Month Forecast 2019	Source	12-Month Budget 2020	12-Month Budget 2021
-	-	UK Support CFATF Personnel	66,000	66,000
-	-	UK Support Helicopter Operating	123,600	160,200
-	-	Balance	-	-
-	-	Total donations	189,600	226,200

Note 7: Personnel Costs

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
-	-	Salaries, wages and allowances	28,993,524	29,208,984
-	-	Health care	5,830,648	5,928,368
-	-	Pension	1,444,330	1,455,352
-	-	Leave	-	-
-	-	Other personnel related costs	140,374	141,424
-	-	Total Personnel Costs	36,408,877	36,734,128

Note 8: Supplies and Consumables

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
-	-	Supplies and Materials	1,065,276	1,114,368
-	-	Purchase of services	3,362,725	3,461,724
-	-	Lease of Property and Equipment	1,278,204	1,278,204
-	-	Utilities	749,748	749,748
-	-	General Insurance	-	-
-	-	Interdepartmental expenses	301,204	301,204
-	-	Travel and Subsistence	96,996	102,000
-	-	Recruitment and Training	400,992	400,992
-	-	Other	148,836	148,836
-	-	Total Supplies & consumables	7,403,981	7,557,076

Note 9: Gains / (Losses)

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
-	-	Net (gain) / loss on disposal of property, plant and equipment, revaluation	-	-
-	-	Gain/Loss on Derecognition of Assets	-	-
-	-	Net (gain) / loss on foreign exchange Transactions	-	-
-	-	Total gains/ (losses)	-	-

Note 10: Reconciliation of Net Cash Flows from Operating Activities to Surplus / (Deficit)

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
-	-	Surplus/(deficit) from ordinary activities	123,600	160,200
		Non-cash movements		
-	-	Depreciation expense	3,218,472	3,314,556
-	-	Impairment	-	-
-	-	(Gain)/losses on sale of property plant and equipment	-	-
		Changes in current assets and liabilities:		
-	-	(Increase)/decrease in receivables - Other Government agencies	-	-
-	-	(Increase)/decrease in receivables - SAGC's	-	-
-	-	(Increase)/decrease in receivables - Other 3rd Party	-	-
-	-	Increase/(decrease) in payables - Other Government agencies	-	-
-	-	Increase/(decrease) in payables - SAGC's	-	-
-	-	Increase/(decrease) in payables - Other 3rd Party	-	-
-	-	Net cash flows from operating activities	3,342,072	3,474,756

Credit Risk

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

Currency and Interest Rate Risk

The Office of the Commissioner of Police has no significant exposure to currency exchange loss risk and interest rate risk.

Liquidity Risk

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

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

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MINISTRY OF DISTRICT ADMINISTRATION, TOURISM AND TRANSPORT

BUDGET STATEMENT

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

PREPARED IN ACCORDANCE WITH SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2018 REVISION)

CONTENT

STATEMENTS: STATEMENT OF MINISTER/ CHIEF OFFICER

PART A: OWNERSHIP PERFORMANCE

6. Nature and Scope of Activities
7. Strategic Ownership Goals
8. Ownership Performance Targets
9. Equity Investments and Withdrawals

PART B: OUTPUT PERFORMANCE

10. Outputs to be Delivered

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE DEPUTY PREMIER

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2020 and 2021 financial years.

Honourable Moses Kirkconnell, JP
Minister

Ministry of District Administration, Tourism
and Transport

31 December 2019

STATEMENT OF CHIEF OFFICER

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

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

Stran A. Bodden, JP
Chief Officer

Ministry of District Administration, Tourism
and Transport

31 December 2019

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

Ministry of Tourism

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

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

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

Scope of Activities

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

Sister Islands' Administration

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

Strategic Planning and Management of the Cayman Islands Tourism Industry

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

- Tourism Industry Human Capital Development

Consultation and Secretarial Services for Boards

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

Oversight of Government Corporations and Statutory Authorities

- Tourism Attraction Board
- Cayman Airways
- Sister Islands Affordable Housing Development Corporation
- Cayman Turtle Conservation and Education Centre
- Port Authority of the Cayman Islands
- Cayman Islands Airports Authority

Customers and Location of Activities

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

Public Transportation Unit (PTU)

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 tourists and residents in the Cayman Islands at ports of entry, hotels, restaurants, attractions, and local residences.

District Administration**Nature of Activities**

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

Scope of Activities

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

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

Customers and Location of Activities

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

National Weather Service

Nature of Activities

The National Weather Service (NWS) 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 forecasts (7 a.m., 1 p.m., 7 p.m. and 1 a.m.)
 - Ensures current radar images are available for Air Traffic Control 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 forecasts 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 Islands Airports Authority, Port Authority of the Cayman Islands, and Agriculture Department; other Government Departments and Statutory Authorities, the general community and host of other local stakeholders.

Department of Tourism

Nature of Activities

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

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

Scope of Activities

- Global destination brand management for the Tourism Industry
- Strategic planning for the Tourism Industry
- Technical Advice, Research and Policy Input
- Support for Tourism Boards and Committees
- Tourism Public Relations Services
- Crisis and Emergency Communications
- Product Development and Regulatory Activities
 - Tourist Accommodation Inspections and Licensing Services
 - Pilot Environmental Program for the Tourism Sector
 - Tourism Physical Product Enhancement Project
 - Tourism Services Enhancement Projects
 - Collection and Audit of Tourism Revenue
- Marketing and Public Relations (International and National)
 - Collection, Preparation of Statistical Information
 - Marketing Planning and Implementation
 - Digital and Social Media Marketing
 - Promotional Activities
 - Advertising Activities
 - Websites Management
 - Events Marketing
 - Relationship Management with Strategic Partners
 - COOP Marketing and Affinity Marketing
- Development of Human Capital for the Tourism Industry
 - Tourism Education
 - Tourism 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, Public Transport Sector, Film Industry, Land and Sea Cooperative, Allied Retailers, 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, the general community and host of other local stakeholders.

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

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Ministry of District Administration, Tourism and Transport in the 2020 and 2021 financial years are as follows:

Ministry of Tourism

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

Department of Public Transportation Unit

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

Department of District Administration

- Market and promote the Sister Islands, particularly Cayman Brac, as a prime destination for tourists and business
- Expand and upgrade the Sister Islands roads network
- Expand and upgrade historical sites and nature trails
- Continue developing and promoting the Eco-Tourism project
- Enhance the programme for domestic tourism and cruise passenger day tours from Grand Cayman
- 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 Human Resource 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 Cayman Brac and Little Cayman

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 - manage 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 the Ministry of District Administration, Tourism and Transport for the years ending 31 December 2020 and 31 December 2021 are as follows:

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
REVENUE FROM CABINET	37,199	38,308	36,613
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	-
REVENUE FROM OTHERS	231	246	545
OPERATING EXPENSES	37,430	38,554	37,158
OPERATING SURPLUS/DEFICIT	-	-	-
NET WORTH	-	-	-
CASH FLOWS FROM OPERATING ACTIVITIES	1,283	1,336	3,482
CASH FLOWS FROM INVESTING ACTIVITIES	(2,916)	(4,000)	(1,275)
CASH FLOWS FROM FINANCING ACTIVITIES	2,916	4,000	(563)
CHANGE IN CASH BALANCES	1,283	1,336	1,644

FINANCIAL PERFORMANCE RATIO	2020 1 Jan to 31 Dec 2020 %	2021 1 Jan to 31 Dec 2021 %	2019 12-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	130%	137%	123%
TOTAL ASSETS : TOTAL LIABILITIES	217%	241%	198%

MAINTENANCE OF CAPABILITY

	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	308	312	319
STAFF TURNOVER (%)			
MANAGERS	0%	0%	0%
PROFESSIONAL AND TECHNICAL STAFF	0%	0%	10%
CLERICAL AND LABOURER STAFF	10%	10%	10%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	10 Years	11 Years	9 Years
PROFESSIONAL AND TECHNICAL STAFF	10 Years	11 Years	8 Years
CLERICAL AND LABOURER STAFF	15 Years	15 Years	15 Years
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	None	None	None

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	33,326	37,493	30,410
ASSET REPLACEMENTS : TOTAL ASSETS	0.9:1	1.1:1	0.4:1
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	6.1:1	6.3:1	6.1:1
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	3.1:1	2.9:1	6.1:1
CHANGES TO ASSET MANAGEMENT POLICIES	None	None	None

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
MAJOR <u>NEW</u> CAPITAL EXPENDITURE PROJECTS			
DISTRICT ADMINISTRATION BUILDING – RENOVATION	1,500	1,500	-
NATIONAL WEATHER SERVICE BUILDING	1,400	1,700	-

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	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 organisational structure and environment which provides challenges, promotes advancement and recognize achievements • Support staff in times of sickness	Undefined
Aged computers and obsolete office equipment	Ongoing	• Maintain and upgrade on a regular basis; and • Replace where feasible	Undefined
Destruction, damage or loss of assets	Ongoing	Safeguard assets in accordance with the Ministry's Continuity Plan	Undefined
Data and information security	Ongoing	• Ensure data on servers are backed up daily • Ensure filing cabinets are secured • Ensure staff sign confidentiality agreements and adhere to the government's policy on confidentiality	Undefined
Non-renewal of contracts of key managers and technical staff	Ongoing	Coordinate with Ministry and Portfolio of Civil Services	Undefined
Rigid implementation of vacation leaves which could affect the timeliness of outputs	Ongoing	Request for exemption from vacation leave rules such that it takes into account the work production cycle	Undefined
Inadequate warehouse storage space in cases of natural disaster	Unchanged	Review and reconfigure existing space or seek alternative storage accommodation at depot	Undefined
Risk of further reduced budget for the CIDOT	Slight increase to budget year-over-year. Funding has been directed to key areas that affect visitation and product development	Prioritize strategies to accomplish the projects that deliver the most ROI. (With any further reductions we will eventually be less effective regardless of prioritization that has taken place over the last 3-4 years.)	Undefined

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
A Downturn in both visitor arrivals and visitor spending due to fluctuations in the US, which produces 80% of visitor arrivals	Slight increase to budget year-over-year. Funding has been directed to key areas that affect visitation and product development	We are currently not able to address this risk due to our current budget position	Undefined
Active Hurricane Season		Hurricane Insurance Guarantee	Undefined
Increased competitive strength from regional players, domestic US, Mideast and Indian Ocean regions	Budget has been further reduced in the 2018 fiscal year	Increased the relevance of a Cayman Islands vacation amongst our target market. (Less able to do this with less resources)	Undefined
Reduced airlift (seats, frequency of routes) from the US		Dedicated strategy to retain and attract the most important airline partners to protect our routes	Undefined
US Visitors and travel agents perceived worsening of Price/value ratio for a CI vacation		Ongoing PRIDE training and expansion to relevant industries to ensure consistency in achieving quality service levels. (It may cost more but it is worth it, value for money)	Undefined
On-going PRIDE training and expansion to relevant industries to ensure consistency in achieving quality service levels. (It may cost more but it is worth it, value for money)		Developing relationship with Cuba to develop twin centre packages	Undefined
Negative impact of potential increase in crime		Improved relationship with RCIP and private sector improved public relations	Undefined

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
EQUITY INVESTMENT FROM CABINET INTO THE MINISTRY	2,916	4,000	1,275
CAPITAL (EQUITY) WITHDRAWAL BY CABINET FROM THE MINISTRY	-	-	1,837

PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

MDT 1	Policy Advice		
DESCRIPTION The provision of policy and strategic advice to the Minister for District Administration, Tourism and Transport (DATT) 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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of cabinet papers and notes sent to Cabinet • Number of minister’s briefing sessions/notes prepared • Number of policy advice reports submitted on behalf of the Ministry • Number of Government motions and reports submitted to the Legislative Assembly	20-30 2-3 10-12 1-2	20-30 2-3 10-12 1-2	20 3 13 1
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 • All briefing notes/sessions and policy advice will be based on relevant legislation and professional standard	100% 100%	100% 100%	100% 100%
TIMELINESS • All policy advice will be given in the timeframe agreed with the Minister for DATT • All papers and notes will be submitted by the designated deadline established by Cabinet • Legislation Motions and reports to the Legislative Assembly will be submitted in accordance with Ministers directives	90-100% 90-100% 90-100%	90-100% 90-100% 90-100%	100% 100% 100%
LOCATION • Cayman Islands, Overseas	100%	100%	100%
COST	\$613,117	\$612,389	\$681,053
RELATED BROAD OUTCOME • A Strong Economy to Help Families and Business			

MDT 2	Ministerial Servicing		
DESCRIPTION Provision of administrative support services to the Minister for District Administration, Tourism and Transport; • Speeches and statements • Written replies to enquires • Response to parliamentary questions • Accounting services			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of speeches and statements prepared and media releases • Number of written replies to enquires, board appointments and complaints • Number of responses to parliamentary questions	50-60 45-50 5-10	50-60 45-50 5-10	64 47 7
QUALITY • Speeches, statements and media releases will be in line with stated policies and subject to review by Chief Officer and/or Minister • Written replies will be factual and well researched, and in accordance with the relevant law • 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%	90-100% 90-100% 90-100%	100% 100% 100%
TIMELINESS • Speeches and statements will be finalised and approved a minimum of one day before the event • Written replies issued within ten working days of receipt • 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%	90-100% 90-100% 90-100%	100% 100% 100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$1,316,279	\$1,318,423	\$1,411,660
RELATED BROAD OUTCOME • A Strong Economy to Help Families and Business			

MDT 3	Consultative and Secretarial Services for Statutory Authorities, Boards, Committees and Crown Corporations		
DESCRIPTION			
Provision of consultative and secretarial services to the Statutory Authorities Boards, Committees and Crown Corporations which fall under the Ministry.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
• Number of meetings attended	85-90	85-90	87
• Number of agendas/minutes prepared for the Public Transport Appeals Tribunal	2-5	2-5	4
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	90-100%	90-100%	100%
• Agendas - within two to three working days before scheduled meeting	80-100%	80-100%	100%
• Minutes - circulated within 10 working days after meeting	80-100%	80-100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	\$124,282	\$123,982	\$137,469
RELATED BROAD OUTCOME			
• A Strong Economy to Help Families and Businesses			

MDT 17	Monitor the Performance of Statutory Authorities, Government Companies and Non-Governmental Organisations		
DESCRIPTION Monitor and review the delivery of outputs for: - Statutory Authorities (Cayman Airways, Tourism Attraction Board, Sister Islands Affordable Housing Corporation, Port Authority, Airports Authority, Cayman Turtle Conservation and Education Centre) - Non-Government Organisations (CI Angling Club, Carnival Committee, Caymanian Land and Sea Co-Operative Society Limited, Miss Cayman Committee, CI Gardening Club)			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of Purchase Agreements - Number of Ownership Agreements - Number of Annual Reports Tabled - Number of Payment Transactions	N/A N/A 4-6 70-80	7 6 4-6 70-80	8 6 4 75
QUALITY - Purchase agreements to contain quantity, quality, cost and timeliness measures to meet standards specified in the Public Management and Finance Law (2018 Revision) - Ownership agreements to conform to approved scope of business and financial parameters in accordance with the Public Management and Finance Law (2018 Revision) - Satisfaction of the Minister that the material incorporates and accurately reflects the agreed performance - Manage payments to ensure they are supported by evidence of output delivery - Reports are accurate, relevant and submitted within agreed timelines	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
TIMELINESS - Purchase Agreements/Ownerships are finalised within specified deadline - Reports submitted on or before the 10th working day after the end of the quarter - Payment process in accordance with timeline specified in the Purchase Agreement	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$173,939	\$172,823	\$175,714
RELATED BROAD OUTCOME A Strong Economy to Help Families and Businesses			

PTO 2	Public Transportation Regulatory and Administrative Services		
DESCRIPTION Manages or regulates access to public transportation system through issuance of permits to taxis, tours, buses, water sports, vehicles, school buses, limousines and churches prior to operations. This involves: • Vetting applications • Issuing permits/ identification cards • Replies to permit application complaints			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of applications processed • Number of permits / identification cards issued • Number of replies to permit application complaints	1,500-2,000 700-800 50-60	1,500-2,000 700-800 50-60	1,778 750 58
QUALITY • Applications process in accordance with established laws and regulations • Agendas reflect correct decision • Permits issued in accordance with decision by the Public Transport Board	80-100% 90-100% 90-100%	80-100% 90-100% 90-100%	100% 100% 100%
TIMELINESS • Approval of applications are done once a month at the monthly board meeting	90-100%	90-100%	100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$276,610	\$280,357	\$335,446
RELATED BROAD OUTCOME • A Strong Economy to Help Families and Businesses			

PTO 3	Monitoring and Investigations		
DESCRIPTION Monitoring safety and security standards of all public transportation vehicles, ensuring compliance with rules and appropriate laws and carrying out incident investigations. This involves: • Random vehicle inspections • Annual vehicle inspections • Complaints investigation			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of random inspections carried out • Number of annual inspections carried out • Number of complaints investigated	1,500-2,000 900-1,000 250-300	1,500-2,000 900-1,000 250-300	1,750 1,000 300
QUALITY • Inspections carried out in accordance with established laws • Investigations carried out in accordance with the Traffic Law • Responses meeting departmental standards	90-100% 90-100% 100%	90-100% 90-100% 100%	100% 100% 100%
TIMELINESS • Complaint investigations will be conducted within five working days of receipt	75-100%	75-100%	100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$359,001	\$359,617	\$334,514
RELATED BROAD OUTCOME • A Strong Economy to Help Families and Businesses			

PTO 4	Manage the Operation of Omni Bus Depot			
DESCRIPTION				
Managing the dispatching of Omni bus operators from the George Town bus depot				
MEASURES		2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY				
- Number of Omni buses ranked and dispatched per month - Number of passengers transported from the bus depot to various destinations per month		6,000-7,000 24,000-25,000	6,000-7,000 24,000-25,000	6,700 24,900
QUALITY				
Omni buses dispatched in accordance with established rules and guidelines		70-100%	70-100%	100%
TIMELINESS				
Omni buses will be dispatched every 5-15 minutes		60-100%	60-100%	100%
LOCATION				
Cayman Islands		100%	100%	100%
COST		\$211,548	\$246,791	\$175,714
RELATED BROAD OUTCOME				
A Strong Economy to Help Families and Businesses				

NWS 3	Meteorological Services		
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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of Meteorological Aviation Observations • Number of Aviation Forecast • Number of Public Weather Forecast • Number of Weather Warnings • Number of reports as requested/needed due to media request, statistical request and special reports	10,500-11,500 1,800-1,850 1,050-1,150 275-350 75-100	10,500-11,500 1,800-1,850 1,050-1,150 275-350 75-100	10,656 1,812 1,087 170 86
QUALITY • All the work and data gathering is done under the conventions and recommended standards and practices of the World Meteorological Organisation (WMO) and the International Civil Aviation Organisation (ICAO) using most up to date technology where available. • All Forecast, Warnings and Reports are undertaken under the guidelines, standards and recommendation practices recognised by theWMO	100% 100%	100% 100%	100% 100%
TIMELINESS • Meteorological Aviation Observations will be submitted on an hourly basis • Aviation Forecasts will be submitted 4 times per day • Public forecast reports will be updated three times daily • Warnings will be issued as required for threatening severe weather systems • Reports as requested by various government departments for climate data to be used in project planning	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
LOCATION • Grand Cayman and Cayman Brac	100%	100%	100%
COST	\$1,679,532	\$1,828,478	\$1,452,927
RELATED BROAD OUTCOME • Stable and Effective and Accountable Government			

TOU 11	Tourism Industry Training			
DESCRIPTION To provide Industry training and improvement methods for private sector employees and public sector personnel to increase service delivery and to consistently provide positive visitor experiences.				
MEASURES		2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of workshops/trainings to be conducted - Number of mystery shopping assessments - Number of new training tools to be developed		55-65 1-2 1-2	55-65 1-2 1-2	15 1 N/A
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 - Workshops will be customised, through consultation and feedback, to meet the needs of the target group (participant evaluations) - Mystery shopping assessments will be conducted to ensure that customer service training is being facilitated in the tourism industry - New customer service products will facilitate the enhancement of the customer service training programme		100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS - Workshops - Ongoing throughout the year - Mystery Shopping - Quarter 3 (January to March) change to quarters 2 (April to June)		100% 100%	100% 100%	100% 100%
LOCATION Cayman Islands		100%	100%	100%
COST		\$902,812	\$925,179	\$592,803
RELATED BROAD OUTCOME A Strong Economy to Help Families and Businesses				

TOU 14	Tourist Accommodation Inspections, Licensing Services		
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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of inspections: ▪ Grand Cayman ○ Condo/Apartment ○ Villa/Guest House ○ Hotel ▪ Sister Islands ○ Condo/Apartment ○ Villa/Guest House ○ Hotel • Number of bedrooms inspected: ▪ Grand Cayman ○ Condo/Apartment ○ Villa/Guest House ○ Hotel ▪ Sister Islands ○ Condo/Apartment ○ Villa/Guest House ○ Hotel • Collection of revenue: ○ Number of tourist accommodation tax receipts issued ○ Number of timeshare tax receipts issued ○ Number of Licence Fee receipts issued			
QUALITY • Inspections will be based upon standards and regulations laid down in the Tourism Law • Internationally accepted standards and practices will be incorporated into accommodation and public facilities inspection evaluation process • Properties will be inspected by qualified personnel • Consultation and award of accommodation licences will be done by the Hotel Licensing Board • All TAT and TST due for the months of January 2020 to December 2021 are collected according to Tourism Law • 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 • Revenue submission to be in compliance with the relevant laws and policies			

TIMELINESS			
Inspections and re-inspections occur:			
• Condo/Apartments, Villa/Guest Houses – Between the period 15 April-31 Aug	100%	100%	100%
• Hotels – Between the period June 15-Oct 31	100%	100%	100%
• Public Facilities – Ongoing 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 License or renewal	100%	100%	100%
• Revenue from fees to be submitted to the bank on a daily basis	100%	100%	100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	\$1,081,911	\$1,088,737	\$780,088
RELATED BROAD OUTCOME			
• A Strong Economy to Help Families and Businesses			

TOU 16	Tourism Product Enhancement Projects, Cruise and Environmental Projects		
DESCRIPTION Identify and facilitate physical and Tourism Service Product Enhancement Projects as outlined in the annual work plan and using the guidelines of National Tourism Management Policy (NTMP) to enhance visitor experience.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of tourist way finding and attraction location signage - Number of Cayman Islands Tourism product enhancement/ infrastructure projects - Number of NTP actions coordinated and implemented - Number of Activities Supporting Community Tourism, local culture and heritage in the Cayman Islands - Number of musical performances by musicians at ports of entry - Number of environmental awareness activities and programmes - Number of cruise industry reports - Number of initiatives completed through the FCCA Marketing Agreement - Number of cruise visitor enhancement experiences at the seaport	N/A 1-3 1-5 1-3 10-15 1-2 2-4 2-4 2-4	N/A 1-3 1-5 1-3 10-15 1-2 2-4 2-4 2-4	3 4 26 6 480 N/A N/A N/A N/A
QUALITY - Signage will be highly visible and in keeping with the aesthetics of the attractions/facilities - Success of these infrastructure projects will be measured by cruise and stay over exit surveys - Actions and projects implemented will be aligned and guided by the NTP - Success will be measured by visitor experience and satisfaction noted by cruise and stay-over exit surveys - Visitor Experience Programmes will be enhanced by local musicians and qualified Frontline staff at ports of exit - Projects and initiatives will be done in accordance with the NTP - Success of execution of partnership agreements and booth design at annual FCCA conference - Execution of marketing initiative as outlines in Marketing agreement with FCCA	N/A 100% 100% 100% 100% 100% 100% 100%	N/A 100% 100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100% 100% 100%
TIMELINESS Ongoing throughout the year	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$1,428,786	\$1,453,173	\$484,244
RELATED BROAD OUTCOME A Strong Economy to Help Families and Businesses			

Note: TOU 15 and 24 have been merged and included in this output to form the new TOU 16. Additionally, TOU 16 has been renamed from Tourism Product Enhancements to Tourism Product Enhancements, Cruise and Environmental Projects.

TOU 18	Collection, Preparation and Publication of Statistical Information		
DESCRIPTION Data Collection, Preparation and Publication of statistical reports, to be provided to local and international stakeholders, industry partners, and tourism related associations and the general public, including: • Visitor Demographics • Monthly Visitor Arrivals (Stayover and Cruise) • Tourism Economic Indicators • Room Stock • Data Collection • Stayover/Cruise Exit Survey • Public Reports			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Estimated hotel and apartment occupancy rate report • Estimated hotel and apartment average length of stay report • Tourist air arrivals by month report • Tourist cruise arrivals by month report • Public tourism arrivals report • Exit survey reports • Public reports: Annual and Bi-Annual Reports • Tourism Sector Reports • Data Collection: ○ Sample of air exit surveys ○ Sample of cruise exit surveys ○ Stayover ○ Cruise	N/A N/A N/A N/A 10-12 N/A 1-2 10-12 N/A N/A 6,000-6,350 1,000-2,000	N/A N/A N/A N/A 10-12 N/A 1-2 10-12 N/A N/A 6,000-6,400 1,000-2,000	12 12 12 12 N/A 12 3 N/A 2,582 1,050 N/A N/A
QUALITY • All reports will follow the guidelines set out by the CIDOT 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 • Exit survey reports will be produced annually and the data collection is done daily • Data Collection for exit survey reporting will be done daily	100% N/A 100%	100% N/A 100%	100% 100% 100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$688,292	\$698,293	\$529,842
RELATED BROAD OUTCOME • A Strong Economy to Help Families and Businesses			

TOU 19	Tourism Education and Awareness Programmes		
DESCRIPTION			
- To increase the community's awareness of the importance of tourism to the Cayman Islands economy through the following programmes and initiatives: - 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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
Number of assisted events	1-3	8-12	12
Number of industry reports	1-3	1-3	11
Tourism partner awareness and promotion:			
Number of International tourism partner competitions executed	1-3	1-3	6
Number of Central Caribbean Marine Institute (CCMI)/Cayman National Cultural Foundation (CNCF)/Cayman Islands Tourism Association (CITA) /National Trust Education Activities	N/A	N/A	3
Number of media placements	1-10	1-10	11
Number of tourism training/presentation workshops for teachers conducted	1-10	1-10	5
Number of tourism familiarization trips undertaken	1-2	1-2	5
Number of tourism education programmes/activities developed for students Grade 1 to 12	1-10	1-10	22
Number of career awareness workshops	1-2	1-2	13
Number of tourism speak-off/ Tourism Ambassador Events	N/A	N/A	4
QUALITY			
All Tourism education programmes will be designed and delivered to meet 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	\$442,288	\$449,233	\$440,706
RELATED BROAD OUTCOME			
A Strong Economy to Help Families and Businesses			

TOU 21	Promotional Activities		
DESCRIPTION Promote an awareness of, and travel to, the Cayman Islands using a variety of tools for both our trade and consumer audiences. These tools will range from in person sales calls with travel agents to Familiarization trips for travel agents to online presence through the management of seven websites used for promotional purposes. - 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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - General - Number of on-island awareness activities supported8-128-12N/A - Number of on-island national ‘crisis’ related communications8-128-12N/A - Trade - Number of trade shows attended80-8580-8580 - Number of trainings given185-190185-190136 - Number of sales’ blitz conducted5-105-1015 - Number of sales offices visited180-185180-1851,185 - Number of partnerships/ affinity programs entered into5-105-106 - Number of FAM trips15-2015-2020 - Number of hard copy e.g. post cards, promotional brochures sent via traditional post, travel planner110-115110-11565 - Consumer - Number of events sponsored15-2015-2070 - Number of consumer shows attended85-9085-9083 - Number of affinity programs4-84-88 - Number of special events hosted8-128-12126 - Number of hard copy e.g. post cards, promotional brochures sent via traditional post, travel planner110-115110-11546 - Public Relations Trade - Number of ‘Crisis’ Related Communications1-31-3N/A - Number of Visiting Journalist Trips5-105-10N/A - Number of Broadcast /Productions facilitated1-31-3N/A - Number of published stories15-2015-20N/A - Number of special events hosted3-53-5N/A - Public Relations Consumer - Number of ‘Crisis’ Related Communications1-31-3N/A - Number of Visiting Journalist Trips75-8075-80N/A - Number of Broadcast /Productions facilitated4-84-8N/A - Number of published stories115-125115-125N/A - Number of special events hosted10-1510-15N/A			

QUALITY - Exhibits at Trade Shows to be displayed in accordance with Tourism Guidelines - Special Events, Familiarisation Trips, Sales Calls, Sales blitz's and Training to be conducted by qualified, knowledgeable personnel - Quality should be in compliance with agreed plans and strategy - Branding image to be maintained at all times	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
	100%	100%	100%
TIMELINESS Ongoing throughout the period	100%	100%	100%
LOCATION Cayman Islands, USA, UK, Continental Europe and Canada	100%	100%	100%
COST	\$7,020,954	\$7,124,019	\$5,492,464
RELATED BROAD OUTCOME A Strong Economy to Help Families and Businesses			

Note: TOU 9 has been merged with TOU 21 to form the new TOU 21.

TOU 22	Advertising Activities		
DESCRIPTION Market the Cayman Islands through the following methods of advertising: • Print • Radio • Television • Out of Home (OOH) • Digital • Experiential			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of Print insertions • Number of Radio spots • Number of Television spots • Number of Web placements • Number of Social Media Engagements • Number of Out of Home Placements (OOH) • Number of promotions supported • Number of live activation	45-50 2-5 4,000-4,100 20-25 20-25 5-10 18-22 8-12	45-50 2-5 4,000-4,100 20-25 20-25 5-10 18-22 8-12	123 N/A 3,660 294 N/A N/A N/A N/A
QUALITY • Content of all materials to be in compliance with the agreed strategy set forth by the Department of Tourism • In compliance with agreed plans and strategy • Branding image to be maintained at all times	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS • In accordance with agreed plan/timelines of Department of Tourism’s media plan	100%	100%	100%
LOCATION • Cayman Islands, USA, UK, Continental Europe and Canada	100%	100%	100%
COST	\$10,743,127	\$11,337,850	\$8,959,404
RELATED BROAD OUTCOME • A Strong Economy to Help Families and Businesses			

Note: TOU 20 has been merged with this output to form the new TOU 22. The total cost of supplying this output is \$10,758,877 in 2020 and \$11,368,600 in 2021. However, the revenue of \$15,750 in 2020 and \$30,750 in 2021 from other third parties reduces the cost to Cabinet to \$10,743,127 in 2020 and \$11,337,850 in 2021.

TOU 26	Technical Advice and Oversight of Boards and Committees		
DESCRIPTION Provide administrative and consultative services to the following Boards and Committees: • Hotel Licensing Board (HLB) • Public Transportation Board (PTB) ◦ Transportation • 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, including: • Technical research reports • Policy input and advice • Special papers and reports as requested			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY Number of meetings: • Hotel Licensing Board • Public Transportation Board • Hospitality School Advisory Council • Cayman Islands Film Commission • Number of technical research reports • Policy input and advice in written format • Number of special papers, reports, and responses as requested	1-10 1-10 1-10 1-10 1-10 1-10 1-10	1-10 1-10 1-10 1-10 1-10 1-10 1-10	9 10 7 8 4 4 5
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 • Submitted by the Director of Tourism, all reports, responses and/or advice in written format will be prepared based on available research, existing international and national policy documents and drawing on the technical expertise available to the Department of Tourism in order to provide a comprehensive, objective, accurate and fact based information to the Ministry of Tourism and other agencies • Each submission will be presented with a statement of the issues, include pertinent data, have an unambiguous statement of policy objectives, identify viable options and assess the same	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS • Department of Tourism representative will attend meetings as called by committee chair • Advice provided within five working days of the timeframe mutually agreed between the Ministry/Other Agencies and Department	100% 100%	100% 100%	100% 100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$412,109	\$419,434	\$291,800
RELATED BROAD OUTCOME • A Strong Economy to Help Families and Businesses			

DAD 16	Policy Advice on Cayman Brac and Little Cayman Matters		
DESCRIPTION Provision of information and policy advice to Cabinet, Legislative Assembly, Portfolios and other Departments on matters relating to the Sister Islands.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
• Number of parliamentary questions/ministry papers answered/prepared	1-2	1-2	1
• Number of meetings held/attended	120-170	120-170	160
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	\$1,361,341	\$1,387,223	\$235,213
RELATED BROAD OUTCOME			
• A Strong Economy to Help Families and Businesses			

Note: The total cost of supplying this output is \$1,380,781 in 2020 and \$1,406,663 in 2021. However, the revenue of \$19,440 in each year from other third parties reduces the cost to Cabinet to \$1,361,341 in 2020 and \$1,387,223 in 2021.

DAD 22	Tourism and Business Development		
DESCRIPTION			
Develop, implement and support tourism and business Initiatives to help energize the economy and create jobs			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
• Number of responses to world-wide requests for information	2,800-3,700	2,800-3,700	2,816
• Number of tours conducted	70-90	70-90	88
QUALITY			
• Information provided by highly qualified representatives is accurate and in accordance with established programmes and policies	100%	100%	100%
• Tours are conducted by fully qualified Guides	100%	100%	100%
TIMELINESS			
• Respond to inquiries within seven days	100%	100%	100%
• Tours bookings are confirmed as requested	100%	100%	100%
LOCATION			
• Cayman Brac and Little Cayman	100%	100%	100%
COST	\$604,191	\$601,388	\$444,495
RELATED BROAD OUTCOME			
• A Strong Economy to Help Families and Businesses			

DAD 24	Construction and Maintenance of Public Facilities		
DESCRIPTION Construction and Maintenance of Public Facilities broad outcomes: - Paving and maintenance of roads in Cayman Brac and Little Cayman - Complete the swimming pool at Cayman Brac Sports Complex to encourage sports tourism on Cayman Brac - Complete works to convert the Bluff hurricane shelter site into a new Multi-purpose Hall - Continue road repair in Cayman Brac due to WAC installing pipelines for city water between 2016- 2025			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of miles of road maintenance and construction - Number of building/facility maintenance job orders processed - Other projects/minor works	250-350 1,100-1,400 1,000-1,200	250-350 1,100-1,400 1,000-1,200	275 1,100 1,092
QUALITY - Roads are maintained to National Engineering Standards - Project Management and maintenance by professional staff and Building Code	100% 100%	100% 100%	100% 100%
TIMELINESS As set out in Annual Budget Guidelines and approved work programmes	100%	100%	100%
LOCATION Cayman Brac and Little Cayman	100%	100%	100%
COST	\$5,232,177	\$5,369,923	\$4,748,293
RELATED BROAD OUTCOME A Strong Economy to Help Families and Businesses			

Note: The total cost of supplying this output is \$5,260,177 in 2020 and \$5,397,923 in 2021. However, the revenue of \$28,000 in each year from other third parties reduces the cost to Cabinet to \$5,232,177 in 2020 and \$5,369,923 in 2021.

DAD 26	Preservation and Display of Materials and Sites of Historical Significance		
DESCRIPTION Collection, preservation and display of material evidence significant to our culture, history and heritage, including: - Collection, documentation and preservation of material - Providing exhibitions and displays and general public access to them and museum facilities - Preservation of historical sites			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of tours provided - Number of Heritage House bookings/events	534-700 105-120	534-700 105-120	664 108
QUALITY - Historical sites marked with descriptive signs to United States Park Standards - Artifacts secured, exhibited and preserved in accordance with National Museum standards	100% 100%	100% 100%	100% 100%
TIMELINESS Open for public access for five to five and a half (5-5 ½) days per week	100%	100%	100%
LOCATION Cayman Brac and Little Cayman	100%	100%	100%
COST	\$120,309	\$113,436	\$186,704
RELATED BROAD OUTCOME A Strong Economy to Help Families and Businesses			

DAD 27	Child Care and Pre-School Services		
DESCRIPTION			
Provision of Child Daycare and Preschool Services.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
• Number of students attending the Centre (per day)	25-30	25-30	28
QUALITY			
• Facility is licensed by and meets standards set by Department of Education Services for child care facilities and tasks performed by trained and qualified staff	100%	100%	100%
TIMELINESS			
• Service Provided 7:30a.m. – 5:30p.m., Monday – Friday	100%	100%	100%
LOCATION			
• Cayman Brac and Little Cayman	100%	100%	100%
COST	\$895,162	\$894,303	\$727,804
RELATED BROAD OUTCOME			
• The Best Education Opportunities for All of Our Children			

DAD 31	Government Services in Cayman Brac and Little Cayman			
DESCRIPTION				
Processing of Passports and Registration related Application, Events Organizing, Revenue Collection, Hurricane and Disaster Preparedness, Public Information, Inspection and Licensing Services, Accounting Transactions, Support Services, CS, Finance and HR Related Services.				
MEASURES		2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY				
• Number of applications for new passports, Visa, British Citizenship, Identity certificates and renewals processed		270-479	270-479	350
• Issuing Births, Death, Marriage and Deed Poll Registration certificates, incumbencies and Annual Returns (Companies)		331-571	331-571	524
• Number of official events arranged		50-55	50-55	50
• Number of revenue transactions processed		10,100- 11,000	10,100- 11,000	10,868
• Number of disaster exercises and shelters maintained		46-52	46-52	49
• Number of direct hours related to FOI requests		4,005-4,507	4,005-4,507	4,005
• Number of vehicles inspected and licences issued		2,311-2,700	2,311-2,700	2,540
• Number of transactions, batches and cheques processed		5,700-5,500	5,700-5,500	5,288
QUALITY				
• Guidelines and regulations from HM Passport Office and Passport and Corporate Services, Home Office-London and each requested jurisdiction requirements		100%	100%	100%
• Regulated by the General Registry Laws		100%	100%	100%
• Instructions from Governors’ Office, Ministry Management team to the DC/DDC per event		100%	100%	100%
• Full compliance with established departmental procedures, in accordance with Public Management and Finance Law (2018 Revision), and other legal framework and monthly reconciliation		100%	100%	100%
• SI Hazard/Disaster Management Plan		100%	100%	100%
• Responses to public enquiries accurate and by qualified personnel per the Freedom of Information Law and Regulations		100%	100%	100%
• In accordance with Licensing, inspection and Electrical Codes and guidelines		100%	100%	100%
• All payments executed in accordance with Public Management and Finance Law (2018 Revision), Departmental policy and 2018 Procurement Law		100%	100%	100%

TIMELINESS			
- All Applications – within 6-8 weeks - Passports, 4-6 Weeks - Visas, 6-12- Citizenship and 3-5 days- ID Certificates 1 hr- Birth, death, marriage certificates, 1 Day - Marriage Lisc, Incumbencies and Annual Returns and within 1 week- Deed Polls - In accordance with Itinerary requirement - All documents meet legislative requirements and internal management review 1 day - Exercise, 6-12 months maintenance - Revenue Deposits within 2 working days - Routine enquires 2-3 days to acknowledge receipt of request - Research/Responses an average of 30 days - All payments processed within one week of receipt	100%	100%	100%
LOCATION			
Cayman Brac and Little Cayman	100%	100%	100%
COST	\$1,511,218	\$1,502,867	\$1,775,991
RELATED BROAD OUTCOME			
Stable, Effective and Accountable Government			

Note: The total cost of supplying this output is \$1,656,718 in 2020 and \$1,648,644 in 2021. However, the revenue of \$145,500 in 2020 and \$145,777 in 2021 from other third parties reduces the cost to Cabinet to \$1,511,218 in 2020 and \$1,502,867 in 2021. Also, DAD 17, DAD 18, DAD 19 and DAD 21 from 2019 have been rolled up into DAD 31 for 2020/2021, therefore, the forecasted amount for 2019 represents these outputs.

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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 (2018 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 (2018 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 2020 and 31 December 2021 and performance for the years ending 31 December 2020 and 31 December 2021; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Law (2018 Revision)).

Mr. Stran Bodden, JP
Chief Officer

Ministry of District Administration, Tourism and Transport

31 December 2019

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FINANCIAL STATEMENTS

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

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MINISTRY OF DISTRICT ADMINISTRATION, TOURISM AND TRANSPORT
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2020 AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2020	12-Month Budget 2021
13,268,795	14,912,736	Current Assets			
		Cash and cash equivalents	1	16,195,709	17,531,482
		Marketable securities and deposits			
3,362,962	3,300,896	Trade receivables	2	3,082,151	3,082,151
99,335	158,697	Other receivables	2	178,108	178,108
320,634	215,279	Inventories	3	215,279	215,279
-	-	Investments		-	-
1,119,201	329,038	Prepayments	4	329,038	329,038
18,170,926	18,916,646	Total Current Assets		20,000,285	21,336,058
		Non-Current Assets			
22,517	33,342	Trade receivables	2	62,901	62,901
-	-	Other receivables	2	-	-
-	-	Inventories	3	-	-
-	-	Investments		-	-
-	-	Prepayments	4	-	-
43,852	34,507	Intangible Assets	5	19,894	3,483
10,315,005	11,425,094	Property, plant and equipment	5	13,242,505	16,090,140
10,381,374	11,492,944	Total Non-Current Assets		13,325,301	16,156,524
28,552,299	30,409,590	Total Assets		33,325,586	37,492,582
		Current Liabilities			
157,048	262,858	Trade payables	6	262,858	262,858
1,409,641	1,853,449	Other payables and accruals	6	1,853,449	1,853,449
29,881	-	Unearned revenue	7	-	-
455,509	518,063	Employee entitlements	8	518,063	685,059
14,582,232	12,745,063	Repayment of surplus		12,745,063	12,745,063
16,634,311	15,379,432	Total Current Liabilities		15,379,432	15,546,428
		Non-Current Liabilities			
-	-	Trade payables	6	-	-
-	-	Other payables and accruals	6	-	-
-	-	Unearned revenue	7	-	-
-	-	Employee entitlements	8	-	-
-	-	Total Non-Current Liabilities		-	-
16,634,311	15,379,432	Total Liabilities		15,379,432	15,546,428
11,917,988	15,030,158	Net Assets		17,946,154	21,946,154
		NET WORTH			
4,537,079	7,649,249	Contributed capital		10,565,249	14,565,249
-	-	Other Reserves		-	-
7,435,759	7,435,759	Revaluation reserve		7,435,759	7,435,759
(54,850)	(54,850)	Accumulated surpluses/(deficits)		(54,854)	(54,854)
11,917,988	15,030,158	Total Net Worth		17,946,154	21,946,154

MINISTRY OF DISTRICT ADMINISTRATION, TOURISM AND TRANSPORT
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2020	12-Month Budget 2021
		Revenue			
35,035,617	36,613,000	Sale of goods and services	9	37,429,672	38,553,889
65,707	-	Investment revenue	10	-	-
-	-	Donations		-	-
24,590	-	Other revenue		-	-
35,125,915	36,613,000	Total Revenue		37,429,672	38,553,889
		Expenses			
15,815,793	17,981,959	Personnel costs	11	17,619,620	17,919,466
16,550,093	17,654,768	Supplies and consumables	12	18,716,260	19,298,650
775,247	789,042	Depreciation & Amortisation	5	924,021	1,168,577
-	-	Impairment of property, plant and equipment	5	-	-
-	-	Impairment of inventory	3	-	-
104,571	174,723	Litigation costs	13	156,216	153,637
-	-	Other expenses		-	-
43,041	12,508	Other Gains and Losses	14	13,559	13,559
33,288,745	36,613,000	Total Expenses		37,429,676	38,553,889
1,837,170	-	Surplus or (Deficit) for the period		(4)	-

MINISTRY OF DISTRICT ADMINISTRATION, TOURISM AND TRANSPORT
STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	CASH FLOW STATEMENT	Note	12-Month Budget 2020	12-Month Budget 2021
		CASH FLOWS FROM OPERATING ACTIVITIES			
		<i>Receipts</i>			
41,360,217	37,470,868	Outputs to Cabinet		37,388,171	38,307,923
-	-	Outputs to other government agencies		-	-
657,012	181,449	Sale of goods and services - third party		208,688	223,966
61,139	(258)	Interest received		-	-
3,100	-	Donations / Grants		-	-
1,019,059	23,200	Other receipts		22,000	22,000
		<i>Payments</i>			
(10,263,104)	(17,008,387)	Personnel costs		(17,619,620)	(17,919,466)
(21,981,099)	(17,172,254)	Supplies and consumables		(18,716,260)	(19,298,650)
-	-	Interest paid		-	-
(1,065,774)	(12,508)	Other payments		-	-
9,790,551	3,482,111	Net cash flows from operating activities		1,282,979	1,335,772
		CASH FLOWS FROM INVESTING ACTIVITIES			
(1,715,421)	(1,275,000)	Purchase of property, plant and equipment		(2,916,000)	(4,000,000)
-	-	Proceeds from sale of property, plant and equipment		-	-
(1,715,421)	(1,275,000)	Net cash flows from investing activities		(2,916,000)	(4,000,000)
		CASH FLOWS FROM FINANCING ACTIVITIES			
47,282	1,275,000	Equity Investment from Org 40		2,916,000	4,000,000
(1,692,583)	(1,838,170)	Repayment of Surplus to Org 40		-	-
(1,645,301)	(563,170)	Net cash flows from financing activities		2,916,000	4,000,000
6,429,830	1,643,941	Net increase/(decrease) in cash and cash equivalents		1,282,979	1,335,772
6,838,965	13,268,795	Cash and cash equivalents at beginning of period		14,912,736	16,195,715
13,268,795	14,912,736	Cash and cash equivalents at end of period	1	16,195,715	17,531,487

MINISTRY OF DISTRICT ADMINISTRATION, TOURISM AND TRANSPORT
 STATEMENT OF CHANGES IN NET WORTH
 FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
 AND 31 DECEMBER 2021

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2018 brought forward	4,537,079	-	7,435,759	(54,850)	11,917,988
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2018	4,537,079	-	7,435,759	(54,850)	11,917,988
Changes in net worth for 2019					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign	-	-	-	-	-
Equity Investment from Cabinet	1,275,000	-	-	-	1,275,000
Capital withdrawals by Cabinet	-	-	-	-	-
Dividends payable to Cabinet	-	-	-	1,837,170	1,837,170
Net revenue / expenses recognised directly in net	1,275,000	-	-	1,837,170	3,112,170
Surplus/(deficit)for the period 2019		-	-	-	-
Total recognised revenues and expenses for the	1,275,000	-	-	1,837,169	3,112,169
Balance at 31 December 2019 carried forward	7,649,249	-	7,435,759	(54,850)	15,030,158
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2019 brought forward	7,649,249	-	7,435,759	(54,850)	15,030,158
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2019	7,649,249	-	7,435,759	(54,850)	15,030,158
Changes in net worth for 2020					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign	-	-	-	-	-
Equity Investment from Cabinet	2,916,000	-	-	-	2,916,000
Capital withdrawals by Cabinet	-	-	-	-	-
Dividends payable to Cabinet	-	-	-	4	4
Net revenue / expenses recognised directly in net	2,916,000	-	-	4	2,916,004
Surplus/(deficit)for the period 2020	-	-	-	(4)	(4)
Total recognised revenues and expenses for the	2,916,000	-	-	-	2,916,000
Balance at 31 December 2020 carried forward	10,565,249	-	7,435,759	(54,854)	17,946,154

MINISTRY OF DISTRICT ADMINISTRATION, TOURISM AND TRANSPORT
 STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
 FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
 AND 31 DECEMBER 2021

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2020 brought forward	10,565,249	-	7,435,759	(54,854)	17,946,154
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2020	10,565,249	-	7,435,759	(54,854)	17,946,154
Changes in net worth for 2021					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Equity Investment from Cabinet	4,000,000	-	-	-	4,000,000
Capital withdrawals by Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	4,000,000	-	-	-	4,000,000
Surplus/(deficit) for the period 2021	-	-	-	-	-
Total recognised revenues and expenses for the period	4,000,000	-	-	-	4,000,000
Balance at 31 December 2021	14,565,249	-	7,435,759	(54,854)	21,946,154

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 2020 and 2021.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

Cash and cash equivalents

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

Receivables and advances

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

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

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

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Provisions

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

Employee entitlements

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

NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and Cash Equivalents

12-Month Actual 2018	12-Month Forecast 2019	Description	Foreign Currency	Exchange Rate	12-Month Budget 2020	12-Month Budget 2021
466,169	1,199,202	Cash on hand (IRIS Confirmation Account/Petty Cash)	1,199,202	1.0000	1,199,202	1,199,202
336	1,044	Cash in transit (IRIS Remittance Account)	1,044	1.0000	1,044	1,044
7,697,834	7,237,062	CI\$ Operational Current Account held at Royal Bank of Canada	8,421,583	1.0000	8,421,583	9,682,155
(67,100)	878,529	US\$ Operational Current Account held at Royal Bank of Canada	1,048,990	0.8375	878,529	878,529
74,135	412,374	Payroll Current Account held at Royal Bank of Canada	412,374	1.0000	412,374	412,374
-	-	Bank Accounts held at other financial institutions	-	1.0000	-	-
5,097,421	5,184,524	Fixed Deposits held with Treasury (less than 90 days)	5,282,977	1.0000	5,282,977	5,358,177
13,268,795	14,912,736	TOTAL			16,195,709	17,531,482

Note 2: Trade and Other Receivables

12-Month Actual 2018	12-Month Forecast 2019	Trade Receivables	12-Month Budget 2020	12-Month Budget 2021
(1,013,776)	24,802	Sale of goods and services	24,802	24,802
4,399,255	3,309,436	Outputs to Cabinet	3,120,249	3,120,249
-	-	Outputs to other government agencies	-	-
-	-	Other	-	-
-	-	Less: provision for doubtful debts	-	-
3,385,479	3,334,238	Total trade receivables	3,145,052	3,145,052

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
		Current		
3,355,022	3,117,513	Past due 1-30 days	3,003,524	3,003,524
1,270	133,370	Past due 31-60 days	-	-
795	-	Past due 61-90 days	-	-
5,875	50,014	Past due 90 and above	78,626	78,626
		Non-Current		
22,517	33,342	Past due 1 year and above	62,901	62,901
3,385,479	3,334,238	Total	3,145,052	3,145,052

Note 2: Trade and Other Receivables (Continued)

12-Month Actual 2018	12-Month Forecast 2019	Other Receivables	12-Month Budget 2020	12-Month Budget 2021
19,816	32,544	Advances (salary, Official Travel, etc.)	51,955	51,955
2,200	2,200	Dishonoured cheques	2,200	2,200
7,742	8,000	Interest receivable	8,000	8,000
-	-	Loans	-	-
-	-	Interentity Due from	-	-
-	-	Other Non-Current Assets	-	-
69,577	115,953	Other	115,953	115,953
-	-	Less: provision for doubtful debts	-	-
99,335	158,697	Total other receivables	178,108	178,108

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
		Current		
99,335	158,697	Past due 1-30 days	178,108	178,108
-	-	Past due 31-60 days	-	-
-	-	Past due 61-90 days	-	-
-	-	Past due 90 and above	-	-
		Non-Current		
-	-	Past due 1 year and above	-	-
99,335	158,697	Total	178,108	178,108

Note 3: Inventories

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
320,634	215,279	Inventory held for use in the provision of goods and services	215,279	215,279
-	-	Work in Progress and finished goods	-	-
320,634	215,279	TOTAL INVENTORIES	215,279	215,279

Note 4: Prepayments

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
1,119,201	329,038	Accrued Prepayments	329,038	329,038
-	-	Prepaid Insurance	-	-
-	-	Other	-	-
1,119,201	329,038	Total	329,038	329,038

Note 5: Property, Plant and Equipment

	Plant and Equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Water Retriculation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Assets under construction or development	Total
Balance as at 1 January 2019	855,259	9,813,383	1,142	174,918	367,559	203,136	19,332	196,237	4,754,068	161,682	35,554	373,246	16,955,516
Additions	-	-	-	11,119	-	-	-	-	687,000	-	-	1,414,118	2,112,237
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-	-	(227,867)	(227,867)
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2019	855,259	9,813,383	1,142	186,037	367,559	203,136	19,332	196,237	5,441,068	161,682	35,554	1,559,497	18,839,886

	Plant and Equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Water Retriculation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	Total
Balance as at 1 January 2020	855,259	9,813,383	1,142	186,037	367,559	203,136	19,332	196,237	5,441,068	161,682	35,554	-	1,559,497	18,839,886
Additions	-	2,060,000	15,000	18,800	111,300	6,000	-	-	658,000	-	-	46,900	(189,186)	2,726,814
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2020	855,259	11,873,383	16,142	204,837	478,859	209,136	19,332	196,237	6,099,068	161,682	35,554	46,900	1,370,311	21,566,700

	Plant and Equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Water Retriculation	Infrastructure	Motor Vehicles	Marine Vessels	Aircraft	Other assets	Assets under construction or development	Total
Balance as at 1 January 2021	855,259	11,873,383	16,142	204,837	478,859	209,136	19,332	196,237	6,099,068	161,682	35,554	46,900	1,370,311	21,566,700
Additions	-	2,950,000	-	-	46,000	-	-	-	528,000	-	-	475,800	-	3,999,800
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2021	855,259	14,823,383	16,142	204,837	524,859	209,136	19,332	196,237	6,627,068	161,682	35,554	522,700	1,370,311	25,566,500

Note 5: Property, Plant and Equipment (Continued)
Accumulated Depreciation and Impairment Losses

	<i>Plant and Equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Water Retriculation</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Aircraft</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2019	580,987	1,118,007	57	139,076	250,204	168,764	1,160	33,497	4,253,514	43,397	2,873	-	-	6,591,537
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Impairment Reserve 2019 (closing balance)	48,974	-	-	-	-	-	-	-	-	-	-	-	-	48,974
Depreciation Expense 2019	57,275	453,619	228	7,038	69,772	16,620	387	26,149	138,711	4,010	1,077	-	-	774,886
Eliminate on Disposal or Derecognition 2019	-	-	-	-	(8,624)	-	-	-	-	8,019	-	-	-	(605)
Balance as at 31 December 2019	687,237	1,571,626	285	146,114	311,353	185,384	1,547	59,646	4,392,225	55,426	3,950	-	-	7,414,792

	<i>Plant and Equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Water Retriculation</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Aircraft</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2020	687,237	1,571,626	285	146,114	311,353	185,384	1,547	59,646	4,392,225	55,426	3,950	-	-	7,414,792
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Impairment change 2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2020	6,452	492,360	4,228	9,565	69,153	29,987	387	27,149	267,720	0	1,080	1,327	-	909,408
Eliminate on Disposal or Derecognition 2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2020	693,685	2,063,989	4,513	155,678	380,502	215,373	1,933	86,795	4,659,942	55,426	5,028	1,331	-	8,324,195

Note 5: Property, Plant and Equipment (Continued)
Accumulated Depreciation and Impairment Losses

	<i>Plant and Equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Water Retriculation</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Aircraft</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2021	693,685	2,063,989	4,513	155,678	380,502	215,373	1,933	86,795	4,659,942	55,426	5,028	1,331	-	8,324,195
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Impairment change 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2021	62,123	524,113	4,456	11,405	118,474	32,590	387	27,149	360,009	-	9,715	1,745	-	1,152,166
Eliminate on Disposal or Derecognisation 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2021	755,808	2,588,102	8,970	167,083	498,976	247,963	2,320	113,944	5,019,951	55,426	14,743	3,076	-	9,476,360
Net Book value 31 December 2019	168,023	8,241,756	857	39,923	56,206	17,752	17,785	136,592	1,048,843	106,256	31,604	-	1,559,497	11,425,094
Net Book value 31 December 2020	161,575	9,809,393	11,628	49,159	98,358	(6,237)	17,399	109,443	1,439,125	106,256	30,526	45,569	1,370,311	13,242,505
Net Book value 31 December 2021	99,451	12,235,280	7,172	37,754	25,884	(38,827)	17,012	82,294	1,607,117	106,256	20,811	519,624	1,370,311	16,090,140

Note 5: Property, Plant and Equipment
Intangible Assets

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	75,252	-	75,252
Additions	-	-	-
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2019	75,252	-	75,252

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2020	75,252	-	75,252
Additions	-	-	-
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2020	75,252	-	75,252

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2021	75,252	-	75,252
Additions	-	-	-
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2021	75,252	-	75,252

Note 5: Property, Plant and Equipment (Continued)

Intangible Assets

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	31,401	-	31,401
Transfers	-	-	-
Impairment Reserve 2019 (closing balance)	-	-	-
Depreciation Expense 2019	14,156	-	14,156
Eliminate on Disposal or Derecognition 2019	(4,812)	-	(4,812)
Balance as at 31 December 2019	40,745	-	40,745

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2020	40,745	-	40,745
Transfers	-	-	-
Impairment change 2020	-	-	-
Depreciation Expense 2020	14,613	-	14,613
Eliminate on Disposal or Derecognition 2020	-	-	-
Balance as at 31 December 2020	55,358	-	55,358

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2021	55,358	-	55,358
Transfers	-	-	-
Impairment change 2021	-	-	-
Depreciation Expense 2021	16,411	-	16,411
Eliminate on Disposal or Derecognition 2021	-	-	-
Balance as at 31 December 2021	71,769	-	71,769

Net Book value 31 December 2019	34,507	-	34,507

Net Book value 31 December 2020	19,894	-	19,894

Net Book value 31 December 2021	3,483	-	3,483

Note 6: Trade Payables, Other Payables and Accruals

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
157,048	262,858	Creditors	262,858	262,858
-	-	Creditors Ministries/Portfolios	-	-
-	-	Creditors other government agencies	-	-
-	-	Non current Accounts payable	-	-
3,706	1,717	Payroll Deductions	1,717	1,717
-	-	Operating Lease	-	-
1,275,889	1,438,780	Accrued Expenses	1,438,780	1,438,780
-	-	Accrued Expenses Ministries/Portfolios	-	-
-	-	Accrued Expenses other government agencies	-	-
-	-	Inter-entity due to	-	-
-	-	Accrued Entity Interest	-	-
-	-	Provisions	-	-
130,045	412,951	Other payables	412,951	412,951
1,566,689	2,116,307	Total trade payables other payables and accruals	2,116,307	2,116,307

Note 7: Unearned Revenue

12-Month Actual 2018	12-Month Forecast 2019	Details	12-Month Budget 2020	12-Month Budget 2021
-	-	Rentals paid in advance	-	-
-	-	Immigration deposits	-	-
-	-	Customs deposits	-	-
-	-	Revenue deposits	-	-
29,881	-	Other unearned revenue	-	-
-	-	Non current Unearned revenue	-	-
29,881	-	Total unearned reveune	-	-

Note 8: Employee Entitlements

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
78,774	53,774	Annual Leave	53,774	220,771
325,380	260,880	Retirement and long service leave	260,880	260,880
502	502	Accrued salaries	502	502
-	-	Travel	-	-
50,853	202,906	Pension	202,906	202,906
-	-	Other salary related entitlements	-	-
455,509	518,063	Total current portion	518,063	685,059
		<i>Non-current employee entitlements are represented by:</i>		
-	-	Retirement and long service leave	-	-
455,509	518,063	Total employee entitlements	518,063	685,059

Note 9: Sales of Goods and Services

12-Month Actual 2018	12-Month Forecast 2019	Revenue type	12-Month Budget 2020	12-Month Budget 2021
34,482,864	36,381,050	Outputs to Cabinet	37,198,984	38,307,923
-	-	Outputs to other government agencies	-	-
376,098	116,750	Fees and charges	123,251	123,528
23,593	55,000	General sales	37,997	52,998
50,292	37,000	Rentals	47,440	47,440
102,770	23,200	Other	22,000	22,000
35,035,617	36,613,000	Total sales of goods and services	37,429,672	38,553,889

Fees and Charges

50,700	-	Annual Work Permit Application Fees (Entity)	-	-
800	-	Application Fee for Specialist Caregiver Certificate	-	-
3,650	-	Caymanian Status Application Fees (Entity)	-	-
23	-	Customised Motor Vehicle Licence Plate Fees	25	300
47,289	-	Customs Special Attendance Fees	-	-
300	-	Dependant of a Caymanian Admin Fee	-	-
8,858	6,000	Drivers Examination Fees	9,000	9,000
1,553	2,000	Duplicate Vehicle Log Books	1,350	1,350
2,550	-	Express Fee - Work Permits	-	-
500	-	FPA - Final WP Non-renewal (90days) - Admin	-	-
107	-	Freedom of Information Fees	-	-
3,141	3,750	Funds Received From Department of Tourism (DOT) Events	3,750	3,750
150	-	Heavy Equipment Application Fees	-	-
48,000	46,000	Motor Vehicle Inspection Fees	50,000	50,000
5,697	-	Motor Vehicle Licence Plate Fees	6,500	6,500
1,473	-	Other Labour Charges - PWD (Cayman Brac)	-	-
17,085	20,000	Passport Fees	17,500	17,500
1,000	-	Permanent Residence/Residency & Employment Rights Certificate/Residency Certificate for	-	-
2,600	-	PWA - Provision for continuation of work permit - Admin	-	-
5,000	-	Residency & Employment Rights Certificate Admin Fee	-	-
300	-	Residency and Employment Rights Certificate by the Dependant of a Permanent Resident	-	-
2,700	-	Residency and Employment Rights Certificate by the Spouse of a Caymanian Admin Fee	-	-
100	-	Sale of Custom Forms	-	-
56,920	-	School Fees	-	-
39,725	-	Temporary Work Permit Application Fees (Entity)	-	-
-	4,000	Tourist Reservation Fees	4,000	4,000
14,875	-	Trade and Business Administration Fees	-	-
24,500	28,000	Vault Sales (Cemetery Fees)	23,600	23,600
919	1,000	Vehicle Bank Liens	1,026	1,028
6,281	6,000	Vehicle Change of Ownership	6,500	6,500
29,304	-	Other Immigration Fees	-	-

Fees and Charges (Continued)

376,098	116,750	Fees & Charges	123,251	123,528
		General Sales		
1,500	-	Auction Receipts	-	-
(7,407)	8,000	Miscellaneous Sales	7,997	7,998
29,500	32,000	Police Clearances	30,000	30,000
-	15,000	Sale Of Advertising Space	-	15,000
23,593	55,000	Total General Sales	37,997	52,998
		Rentals		
31,907	14,000	Equipment Rental - PWD (Cayman Brac)	28,000	28,000
30	-	Rental - School Canteens	-	-
13,310	18,000	Rentals - Government Housing	14,440	14,440
5,045	5,000	Rentals - Other Properties	5,000	5,000
50,292	37,000	Total Rentals	47,440	47,440
		Other Goods & Services Revenue		
		Goods & Services Revenue		
27,391	14,125	Miscellaneous Licensing Receipts	18,000	18,000
75,379	9,075	Miscellaneous Receipts	4,000	4,000
102,770	23,200		22,000	22,000
		Sales of Outputs to Cabinet		
34,482,864	36,381,050	Sales of Outputs to Cabinet	37,198,984	38,307,923
34,482,864	36,381,050	Total Sales of Outputs to Cabinet	37,198,984	38,307,923
35,035,617	36,613,000	Total Goods and Services	37,429,672	38,553,889

Note 10: Investment Revenue

12-Month Actual 2018	12-Month Forecast 2019	Revenue type	12-Month Budget 2020	12-Month Budget 2021
-	-	Interest on cash balances	-	-
65,707	-	Interest on deposits held with cabinet	-	-
-	-	CICSA/CSA Mortgage Loan Interest	-	-
-	-	Personal Loan Interest	-	-
-	-	Other Loan Interest	-	-
65,707	-	Total Investment revenue	-	-

Note 11: Personnel Costs

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
12,726,757	14,798,020	Salaries, wages and allowances	13,989,808	14,077,111
2,367,625	2,457,560	Health care	2,913,566	3,119,192
640,325	699,157	Pension	696,661	704,276
51,837	-	Leave	-	-
29,248	27,222	Other personnel related costs	19,584	18,888
15,815,793	17,981,959	Total Personnel Costs	17,619,620	17,919,466

Note 12: Supplies and Consumables

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
270,461	340,293	Supplies and Materials	421,330	403,265
13,305,145	14,070,361	Purchase of services	14,384,433	14,925,998
534,759	689,720	Lease of Property and Equipment	752,127	752,127
581,783	579,342	Utilities	722,679	661,802
9,202	17,886	General Insurance	25,766	25,766
117,212	151,078	Interdepartmental expenses	98,907	104,031
833,440	820,462	Travel and Subsistence	872,478	917,417
93,269	246,397	Recruitment and Training	231,613	254,525
804,822	739,230	Other	1,206,927	1,253,719
16,550,093	17,654,768	Total Supplies & consumables	18,716,260	19,298,650

Note 13: Litigation Costs

12-Month Actual 2018	12-Month Forecast 2019	Litigation Costs	12-Month Budget 2020	12-Month Budget 2021
104,571	174,723	Legal Fees	156,216	153,637
-	-	Description	-	-
104,571	174,723	Total Litigation cost	156,216	153,637

Note 14: Gains/(Losses)

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
22,664	-	Net (gain) / loss on disposal of property, plant and equipment, revaluation	-	-
-	-	Gain/Loss on Derecognition of Assets	-	-
20,376	12,508	Net (gain) / loss on foreign exchange Transactions	13,559	13,559
43,041	12,508	Total gains/ (losses)	13,559	13,559

Note 15: Reconciliation of Net Cash Flows from Operating Activities to Surplus / (Deficit)

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
1,837,170	-	Surplus/(deficit) from ordinary activities	(4)	-
		Non-cash movements		
775,247	789,042	Depreciation expense	924,021	1,168,577
-	-	Impairment	-	-
22,664	-	(Gain)/losses on sale of property plant and equipment	-	-
		Changes in current assets and liabilities:		
6,130,688	1,089,819	(Increase)/decrease in receivables - Other Government agencies	189,187	-
-	-	(Increase)/decrease in receivables - SAGC's		
186,540	749,876	(Increase)/decrease in receivables - Other 3rd Party	(19,411)	-
-	-	Increase/(decrease) in payables - Other Government agencies	-	-
-	-	Increase/(decrease) in payables - SAGC's	-	-
838,242	(2,797,48)	Increase/(decrease) in payables - Other 3rd Party	189,185	167,195
9,790,551	(168,743)	Net cash flows from operating activities	1,282,978	1,335,772

MINISTRY OF COMMERCE, PLANNING AND INFRASTRUCTURE

BUDGET STATEMENT

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

PREPARED IN ACCORDANCE WITH SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2018 REVISION)

CONTENT

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1. Nature and Scope of Activities
2. Strategic Ownership Goals
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PART B: OUTPUT PERFORMANCE

5. Outputs to be Delivered

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE MINISTER

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2020 and 2021 financial years.

Honourable Joseph Hew, JP
Minister

Ministry of Commerce, Planning and
Infrastructure

31 December 2019

STATEMENT OF CHIEF OFFICER

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

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

Alan Jones, MRICS, JP
Chief Officer

Ministry of Commerce, Planning and
Infrastructure

31 December 2019

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

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

The departments and units within its remit include: Ministry of CPI – Ministry Administration; Planning; Facilities Management; Public Works; Vehicle and Drivers Licensing; Vehicle and Equipment Services; Computer Services Department (CSD), Department of Commerce and Investment and e-Government Unit and Chief Information Security Office.

The Authorities, boards and committees within its remit include National Roads Authority, Electrical Trade Licensing Board of Examiners, Central Planning Authority, Planning Appeals Tribunal, Development Plan Tribunal, e-Government Steering Committee, CISO Governance Board (planned to commence in Q2 2019), CIRT (member working with Utility Regulation (OFREG), Cayman Islands Monetary Authority (CIMA) and other Authorities), Trade and Business Licensing Board, Liquor Licensing Board, Special Economic Zone Authority, Builders Board, Road Assessment Committee, Film Control Board and Trade and Business Appeal Tribunal.

Scope of Activities

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

Provision of Support of Infrastructure

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

Commerce, e-Government and Information Technology

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

Chief Information Security

- To provide cyber risk advisory briefings to the Leadership on matters of strategic cyber security policy and matters of national security
- To devise and seek leadership support and funding for the strategic cyber security framework permanent account numbers government
- To lead on the development of a strategy for disseminating cyber security awareness across Government and building cyber technical competence
- To lead on public-private Sector cyber intelligence sharing initiatives
- To undertake an Audit and Assessment of the Government's systems, operations and projects deemed critical for our mission/purpose and to provide recommendations for Information Security improvements
- To develop trusted relationships within the Ministry of CPI as well as pan-government and provide leadership and advisory on cyber security matters. Specifically, to develop trusted relationship with Ministry of Employment and Border Control, Cayman Islands Monetary Authority, Royal Cayman Islands Police Service and Utilities Regulatory Authority
- To implement an interim Security Operations Centre (SOC) function, with the capability to detect and respond to actionable incidents, based on the existing tool-sets and existing shared resources. Thereafter to transition to a 24/7/365 Security Operations Capability with standard operating procedures, best in breed toolsets and personnel
- To conduct a review of the preparedness and robustness of our recovery capability, specifically related to CSD's replication and backup, in the event of a business continuity

Planning and Development

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

Support Services for the Whole of Government

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

Customers and Location of Activities

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

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

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Ministry of Commerce, Planning and Infrastructure in the 2020 and 2021 financial years are as follows:

- Provide a cohesive, co-coordinated body of policies relating to the various Ministry subject areas, with the goal of providing the necessary legislative and policy framework to help the Cayman Islands plan and grow
- Introduce an effective e-process method of business throughout Government reducing bureaucracy
- Devise and deliver a strategic cyber security framework which includes policies, procedures, risk management, enhanced monitoring and protection capability, awareness and incident preparedness and response capabilities as well as leadership advisory on legislation and matters of national security
- Ensure that Government's IT infrastructure is properly protected from cyber-attacks and manipulation
- Promote, encourage and facilitate commercial activity within these Islands
- Ensure a well-developed national infrastructure
- Implement the National Energy Plan
- Improve the sustainability and viability of small businesses
- Provide Facilities Management services for the Government Administration Building, the home for Government's administration and financial services
- Development of training programmes and succession plans for the advancement of Caymanians within the Ministry
- Ensure staff complement, training and equipment are in accordance with industry standards

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Ministry of Commerce, Planning and Infrastructure for the years ending 31 December 2020 and 31 December 2021 are as follows:

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
REVENUE FROM CABINET	43,736	43,289	39,893
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	2,198	2,198	1,962
REVENUE FROM OTHERS	3,878	4,316	4,374
OPERATING EXPENSES	49,812	49,802	46,794
OPERATING SURPLUS/(DEFICIT)	-	-	(372)
NET WORTH	39,355	45,266	29,965
CASH FLOWS FROM OPERATING ACTIVITIES	2,861	2,536	2,152
CASH FLOWS FROM INVESTING ACTIVITIES	(9,390)	(5,911)	-
CASH FLOWS FROM FINANCING ACTIVITIES	9,390	5,911	-
CHANGE IN CASH BALANCES	-	-	-

FINANCIAL PERFORMANCE RATIO	2020 1 Jan to 31 Dec 2020 %	2021 1 Jan to 31 Dec 2021 %	2019 12-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	2.5:1	2.7:1	2.2:1
TOTAL ASSETS : TOTAL LIABILITIES	4.4:1	4.9:1	3.6:1

MAINTENANCE OF CAPABILITY

	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	439	444	409
STAFF TURNOVER (%)			
MANAGERS	5%	10%	23%
PROFESSIONAL AND TECHNICAL STAFF	52%	52%	62%
CLERICAL AND LABOURER STAFF	28%	31%	31%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	7.6	8.1	7.3
PROFESSIONAL AND TECHNICAL STAFF	7.41	8.30	6.89
CLERICAL AND LABOURER STAFF	10.75	11.5	11.64
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	None	None	None

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	50,985	56,896	41,370
ASSET REPLACEMENTS : TOTAL ASSETS	-	-	-
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	-	-	-
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	-	-	-
CHANGES TO ASSET MANAGEMENT POLICIES	-	-	-

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
MAJOR NEW CAPITAL EXPENDITURE PROJECTS			
REPLACEMENT OF DEPRECIATED ASSETS	250	250	-
OTHER MISCELLANEOUS ASSETS	15	15	-
ELECTRIC VEHICLES	250	250,000	-
MINISTRY ADMIN TOTAL	515	515	-
ECM AND IRIS INTEGRATION	35	35	-
REPLACE EMAIL ARCHIVING SOLUTION	90	-	-
FILE ARCHIVING SOLUTION	300	-	-
WEBCENTER CAPTURE LICENCE	127	-	-
MS OFFICE LICENSES	300	-	-
NEW BLADE SERVERS	200	150	-
REMOTE NETWORK SWITCHES	250	-	-
UNINTERRUPTED POWER SUPPLY (UPS)	200	-	-
RESILIENCE FOR CITRIX VDI SOLUTION	-	40	-
CENTRALLY MANAGED WIFI SOLUTION	-	80	-
CSD TOTAL	1,502	305	-
IT SYSTEM SOFTWARE (LICENSING / ENFORCEMENT)	50	25	55
REPLACE LIQUOR LICENSE VEHICLE 2004 DAMAGED IN IVAN	-	25	-
CPUS / MONITORS / TABLETS	10	6	10
DCI TOTAL	60	56	65
WEST GARAGES AND THE NECESSARY PRELIMINARIES	2,340	-	-
EAST GARAGES, EXTERNAL WORKS AND THE NECESSARY PRELIMINARIES	-	1,490	-
CANOPY COVERING BETWEEN WEST AND EAST GARAGE	-	174	100
DVES TOTALS	2,340	1,664	100
RENOVATION OF CUSTOMER SERVICE AREA CREWE ROAD	300	-	-
INTERPHASE OF TOUCH SCREEN/VRS/DAVID AS PER AUDIT RECOMMENDATIONS	100	-	300
SOFTWARE DEVELOPMENT-ADDITIONAL SOFTWARE DEVELOPMENT AND UPGRADE	200	200	-
NEW DVDL SATELLITE OFFICE IN WEST BAY-PHASE 1 SITE DEVELOPMENT AND PHASE 2-OFFICE FIT OUT	600	400	-
ON-GOING EVR INSTALLATION OF GANTRY SYSTEMS-WEST BAY ROAD/CENTRAL GT/RED BAY (ONGOING:-EXISTING CONTRACT OF JAN 2016)	200	-	-
UPGRADE/REPLACE CENTRAL AIR-CONDITIONING SYSTEM-CREWE ROAD LICENSING OFFICE	10	-	-
DOCUMENTATION AUTHENTICATION (SOFTWARE/HARDWARE)	13	-	-
REPLACEMENT MOTORCYCLE	10	-	-

MAJOR <u>NEW</u> CAPITAL EXPENDITURE PROJECTS	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
CONTINUED			
DVL TOTALS	1,433	600	-
CYBERSECURITY IMPLEMENTATION	750	750	750
E-GOVERNMENT INFRASTRUCTURE AND SOFTWARE	750	750	750
E-GOV. TOTALS	1,500	1,500	1,500
CYBERSECURITY	1,500	1,100	-
CYBER UNIT TOTALS	1,500	1,100	-
FM TOTALS	-	-	-
BODY CAMERAS (INSPECTIONS AND CODE COMPLIANCE)	1	1	1
REPLACEMENT VEHICLES	60	50	30
COMPUTER HARDWARE	20	35	14
ELEVATOR TESTING EQUIPMENT	2	2	1
ELECTRICAL TESTING EQUIPMENT	-	-	1
PLN TOTALS	84	89	47
COMPUTER HARDWARE (DEPRECIATED)	43	20	17
VEHICLES (NEW)	110	28	28
MPF FOR TRAINING FACILITY (NEW)	6	-	-
SHELVING AND BULK STORAGE FOR STORES	7	-	-
SOFTWARE (NEW)	14	-	-
TRAINING FACILITIES (APPRENTICESHIP PROGRAM)	277	34	867
PWD TOTALS	456	82	912

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Audit reporting and the MHA 2015 Strategic exercise for CSD have identified significant issues with underfunding and understaffing compared to industry standards		Increase of departmental budget and staffing in order to meet the business requirements of the CIG	
Demand outstripping supply for development services	In-Source and Out-Source trusted developers to meet ongoing demands and business requirements for Customs Project	In-Source trusted developers and Out-Source to partners. Also continued development of local interns and the creation of junior positions for young Caymanians	
Lack of Cyber Security operations, prevention and compliance	In-progress	Establishment of the Chief Information Security Office and supporting Cyber Security staff	
Lack of Governance, Architecture and Project Management Office (PMO) support	Creation of Change Management Team. Appointment of Deputy Director, Governance and Architecture. Recruitment of Chief Architect	Endorse recruitment of IT Governance staff	
Loss of key personnel	Somewhat decreased	Review of staff performance is done annually. Internal Promotion More Training Talent Management Staff Rotation	Unknown
IT Application cannot keep up with demand	Somewhat decreased	RFP to be issued to increase IT efficiency	Unknown
Inaccurate interpretation of laws	Decreased	More emphasis on training on all 9 laws	Unknown
Retention of key employees on temporary contracts		Re-appoint existing post holders until funds are available to advertise and hire suitable Caymanians to fill posts	Unknown
Insufficient funds to finance the quality, quantity and timeliness of services required by fleet clients		Encourage time- off in lieu and continue to request supplementary funding	Unknown
Security of Confidential Documents	Unchanged	Government ECM database which contains scanned electronic versions of personnel files is only accessed by authorised personnel	Unquantifiable

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Unable to implement and maintain key infrastructure and shared e-Government applications or provide specific solutions for digitization of processes in a timely manner due to Computer Services resource availability		Seek assistance from CIG IT teams other than Computer Services or contract external resources if Computer Services Department resources are unavailable	Unquantifiable
The omission of the electronic ID from the e-Government programme prevents the realization of social, customer experience, security and cost reduction benefits anticipated with the e-Government Strategy and business case		Proceed with the person register and explore alternative authentication mechanisms	Ongoing costs of running a risk based authentication approach vs multifactor authentication with eID estimated to cost \$300k-\$500k per annum more to operate
Risks around legacy infrastructure to be addressed to progress with the introduction of new online services	In progress	First two phases of Firewall upgrade project complete with high availability failover solution with ISP under way to facilitate migration of first two CIG applications. A plan to address the wider suite of existing applications across CIG to the new firewall solution will need to be formulated and actioned	Unquantifiable but estimated to be hundreds of thousands of dollars per annum if additional staff are required to maintain or increase service levels, considering increased staff costs to support transactional volumes in the absence of automation including the associated increase of consumables and storage
Detection, response and recovery elements of information security inadequate to protect data confidentiality and integrity for current and future cyber treats	Unchanged	Establishment of the Chief Information Security Office and supporting Cyber Security staff	Unquantifiable but potentially catastrophic if a breach occurs that impacts the perception of the jurisdiction

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Insufficient funds allocated across CIG to implement/maintain effective information/cybersecurity	N/A	Work in public sector IT group to leverage synergies to minimise costs to implement/maintain effective information/cybersecurity	Unquantifiable but potentially devastating to the Financial Services industry as a primary pillar of the economy
High profile data breach of existing online services negatively impacts perception of CIG's ability to protect sensitive data and to provide secure online services	In progress	Identify key data assets, implement processes, policies and technical solutions to protect and establish the Information Security Office to address detection, response and recovery	Unquantifiable but potentially devastating to the Financial Services industry as a primary pillar of the economy
Service disruption due to loss or inability to access paper based files in the event of natural disaster or fire	Risk remains unchanged for current files. Due to introduction of OPS files will be stored electronically and subject to industry accepted back-up protocols	- Files stored in a concrete building, elevated above historic flood level - Limited scanning of paper-based files for electronic storage	Approximately \$93 million based on 2014 GDP Contributions Loss of approx. 4,000 jobs
Failure of electronic application tracking system	Risk is systematically being reduced resulting from the introduction of OPS	- Introduction of OPS has relieved some of the associated risk, as system is available via the web and not via a Local Area Network - Data is replicated and managed in accordance with industry accepted protocols	Approximately \$93 million based on 2014 GDP Contributions Loss of approx. 4,000 jobs
Loss of Key Technical Personnel	Remains High	- Training and development of current staff members to maintain capacity - Implementation of current codes and standard to correlate with available training and development options	
Natural Disasters			

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Continuous reduction over last 10 years in staffing levels and budget for maintenance materials and private sector services, whilst number of facilities to be maintained grows each year. Risk of insufficient resources to maintain government facilities to expected standard			
Loss of fixed/capital assets, due to natural disasters	change	Insurance coverage under Risk Management Implementing disaster preparedness procedures	Unquantifiable
Lack of qualified/skilled persons within the local labour force to fill key positions within the Ministry and Departments	Moderate Change	Recruitment attempts for various technical roles from the local market displays the limited talent pool locally	Unquantifiable
Work related injuries to persons	No change	Training and implementation of safety standards for heavy equipment machinery and workforce personnel	Unquantifiable
Public liability due to the nature of activities of the Facilities Management Department	No change	• Adequate insurance coverage • "Round Table" consultation between senior managers for addressing exposure on larger projects • Implement driver-training courses • Disciplinary action for staff not demonstrating due care • Appropriate training in operation of vehicle or equipment to reduce operational misuse	Unquantifiable
Natural disasters, (in particular hurricanes) leading to loss of assets	No change	• Ensure all assets adequately covered by insurance and maintenance of a complete and accurate assets register • Adherence to the Civil Service's instructions on Hurricane Preparedness Activities	Undefined
Natural disasters leading to curtailed/interrupted operations	No change	• Adherence to Civil Service's instructions on Hurricane Preparedness Activities • Maintenance of backup communications equipment	Undefined
Loss of key personnel	No change	• Formulation of a succession plan for key staff, including understudy programmes • Use of acting appointments to ensure staff is exposed to different roles	Undefined
Loss of CIG's computer network	No change	Outside departmental control	Unquantifiable
Damage to buildings by natural disasters, fire, flooding, natural deterioration and burglary or vandalism	No change	Maintain older buildings as funding permits. Keep security systems operational	Undefined loss of business and revenue and/or increased expenditure
Work related injuries to staff	No change	Provide ongoing training and implementation of safety standards for staff	Undetermined injury to staff or property

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Natural Disasters (especially hurricanes)	None	Increased Awareness and Preparedness	Undetermined
Staff Retention	No significant change	• Internal promotion of staff, specifically to those positions which are “high demand” positions • Cross-training • Succession Planning	Cannot quantify
Losing Key Personnel	Remains same	Cross-training of staff	Cannot quantify
Natural Disasters – Resulting in loss of vital information	Remains same	• All sensitive information relating to HR is stored as well in electronic format (ECM) • Documents/Applications/Records are stored in fire-proof cabinets. During threat of hurricanes, all documents not in cabinets are stored in water tight containers • Upgrades to database, allowing for documents to be directly scanned/linked to individual transactions	Cannot quantify

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
EI 71 – MINISTRY OF CPI (PURCHASE OF ENTITY ASSETS)	9,390	5,911	5,975

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PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

MPA 1	Ministerial Servicing and Policy Advice		
DESCRIPTION Provision of ministerial services and policy advice to Minister on Commerce, Planning, Infrastructure and other matters, including: e-Government, cyber security, small business development centre, vehicle purchase and servicing, vehicle inspections and licensing, upkeep of parks and cemeteries and management of public buildings (town halls and civic centres). The development of strategies to achieve Government priorities, and activities which relate to statutory obligations, such as the production of budget documents, annual report, responses to FOI requests, and the maintenance of a variety of records.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY Number of hours spent providing policy advice and ministerial services	2,500-4,000	2,500-4,000	2,500-4,000
QUALITY Policy advice and ministerial servicing will be provided by qualified personnel	100%	100%	100%
TIMELINESS All advice and ministerial services provided within the timeframe agreed by the Minister	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$2,266,620	\$2,383,557	\$2,574,102
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

Note: The total cost of supplying this output in 2020 is \$2,267,120. However, the revenue of \$500 from third parties reduces the cost to Cabinet to \$2,266,620.

The total cost of supplying this output in 2021 is \$2,384,057. However, the revenue of \$500 from third parties reduces the cost to Cabinet to \$2,383,557.

MPA 3	Project Management		
DESCRIPTION Execution and monitoring of special projects for the Ministry of Commerce, Planning and Infrastructure covering attendance at meetings, and preparation of plans and reports. Including engagement and consultation with internal and external stakeholders on the development and implementation of policy and legislation.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY Management and monitoring of special projects including the following: - National Infrastructure Plan - Small Business Development - George Town Revitalization - Digital Strategy - National Energy Policy	850-1,650	850-1,650	850-1,650
QUALITY - Chief Officer will approve terms of reference - Multi-disciplinary approach will be taken to all projects - Projects will be overseen by relevant assigned senior officer within the Ministry	100%	100%	100%
TIMELINESS Expected completion 2021	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$659,392	\$573,029	\$1,084,250
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

MPA 4	Facilities Management		
DESCRIPTION Provision of Facilities Management services for multi-user Government Buildings - Government Administration Building (GAB) - Cayman Islands' Environmental Centre (CIEC) - Town Halls and Civic Centres			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of service calls actioned - Number of contracts managed	1,200-1,500 50-60	1,200-1,500 50-60	1,600 50
QUALITY - All service calls actioned and inspections of government buildings are signed off by the Facilities Manager - All contracts go through a tendering process, are monitored and managed to deliver the expected outcomes	100% 100%	100% 100%	65% 100%
TIMELINESS - Weekly inspection of each site and preparation of maintenance schedule once per year - Service calls: - Emergency calls – action immediately - High Priority calls – action within 24 hours - Normal Priority calls – action within three to five days - Expected outcomes are delivered within the timeframe stipulated in all contracts	95-100% 95-100% 95-100%	95-100% 95-100% 95-100%	95% 75% 75%
LOCATION Cayman Islands	100%	100%	100%
COST	\$3,634,447	\$3,609,449	\$4,309,070
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

Note: The total cost of supplying this output in 2020 is \$4,373,575. However, revenue of \$39,999 from third parties and \$699,129 from Government owned companies reduces the cost to Cabinet to \$3,634,447.

The total cost of supplying this output in 2021 is \$4,348,577. However, revenue of \$39,999 from third parties and \$699,129 from Government owned companies reduces the cost to Cabinet to \$3,609,449.

MPA 6	Small Business Development Services		
DESCRIPTION Provision of technical assistance to entrepreneurs and small business owners; delivered through seminars, workshops, as well as one-on-one confidential business counselling. The delivery of a small business development programme to small and medium sized enterprises (SMEs) has a number of interrelated components, not limited to the listed key activities. Work with non-Governmental Organisations on training opportunities for SMEs.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Small business workshops - Number of hours spent providing individualised, confidential business counselling	8-12 1,000-1,200	8-12 1,200-1,500	N/A N/A
QUALITY All services provided by trained staff or expert outside advisors	100%	100%	N/A
TIMELINESS Services delivered with consideration for the time constraints often faced by small and micro business owners	100%	100%	N/A
LOCATION Cayman Islands	100%	100%	N/A
COST	\$662,539	\$808,457	N/A
RELATED BROAD OUTCOME A Strong Economy to Help Families and Businesses			

MPA 7	To develop and deliver a strategic cyber security framework for Government		
DESCRIPTION - Devise and seek leadership support and funding for the strategic cyber security framework across pan-government - Cyber risk advisory briefings to the Leadership on matters of strategic cyber security policy, legislation advisory and matters of national security - Implement Security Operations Centre (SOC) function, with the capability to detect and response to actionable incidents - Support CSD with ensuring preparedness and robustness of our business continuity and disaster recovery procedures - Disseminating cyber security awareness across Government and provide advisory on building our cyber technical competence - To lead on public-private sector cyber intelligence sharing initiatives - To undertake an Audit and Assessment of the Government's systems, operations and projects deemed critical for our mission /purpose and to provide recommendations for Information Security improvements - To develop trusted relationships within the Ministry of CPI as well as pan-government and provide leadership and advisory on cyber security matters. Specifically, to develop trusted relationship with CIMA, RCIPS and OfReg			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Full compliance on the measure of the staff who have completed their bi-annual cyber awareness training – measured quarterly - Assessment and response to actionable cyber security threats – measured quarterly - None or a decline (against baseline and measured against International Standards) in the number of Threat Alerts identified by Monitoring Tools – measured monthly	85% - 95% 100% 100%	95% - 100% 100% 100%	N/A N/A N/A
QUALITY - Immediate Action Taken and or Mitigation Plans in place for CISO identified risk outside of organisation’s risk tolerance – measured monthly - Immediate Action Taken and or Mitigation Plans in place for non-conformances identified as part of Internal Audits – measured quarterly - Immediate Action Taken and or Mitigation Plans in place for any critical exploitable vulnerabilities identified as part of External Penetration Testing – measured monthly - None or declining number of non-conformances identified as part of Supplier Reviews – measured quarterly - Full compliance on the planned number of business continuity tests versus completed – measured bi-annually - Full compliance on the planned number of DR tests versus completed – measured bi-annually - None or declining number of Critical Incident Response Team (CIRT) incidents – measured quarterly	100% 100% 100% 100% 80% - 100% 100% 100% 100%	100% 100% 100% 100% 80% - 100% 100% 100% 100%	N/A N/A N/A N/A N/A N/A N/A

TIMELINESS			
• Transition from interim Security Operations Centre (SOC) capability to 24/7/365 SOC by Q1 2020	100%	100%	N/A
• Implement AI-based Monitoring and Response Capability to protect the perimeter network by Q2 2019	100%	100%	N/A
• Commence delivery of the Thought Leadership Cyber Awareness briefings by end June 2019 and the pan-government cyber awareness training end July 2019	100%	100%	N/A
• Measure demonstrable uplift the Government's Cyber Maturity by end Q1 2020 and annually thereafter	100%	100%	N/A
LOCATION			
• Cayman Islands	100%	100%	N/A
COST	\$1,109,328	\$1,173,972	N/A
RELATED BROAD OUTCOME			
• Stable, Effective and Accountable Government			

CSD 42	Technology Support Services		
DESCRIPTION The Department operates a 7.5-hours/working day manned Call in Support Answering Service (CSAS) to support Logs (“bug fixes”, faults, service outages, password reset and basic requests for IT services) and dispatches these requests to IT staff for work assignment services for central Core agencies and limited SAGCs. Requests for significant sets of IT work to be done or additional/special IT costs are assigned as IT projects. Provides IT infrastructure administration, management, and support (for datacentres, PCs, networks, servers, internet, backups/restores, security, emails, files access, mobile devices, remote access, storage, databases, and software). Also produces in-house software (applications, intranet, websites, and e-services) development/support along with third party software packages support/assistance.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
• Number of hours CSD Service Desk operates per fiscal year	6,000 - 6,600	6,000 - 6,600	5,900 - 6,500
• Number of dispatched Logs Service processed per month	1,500 - 2,000	1,800 - 2,100	1,500 - 2,000
• Number of hours for Logs and IT Projects	81,000 - 95,000	81,000 - 95,000	81,000 - 95,000
• Number of Databases	85 - 90	85 - 90	85 - 90
• Number of PCs Supported	2,600 - 2,900	2,600 - 2,900	2,400 - 2,700
• Number of online Government services created/hosted/managed	12 - 15	12 - 15	12
• Number of Internet accesses granted – Basic/Low Video Streaming	3,700 - 4,000	3,700 - 4,000	3,400 - 3,700
• Number of Remote Services accesses granted-Forward Email/Token/Active Sync Devices	3,500 - 3,900	3,500 - 3,900	3,200 - 3,500
QUALITY			
• Customer Satisfaction scores regarding Logs Calls for Service	85%	85%	80-85%
• Customer Satisfaction scores regarding IT Project Reviews	80-85%	80-85%	80-85%
TIMELINESS			
• CSD Service Desk telephone calls answered within an average of 20 seconds	80-90%	80-90%	80-85%
• IT Projects completed within the agreed scheduled timeframe, including change requests and time changes approved	80%	80%	80%
• Service Desk Logs Requests responded to in published timeframes	80-100%	80-100%	80-100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	\$9,689,845	\$10,084,213	\$9,151,511
RELATED BROAD OUTCOME			
• Stable, Effective and Accountable Government			

Note: The total cost of supplying this output in 2020 is \$9,882,515. However, revenue of \$29,304 from third parties and \$163,366 from government owned companies reduces the cost to Cabinet to \$9,689,845.

The total cost of supplying this output in 2021 is \$10,276,883. However, revenue of \$29,304 from third parties and \$163,366 from government owned companies reduces the cost to Cabinet to \$10,084,213.

DCI 13	License, Monitor and Enforcement of Specified Business Types		
DESCRIPTION To allow for appropriate activity that meets specified minimum standards and to combat illegal activity.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Business Licences Issued / renewed • Film Exhibition Premises Licences Issued / renewed • Rating Certificates issued / renewed • Tobacco Permits Issued / renewed • SEZ Trade Licences Issued / renewed • Liquor Licences / Music and Dancing Licences Issued / renewed • Number of businesses investigated for licensing violations (case files) • Number of Site Visits • Number of DNFBP / SROs Monitored	6,500 - 7,500 1 -10 10-30 130-150 70-120 450-650 3-10 1,000 - 1,500 35-75	6,500 - 7,500 1 - 10 10-30 130-150 70-120 450-650 3-10 1,000 - 1,500 35-75	4,800 - 5,500 5 - 10 20-30 120-140 60-100 400-600 5-10 450-550 35-75
QUALITY • All applications processed in accordance with standards and requirements as outlined in the relevant law • Compliance checks conducted on all new LCCL and SEZA applications and on a routine basis. Investigation started within five business days of receipt of a complaint	95% 95%	95% 95%	95% 95%
TIMELINESS • Licence application decisions communicated within time period specified in law or as set out in published policy	95%	95%	95%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$1,983,488	\$1,947,437	\$1,880,595
RELATED BROAD OUTCOME • A Strong Economy to Help Families and Businesses			

Note: The total cost of supplying this output in 2020 is \$2,581,488. However, revenue of \$598,000 from third parties reduces the cost to Cabinet to \$1,983,488.

The total cost of supplying this output in 2021 is \$2,581,487. However, revenue of \$634,050 from third parties reduces the cost to Cabinet to \$1,947,437.

DVE 1	Acquisition of Fleet		
DESCRIPTION Provision of fleet acquisition services to the Government: Conduct and perform acquisition processes leading to the purchase of the most suitable fleet for its intended purpose(s).			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
Number of authorised fleet applications processed	25-35	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, license, insure (commission) unit before delivery	95%	95%	95%
TIMELINESS			
Order placed within fourteen working days of receiving approval from the client’s Chief Officer	100%	100%	100%
Order confirmed to client within two days of advice from the supplier	100%	100%	100%
Unit prepared for hand-over to the client within five working days of receipt from the supplier	95%	95%	95%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$ 118,828	\$ 120,595	\$119,712
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

DVE 2	Preventative Maintenance and Repairs		
DESCRIPTION Provide maintenance and repair services to Government fleet and equipment ensuring compliance with the Original Equipment Manufacturer (OEM) repair warranty standards and guidelines that the client can maximise return on fleet investments.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY Number of authorised maintenance work orders processed	2,500 –3,000	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 - 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 - Essential and emergency fleet used by RCIPs, DEH, Health Services, or NRA receive priority service and work will commence within two hours of receiving the assignment from the client - Once maintenance and repairs have been completed, all pertinent data is documented, approved and uploaded in the Lankar system within 24 hours	95%	95%	95%
LOCATION Cayman Islands	100%	100%	100%
COST	\$2,958,074	\$2,637,133	\$3,122,604
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

Note: The total cost of supplying this output in 2020 is \$3,010,218. However, the revenue of \$52,144 from other third parties reduces the cost to Cabinet to \$2,958,074.

The total cost of supplying this output in 2021 is \$2,689,277. However, the revenue of \$52,144 from other third parties reduces the cost to Cabinet to \$2,637,133.

DVE 3	Disposal of Fleet		
DESCRIPTION Disposal of obsolete and fully depreciated fleet that have no economic or useful value to the client.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY Number of units authorised for disposal	60-80	60-80	90-120
QUALITY - Assessment of the condition of a vehicle/equipment and provision of a disposal recommendation with an estimated value of the unit - Authorization from the relevant Chief Officer is received prior to implementation of disposal recommendation - 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 - Disposals of vehicles/equipment to landfill site is carried out within four weeks after receiving the relevant Chief Officer’s approval	95%	95%	95%
LOCATION Grand Cayman	100%	100%	100%
COST	\$118,828	\$120,595	\$119,712
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

DVE 4	Sale of Fuel		
DESCRIPTION			
Maintain a fuel capacity at the government’s Refueling Facility that meets the needs of the client’s fleet			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
• Amount of imperial gallons of fuel disbursed	350,000– 400,000	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			
	\$163,887	\$165,883	\$164,885
RELATED BROAD OUTCOME			
• Stable, Effective and Accountable Government			

Note: The total cost of supplying this output in 2020 is \$1,499,729. However, the revenue of \$1,335,842 from other third parties reduces the cost to Cabinet to \$163,887.

The total cost of supplying this output in 2021 is \$1,501,725. However, the revenue of \$1,335,842 from other third parties reduces the cost to Cabinet to \$165,883.

DVE 5	Servicing of Emergency Equipment		
DESCRIPTION Maintenance and repairs of stand-by generators in the event of a hurricane or any other natural emergency.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of hours of maintenance and inspection for 40 stand-by generators	330-370	330-370	330-370
QUALITY • Services performed in accordance with international and established departmental maintenance and repair standards	100%	100%	100%
TIMELINESS • Monthly maintenance checks during inactive season • Bi-weekly maintenance checks during hurricane season	95% 95%	95% 95%	95% 95%
LOCATION • Grand Cayman	100%	100%	100%
COST	\$210,403	\$212,872	\$211,638
RELATED BROAD OUTCOME • Stable, Effective and Accountable Government			

DVE 6	Policy and Technical Advice to the Minister on Fleet Related Matters		
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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • The number of reports, advice, discussions and recommendations relating to fleet	70–110	70–110	70–110
QUALITY • Professional and technical advice based on current Automotive Technology, Industry Standards • Reports are prepared by qualified individuals	100%	100%	100%
TIMELINESS • Processing of requests from the Minister will commence immediately and remitted within the specified deadlines	95%	95%	95%
LOCATION • Grand Cayman	100%	100%	100%
COST	\$115,446	\$117,040	\$116,243
RELATED BROAD OUTCOME • Stable, Effective and Accountable Government			

EGU 1	Implementation of e-Government Programme		
DESCRIPTION - Administer e-Government (e-gov) programme - Establish e-Government platform infrastructure to support digitised services - Promote the use of online services - Oversight, development, and implementation of e-Government Programme Framework - Establish policy and framework to enhance Cayman Islands Government (CIGs) cybersecurity posture			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number projects initiated to improve or digitize business processes - Number of online transactions per month (online services developed, enhanced or promoted by e-Government unit) - Number of business processes analysed - Number of cyber awareness campaigns conducted (phishing simulations, employee briefings and internal communications)	4 2,000 6 6	5 2,500 6 6	4 1,500 N/A 6
QUALITY - Percentage of online services developed or enhanced by e-Government unit achieving greater than 10% of transactions online - Percentage of core government employees addressed through cyber threat awareness campaigns within 6 months	80% 90%	80% 90%	100% 90%
TIMELINESS Cyber threat awareness campaigns to be conducted every 6 months targeting all gov.ky users	50%	50%	100%
LOCATION Cayman Islands and Overseas	100%	100%	100%
COST	\$2,214,374	\$2,218,712	\$2,029,528
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

PLN 24	Policy Advice to the Minister		
DESCRIPTION Provide advice to the Minister for Commerce, Planning and Infrastructure and the Central Planning Authority on policy matters relating to planning and development matters throughout the three Islands.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY Hours spent on briefing, papers and reports	4,000-4,500	4,000-4,500	4,000-4,500
QUALITY Reviewed for compliance with applicable legislation and vetted through internal review processes, where applicable	95-100%	95-100%	95-100%
TIMELINESS Respond to requests for advice within assigned timeframes	95%	95%	95%
LOCATION Cayman Islands	100%	100%	100%
COST	\$247,354	\$252,833	\$348,139
RELATED BROAD OUTCOME Ensuring Caymanians Benefit from a Healthy Environment			

Note: The total cost of supplying this output in 2020 is \$258,231. However, the revenue of \$10,877 from other third parties reduces the cost to Cabinet to \$247,354.

The total cost of supplying this output in 2021 is \$263,710. However, the revenue of \$10,877 from other third parties reduces the cost to Cabinet to \$252,833.

PLN 27	Process Development Applications Compiling Appeal Briefs for Onward Transmission to the Ministry CPI			
DESCRIPTION				
The processing of development applications for planning permission, and the preparation of Appeal Briefs for onward transmission to the Ministry of Commerce, Planning and Infrastructure.				
MEASURES		2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY				
• Processing Development Applications		200-250	250-300	180-200
• Administratively				
• Processing Development Applications for consideration by the CPA/DCB		400-500	350-400	500-600
• Trade and Business letters		N/A	N/A	
• Zoning queries		50-60	50-60	
• Compiling Appeal Briefs		10-15	10-15	
QUALITY				
• Reviewed for compliance with the Development and Planning Law (2017 Revision), the Development and Planning Regulations (2017 Revision), the Development Plan Statement, the Appeal Rules, and Central Planning Authority policies		95-100%	95-100%	95-100%
TIMELINESS				
• Routine applications – seven calendar days completion of initial review		90-100%	90-100%	90-100%
• Semi-routine applications – 10 calendar days completion of initial review		90-100%	90-100%	90-100%
• Non-routine applications – 14 calendar days completion of initial review		90-100%	90-100%	90-100%
• Trade and Business letter – seven calendar days		90-100%	90-100%	90-100%
• Zoning queries – seven calendar days		90-100%	90-100%	90-100%
• Compiling Appeal Briefs – 12 calendar days		90-100%	90-100%	90-100%
LOCATION				
• Cayman Islands		100%	100%	100%
COST		\$1,085,876	\$1,105,723	\$954,115
RELATED BROAD OUTCOME				
• Ensuring Caymanians Benefit from a Healthy Environment				

PLN 28	Enforcement of Planning Laws and Regulations		
DESCRIPTION Enforcement of planning laws and regulations.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of enforcement cases processed	200-250	200-250	150-180
QUALITY • Reviewed for compliance with applicable legislation and vetted through internal review processes, where applicable	90-100%	90-100%	90-100%
TIMELINESS • Investigate complaint – within 10 calendar days • Contact relevant parties – within 15 calendar days of case being opened • Issuance of enforcement notice within 18 calendar days of Confirmation of Minutes of CPA authorisation • Forward case to Legal Dept. within 60 calendar days of notice expiration date	90-100% 90-100% 90-100% 90-100%	90-100% 90-100% 90-100% 90-100%	90-100% 90-100% 90-100% 90-100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$193,098	\$193,962	\$174,062
RELATED BROAD OUTCOME • A Strong Economy to Help Families and Businesses • Ensuring Caymanians Benefit from a Healthy Environment			

PLN 30	Processing Building Applications		
DESCRIPTION Reviewing development applications for compliance with the Building Code for the issuance of building permits and the carrying out of inspections to ensure the compliance with approved plans and certifying buildings fit for occupancy.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of reviews - Number of building permits issued - Number of Inspections - Number of Certificates of Occupancy (COs) issued	6,000-6,200 1,000-1,200 10,500-12,000 450-500	6,000-6,500 1,000-1,200 10,500-12,000 450-500	5,500-6,000 900-1,000 10,500-11,000 250-300
QUALITY Reviewed for compliance with applicable legislation and vetted through internal review processes, where applicable	95-100%	95-100%	95-100%
TIMELINESS - Processing routine (R3) applications – 15 calendar days - Processing Major (C/MF) applications – 25 calendar days - Applications reviewed and inspected for Code Compliance - Inspections conducted within three calendar days of request - Issues COs within two calendar days of final inspection and other reviewing agencies sign off	90-100% 90-100% 95-100% 95-100% 95-100%	90-100% 90-100% 95-100% 95-100% 95-100%	90-100% 90-100% 95-100% 95-100% 95-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$2,006,847	\$2,028,915	\$1,798,121
RELATED BROAD OUTCOME - A Strong Economy to Help Families and Businesses - Ensuring Caymanians Benefit from a Healthy Environment			

Note: The total cost of supplying this output in 2020 is \$2,286,010. However, the revenue of \$279,164 from other third parties reduces the cost to Cabinet to \$2,006,847.

The total cost of supplying this output in 2021 is \$2,308,079. However, the revenue of \$279,164 from other third parties reduces the cost to Cabinet to \$2,028,915.

PLN 33	Statistical Information		
DESCRIPTION Preparation of statistical reports on the details of development applications for the economic analysis by the public and private sectors.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY Number of statistical information reports produced	15-18	15-18	18-20
QUALITY Reviewed for compliance with applicable legislation, vetted through internal review processes and quality assurance measures, where applicable	98-100%	98-100%	98-100%
TIMELINESS - Quarterly Reports submitted within five working days of the reporting period ending - Other reports processed within 15 working days of request	95-100%	95-100%	95-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$11,921	\$11,961	\$12,484
RELATED BROAD OUTCOME A Strong Economy to Help Families and Businesses			

PLN 34	Support to Boards and Committees		
DESCRIPTION Provide administrative and technical support to the Central Planning Authority (CPA), Development Control Board (DCB), and various licensing and registration bodies.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
• Number of CPA meeting agendas	24-30	24-30	24-26
• Number of CPA minutes	24-30	24-30	24-30
• Number of CPA decision letters	24-30	24-30	24-30
• Number of DCB meeting agenda	12-14	12-14	11-12
• Number of DCB meeting minutes	12-14	12-14	11-12
• Number of DCB decision letters	100-150	100-150	100-110
• Number of EBE meeting agenda	12-14	12-14	12-14
• Number of EBE meeting minutes	12-14	12-14	12-14
• Number of EBE decision letters/licences issued	200-250	200-250	150-200
• Number of FOI requests responded to	5-10	5-10	5-10
• Number of BB meeting agendas	12-16	12-16	2-4
• Number of BB meeting minutes	12-16	12-16	2-4
• Number of BB decision letter/licences issued	400-500	400-500	400-500
• Number of PBE meeting agendas	N/A	N/A	N/A
• Number of PBE meeting minutes	N/A	180-185	160-170
• Number of PBE decision letters/licences issued	150-200	150-200	N/A
QUALITY			
• Correspondence issued accurately reflects applicable decision	95-100%	95-100%	95-100%
TIMELINESS			
• Agenda – 4 working days before the meeting	98-100%	98-100%	98-100%
• Minutes – 10 working days after the meeting	98-100%	98-100%	98-100%
• Letters – 5 working days after the meeting	98-100%	98-100%	98-100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	\$82,567	\$84,358	\$73,443
RELATED BROAD OUTCOME			
• A Strong Economy to Help Families and Businesses			
• Ensuring Caymanians Benefit from a Healthy Environment			

Note: The total cost of supplying this output in 2020 is \$155,077. However, the revenue of \$72,510 from other third parties reduces the cost to Cabinet to \$82,567.

The total cost of supplying this output in 2021 is \$156,867. However, the revenue of \$72,509 from other third parties reduces the cost to Cabinet to \$84,358.

PWD 1	Policy Advice on Government Facilities and Related Matters		
DESCRIPTION Policy advice and services on government facilities and related matters to support the Minister for Commerce, Planning and Infrastructure, involving: • Preparation of reports and advice papers • Attending meetings			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of meetings attended • Number of advice papers issued • Number of reports issued	14-18 8-12 2-5	14-18 8-12 2-5	12-18 8-10 2-5
QUALITY • Advice papers and reports prepared by knowledgeable persons in the subject area and reviewed/ signed off by senior management • Meetings attended by qualified/experienced persons	95% 95%	95% 95%	95% 95%
TIMELINESS • Advice papers and reports to be provided within agreed timeframes • Meetings attended as scheduled	95% 95%	95% 95%	95% 95%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$10,470	\$10,557	\$23,949
RELATED BROAD OUTCOME • Stable, Effective and Accountable Government			

PWD 2	Advice and Assistance on Government Facilities and Related Matters		
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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of meetings attended • Number of advice papers issued • Number of reports issued	25-35 6-8 3-6	25-35 6-8 3-6	25-35 6-8 3-6
QUALITY • Advice papers and reports prepared by knowledgeable persons in the subject area and reviewed/signed off by senior management • Meetings attended by qualified/experienced persons	95% 95%	95% 95%	95% 95%
TIMELINESS • Advice papers and reports to be provided within agreed timeframes • Meetings attended as scheduled	95% 95%	95% 95%	95% 95%
LOCATION • Grand Cayman	100%	100%	100%
COST	\$4,787	\$4,853	\$120,460
RELATED BROAD OUTCOME • Stable, Effective and Accountable Government			

PWD 6	Public Parks and Cemeteries Maintenance and Management			
DESCRIPTION				
Maintain and manage public toilets, docks, ramps, cemeteries, beaches and parks.				
MEASURES		2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY				
• Number of public toilets maintained		14 - 16	14-16	14 - 16
• Number of docks/ramps maintained		8 - 15	8-15	8 - 15
• Number cemeteries maintained		12 - 15	12-15	12 - 15
• Number of beaches maintained		12 - 15	12-15	12 - 15
• Number of beach accesses maintained		15 - 25	15-25	15 - 25
• Number of parks and sites maintained		10 - 17	10-17	10 - 17
• Number of streets/sidewalks maintained		10 - 25	10-25	10 - 25
• Number of miles of road cleaned		10 – 20	10-20	10 – 20
QUALITY				
• A General Manager and Supervisor 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		\$2,620,770	\$2,064,111	\$1,962,510
RELATED BROAD OUTCOME				
• Stronger Communities and Support for the Most Vulnerable				
• Stable, Effective and Accountable Government				

PWD 8	Consulting Services for Government Building Projects		
DESCRIPTION			
Provision of Project Management Services for major projects through the Major Projects Office; and provision of project management, architecture and quantity surveying services on other projects through the Development and Planning section.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
• Number of drawings/plans produced	20-30	20-30	20-30
• Number of cost estimates produced	20-30	20-30	20-30
• Number of Project Service Level Agreements (PSLA) signed	30-40	30-40	30-40
• Number of major projects	6-9	6-9	6-9
• Number of other projects managed	30-40	30-40	30-40
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, timeframe and budget	100%	100%	100%
• Meeting client’s requirements and successfully fulfilling planning (CPA) and building control (BCU) approval	90%	90%	90%
• Project Management of Major Projects to be delivered in accordance with industry standard PM procedures – 90%	90%	90%	90%
• Project Management of Major Projects to be delivered to full satisfaction of client – 90%	90%	90%	90%
TIMELINESS			
• Plans, cost estimates and project management within timeframes agreed, at outset / in project SLA or within client agreed extensions to that timeframe	85%	85%	85%
• Project Management of Major Projects to be carried out in accordance with timeframes agreed with client at outset or within client agreed extensions to that timeframe	90%	90%	90%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	\$1,460,059	\$1,469,157	\$1,692,922
RELATED BROAD OUTCOME			
• Stable, Effective and Accountable Government			

PWD 9	Maintenance, Renovations and Upgrades to Government Facilities		
DESCRIPTION Maintenance to and renovations and upgrades of government facilities including: • Execution of work orders for building, mechanical, electrical and plumbing services • Preparation of Facility Condition Reports • Minor works upgrades and construction projects, renovations and repairs to existing buildings • Conduct energy efficiency audits for select facilities			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of maintenance work orders completed • Number of Facility Condition Reports prepared • Number of Minor works upgrades, construction projects, renovations and repairs to existing buildings • Energy Audits	4,000 – 5,000 15-25 15-25 1-3	4,000 – 5,000 15-25 15-25 1-3	4,000 – 5,000 15-25 15-25 1-3
QUALITY • Work orders signed off by Supervisor confirming work completed to acceptable standard • Work orders completed to a satisfactory or better standard as measured by customer surveys of completed work orders • Customer Survey forms/positive feedback • Preventative maintenance services work orders signed off by Supervisor confirming work completed to acceptable standard • Facility condition reports reviewed / signed off by appropriate PWD management level • Renovation projects to be in compliance with CI Building Code and Certificates of Occupancy (COs) to be obtained on completion, confirming compliance. (On those projects requiring COs) • Energy Audits produced to indicate means of cost savings in operation of facilities and measures to achieve	95% 90% 95% 100% 100% 100% 100%	95% 90% 95% 100% 100% 100% 100%	95% 90% 95% 100% 100% 100% N/A
TIMELINESS • Routine work orders and preventative maintenance work orders to be completed in accordance with timeframes in “Work order timeframes” guide • Facility Condition Reports to be delivered within 60 days of request • Construction projects to be completed in accordance with the timeframes agreed at the outset with the client, and any extensions agreed with client for additional works etc.	95% 95% 80%	95% 95% 80%	95% 95% 80%
LOCATION • Grand Cayman	100%	100%	100%
COST	\$8,681,240	\$8,498,283	8,184,901
RELATED BROAD OUTCOME • Stable, Effective and Accountable Government			

Note: The total cost of supplying this output in 2020 is \$8,694,240. However, the revenue of \$13,000 from other third parties reduces the cost to Cabinet to \$8,681,240.

The total cost of supplying this output in 2021 is \$8,511,283. However, the revenue of \$13,000 from other third parties reduces the cost to Cabinet to \$8,498,283.

PWD 10	Disaster Preparedness		
DESCRIPTION Carry out disaster preparedness activities for hurricane, earthquake, and other natural and manmade disasters including: Executing an annual hurricane preparedness exercise			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of hurricane preparedness exercises executed - Number of buildings prepared / inspected - Number of shelters and critical facility mechanical / electrical / plumbing systems inspected - Updating PWD Hurricane Plans	1 120 41 1	1 120 41 1	1 120 41 1
QUALITY - Public Shelters and Government Buildings prepared in accordance with the requirements of Public Works Department’s Hurricane Plan and Inspectors checklists - All Public Shelters / critical facilities’ generators, water supply systems and other MEP services inspected in accordance with inspectors checklists and all functioning normally under load	100% 100%	100% 100%	100% 100%
TIMELINESS - Annual hurricane preparedness exercise carried out in May each year (prior to the start of the hurricane season) - Preparedness activities in hurricane exercise (or live event) completed within six hours timeframe	100% 100%	100% 100%	100% 100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$47,527	\$47,960	\$123,376
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

PWD 11	PWD Construction, Trades and Vocational Apprenticeship Program			
DESCRIPTION				
Delivery of a construction vocational training program for the development of Caymanians aspiring to careers in the construction sector.				
MEASURES		2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY				
• Number of apprentices enrolled in training on levels 1, 2 and 3		30	40	25
• Number of apprentices graduating from programme at level 2		12	20	9
QUALITY				
• 80% of enrolees completing training during each cohort		95%	95%	75-85%
• 95% of completers receiving Level 1, 2 or 3 internationally recognised City and Guilds certifications		100%	100%	
TIMELINESS				
• Apprentices to complete each level in one calendar year		100%	100%	95%
LOCATION				
• Grand Cayman		100%	100%	100%
COST		\$375,048	\$378,746	\$412,100
RELATED BROAD OUTCOME				
• Achieving Full Employment – Jobs for All Caymanians				

VLT 9	Licensing of Drivers and Vehicles		
DESCRIPTION			
Provision of services relating to the testing and licensing of vehicles and drivers.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
• Number of vehicle inspections	43,500-44,000	44,500-45,500	42,300-43,000
• Number of vehicle licenced	80,000-81,200	82,000-83,000	75,000-75,900
• Number of written tests	10,500-11,600	12,000-12,500	9,400-10,000
• Number of road testing of drivers	7,500-7,750	8,000-8,200	7,000-7,100
• Provisional and Full Drivers’ Licences issued	21,500-22,000	22,500-23,000	20,000-21,000
• Input of disqualifications/endorsements in Licensing Register	720-730	730-750	710-720
• Extract of records of vehicles from Licensing Register	970-1,000	1,000-1,050	940-970
• Extract of records of drivers from Licensing Register	920-950	950-1,000	900-920
QUALITY			
• Compliance with Traffic Law and Regulations, PFML and strict departmental standard by qualified personnel	95-100%	95-100%	90%
TIMELINESS			
• Vehicle Inspection and Licensing, Written Tests and Road Testing of Drivers within 5 – 15 minutes	95-100%	95-100%	95-100%
• Provisional and Full Drivers’ Licences issued within 5 – 15 minutes	95-100%	95-100%	95-100%
• Input of disqualifications/endorsements within 1 – 2 working days upon receipt from Court Office and Police Department	95-100%	95-100%	95-100%
• Extract of records within 3 – 5 working days	95-100%	95-100%	95-100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	\$974,755	\$934,456	\$696,958
RELATED BROAD OUTCOME			
• Reducing Crime and the Fear of Crime			
• Stable, Effective and Accountable Government			

Note: The total cost of supplying this output in 2020 is \$3,757,211. However, the revenue of \$2,782,456 from other third parties reduces the cost to Cabinet to \$974,755.

The total cost of supplying this output in 2021 is \$4,118,549. However, the revenue of \$3,184,093 from other third parties reduces the cost to Cabinet to \$934,456.

VLT 10	Policy Advice		
DESCRIPTION Policy advice provided to the Minister and Ministry of Commerce, Planning and Infrastructure on all matters relating to vehicle and drivers’ licensing.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of meetings attended - Research for Cabinet papers - Provision of technical advice to Ministry - Number of press releases - Number of monthly/quarterly/annual reports - Number of replies to written correspondence	130-140 2-3 41-45 12-14 12-13 21-25	130-140 3-4 46-50 12-14 13-14 26-30	110-130 1-2 30-40 2-3 10-12 15-20
QUALITY - Percentage of meetings attended with required information and predetermined standards - Percentage of Cabinet papers researched, technical advice, press releases and replies to written correspondence properly researched, meeting the prescribed format and accurately presented - Percentage of reports submitted in prescribed format	95-100% 95-100% 95-100%	95-100% 95-100% 95-100%	95% 95% 95%
TIMELINESS - Advice and responses within scheduled time - Attendance at meetings - Percentage of reports, Cabinet papers, technical advice, press releases and replies to written correspondence submitted within predetermined deadlines	95-100% 95-100% 95-100%	95-100% 95-100% 95-100%	95-100% 95-100% 95-100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$28,251	\$29,743	\$1,578
RELATED BROAD OUTCOME - Reducing Crime and the Fear of Crime - Stable, Effective and Accountable Government			



MINISTRY OF COMMERCE, PLANNING AND INFRASTRUCTURE
STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

These forecast financial statements have been prepared in accordance with the provisions of the Public Management and Finance Law (2018 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 (2018 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 2020 and 31 December 2021 and performance for the years ending 31 December 2020 and 31 December 2021; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Law (2018 Revision)).

Alan Jones, MRICS, JP
Chief Officer

Ministry of Commerce, Planning and Infrastructure

31 December 2019

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FINANCIAL STATEMENTS

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

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MINISTRY OF COMMERCE, PLANNING AND INFRASTRUCTURE
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2020 AND 31 DECEMBER 2021

12-Month Forecast 2019	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2020	12-Month Budget 2021
	Current Assets			
14,790,580	Cash and cash equivalents	1	17,651,657	20,187,894
	Marketable securities and deposits			
8,639,807	Trade receivables	2	8,467,011	8,467,011
(185,099)	Other receivables	2	(185,099)	(185,099)
889,561	Inventories	3	889,561	889,561
-	Investments		-	-
1,813,150	Prepayments	4	1,813,150	1,813,150
25,947,999	Total Current Assets		28,636,280	31,172,517
	Non-Current Assets			
-	Trade receivables	2	172,796	172,796
-	Other receivables	2	-	-
-	Inventories	3	-	-
-	Investments		-	-
-	Prepayments	4	-	-
1,893,963	Intangible Assets	5	5,033,058	6,972,066
13,753,884	Property, plant and equipment	5	17,143,342	18,579,097
15,647,847	Total Non-Current Assets		22,349,196	25,723,958
41,595,846	Total Assets		50,985,476	56,896,476
	Current Liabilities			
596,796	Trade payables	6	596,796	596,796
1,728,169	Other payables and accruals	6	1,728,169	1,728,169
(97,643)	Unearned revenue	7	(97,643)	(97,643)
324,246	Employee entitlements	8	324,246	324,246
9,079,215	Repayment of surplus		9,079,215	9,079,215
11,630,783	Total Current Liabilities		11,630,783	11,630,783
	Non-Current Liabilities			
-	Trade payables	6	-	-
-	Other payables and accruals	6	-	-
-	Unearned revenue	7	-	-
-	Employee entitlements	8	-	-
-	Total Non-Current Liabilities		-	-
11,630,783	Total Liabilities		11,630,783	11,630,783
29,965,063	Net Assets		39,354,693	45,265,693
	NET WORTH			
23,247,699	Contributed capital		32,637,329	38,548,329
-	Other Reserves		-	-
6,207,107	Revaluation reserve		6,207,107	6,207,107
510,257	Accumulated surpluses/(deficits)		510,257	510,257
29,965,063	Total Net Worth		39,354,693	45,265,693

MINISTRY OF COMMERCE, PLANNING AND INFRASTRUCTURE
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

12-Month Forecast 2019	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2020	12-Month Budget 2021
	Revenue			
46,448,841	Sale of goods and services	9	49,812,358	49,802,536
-	Investment revenue		-	-
-	Donations		-	-
-	Other revenue		-	-
46,448,841	Total Revenue		49,812,358	49,802,536
	Expenses			
28,380,517	Personnel costs	10	31,594,210	32,899,597
15,916,635	Supplies and consumables	11	15,357,071	14,366,701
2,523,971	Depreciation and Amortisation	5	2,861,077	2,536,237
-	Impairment of property, plant and equipment	5	-	-
-	Impairment of inventory	3	-	-
-	Litigation costs		-	-
-	Other expenses		-	-
-	Other Gains and Losses		-	-
46,821,123	Total Expenses		49,812,358	49,802,535
(372,282)	Surplus or (Deficit) for the period		-	-

MINISTRY OF COMMERCE, PLANNING AND INFRASTRUCTURE
STATEMENT CASH FLOWS
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

12-Month Forecast 2019	CASH FLOW STATEMENT	Note	12-Month Budget 2020	12-Month Budget 2021
	CASH FLOWS FROM OPERATING ACTIVITIES			
	<i>Receipts</i>			
38,971,879	Outputs to Cabinet		43,736,067	43,288,557
1,962,000	Outputs to other government agencies		2,198,337	2,198,337
5,397,762	Sale of goods and services - third party		3,877,954	4,315,641
13,074	Interest received		-	-
-	Donations / Grants		-	-
104,127	Other receipts		-	-
	<i>Payments</i>			
(28,380,517)	Personnel costs		(31,594,210)	(32,899,597)
(15,916,635)	Supplies and consumables		(15,357,071)	(14,366,701)
-	Interest paid		-	-
-	Other payments		-	-
2,151,690	Net cash flows from operating activities		2,861,077	2,536,238
	CASH FLOWS FROM INVESTING ACTIVITIES			
-	Purchase of property, plant and equipment		(9,389,630)	(5,911,000)
-	Proceeds from sale of property, plant and equipment		-	-
-	Net cash flows from investing activities		(9,389,630)	(5,911,000)
	CASH FLOWS FROM FINANCING ACTIVITIES			
-	Equity Investment from Org 40		9,389,630	5,911,000
-	Repayment of Surplus to Org 40		-	-
-	Net cash flows from financing activities		9,389,630	5,911,000
2,151,690	Net increase/(decrease) in cash and cash equivalents	18	2,861,077	2,536,238
12,638,891	Cash and cash equivalents at beginning of period		14,790,580	17,651,658
14,790,580	Cash and cash equivalents at end of period	1	17,651,658	20,187,895

MINISTRY OF COMMERCE, PLANNING AND INFRASTRUCTURE
STATEMENT OF CHANGES IN NET WORTH
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2018 brought forward	21,312,739	-	6,207,107	-	27,519,846
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	337,357	337,357
Restated balance 31 December 2018	21,312,739	-	6,207,107	337,357	27,857,203
Changes in net worth for 2019					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-	-
Equity Investment from Cabinet	1,934,960	-	-	-	1,934,960
Capital withdrawals by Cabinet	-	-	-	-	-
Dividends payable to Cabinet	-	-	-	545,181	545,181
Net revenue / expenses recognised directly in net worth	1,934,960	-	-	545,181	2,480,141
Surplus/(deficit) for the period 2019	-	-	-	(372,282)	(372,282)
Total recognised revenues and expenses for the period	1,934,960	-	-	172,899	2,107,859
Balance at 31 December 2019 carried forward	23,247,699	-	6,207,107	510,256	29,965,062
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2019 brought forward	23,247,699	-	6,207,107	510,256	29,965,062
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2019	23,247,699	-	6,207,107	510,256	29,965,062
Changes in net worth for 2020					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-	-
Equity Investment from Cabinet	9,389,630	-	-	-	9,389,630
Capital withdrawals by Cabinet	-	-	-	-	-
Dividends payable to Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	9,389,630	-	-	-	9,389,630
Surplus/(deficit) for the period 2020	-	-	-	-	-
Total recognised revenues and expenses for the period	9,389,630	-	-	-	9,389,630
Balance at 31 December 2020 carried forward	32,637,329	-	6,207,107	510,256	39,354,692

MINISTRY OF COMMERCE, PLANNING AND INFRASTRUCTURE
STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2020 brought forward	32,637,329	-	6,207,107	510,256	39,354,692
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2020	32,637,329	-	6,207,107	510,256	39,354,692
Changes in net worth for 2021					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Equity Investment from Cabinet	5,911,000	-	-	-	5,911,000
Capital withdrawals by Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	5,911,000	-	-	-	5,911,000
Surplus/(deficit) for the period 2021	-	-	-	-	-
Total recognised revenues and expenses for the period	5,911,000	-	-	-	5,911,000
Balance at 31 December 2021	38,548,329	-	6,207,107	510,256	45,265,692

NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and Cash Equivalents

12-Month Actual 2018	12-Month Forecast 2019	Description	Foreign Currency	Exchange Rate	12-Month Budget 2020	12-Month Budget 2021
6,092	6,092	Cash on hand (IRIS Confirmation Account/Petty Cash)	6,092	1.0000	6,092	6,092
68,175	252,524	Cash in transit (IRIS Remittance Account)	252,524	1.0000	252,524	252,524
6,914,861	7,373,455	CI\$ Operational Current Account held at Royal Bank of Canada	10,234,532	1.0000	10,234,532	12,770,769
278,421	254,630	US\$ Operational Current Account held at Royal Bank of Canada	304,036	0.8375	254,630	254,630
322,980	1,794,841	Payroll Current Account held at Royal Bank of Canada	1,794,841	1.0000	1,794,841	1,794,841
-	-	Bank Accounts held at other financial institutions	-	1.0000	-	-
5,048,361	5,109,037	Fixed Deposits held with Treasury (less than 90 days)	5,109,037	1.0000	5,109,037	5,109,037
12,638,891	14,790,580	TOTAL			17,651,657	20,187,894

Note 2: Trade and Other Receivables

12-Month Actual 2018	12-Month Forecast 2019	Trade Receivables	12-Month Budget 2020	12-Month Budget 2021
1,718,294	6,199,229	Sale of goods and services	6,199,229	6,199,229
4,126,482	3,647,780	Outputs to Cabinet	3,647,780	3,647,780
-	-	Outputs to other government agencies	-	-
-	-	Other	-	-
(1,279,606)	(1,207,201)	Less: provision for doubtful debts	(1,207,201)	(1,207,201)
4,565,170	8,639,807	Total trade receivables	8,639,807	8,639,807

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
		Current		
4,565,170	7,948,623	Past due 1-30 days	8,251,016	8,251,016
-	431,990	Past due 31-60 days	-	-
-	259,194	Past due 61-90 days	-	-
-	-	Past due 90 and above	215,995	215,995
		Non-Current		
-	-	Past due 1 year and above	172,796	172,796
4,565,170	8,639,807	Total	8,639,807	8,639,807

12-Month Actual 2018	12-Month Forecast 2019	Other Receivables	12-Month Budget 2020	12-Month Budget 2021
6,045	23,625	Advances (salary, Official Travel, etc)	23,625	23,625
20,208	20,283	Dishonoured cheques	20,283	20,283
-	(13,074)	Interest receivable	(13,074)	(13,074)
-	-	Loans	-	-
-	-	Interentity Due from	-	-
-	-	Other Non-Current Assets	-	-
6,555,723	(215,933)	Other	(215,933)	(215,933)
-	-	Less: provision for doubtful debts	-	-
6,581,976	(185,099)	Total other receivables	(185,099)	(185,099)

Note 2: Trade and Other Receivables (Continued)

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
		Current		
6,581,976	(185,099)	Past due 1-30 days	(185,099)	(185,099)
-	-	Past due 31-60 days	-	-
-	-	Past due 61-90 days	-	-
-	-	Past due 90 and above	-	-
		Non-Current		
-	-	Past due 1 year and above	-	-
6,581,976	(185,099)	Total	(185,099)	(185,099)

Changes in the Provision of Doubtful Debts

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
-	(1,279,606)	Balance at 1 July/1January	(1,207,201)	(1,207,201)
-	72,405	Additional provisions made during the year	-	-
-	-	Receivables written off during the period	-	-
(1,279,606)	(1,207,201)	Balance at 30 June	(1,207,201)	(1,207,201)

Note 3: Inventories

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
283,741	284,759	Inventory held for use in the provision of goods and services	284,759	284,759
534,081	604,802	Work in Progress and finished goods	604,802	604,802
817,822	889,561	TOTAL INVENTORIES	889,561	889,561

Note 4: Prepayments

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
1,454,579	1,813,150	Accrued Prepayments	1,813,150	1,813,150
-	-	Prepaid Insurance	-	-
-	-	Other	-	-
1,454,579	1,813,150	Total	1,813,150	1,813,150

Note 5: Property, Plant and Equipment

	<i>Plant and Equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2019	617,512	8,905,464	225,567	5,979,680	348,312	1,705,989	3,690,364	475	306,866	21,780,230
Additions	777,000	1,500,000	25,900	41,000	85,000	1,000,000	58,000	1,500	58,231	3,546,631
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2019	1,394,512	10,405,464	251,467	6,020,680	433,312	2,705,989	3,748,364	1,975	365,097	25,326,861

	<i>Plant and Equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2020	1,394,512	10,405,464	251,467	6,020,680	433,312	2,705,989	3,748,364	1,975	365,098	25,326,861
Additions	1,603,500	3,539,621	-	88,250	-	-	680,000	-	-	5,911,371
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2020	2,998,012	13,945,085	251,467	6,108,930	433,312	2,705,989	4,428,364	1,975	365,098	31,238,232

	<i>Plant and Equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2021	2,998,012	13,945,085	251,467	6,108,930	433,312	2,705,989	4,428,364	1,975	365,098	31,238,232
Additions	904,000	2,098,000	-	76,000	-	-	603,000	-	-	3,681,000
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2021	3,902,012	16,043,085	251,467	6,184,930	433,312	2,705,989	5,031,364	1,975	365,098	34,919,232

Note 5: Property, Plant and Equipment (Continued)
Accumulated Depreciation and Impairment Losses

	<i>Plant and Equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2019	386,485	1,579,597	175,688	3,707,615	254,671	902,149	2,371,932	475	-	9,378,612
Transfers	-	-	-	-	-	-	-	-	-	-
Impairment Reserve 2019 (closing balance)	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2019	28,923	530,578	5,818	1,275,260	38,107	37,933	277,747	-	-	2,194,366
Eliminate on Disposal or Derecognition 2019	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2019	415,408	2,110,175	181,506	4,982,876	292,778	940,081	2,649,679	475	-	11,572,977

	<i>Plant and Equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2020	415,408	2,110,175	181,506	4,982,876	292,778	940,081	2,649,679	475	-	11,572,977
Transfers	-	-	-	-	-	-	-	-	-	-
Impairment change 2020	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2020	43,047	520,709	4,532	1,409,533	26,087	104,830	413,176	-	-	2,521,913
Eliminate on Disposal or Derecognition 2020	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2020	458,455	2,630,884	186,038	6,392,408	318,865	1,044,911	3,062,854	475	-	14,094,890

	<i>Plant and Equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2021	458,455	2,630,884	186,038	6,392,408	318,865	1,044,911	3,062,854	475	-	14,094,890
Transfers	-	-	-	-	-	-	-	-	-	-
Impairment change 2021	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2021	58,816	525,569	3,149	1,238,861	28,336	103,393	287,122	-	-	2,245,246
Eliminate on Disposal or Derecognition 2021	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2021	517,271	3,156,453	189,187	7,631,269	347,201	1,148,304	3,349,976	475	-	16,340,136

Note 5: Property, Plant and Equipment (Continued)

Net Book value 31 December 2019	979,104	8,295,289	69,961	1,037,804	140,535	1,765,908	1,098,685	1,500	365,097	13,753,884

Net Book value 31 December 2020	2,539,557	11,314,201	65,429	(283,478)	114,447	1,661,078	1,365,510	1,500	365,098	17,143,342

Net Book value 31 December 2021	3,384,741	12,886,632	62,280	(1,446,339)	86,112	1,557,685	1,681,388	1,500	365,098	18,579,097

Intangible Assets

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	6,027,687	-	6,027,687
Additions	828,500	-	828,500
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2019	6,856,187	-	6,856,187

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2020	6,856,187	-	6,856,187
Additions	3,478,259	-	3,478,259
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2020	10,334,446	-	10,334,446

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2021	10,334,446	-	10,334,446
Additions	2,230,000	-	2,230,000
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2021	12,564,446	-	12,564,446

Note 5: Intangible Assets (Continued)

Accumulated Depreciation and Impairment Losses

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	4,632,619	-	4,632,619
Transfers	-	-	-
Impairment Reserve 2019 (closing balance)	-	-	-
Depreciation Expense 2019	329,605	-	329,605
Eliminate on Disposal or Derecognition 2019	-	-	-
Balance as at 31 December 2019	4,962,224	-	4,962,224

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2020	4,962,224	-	4,962,224
Transfers	-	-	-
Impairment change 2020	-	-	-
Depreciation Expense 2020	339,164	-	339,164
Eliminate on Disposal or Derecognition 2020	-	-	-
Balance as at 31 December 2020	5,301,388	-	5,301,388

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2021	5,301,388	-	5,301,388
Transfers	-	-	-
Impairment change 2021	-	-	-
Depreciation Expense 2021	290,992	-	290,992
Eliminate on Disposal or Derecognition 2021	-	-	-
Balance as at 31 December 2021	5,592,380	-	5,592,380

Net Book value 31 December 2019	1,893,963	-	1,893,963

Net Book value 31 December 2020	5,033,058	-	5,033,058

Net Book value 31 December 2021	6,972,066	-	6,972,066

Note 6: Trade Payables, Other Payables and Accruals

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
1,366,515	596,796	Creditors	596,796	596,796
-	-	Creditors Ministries/Portfolios	-	-
-	-	Creditors other government agencies	-	-
-	-	Non-current Accounts payable	-	-
(6,116)	(31,246)	Payroll Deductions	(31,246)	(31,246)
-	-	Operating Lease	-	-
2,390,476	1,330,538	Accrued Expenses	1,330,538	1,330,538
-	-	Accrued Expenses Ministries/Portfolios	-	-
-	-	Accrued Expenses other government agencies	-	-
-	-	Inter-entity due to	-	-
-	-	Accrued Entity Interest	-	-
-	-	Provisions	-	-
423,060	428,877	Other payables	428,877	428,877
4,173,936	2,324,965	Total trade payables other payables and accruals	2,324,965	2,324,965

Note 7: Unearned Revenue

12-Month Actual 2018	12-Month Forecast 2019	Details	12-Month Budget 2020	12-Month Budget 2021
-	-	Rentals paid in advance	-	-
-	-	Immigration deposits	-	-
-	-	Customs deposits	-	-
-	-	Revenue deposits	-	-
64,976	(97,643)	Other unearned revenue	(97,643)	(97,643)
-	-	Non-current Unearned revenue	-	-
64,976	(97,643)	Total unearned revenue	(97,643)	(97,643)

Note 8: Employee Entitlements

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
2,942	2,942	Annual Leave	2,942	2,942
237,194	322,978	Retirement and long service leave	322,978	322,978
-	-	Accrued salaries	-	-
-	-	Travel	-	-
(4,386)	(1,673)	Pension	(1,673)	(1,673)
-	-	Other salary related entitlements	-	-
235,750	324,246	Total current portion	324,246	324,246
		<i>Non-current employee entitlements are represented by:</i>		
		Retirement and long service leave		
235,750	324,246	Total employee entitlements	324,246	324,246

Note 9: Sales of Goods and Services

12-Month Actual 2018	12-Month Forecast 2019	Revenue type	12-Month Budget 2020	12-Month Budget 2021
31,066,156	40,112,454	Outputs to Cabinet	43,736,067	43,288,557
2,649,617	1,962,000	Outputs to other government agencies	2,198,337	2,198,337
4,067,121	3,472,012	Fees and charges	3,646,828	4,071,771
50,070	60,114	General sales	55,611	55,611
46,553	738,135	Rentals	40,000	40,000
168,020	104,127	Other	135,514	148,260
38,047,536	46,448,841	Total sales of goods and services	49,812,358	49,802,536

Fees and Charges

12-Month Actual 2018	12-Month Forecast 2019	Revenue type	12-Month Budget 2020	12-Month Budget 2021
(158)	-	Agricultural Department Fees	-	-
6,065	20,280	Customised Motor Vehicle Licence Plate Fees	20,686	23,168
351,686	242,058	Drivers Examination Fees	246,899	276,527
46,020	44,160	Duplicate Vehicle Log Books	46,940	58,206
21,675	21,000	Electrical Inspection Fees	22,050	22,050
72,425	72,000	Electrical Licence Fees	75,600	75,600
56,855	56,000	Elevator Inspection Fees	58,800	58,800
9,300	8,200	Heavy Equipment Application Fees	9,486	10,624
-	2,122	IT Consultancy	-	-
21,275	9,600	Local Companies Administration Fees	12,000	12,000
19,210	21,450	Maintenance of Buildings (Labour)	13,000	13,000
1,566,888	1,583,509	Motor Vehicle Inspection Fees	1,615,179	1,809,001
399,864	453,600	Motor Vehicle Licence Plate Fees	462,672	573,713
133,624	133,000	Online Planning System Fees	139,650	139,650
400	950	Planning Appeal Fees	500	500
29,250	29,000	Planning Inspection Call-Out Fee	30,450	30,450
-	92,988	Special Econ. Zone - Trade Certificate Fee	123,000	135,300
139,608	-	Special Econ. Zone – Trade Certificate Renewal Fee	-	-
662,605	389,400	Trade and Business Administration Fees	463,000	486,750
53,700	52,897	Vehicle Bank Liens	54,910	68,088
215,170	209,003	Vehicle Change of Ownership	219,473	245,810
575	-	Facilities Management	-	-
8,730	8,700	Plumbers Examination Board Fees	8,700	8,700
22,095	22,095	Vehicle and Equip. Maintenance Fees	23,833	23,833
3,836,862	3,472,012	Fees and Charges	3,646,828	4,071,771
		General Sales		
24,114	24,114	Inventory Spare Parts	28,311	28,311
-	10,000	Maintenance of Buildings (Materials)	-	-
-852	-	Sale of Agric. Supplies/Produce	-	-
26,808	26,000	Sale of Planning Documents	27,300	27,300
50,070	60,114	Total General Sales	55,611	55,611
		Rentals		
-	699,129	Rentals - Other Properties	-	-
46,553	39,006	Rentals - Town Halls	40,000	40,000
46,553	738,135	Total Rentals	40,000	40,000
		Other Goods and Services Revenue		
		Goods and Services Revenue		
88,549	104,126	Miscellaneous Licensing Receipts	106,209	118,954
79,471	1	Miscellaneous Receipts	29,306	29,306
168,020	104,127	Total Goods and Services Revenue	135,514	148,260
		Sales of Outputs to Cabinet		
31,066,156	40,112,454	Sales of Outputs to Cabinet	43,736,067	43,288,557
31,066,156	40,112,454	Total Sales of Outputs to Cabinet	43,736,067	43,288,557
		Other Interdepartmental Revenue		
-	-	Financial Attest Services	-	-
2,649,617	1,962,000	Revenue from Ministries/Portfolios and Public Authorities	2,198,337	2,198,337
2,649,617	1,962,000	Total Other Interdepartmental Revenue	2,198,337	2,198,337
38,047,536	46,448,841	Total Goods and Services	49,812,358	49,802,536

Note 10: Personnel Costs

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
18,115,929	22,391,374	Salaries, wages and allowances	24,371,810	25,182,478
3,526,431	4,613,495	Health care	5,735,981	6,200,851
956,148	1,216,250	Pension	1,331,576	1,377,752
28,974	15,493	Leave	16,452	17,526
67,420	143,905	Other personnel related costs	138,391	120,989
22,694,902	28,380,517	Total Personnel Costs	31,594,210	32,899,597

Note 11: Supplies and Consumables

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
4,627,264	4,937,897	Supplies and Materials	4,198,493	3,793,133
5,713,530	7,849,167	Purchase of services	8,092,618	7,540,749
161,704	165,485	Lease of Property and Equipment	207,916	211,436
2,208,313	2,192,008	Utilities	2,156,326	2,141,326
-	-	General Insurance	-	-
97,369	102,950	Interdepartmental expenses	103,817	103,817
110,574	105,814	Travel and Subsistence	120,635	103,761
462,802	540,854	Recruitment and Training	461,358	457,051
305,448	22,460	Other	15,908	15,428
13,687,004	15,916,635	Total Supplies and consumables	15,357,071	14,366,701

Note 12: Reconciliation of Net Cash Flows from Operating Activities to Surplus/(Deficit)

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
(239,289)	(372,282)	Surplus/(deficit) from ordinary activities	-	-
		Non-cash movements		
1,945,066	2,523,971	Depreciation expense	2,861,077	2,536,237
-	-	Impairment	-	-
-	-	(Gain)/losses on sale of property plant and equipment	-	-
		Changes in current assets and liabilities:		
-	-	(Increase)/decrease in receivables - Other Government agencies	-	-
-	-	(Increase)/decrease in receivables - SAGC's	-	-
-	-	(Increase)/decrease in receivables - Other 3rd Party	-	-
-	-	Increase/(decrease) in payables - Other Government agencies	-	-
-	-	Increase/(decrease) in payables - SAGC's	-	-
-	-	Increase/(decrease) in payables - Other 3rd Party	-	-
1,705,777	2,151,689	Net cash flows from operating activities	2,861,077	2,536,238

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MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

BUDGET STATEMENT

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

PREPARED IN ACCORDANCE WITH SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2018 REVISION)

CONTENT

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2. Strategic Ownership Goals
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PART B: OUTPUT PERFORMANCE

5. Outputs to be Delivered

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE MINISTER

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2020 and 2021 financial years.

Honourable Roy McTaggart, JP
Minister

Ministry of Finance and Economic
Development

31 December 2019

STATEMENT OF CHIEF OFFICER

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

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

Kenneth Jefferson, JP
Financial Secretary and Chief Officer

Ministry of Finance and Economic
Development

31 December 2019

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

Central Procurement Office

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

Economic and Statistics Office

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

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

Finance Administration

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

Postal Services

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

Risk Management Unit

The Risk Management Unit develops and implements property and liability insurance 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 Government.

Treasury Department

The Treasury Department prepares and the consolidates the forecast and annual financial statements for Core Government and the Entire Public Sector as required by section 29 of the Public Management and Finance Law (2018 Revision) using International Public Sector Accounting Standards (IPSAS).

Scope of Activities

Central Procurement Office

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

Economic and Statistics Office

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

Finance Administration

- Providing policy advice on all financial matters of the Government
- Providing administrative support and monitoring the performance of departments under the Ministry
- Providing governance and administrative services to statutory authorities, government-owned companies and other committees and boards which are under the Financial Secretary's and the Minister for Finance and Economic Development's responsibilities
- Processing applications for fees and customs duty waivers, stamp duty abatements and assessments, Government loans to civil servants, and approvals under sections 32, 80, 178 and 181 of the Companies Law (2013 Revision)

Postal Services

- The Cayman Islands Postal Service is part of the more than 700,000 postal outlets worldwide that help ensure some 329 billion mail items are processed and delivered each year to all corners of the world

- Local operations are carried out in accordance with Cayman Islands Postal Legislation, the Universal Postal Union Regulations and the Caribbean Postal Union policies

Risk Management Unit

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

Treasury Department

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

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Ministry of Finance and Economic Development in the 2020 and 2021 financial years are as follows:

Central Procurement Office

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

Economic and Statistics Office

- Further improvement of the quality and variety of statistical resources in support of economic planning and policy analysis, specifically through the following:
 - Continuous conduct of labour force surveys twice a year, rather than once a year, as started in 2015
 - Publication of a new series of Consumer Price Index (CPI) survey reports based on an updated CPI basket (with September 2016 as base period);
 - Completion of an Occupational Wage Survey database, subject to data availability from the public and private sectors, primarily to assist in the development of the database of the Ministry of Employment and Border Control
 - Conduct of key preparatory activities for the implementation of *Census 2020* comprising of a full updating of the Household Register, review and revision (as necessary) of enumeration area (EA) maps, the development of the Census questionnaire in electronic format, and the conduct of a Pilot Census
 - Widening the coverage of business surveys for Gross Domestic Product (GDP) and Balance of Payments (BOP) estimation by including exempt companies on a voluntary basis
 - Completion of a System of National Accounts supply and use table (SUT) as available data from the private sector permits
 - Estimation of GDP by expenditures approach, in addition to GDP by production and income approaches
 - Sustained estimation of new statistics on the country's international investment position, and the balances of financial and capital transactions with other jurisdictions
 - Participation in the global estimation of purchasing power parities through the International Comparison Program being coordinated by the World Bank, the Economic Commission for Latin America and the Caribbean (ECLAC), and the CARICOM Statistics Project

- Continuous adoption of international standards in statistical development including standards on dissemination and quality assurance standards, in collaboration with regional and international statistical bodies, as resources permit
- Further development of in-house capacity for social and economic statistics compilation and dissemination, macroeconomic analysis and forecasting. This includes external training through CARTAC, CARICOM, ECLAC
- Supporting the further development of statistical capacity in the public sector through direct technical assistance, and programmes for the National Statistical Coordination Committee members as resources permit
- Continuous improvement of outreach and statistical dissemination programmes to widen the use of all statistical products among all stakeholders in the community and generate greater support for national data collection through continuous improvement of the website, direct provision of data to entities in the public and private sector as requested, internships and other activities for students and regular holding of Statistics Week annually in cooperation with members of the National Statistical Coordination Committee, subject to their availability

Finance Administration

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

Postal Services

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

- Continue human talent development and encourage staff participation in Civil Service College courses
- Where possible, continue expansion of value added services for customers
- Continue efforts to update outmoded Postal Laws and Regulations

Risk Management Unit

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

Treasury Department

- Manage Oracle accounting system (IRIS) and implement enhancements/upgrades to facilitate and improve financial reporting and compliance with Public Management and Finance Law (2018 Revision), the Financial Regulations and the Public Finance Manual
- 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 the Ministry of Finance and Economic Development for the years ending 31 December 2020 and 31 December 2021 are as follows:

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
REVENUE FROM CABINET	14,854	13,676	13,167
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	97	97	92
REVENUE FROM OTHERS	2,905	2,845	3,341
OPERATING EXPENSES	17,856	16,588	16,288
OPERATING SURPLUS/DEFICIT	-	-	312
NET WORTH	18,487	18,887	17,098
CASH FLOWS FROM OPERATING ACTIVITIES	421	537	1,889
CASH FLOWS FROM INVESTING ACTIVITIES	(1,220)	(400)	(850)
CASH FLOWS FROM FINANCING ACTIVITIES	1,077	400	(2,987)
CHANGE IN CASH BALANCES	278	537	(948)

FINANCIAL PERFORMANCE RATIO	2020 1 Jan to 31 Dec 2020 %	2021 1 Jan to 31 Dec 2021 %	2019 12-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	8.0	8.3	6.7
TOTAL ASSETS : TOTAL LIABILITIES	11.1	11.4	9.0

MAINTENANCE OF CAPABILITY

	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	160	160	157
STAFF TURNOVER (%)	6%	7%	10%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)	8	9	7

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	20,515	20,131	19,234
ASSET REPLACEMENTS : TOTAL ASSETS	0%	0%	0%
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	71%	66%	72%
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	126%	36%	44%

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
MAJOR <u>NEW</u> CAPITAL EXPENDITURE PROJECTS			
POST OFFICE POS SYSTEM	169	-	631
AUTOMATED MAIL SORTING EQUIPMENT FOR POSTAL SERVICE	800	-	-
BUDGET SYSTEM	250	-	-
HELL POST OFFICE BUILDING UPGRADE	-	175	-
IRIS APPLICATION UPGRADE	-	150	-

RISK MANAGEMENT

KEY RISK FACED BY THE PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
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 organisational structure and environment which provides challenges, promotes advancement and recognises 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 filing cabinets are secured - 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	
Low response rate to the Occupational Wage Survey in 2017 which could impact the database development in 2020	N/A	Cooperation of the Ministry of Employment and Border Control in publicity campaign	
Continued low response to the Annual National Accounts and Balance of Payments Surveys	Slight improvement	Continued publicity, provision of aggregate private sector data needs from the database, advocacy meetings with relevant private sector associations, assistance to entities with challenges on the forms	

RISK MANAGEMENT (CONTINUED)

KEY RISK FACED BY THE PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Damage to buildings by natural disasters, fire, flooding, natural deterioration and burglary or vandalism	No change	Maintain older buildings as funding permits. Keep security systems operational	Undefined loss of business and revenue and/or increased expenditure
Damage resulting from the illegal shipment of dangerous substances through the mail	This is always a threat of a high probability	Protective gloves for staff usage and supplies to contain suspicious items are kept in stock in each postal facility	Undefined financial cost to operations and undetermined injury to staff or the public
Work related injuries to staff	No change	Introduction, training and implementation of safety standards for staff	Undetermined injury to staff or property
Failure of IRIS system if unavailable for more than one week	None	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 and A of financial data - CFO confirmation of ledger upgrades - Continuous review and changes to IRIS functionality and Accounting Standards	

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
EQUITY INVESTMENT FROM CABINET	1,389	400	850

PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

CPO 1	Central Procurement Services		
DESCRIPTION			
Provision of effective and robust procurement practices, principles and support to Ministries, Portfolios, Offices, Statutory Authorities and Government Companies.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
• Hours spent providing central procurement services	6,750	6,750	4,218
QUALITY			
• Services provided by competent personnel	100%	100%	100%
TIMELINESS			
• Services will be delivered within the agreed timeframes	90%	90%	90%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	\$535,841	\$538,416	\$519,208
RELATED BROAD OUTCOME			
• A Strong Economy to Help Families and Businesses			

ESO 7	Publication of Statistical Reports and Conduct of Statistical Services		
DESCRIPTION Publication of statistical reports, which include social and economic statistics, delivery of census, survey and other statistical services, and dissemination of statistical information.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
• Compendium of Statistics	5	5	5
• Compendium of Statistics Online	1	1	1
• International Trade Data Processing	12	12	12
• International Trade Report	4	4	4
• Consumer Price Index Surveys	12	12	12
• Consumer Price Index Data Processing	4	4	4
• Consumer Price Index Reports	4	4	4
• Labour Force Survey Stages	6	12	9
• Full Household Register Updates	6	6	6
• Pilot Census Production Stages	2	-	6
• Census Field Work and Logistics Stages	18	-	-
• Census 2020 Enumeration Areas	4	-	3
• Census Publicity and Administration	15	8	-
• Census Data Processing, Analysis and Reporting Stages	-	16	-
• Business Register Monthly Updates	9	9	14
• GDP Production Stages and Report	15	15	15
• National Accounts Supply and Use Table Production Stages	-	-	-
• Balance of Payments Production Stages and Report	10	10	15
• Statistical Information Sets	20	20	36
QUALITY			
• All reports to be reviewed by the Director and Deputy Director	100%	100%	100%
TIMELINESS			
• All reports to be submitted to Cabinet in line with the 2020 and 2021 Statistical Publication Calendars	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	\$3,430,465	\$1,822,542	\$1,959,708
RELATED BROAD OUTCOME			
• A Strong Economy to Help Families and Businesses			

ESO 8	Monitoring and Reporting on the Economy		
DESCRIPTION Monitoring and reporting on the economy, involving: - Quarterly and annual economic reporting - Providing country reports for regional and international agencies - Conducting economic studies as requested			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Quarterly economic reports on domestic economy - Annual report on domestic economy - Annual report on world economy - Economic information sets for other agencies - Special economic research report	3 1 1 5 1	3 1 1 5 1	3 1 1 5 1
QUALITY All reports to be reviewed by the Director and Deputy Director	100%	100%	100%
TIMELINESS - Annual reports submitted to Cabinet for notation seven months after the preceding subject year - Quarterly reports submitted to Cabinet within the following quarter subject to data availability	100% 100%	100% 100%	100% 100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$208,215	\$215,276	\$209,105
RELATED BROAD OUTCOME - A Strong Economy to Help Families and Businesses - Achieving Full Employment – Jobs for All Caymanians			

ESO 10	Policy and Technical Advice on Statistical Matters and Economic Issues		
DESCRIPTION Provision of policy and technical advice to the Financial Secretary, Cabinet, Committees and other government agencies on: • Data collection • Survey design and associated methodology • Economic outlook • Macroeconomic impact analyses and forecasting • Research on selected economic issues			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Updates on economic outlook • Macroeconomic forecasts • Technical assistance to agencies as requested	1 4 5	1 4 5	1 4 5
QUALITY • All reports to be reviewed by the Director and Deputy Director	100%	100%	100%
TIMELINESS • Updated economic outlook and macroeconomic forecasts to be produced within deadlines set for the Strategic Policy Statement preparation	100%	100%	100%
LOCATION • Grand Cayman	100%	100%	100%
COST	\$49,796	\$65,957	\$64,706
RELATED BROAD OUTCOME • A Strong Economy to Help Families and Businesses • Achieving Full Employment – Jobs for All Caymanians			

FIN 12	Policy Advice and Ministerial Servicing		
DESCRIPTION Provision of policy advice and ministerial services on issues falling within the scope of activities of the Finance Administration including: - All Government financial, budgeting and reporting responsibilities as specified under the Public Management and Finance Law (2018 Revision) and the Financial Regulations (2018 Revision) - Any financial related legislative development - Other general financial matters			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY Number of cabinet papers, cabinet notes, speeches, speaking notes, pieces of advice/papers, briefings, policy papers, reports and responses to parliamentary questions	210	210	210
QUALITY Advice and services provided by competent personnel	100%	100%	100%
TIMELINESS Advice and services will be delivered within the agreed timeframes	80%	80%	80%
LOCATION Grand Cayman	100%	100%	100%
COST	\$1,330,523	\$1,342,854	\$1,332,497
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

Note: Total cost of supplying this output is \$1,392,587 for 2020 and \$1,402,854 for 2021. However, the revenue of \$62,064 and \$60,000 from Others (Third Parties) in 2020 and 2021 respectively, reduces the cost to Cabinet to \$1,330,523 for 2020 and \$1,342,854 for 2021.

FIN 13	Governance and Administrative Services		
DESCRIPTION Provision of governance and administrative services to the following Statutory Authorities, boards and committees: - Auditors Oversight Authority - Water Authority - Public Service Pensions Board - Cayman Airways Ltd - Port Authority of the Cayman Islands - Cayman Islands National Insurance Company - Cayman Turtle Conservation and Education Centre - National Hazard Management Council - Stock Exchange Authority			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY Number of meetings attended	72	72	63
QUALITY Service will be provided by qualified personnel	100%	100%	100%
TIMELINESS Attendance when meetings are requested	85%	85%	85%
LOCATION Grand Cayman	100%	100%	100%
COST	\$85,446	\$86,644	\$79,601
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

FIN 14	Administration and Processing of Applications		
DESCRIPTION Administration and processing of applications for: • Fee and customs duty waivers – under the Customs and Border Control Law, 2018 • Stamp duty concessions and assessments – under the Stamp Duty Law (2019 Revision) • Approvals under the Companies Law (2013 Revision) • Waiver of planning fees – Development and Planning Law (2015 Revision) • Government Guaranteed Home Mortgage Scheme			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of applications received and processed	1,000	1,100	1,000
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	\$313,136	\$318,842	\$287,670
RELATED BROAD OUTCOME • Stable, Effective and Accountable Government			

POS 1	Revenue Collection		
DESCRIPTION Use of the network of postal facilities to enhance customer access to non-core postal services and revenue payments Services offered include: • Post Office clearance fee payments • Fax and photocopying services • Customs Duty and Package Tax • Mail Delivery and Pick Up Services • Retail Products and Services (Boxes, Souvenirs, etc.)			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of transactions processed	50,000-80,000	50,000-80,000	80,000
QUALITY • Revenue collected in accordance with rates established in relevant legislation	100%	100%	100%
TIMELINESS • Maximum 7 minutes per customer per transaction	95-100%	95-100%	93%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$177,672	\$190,203	\$28,000
RELATED BROAD OUTCOME • A Strong Economy to Help Families and Businesses			

Note: The total cost of supplying this output is \$244,672 for 2020 and \$255,203 for 2021. However, revenue of \$132,000 from third parties reduces the cost to Cabinet to \$177,672 for 2020 and \$190,203 for 2021.

POS 2	National Mail Service – Grand Cayman		
DESCRIPTION Operate one international mail processing centre (IMPC) and nine 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 include ordinary letter mail, including mail with certified-posting, registered mail, prepaid mail, parcels, tracking packs and the postal industry’s courier service – Express Mail Service (EMS).			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of postal facilities - Hours of public access to postal counter services - Weight of mail dispatched internationally (kg) - Number of post office boxes available for rent - Number of licenses issued for franking meters	10 19,400-19,500 47,500-49,000 13,000-14,000 23-35	10 19,400-19,500 47,500-49,000 13,000-14,000 25-35	10 14,400-19,500 47,000-49,000 13,000-14,000 37
QUALITY - Domestic and International Mail Service / Express Mail Services/ Stamp Sales/ Post Box Rentals / Franking Meter Licenses - 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 Islands within two business days after posting - International Mail Service - Outgoing mail posted by 3:00 p.m. Monday-Friday will be processed for overseas dispatch within two business days - Incoming mail delivered to post office boxes or general delivery within two business days of collection - Express Mail Services - Outgoing: Items posted by 1:00 p.m. Monday-Friday will be processed for dispatch overseas the same business day - Incoming: Items received by 2:00 p.m. Monday-Friday will be processed for delivery same business day - 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 - Post box rental transactions to be completed within 7 – 10 minutes; new box rentals completed within one business day, based on availability and receipt of payment - Franking meter licences issued within one business day after receipt of payment	70% 80% 95% 95-100%	70% 80% 95% 95-100%	65% 80% 87% 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	\$2,347,708	\$2,599,974	\$2,021,426
RELATED BROAD OUTCOME A Strong Economy to Help Families and Businesses			

Note: The total cost of supplying this output is \$5,047,708 for 2020 and \$5,214,974 for 2021. However, revenue of \$5,315,000 from third parties reduces the cost to Cabinet to \$2,347,708 for 2020 and \$2,599,974 for 2021.

POS 4	Philatelic Services		
DESCRIPTION The provision of services which includes: • Production of official Cayman Islands stamps • Philatelic Services (stamp collecting)			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of stamp issues produced • Number of Philatelic educational presentations	2 – 4 1 – 3	2 – 4 1 – 3	2 – 4 N/A
QUALITY • Stamp production in accordance with guidelines set by Her Majesty, Cabinet and Stamp Advisory Committee • Ensure that presentations are conducted by postal staff knowledgeable in philately or by Stamp Advisory Committee members	100% 100%	100% 100%	100% 100%
TIMELINESS • Stamp issues to be printed after Cabinet and Her Majesty’s approvals and prior to planned release date • Philatelic educational presentations to be conducted within the school year	100% 90-100%	100% 90-100%	100% 90-100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$175,318	\$184,050	\$46,000
RELATED BROAD OUTCOME • A Strong Economy to Help Families and Businesses			

Note: The total cost of supplying this output is \$193,318 for 2020 and \$202,050 for 2021. However, revenue of \$36,000 from third parties reduces the cost to Cabinet to \$175,318 for 2020 and \$184,050 for 2021.

POS 5	National Mail Service – Sister Islands		
DESCRIPTION Operate two international mail processing centres (IMPC) and four 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 main categories of mail include ordinary letter mail, including mail with certified-posting, registered mail, prepaid mail, parcels, ECOMPRO packs and the postal industry’s courier service – Express Mail Service (EMS)			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of postal facilities - Hours of public access to postal counter services - Weight of mail dispatched internationally (kg) - Number of post office boxes available for rent	6 19,400 – 19,500 1,300 – 1,400 480 – 1,150	6 19,400 – 19,500 1,300 – 1,400 480 – 1,150	6 19,400 – 19,500 1,300 – 1,400 480 – 1,150
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 - International Mail Service - Outgoing mail posted by 3:00 p.m. Monday-Friday will be processed for overseas dispatch within two business days - Incoming mail delivered to post office boxes or general delivery within three business days of collection - Express Mail Services - Outgoing: Items posted by 1:00 p.m. Monday-Friday will be processed for dispatch overseas the same business day - Incoming: Items received by 2:00 p.m. Monday-Friday will be processed for delivery same business day - Stamp Sales / Post Office Box Rentals - Stamp sales - counter transactions to be completed within 5 – 7 minutes; call in orders readied within 2 hours - Post box rental transactions to be completed within 7 – 10 minutes; new box rentals competed within one business day, based on availability and receipt of payment	90% 90% 95%	90% 90% 95%	95% 95% 95-100%
LOCATION Cayman Brac and Little Cayman	100%	100%	100%
COST	\$539,185	\$558,504	\$388,000
RELATED BROAD OUTCOME A Strong Economy to Help Families and Businesses			

RSK 6	Risk Management Services		
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 for Finance, Cabinet and Financial Secretary on risk management issues			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of insurance policies managed - Number of cabinet papers and notes - Risk Awareness/Reduction Projects	20-24 4-6 6-8	20-24 4-6 6-8	20-24 4-6 6-8
QUALITY - Policies to be reviewed by trained and competent personnel - All advice will be prepared and presented accurately, in required format and using robust data analysis - All advice will be reviewed and signed off by senior management	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS - Policies to be reviewed before expiration date - Cabinet papers/notes will be delivered by agreed target dates	100% 100%	100% 100%	100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$182,272	\$184,096	\$110,145
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

TSY 33	Policy Advice on Financial Management		
DESCRIPTION Provision of policy advice to the Minister for 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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of briefings - Number of policy papers - Number of Cabinet papers	1-2 1-2 2-4	1-2 1-2 2-4	1-2 1-2 2-4
QUALITY - Briefings will be attended and delivered by knowledgeable and experienced personnel in the subject area - Reports are well researched and reviewed by Accountant General and Deputy Accountant General	100% 100%	100% 100%	100% 100%
TIMELINESS - Briefings and reports are within timeframe agreed - Cabinet deadline specified by Minister for Finance and Economic Development	95-100% 95-100%	95-100% 95-100%	95-100% 95-100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$55,892	\$56,435	\$63,460
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

TSY 34	Ministerial Servicing for the Minister for Finance		
DESCRIPTION Provide ministerial servicing to the Minister for 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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of replies to parliamentary questions • Number of cabinet notes • Number of speaking notes • Number of pieces of advice • Number of meetings attended • Number of Finance Committee sessions attended	1-2 3-5 1-2 1-2 25-30 1-2	1-2 3-5 1-2 1-2 25-30 1-2	1-2 3-5 1-2 1-2 25-30 1-2
QUALITY • All replies and papers are reviewed by the Accountant General and/or Deputy Accountant General • Speaking notes and pieces of advice will be accurate, subject to peer review where possible; reviewed and signed-off by senior management • Meetings will be attended by knowledgeable and experienced personnel in the subject area • Support to committees is provided by experienced and knowledgeable personnel	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS • Cabinet notes, speaking notes delivered within timeframe agreed • Replies to parliamentary questions for Legislative Assembly provided within 2 - 3 working days before the due date set by Minister for Finance and Economic Development • Finance Committee meetings will be attended as scheduled	95-100% 95-100% 95-100%	95-100% 95-100% 95-100%	95-100% 95-100% 95-100%
LOCATION • Grand Cayman	100%	100%	100%
COST	\$48,726	\$49,185	\$43,529
RELATED BROAD OUTCOME • Stable, Effective and Accountable Government			

TSY 35	Governance and Administration Services		
DESCRIPTION Provision of governance and administrative services including advice and participation in related activities to Statutory Authorities, boards and committee: • Cayman Islands Monetary Authority • National Drug Council • Civil Aviation Authority • Budget Delivery Committee • University College of the Cayman Islands • National Housing Development Trust • Health Services Authority • Public Transport Appeals Tribunal • Sports Policy Advisory			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of board and committee meetings attended	75-85	75-85	75-85
QUALITY • Service provided by competent personnel	100%	100%	100%
TIMELINESS • Attendance when meetings are called	85-100%	85-100%	85-100%
LOCATION • Grand Cayman	100%	100%	100%
COST	\$105,550	\$106,437	\$94,479
RELATED BROAD OUTCOME • Stable, Effective and Accountable Government			

TSY 36	Financial Management and Forecasting		
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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY Number of financial forecasts prepared	1-2	1-2	1-2
QUALITY - Reports will be robust and accurate, subject to peer review where possible; reviewed and signed-off by management - Directive contains relevant section of laws or policy which validates decision - 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 - Directives issued within timeframe established - Financial forecast completed within the timeframe as agreed with the Financial Secretary/Minister for Finance and Economic Development	95-100%	95-100%	95-100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$64,968	\$65,594	\$57,389
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

TSY 37	Financial Reporting of Government Results		
DESCRIPTION Financial Reporting to Minister for Finance and Economic Development including: - Monthly Core Government financial reports - Financial Statements for the Entire Public Sector (EPS) - Review changes made to IPSAS and provision of guidance for Core Government			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of Core Government monthly financial reports - Number of Core Government quarterly financial reports - Number of Annual EPS Financial Statements - Number of reports on changes made to IPSAS - Number of Quarterly Economics and Statistics Reports	12 3 1 1 4	12 3 1 1 4	12 3 1 1 4
QUALITY - Financial reports are reviewed by Accountant General and/or Deputy Accountant General before submission to the Minister for Finance and Economic Development - Reports on changes made to IPSAS provided after review by Deputy Accountant General and approval of Accountant General	100% 100%	100% 100%	100% 100%
TIMELINESS - Monthly financials to be submitted within the agreed deadlines - Annual financials to be submitted by statutory deadline - Reports on changes made to IPSAS within three months of publication by International Federation of Accountants (IFAC)	80-100% 100% 100%	80-100% 100% 100%	80-100% 100% 100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$830,143	\$853,358	\$773,677
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

TSY 38	Cash and Revenue Forecasting		
DESCRIPTION Provision of cash and revenue forecasting to the Minister for Finance and Economic Development and Cabinet management of Core Government cash flows.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of revenue forecasts - Number of cash forecasts	10-12 10-12	10-12 10-12	10-12 10-12
QUALITY - Forecasts are based on related technical standards - Subject to peer review and sign off by senior management	100% 100%	100% 100%	100% 100%
TIMELINESS Forecasts are prepared in accordance with budgeting and reporting timelines	100%	100%	100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$205,191	\$206,572	\$231,944
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

TSY 39	Budget Planning		
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 - Preparation and production of Government budget and Appropriation Bills			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of Strategic Policy Statements (SPS) - Number of Timelines - Number of Annual Budgets - Number of Supplementary Budgets - Number of Annual Appropriation Bills - Number of Supplementary Appropriation Bills - Number of Pre-Election Financial Update (PREFU) - Developing a new budget framework	N/A N/A 1 – 2 N/A 1 – 2 N/A N/A 1	1 1 1 – 2 1 1 – 2 1 1 1	1 1 1 – 2 1 1 – 2 N/A N/A 1
QUALITY - SPS is robust and prepared based on Cabinet’s directives - Timeline is prepared in accordance with Cabinet’s directive and in the prescribed format - Budget /Supplementary will be accurate and prepared in accordance with the Public Management and Finance Law (2018 Revision) and Cabinet’s directives - Annual Appropriation Bills/Supplementary Bills are accurate and relative to the Annual/Supplementary Plan and Estimates; Bills are prepared in accordance with the established format set by the Legislative Counsel - All documents are reviewed, edited and checked by management - New budget framework in compliance with international best practices	N/A N/A 100% 100% 100% N/A	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% N/A
TIMELINESS - SPS prepared by 1 May prior to each budget period or not later than three months after a General Election - Timeline is prepared by 1 April prior to each budget period or not later than two months after a General Election - Biennial Budget and Appropriation Bill prepared in accordance with Budget Timeline or as directed by Cabinet - Supplementary Budget Books/Supplementary Appropriation Bills prepared as directed by Cabinet - PREFU is prepared not more than 42 days or less than 28 days before the date of a General Election - New budget framework to be implemented for the 2022 and 2023 Budget cycle	N/A N/A N/A 100% N/A 1	100% 100% 100% 100% 100% 1	100% 100% 100% 100% N/A N/A
LOCATION Grand Cayman	100%	100%	100%
COST	\$480,933	\$483,388	\$306,130
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

TSY 40	Management of Centralised Government Functions		
DESCRIPTION Management of centralised government functions including: - Processing of payroll and other employee related payments - Processing creditor payments - Recovering outstanding Core Government debts			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of annual cheque runs - Number of monthly and bi-weekly payroll processed - Number of Core Government debts managed	1,900-2,000 27-32 2,100-2,300	1,900-2,000 27-32 2,100-2,300	1,900-2,000 27-32 2,100-2,300
QUALITY - Payment requests are verified and signed by Chief Officer, Chief Financial Officer or other designated person(s) - Electronic Payroll bank files verified to payroll results and paper base reports by Supervisor or his/her designate - Collection efforts will be carried out in accordance with departmental procedures	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS - Cheque runs processed within 24 hours - Monthly and bi-weekly payrolls to be verified prior to distribution to banks - Monthly payroll to be forwarded to banks three days prior to pay-date - Bi-weekly wages to be forwarded to banks two days prior to pay date - Action will be initiated within 30 days of debt being referred by requesting department	95-100% 100% 100% 100% 95-100%	95-100% 100% 100% 100% 95-100%	95-100% 100% 100% 100% 95-100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$562,926	\$570,347	\$581,278
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

TSY 41	Collection of Coercive Revenue		
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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of invoices sent to airlines and cruise ship companies • Number of receipts produced for debit transaction fees • Number of receipts produced for stamp duty on insurance policies • Number of receipts produced on behalf of other agencies	650 – 700 72 250 – 300 2,500 – 3,000	650 – 700 72 250 -300 2,500 – 3,000	650 – 700 72 250 – 300 2,500 – 3,000
QUALITY • Invoices prepared in accordance with Manifest details • Invoices prepared in compliance with Travel Tax Law • Invoices reviewed and verified by senior management within 24 hours (or one business day) of issuance	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS • Invoices to be sent within two business day after receipt of the manifest • Debit transaction and stamp duty on insurance policies receipted within two days of receipt of funds from banks and insurance companies • Funds on behalf of other Government agencies receipted on the day received	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION • Grand Cayman	100%	100%	100%
COST	\$197,285	\$200,027	\$138,361
RELATED BROAD OUTCOME • Stable, Effective and Accountable Government			

TSY 43	Management of Government Bank Accounts, Investments, Reserves and Public Debt		
DESCRIPTION - Management of investments and borrowing activities of Core Government including: - Management of Investments and 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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of investments managed - Number of reserve funds managed - Number of public debt loans managed - Number of Bank Accounts managed - Number of Bank Reconciliations	65 – 75 12 – 15 6 – 8 90 – 95 1,100 – 1,200	65 – 75 12 – 15 6 – 8 90 – 95 1,100 – 1,200	65 – 75 12 – 15 6 – 8 90 – 95 1,100 – 1,200
QUALITY - Compliance with the Public Management and Finance Law (2018 Revision), and the Financial Regulations (2018 Revision) - Compliance with instructions given by the Legislative Assembly and Finance Committee for transfer of funds to or from Reserve Funds - Ensure that sufficient funds exist in bank accounts prior to cheque runs - Loans are managed in accordance with conditions laid out in the relevant bond/loan agreements and debt management strategy - Bank reconciliation statements reviewed and approved by Supervisor prior to release to clients - Chief Financial Officer(CFO)/Client alerted to outstanding issues	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%
TIMELINESS - Activities recorded in General Ledger for investments within one week of date of transaction - Reconciliation of reserve funds by 5th of the following month - Principal repayments and interest payments made by the due date - Invoice Statutory Authorities within 15 days following Treasury payment date to the lending institution - Bank reconciliation prepared and approved by the end of the following month - CFO/Client contacted within 48 hours of approval - Stale-dated cheques written back quarterly	95-100% 95-100% 100% 100% 100% 100% 100%	95-100% 95-100% 100% 100% 100% 100% 100%	95-100% 95-100% 100% 100% 100% 100% 100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$1,232,527	\$1,241,230	\$1,151,348
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

TSY 44	Management and Administration of Loans		
DESCRIPTION Management and administration of loans made to various organisations, individuals and employees.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of loans managed monthly	125-150	125-150	125-150
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	\$225,565	\$227,596	\$189,106
RELATED BROAD OUTCOME • Stable, Effective and Accountable Government			

TSY 45	Management of Trust Assets		
DESCRIPTION Management of Trust Assets on behalf of the Financial Secretary including: • Mutual Legal Assistance Treaty (MLAT) Trust • Defunct Companies Trust • Other General Trusts as specified from time to time			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of trust assets managed	4	4	4
QUALITY • Trust assets to be managed in accordance with Public Management and Finance Law (2018 Revision), and the Financial Regulations (2018 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 • Trust revenue receipted within two days of receipt of funds from banks and other financial institutions • Claims to be processed in accordance with the Public Management and Finance Law or applicable law	100%	100%	100%
LOCATION • Grand Cayman	100%	100%	100%
COST	\$73,884	\$74,688	\$71,348
RELATED BROAD OUTCOME • Stable, Effective and Accountable Government			

TSY 46	Management and Support of IRIS Functionality		
DESCRIPTION Management and support of IRIS (Integrated Resource Information System) functionality including: - Operating and managing a centralised accounting information system for the Government - Facilitating briefings and training for Ministries, Portfolios and Offices - Provision of IRIS support			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Provision of Oracle e-Business Suite Licences - Number of training sessions administered - Hours available for Helpdesk/Support - Hours available for applying patches/maintenance of system - Hours available for research/testing - Hours available for implementing of Oracle modules/ additional functionality of existing modules	430 30-40 6,000-7,000 200-250 800-1,000 200-250	430 30-40 6,000-7,000 250-250 800-1,000 200-250	430 30-40 6,000-7,000 200-250 800-1,000 200-250
QUALITY - Oracle Licences only issued on receipt of completed duly authorised request from authorised personnel - Helpdesk support to be provided by experienced and knowledgeable persons in the subject area - Training and support sessions will be presented/conducted by experienced and knowledgeable persons in the subject area - Work plans and monitoring reflect IRIS implementation strategy - Technical assistance provided by suitably knowledgeable persons	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
TIMELINESS - Response to requests for Oracle Licence issued within two business days of receipt of completed request form - Training sessions and support sessions will be delivered as scheduled or as agreed by both parties - Newly released patches will be reviewed monthly for applicability - Request for Helpdesk support will be responded to within 24 hours	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$1,395,393	\$1,430,568	\$1,388,978
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

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MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT
STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

These forecast financial statements have been prepared in accordance with the provisions of the Public Management and Finance Law (2018 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 (2018 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 2020 and 31 December 2021 and performance for the years ending 31 December 2020 and 31 December 2021; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Law (2018 Revision)).

Kenneth Jefferson, JP
Financial Secretary and Chief Officer

Ministry of Finance and Economic Development

31 December 2019

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FINANCIAL STATEMENTS

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

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MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2020 AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2020	12-Month Budget 2021
		Current Assets			
14,033,640	12,085,317	Cash and cash equivalents	1	12,363,628	12,901,049
-	-	Marketable securities and deposits		-	-
3,139,743	1,171,860	Trade receivables	2	1,267,658	1,315,790
643,154	718,987	Other receivables	2	646,737	562,587
208,511	205,233	Inventories	3	207,233	209,233
-	-	Investments		-	-
246,008	148,430	Prepayments	4	150,430	152,430
18,271,056	14,329,827	Total Current Assets		14,635,686	15,141,089
		Non-Current Assets			
9,045	5,889	Trade receivables	2	5,091	3,959
132	126,880	Other receivables	2	114,130	99,280
-	-	Inventories	3	-	-
-	-	Investments		-	-
-	-	Prepayments	4	-	-
1,340	667,621	Intangible Assets	5	829,921	867,221
8,656,555	4,103,387	Property, plant and equipment	5	4,715,883	4,572,662
8,667,072	4,903,777	Total Non-Current Assets		5,665,025	5,543,122
26,938,129	19,233,604	Total Assets		20,300,711	20,684,211
		Current Liabilities			
262,426	143,298	Trade payables	6	133,298	123,298
1,097,890	921,554	Other payables and accruals	6	916,554	914,054
433,051	457,812	Unearned revenue	7	459,812	461,812
626,697	300,972	Employee entitlements	8	303,972	297,972
3,837,088	311,893	Repayment of surplus		-	-
6,257,150	2,135,530	Total Current Liabilities		1,813,637	1,797,137
		Non-Current Liabilities			
-	-	Trade payables	6	-	-
-	-	Other payables and accruals	6	-	-
-	-	Unearned revenue	7	-	-
-	-	Employee entitlements	8	-	-
-	-	Total Non-Current Liabilities		-	-
6,257,150	2,135,530	Total Liabilities		1,813,637	1,797,137
20,680,979	17,098,074	Net Assets		18,487,074	18,887,074
		NET WORTH			
21,315,853	22,165,853	Contributed capital		23,554,853	23,954,853
-	-	Other Reserves		-	-
-	-	Revaluation reserve		-	-
(634,874)	(5,067,779)	Accumulated surpluses/(deficits)		(5,067,779)	(5,067,779)
20,680,979	17,098,074	Total Net Worth		18,487,074	18,887,074

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2020	12-Month Budget 2020
		Revenue			
30,380,060	16,554,938	Sale of goods and services	9	17,796,999	16,528,225
36,889	45,000	Investment revenue	10	60,000	60,000
-	-	Donations		-	-
-	-	Other revenue		-	-
30,416,949	16,599,938	Total Revenue		17,856,999	16,588,225
		Expenses			
20,497,725	12,545,784	Personnel costs	11	12,679,209	12,844,364
4,028,911	3,312,457	Supplies and consumables	12	4,670,586	3,175,940
951,664	370,802	Depreciation & Amortisation	5	445,204	505,921
967,881	-	Impairment of property, plant and equipment	5	-	-
82,398	-	Impairment of inventory	3	-	-
-	-	Litigation costs		-	-
56,038	59,000	Other expenses		62,000	62,000
(4,755)	-	Other Gains and Losses	13	-	-
26,579,862	16,288,044	Total Expenses		17,856,999	16,588,225
3,837,088	311,894	Surplus or (Deficit) for the period		-	-

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT
STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	CASH FLOW STATEMENT	Note	12-Month Budget 2020	12-Month Budget 2021
		CASH FLOWS FROM OPERATING ACTIVITIES			
		<i>Receipts</i>			
23,273,409	14,683,192	Outputs to Cabinet		14,754,559	13,622,785
85,510	91,840	Outputs to other government agencies		97,440	97,440
6,623,771	3,579,976	Sale of goods and services - third party		2,952,000	2,863,000
7,697	35,451	Interest received		45,000	59,000
-	-	Donations / Grants		-	-
-	2,700	Other receipts		-	-
		<i>Payments</i>			
(20,494,103)	(12,869,909)	Personnel costs		(12,676,209)	(12,850,364)
(4,289,174)	(3,575,484)	Supplies and consumables		(4,689,586)	(3,192,440)
-	-	Interest paid		-	-
(52,083)	(59,000)	Other payments		(62,000)	(62,000)
5,155,027	1,888,765	Net cash flows from operating activities		421,204	537,421
		CASH FLOWS FROM INVESTING ACTIVITIES			
(569,875)	(850,000)	Purchase of property, plant and equipment		(1,220,000)	(400,000)
800	-	Proceeds from sale of property, plant and equipment		-	-
(569,075)	(850,000)	Net cash flows from investing activities		(1,220,000)	(400,000)
		CASH FLOWS FROM FINANCING ACTIVITIES			
440,175	850,000	Equity Investment from Org 40		1,389,000	400,000
(5,185,372)	(3,837,088)	Repayment of Surplus to Org 40		(311,893)	-
(4,745,197)	(2,987,088)	Net cash flows from financing activities		1,077,107	400,000
(159,245)	(1,948,323)	Net increase/(decrease) in cash and cash equivalents		278,311	537,421
14,192,884	14,033,639	Cash and cash equivalents at beginning of period		12,085,317	12,363,628
14,033,639	12,085,317	Cash and cash equivalents at end of period	1	12,363,628	12,901,049

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT
STATEMENT OF CHANGES IN NET WORTH
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2018 brought forward	21,315,853			(634,874)	20,680,979
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	(200)	(200)
Restated balance 31 December 2018	21,315,853	-	-	(634,874)	20,680,979
Changes in net worth for 2019					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-	-
Equity Investment from Cabinet	850,000	-	-	-	850,000
Capital withdrawals by Cabinet	-	-	-	(4,432,705)	(4,432,705)
Dividends payable to Cabinet	-	-	-	(311,894)	(311,894)
Net revenue / expenses recognised directly in net worth	850,000	-	-	(4,744,598)	(3,894,598)
Surplus/(deficit)for the period 2019	-	-	-	311,894	311,894
Total recognised revenues and expenses for the period	850,000	-	-	(4,432,705)	(3,582,705)
Balance at 31 December 2019 carried forward	22,165,853	-	-	(5,067,779)	17,098,074
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2019 brought forward	22,165,853	-	-	(5,067,779)	17,098,074
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2019	22,165,853	-	-	(5,067,779)	17,098,074
Changes in net worth for 2020					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-	-
Equity Investment from Cabinet	1,389,000	-	-	-	1,389,000
Capital withdrawals by Cabinet	-	-	-	-	-
Dividends payable to Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	1,389,000	-	-	-	1,389,000
Surplus/(deficit)for the period 2020	-	-	-	-	-
Total recognised revenues and expenses for the period	1,389,000	-	-	-	1,389,000
Balance at 31 December 2020 carried forward	23,554,853	-	-	(5,067,779)	18,487,074

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT
STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2020 brought forward	23,554,853	-	-	(5,067,779)	18,487,074
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2020	23,554,853	-	-	(5,067,779)	18,487,074
Changes in net worth for 2021					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Equity Investment from Cabinet	400,000	-	-	-	400,000
Capital withdrawals by Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	400,000	-	-	-	400,000
Surplus/(deficit)for the period 2021	-	-	-	-	-
Total recognised revenues and expenses for the period	400,000	-	-	-	400,000
Balance at 31 December 2021	23,954,853	-	-	(5,067,779)	18,887,074

Ministry of Finance and Economic Development
STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

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

Basis of preparation

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

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

Reporting Period

The reporting period is the period ending 31 December 2020 and 2021.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

Cash and cash equivalents

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

Receivables and advances

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

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

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

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Provisions

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

Employee entitlements

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

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

NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and Cash Equivalents

12-Month Actual 2018	12-Month Forecast 2019	Description	Foreign Currency	Exchange Rate	12-Month Budget 2020	12-Month Budget 2021
4,700	300	Cash on hand (IRIS Confirmation Account/Petty Cash)	300	1.0000	300	300
63,097	46,863	Cash in transit (IRIS Remittance Account)	46,863	1.0000	46,863	46,863
9,876,718	7,943,767	CI\$ Operational Current Account held at Royal Bank of Canada	8,222,078	1.0000	8,222,078	8,759,499
82,084	74,242	US\$ Operational Current Account held at Royal Bank of Canada	88,647	0.8375	74,242	74,242
206,199	219,248	Payroll Current Account held at Royal Bank of Canada	219,248	1.0000	219,248	219,248
91,459	36,582	Bank Accounts held at other financial institutions	36,582	1.0000	36,582	36,582
3,709,383	3,764,315	Fixed Deposits held with Treasury (less than 90 days)	3,764,315	1.0000	3,764,315	3,764,315
14,033,640	12,085,317	TOTAL			12,363,628	12,901,049

Note 2: Trade and Other Receivables

12-Month Actual 2018	12-Month Forecast 2019	Trade Receivables	12-Month Budget 2020	12-Month Budget 2021
512,254	57,749	Sale of goods and services	52,749	49,749
2,636,534	1,120,000	Outputs to Cabinet	1,220,000	1,270,000
-	-	Outputs to other government agencies	-	-
-	-	Other	-	-
-	-	Less: provision for doubtful debts	-	-
3,148,788	1,177,749	Total trade receivables	1,272,749	1,319,749

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
		Current		
3,004,977	1,160,083	Past due 1-30 days	1,254,930	1,302,592
48,080	-	Past due 31-60 days	-	-
42,003	-	Past due 61-90 days	-	-
44,683	11,777	Past due 90 and above	12,727	13,197
		Non-Current		
9,045	5,889	Past due 1 year and above	5,091	3,959
3,148,788	1,177,749	Total	1,272,749	1,319,749

Note 2: Trade and Other Receivables (Continued)

12-Month Actual 2018	12-Month Forecast 2019	Other Receivables	12-Month Budget 2020	12-Month Budget 2021
-	-	Advances (salary, Official Travel, etc.)	-	-
442	672	Dishonoured cheques	672	672
35,706	45,255	Interest receivable	60,255	61,255
-	-	Loans	-	-
-	-	Interentity Due from	-	-
-	-	Other Non-Current Assets	-	-
607,139	799,940	Other	699,940	599,940
-	-	Less: provision for doubtful debts	-	-
643,286	845,867	Total other receivables	760,867	661,867

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
		Current		
642,949	549,813	Past due 1-30 days	494,563	430,213
-	-	Past due 31-60 days	-	-
130	-	Past due 61-90 days	-	-
75	169,173	Past due 90 and above	152,173	132,373
		Non-Current		
132	126,880	Past due 1 year and above	114,130	99,280
643,286	845,867	Total	760,867	661,867

Note 3: Inventories

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
7,811	12,275	Inventory held for use in the provision of goods and services	12,275	12,275
200,700	192,958	Work in Progress and finished goods	194,958	196,958
208,511	205,233	TOTAL INVENTORIES	207,233	209,233

Note 4: Prepayments

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
246,008	148,430	Accrued Prepayments	150,430	152,430
-	-	Prepaid Insurance	-	-
-	-	Other	-	-
246,008	148,430	Total	150,430	152,430

Note 5: Property, Plant and Equipment

	<i>Plant and Equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2019	1,115,666	7,737,701	25,205	112,540	273,279	521,748	3,002,436	26,219	16,148	12,830,942
Additions	-	-	-	-	164,410	-	-	-	-	164,410
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-
Transfers	(958,884)	(3,204,022)	(25,205)	(104,432)	(49,406)	(99,775)	(2,715,537)	(26,219)	(16,148)	(7,199,628)
Balance as at 31 December 2019	156,781	4,533,680	-	8,108	388,283	421,973	286,899	-	-	5,795,724

	<i>Plant and Equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2020	156,781	4,533,680	-	8,108	388,283	421,973	286,899	-	-	5,795,724
Additions	867,000	-	-	-	-	23,000	60,000	-	-	950,000
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2020	1,023,781	4,533,680	-	8,108	388,283	444,973	346,899	-	-	6,745,724

	<i>Plant and Equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2021	1,023,781	4,533,680	-	8,108	388,283	444,973	346,899	-	-	6,745,724
Additions	75,000	175,000	-	-	-	-	-	-	-	250,000
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2021	1,098,781	4,708,680	-	8,108	388,283	444,973	346,899	-	-	6,995,724

Note 5: Property, Plant and Equipment (Continued)
Accumulated Depreciation and Impairment Loss

	<i>Plant and Equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2019	843,112	810,128	25,205	18,352	260,534	445,298	2,057,672	4,370	4,464,671
Transfers	(738,082)	(339,628)	(25,205)	(14,168)	(86,995)	(68,816)	(1,832,155)	(4,370)	(3,109,418)
Impairment Reserve 2019 (closing balance)	-	-	-	-	-	-	-	-	-
Depreciation Expense 2019	18,323	206,589	-	2,122	42,632	14,856	52,562	-	337,083
Eliminate on Disposal or Derecognition 2019	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2019	123,353	677,089	-	6,306	216,171	391,338	278,079	(-)	1,692,336

	<i>Plant and Equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2020	123,353	677,089	-	6,306	216,171	391,338	278,079	-	1,692,337
Transfers	-	-	-	-	-	-	-	-	-
Impairment change 2020	-	-	-	-	-	-	-	-	-
Depreciation Expense 2020	32,721	193,464	-	468	65,223	13,864	31,764	-	337,504
Eliminate on Disposal or Derecognition 2020	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2020	156,074	870,553	-	6,774	281,394	405,202	309,843	-	2,029,841

	<i>Plant and Equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2021	156,074	870,553	-	6,774	281,394	405,202	309,843	-	2,029,841
Transfers	-	-	-	-	-	-	-	-	-
Impairment change 2021	-	-	-	-	-	-	-	-	-
Depreciation Expense 2021	85,442	195,464	-	468	65,219	13,864	32,764	-	393,221
Eliminate on Disposal or Derecognition 2021	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2021	241,516	1,066,017	-	7,242	346,613	419,066	342,607	-	2,423,062

Net Book value 31 December 2019	33,429	3,856,591	-	1,802	172,112	30,635	8,820	-	4,103,388

Net Book value 31 December 2020	867,708	3,663,127	-	1,334	106,889	39,770	37,056	-	4,715,883

Net Book value 31 December 2021	857,266	3,642,663	-	866	41,670	25,906	4,292	-	4,572,662

Note 5: Property, Plant and Equipment
Intangible Assets

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	122,004	290,284	412,288
Additions	700,000	-	700,000
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	(290,284)	(290,284)
Balance as at 31 December 2019	822,004	-	822,004

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2020	822,004	-	822,004
Additions	270,000	-	270,000
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2020	1,092,004	-	1,092,004

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2021	1,092,004	-	1,092,004
Additions	150,000	-	150,000
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2021	1,242,004	-	1,242,004

Note 5: Property, Plant and Equipment (Continued)
Accumulated Depreciation and Impairment Loss

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	120,664	-	120,664
Transfers	-	-	-
Impairment Reserve 2019 (closing balance)	-	-	-
Depreciation Expense 2019	33,719	-	33,719
Eliminate on Disposal or Derecognition 2019	-	-	-
Balance as at 31 December 2019	154,383	-	154,383

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2020	154,383	-	154,383
Transfers	-	-	-
Impairment change 2020	-	-	-
Depreciation Expense 2020	107,700	-	107,700
Eliminate on Disposal or Derecognition 2020	-	-	-
Balance as at 31 December 2020	262,083	-	262,083

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2021	262,083	-	262,083
Transfers	-	-	-
Impairment change 2021	-	-	-
Depreciation Expense 2021	112,700	-	112,700
Eliminate on Disposal or Derecognition 2021	-	-	-
Balance as at 31 December 2021	374,783	-	374,783

Net Book value 31 December 2019	667,621	-	667,621

Net Book value 31 December 2020	829,921	-	829,921

Net Book value 31 December 2021	867,221	-	867,221

Note 6: Trade Payables, Other Payables and Accruals

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
262,426	143,298	Creditors	133,298	123,298
-	-	Creditors Ministries/Portfolios	-	-
-	-	Creditors other government agencies	-	-
-	-	Non current Accounts payable	-	-
280	1,600	Payroll Deductions	1,600	1,600
-	-	Operating Lease	-	-
1,084,116	382,001	Accrued Expenses	392,001	407,001
-	525,000	Accrued Expenses Ministries/Portfolios	515,000	500,000
-	-	Accrued Expenses other government agencies	-	-
-	-	Inter-entity due to	-	-
-	-	Accrued Entity Interest	-	-
-	-	Provisions	-	-
13,494	12,954	Other payables	7,954	5,454
1,360,315	1,064,852	Total trade payables other payables and accruals	1,049,852	1,037,352

Note 7: Unearned Revenue

12-Month Actual 2018	12-Month Forecast 2019	Details	12-Month Budget 2020	12-Month Budget 2021
-	-	Rentals paid in advance	-	-
-	-	Immigration deposits	-	-
-	-	Customs deposits	-	-
-	-	Revenue deposits	-	-
433,051	457,812	Other unearned revenue	459,812	461,812
-	-	Non current Unearned revenue	-	-
433,051	457,812	Total unearned revenue	459,812	461,812

Note 8: Employee Entitlements

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
35,135	12,250	Annual Leave	17,250	13,250
337,098	196,370	Retirement and long service leave	194,370	192,370
102,532	10,000	Accrued salaries	10,000	10,000
-	-	Travel	-	-
151,931	82,353	Pension	82,353	82,353
-	-	Other salary related entitlements	-	-
626,697	300,972	Total current portion	303,972	297,972
		<i>Non-current employee entitlements are represented by:</i>		
-	-	Retirement and long service leave	-	-
626,697	300,972	Total employee entitlements	303,972	297,972

Note 9: Sales of Goods and Services

12-Month Actual 2018	12-Month Forecast 2019	Revenue type	12-Month Budget 2020	12-Month Budget 2021
23,406,340	13,166,658	Outputs to Cabinet	14,854,559	13,672,785
85,510	91,840	Outputs to other government agencies	97,440	97,440
4,386,062	907,740	Fees and charges	530,000	505,000
1,353,650	1,286,000	General sales	1,225,000	1,163,000
1,089,737	1,100,000	Rentals	1,090,000	1,090,000
58,762	2,700	Other	-	-
30,380,060	16,554,938	Total sales of goods and services	17,796,999	16,528,225

Fees and Charges

782,199	77,579	Customs Special Attendance Fees	-	-
2,057,399	179,629	Examination Fees	-	-
558,574	550,000	Mail Terminal Credits	530,000	505,000
2,035	-	Restoration of Seized Goods	-	-
1,029	87	Sale of Custom Forms	-	-
984,825	100,445	Warehousing	-	-
4,386,062	907,740	Fees & Charges	530,000	505,000
		General Sales		
70,422	68,000	Other Postal Business	67,000	65,000
17,528	18,000	Philatelic Sales	18,000	18,000
1,265,700	1,200,000	Postal Stamps	1,140,000	1,080,000
1,353,650	1,286,000	Total General Sales	1,225,000	1,163,000
		Rentals		
1,089,737	1,100,000	Postal Box Rental Fees	1,090,000	1,090,000
1,089,737	1,100,000	Total Rentals	1,090,000	1,090,000
		Other Goods & Services Revenue		
		Goods & Services Revenue		
58,762	2,700	Miscellaneous Receipts	-	-
58,762	2,700		-	-
		Sales of Outputs to Cabinet		
23,406,340	13,166,658	Sales of Outputs to Cabinet	14,854,559	13,672,785
23,406,340	13,166,658	Total Sales of Outputs to Cabinet	14,854,559	13,672,785
		Other Interdepartmental Revenue		
-	-	Financial Attest Services	-	-
85,510	91,840	Revenue from Ministries/Portfolios & Public Authorities	97,440	97,440
85,510	91,840	Total Other Interdepartmental Revenue	97,440	97,440
30,380,060	16,554,938	Total Goods and Services	17,796,999	16,528,225

Note 10: Investment Revenue

12-Month Actual 2018	12-Month Forecast 2019	Revenue type	12-Month Budget 2020	12-Month Budget 2021
-	-	Interest on cash balances	-	-
36,889	45,000	Interest on deposits held with cabinet	60,000	60,000
-	-	CICSA/CSA Mortgage Loan Interest	-	-
-	-	Personal Loan Interest	-	-
-	-	Other Loan Interest	-	-
36,889	45,000	Total Investment revenue	60,000	60,000

Note 11: Personnel Costs

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
16,545,102	10,212,637	Salaries, wages and allowances	9,905,337	9,910,418
3,091,007	1,883,920	Health care	2,196,239	2,355,456
868,381	553,542	Pension	557,133	557,991
(27,851)	(116,814)	Leave	10,000	10,000
21,087	12,500	Other personnel related costs	10,500	10,500
20,497,725	12,545,784	Total Personnel Costs	12,679,209	12,844,364

Note 12: Supplies and Consumables

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
400,228	432,811	Supplies and Materials	175,541	183,549
2,323,676	1,925,481	Purchase of services	3,495,847	1,990,430
136,695	128,990	Lease of Property and Equipment	128,990	128,992
544,654	290,710	Utilities	277,410	280,406
-	-	General Insurance	-	-
425,000	401,945	Interdepartmental expenses	432,114	456,159
55,617	43,369	Travel and Subsistence	77,000	52,724
132,190	86,967	Recruitment and Training	82,184	82,180
10,851	2,184	Other	1,500	1,500
4,028,911	3,312,457	Total Supplies & consumables	4,670,586	3,175,940

Note 13: Gains / (Losses)

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
(800)	-	Net (gain) / loss on disposal of property, plant and equipment, revaluation	-	-
-	-	Gain/Loss on Derecognition of Assets	-	-
(3,955)	-	Net (gain) / loss on foreign exchange Transactions	-	-
(4,755)	-	Total gains/ (losses)	-	-

Note 14: Reconciliation of Net Cash Flows from Operating Activities to Surplus / (Deficit)

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
3,837,088	311,894	Surplus/(deficit) from ordinary activities	-	-
		Non-cash movements		
951,664	370,802	Depreciation expense	445,204	505,921
1,050,279	-	Impairment	-	-
(800)	-	(Gain)/losses on sale of property plant and equipment	-	-
		Changes in current assets and liabilities:		
-	1,516,534	(Increase)/decrease in receivables - Other Government agencies	-	-
-	-	(Increase)/decrease in receivables - SAGC's	-	-
-	-	(Increase)/decrease in receivables - Other 3rd Party	-	-
-	-	Increase/(decrease) in payables - Other Government agencies	-	-
-	-	Increase/(decrease) in payables - SAGC's	-	-
(683,204)	(310,465)	Increase/(decrease) in payables - Other 3rd Party	(24,000)	31,500
5,155,027	1,888,765	Net cash flows from operating activities	421,204	537,421

Note 15: Related Party and Key Management Personnel Disclosures

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
1,195,068	1,146,540	Salaries & other short-term employee benefits	1,139,392	1,146,100
-	-	Past employee benefits	-	-
133,743	124,063	Other long-term benefits	122,923	122,923
-	-	Termination benefits	-	-
-	-	Loans	-	-
1,328,811	1,270,603	Total	1,262,315	1,269,023

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

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

Liquidity Risk

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

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

MINISTRY OF FINANCIAL SERVICES AND HOME AFFAIRS

BUDGET STATEMENT

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020

AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

PREPARED IN ACCORDANCE WITH SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2018 REVISION)

CONTENT

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3. Ownership Performance Targets
4. Equity Investments and Withdrawals

PART B: OUTPUT PERFORMANCE

5. Outputs to be Delivered

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE MINISTER

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2020 and 2021 financial years.

Honourable Tara Rivers, JP
Minister

Ministry of Financial Services and Home
Affairs

31 December 2019

STATEMENT OF CHIEF OFFICER

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

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

Dax Basdeo, PhD, JP
Chief Officer

Ministry of Financial Services and Home
Affairs

31 December 2019

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

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

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

Department of Financial Services, Policy and Legislation

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

General Registry

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

Department of International Tax Cooperation (DITC)

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

Hazard Management Cayman Islands (HMCI)

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

Department of Public Safety Communications (DPSC - formerly 911)

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

- (a) The Cayman Islands Public Safety Communications Centre (PSCC), which provides dispatch services and coordination on a 24/7/365 basis to support emergency services response in the Cayman Islands
- (b) The Cayman Islands Electronic Monitoring Centre (EMC) which is co-located with PSCC and maintains two separate programmes; the electronic monitoring of offenders who have been referred by Judicial Administration, the Royal Cayman Islands Police Service, the Department of Immigration, or Her Majesty's Prison Service and the management and operation of the National CCTV Programme

Cayman Islands Fire Service (CIFS)

The core role of the Fire Service is to provide rescue fire-fighting response to domestic and aviation incidents throughout the Caymans Islands. The scope of incidents includes fires, emergency medical services, motor vehicle accidents, aircraft accidents, water rescues, other rescues and special services. It is also responsible for providing fire prevention, investigation and inspection services as well as public education to the local community, business and commercial sectors.

Her Majesty's Cayman Islands Prison Service (HMCIPS)

Her Majesty's Cayman Islands Prison Service serves the public by keeping in custody those committed by the Courts. They are charged with the responsibility to look after them with humanity and decency and prepare them for re-entry to the community through the delivery of rehabilitative interventions and life skills, which are targeted to reduce their likelihood of re-offending after release.

Department of Community Rehabilitation (DCR)

The Department of Community Rehabilitation provides assessment, supervision and intervention services to adult offenders in order to reduce re-offending and recidivism and enable offenders to become law abiding, productive citizens.

Scope of Activities

Financial Services

- Engagement with relevant stakeholders in order to advance the work of the Ministry, by gathering intelligence that informs Government's strategic priorities and direction, including the attraction and retention of appropriate business activity in the jurisdiction
- Consultation and coordination of strategic policy initiatives with Government Boards, Committees, NGOs and private-sector organisations
- Provision of policy advice and preparation, and subsequent legislative services, to the Minister as relating to agencies under the Ministry
- Engage with international stakeholders and organisations to establish and foster relationships to maintain the jurisdiction's positive reputation and deepen understanding of the financial services industry
- Enable a proactive response to international initiatives affecting the financial services industry
- Registration of varying forms of legal entities, financial structures and vital events;
- Maintain and improve storage mediums and facilities for records to ensure that vital events statistics and other information is readily available now and in the future
- Maintenance of a centralised platform for beneficial ownership information
- Regulation of non-profit organisations
- International cooperation in tax matters, including for the administration, management and implementation of all agreements and arrangements in respect of international tax cooperation
- Exchanging information for tax purposes under all exchange of information mechanisms with over 115 partner jurisdictions in accordance with international standards, as required by international agreements and relevant domestic legislation
- Implementation of economic substance legislation and compliance mechanisms for all forms of exchange of tax information in accordance with international standards and treaty obligations

Home Affairs

- Supporting 24-hour emergency response, to maintain and improve the public safety of the people of the Cayman Islands and our visitors
- Answer and process emergency and non-emergency telephone calls from the public and internal customers
- Electronic monitoring of offenders ("clients") who have been referred by Judicial Administration, Prison Service, RCIPS, or Immigration, as an alternative to incarceration or as a way of promoting resettlement through early release
- Actively monitor video images captured on National CCTV Programme cameras to assist with law enforcement efforts
- Providing state-of-the-art, reliable radio communications for first responders
- Supporting disaster preparedness and mitigation, to safeguard the physical and mental safety of the people of the Cayman Islands, and to protect their properties
- To provide the Cayman Islands with the very best Prison Service, protecting the public by holding prisoners securely and reducing the risk of reoffending; and providing safe and well-ordered establishments in which we treat prisoners humanely, decently and lawfully

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

Customers and Location of Activities

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

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

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Ministry of Financial Services and Home Affairs in the 2020 and 2021 financial years are as follows:

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

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Ministry of Financial Services and Home Affairs for the years ending 31 December 2020 and 31 December 2021 are as follows:

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
REVENUE FROM CABINET	57,535	61,045	49,739
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	69	69	76
REVENUE FROM OTHERS	2,412	2,412	2,166
OPERATING EXPENSES	60,016	63,526	47,342
OPERATING SURPLUS/DEFICIT	-	-	-
NET WORTH	72,001	89,799	47,341
CASH FLOWS FROM OPERATING ACTIVITIES	16,159	5,089	3,507
CASH FLOWS FROM INVESTING ACTIVITIES	(19,062)	(17,798)	(5,961)
CASH FLOWS FROM FINANCING ACTIVITIES	19,062	17,798	5,961
CHANGE IN CASH BALANCES	16,159	5,089	3,508

	2020 1 Jan to 31 Dec 2020 %	2021 1 Jan to 31 Dec 2021 %	2019 12-Month Forecast %
FINANCIAL PERFORMANCE RATIO			
CURRENT ASSETS : CURRENT LIABILITIES	9.04:1	11.06:1	-
TOTAL ASSETS : TOTAL LIABILITIES	1.03:1	1.03:1	-

MAINTENANCE OF CAPABILITY

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	74,533	92,331	-
ASSET REPLACEMENTS : TOTAL ASSETS	-	-	-
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	-	-	-
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	-	-	-
CHANGES TO ASSET MANAGEMENT POLICIES	-	-	-

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
MAJOR <u>NEW</u> CAPITAL EXPENDITURE PROJECTS			
GENERAL REGISTRY IT INFRASTRUCTURE	85	28	181
DCR OFFICE UPGRADE AND EQUIPMENT	54	-	495
VEHICLES	49	-	105
PRISON EQUIPMENT	152	130	-
PRISON INFRASTRUCTURE UPGRADES	9,697	10,370	2,301
FIRE VEHICLES AND EQUIPMENT	5,220	5,376	7,733
PUBLIC SAFETY INFRASTRUCTURE	480	1,223	2,801
IT INFRASTRUCTURE	2,125	103	1,190
HAZARD MANAGEMENT PROJECTS	1,200	568	-

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss of key staff	Unchanged	Cross-training of staff to ensure staff are well versed in all areas of operation and facilitate continuity of operations in the event of loss of vital staff	Unquantifiable
Maintenance of staff certifications to international requirements as appropriate	Fire Service: Aerodrome firefighters must be certified to international standards. Fire truck drivers must also be trained in emergency driving skills. Trained trainers received an international certificate and are training all drivers within the agency. Prison Service: staff must be certified in Control and Restraint and other techniques annually. Trained trainers provide this. DCR: staff must be trained to administer standardised Risk Assessment Tools on a regular basis. DPSC: 911 Operators are required to be trained and certified to industry standards	Ensure that adequate funding is provided to ensure compliance with the international and local requirements	Unquantifiable
Equipment Failure or Loss	General Registry: licence has been obtained to facilitate data transfer to remote location DPSC: alternative facility designed for implementation in 2020; continued replacement of faulty and malfunctioning CCTV camera units. Fire Service: Vehicle Replacement Strategy in place	• Ensure that IT systems are properly maintained and backed up on a regular basis to minimize data loss • Replacement schedule determined according to priority for key equipment • Replace current vehicles with safer, modern and more efficient/cost effective units to improve overall performance, extend the life-span of the existing vehicles, reduce operational cost, and minimize downtimes	Unquantifiable

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Data Security	Unchanged	Strict control of confidential documents; investment in online security tools for the protection of key information management systems; dedicated, ring-fenced IT systems; recruit and retain high caliber staff	Up to 50% of annual GDP
Loss of physical files	General Registry: continuing a project initiated in 2014/15 to convert existing physical files into electronic format	The electronic storage EDMS which should be less susceptible to loss was introduced in some departments in September 2009. This is continuously upgraded to gradually eliminate paper records	Unknown
Natural disaster	Unchanged	Maintain disaster preparedness plan and appropriate backup systems.	Unquantifiable
Changes in the international legal or regulatory landscape for financial services	Unchanged	Ongoing monitoring and collaboration with domestic and international stakeholders on the international legal and regulatory landscape	Up to 50% of annual GDP
Loss of competitive advantage in financial services products	Introduction of Foundation Companies and Limited Liability Partnerships	• Introduction of new products and enhancements to existing products as part of a continuous development process • Continuous improvement in delivery of online services	Up to 50% of annual GDP
Reputational risks to financial services industry	Detailed internal review and mock assessment determined specific actions to prepare for CFATF assessment	• Monitoring are reporting on the jurisdiction in order to respond when appropriate • Ongoing review of legislation as international standards evolve • Engagement with international stakeholders to proactively address concerns • Preparations for assessments by international agencies	Up to 50% of annual GDP
Inadequate offender management and prison overcrowding	Unchanged	• Enhance community-based services to support the Alternative Sentencing Law and Conditional Release Law • Enhance safety standards and equipment • Maintain relevant staff training to ensure effective and efficient services and intervention • Ensure adequate resources/staffing to provide offender supervision • Maintain support programmes	

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Deterioration of facilities – Prison	Unchanged	- Research and scoping to plan for rebuild of certain key facilities (e.g. prison facilities) - Maintenance programmes in place, but dependent on adequate capital funding	Unquantifiable
Compliance with Aerodrome Regulations (OTAR Part 140 and ICAO Annex 14 Chapter 9-9.2)	Unchanged	To ensure that adequate funding is provided to ensure compliance with the international requirements	1.25 million (movements for 2019, landing and taking off)
Depletion of firefighting supplies	Unchanged	Careful monitoring of stock and reordering as necessary provided adequate funds are available	Unquantifiable

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
MINISTRY OF FINANCIAL SERVICES AND HOME AFFAIRS ENTITY ASSETS	19,062	17,798	14,806

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PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

FSA 1	Ministerial Services and Inter-Agency Cooperation		
DESCRIPTION To support the Minister in developing the Government strategy for financial services and home affairs; directing and coordinating its implementation; and evaluating its objectives, both within the Ministry and its departments. Compliance across the Ministry with requirements and responsibilities stated in law or established by administrative policy.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Develop and implement the detailed strategy that supports the Minister in delivering Government’s objectives for financial services and home affairs - Develop an Annual Report that outlines the delivery of the strategy	1 1	1 1	1 1
QUALITY All documents produced for the Minister will be based on consultation where appropriate, the best available information, and according to applicable templates	90 – 100%	90 – 100%	90 – 100%
TIMELINESS Documents produced according to statutory timelines as appropriate	90-100%	90-100%	90-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$646,387	\$690,322	\$452,309
RELATED BROAD OUTCOME - A Strong Economy to Help Families and Businesses - Reducing Crime and the Fear of Crime - Stronger Communities and Support for the Most Vulnerable			

FSA 2	Policy Advice and Legislation Relating to Financial Services and Home Affairs			
DESCRIPTION				
To provide support to the Minister in the delivery and implementation of policy and legislative directives which meet established best practices and industry standards and enhance national security and public safety.				
MEASURES		2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY				
Cabinet Papers and Notes		10-15	10-15	10-15
Responses to Parliamentary Questions or Private Members Motions		4-6	4-6	4-6
Briefing papers and speeches		8-10	8-10	8-10
Consultation/policy/research papers		2-4	2-4	2-4
Press Releases/advisories		20-30	20-30	20-30
QUALITY				
Amended and new legislation will be supported by comprehensive comparative analysis of legislation in similar jurisdictions, research into established best practices and industry standards and stakeholder consultation		90-100%	90-100%	90-100%
Consultation will be conducted in an open, broad and transparent manner, followed by published recommendations that include rationale and supporting information		90-100%	90-100%	90-100%
All documents produced for the Minister will be based on consultation where appropriate, the most accurate and current information and in accordance with required templates		90-100%	90-100%	90-100%
TIMELINESS				
All work to be carried out within timeframes established by applicable legislation, international agreements and standards, and deadlines set by the Ministry		90-100%	90-100%	90-100%
LOCATION				
Cayman Islands		100%	100%	100%
COST		\$2,179,540	\$2,433,852	\$1,751,277
RELATED BROAD OUTCOME				
- A Strong Economy to Help Families and Businesses - Reducing Crime and the Fear of Crime - Stronger Communities and Support for the Most Vulnerable				

FSS 4	Policy Advice and Legislation for the Financial Services Industry		
DESCRIPTION To provide support to the Minister in the delivery and implementation of policy and legislative directives which meet international standards and facilitates the successful operation of the financial services industry.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Cabinet Papers - Responses to Parliamentary Questions - Briefing papers and speeches - Consultation papers - Research papers - Strategy for the financial services industry	20-25 2-4 15-20 15-18 12-15 1-2	20-25 2-4 15-20 15-18 12-15 1-2	18-20 2 12-15 12-15 10-12 1
QUALITY - Advice and service will be complete, accurate and reviewed by management - Policy advice includes all relevant information and designed to deliver efficient and effective responses - Director vets all reports, policy papers and minutes	90-100% 90-100% 90-100%	90-100% 90-100% 90-100%	90-100% 90-100% 90-100%
TIMELINESS - A proactive response to international initiatives affecting the financial services industry. - All work to be carried out within timeframes established by applicable legislation, international agreements and standards, and deadlines set by the Ministry	90-100% 90-100%	90-100% 90-100%	90-100% 90-100%
LOCATION Cayman Islands	90-100%	90-100%	90-100%
COST	\$1,359,278	\$1,402,568	\$744,544
RELATED BROAD OUTCOME - A Strong Economy to Help Families and Businesses - Stable, Effective and Accountable Government			

FSS 5	Coordination of Assessments by International Bodies		
DESCRIPTION To ensure effective coordination of and timely responses to peer reviews and evaluations by various international standards setters.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY Number of assessments/reviews	1-2	1-2	1
QUALITY Compliance with international standards	90-100%	90-100%	90-100%
TIMELINESS All work to be carried out within timeframes established by international standard setters	90-100%	90-100%	90-100%
LOCATION Cayman Islands	90-100%	90-100%	90-100%
COST	\$286,635	\$294,500	\$119,653
RELATED BROAD OUTCOME - A Strong Economy to Help Families and Businesses - Stable, Effective and Accountable Government			

FSS 6	Engagement on Financial Services Matters with Local and International Stakeholders		
DESCRIPTION To engage with stakeholders and organisations to establish and foster relationships to maintain the jurisdiction’s positive reputation and deepen understanding of the financial services industry in order to protect and if possible, enhance Cayman’s reputation as a global financial services centre.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Representation meetings and events - Website developed and maintained - Crisis communications plan developed	25 – 30 1 0-1	25 – 30 1 0-1	20-25 1 1
QUALITY - To help the Ministry and the jurisdiction to mitigate the outcomes of both externally and internally based financial services crises - To improve the Ministry of Financial Services’ brand equity by modernising its brand identity	90-100% 90-100%	90-100% 90-100%	90-100% 90-100%
TIMELINESS All work to be carried out within timeframes established by applicable legislation, international agreements and standards, and deadlines set by the Ministry	90-100%	90-100%	90-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$778,735	\$801,071	\$1,254,997
RELATED BROAD OUTCOME - A Strong Economy to Help Families and Businesses - Stable, Effective and Accountable Government			

REG 14	Vital Events Registry Services		
DESCRIPTION			
The Registry manages the processing of registration applications for vital information.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
• Registration of: Births, Deaths, Marriages	1,400-1,600	1,400-1,600	1,400-1,600
• Public records (deed polls, wills, promissory notes, affidavits, bills of sale and debentures)	850-950	850-950	850-950
• Issuing Certificates	5,500-6,000	5,500-6,000	5,500-6,000
o Births, deaths and marriages			
• Provide training to Administration staff (sub-office) in Cayman Brac	2-3	2-3	2-3
QUALITY			
• All registrations processed in accordance with standards and requirements as outlined in the relevant law	95-100%	95-100%	95-100%
TIMELINESS			
• Registrations completed within time period specified in law or as set out in published policy	95-100%	95-100%	95-100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	\$444,822	\$494,463	\$353,293
RELATED BROAD OUTCOME			
• A Strong Economy to Help Families and Businesses			

REG 15	Registration and Regulation of Non-Profit Organisations (NPO)		
DESCRIPTION The registration and regulation of non-profit organisations in order to prevent misuse of the sector by those wishing to support terrorist financing and terrorist organisations. To facilitate this the department will: • Develop policies and procedures for NPOs • Participate in the preparation and development of amendments to existing legislation • Collate and publish statistical data on NPOs • Provide records held by General Registry • Provide ongoing sensitisation of public for NPOs • Train staff on an ongoing basis			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of NPOs to be registered • Number of cancellation and suspension of NPOs • Number of recording filings – annual returns, reports of the review of financial statements • Number of statistics to be published	25-35 1-20 400-500 10-12	25-35 1-20 400-500 10-12	25-35 1-20 400-500 10-12
QUALITY • Process all applications in accordance with the relevant Law, regulations and policies	90-98%	90-98%	90-98%
TIMELINESS • Meet registration turnaround time: 30 days • Statistics to be published quarterly	90-98% 90-98%	90-98% 90-98%	90-98% 90-98%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$60,516	\$59,436	\$66,855
RELATED BROAD OUTCOME • A Strong Economy to Help Families and Businesses			

REG 16	Legal Entities Registry Services		
DESCRIPTION Processing of registration applications and maintenance of legal entities. During 2020 – 2021 the Registry will: • Continue conversion of manual records held to electronic format • Introduce Limited Liability Partnerships • Implement a corporate compliance programme • Participate in the development of new legislation and subsequent amendments for the enhancements to the Companies Law • Provide information on all registers to other Government agencies and the public within the parameters of the legislation • Facilitate Corporate Administration Portal (CAP) • Manage the development and maintenance of systems that provide ease of retrieval and data security • Develop policies and procedures to manage the various registers			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of registration: ○ Companies ○ Partnerships ○ Trusts ○ Friendly Societies, Building Societies and Trade Unions • Number of termination Requests: ○ Companies ○ Partnerships ○ Trusts • Number of filings – Annual Returns, changes to particulars, registers etc.	12,000-13,500 3,500-4,000 60-70 0-2 9,500-11,000 1,000-1,200 100-150 200,000-250,000	12,000-13,500 3,500-4,000 60-70 0-2 9,500-11,000 1,000-1,200 100-150 200,000-250,000	12,000-13,500 3,500-4,000 60-70 0-2 9,500-11,000 1,000-1,200 100-150 200,000-250,000
QUALITY • All applications processed in accordance with standards and requirements as outlined in the relevant laws, regulations and published policies	90-98%	90-98%	90-98%
TIMELINESS • Registrations completed within time period specified in law or as set out in published policy • Systems and staff training for Limited Liability Partnerships to be completed prior to commencement of the Law • Conversion of records expected to be completed in 5 years ending 31 Dec 2022	90-95% 90-95% 85-90%	90-95% 90-95% 85-90%	90-95% 90-95% 85-90%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$1,900,293	\$2,040,546	\$1,312,858
RELATED BROAD OUTCOME • A Strong Economy to Help Families and Businesses			

Note: 2020 – The total cost of supplying this output is \$4,119,537. However, the revenue of \$2,219,244 from other third parties reduces the cost to Cabinet to \$1,900,293.

2021 – The total cost of supplying this output is \$4,259,790. However, the revenue of \$2,219,244 from other third parties reduces the cost to Cabinet to \$2,040,546.

REG 17	Intellectual Property Registry Services		
DESCRIPTION To maintain robust, efficient systems for the registration of intellectual property that will: • Manage the registers for Design Rights, Orphan Licenses, Patents and Trade Marks • Support industry in promoting the Intellectual Property (IP) registers available in Cayman • Recruit and train staff to meet the demands of the growing register • License and train agents and maintain a register of licensed agents • Develop policies and procedures with respect to the processing of all IP applications • Participate in the development and revision of IP legislations • Provide quasi civil legal advice and assistance on IP matters to the Ministry and other Government agencies			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of registrations Design Rights, Patents and Trade Marks • Number of certificates for Design Rights, Patents and Trade Marks; • Number of international event to be attended • Number of training to be provided to licensed agents • Number of statistics published for IP • Number of IP Gazette notices published • Number of staff training • Number of local events hosted	800-900 900-1,000 3-4 2-3 4 24 2-3 1-2	800-900 900-1,000 3-4 2-3 4 24 2-3 1-2	800-900 900-1,000 3-4 2-3 4 24 2-3 1-2
QUALITY • All applications to be processed in accordance with relevant Laws, regulations and policies • All applications to be processed in accordance with industry best practices and standards	90-98% 90-95%	90-98% 90-95%	90-98% 90-95%
TIMELINESS Turnaround time: • New application for trademarks – six months • Other application types within – 30 days	85-90% 85-90%	85-90% 85-90%	85-90% 85-90%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$552,465	\$538,469	\$481,312
RELATED BROAD OUTCOME • A Strong Economy to Help Families and Businesses			

REG 18	Maintenance of a Centralised Platform for Beneficial Ownership Information		
DESCRIPTION Maintenance of a robust centralised system for the maintenance of beneficial ownership information. To achieve this the Registry will: - Accept beneficial ownership (BO) information - Perform compliance audits of submissions by the Corporate Service Provider (CSP) - Perform due diligence on BO information submitted by resident companies without licensed service providers - Report incidence of non-compliance to relevant authority - Perform monthly audits of registry for compliance with laws and standards - Train General Registry staff on the BO regime and role of General Registry - Train CSPs and principals of resident companies			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of beneficial ownership registers filed by licensed CSPs - Number of beneficial ownership registers filed by resident companies without CSPs - Number of compliance audits conducted on submissions made by CSPs - Number of reports – Exchange of Notes (EoN) - Number of statistics published of CSPs and resident companies filing BO Information	800,000-900,000 2,500 – 3,500 2-4 1 12	800,000-900,000 2,500 – 3,500 2-4 1 12	800,000-900,000 1,500 – 2,500 2-4 1 12
QUALITY - Information to be held secured and confidential in accordance with Beneficial Ownership Law, amended Police Law and policies - Audits to be performed in accordance with EoN and Department BO policy	98-100% 98-100%	98-100% 98-100%	98-100% 98-100%
TIMELINESS - Compliance audits to be performed quarterly - Non-compliance to be reported within 30 days of finding	95-98% 95-98%	95-98% 95-98%	95-98% 95-98%
LOCATION Cayman Islands	100%	100%	100%
COST	\$64,624	\$64,094	\$95,961
RELATED BROAD OUTCOME A Strong Economy to Help Families and Businesses			

TIA 7	Exchange of Information for Tax Purposes		
DESCRIPTION In fulfilment of agreed international obligations in accordance with international standards, the Cayman Islands maintains a number of mechanisms for exchange of information for tax purposes and collaborates with competent authorities in partner jurisdictions on all methods of exchange of information.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY Number of exchange relationships with treaty partners	115 - 125	115-125	115-125
QUALITY All functions to be performed in accordance with statutory and treaty obligations	100%	100%	100%
TIMELINESS All work to be carried out within timeframes established by applicable legislation, international agreements and standards	95-100%	95-100%	95-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$1,518,429	\$1,622,093	1,845,266
RELATED BROAD OUTCOME A Strong Economy to Help Families and Businesses			

TIA 8	International Engagement in Tax Matters		
DESCRIPTION In fulfilment of obligations and membership commitments to international bodies, and to uphold the positive reputation of the Cayman Islands as an international financial centre, the Cayman Islands actively participates in relevant international fora on tax cooperation. The number and frequency of meetings has increased, and membership obligations to international bodies together with reviews of the effective implementation by the Cayman Islands of international standards on tax matters requires attendance.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY Number of meetings, working groups and bilateral engagements	25-30	25-30	20-30
QUALITY All engagement and meeting attendance to be carried out within the relevant parameters for the relevant international initiatives and meetings	100%	100%	100%
TIMELINESS All work to be carried out within timeframes established by international agreements and standards, and deadlines set by international organisation agendas	95-100%	95-100%	95-100%
LOCATION Services are delivered primarily in various global locations set for meetings	100%	100%	100%
COST	\$681,050	\$728,194	331,276
RELATED BROAD OUTCOME A Strong Economy to Help Families and Businesses			

TIA 9	EOI Compliance and Economic Substance		
DESCRIPTION Implementation of the legislative, administrative and IT frameworks for Economic Substance, and the establishment of enforcement mechanisms and resources to ensure effective compliance across all forms of collection, analysis and exchange of information for tax purposes.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY Number of hours	7,000-9,000	7,000-9,000	N/A
QUALITY All functions to be performed in accordance with legal requirements and international standards	100%	100%	N/A
TIMELINESS All work to be carried out within timeframes established by applicable legislation, international agreements and standards	95-100%	95-100%	N/A
LOCATION Cayman Islands	100%	100%	N/A
COST	\$1,150,036	\$1,225,310	N/A
RELATED BROAD OUTCOME A Strong Economy to Help Families and Businesses			

Note: TIA 9 is a newly defined output for which the output and budget were previously included in 2018-19 under TIA 7.

NEM 1	National Disaster Preparedness		
DESCRIPTION Provision of a comprehensive national disaster management strategy, underpinned by robust prevention, preparedness, mitigation, response and recovery plans and activities, supported by the National Emergency Operations Centre (NEOC) and Community Emergency Response Teams (CERTs). - Ensuring public safety by maintaining a high level of community-level preparedness - Providing residents with adequate information, capacity and skills to allow them to take responsibility for their personal safety			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of hours providing disaster preparedness - Hours to develop, coordinate and sustain community response through Community Emergency Response Teams (CERTs) - Hours of meetings of the National Hazard Management Executive and Council and NEOC Clusters	4,500-5,000 250-300 15-30	4,500-5,000 250-300 15-30	4,500-5,000 250-300 10-30
QUALITY - Plans are based on realistic scenarios to ensure business continuity for all sectors - Public awareness programmes are delivered for all hazards - Training is designed to improve community’s capacity for response and preparedness thereby enhancing resilience	90-100% 100% 100%	90-100% 100% 100%	90-100% 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 - Develop local capacity through training and development of community hazard management teams and NGO network within agreed timelines - Meetings convened within ½ hour and concluded within 1½ hours of issue of weather reports by U.S. National Hurricane Centre	95-100% 100% 95-100%	95-100% 100% 95-100%	95-100% 100% 95-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$432,880	\$448,775	\$411,459
RELATED BROAD OUTCOME - A Strong Economy to Help Families and Businesses - Stronger Communities and Support for the Most Vulnerable - Ensuring Caymanians Benefit from a Healthy Environment - Stable, Effective and Accountable Government			

NEM 2	Policy Advice and Ministerial Servicing		
DESCRIPTION Provide policy advice to the Ministers, Deputy Governor, Chief Officers, Government Departments and others on national disaster management and related matters (i.e. prevention, preparedness, mitigation, response and recovery); the National Emergency Notification System (NENS) and other technical matters.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Hours of advice provided on national disaster management and related matters - Hours of advice provided on the National Emergency Notification System (NENS) and other technical matters including the WebEOC, radios and the Situational Dashboard	200-300 150-200	200-300 150-200	300-400 N/A
QUALITY Advice is complete, accurate and reviewed by the Director prior to submission to the Ministry	100%	100%	100%
TIMELINESS Advice is provided within the timeframe indicated at the time of request	90-100%	90-100%	90-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$104,306	\$106,100	\$139,555
RELATED BROAD OUTCOME - A Strong Economy to Help Families and Businesses - Stronger Communities and Support for the Most Vulnerable - Ensuring Caymanians Benefit from a Healthy Environment - Stable, Effective and Accountable Government			

NEM 3	Hazard Mitigation		
DESCRIPTION Foster a proactive, collaborative partnership approach between the public and private sector 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. Develop and maintain a National Mitigation Plan as required by Section 12 of The Disaster Preparedness and Hazard Management Law (2019 Revision) to ensure public safety and contribute to sustainable national development in relation to all hazards.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Hours spent on the review, update, and application of codes and standards to meet emerging or changing threats - Hours spent developing a Situational Dashboard including mapping and data collection - Hours spent on the development of the National Mitigation Plan	50-100 100-150 1,400-1,600	50-100 100-150 1,400-1,500	100-150 100-150 1,400-1,600
QUALITY - National Mitigation Plan developed and maintained in accordance with established best practice; - Impact of mitigation/risk reduction measures tracked using proven metrics	80-90% 80-90%	80-90% 80-90%	80-90% 80-90%
TIMELINESS Risk assessment and development of risk maps and policy within the timeframe agreed with the National Hazard Management Council and Chief Officer Home Affairs	95-100%	95-100%	95-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$166,775	\$176,384	\$168,696
RELATED BROAD OUTCOME - A Strong Economy to Help Families and Businesses - Stronger Communities and Support for the Most Vulnerable - Ensuring Caymanians Benefit from a Healthy Environment - Stable, Effective and Accountable Government			

NEM 4	National Disaster Response		
DESCRIPTION			
Activate and manage the National Emergency Operation Centre (NEOC) to ensure national response readiness in the event of any national disaster and provide basic essential supplies and services during and immediately after in order to preserve life.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
Hours spent on activation and management of the NEOC, including set up of all NEOC equipment, deployment of radios and call-out of essential personnel	3,000-4,000	3,000-4,000	3,000-4,000
Hours spent planning and facilitating Annual Hurricane Exercise and other disaster exercises	100-200	100-200	250-300
Hours spent on management and coordination of relief assistance to the affected population	300-400	300-400	250-300
Hours spent ensuring readiness of electronic incident management systems and emergency telecommunications (WebEOC, radios, etc.)	250-300	250-300	500-600
QUALITY			
Agreed coordinating focal point for multi-hazard responses	100%	100%	100%
Disaster exercises de-briefed to ensure continuous improvement in coordination and communication between response agencies	95-100%	95-100%	95-100%
Relief operations and supplies and services meet or exceed established standards	80-100%	80-100%	80-100%
Emergency telecommunications (radios) and electronic incident management systems are tested routinely and ready for deployment	100%	100%	100%
TIMELINESS			
National Emergency Operation Centre available 24/7/365 and activated in accordance with established timelines depending on nature of incident	100%	100%	100%
Annual National Exercise prior to 1 June each year	100%	100%	100%
Duration of disaster relief dependent available for immediate, short or long-term depending on need	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$401,712	\$444,705	\$258,988
RELATED BROAD OUTCOME			
- A Strong Economy to Help Families and Businesses - Stronger Communities and Support for the Most Vulnerable - Ensuring Caymanians Benefit from a Healthy Environment - Stable, Effective and Accountable Government			

NEM 6	Emergency Shelters Management and Preparedness Activities		
DESCRIPTION Provide shelter management activities and ensure availability of shelters during and after a disaster. Maintain emergency generators and other essential facilities for shelter operations: - Inspect facilities and liaise with Public Works Department to ensure necessary maintenance and repairs are carried out - Restock essential supplies, documentation kits and post-disaster food supplies - Distribute radios, keys and telephones to Shelter Managers and district representatives			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of emergency shelters managed - Capacity to provide shelter occupancy - Maintain and fuel shelter generators - Number of hours managing shelters	19 5,500-6,500 19 550-650	19 6,000-7,000 19 450-600	19 5,000-6,000 19 450-600
QUALITY - All National Disaster Plan requirements are complied with relative to shelter operations - Shelter managers and other volunteers training is current and on par with the required standard - All shelter generators are maintained and fuelled for operation in compliance with required standards - Food and other supplies are current according to manufacturer’s “best used by” date	95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100%
TIMELINESS - Full shelter capacity is available in the event of a tropical cyclone or other disaster occurring (sudden and slow onset) - Shelters remain open until alternative accommodation is found for displaced people	100% 100%	100% 100%	100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$182,288	\$207,798	\$221,079
RELATED BROAD OUTCOME - A Strong Economy to Help Families and Businesses - Stronger Communities and Support for the Most Vulnerable - Ensuring Caymanians Benefit from a Healthy Environment - Stable, Effective and Accountable Government			

EMC 1	Public Safety Communications Centre		
DESCRIPTION The Department of Public Safety Communications (DPSC) operates a Public Safety Communications Centre (PSCC) which provides a 24/7/365 Public Safety Answering Point (PSAP) to support public safety, first responder services including Police, Fire and Emergency Medical Services.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of hours that the PSCC operates per fiscal year (24/7/365) - Minimum staffing of 9-1-1 Telecommunications staff on duty 24/7 except Friday and Saturday nights (Non-peak) - Friday and Saturday nights (Peak) - Number of incoming 9-1-1 telephone calls answered per month on average - Number of dispatched Calls For Service processed per month on average - Number of RCIPS vehicle stops, pedestrian stops and boat checks tracked by the Public Safety Communications Centre per month on average	8,784 3 4 4,000-5,000 2,800-3,150 450-550	8,760 3 4 4,000-5,000 2,800-3,150 450-550	8,760 3 4 4,600-5,250 2,900-3,280 350-450
QUALITY - Quality Assurance case reviews completed on Calls For Service (both call-taking and dispatch functions) - Quality Assurance scores regarding Calls For Service call reviews - Call-taking - Dispatching	250 91% 92%	250 93% 95%	250 92% 92%
TIMELINESS - Percentage of 9-1-1 telephone calls answered within 10 seconds for calendar year (as recorded by PSCC Power911 reports) - Percentage of highest priority Calls For Service dispatched to emergency personnel within 90 seconds from when 9-1-1 telephone call was answered or CAD event was initiated (as recorded by PSCC Computer Aided Dispatch reports) - Average time of highest priority Calls For Service dispatched to emergency personnel from when 9-1-1 telephone call was answered or CAD event was initiated (as recorded by PSCC Computer Aided Dispatch reports)	98% 55% 1 minute, 10 seconds	98% 60% 1 minute, 10 seconds	98% 60% 1 minute, 10 seconds
LOCATION Cayman Islands	100%	100%	100%
COST	\$3,547,543	\$3,671,571	\$2,710,679
RELATED BROAD OUTCOME - A Strong Economy to Help Families and Businesses - Reducing Crime and the Fear of Crime - Stronger Communities and Support for the Most Vulnerable - Stable, Effective and Accountable Government			

EMC 2	Electronic Monitoring Centre		
DESCRIPTION The Electronic Monitoring Centre (EMC) has two distinct programmes which support the community to reduce the impact of crime in the Cayman Islands – the electronic monitoring of offenders and the National CCTV Programme.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month 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) - Number of offenders monitored simultaneously - Number of requests for archived CCTV video footage received from RCIPS during fiscal year	8,784 55-75 325-375	8,760 55-100 325-375	8,760 46-55 325
QUALITY - Quality Assurance case reviews completed on Electronic Monitoring Centre actions (offender violation processing) - Quality Assurance ratings regarding Electronic Monitoring Centre actions	150 96%	150 97%	150 95%
TIMELINESS - Authorised requests from RCIPS or other EMC User Group for information regarding an offender’s violation are processed within 48 hours - Authorised requests from RCIPS for copies of archived CCTV video recordings are processed within 5 calendar days	95% 96%	95% 96%	95% 95%
LOCATION Cayman Islands	100%	100%	100%
COST	\$1,935,179	\$2,113,437	\$1,472,381
RELATED BROAD OUTCOME - A Strong Economy to Help Families and Businesses - Reducing Crime and the Fear of Crime - Stronger Communities and Support for the Most Vulnerable - Stable, Effective and Accountable Government			

EMC 3	Technical Services for Telecommunication System		
DESCRIPTION Provision of technical services required for the planning, operation and maintenance of the national telecommunication system infrastructure (switching, radio and ancillary equipment) that supports various Government Agencies.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of radios using system infrastructure - Hours providing radio system management	1,470-1,800 1,400-2,000	1,500-1,800 1,400-2,000	1,800-2,000 1,400-2,000
QUALITY System infrastructure is continuously monitored for availability and reliability (overall network availability)	90-95%	98-99%	90-95%
TIMELINESS Response Times: For Critical System (9-1-1 system; paging systems; fire department) - During normal working hours: 15 minutes - Outside of normal working hours: 45 minutes Other Systems - Grand Cayman: within one hour - Cayman Brac and Little Cayman: Next available flight	95% 96%	95% 96%	95% 95%
LOCATION Cayman Islands	100%	100%	100%
COST	\$256,103	\$256,727	\$348,089
RELATED BROAD OUTCOME - A Strong Economy to Help Families and Businesses - Reducing Crime and the Fear of Crime - Stronger Communities and Support for the Most Vulnerable - Stable, Effective and Accountable Government			

Note: 2020 – The Total cost of supplying this output is \$407,963. However, the revenue of \$151,860 from other third parties reduces the cost to Cabinet to \$256,103.

2021 – The Total cost of supplying this output is \$408,587. However, the revenue of \$151,860 from other third parties reduces the cost to Cabinet to \$256,727.

This output was previously NEM 8 in the 2018-19 budget.

FRE 9	Domestic Emergency Response		
DESCRIPTION Provide the capacity to respond to domestic fire and other emergencies (natural or man-made) including communication, management, coordination and operations.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of days per annum when 24-hour response is available to the community - Number of days per annum that radio/telephone communication is provided in the event of a hurricane or other disaster	365 365	365 365	365 365
QUALITY - Ensure that all Fire Officers are equipped and trained to respond to calls for rescue and fire-fighting per established standards - In the event of a hurricane or other natural or man-made disaster, activities are carried out in accordance with the National Hurricane Disaster Plan - All activities carried out in compliance with CI Fire Brigade Law, the CI Fire Service Operational Orders, UK National Occupational Standards (UKNOS) and National Fire Protection Association's (NFPA) guidelines	95-100% 95-100% 95-100%	95-100% 95-100% 95-100%	95-100% 95-100% 95-100%
TIMELINESS - Services are delivered on a 24/7/365 basis as required - Fire appliance exits the station within 20 seconds of receipt of call for service	100% 95-100%	100% 95-100%	100% 95-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$9,013,990	\$9,950,345	\$7,589,760
RELATED BROAD OUTCOME - A Strong Economy to Help Families and Businesses - Stronger Communities and Support for the Most Vulnerable - Ensuring Caymanians Benefit from a Healthy Environment - Stable, Effective and Accountable Government			

FRE 10	Aerodrome Fire Services		
DESCRIPTION Provide the capacity to respond to an incident/accident at the aerodrome to preserve life and minimize the negative impact so that airport operations can continue			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of days per annum when 24-hour response is available - Number of days that the required level of cover is provided per the category of airport in operation - Number of inspections of distribution of fuel to aircrafts conducted per annum	365 365 2-3	365 365 2-3	365 365 2-3
QUALITY - Vehicle performance complies with International Civil Aviation Organisation (ICAO) requirements (e.g. performance time 0-50 mph in 40 seconds) - Inventory and amount of firefighting media complies with ICAO requirements - Availability of fire appliances complies with required standards; (Grand Cayman - Category 8 - 4 vehicles; Cayman Brac - Category 6 - 3 vehicles and Little Cayman - 1 vehicle) - Number of personnel required complies with ICAO standards - Personnel are trained in accordance with the required standards - Rescue equipment complies with ICAO standards	95-100% 95-100% 95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100% 95-100% 95-100%
TIMELINESS - Required coverage is provided within necessary timeframes - Response occurs within 2-3 minutes to the end of each runway - Inspections conducted monthly	90-100% 90-100% 90-100%	90-100% 90-100% 90-100%	90-100% 90-100% 90-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$5,527,280	\$5,906,868	\$7,092,103
RELATED BROAD OUTCOME - Stronger Communities and Support for the Most Vulnerable - Ensuring Caymanians Benefit from a Healthy Environment			

FRE 11	Inspection for Compliance with Fire Code		
DESCRIPTION Conduct inspections to ensure safe, efficient and effective code compliance per the provisions of the Fire Brigade Law and the Fire Prevention Code and provide education to the public on the importance of their adherence to the same in the interest of public safety.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of premises inspected - Number of development drawings reviewed - Number of assessment reports prepared re: building control and relevant development	3,000-3,500 250-350 400-600	3,000-3,500 250-350 400-600	3,000-3,500 250-350 400-600
QUALITY - Premises inspected comply with laws, standards and codes including the C.I. Fire Prevention Code, the Fire Brigade Law, Liquor Licensing Law, Cinematograph Law, etc. - Drawings are reviewed in accordance with established best practice and taking into account the requirements of relevant Laws, standards and codes of practice - Inspections and reviews are carried out by qualified personnel - Reports are comprehensive, relevant and accurate, subjected to peer review and signed off by qualified senior personnel	98-100% 90-100% 90-100% 90-100%	98-100% 90-100% 90-100% 90-100%	98-100% 90-100% 90-100% 90-100%
TIMELINESS - Inspections conducted within three days of notification - Annual inspections conducted in accordance with deadlines for annual general meetings of CI Tourism Accommodation Board and Liquor Licensing Board - Reports submitted within three days of completion	90-100% 90-100% 90-100%	90-100% 90-100% 90-100%	90-100% 90-100% 90-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$344,431	\$375,457	\$150,858
RELATED BROAD OUTCOME Ensuring Caymanians Benefit from a Healthy Environment			

FRE 12	Investigation of Fires		
DESCRIPTION Investigate all fire occurrences to determine their cause and point of origin and utilise data to develop building, fire, and general safety standards in an effort to reduce future fire incidents.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of cause and origin investigations conducted annually - Number of assessment reports completed	150-250 500-650	150-250 500-650	150-250 500-650
QUALITY - Investigations undertaken by certified fire investigator and in compliance with current laws, codes and best practice standards - Reports are clear and succinct and provide comprehensive, relevant and accurate information - Recommendations for action related to the implementation of fire safety standards are based on current legislation and codes	90-100% 90-100% 90-100%	90-100% 90-100% 90-100%	90-100% 90-100% 90-100%
TIMELINESS - Investigations conducted within 48 hours of the event - Reports completed within 3 days of completion of investigation, unless further investigation is required - Attend Court as expert witness in accordance with Summons received	95-100% 95-100% 100%	95-100% 95-100% 100%	95-100% 95-100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$68,738	\$77,850	\$153,433
RELATED BROAD OUTCOME - Stronger Communities and Support for the Most Vulnerable - Ensuring Caymanians Benefit from a Healthy Environment			

FRE 13	Fire Safety Education and Training Programmes		
DESCRIPTION			
Provide fire and life safety strategy programmes through public education and training.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
Number of educational demonstrations	100-150	100-150	100-150
Number of workshops	4-8	4-8	4-8
Number of media releases/announcements/PR campaigns	12	12	12
Number of publications per year	3-4	3-4	3-4
QUALITY			
Information provided is current, concise and accurate, reflecting requirements of legislation, codes, etc.	95-100%	95-100%	95-100%
Content is approved by senior management prior to dissemination to the public	95-100%	95-100%	95-100%
Content is appropriate for various age groups and delivered by a qualified professional	95-100%	95-100%	95-100%
Usefulness/impact of information provided is measured by participant surveys, etc.	85-95%	85-95%	85-95%
TIMELINESS			
Initial response to request for information is provided within 3 business days	90-100%	90-100%	90-100%
Opportunities to provide season-specific information are leveraged (e.g. fire safety during the summer, the Christmas season, etc.)	90-100%	90-100%	90-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$225,985	\$243,740	\$127,495
RELATED BROAD OUTCOME			
- Stronger Communities and Support for the Most Vulnerable - Ensuring Caymanians Benefit from a Healthy Environment			

PRI 13	Custodial Services		
DESCRIPTION			
To provide a broad range of custodial services within a secure and fit for purpose estate.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
Average number of prisoners held in custody – per day	220-250	220-250	220-250
Number of drug tests carried out per month	40-50	50-60	35-45
Number of room and area searches conducted per month	130-150	130-150	130-150
Number of staff subjected to a random rub down search upon entry to the premises (per month)	190-210	190-210	50-55
QUALITY			
Treatment of prisoners is underpinned by decency and respect and in accordance with the Prisons Law and best practice	95-100%	95-100%	95-100%
All drug tests conform to appropriate Prison Service Instructions (PSI) and chain of custody requirements	100%	100%	100%
Bars, locks, vents, windows, doors and fabric of walls will be checked at least once per day	95-100%	95-100%	95-100%
Searches are conducted in compliance with the appropriate PSI	90-100%	90-100%	90-100%
TIMELINESS			
Secure custodial services provided 24 hours per day	100%	100%	100%
Drug tests and search targets per month to be achieved by the 25th day to allow for performance reporting	95-100%	95-100%	95-100%
LOCATION			
HMP Northward, HMP Fairbanks, Enhanced Reintegration Unit (ERU)	100%	100%	100%
COST	\$5,365,375	\$5,485,960	\$11,497,581
RELATED BROAD OUTCOME			
- Reducing Crime and the Fear of Crime - Stronger Communities and Support for the Most Vulnerable			

PRI 14	Maintaining Good Order		
DESCRIPTION To ensure that good order and discipline is maintained and that a safe environment is created which encourages engagement with rehabilitative services.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of prisoner complaints received (per month) - Average number of prisoners attending National Induction Programme (NIP) per month - Number of prisoners disciplinary breaches (per month) - Reviews conducted of contingency and Emergency Response Plans per annum	80-100 20-25 60-80 1-3	70-90 20-25 50-60 1-3	N/A N/A N/A N/A
QUALITY - Complaints responded to within policy timescales - NIP modules are delivered to all prisoners - The investigation and conduct of disciplinary proceedings against prisoners are lawful, reasonable and fair, and in the interests of maintaining order, control and a safe environment - Contingency and Emergency Response Plans are reviewed in accordance with national policy requirements	95-100% 90-100% 98-100% 100%	95-100% 90-100% 98-100% 100%	N/A N/A N/A N/A
TIMELINESS - Complaints and adjudications completed within Prison Service Instruction prescribed timescales - Prisoners attend national induction programme within one week of admission - Contingency and Emergency Response Plans to be completed by 30 April each year	95-100% 90-100% 100%	95-100% 90-100% 100%	N/A N/A N/A
LOCATION HMP Northward, HMP Fairbanks, Enhanced Reintegration Unit (ERU)	100%	100%	N/A
COST	\$5,342,553	\$5,463,978	N/A
RELATED BROAD OUTCOME - Reducing Crime and the Fear of Crime - Stronger Communities and Support for the Most Vulnerable			

Note: This output is a newly defined output for which the output and budget were previously included in 2018-19 under PRI 13.

PRI 15	Promoting Wellbeing and Care		
DESCRIPTION To provide prisoners with access to a range of health care services and interventions which underpin their emotional and physical wellbeing.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of completed Risk and Needs Assessments for prisoners - Number of sexual offending behaviour intervention programmes successfully completed (against 2019 baseline) - Average number of prisoners submitting to prevalence drug tests (per month) - Number of meals provided to prisoners per day	200-240 1 15-20 660-750	200-240 1 15-20 660-750	N/A N/A N/A N/A
QUALITY - Risk and Needs Assessment completed using LS/CMI - Sexual offending behaviour programmes facilitated and supervised by trained and accredited staff - Prevalence drug tests conducted in accordance with MDT Prison Service Instruction - Menus are nutritionally assessed by qualified dietician	95-100% 100% 100% 100%	95-100% 100% 100% 100%	N/A N/A N/A N/A
TIMELINESS HMP Northward, HMP Fairbanks, Enhanced Reintegration Unit (ERU)	100%	100%	N/A
LOCATION Grand Cayman	100%	100%	N/A
COST	\$4,268,097	\$4,554,969	N/A
RELATED BROAD OUTCOME - Reducing Crime and the Fear of Crime - Stronger Communities and Support for the Most Vulnerable			

Note: This output is a newly defined output for which the output and budget were previously included in 2018-19 under PRI 16.

2020 – The Total cost of supplying this output is \$4,323,097. However, the revenue of \$55,000 from other third parties reduces the cost to Cabinet to \$4,268,097.

2021 – The Total cost of supplying this output is \$4,607,095. However, the revenue of \$52,126 from other third parties reduces the cost to Cabinet to \$4,554,969.

PRI 16	Provision of Purposeful Activities and Development of Personal Capital		
DESCRIPTION To provide prisoners with a range of opportunities that will assist them in transforming their lives and reduce their likelihood of future offending.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of Purposeful Activity hours delivered to prisoners annually - Average number of prisoners on community placements - Number of educational hours delivered annually - Number of prisoners who gain an educational qualification at access level 1 or higher - Number of prisoners who complete offending behaviour programmes	50,000-60,000 15-20 20,000-30,000 100-130 50-70	50,000-60,000 15-20 20,000-30,000 100-130 50-70	30,000-50,000 12-15 10,000-20,000 80-100 40-60
QUALITY - Purposeful Activity relating to Vocational and employability skills meets the requirements of external accreditation bodies - Community placements are managed in accordance with relevant Prison Service Instruction (PSI) - Educational programmes are delivered in accordance with awarding body criteria - Programmes are facilitated by trained and competent Programmes Staff only	95-100% 95-100% 95-100% 100%	95-100% 95-100% 95-100% 100%	95-100% 95-100% 95-100% 100%
TIMELINESS All activities are facilitated within the specified core day (Monday – Friday) and may involve additional weekend hours	95-100%	95-100%	95-100%
LOCATION HMP Northward, HMP Fairbanks, Enhanced Reintegration Unit (ERU)	100%	100%	100%
COST	\$4,077,289	\$4,425,721	\$4,461,694
RELATED BROAD OUTCOME - Reducing Crime and the Fear of Crime - Stronger Communities and Support for the Most Vulnerable			

Note: 2020 – The Total cost of supplying this output is \$4,132,289. However, the revenue of \$55,000 from other third parties reduces the cost to Cabinet to \$4,077,289.

2021 – The Total cost of supplying this output is \$4,480,721. However, the revenue of \$55,000 from other third parties reduces the cost to Cabinet to \$4,425,721.

DCR 9	Court Services for Adult Offenders		
DESCRIPTION Produce Pre-sentencing Reports and Assessments at the request of the Courts and supervise persons on Bail and Court Orders.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of bail supervision/monitoring - Number of reports submitted to the Courts - Number of risk assessments conducted - Number of court duty services offered - Number of court orders supervised	2,500-2,700 1,900-2,200 450-550 450-550 6,500-6,700	2,700-2,800 2,000-2,200 550-650 550-650 6,600-6,800	2,700 1,850 480 450 6,670
QUALITY - Reports are prepared in the established format as required by the Court - Information provided is accurate and reports vetted by a senior manager prior to submission	95-100% 95-100%	95-100% 95-100%	100% 90%
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	\$1,130,381	\$1,138,006	\$779,635
RELATED BROAD OUTCOME - Reducing Crime and the Fear of Crime - Stronger Communities and Support for the Most Vulnerable			

DCR 10	Through-Care and After-Care Services		
DESCRIPTION Provision of Rehabilitative and Intervention services for adult offenders in the Prison System in preparation for community release, and supervision of persons on Parole/Conditional Release.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of reports submitted to the Secretary of the Conditional Release Board - Number of Through-care cases - Number of Through-care Reports completed - Number of Risk Assessments completed - Number of Conditional Release Licences supervised - Number of Case Plans completed	130-160 2,000-2,300 100-150 100-150 350-450 130-150	120-150 2,100-2,400 120-170 120-170 400-500 140-160	120 2,300 140 140 450 145
QUALITY - Reports are prepared in the established format as required by the Conditional Release Board and in accordance with best practice - Information provided is accurate and reports are vetted by a senior manager prior to submission	95-100% 95-100%	95-100% 95-100%	100% 98%
TIMELINESS Through-care services provided weekly, between 8:30-5:00 Monday – Thursday and ongoing After-care services for the period as specified by a Parole Licence or Supervision Release Condition	95-100%	95-100%	95%
LOCATION Through-care specific to HM Prisons (Northward, Fairbanks, Enhanced Reintegration Unit (ERU)) and Aftercare throughout the Cayman Islands, as supervision of clients involves home visits, office visits, and other community contacts which may include job sites, and in-office group participation)	100%	100%	100%
COST	\$809,758	\$835,981	\$546,322
RELATED BROAD OUTCOME - Reducing Crime and the Fear of Crime - Stronger Communities and Support for the Most Vulnerable			

DCR 11	Public Education and Policy Advice		
DESCRIPTION Provision of information, education and advice on rehabilitative services aimed at crime reduction in the Cayman Islands.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of public awareness presentations/projects - Number of stakeholder meetings attended to provide advice	10-12 50-75	10-12 50-75	8 70
QUALITY Advice provided in accordance with current research, experience and professional guidelines related to offender management and Probation and Parole services	95-100%	100%	100%
TIMELINESS - Request for advice responded to within three business days - Meetings attended on an as needed basis	100% 100%	100% 100%	100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$504,667	\$516,517	\$746,184
RELATED BROAD OUTCOME - Reducing Crime and the Fear of Crime - Stronger Communities and Support for the Most Vulnerable			

DCR 12	Programmes and Empowerment Services		
DESCRIPTION			
Provision of Community and Institution Programmes and Empowerment Services/Supervision.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
Number of psycho-educational programmes offered in the community/Institutions	12-15	12-15	12
Number of client-related presentations in the community and Institutions	8-10	8-10	8
Number of Community/Institution Group sessions	150-200	150-200	205
Number of Community Payback Service Cases	2,700-3,000	2,700-3,000	2,760
Number of Victim/Witness Cases	2,000-2,200	2,100-2,300	2,075
Number of Gender Specific Cases (Females)	500-750	650-800	500
QUALITY			
Programmes delivered in accordance with Department guidelines and established best practice	95-100%	95-100%	95-100%
Programmes facilitated by trained/certified Probation Officers	100%	100%	100%
Reports prepared in the established format as needed by the Police or Court and in accordance with best practice	85-95%	85-95%	85-95%
Information provided is accurate and reports are vetted by a senior manager prior to submission	100%	100%	100%
TIMELINESS			
Reports provided as required by the Police or Courts	90-100%	90-100%	90%
Services provided on a need by need basis	90-100%	90-100%	90%
LOCATION			
Primarily in Grand Cayman, with occasional services to the Sister Islands	100%	100%	100%
COST	\$1,036,222	\$1,044,275	\$819,291
RELATED BROAD OUTCOME			
- Reducing Crime and the Fear of Crime - Stronger Communities and Support for the Most Vulnerable			

DCR 16	Specialized and Intensive Supervision Services			
DESCRIPTION				
Provision of Intensive Supervision and Intervention Services to High/Very High-Risk clients.				
MEASURES		2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY				
• Number of Domestic Violence Cases		1,000-1,200	1,100-1,300	1,000
• Number of Mental Health Cases		900-1,000	950-1,050	950
• Number of Drug Rehab Court Cases		250-300	275-325	250
• Number of High Risk Cases		400-500	450-550	450
QUALITY				
• Services delivered in accordance with Department guidelines and established best practice		90-100%	90-100%	90%
• Supervision is initiated and maintained based on the results of assessments and diagnosis		90-100%	90-100%	90%
• Supervision is provided by qualified personnel		90-100%	90-100%	90%
TIMELINESS				
• Services provided based on client needs as identified through assessments and diagnosis		95-100%	95-100%	95%
LOCATION				
• Cayman Islands		100%	100%	100%
COST		\$1,170,395	\$1,204,885	\$1,014,608
RELATED BROAD OUTCOME				
• Reducing Crime and the Fear of Crime				
• Stronger Communities and Support for the Most Vulnerable				

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MINISTRY OF FINANCIAL SERVICES AND HOME AFFAIRS
STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

These forecast financial statements have been prepared in accordance with the provisions of the Public Management and Finance Law (2018 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 (2018 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 2020 and 31 December 2021 and performance for the years ending 31 December 2020 and 31 December 2021; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Law (2018 Revision)).

Dax Basdeo, PhD, JP
Chief Officer

Ministry of Financial Services and Home Affairs

31 December 2019

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FINANCIAL STATEMENTS

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

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MINISTRY OF FINANCIAL SERVICES AND HOME AFFAIRS
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2020 AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	STATEMENT OF FINANCIAL POSITION		12-Month Budget 2020	12-Month Budget 2021
7,869,657	13,293,327	Current Assets			
-	-	Cash and cash equivalents	1	17,278,143	22,366,672
11,148,295	4,798,648	Marketable securities and deposits		-	-
860,660	750,320	Trade receivables	2	4,702,675	4,702,675
88,427	160,731	Other receivables	2	750,320	750,320
-	-	Inventories	3	160,731	160,731
1,733	-	Investments		-	-
		Prepayments	4	-	-
19,968,772	19,003,026	Total Current Assets		22,891,869	27,980,398
		Non-Current Assets			
-	-	Trade receivables	2	95,973	95,973
-	-	Other receivables	2	-	-
-	-	Inventories	3	-	-
-	-	Investments		-	-
-	-	Prepayments	4	-	-
279,514	514,323	Intangible Assets	5	2,319,714	1,839,652
28,057,889	35,953,317	Property, plant and equipment	5	49,225,112	62,414,644
28,337,404	36,467,640	Total Non-Current Assets		51,640,799	64,350,269
48,306,175	55,470,667	Total Assets		74,532,668	92,330,667
		Current Liabilities			
399,764	152,235	Trade payables	6	152,235	152,235
3,732,162	158,709	Other payables and accruals	6	158,709	158,709
-	-	Unearned revenue		-	-
2,923,690	2,220,421	Employee entitlements	7	2,220,421	2,220,421
3,270,194	-	Repayment of surplus		-	-
10,325,809	2,531,364	Total Current Liabilities		2,531,364	2,531,364
		Non-Current Liabilities			
-	-	Trade payables	6	-	-
-	-	Other payables and accruals	6	-	-
-	-	Unearned revenue		-	-
-	-	Employee entitlements	7	-	-
-	-	Total Non-Current Liabilities		-	-
10,325,809	2,531,364	Total Liabilities		2,531,364	2,531,364
37,980,366	52,939,302	Net Assets		72,001,303	89,799,303
		NET WORTH			
38,654,566	53,460,567	Contributed capital		72,522,568	90,320,568
-	-	Other Reserves		-	-
-	-	Revaluation reserve		-	-
(674,200)	(521,265)	Accumulated surpluses/(deficits)		(521,265)	(521,265)
37,980,366	52,939,302	Total Net Worth		72,001,303	89,799,303

MINISTRY OF FINANCIAL SERVICES AND HOME AFFAIRS
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2020	12-Month Budget 2021
47,863,777	53,461,029	Revenue			
-	-	Sale of goods and services	8	60,015,856	63,526,066
-	-	Investment revenue		-	-
-	-	Donations		-	-
-	-	Other revenue		-	-
47,863,777	53,461,029	Total Revenue		60,015,856	63,526,066
		Expenses			
32,462,130	36,150,225	Personnel costs	9	42,839,629	44,806,814
10,538,392	14,022,422	Supplies and consumables	10	13,191,412	13,630,723
2,757,732	3,288,383	Depreciation & Amortisation	5	3,984,815	5,088,529
-	-	Impairment of property, plant and equipment	5	-	-
-	-	Impairment of inventory	3	-	-
16,517	-	Litigation costs	11	-	-
-	-	Other expenses		-	-
23,428	-	Other Gains and Losses	12	-	-
45,798,199	53,461,029	Total Expenses		60,015,856	63,526,066
2,065,578	-	Surplus or (Deficit) for the period		-	-

MINISTRY OF FINANCIAL SERVICES AND HOME AFFAIRS
STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	CASH FLOW STATEMENT	Note	12-Month Budget 2020	12-Month Budget 2021
		CASH FLOWS FROM OPERATING ACTIVITIES			
		<i>Receipts</i>			
46,609,000	43,674,240	Outputs to Cabinet		68,963,046	61,044,962
-	76,340	Outputs to other government agencies		69,300	69,300
2,627,000	1,598,490	Sale of goods and services - third party		2,411,804	2,411,804
-	-	Interest received		-	-
-	-	Donations / Grants		-	-
-	-	Other receipts		-	-
		<i>Payments</i>			
(32,244,000)	(33,408,392)	Personnel costs		(42,093,295)	(44,806,814)
(9,107,315)	(18,691,635)	Supplies and consumables		(13,191,412)	(13,630,723)
(17,000)	-	Interest paid		-	-
-	-	Other payments		-	-
7,867,685	(6,750,956)	Net cash flows from operating activities		16,159,443	5,088,529
		CASH FLOWS FROM INVESTING ACTIVITIES			
(5,581,000)	(14,806,000)	Purchase of property, plant and equipment		(19,062,001)	(17,798,000)
(28)	-	Proceeds from sale of property, plant and equipment		-	-
(5,581,028)	(14,806,000)	Net cash flows from investing activities		(19,062,001)	(17,798,000)
		CASH FLOWS FROM FINANCING ACTIVITIES			
5,599,000	14,806,000	Equity Investment from Org 40		19,062,001	17,798,000
-	-	Repayment of Surplus to Org 40		-	-
5,599,000	14,806,000	Net cash flows from financing activities		19,062,001	17,798,000
7,885,657	(6,750,956)	Net increase/(decrease) in cash and cash equivalents		16,159,443	5,088,529
(16,000)	7,869,657	Cash and cash equivalents at beginning of period		1,118,701	17,278,143
7,869,657	1,118,701	Cash and cash equivalents at end of period	1	17,278,143	22,366,673

MINISTRY OF FINANCIAL SERVICES AND HOME AFFAIRS
STATEMENT OF CHANGES IN NET WORTH
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2018 brought forward	38,654,566	-	-	(674,200)	37,980,366
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2018	38,654,566	-	-	(674,200)	37,980,366
Changes in net worth for 2019					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-	-
Equity Investment from Cabinet	14,806,000	-	-	-	14,806,000
Capital withdrawals by Cabinet	-	-	-	152,936	152,936
Dividends payable to Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	14,806,000	-	-	152,936	14,958,936
Surplus/(deficit) for the period 2019	-	-	-	-	-
Total recognised revenues and expenses for the period	14,806,000	-	-	152,936	14,958,936
Balance at 31 December 2019 carried forward	53,460,567	-	-	(521,265)	52,939,302
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2019 brought forward	53,460,567	-	-	(521,265)	52,939,302
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2019	53,460,567	-	-	(521,265)	52,939,302
Changes in net worth for 2020					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-	-
Equity Investment from Cabinet	19,062,000	-	-	-	19,062,000
Capital withdrawals by Cabinet	-	-	-	-	-
Dividends payable to Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	19,062,000	-	-	-	19,062,000
Surplus/(deficit) for the period 2020	-	-	-	-	-
Total recognised revenues and expenses for the period	19,062,000	-	-	-	19,062,000
Balance at 31 December 2020 carried forward	72,522,568	-	-	(521,265)	72,001,303

**MINISTRY OF FINANCIAL SERVICES AND HOME AFFAIRS
STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021**

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2020 brought forward	72,522,568	-	-	(521,265)	72,001,303
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2020	72,522,568	-	-	(521,265)	72,001,303
Changes in net worth for 2021					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Equity Investment from Cabinet	17,798,000	-	-	-	17,798,000
Capital withdrawals by Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	17,798,000	-	-	-	17,798,000
Surplus/(deficit) for the period 2021	-	-	-	-	-
Total recognised revenues and expenses for the period	17,798,000	-	-	-	17,798,000
Balance at 31 December 2021	90,320,568	-	-	(521,265)	89,799,303

Ministry of Financial Services and Home Affairs
STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These forecast financial statements are for the *Ministry of Financial Services and Home Affairs*.

Basis of preparation

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

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

Reporting Period

The reporting period is the period ending 31 December 2020 and 2021.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

Cash and cash equivalents

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

Receivables and advances

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

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

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

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Provisions

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

Employee entitlements

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

NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and Cash Equivalents

12-Month Actual 2018	12-Month Forecast 2019	Description	Foreign Currency	Exchange Rate	12-Month Budget 2020	12-Month Budget 2021
400	400	Cash on hand (IRIS Confirmation Account/Petty Cash)	400	1.0000	400	400
561	-	Cash in transit (IRIS Remittance Account)	-	1.0000	-	-
6,378,727	13,261,394	CI\$ Operational Current Account held at Royal Bank of Canada	17,246,210	1.0000	17,246,210	22,334,739
52,691	31,533	US\$ Operational Current Account held at Royal Bank of Canada	37,651	0.8375	31,533	31,533
1,437,278	-	Payroll Current Account held at Royal Bank of Canada	-	1.0000	-	-
-	-	Bank Accounts held at other financial institutions	-	1.0000	-	-
-	-	Fixed Deposits held with Treasury (less than 90 days)	-	1.0000	-	-
7,869,657	13,293,327	TOTAL			17,278,143	22,366,672

Note 2: Trade and Other Receivables

12-Month Actual 2018	12-Month Forecast 2019	Trade Receivables	12-Month Budget 2020	12-Month Budget 2021
352,175	592,208	Sale of goods and services	592,208	592,208
7,980,440	4,206,441	Outputs to Cabinet	4,206,441	4,206,441
2,815,680	-	Outputs to other government agencies	-	-
-	-	Other	-	-
-	-	Less: provision for doubtful debts	-	-
11,148,295	4,798,648	Total trade receivables	4,798,648	4,798,648

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
		Current		
11,148,295	4,414,756	Past due 1-30 days	4,582,709	4,582,709
-	239,932	Past due 31-60 days	-	-
-	143,959	Past due 61-90 days	-	-
-	-	Past due 90 and above	119,966	119,966
		Non-Current		
-	-	Past due 1 year and above	95,973	95,973
11,148,295	4,798,648	Total	4,798,648	4,798,648

Note 2: Trade and Other Receivables (Continued)

12-Month Actual 2018	12-Month Forecast 2019	Other Receivables	12-Month Budget 2020	12-Month Budget 2021
67,407	-	Advances (salary, Official Travel, etc.)	-	-
773	980	Dishonoured cheques	980	980
-	-	Interest receivable	-	-
-	-	Loans	-	-
-	-	Interentity Due from	-	-
-	90,766	Other Non-Current Assets	90,766	90,766
837,675	658,574	Other	658,574	658,574
(45,194)	-	Less: provision for doubtful debts	-	-
860,660	750,320	Total other receivables	750,320	750,320

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
		Current		
860,660	750,320	Past due 1-30 days	750,320	750,320
-	-	Past due 31-60 days	-	-
-	-	Past due 61-90 days	-	-
-	-	Past due 90 and above	-	-
		Non-Current		
-	-	Past due 1 year and above	-	-
860,660	750,320	Total	750,320	750,320

Note 3: Inventories

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
88,427	160,731	Inventory held for use in the provision of goods and services	160,731	160,731
-	-	Work in Progress and finished goods	-	-
88,427	160,731	TOTAL INVENTORIES	160,731	160,731

Note 4: Prepayments

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
1,733	-	Accrued Prepayments	-	-
-	-	Prepaid Insurance	-	-
		Other		
1,733	-	Total	-	-

Note 5: Property, Plant and Equipment
Cost of Property, Plant and Equipment

	<i>Land</i>	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Water Retriculation</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Aircraft</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2019	4,093,320	13,564,370	11,939,210	653,007	413,250	1,557,141	555,965	5,397,751	3,661,310	1,457,215	725,515	99,130	6,183,759	50,300,942
Additions	-	2,403,925	1,761,159	(159,289)	(131,742)	111,016	23,806	(0)	1,166,048	4,008,391	-	-	2,133	9,185,445
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2019	4,093,320	15,968,295	13,700,369	493,718	281,508	1,668,157	579,770	5,397,751	4,827,357	5,465,605	725,515	99,130	6,185,892	59,486,387

	<i>Land</i>	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Water Retriculation</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Aircraft</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2020	4,093,320	15,968,295	13,700,369	493,718	281,508	1,668,157	579,770	5,397,751	4,827,357	5,465,605	725,515	99,130	6,185,892	59,486,387
Additions	585,000	452,500	11,177,500	20,800	22,589	819,509	38,100	-	1,306,840	2,129,163	450,000	-	-	17,002,001
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2020	4,678,320	16,420,795	24,877,869	514,518	304,097	2,487,666	617,870	5,397,751	6,134,197	7,594,768	1,175,515	99,130	6,185,892	76,488,388

	<i>Land</i>	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Water Retriculation</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Aircraft</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2021	4,678,320	16,420,795	24,877,869	514,518	304,097	2,487,666	617,870	5,397,751	6,134,197	7,594,768	1,175,515	99,130	6,185,892	76,488,388
Additions	536,000	1,317,000	13,950,000	-	3,494	115,673	2,500	-	95,000	1,741,000	-	-	-	17,760,667
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2021	5,214,320	17,737,795	38,827,869	514,518	307,591	2,603,339	620,370	5,397,751	6,229,197	9,335,768	1,175,515	99,130	6,185,892	94,249,055

Note 5: Property, Plant and Equipment (Continued)
Accumulated Depreciation and Impairment Losses

	<i>Land</i>	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Water Reticulation</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Aircraft</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2019	-	10,614,277	2,400,554	77,178	132,475	1,187,044	476,168	2,112,383	2,680,648	719,857	297,770	(12,994)	-	20,685,360
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Impairment Reserve 2019 (closing balance)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2019	-	1,168,525	447,313	-	23,304	206,550	19,900	1,500	585,358	310,018	52,242	33,000	-	2,847,710
Eliminate on Disposal or Derecognition 2019	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2019	-	11,782,802	2,847,867	77,178	155,779	1,393,594	496,068	2,113,883	3,266,006	1,029,875	350,012	20,006	-	23,533,070

	<i>Land</i>	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Water Reticulation</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Aircraft</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2020	-	11,782,802	2,847,867	77,178	155,779	1,393,594	496,068	2,113,883	3,266,006	1,029,875	350,012	20,006	-	23,533,070
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Impairment change 2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2020	-	612,143	825,384	4,382	33,417	500,195	53,784	561,528	791,997	303,708	34,668	9,000	-	3,730,206
Eliminate on Disposal or Derecognition 2020	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2020	-	12,394,945	3,673,251	81,560	189,196	1,893,789	549,852	2,675,411	4,058,003	1,333,583	384,680	29,006	-	27,263,276

	<i>Land</i>	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Water Reticulation</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Aircraft</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2021	-	1,239,945	367,325	81,560	18,919	189,378	549,852	267,541	405,003	1,333,583	384,680	29,006	-	2,726,327
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Impairment change 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2021	-	87,478	836,536	4,868	42,493	775,349	63,702	554,000	819,779	549,353	40,035	10,239	-	4,571,134
Eliminate on Disposal or Derecognition 2021	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2021	-	13,269,725	4,509,787	86,428	231,689	2,669,138	613,554	3,229,411	4,877,782	1,882,936	424,715	39,245	-	31,834,410

Note 5: Property, Plant and Equipment (Continued)

Net Book value 31 December 2019	4,093,320	4,185,493	10,852,502	416,540	125,729	274,563	83,702	3283,868	1,561,351	4,435,730	375,503	79,124	6185,892	35,953,317

Net Book value 31 December 2020	4,678,320	4,025,850	21,204,618	432,958	114,901	593,877	68,018	2,722,340	2,076,194	6,261,185	790,835	70,124	6185,892	49,225,111

Net Book value 31 December 2021	5,214,320	4,468,070	34,318,081	428,090	75,902	(65,799)	6,816	2,168,340	1,351,415	7,452,832	750,800	59,885	6,185,892	62,414,644

Intangible Assets

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	2,329,712	-	2,329,712
Additions	661,929	-	661,929
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2019	2,991,641	-	2,991,641

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2020	2,991,641	-	2,991,641
Additions	2,060,000	-	2,060,000
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2020	5,051,641	-	5,051,641

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2021	5,051,641	-	5,051,641
Additions	37,333	-	37,333
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2021	5,088,974	-	5,088,974

Note 5: Property, Plant and Equipment (Continued)

Accumulated Depreciation and Impairment Losses

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	2,036,645	-	2,036,645
Transfers	-	-	-
Impairment Reserve 2019 (closing balance)	-	-	-
Depreciation Expense 2019	440,673	-	440,673
Eliminate on Disposal or Derecognition 2019	-	-	-
Balance as at 31 December 2019	2,477,318	-	2,477,318

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2020	2,477,318	-	2,477,318
Transfers	-	-	-
Impairment change 2020	-	-	-
Depreciation Expense 2020	254,609	-	254,609
Eliminate on Disposal or Derecognition 2020	-	-	-
Balance as at 31 December 2020	2,731,927	-	2,731,927

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2021	2,731,927	-	2,731,927
Transfers	-	-	-
Impairment change 2021	-	-	-
Depreciation Expense 2021	517,395	-	517,395
Eliminate on Disposal or Derecognition 2021	-	-	-
Balance as at 31 December 2021	3,249,322	-	3,249,322

Net Book value 31 December 2019	514,323	-	514,323

Net Book value 31 December 2020	2,319,714	-	2,319,714

Net Book value 31 December 2021	1,839,652	-	1,839,652

Note 6: Trade Payables, Other Payables and Accruals

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
399,764	152,235	Creditors	152,235	152,235
-	-	Creditors Ministries/Portfolios	-	-
-	-	Creditors other government agencies	-	-
-	-	Non current Accounts payable	-	-
425	-	Payroll Deductions	-	-
-	-	Operating Lease	-	-
3,580,401	144,546	Accrued Expenses	144,546	144,546
-	-	Accrued Expenses Ministries/Portfolios	-	-
-	-	Accrued Expenses other government agencies	-	-
-	-	Inter-entity due to	-	-
-	-	Accrued Entity Interest	-	-
-	-	Provisions	-	-
151,336	14,162	Other payables	14,162	14,162
4,131,926	310,944	Total trade payables other payables and accruals	310,944	310,944

Note 7: Employee Entitlements

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
527,895	71,809	Annual Leave	71,809	71,809
1,447,761	1,447,762	Retirement and long service leave	1,447,762	1,447,762
547,891	-	Accrued salaries	-	-
-	-	Travel	-	-
400,143	244,764	Pension	244,764	244,764
-	456,086	Other salary related entitlements	456,086	456,086
2,923,690	2,220,421	Total current portion	2,220,421	2,220,421
		<i>Non-current employee entitlements are represented by:</i>		
-	-	Retirement and long service leave	-	-
2,923,690	2,220,421	Total employee entitlements	2,220,421	2,220,421

Note 8: Sales of Goods and Services

12-Month Actual 2018	12-Month Forecast 2019	Revenue type	12-Month Budget 2020	12-Month Budget 2021
45,376,048	51,218,495	Outputs to Cabinet	57,534,752	61,044,962
70,620	76,340	Outputs to other government agencies	69,300	69,300
2,147,159	2,061,198	Fees and charges	2,301,804	2,301,804
161,288	104,996	General sales	110,000	110,000
-	-	Rentals	-	-
108,663	-	Other	-	-
47,863,777	53,461,029	Total sales of goods and services	60,015,856	63,526,066

Fees and Charges

185,425	210,408	Other Company Fees - Exempt (Entity)	192,420	192,420
1,794,004	1,605,348	Private Sector Computing Fees	2,026,224	2,026,224
3,300	3,000	Refund Processing Fees	600	600
164,430	242,442	Tower Licence Fees	82,560	82,560
2,147,159	2,061,198	Fees & Charges	2,301,804	2,301,804
		General Sales		
104,694	84,996	Canteen Sales	90,000	90,000
16,506	-	Miscellaneous Sales	-	-
29,045	10,000	Prison Craft Sales	10,000	10,000
11,043	10,000	Prison Sales	10,000	10,000
161,288	104,996	Total General Sales	110,000	110,000
		Rentals		
-	-	Total Rentals	-	-
		Other Goods & Services Revenue		
		Goods & Services Revenue		
108,663	-	Miscellaneous Receipts	-	-
108,663	-		-	-
		Sales of Outputs to Cabinet		
45,376,048	51,218,495	Sales of Outputs to Cabinet	57,534,752	61,044,962
45,376,048	51,218,495	Total Sales of Outputs to Cabinet	57,534,752	61,044,962
		Other Interdepartmental Revenue		
-	-	Financial Attest Services	-	-
70,620	76,340	Revenue from Ministries/Portfolios & Public Authorities	69,300	69,300
70,620	76,340	Total Other Interdepartmental Revenue	69,300	69,300
47,863,777	53,461,029	Total Goods and Services	60,015,856	63,526,066

Note 9: Personnel Costs

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
25,974,772	29,245,750	Salaries, wages and allowances	33,153,320	34,183,437
4,586,098	5,285,696	Health care	7,686,627	8,575,560
1,272,610	1,468,583	Pension	1,754,922	1,816,185
381,845	63,000	Leave	111,000	111,000
246,806	87,196	Other personnel related costs	133,760	120,632
32,462,130	36,150,225	Total Personnel Costs	42,839,629	44,806,814

Note 10: Supplies and Consumables

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
1,892,175	2,061,458	Supplies and Materials	2,118,304	2,115,595
4,951,358	6,958,185	Purchase of services	6,450,293	6,648,699
455,550	549,392	Lease of Property and Equipment	802,190	802,610
1,393,795	1,833,392	Utilities	1,555,332	1,641,942
804,678	569,500	General Insurance	543,397	611,886
128,380	326,020	Interdepartmental expenses	221,420	222,860
599,806	593,650	Travel and Subsistence	636,154	745,720
204,320	722,825	Recruitment and Training	492,055	500,911
108,330	408,000	Other	372,267	340,500
10,538,392	14,022,422	Total Supplies & consumables	13,191,412	13,630,723

Note 11: Litigation Costs

12-Month Actual 2018	12-Month Forecast 2019	Litigation Costs	12-Month Budget 2020	12-Month Budget 2021
16,517	-	Legal Fees	-	-
-	-	Description	-	-
16,517	-	Total Litigation Cost	-	-

Note 12: Gains / (Losses)

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
29,754	-	Net (gain) / loss on disposal of property, plant and equipment, revaluation	-	-
-	-	Gain/Loss on Derecognition of Assets	-	-
(6,326)	-	Net (gain) / loss on foreign exchange Transactions	-	-
23,428	-	Total gains/ (losses)	-	-

Note 13: Reconciliation of Net Cash Flows from Operating Activities to Surplus / (Deficit)

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
2,065,578	-	Surplus/(deficit) from ordinary activities	-	-
		Non-cash movements		
2,757,732	3,288,383	Depreciation expense	3,984,815	5,088,529
-	-	Impairment	-	-
29,754	-	(Gain)/losses on sale of property plant and equipment	-	-
		Changes in current assets and liabilities:		
-	3,773,999	(Increase)/decrease in receivables - Other Government agencies	12,174,628	-
-	-	(Increase)/decrease in receivables - SAGC's	-	-
-	-	(Increase)/decrease in receivables - Other 3rd Party	-	-
-	-	Increase/(decrease) in payables - Other Government agencies	-	-
-	-	Increase/(decrease) in payables - SAGC's	-	-
-	-	Increase/(decrease) in payables - Other 3rd Party	-	-
4,853,064	7,062,382	Net cash flows from operating activities	16,159,443	5,088,529

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MINISTRY OF EDUCATION, YOUTH, SPORTS, AGRICULTURE AND LANDS

BUDGET STATEMENT

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

PREPARED IN ACCORDANCE WITH SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2018 REVISION)

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APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE MINISTER

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2020 and 2021 financial years.

Honourable Julianna O'Connor-Connolly, JP
Minister

Ministry of Education, Youth, Sports,
Agriculture and Lands

31 December 2019

STATEMENT OF CHIEF OFFICER

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

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

Cetonya Cacho
Chief Officer

Ministry of Education, Youth, Sports,
Agriculture and Lands

31 December 2019

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

The Ministry is responsible for providing policy advice, administrative and governance support and the delivery of a range of programmes and services to the public, to enable the Minister to achieve the strategic goals for these areas of ministerial responsibility: Education, Youth, Sports, Agriculture and Lands.

Outside of the core Administrative arm of the Ministry, the Departments/Units within the Ministry's remit include: the Department of Education Services (DES); Early Childhood Care and Education Unit (ECCE); the Scholarship Secretariat Unit; the Public Libraries (LIB); the Sunrise Adult Training Centre (SRC); the Information, Communication and Technology Services (ICT); the Youth Unit (YSU); the Cadet Corps (CAD); the Department of Sports (DSP); Sister Islands Sports (SIS); the Department of Agriculture (AGR); and the Lands and Survey Department (LSU).

The University College of the Cayman Islands (UCCI), a Government Owned Company, and the Water Authority also fall within the remit of the Ministry.

Scope of Activities

The scope of the Ministry's activities includes:

Core Ministry

- Policy advice, development, implementation, communication and evaluation services to the Honourable Minister, and support for legislative revisions and development
- Funding and governance services by the Core Ministry to its Departments/Units, and, on the Minister's behalf, for UCCI. The Ministry also manages executive expenditure and executive assets which fall within the Minister's areas of responsibility
- General secretarial and administrative services to the Honourable Minister, as well as services to support the administration of the Education Council, and the Cayman Islands Agriculture Society

Departments and Units

- **Department of Education Services** – provision of Primary, Secondary, Further Education, Special Education and alternative education services in public schools
- **Early Childhood Care and Education Unit** – provision of services to enhance the quality of and access to early childhood care and education, in private and public settings
- **Sunrise Adult Training Centre** – provision of training and therapeutic programmes for adults with Disabilities

- **Cayman Islands Public Library Service** – provision of materials and services for community residents of all ages for personal enrichment, enjoyment and educational needs. The Library has a special mission to young children and their parents to encourage a love of reading and learning
- **Information Communication Technology** – strategic oversight and management of Information, Communications Technology (ICT) throughout the Ministry of Education, Youth, Sports, Agriculture and Lands, including management of Education ICT network (approximately 700 teachers and 5,000 students) and provision of ICT support for end-users; procurement; systems integration and ICT operational policy
- **Youth Unit** – monitor youth service providers to ensure vibrant youth programmes are run in each district and offer secretarial support to the Cayman Islands Youth Assembly which empowers youth to be meaningfully involved in decision making fora. The Unit also collaborates with other service providers to ensure that young citizens access all services provided for the general populace
- **Cadet Corps** – the provision of a youth uniformed programme which provides discipline and develops leadership skills through the use of a military structure in partnership with the education system, uniformed groups and the community at large
- **Department of Sports** – provision of Facility Maintenance and Operational Management services throughout Grand Cayman. The Department also provides Sport Education, training, technical advice and support services for various stakeholders including Schools, Sports clubs, Communities and National Associations
- **Sister Islands Sports** – The provision of sports coaching and instruction primarily in the six focus sports - basketball, cricket, football, netball, track and field and swimming via:
 - Community Sport Programmes
 - National Programmes
 - After-School Programmes
 - School sessions
 - Recreational Leagues and events
- **Department of Agriculture** – provision of various services and measures to develop sustainable agricultural production in order to promote self-sufficiency and food security (compatible with economic reality) for the Cayman Islands. To preserve and protect the state of health and well-being of plants and animals and to indirectly promote the wellness of residents through dynamic planned development and regulation
- **Lands and Survey** – provision of services to Cayman Islands citizens and companies in the areas of land registration, surveying, geographic data, valuation, and the management of government facilities
- **University College of the Cayman Islands** – provision of tertiary educational opportunities at several levels including, Pre-College, Dual Entry and Technical programmes; and Associate's, Bachelor's and Master's degree programmes

Customers and Location of Activities

The Ministry's customers are the Cabinet, the Minister for Education, Youth, Sports, Agriculture and Lands, all its departments and Units, UCCI, Water Authority, and other Government Ministries. Externally, services are provided to the business community, students, and the general public.

Services of this Ministry are provided from various locations throughout the Cayman Islands.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Ministry of Education, Youth, Sports, Agriculture and Lands in the 2020 and 2021 financial years are as follows:

- To strengthen communications and customer service within and across the Ministry as a whole as a means to improving the effectiveness of government communications
- To enhance the efficiency and effectiveness of centralised HR functions
- To continue to strengthen budget preparation, monitoring and reporting systems and processes across the ministry
- To continue to strengthen performance management systems and processes to imbed formal succession planning processes across the ministry

Broad Outcome 2 – Achieving Full Employment – Jobs for All Caymanians

Strategic Objectives for 2020 and 2021

1. Develop mechanisms for the active engagement of the public and private sector in addressing human capital development.
 - Establish registration standards and a quality assurance framework for training institutions
 - Align scholarship administration to the human capital needs of the Cayman Islands
 - Develop a national adult education strategy to promote lifelong learning and an agile workforce

Broad Outcome 3 – The Best Education Opportunities for All Our Children

Strategic Objectives for 2020 and 2021

1. The Ministry will continue to provide technical expertise, policy and guidance to the Department of Education Services in continuing to develop a world-class education system that positions our children and young people for success in further learning, employment and life.

Some key initiatives:

- Further implement the new legislative framework for Education to include making any amendments necessary, e.g. anti-bullying
- Implement a new primary school curriculum
- Create new levels of partnership with parents, the community, and the private sector
- Continue with the completion of the new John Gray High School (JGHS)
- Improve school climate to create safe and positive learning environments, including:

- Continued development of clear and consistent expectations to promote positive behaviour
- Continued training of school staff to apply school discipline and student behaviour policies consistently
- Continue to implement the 'response to intervention' approach to support the most at-risk students
- Review and strengthen special education needs provision, in accordance with the Cayman Islands Disabilities Legislation and Policy and other relevant legislation including the role of the special educational needs coordinators and specialist staff
- Continue to strengthen Early Childhood Care and Education
- Continue to extend the delegation of responsibility to schools and the accountability for principals for student achievement/school improvement
- Continued focus on strategies supported by programmes (research and data driven) to improve teaching and learning, with a focus on mathematics, literacy, science and technology
- Continue the ongoing review and full implementation of the Secondary Curriculum
- Set clear achievement targets for schools which offer ambitious but realistic targets for student outcomes based on school-specific data
- Continue to provide detailed data reports that document and explain student performance across the system
- Further extend the existing succession planning process and further integrate succession planning guidance into the recruitment process
- Support both formal and informal professional development for leaders and aspiring leaders within education
- Ensure that individual School Improvement Plans are informed by and contribute to the achievement of national strategic objectives, including the Plan of Action, and are responsive to the 2014/15 Baseline School inspection findings, Follow Through Inspections and full inspections
- 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
- Continue to develop and implement new approaches to technical and vocational education (TVET) and training that maximises the opportunities for all students to develop skills needed for future employment, e.g. apprenticeships
- Enhance opportunities for young people with special needs through better training of teachers, improvements in facilities and school structures, e.g. School Learning Support Hubs

- Improve cybersecurity for the schools network, through collaboration with the E-Government Unit and other Government agencies
2. The UCCI Board of Governors is committed to working towards a strategic alignment of UCCI programmes, courses and services, to deliver educational programmes that provide citizens with access to world class educational opportunities, which will position them to successfully participate in and contribute to the core and developing industries in the Cayman Islands economy. The Chairman of the UCCI Board of Governors has established a number of board sub-committees charged with the responsibility for assessing and making recommendations that will lead to the re-engineering of UCCI to ensure that it is positioned to:
- Adhere to high standards of governance and management, while ensuring that UCCI, in its unique role as our national tertiary institution
 - Deliver internationally recognised and accredited educational programmes that will position citizens to successfully participate in, and contribute to, the core and developing industries in the Cayman Islands
 - Deliver programmes that meet the social and economic needs of the country and its workforce, and engage the support of the private sector
 - Make education accessible through enhanced use of technology, facilities, scheduling and special needs accommodation
 - Ensure the financial stability and long term viability of the UCCI
 - Pursue potential synergies between UCCI, ICCI, UWI and CIFEC programmes
 - Become influential in the development of TVET. Ensuring TVET is in the forefront, and remaining relevant through restructure and relaunch of TVET programmes

Broad Outcome 4 – Reducing Crime and the Fear of Crime

Strategic Objectives 2020 and 2021

1. The Ministry will continue to support and enhance youth development by using the National Youth policy as a guiding document and by empowering young people to play an active role in national development.
2. Through the Cayman Islands Cadet Corps, the Ministry will continue to utilize progressive Cadet training, based on international standards, as a youth development tool.

Some key initiatives:

- Develop regulations in support of the revised and updated Cadet Corps Law (2019)
- Develop leadership skills in cadets providing leadership training and experience
- Develop working relationships and linkages with other uniformed branches of Government
- To enhance community and citizenship awareness through participation of community service projects
- Maintain and possibly establish new School based detachments

3. Through the Youth Services Unit, the Ministry will continue the work of strengthening entities and organisations in the provision of quality services for young people and generally in the discharge of their duties and functions.

Some key initiatives:

- Conduct targeted research nationally and within communities as a basis for developing targeted youth interventions and programmes
 - Expand and raise the profile of the Proud Of Them Youth Recognition Initiative
 - Improve accountability of youth service providers who receive funding from the Ministry of Youth by monitoring and reporting on their progress
 - Assist service providers with their gaps in capacity by conducting leadership workshops as needed for their youth
 - Continue to partner with Youth Service Providers to deliver relevant and effective youth programmes and events
4. Empowering young people as legitimate and active partners in decision making processes, through the Youth Services Unit.

Some key initiatives:

- Provide safe and supervised environments where youth can gather and “work out their own world view”:
 - Annual summer camp and teen summit
 - Special “One-off” Events (Youth Gospel Concert, Brac Spring Event)

- Weekly FAN Club meetings at Clifton Hunter High School
- Weekly Scout meetings
- Facilitate programmes that develop youths' leadership and governance skills by offering opportunity for learning and experience in their communities (local and regional and Pan-Commonwealth when offered)
- Offer structured and supported forums whereby youth can participate in decision making and have input in the National Agenda:
 - Secretariat services to the Cayman Islands Youth Assembly (CIYA), facilitating weekly meetings, community dialogues, annual research and national forum
 - weekly radio show – *Youth Flex*
 - quarterly newsletter – *The Advocate*, etc.

Broad Outcome 6 – Stronger Communities and Support for the Most Vulnerable

Strategic Objectives for 2020 and 2021

1. The Ministry will continue to provide technical expertise, policy and guidance to the Sunrise Adult Training Centre's training and therapeutic services through recreational, functional life skills, occupational therapy and daily life skills programmes for adults with disabilities.

Some key initiatives:

- Strengthen the work of the Sunrise Adult Training Centre to deliver quality vocational training programmes for adults with disabilities, to include continued partnerships with other Government entities and Community businesses to increase employment and internship placements for adults with disabilities
 - Continue to develop client-made products created in the Sunrise Sheltered workshop areas
 - Progress the plans for a new Sunrise Centre facility (SR)
2. The Ministry, through the Sports Department and Sister Islands Sports Unit will continue to improve the lives of all through sport by using the National Sports Policy and Strategic Plan as a guiding document for Grand Cayman, Cayman Brac and Little Cayman.

Some key initiatives:

- Strengthen the competitive and learn to swim programmes on the Sister Islands as an essential life skill
 - Establish, maintain and manage appropriate sports and recreation facilities in all districts
 - Increase the value placed on sport, recreation and physical well-being
 - Enhance the links and coordination among sport, education, tourism, health and other relevant Governmental subject areas
 - Continually build and expand on capacity within National Sports Associations
 - Continue to strengthen and support the delivery of effective sports programmes in the Sister Islands
 - Sports Facilities Management
 - Sport Education and Training (community and schools)
 - Continue to partner with National Sports Associations to deliver relevant sports programmes and events
 - Enhance the governance standards for National Sports Associations receiving funding from Government
 - Technical advice and support to Ministry and other sporting agencies
3. The Ministry will continue to provide technical expertise, policy and guidance to the further development of the Cayman Islands Public Library Service as critical community resources for personal enrichment, enjoyment and educational needs, and as an important component of the national workforce development and training agenda.

Some key initiatives:

- Continue reorganising all Public Library branches in order to provide enhanced customer service and to ensure that the needs of the community are being met
- Develop a comprehensive reference collection that includes local histories, publications written by local authors and selected law volumes.
- Digitise and make available all issues of the Nor'wester Magazine as a cultural and historical resource
- Continue to develop the Library as a central location for research and study

- Develop and implement new library programmes and services for specific target groups and to support lifelong learning and to encourage a love of reading
- Revise and update the Libraries Law
- Implement yearly preventative maintenance schedule for all six library branches
- Continue to advance the use of technology in the Public Libraries
- Continue to partner with the Workforce Opportunities and Residency Cayman (WORC) to utilise the Libraries in the national workforce development and training agenda.

Broad Outcome 7 – Ensuring Caymanians Benefit from a Healthy Environment

Strategic Objectives for 2020 and 2021

1. The Ministry, through the Department of Agriculture, will continue to support the agricultural industry to implement more modern practices which increase yields and improve quality in order to enhance self-sufficiency and food security for the Cayman Islands.

Some key initiatives:

- Strengthen legislative and policy framework relating to National Food and Nutrition Security by enhancing a cohesive body of policies and regulatory framework for plants, animals and welfare through the revision of Animals and Plants Laws; the introduction of comprehensive Pesticide Regulation legislation; and the review and approval of the draft Cayman Islands Food and Nutrition Security Policy
- Improve the synergies with agriculture stakeholders through new and innovative approaches to strengthen and expand linkages in the market
- Identify knowledge and information gaps and to address these gaps through appropriately structured and delivered training interventions, research and development projects and information transfer
- To continue to provide financial, technical, and logistical support for Agricultural Shows in the Islands
- Strengthening Research and Development through linkages with regional and international development partners including the Caribbean Agricultural Research and Development Institute (CARDI) in order to ensure that the work programme for the Cayman Islands supports domestic projects and initiatives that enhance production and productivity in the agricultural sector

- Increase productivity and competitiveness of agricultural products by improving the value of plant and/or animal products
2. The Ministry, through the Lands and Survey Department will continue to pursue the purchase of land to safeguard beach access and create public parks/open spaces.
 3. The Ministry, through the Public Lands Commission, will continue to ensure that beach access is maintained and safeguarded. It will also begin to regulate and license commercial activity occurring on public land to ensure its continued safe and proper use.
 4. The Cayman Islands Water Authority will continue to ensure that the project to provide piped water throughout Cayman Brac is ongoing and completed from Faith Hospital to Ashton Reid Drive (inclusive of side roads) in 2020 and completed from Ashton Reid Drive to Spot Bay in 2022 (main road only – side roads are anticipated to be completed in 2023). Additionally a pipeline will be installed in Ashton Reid Drive to, and in anticipation of the new water production plant at, the Water Authority's Bluff Water Works.

Broad Outcome 8 – Stable, Effective and Accountable Government

Strategic Objectives for 2020 and 2021

1. The Ministry, through the Lands and Survey Department, will continue to maintain and improve efficient, timely and transparent systems and services regarding the land registry, land surveying, National Geographic Information System, and valuations and estate matters. Some key initiatives include:
 - To efficiently manage Crown property including acquisitions and disposals
 - To provide an up to date Land Registry system to include full electronic transactions and e-Registration
 - To provide an efficient cadastral framework and national control geodetic network to facilitate efficient land surveying services
 - To deliver surveying services to all Government entities in Grand Cayman and to both public and private sector in the Sister Islands
 - To provide land valuations for all government properties
 - To expand provision of Geographic Information Service solutions in tandem with current market trends
 - To improve Stamp Duty assessments and collection of revenue

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Ministry of Education, Youth, Sports, Agriculture and Lands for the years ending 31 December 2020 and 31 December 2021 are as follows:

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
REVENUE FROM CABINET	115,282	117,738	104,157
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	5	5	3
REVENUE FROM OTHERS PERSONS OR ORGANISATIONS	3,081	3,109	4,500
OPERATING EXPENSES	119,052	121,536	109,346
NET SURPLUS DEFICIT			(1)
TOTAL ASSETS	377,293	402,589	334,334
TOTAL LIABILITIES	3,509	3,509	3,509
NET WORTH	373,784	399,080	330,825
CASH FLOWS FROM OPERATING ACTIVITIES	5,285	15,643	19,303
CASH FLOWS FROM INVESTING ACTIVITIES	(42,959)	(25,296)	(19,012)
CASH FLOWS FROM FINANCING ACTIVITIES	42,959	(25,296)	17,479
CHANGE IN CASH BALANCES	5,285	15,643	17,770

FINANCIAL PERFORMANCE RATIO	2020 1 Jan to 31 Dec 2020 %	2021 1 Jan to 31 Dec 2021 %	2019 12-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	3,346	3,654	3,036
TOTAL ASSETS : TOTAL LIABILITIES	10,753	11,474	9,529

MAINTENANCE OF CAPABILITY

	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	1,163	1,163	1,130
STAFF TURNOVER (%)	6%	6%	6%
MANAGERS	1%	1%	0%
PROFESSIONAL AND TECHNICAL STAFF	6%	6%	6%
CLERICAL AND LABOURER STAFF	7%	7%	7%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION), IN YEARS	11	11	10
MANAGERS	17	17	17
PROFESSIONAL AND TECHNICAL STAFF	10	10	10
CLERICAL AND LABOURER STAFF	10	10	10
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	-	-	-

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	377,293	402,589	334,334
ASSET REPLACEMENTS : TOTAL ASSETS	1%	0%	1%
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	80%	78%	81%
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	25%	43%	59%
CHANGES TO ASSET MANAGEMENT POLICES	-	-	-

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
MAJOR CAPITAL EXPENDITURE PROJECTS			
PHASED CONSTRUCTION NEW HIGH SCHOOLS PROJECT JGHS	32,922	20,000	11,615
OTHER CONSTRUCTION UPGRADES TO SCHOOLS	3,475	1,400	3,048
NEW SUNRISE ADULT TRAINING CENTRE BUILDING	3,000	2,000	-
SPORTS UPGRADES	180	675	1,223
LANDS AND SURVEY DATA ENHANCEMENTS	87	160	-
DEPARTMENT OF AGRICULTURE UPGRADES	1,370	543	124
ICT PROCUREMENT FOR SCHOOL	1,040	228	659
OTHER MINOR CAPITAL PROJECTS AND CAPITAL PURCHASES OF COMPUTER EQUIPMENT, FURNITURE, OFFICE EQUIPMENT	885	290	1,893
TOTAL	42,959	25,296	18,562

MAJOR CAPITAL EXPENDITURE COMMENCED BUT NOT COMPLETED IN PREVIOUS YEARS	ANTICIPATED PROJECT STATUS AT 31 DEC 2021
PHASED CONSTRUCTION NEW JOHN GRAY HIGH SCHOOL	In progress

RISK MANAGEMENT – MINISTRY

KEY RISK FACED BY THE MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss of key Personnel	Unchanged	• Succession planning • Cross-training • Developing of existing staff • Work to attract and retain more Caymanians to work in key roles in education and to build capacity for leadership and other key roles within the organisation	Unquantifiable at this time
Data Security Loss of network use from external attacks on data and applications	Unchanged	• Established data security protocols including use of anti-virus and anti-spy software. Software protocols supplemented by hardware firewall to protect against unauthorised access to data through the Internet • Offsite and off-island backups implemented	Unquantifiable at this time
Environmental Potential legal claims for environmental health hazards	Unchanged	• All buildings insured by CIG Risk Management or a recognised Insurer • Managing Environmental controls i.e. air/heating systems • Regular environmental testing • Regular cleaning and maintenance of properties • Improve preparation procedures for a disaster	Risk should be adequately covered by public liability insurance

RISK MANAGEMENT – DEPARTMENT OF EDUCATION SERVICES

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Damage of school by natural/man-made disasters	Revised	- Continue with wire upgrades and alarm systems - Identify fire exits - All buildings insured by CIG Risk Management insurance providers - Continuity of Operations Plans is maintained for all departments and the Ministry - Conduct emergency drills and procedures	Unquantifiable at this time
Injury or death of students or staff as a direct result of using transportation services contracted or owned by the Department of Education Services	Revised	- 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 Department of Vehicle and Equipment Services (DVES) - Vehicle inspections carried out by Public Transport Board, DVES and Department and Vehicle and Licenses (DVDL) - Conduct staff training in emergency first aid - Handbook provided to staff outlining safety procedures	
Canteen Operations – settlement of liability claim from food related illness	Revised	- All contractors and their staff providing the service must have valid food handling certificates issued by the health department - All contractors must have at least \$2 million in public liability coverage - Conduct monthly inspections of kitchens by DEH - Monthly maintenance of kitchen equipment via contracted services	Unquantifiable at this time
Potential health and safety risks associated with poor indoor environments	Revised	- Regular cleaning and maintenance of buildings - Regular environmental monitoring of buildings - Hire suitably qualified companies to provide remediation services	Unquantifiable at this time

RISK MANAGEMENT – DEPARTMENT OF EDUCATION SERVICES (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Injury to staff and students while engaging in school related activities	New	Ensure policies and procedures surrounding behaviour management and facilities management are current and adhered to by all stakeholders to promote a safe school environment	Unquantifiable at this time

RISK MANAGEMENT – CADET CORPS

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Attrition: reduction in the number of high school students benefiting from the programme	None	Determine and assess causes of attrition and develop appropriate strategies to mitigate	unknown
Losing experienced junior and senior leaders	None	- Develop leadership skills in cadets providing leadership training and experience - Emphasize recruitment of Caymanians and Permanent Residents	\$6,000 – \$8,000

RISK MANAGEMENT – DEPARTMENT OF SPORTS

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Staff shortage-Maintenance	-	Outsourcing some works and increase in facility inspections	\$100,000

RISK MANAGEMENT – SISTER ISLANDS SPORTS

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Risk to programming due to: - unsecured sports facilities - lack of capacity to maintain sports facilities (grounds) - lack of maintenance capacity for sports facilities (buildings)	Transfer of Sister Islands Sports from District Administration to Min EYSAL	Liaise with partner agency to mitigate risk	Unquantified public liability risk
Lack of capacity to operate the new 25m swimming pool programmes	New facility	Additional Sports Instructor	Under-utilisation of resources. Public liability issues due to insufficient staff and safety considerations
Lack of resources to fund the operation of the new pool	New facility	Provide funds for utilities, maintenance and other operational costs	Under-utilization of resources. Public liability issues due to inadequate maintenance and operational standards

RISK MANAGEMENT – PUBLIC LIBRARIES

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss of key Personnel	One professional staff (Branch Manager) resignation One Saturday Labourer resignation One Full Time Labourer resignation	- Succession planning - Cross-training - Developing of existing staff - Work to attract and retain Caymanians to work in key roles in education and to build capacity for leadership and other key roles within the organisation	Unquantifiable at this time
Data Security Loss of network use from external attacks on data and applications	Unchanged	- Established data security protocols including use of anti-virus and anti-spy software. Software protocols supplemented by hardware firewall to protect against unauthorised access to data through the Internet - Offsite and off-island backups implemented	Unquantifiable at this time

RISK MANAGEMENT – PUBLIC LIBRARIES (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Environmental Potential legal claims for environmental health hazards	Unchanged	• All buildings insured by CIG Risk Management or a recognised Insurer • Managing Environmental controls i.e. air/heating systems • Regular environmental testing • Regular cleaning and maintenance of properties • Improve preparation procedures for a disaster	Risk should be adequately covered by public liability insurance
Damage of library buildings by natural/manmade disasters	Unchanged	• Continue with wire upgrades and alarm systems • Identify fire exits • All buildings insured by CIG Risk Management insurance providers	Unquantifiable at this time

RISK MANAGEMENT – ICT PROGRAMME

KEY RISK FACED BY THE MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss of key Personnel	JD's currently being updated for employees in key roles	• Succession planning • Cross-training • Developing of existing staff • Work to attract and retain more Caymanians to work in key roles in education and to build capacity for leadership and other key roles within the organisation	Unquantifiable at this time
Data Security Loss of network use from external attacks on data and applications	Risk has increased due to emerging threat landscape in cybersecurity	• Established data security protocols including use of end-point security solutions. Software protocols supplemented by next generation firewalls to protect against unauthorised access to data through the Internet • Additional cybersecurity software and hardware solutions planned to be implemented in 2020-2021 • Offsite and off-island backups implemented	Unquantifiable at this time

RISK MANAGEMENT – YOUTH SERVICES UNIT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Young people in their teenage years tend to be higher risk takers	Ministry supports youth groups with programmes that reduce risk for teenagers in high risk time periods	Continue to support programmes that mitigate risk and utilise trained and trusted staff to supervise young people and transfer lessons and messages of risk mitigation as well as skills to improve decision making	Depends on situation it could be \$100's or \$1,000's
Lack of mandatory Child Abuse Prevention policies for youth groups	Establish mandatory Child Abuse Prevention Policies for Youth Groups that require funding from Government	Finalise policy, obtain approval and implement to funded youth groups. Continue to monitor compliance through grant process and inspections of YSU	Difficult to quantify damages to youth who are abused

RISK MANAGEMENT – LANDS AND SURVEY

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss of staff on fixed-term contract	No change	Encourage staff to further their education. Formulation of succession plans for key staff	Unquantifiable
Damage to buildings by natural disasters, fire, flooding, natural deterioration and burglary or vandalism	No change	Maintain older property as funding permits	Unquantifiable
Lack of qualified/skilled person within the local labour force to fill key positions within the Department	No change	Attempt to cross train and further develop incumbent staff. Encourage professional development by offering relevant courses for upward movement. Department may have to look to the foreign labour market for certain suitable staff. Formulation of succession plans for key staff	Unquantifiable
Aged computers and obsolete equipment	No change	Maintain current equipment. Replace where feasible and where funding permits	Unquantifiable

RISK MANAGEMENT – AGRICULTURE

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Recruitment of qualified Caymanians to fill posts	No change	- Continued efforts to recruit young qualified Caymanians have them trained both in house and overseas in order for them to fill Senior Technical posts - Encourage and support staff to further their education by attending Civil Service College, UCCI or other recognised institutions in order to improve their capabilities	\$100's or \$1,000's

RISK MANAGEMENT – SUNRISE ADULT TRAINING CENTRE

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
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/safe management of clients - Pre-visit risk assessments are undertaken for all community outings - Policy/procedures in production to further mitigate risks	Unquantifiable at this time
Increased public pressure from families of clients on SRC's growing waitlist, as current centre is full	Increased – every year that the waitlist increases, so does the number of persons with disabilities who are not receiving services, and the number of families who are affected	- Ministerial Decision Making Brief in production which will request: - Definition of Entry and Exit criteria for Sunrise - Definition of scope of services offered by the centre to better guide client enrollment, future staffing plan, programme design - Fund purpose-built centre to allow clients on waitlist to receive services - Partner with other Ministries and organisations to develop programming for clients and families not served by Sunrise	Unquantifiable at this time

RISK MANAGEMENT – SUNRISE ADULT TRAINING CENTRE (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Liability inherent in overcrowding of current Sunrise Adult Training Centre facility and premises	Increased – with the addition of new workshops, and continued use of grounds for programme delivery	Fund construction and staffing of purpose-built centre to allow Sunrise Adult Training Centre to deliver services to greater number of clients, whilst ensuring health and safety of all concerned	Unquantifiable at this time
Liability inherent in lack of staff and client parking onsite at current Sunrise Adult Training Centre site	Increased – with additional staff members, and with every visit by a guest	- Continue to use portion of empty plot of land across main road from SRC as staff and guest parking. SRC given permission to use land by owner of property. - Liaise with MEYSAL facilities manager to demarcate “Blue Spot”/accessible parking nearest to the building. - Source funding for security cameras to monitor staff /visitor parking area to prevent additional assaults of persons and vandalism to vehicles	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/safe management of clients - Pre-visit risk assessments are undertaken for all community outings - Policy/procedures in production to further mitigate risks	Unquantifiable at this time

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
EQUITY INVESTMENT FROM CABINET IN TO THE MINISTRY OF EDUCATION, YOUTH, SPORTS, AGRICULTURE AND LANDS	42,959	25,296	18,562
CAPITAL (EQUITY) WITHDRAWAL BY CABINET FROM THE MINISTRY OF EDUCATION, YOUTH, SPORTS, AGRICULTURE AND LANDS	-	-	-

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PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

MEG 1	Legislative Initiatives, Policy Advice, Development and Implementation		
DESCRIPTION Provision of services to support the development of new or revised legislation or policies. Services to include: • Research and consultation with key stakeholders • Cabinet papers on legislative proposals and objectives and other policies and administrative matters • Preparation of drafting instructions and subsequent ongoing liaison with and advice to Legal Draftsperson Provision of policy advice and support services to the Minister in the areas of Education, Youth, Sports, Agriculture and Lands in relation to: • Policy research, development, communication, implementation and evaluation • Strategic development and management of strategic priority projects			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of contributions to the Throne Speech • Number of drafting instructions prepared • Information and decision-making briefs • Cabinet papers and notes • Parliamentary questions • Statements in the Legislative Assembly • Number of strategic priority projects advised on and/or managed	1 1-3 60-80 55-65 5-10 1-5 20-25	1 1-3 60-80 55-65 5-10 1-5 20-25	1 1-3 60-80 55-65 5-10 1-5 20-25
QUALITY • Drafting instructions prepared by suitably qualified and experienced personnel • Drafting instructions developed through a consultative process to include relevant stakeholders • Cabinet papers, drafting instructions, speech notes and press releases reviewed by Chief Officer or delegate and approved by Minister prior to submission • Policies and advice consistent with any relevant regional or international conventions and/or best practice • Policies and strategies developed through a consultative process with key stakeholders • Policy and strategy documents reviewed and approved by Chief Officer or delegate prior to release	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%
TIMELINESS • All services delivered within established schedules or as required by Minister	100%	100%	100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$2,360,674	\$2,460,878	\$3,426,164
RELATED BROAD OUTCOME • A Strong Economy to Help Families and Businesses • The Best Education Opportunities for All Our Children • Stronger Communities and Support for the Most Vulnerable • Ensuring Caymanians Benefit from a Healthy Environment			

Note: The total cost of supplying this output in 2020 is \$3,044,674 and in 2021 is \$3,144,878. However, annual revenue from third parties of \$684,000 reduces this to \$2,360,674 and \$2,460,878 respectively.

MEG 3	Ministerial Services		
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 - Administration services provided to John Gray High School Project Steering Committee and Cayman Islands Agricultural Society - 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) - Project/Facilities Management and oversight - Enforcement of access to and regulation of commercial activity on public lands by the Public Lands Commission (PLC) - Administrative Services provided for the review and management of Grants and Transfer Payments to Youth, Sports, and other organisations			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
Number of events hosted or promotions managed	9-12	9-12	8-10
Number of press releases, press briefings or mass communications prepared	300 - 320	300 - 320	275
Number of speeches written	35	35	30
Number of regulatory Boards, Councils, Committees or other organisations where represented	9-12	9-12	9-12
Number of memberships on SAGC boards represented	2	2	2
Number of facilities management projects undertaken for the Ministry and its Departments	90-110	90-110	90-110
Number of larger scale projects receiving project management services for the Ministry and its Departments	5	5	5
Number of Education Council Meetings supported	18-24	18-24	18-24
Number of Purchase Agreements monitored	49 - 58	49 - 58	44 - 50
Number of Grant/Transfer Payment requests processed	40-50	40-50	40-50
Number of vendor permits issued by PLC	1-10	1-10	N/A
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%
Grants and Transfer Payments reviewed and processed in accordance with Government policies and the terms of the Purchase Agreement	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 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 agreed upon deadlines	100%	100%	100%
Grants and Transfer Payments reviewed and processed within 20 days of the end of each month following the invoice date	100%	100%	100%
Vendor permits issued within timeframe outlined by the Public Lands Law, 2017	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$2,886,005	\$2,980,483	\$2,178,584
RELATED BROAD OUTCOME			
- The Best Education Opportunities for All Our Children - Stable, Effective and Accountable Government			

MEG 4	Safer Schools Initiative		
DESCRIPTION Provision of technical expertise and guidance by the Inclusion Unit, along with the implementation of strategies and programmes to promote inclusion and develop safe and positive learning school climates. • Research and evaluation of provision of services and consultation with key stakeholders • Provide recommendations to develop services and build capacity • Provide strategic oversight of specific initiatives to facilitate the development of inclusive, safe and positive school climates for all students • Support the implementation of legislation through development of guidance and policy documents for special education needs and at-risk youth			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of programmes overseen and/or coordinated by the Inclusion Unit of the Ministry of Education • Number of training sessions developed and delivered • Number of inter-ministerial/agency meetings, workshops, presentations, training sessions attended or hosted	8-10 15-20 20-25	8-10 15-20 20-25	8 16 21
QUALITY • Purchase agreements or MOUs established for all programmes overseen and inform monitoring functions • Training sessions area hosted by trained personnel; 80% of evaluations provided with training sessions are rated good or better • Consultation meetings are attended and documented	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS • Deliverables against programmes overseen and/or monitored quarterly between January 2020-December 2021 • Development and delivery of training to be provided from January 2020 December 2021 • Meetings facilitated during the specified time	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$904,776	\$904,580	\$944,306
RELATED BROAD OUTCOME • The Best Education Opportunities for All Our Children			

MEG 6	Information, Communication and Technology Services		
DESCRIPTION Strategic oversight and management of Information, Communications Technology (ICT) throughout the Ministry of Education, Youth, Sports, Agriculture and Lands 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 and 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 (2018 Revision), and the Financial Regulations (2018 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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of sites fully operational with ICT infrastructure, wireless and internet access and appropriate software and hardware technology - Number of online portals and websites supported - Number of software applications supported - Number of end users supported - Number of laptop, desktop and tablet computers maintained - Number of wireless access points supported - Number of servers supported - Number of network equipment devices supported - Policies developed for ICT related strategies and management	20 24 30-35 5,700-5,800 4,000-4,500 275-300 90-100 150-170 2-3	20 24 30-35 5,700-5,800 4,000-4,500 275-300 90-100 150-170 2-3	20 24 34 5,792 4,350 284 100 157 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 standardised ICT hardware and software infrastructure - End-users (students, teachers, admin staff) provided with appropriate support for ICT hardware and software by ICT unit and helpdesk system - PCs, software, servers and network equipment to be maintained with approved hardware peripherals and consistent software updates - Policies Developed through a consultative process with strategic partners	100% 100% 85-95% 100%	100% 100% 85-95% 100%	100% 100% 95% 100%
TIMELINESS - All ICT services available during normal working hours - Response to helpdesk tickets within two business days - Policies to be completed by 31 December	90-95% 100% 100%	90-95% 100% 100%	97% 100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$2,256,033	\$2,178,356	\$2,150,568
RELATED BROAD OUTCOME The Best Education Opportunities for All Our Children			

MEG 7	Early Childhood Care and Education Unit		
DESCRIPTION Provision of strategies and services to improve the quality of and access to early childhood care and education (ECCE) in private and government settings including: • Provide support with the registration process for new and existing early childhood care and education establishments • Provide programmes and opportunities to strengthen the families of young children • Supporting ECCE centre owners through the provision of leadership and management tools to include training to implement these with the goal of improving service provision • Develop and facilitate training to ensure confident practitioners who provide quality provision for young children • Support for implementation of early years curriculum • 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 • Investigating methods to expand offerings in the early childhood sector and access to provision for families • Interagency collaboration and promotion of ECCE within the community			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • ECAP application intake period(s) facilitated • Education Council Registration period for early childhood centres facilitated • Training/professional development plan for the early childhood sector prepared and implemented • Training/support development plan for parents of young children prepared and implemented • Transition plan developed/reviewed to support parents, early childhood centres and schools • Document prepared/reviewed detailing options for expanding offerings in the early childhood sector and presented to Minister and/or Education Council	1 1 1 1 1 1	1 1 1 1 1 1	1 1 1 1 1 1
QUALITY • ECCE settings to which support is given • ECAP process consistently applied within the approved guidelines • ECCE centres are supported through the registration process using the Education Law (2016) with collaboration with other agencies and appropriately qualified and experienced personnel • Training sessions are held with early childhood care and education practitioners and other stakeholders as lead by need and developments in society and the profession by qualified staff • Implementation of curriculum is support by qualified staff	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
TIMELINESS • Support sessions with ECCE centres and schools facilitated within agreed times • ECAP applications processed within the intake period time and approved payments made to relevant early childhood centres within the agreed period • Centres are supported through registration and presented to Education Council within the timeliness requirements of the Education Law (2016) • Professional Development sessions held during the specified time • Meetings facilitated during the specified time	100% 90-100% 90-100% 90-100% 90-100%	100% 90-100% 90-100% 90-100% 90-100%	100% 95% 80% 100% 100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$562,910	\$562,953	\$892,597
RELATED BROAD OUTCOME • The Best Education Opportunities for All Our Children			

MEG 9	Scholarship and Grant Administration Services		
DESCRIPTION The Scholarship Secretariat provides the following services: - Administrative services for the delivery of the scholarship programmes for the Ministry of Education, 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 as well as the disbursement of funds			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of <i>new local</i> scholarship/grant applications received and processed - Number of <i>new overseas</i> scholarship applications received and processed - Number of current local scholarships or grants being monitored - Number of current overseas scholarships being monitored	400-600 300-500 825-925 600-700	400-600 300-500 850-950 650-750	400-600 300-500 850-950 650-750
QUALITY - Services provided by appropriately experienced and qualified personnel - Scholarship or grant awards are governed by agreed criteria by Education Council	100% 100%	100% 100%	100% 100%
TIMELINESS - Recommended new Overseas Scholarship applicants for the 2020 and 2021 school years are submitted to Education Council by stipulated deadlines - Recommended new Local Scholarship applicants for the 2020 and 2021 school years to be approved by the Education Council’s stipulated deadlines	90-100% 90-100%	90-100% 90-100%	100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$759,279	\$759,714	\$507,010
RELATED BROAD OUTCOME The Best Education Opportunities for All Our Children			

LIB 5	Community Information, Education and Recreational Resource Centre		
DESCRIPTION Provision of a central George Town library service and five community library branches, to serve as a community destination for information access in support of the following key strategic objectives: Literacy promotion to encourage a love of appreciation of reading, including: • Connection building to encourage and facilitate self-directed learning • Development and coordination of programme, service and collection offerings in support of primary stakeholders (Ministry of Education, Youth, Sports, Agriculture and Lands as well as other government ministries) • Development of collections, programmes and services that are responsive to the needs of the community (consumer education, small business support, cultural heritage) • Development and implementation of coordinated access to collections, services and resources among the libraries in the Cayman Islands to maximise resources			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of items circulation throughout the year • Number of Reference Transactions • Number of literacy programmes • Number of community/cultural programmes • Number of information access/technology programmes • Number of adult books acquired • Number of juvenile books acquired • Number of ICT hours accessed • Number of facilities operated	50,000 4,000-4,500 30 10 15 1,500 1,000 25,000 6	50,000 4,000-4,500 30 10 15 1,500 1,000 25,000 6	48,000 4,000 30 15 15 1,100 1,700 26,000 6
QUALITY • Operations in all locations overseen by suitably qualified staff • Reference Services provided by suitably qualified staff • Materials selected and programmes developed and monitored by qualified staff • All facilities meet safety regulations, are kept clean and neat and are publicly accessible	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS • Materials will be available for loan throughout the library’s opening hours • Ready reference enquiries will be processed within 24 hours of receipt • Library materials will be acquired quarterly • Programmes will be prepared and delivered on a monthly basis • Library facilities are operated on an agreed schedule as approved by the Chief Officer	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
LOCATION • Cayman Islands, Overseas	100%	100%	100%
COST	\$1,665,316	\$1,647,854	\$1,648,234
RELATED BROAD OUTCOME • The Best Education Opportunities for All Our Children • Stronger Communities and Support for the Most Vulnerable			

Note: The total cost of supplying this output in 2020 is \$1,690,316 and in 2021 is \$1,672,854. However, annual revenue from third parties of \$25,000 reduces this to \$1,665,316 and \$1,647,854 respectively.

DES 1	Primary Level Teaching and Learning		
DESCRIPTION Provision of teaching and learning services for children between 4 and 11 at government reception programmes, primary schools and nursery pilot (age 3) programme in Cayman Brac at Creek and Spot Bay primary: • Implementation of a new curriculum for early years and primary students • Assessment, recording and reporting of students' achievement • Student progress and achievement reports issued with reference to attainment targets three times annually • Standardised testing administered to students annually to assess English and Mathematics skills, providing data to inform teaching and learning, to track students' progress and to report to parents. Students to sit Cognitive Ability Test (CAT) in Years 4 and 6; Student attitude to self and school survey to be administered in Years 1-6 to provide supporting information for student attainment, engagement and well-being • Curriculum in core subjects of Mathematics and English at Key Stage 1 and 2			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of students for whom nursery, reception programmes and primary school service is provided • Number of schools • Number of instructional days for students • Number of national curriculum subjects taught • Number of annual cognitive abilities tests and attitude surveys administered • Number of student progress and achievement reports per student • Number of standardised core curriculum subject tests administered	2,500-3,000 10 185 12 2 3 5	2,500-3,000 10 185 12 2 3 5	2,600 10 185 12 2 3 3
QUALITY • Lessons, assessment and preparation of student reports by teachers with appropriate training and qualifications • Overall student/teacher ratio is less than 15:1 (Students per total teaching staff within the primary schools) • Overall student/teacher ratio is less than or equal to 12:1 (Students per total teaching staff within the reception programme) • Reception programmes delivered within CIEYCF • Standardised tests selected for reliability, validity and relevance for students educated in the Cayman Islands and for international currency • National curriculum tests internally and/or externally written in accordance with international/regional best practice	95-100% 95-100% 100% 100% 100% 100%	95-100% 95-100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%
TIMELINESS • Reception programmes and Primary education programmes to be delivered within the scheduled academic year as outlined in the approved school calendar • Standardised and curriculum tests administered in May/June 2020 and 2021 and October 2020 and 2021 for the budget ending December 2020 and 2021 • Students' progress reports to parents at least three times annually	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$31,004,671	\$31,871,227	\$24,535,252
RELATED BROAD OUTCOME • The Best Education Opportunities for All Our Children			

Note: The total cost of supplying this output in 2020 is \$31,111,561 and in 2021 is \$31,978,117. However, annual revenue from third parties of \$106,890 reduces this to \$31,004,671 and \$31,871,227 respectively.

DES 2	Secondary Level Teaching and Learning		
DESCRIPTION Provision of secondary level teaching and learning services for children in Years 7-11 at government secondary schools in Grand Cayman and children in Years 7-12 in Cayman Brac, including: • Delivery of Key Stage 3 (KS3) National Curriculum, in accordance with the aims and guiding principles of the National Curriculum • Delivery of Key Stage 4 (KS4) 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 (KS3) or predicted examination grades (in Years 10 and 11) in Grand Cayman and (Years 10-12) in Cayman Brac three times annually ○ Standardised testing administered to students in Years 7-9 annually, to assess Reading and Mathematics skills, providing data to inform teaching and learning, to track students' progress and to report to parents. The Cognitive Ability Test (CAT) is administered in Year 9. Students sit CSEC/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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of students for whom secondary school service is provided • Number of secondary high schools • Number of instructional days for students • Number of national curriculum subjects taught in KS3 • Number of core subjects taught at KS4 • Number of optional subjects offered • Number of annual cognitive abilities tests and attitude surveys administered • Number of annual standardised national core curriculum tests administered • Number of student progress reports produced per student • Number of standardised diagnostic assessments administered in Year 7	2,000-2,300 3 185 13 6 20-27 2 3 3 2	2,000-2,300 3 185 13 6 20-27 2 3 3 2	1,975 3 185 13 6 27 2 - 3 2
QUALITY • Lessons, assessment and preparation of student reports by teachers with appropriate training and qualifications • Overall student/teacher ratio (Students per total teaching staff within the schools) 10-13:1 • Standardised tests selected for reliability, validity and relevance for students educated in the Cayman Islands and for international currency • National curriculum tests internally and/or externally written in accordance with international/regional best practice	95-100% 100% 100% 100%	95-100% 100% 100% 100%	95-100% 100% 100% 100%
TIMELINESS • Secondary education programmes to be delivered within the scheduled academic year as outlined in the approved school calendar • Standardised tests administered in October 2020 and 2021 for the budget ending December 2020 and 2021 and National Curriculum testing administered in May/June 2021 for the budget ending December 2021 • Students' progress reports to parents at least three times annually	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION • Cayman Islands, Overseas	100%	100%	100%
COST	\$25,601,093	\$26,294,408	\$23,609,151
RELATED BROAD OUTCOME • The Best Education Opportunities for All Our Children			

Note: The total cost of supplying this output in 2020 is \$25,747,733 and in 2021 is \$26,441,048. However, annual revenue from third parties of \$146,640 reduces this to \$25,601,093 and \$26,294,408 respectively.

DES 3	Teaching and Learning at Lighthouse School			
DESCRIPTION Provision of educational and developmental services to students with special education needs and disabilities within the compulsory education sector at the Lighthouse School (LHS), including: • Delivery of the Key Stage 1, 2, 3 and 4 National Curriculum, adapted to the specific needs of the students • Critical Life Skills Programme for students at primary and secondary levels with more profound disabilities, emphasizing communication and independent living skills • Mainstream inclusion programme, for students up to Year 11, 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. This includes the opportunity to sit the City and Guilds Examinations at the same level as the High Schools and transition to Cayman Islands Further Education Centre (CIFEC) • Specialised programmes for secondary students, with reference to students’ Learning Support 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 Key Stage 3 and 4 - 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 Learning Support Plans (LSPs) [including in Years 10/11, introduction of reporting against P Levels (pre-national curriculum levels)], to inform teaching and learning, to track students’ progress and to report to parents three times annually				
MEASURES		2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of students for whom services are provided at LHS • Number of students participating in mainstream inclusion programme • Number of school days for students at LHS • Number of specialised programmes provided • Number of student progress reports produced per student		100-110 6-15 185 6 3	100-110 6-15 185 6 3	100-110 15 185 6 3
QUALITY • Lessons provided by teachers with appropriate training and qualifications • ASDAN framework used to accredit aspects of work of secondary students • Students with current Individualised Education Programme (IEPs)		95-100% 100% 100%	95-100% 100% 100%	100% 100% 100%
TIMELINESS • All education programmes to be delivered over academic year from September through June • Students’ progress reports to parents three times annually		100% 100%	100% 100%	100% 100%
LOCATION • Cayman Islands		100%	100%	100%
COST		\$3,768,714	\$3,764,204	\$3,261,732
RELATED BROAD OUTCOME • The Best Education Opportunities for All Our Children				

Note: The total cost of supplying this output in 2020 is \$3,785,724 and in 2021 is \$3,781,214. However, annual revenue from third parties of \$17,010 reduces this to \$3,768,714 and \$3,764,204 respectively.

DES 4	School Inclusion Services		
DESCRIPTION - Co-ordination and devolved oversight of school inclusion services against established operating parameters and expectations for deliverance and student outcome - Provision of school inclusion services for students with social, emotional and behavioural needs who require alternative delivery of the curriculum provided by mainstream Primary Inclusion Services - Provision of: - Primary behaviour specialist support team for students in Primary schools who present behavioural, emotional, social and/or mental health issues as allocated 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/Secondary school (Key Stage 1, Key Stage 2 and Key Stage 3) Secondary Inclusion Services - Provision of: - School Inclusion Specialists to provide support to allocated Secondary Schools, providing intensive support for learning and behaviour to reduce the risk of exclusion - Secondary Therapeutic service for Key Stage 3/ Key Stage 4 students providing intensive support for learning and behaviour with a curriculum linked at Key Stage 4 which supports individual student needs towards reintegration at Key Stage 3 and attendance at CIFEC following Key Stage 4 as appropriate			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of in-school secondary inclusion provisions4 - Number of in-school suspension units44 - Number of secondary students participating in the Secondary Therapeutic Behaviour Services Programme12-16 - Number of Secondary Therapeutic provision1 - Number of Primary Therapeutic provision2 - Number of students provided for through the Transition Unit6-8 - Number of Students provided for in the Primary Key Stage 1 Therapeutic Unit6-8 - Number of Students provided for in the Primary KS 2 Therapeutic Unit6-8 - Number of students supported in the mainstream settings through the Primary Behaviour Support Service150-250 - Number of students supported in mainstream settings through the Secondary Behaviour Support Service350-400 - Days of operation of School Inclusion services185			
QUALITY - Services by school inclusion specialists to be provided by staff with appropriate training, qualifications and experience100% - All students in Primary and Secondary Therapeutic Behaviour Services Programme with Individual Educational Plans (IEPs)/Individual Behavioural Plans (IBPs)100% - All students in Secondary Therapeutic Behaviour Services Programme with IEP/IBPs100%			
TIMELINESS - All education programmes to be delivered within the scheduled academic year as outlined in the approved school calendar100% - Student progress reports to parents three times annually100%			
LOCATION Cayman Islands, Overseas100%			
COST	\$1,517,330	\$1,521,386	\$1,675,247
RELATED BROAD OUTCOME The Best Education Opportunities for All Our Children			

DES 5	Student Services		
DESCRIPTION Provision and coordination of assessment, identification and intervention services to children with significant barriers to learning in order to allow them to access the full range of educational opportunities, including: - Educational Psychology providing expert assessment and intervention services for students with a range of social, emotional, psychological and cognitive challenges - Speech and Language 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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Individual student psychological assessments - Individual speech and language assessments - Individual occupational therapy assessments - Students supported through English as a Second Language instruction - Number of students served by the occupational therapy programme - Number of students served by the speech and language therapy programme - Number of students served by the counselling programme - Number of students served in the Hearing Impaired Programme - Number of students served in the Visually Impaired Programme - Number of children served through the Early Intervention Programme - Students served by the Music Therapy Programme	150-200 350-400 100-200 90-100 250-300 300-400 1,500-2,000 20-25 35-40 121-150 40-60	150-200 350-400 100-200 90-100 250-300 300-400 1,500-2,000 20-25 35-40 121-150 40-60	150-200 350-400 150 90-100 250-300 300 1,500-2,000 20-25 35-40 125-150 40-60
QUALITY - Assessments and interventions to be provided, based on assessments, by appropriately trained and qualified individuals - All services to be aligned with student IEPs and IBDs - Early intervention assessments and interventions carried out by appropriately qualified and experienced staff	95-100% 100% 100%	95-100% 100% 100%	95-100% 100% 100%
TIMELINESS - Psychological assessments provided within 60 days of approved request - Speech and language assessments provided within 60 days of approved request - Occupational therapy assessments and music therapy assessments provided within 60 days of approved request - Early childhood assessment and interventions conducted in line with Special Education Needs (SEN) Code of Practice	95-100% 100% 100% 100%	95-100% 100% 100% 100%	100% 100% 100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$4,680,353	\$4,689,202	\$5,588,663
RELATED BROAD OUTCOME The Best Education Opportunities for All Our Children			

DES 6	Operational School Support Services		
DESCRIPTION Provision of key infrastructural, procurement and other services to support the effective operations of schools and the education system, including: • Centralised tendering and procurement services for capital and recurrent expenditure orders for schools: • Identifying quality suppliers, negotiating and managing contracts, managing supplier relationships, managing tendering processes through the Public Procurement Committee (PPC) and Entity Procurement Committee (EPC) • Student transportation to and from schools • Oversight of canteen services at schools • Oversight of janitorial services • Oversight of campus security services			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of educational sites for which procurement service provided • Number of consolidated capital orders processed • Number of consolidated overseas recurrent orders processed • Number of janitorial contracts managed • Number of transportation contracts managed • Number of canteen contracts managed • Number of security contracts managed • Number of tender processes managed	22 5-10 20-25 20 7 9 13-17 9-15	22 5-10 20-25 20 7 9 13-17 9-15	21 5-10 20-25 20 7 9 13-17 9-15
QUALITY • Procurement processes managed by appropriately qualified and experienced individuals • Tendering processes administered in line with Procurement Regulations • Contracts awarded in line with tender specifications and any relevant legal requirements	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS • Consolidated capital and overseas recurrent orders processed within 60 days of confirmation. • Contracts tendered by July 2019 for the budget ending December 2020 and by July 2021 for the budget ending December 2021 • Prescribed transport routes serviced daily and on time • Janitorial and security services provided in accordance with agreed schedule • Canteen services provided daily during the school year	95-100% 95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100% 95-100%	90% 70% 100% 100% 100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$8,524,150	\$8,624,720	\$8,936,433
RELATED BROAD OUTCOME • The Best Education Opportunities for All Our Children			

DES 10	Facilities Maintenance Services		
DESCRIPTION Provision of building management and facility maintenance services to all schools, Department of Education Services and other educational facilities.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of facilities maintained - Number of full inspections - Number of maintenance plans developed - Number of facilities contracts managed - Number of monthly facilities maintenance reports	20 20 20 45-50 12	20 20 20 45-50 12	20 20 20 50 12
QUALITY - Maintenance services and inspection to be provided by appropriately qualified and/or experienced personnel - All plant and equipment to be serviced and maintained by qualified technicians - Maintenance services to be delivered in accordance with maintenance plans - Maintenance plans to reflect specific needs and key data for individual schools	100% 100% 90-100% 90-100%	100% 100% 90-100% 90-100%	100% 100% 100% 100%
TIMELINESS - Facilities inspections conducted annually in July 2020 for the budget ending December 2020 and August 2021 for the budget ending December 2021 - Facility maintenance plans to be developed by December 2017 for the budget ending December 2020 and December 2020 for the budget ending December 2021 - New contract documentation to be prepared 30 days prior to expiration of current contract - Facility Maintenance reports submitted monthly	100% 90-100% 90-100% 100%	100% 90-100% 90-100% 100%	100% 100% 100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$3,891,777	\$3,995,780	\$3,120,360
RELATED BROAD OUTCOME The Best Education Opportunities for All Our Children			

DES 11	Further Education Programme		
DESCRIPTION Provision of Further Education programmes, to offer a wide range of academic, career and technical education opportunities for students in Year 12 in Grand Cayman Programme strands to include: • 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. UCCL, 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 Year 9 to Year 11 secondary students, and Year 12 further education students, with a significant emphasis on supporting further education students			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of students provided services through the advanced Dual-Entry programme • Number of student places available in career and technical programmes • Number of vocational, career and technical subjects offered • Number of students placed on work experience/community services placements • Number of students counselled through the Careers Advisory Service • Number of instructional days for students	90-150 250-300 10-14 240-260 750-1,000 180	90-150 250-300 10-14 240-260 750-1,000 180	146 250 11 243 500 180
QUALITY • Career and technical programmes accredited through external qualification schemes • Programmes delivered by staff with appropriate training and qualification	100% 95-100%	100% 95-100%	100% 100%
TIMELINESS • Programmes to be delivered over academic year from September to June	90-100%	90-100%	90-100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$3,184,598	\$3,166,196	\$2,690,829
RELATED BROAD OUTCOME • The Best Education Opportunities for All Our Children			

Note: The total cost of supplying this output in 2020 is \$3,207,488 and in 2021 is \$3,189,086. However, annual revenue from third parties of \$22,890 reduces this to \$3,184,598 and \$3,166,196 respectively.

DES 12	School Improvement Support Services		
DESCRIPTION The provision of school improvement services to schools to provide targeted challenge and support, to raise standards of achievement and improve the quality of teaching and learning in all government schools, including: - 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 - Advice and information to the Ministry, to inform policy and strategy development - Coordinating and reporting on results of standardised tests; and managing entry process, submissions, reports and statistics for external examinations - Managing and monitoring school attendance and registration			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of School Improvement Plans advised, monitored and reported on - Number of Structured Support Plans developed and implemented - Number of consolidated monthly statistical reports - Number of strategic data analysis reports - Number of DES Annual reports on School Performance and Development - Number of strategic initiatives supported - Number of external examination entries processed - Number of reports per primary/secondary school on standardised tests and KS tests - Number of statistical reports on external exams results - Number of new student registrations processed - Number of student transcripts completed - Number of temporary teacher licence applications processed - Number of full teacher licence applications processed by Education Council - Number of home school licences processed for approval by Education Council - Number of training initiatives facilitated	15 1-3 10 5-10 1 4-6 4,500-5,000 8 1 500-600 400-450 80-120 275-350 100-130 2-3	15 1-3 10 5-10 1 4-6 4,500-5,000 8 1 500-600 400-450 80-120 275-350 100-130 2-3	15 1-3 10 10 1 6 4,500-5,000 8-10 1 500-600 400-450 80-120 350 130 2-3
QUALITY - School improvement services delivered by professionals with appropriate, qualifications, training and experience - Structured Support Plans to be developed in consultation with key stakeholders - Statistical reports prepared according to template approved by Chief Officer (CO) and subject to sign off by CO prior to publication - Annual DES report prepared according to template agreed with Chief Officer - Transcripts completed according to template approved by CO - Teacher licences completed according to template approved by Education Council	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%

TIMELINESS			
School Improvement Plans submitted by 31 October 2020 for budget ending December 2020 and 31 October 2021 for budget ending December 2021	90-100%	90-100%	100%
All School Support Plans to be delivered over the period	100%	100%	100%
Evaluation report on previous year's School Improvement Plans by 30 September 2020 for budget ending December 2020 and 30 September 2021 for budget ending December 2021	90-100%	90-100%	100%
Statistical reports on standardised and Key Stage tests by 30 September 2020 for budget ending December 2020 and 30 September 2021 for budget ending December 2021	95-100%	95-100%	100%
Statistical report on external examinations by 30 September 2020 for budget ending December 2020 and 30 September 2021 for budget ending December 2021	95-100%	95-100%	100%
Annual DES report by 31 August 2020 for budget ending December 2020 and 31 August 2021 for budget ending December 2021	100%	100%	100%
Transcripts completed within 10 working days of receipt of payment	95-100%	95-100%	100%
Temporary teacher licence applications processed within 10 days of application	100%	100%	100%
Full Teacher licence applications completed for approval by Education Council within three days of application	100%	100%	100%
Training initiatives delivered between January 2020 and December 2020 for budget ending December 2020 and January 2021 and December 2021 for budget ending December 2021	100%	100%	100%
LOCATION			
Cayman Islands	100%	100%	100%
COST			
	\$3,863,172	\$4,427,177	\$3,035,273
RELATED BROAD OUTCOME			
The Best Education Opportunities for All Our Children			

Note: The total cost of supplying this output in 2020 is \$3,869,742 and in 2021 is \$4,433,747. However, annual revenue from third parties of \$6,570 reduces this to \$3,863,172 and \$4,427,177 respectively.

SRC 7	Training and Therapeutic Programmes for Adults with Disabilities		
DESCRIPTION Provide training, therapeutic, and recreational programmes for adults with disabilities, in order to promote the development and maintenance of client functioning and independence facilitated through: • A Recreational Day Programme ○ Daily Life Skills Training and Development Programme ○ Functional Academics ○ Occupational Therapy Services • Supported Workshops • Vocational Training, Placement and Support			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of full-time Clients attending the Centre • Number of programme days for Clients • Number of Specialised programmes provided • Number of Employed Clients enrolled in Vocational Programme	45-60 180-195 3 20-30	45-60 180-195 3 20-30	54 203 3 23
QUALITY • All training will be facilitated and supervised by qualified staff • All formal evaluations and assessments will be done by qualified staff • Vocational training, placement, and support needs determined by assessment	90-100% 90-100% 100%	90-100% 90-100% 100%	100% 100% 100%
TIMELINESS • All programmes to be delivered over the Training Year from September to July • Programme delivery will be Monday through Friday from 8:30 am to 2:30 pm	100% 100%	100% 100%	100% 100%
LOCATION • Sunrise Adult Training Centre and Community locations as arranged in Grand Cayman	100%	100%	100%
COST	\$1,743,398	\$1,720,544	\$1,714,390
RELATED BROAD OUTCOME • The Best Education Opportunities for All Our Children • Stronger Communities and Support for the Most Vulnerable			

CAD 4	Cadet Training Program			
DESCRIPTION - Provision of an internationally recognised Star 4 Cadet Corp programme for youth ages 11 – 19 including: - Instructional (practical and theoretical) Training including Band/Music instruction - Land Training including: Drill and Turn-out, first aid, Map and compass, field craft and adventure training - Marine training including sailing, motor boating, 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 (Enrolment) and Awards/Closing Parades. There are also special ceremonies including state visits, special conferences, opening ceremonies where cadets bear the flags and sing the National Anthem/Song - Provide community service to the wider community, including: - Community clean-ups - Volunteer services to other Government Departments and Organisations - 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		2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of training sessions - Number of parades participated (including National and Local Cadet Parade) - Number of camps operated locally - Number of camps attended regionally and internationally - Number of community projects facilitated		180-195 4-6 3-4 1-3 6-8	180-195 4-6 3-4 1-3 6-8	180-195 4-6 3-4 1-3 6-8
QUALITY - All instructors must be competent in subject area and should deliver training and camps in accordance with the Army Cadet Force (ACF) Cadet Training handbook, regional and international standards - Persons participating in parades will be experienced in drill and words of command on parade - All community projects will be preauthorised and facilitated by an authorised Officer		100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS - The training programme operates outside school hours Monday to Friday 4:00 pm – 8:00 pm and every Saturday 9:00 am – 12:00 pm during school term - Attend parades and community projects as scheduled by the organizers - 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%	100% 100% 100%	100% 100% 100%
LOCATION Cayman Islands		100%	100%	100%
COST		\$606,647	\$588,375	\$533,256
RELATED BROAD OUTCOME - The Best Education Opportunities for All Our Children - Stronger Communities and Support for the Most Vulnerable				

CAD 6	Cadet Corps Vocational Training Program		
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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of training sessions delivered	32-36	32-36	32-36
QUALITY • Delivery of modular units by trained instructors based on regional and international standards • Completion of the Senior Cadet Instructors Course (SCIC) delivered in a separate camp setting in accordance with the Cadet Training Manual	100%	100%	100%
TIMELINESS • Training sessions held once a week during the school calendar year	100%	100%	100%
LOCATION • Cayman Islands • Regional (Caribbean)/International	100%	100%	100%
COST	\$87,299	\$85,300	\$72,735
RELATED BROAD OUTCOME • The Best Education Opportunities for All Our Children			

DAD 3	Sister Islands Sports		
DESCRIPTION			
- The provision of sports coaching and instructing primarily in the six 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 one to adult - National Programmes – Caters specifically to high performing 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 organisations 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 – Organised 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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
- Number of Community Sport Development Programmes - Number of National Athletes coached - Number of Recreational Leagues/events organised - Number of School Coaching Sessions delivered - Number of Workshops conducted - Number of After-School Programmes offered	10-12 7-10 80-100 350-400 2-4 7-10	10-12 7-10 80-100 350-400 2-4 7-10	105-150 38-53 120-150 1,050-1,200 900-1,000 -
QUALITY			
- Workshops/After-School Programmes/Community/National Coaching are conducted by technical staff trained to standards set by the international governing body for the particular sport - Recreational Leagues/events organised according to relevant international rules and standards - School sessions are aligned and conducted in compliance with school strategy/plan/curriculum	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS			
- Community Coaching held daily 5-6 days a week - National programmes held during the respective sporting season - Recreational leagues /events are conducted on a weekly basis - Workshops are conducted once every 4-6 months - School sessions provided daily five days per week and as requested - After-School Programmes provided held daily 5-6 days a week	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%
LOCATION			
Cayman Brac and Little Cayman	100%	100%	100%
COST	\$359,594	\$353,461	\$299,955
RELATED BROAD OUTCOME			
Stronger Communities and Support for the Most Vulnerable			

DSP 9	Sports Facilities Management		
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, Sir John A. Cumber Primary School, John Gray High School, North Side Primary School, Old Man Bay, Smith Road Cricket Oval, West Bay Softball Field • Hard Courts - Bodden Town Basketball Court, Bodden Town Civic Centre, East End Civic Centre, Eastern Avenue Basketball Court, Sir John A. Cumber Primary School, North Side • Walking Tracks - Bodden Town Primary School, Donovan Rankin, John Gray School, Old Man Bay, Savannah Primary School • Other Facilities - Dalmain Ebanks Boxing Gym, Lions Aquatic Centre			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
• Number of Facility Application Forms processed	600-650	600-650	600
• Number of Facilities Security is provided for	5	5	4
• Number of Facilities being maintained	27	27	27
• Number of Facilities Inspections conducted	300	300	300
QUALITY			
• Application forms are signed, approved and stamped by authorised personnel	100%	100%	100%
• Security Services provided in accordance with contractual agreements and/or trained experienced personnel	100%	100%	100%
• Maintenance, cleaning and inspections 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 9 hrs per day; Saturday-Sunday 16 hrs per day)	100%	100%	100%
○ Savannah Walking Track - (Monday-Friday 4 hrs 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 5-6 days per week-daily, before and after special events in accordance with the Department’s Operational Procedures	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	\$2,298,649	\$2,315,510	\$1,680,274
RELATED BROAD OUTCOME			
• Ensuring Caymanians Benefit from a Healthy Environment			

DSP 10	Sports Education and Training		
DESCRIPTION The provision of sports coaching and instructing primarily in the 6 focus sports - basketball, cricket, football, netball, track and field, and swimming, which are conducted to improve the health, well- being, technical skills and fitness of youths and adults at novice to elite levels via: • After-School Programmes/Community Sport Development Programmes – 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 Programmes – Caters specifically to high performing athletes (juniors/seniors) in preparing them to compete in regional and international sports events • Recreational Leagues/Inter-School Leagues and Events – Organised 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 with the Public and Private Schools curriculum • Sports Workshops – Educate as well as develop the technical skills of volunteers in various sports organisations to enhance the quality of coaching • Summer Camp – Summer Camps serve 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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY Number of Community Sport Programs conducted: • After-School Programmes/Community Sport Development Programmes • National Programmes Coached • Recreational Leagues/Inter-School Leagues/Events Organised • School Sessions • Sports Workshops • Summer Camps	40-44 2 14-16 2,100-2,300 2-4 8-10	40-44 2 14-16 2,100-2,300 2-4 8-10	44 2 14 2,100 2 8
QUALITY • Community/National Coaching, is conducted by technical staff trained to standards set by the international governing body for the particular sport • School sessions are aligned and conducted in compliance with school strategy/plan	100% 100%	100% 100%	100% 100%
TIMELINESS • Community Coaching/National Programs held daily 5-6 days per week • Recreational Leagues/Events and Workshop are conducted once every 4-6 months	100% 100%	100% 100%	100% 100%
LOCATION • Grand Cayman	100%	100%	100%
COST	\$1,992,023	\$1,986,418	\$2,618,259
RELATED BROAD OUTCOME • Stronger Communities and Support for the Most Vulnerable			

DSP 11	Technical Advice and Support to Ministry and other Sporting Agencies			
DESCRIPTION				
To provide professional advice and technical support to the Ministry and sporting associations with particular focus on the core sports of - basketball, cricket, football, netball, track and field, and swimming.				
MEASURES		2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY				
• Number of requests from Sports Agencies/Ministries assisted through technical support and/or advice directly or via the Ministry		9-13	9-13	9
QUALITY				
• Advice provided is in compliance with international best practice for the particular sport(s)		100%	100%	100%
TIMELINESS				
• Advice provided within 2-4 business days or within an agreed timeframe		100%	100%	100%
LOCATION				
• Grand Cayman		100%	100%	100%
COST		\$27,856	\$23,714	\$39,034
RELATED BROAD OUTCOME				
• Ensuring Caymanians Benefit from a Healthy Environment				

Note: The total cost of supplying this output in 2020 is \$60,856 and in 2021 is \$59,714. However, annual revenue from third parties of \$33,000 and \$36,000 reduces this to \$27,856 and \$23,714 respectively.

YSU 7	Monitoring Youth Service Providers		
DESCRIPTION Monitor and report on youth service providers who receive funding from the Ministry of Education, Youth, Sports, Agriculture and Lands. Offer support to these providers such that they are able to offer vibrant programmes which reflect the goals and objectives held in the National Youth Policy. Offer feedback and recommendations to the Ministry on opportunities for partnership improvements to effect positive change in society.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of progress reports prepared - Number of Life Skills presentations conducted by Unit staff to youth in service provider groups - Number of annual performance reports/requests for further funding from youth service providers on behalf of the Ministry of Education, Youth, Sports, Agriculture and Lands - Maintenance of Youth Service Provider Directory	20-30 9 12-16 1	20-30 9 12-16 1	24 9 12 1
QUALITY - Prepared in accordance with Unit standards and senior management review - Presentations delivered by qualified youth workers - A robust, well-researched annual performance report signed by senior management - A comprehensive update of the listing of the service providers in the 3 Cayman Islands – with exception of sporting organisations – that offer programming of interest to youth ages 10-25 years	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS - Progress reports prepared within 3-4 working days - Presentations delivered in less than 30 minutes with a 5-10 minute period of audience questions, comments and observations - Annual performance report vetted, queried and presented to Ministry of Education, Youth, Sports, Agriculture and Lands - Directory completed by December of each year	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$233,490	\$237,120	\$205,628
RELATED BROAD OUTCOME Stronger Communities and Support for the Most Vulnerable			

YSU 8	Youth Leadership Programmes and Governance		
DESCRIPTION Coordinating and managing the weekly meetings of the Cayman Islands Youth Assembly and monitoring the progression of the annual Youth Dialogues and Forums produced by the Assembly members. In addition, the coordination and production of newsletters, radio shows and social media updates (Facebook, Instagram, Blogs etc.) to disseminate information to youth. The delivery of summer camp and Summit which keep youth productively engaged and adequately supervised during their summer holidays and the delivery of Financial Awareness Now (FAN) Club which exposes young people to personal and public wealth management – personal financial, talent and education and public natural resources, etc.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
• Number of meetings facilitated for the Cayman Islands Youth Assembly	20-25	20-25	25
• Number of Youth Dialogues facilitated by the Youth Services Unit and the Cayman Islands Youth Assembly	2	2	2
• Number of Youth Forums facilitated by the Youth Services Unit and the Cayman Islands Youth Assembly	1	1	1
• Number of Unit newsletters produced	4	4	4
• Number of radio shows produced	20-30	20-30	30
• Number of Summer Camps produced	1	1	1
• Number of Special Events	3	3	3
• Research report on an identified youth related issue	1	1	1
• Number of FAN Club meetings	20-25	20-25	25
• Number of Scouts training sessions	12-14	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	100%	100%	100%
• Adheres to the standards for Youth Forums as set forth by the Youth Services Unit	100%	100%	100%
• Concurs with the standard for accurate standards for a newsletter as set forth by the Youth Services Unit	100%	100%	100%
• Adheres to the quality measures of Radio Cayman	80-100%	80-100%	100%
• Meets the standards of meaningful Summer Camp planning and delivery held by the Youth Services Unit	100%	100%	100%
• Meets the standard for coordinating a Special Event as held by the Youth Services Unit	100%	100%	100%
• Meets generally accepted academic standards for research	100%	100%	100%
• Meets the standard set by the Youth Services Unit of a meaningful and well-produced youth event	100%	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%
• Dialogues held in October and February 2020 and 2021	100%	100%	100%
• Forum with youth held May 2020 and 2021	100%	100%	100%
• Newsletters produced seasonally – September, December, April and June 2020 and 2021	100%	100%	100%
• Radio shows broadcast weekly – Wednesdays at 4pm	80-100%	80-100%	80-100%
• Summer camp held July 2020 and 2021	100%	100%	100%
• Special Events held September 2020 and 2021 (Youth Gospel Concert), March 2020 and 2021 (Cayman Brac Spring event, Youth Worker Training November 2020 and 2021	100%	100%	100%
• Researched report submitted end of June 2020 and 2021	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's training			
LOCATION			
• Grand Cayman	100%	100%	100%
COST	\$286,086	\$288,845	\$249,958
RELATED BROAD OUTCOME			
• Stronger Communities and Support for the Most Vulnerable			

Note: The total cost of supplying this output in 2020 is \$289,086 and in 2021 is \$291,845. However, annual revenue from third parties of \$3,000 reduces this to \$286,086 and \$288,845 respectively.

LSU 13	Real Estate Valuation, Property Management and Disposal Services		
DESCRIPTION The provision of a real estate valuation and appraisal service to Government, including the general management of unoccupied Crown-owned land and the provision of services for acquisitions and disposals for Government by various methods such as lease, compulsory acquisition, Crown grants, etc.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of non-Stamp Duty valuation reports completed - Number of leases, inspections, and service calls of unoccupied Crown-owned properties - Number of sales, acquisitions and disposals - Number of new leases, renewals and extensions	25-30 50-100 10-15 15-20	25-30 50-100 10-15 15-20	12-15 15-20 3-5 10-15
QUALITY - Asset valuations, reports are prepared in compliance with the prevailing Royal Institution of Chartered Surveyors (RICS) Valuation Manual and Regulations - Acquisitions, disposals or leasing are in accordance with Statutory regulations and current applicable laws - Roads Law (2005 Revision) and Land Acquisition Law (1995 Revision) - Inspections signed off by the Chief Valuation Officer - Queries answered by professional and qualified personnel	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS - Stamp Duty documents sent out within two days of assessment - Acquisitions concluded within three months of agreement of consideration - General enquires processed within two working days of request	90% 90-100% 95-100%	90% 90-100% 95-100%	90% 90% 95%
LOCATION Grand Cayman, Cayman Brac and Little Cayman	100%	100%	100%
COST	\$276,326	\$272,798	\$351,263
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

Note: The total cost of supplying this output in 2020 is \$388,558 and in 2021 is \$385,030. However, annual revenue from third parties of \$112,232 reduces this to \$276,326 and \$272,798 respectively.

LSU 14	Land Surveying and Mapping Services		
DESCRIPTION To undertake quality control and authentication of all surveys as well as provide land surveying services to Government Departments and Authorities.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of surveys conducted – cadastral, topographic, investigative - Number of survey plans authenticated and boundary plans approved - Number of tide gauge and global positioning station (GPS) inspections - Number of customer queries processed	25-35 185-225 70-90 900-1,100	25-35 185-225 70-90 900-1,100	25-35 185-225 70-90 900-1,100
QUALITY - Quality Control done in compliance with Land Surveyors Law (1996 Revision) and the Land Survey Regulations (1996 Revision) - Authentication is in compliance with the Land Surveyors Law (1996 Revision), the Land Survey Regulations (1996 Revision) and the Registered Land Law (1995 Revision) - Control network station inspections are conducted according to Lands and Survey policies and principles - All queries answered by professional and qualified personnel	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS - Standard surveys with field work completed to field specification and submitted to Quality Assurance within six weeks of agreed timelines - Turn-around time for authentication of fully compliant submissions within ten working days - Tide gauges and GPS inspections completed a minimum of once per month or as needed - Queries processed within two working days of request	85-100% 90-100% 90-95% 95-100%	85-100% 90-100% 90-95% 95-100%	85% 85% 90% 95%
LOCATION Grand Cayman and Cayman Brac	100%	100%	100%
COST	\$946,968	\$946,793	\$839,934
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

Note: The total cost of supplying this output in 2020 is \$1,113,468 and in 2021 is \$1,113,293. However, annual revenue from third parties of \$166,500 reduces this to \$946,968 and \$946,793 respectively.

LSU 15	Land Registration and Stamp Duty Services			
DESCRIPTION Land Registration and Stamp Duty Services include a range of activities associated with registered land transactions. The most common includes document searches, examination and registration of interests on land. Examination and registration involve incorporating changes made to land registers. Typically, changes concern land ownership details on a register, applications for a new title for sub-divisional land development (including strata), cautions, leases, powers of attorney, and other minor adjustments to land registers.				
MEASURES		2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Documents examined for registration against a register - New registers/parcels created - Number of duty stamped documents issued and commercial leases assessed - Number of valuations completed - Number of re-assessments actioned		15,000-17,000 700-900 7,000-7,500 1,500-2,000 350-450	15,000-17,000 700-900 7,000-7,500 1,500-2,000 350-450	15,000-17,000 700-900 7,000-7,500 1,500-2,000 350-450
QUALITY - All documents meet the requirement of the Registered Land Law (2004 Revision) as directed by the manual of Land Registry Procedures and signed off by a qualified person - All documents properly assessed and duty (plus interest when appropriate) collected, in accordance with the Stamp Duty Law (2006 Revision)		100% 100%	100% 100%	100% 100%
TIMELINESS All documents are processed within ten working days after receipt of all relevant documents with the exception of valuations and re-assessments which is 2-5 working days		95-100%	95-100%	85%
LOCATION Grand Cayman and Cayman Brac		100%	100%	100%
COST		\$2,764,992	\$2,761,447	\$2,684,817
RELATED BROAD OUTCOME Stable, Effective and Accountable Government				

Note: The total cost of supplying this output in 2020 is \$2,834,992 and in 2021 is \$2,831,447. However, annual revenue from third parties of \$70,000 reduces this to \$2,764,992 and \$2,761,447 respectively.

LSU 16	National Geographic Information Services		
DESCRIPTION National Geographic Information Services (GIS)includes: • Provision of geographic datasets of the Cayman Islands • Provision of business development solutions for Government and private sector to ensure full use of data and applications developed by the National GIS • Development or acquisition of new geographic information solutions in support of government mandates and initiatives • Maintenance and deployment of geographic applications and the Cayman Land Info website • Provision of geographic data/user training and supportapplications to users			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of geographic solutions developed, redeveloped, or acquired and number of geographic datasets maintained • Number of consultations and training sessions • Number of users with access to GIS data/applications (including subscribers to Cayman Land Info) • Number of custom maps, buffer maps, boundary plans, prescribed composite maps produced and number of parcel mutations to the Registry Map • Number of streets and building numbers processed	150-160 60-75 700-750 1,000-1,200 250-300	150-160 60-75 700-750 1,000-1,200 250-300	150-160 60-75 700-750 1,000-1,200 250-300
QUALITY • All geographic solutions are developed and maintained by professional qualified software developers and all datasets are kept up to date based on monthly schedules and automated updated processes • Consultation, training and support are provided by qualified personnel • All user agreement for GIS data and applications are signed by the Director of Lands and Survey • Custom maps, buffer maps, boundary plans, prescribed composite maps are processed in accordance with the Survey Plan and Land Registry Standards • Building Numbers are issued in accordance with the Roads (Naming and Numbering) Law, 1997 • Percentage of system uptime (24/7/365)	100% 100% 100% 100% 100% 99.5%	100% 100% 100% 100% 100% 99.5%	100% 100% 100% 100% 100% 99.5%
TIMELINESS • Applications developed, redeveloped or acquired within the timeframe agreed with clients and geographic datasets are reviewed as per schedule and where applicable updated within five business days of receipt of information • Consultation and training are provided within ten business days of request. • User access occurs within one business day of receipt of signed agreement for Government Agency and inclusive of payment private Sector • CM and BM are completed within two business days of request, BP and PCM within five business days from receipt of instructions, and parcel mutations within two business days after generating Land Registry • Building numbers and streets are processed within one business day of receipt of information	85% 95% 85% 85-95% 85%	85% 95% 85% 85-95% 85%	85% 95% 85% 85% 85%
LOCATION • Grand Cayman	100%	100%	100%
COST	\$111,009	\$100,626	\$5,357
RELATED BROAD OUTCOME • Stable, Effective and Accountable Government			

Note: The total cost of supplying this output in 2020 is \$1,026,009 and in 2021 is \$1,025,626. However, annual revenue from third parties of \$915,000 and \$925,000 reduces this to \$111,009 and \$100,626 respectively.

AGR 33	Services to Support Agricultural Production		
DESCRIPTION			
- Agricultural Sales - Provide agricultural supplies to farmers, backyard gardeners and the general public to support agricultural production - Crop Production - Provide technical advice and extension information on matters relating to the proper care and maintenance of plants and the propagation of vegetable seedlings and fruit trees for farmers and backyard gardeners - Crop Protection - Administration of programmes to provide plant pest diagnostic services to farmers and backyard gardeners to facilitate the effective management of pests and plant health - Animal Husbandry - Provide technical guidance in order to optimize the productivity of livestock at the farm level - Abattoir - Slaughter and dressing of animals for human consumption in compliance with the regulations and departmental standards, and delivery of carcasses to clients - Animal Health - Ambulatory medical and surgical service to farm animals including after-hours emergencies			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
Agricultural Sales	30,000-40,000	30,000-40,000	35,000
- Number of sale transactions processed - Number of orders processed	320-400	320-400	350
Crop Production	100,000-115,000	100,000-115,000	110,000
- Number of plants propagated for sale - Number of visits in response to extension queries	650-850	650-850	850
Crop Protection	95-120	95-120	70
- Number of Tree Crop Husbandry services delivered - Number of diagnostic samples processed	400-450	400-450	450
Animal Husbandry	60-80	60-80	60
- Number of animals received for Artificial Insemination - Number of hours spent providing technical advice	500-750	500-750	500
Abattoir	600-700	600-700	650
- Number of animals slaughtered - Number of slaughter days	90-110	90-110	100
Animal Health	750-900	750-900	800
- Number of animals attended - Number of animals treated under existing herd health programmes	850-1,000	850-1,000	1,000
QUALITY			
Agricultural Sales	100%	100%	100%
Transactions and orders are placed in accordance with the Public Management and Finance Law (2018 Revision), internal guidelines and are subject to approval by the Head of Department or his designate			
Crop Production	90 -100%	90 -100%	100%
- Percentage of plants that reach stage suitable for sale - Services carried out by trained and qualified personnel	100%	100%	100%
Crop Protection	100%	100%	100%
- Services carried out by trained and qualified personnel - Samples processed in accordance with standard laboratory procedures	100%	100%	100%
Animal Husbandry	100%	100%	100%
- All Artificial Insemination services to be performed by qualified and experienced personnel using semen supplied by approved sires - All technical advice to be provided by appropriately trained and experienced livestock extension personnel	100%	100%	100%
Abattoir	100%	100%	100%
- Percentage of animals slaughtered and dressed in compliance with departmental standards - The operation of the abattoir is in compliance with departmental standards	100%	100%	100%
Animal Health	100%	100%	100%
- Medical/surgical services carried out by qualified personnel - Number of complaints of unsatisfactory veterinary services	<2%	<2%	2%

TIMELINESS			
Agricultural Sales			
Grand Cayman:			
Service available to customer for a total of 33 hours during the weekly period of Monday, Tuesday, Thursday, Friday (closed Wednesday) and 4.5 hours on Saturday	100%	100%	100%
Cayman Brac:			
Service available to customer 7.5 hours per day Monday-Friday	100%	100%	100%
Crop Production			
Maximum time of ten weeks for seedlings to be delivered from day order was received.	90 -100%	90 -100%	100%
Nursery to be open for sales to the public for a total of 33 hours during the weekly period of Monday, Tuesday, Thursday, Friday (closed Wednesday) and 4.5 hours on Saturday (public holidays excluded)	98-100%	98-100%	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%	100%
Crop Protection			
Minimum percentage of tree crop husbandry service jobs completed within 5 working days of set schedule	75-100%	75-100%	100%
Maximum period between receipt of laboratory samples and processing 10 working days	100%	100%	100%
Animal Husbandry			
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%
Abattoir			
Percentage of animals slaughtered within 12 hours of delivery to the abattoir and within 1 hour of entering the slaughter floor	100%	100%	100%
Length of the slaughter day subject to approval by the Head of Department	100%	100%	100%
Animal Health			
Emergency calls: percentage of calls responded to within two hours of receipt	99-100%	99-100%	100%
Non-emergency calls: percentage of calls attended to/or client contacted with an appointment made within twelve hours	95-100%	95-100%	100%
LOCATION			
Grand Cayman and Cayman Brac	100%	100%	100%
COST			
	\$4,277,003	\$4,342,214	\$3,634,507
RELATED BROAD OUTCOME			
A Strong Economy to Help Families and Businesses			

Note: The total cost of supplying this output in 2020 is \$5,638,515 and in 2021 is \$5,718,743. However, annual revenue from third parties of \$1,361,512 and \$1,376,529 reduces this to \$4,277,003 and \$4,342,214 respectively.

AGR 34	Animal and Plant Regulatory Services		
DESCRIPTION Plant Regulatory - Administration of programmes to regulate the importation and exportation of plants, plant products, animals, animal products, and aggregate to prevent the entry, establishment, spread of new pests and diseases into the Cayman Islands and to manage and control existing pests and diseases Activities to regulate the importation of pesticides in order to protect the flora, fauna, environment and human health Animal Regulatory - Administration of programmes to regulate the importation and exportation of animals, animal products, to prevent the entry, establishment, spread of diseases into the Cayman Islands and to manage and control existing diseases Animal Welfare and Control - To reduce the number of stray and neglected animals; educate residents on matters of animal welfare and investigate complaints of inhumane treatment of animals			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
Plant Regulatory			
• Number of plant/aggregate/pesticide import permits issued	700-750	700-750	750
• Number of plant inspections at the ports of entry	6,750-7,000	6,750-7,000	6,750
• Number of trap sites and sentinel sites visited and examined for pests	2,500-3,000	2,500-3,000	2,900
Animal Regulatory			
• Number of animal related import/export permits issued	1,400-1,575	1,400-1,575	1,545
• Number of animal related inspections at the ports of entry	4,500-5,500	4,500-5,500	4,765
• Number of animal-related diseases under surveillance (endemic or exotic)	2-4	2-4	3
Animal Welfare and Control			
• Number of public education/awareness events	18-24	18-24	14
• Number of investigations, follow up and licensed premises inspection conducted	225-290	225-290	204
• Number of animals euthanised, returned and adopted	225-325	225-325	200
QUALITY			
Plant Regulatory			
• Plant Import Permits and Phytosanitary Certificates issued in compliance with local regulations for import and importing country’s conditions, respectively	100%	100%	100%
• Plant inspections executed in compliance with departmental procedures	100%	100%	100%
• Traps serviced, sentinel sites monitored and samples collected to meet departmental standard for servicing traps and laboratory methods of collection for processing	100%	100%	100%
Animal Regulatory			
• Percentage of import/export permits/certificates issued in compliance with local laws, regulations, and conditions	99-100%	99-100%	100%
• Percentage of animal export health certificates issued in compliance with regulations set by country of import	99-100%	99-100%	100%
• Percentage of port inspections and examinations that are executed in compliance with Departmental Standard Operating Procedures	99-100%	99-100%	100%
• Percentage of disease surveillance programmes/projects that are executed in compliance with international and departmental standards	99-100%	99-100%	100%
Animal Welfare and Control			
• Maintenance and care of the animals impounded at DOA in accordance with established standard of care and Animal Law	98-100%	98-100%	100%
• Animal welfare provisions conducted in accordance with Animal Law, or other relevant laws and established operating procedures	98-100%	98-100%	100%
• Animals euthanised in accordance with humane standards	100%	100%	100%

TIMELINESS			
Plant Regulatory			
- Maximum period between receipt of application to import and rendering a decision: - For previously imported products: Three working days - For new product from a country where no bi-lateral protocol exists:- fourteen working days - For Pesticide Authorization Letters: 3 to 5 days - For products requiring the conduct of a Pest Risk Analysis (PRA): 3 to 4 months - Maximum period between receipt of the call for inspection and commencement of the inspection process within 24 hours for: - All consignment of plants and aggregate	100%	100%	100%
- Maximum period between: - Servicing of traps – Two weeks for existing pest and one week for new pest - Visit to sentinel sites once per month in Grand Cayman and Cayman Brac; once every two months for Little Cayman	100%	100%	100%
Animal Regulatory			
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%
Disease surveillance projects/programmes completed as per timeline outlined within each approved study proposal	99-100%	99-100%	100%
Animal Welfare and Control			
Impounding of animals done within 24 hours of receipt of request	85-100%	85-100%	100%
Investigations are done on a prioritised basis within 24 hours of receipt of a formal complaint	100%	100%	100%
Case files prepared for court submission according to agreed timeframes	100%	100%	100%
LOCATION			
Grand Cayman and Cayman Brac	100%	100%	100%
COST			
	\$1,272,411	\$1,292,154	\$1,118,272
RELATED BROAD OUTCOME			
A Strong Economy to Help Families and Businesses			

Note: The total cost of supplying this output in 2020 is \$1,362,411 and in 2021 is \$1,382,154. However, annual revenue from third parties of \$90,000 reduces this to \$1,272,411 and \$1,292,154 respectively.

AGR 35	Support for the Development of the Agriculture Sector		
DESCRIPTION Policy Advice on Matters Relating to the Agricultural Sector - Provision of professional advice and support to the Ministry on scientific, technical and strategic matters relating to the agriculture sector by way of providing information for drafting instructions, policy statements, Cabinet Papers, Parliamentary Questions or other requests for information. Services for the Development of the Agricultural Sector - Provision of training, educational, marketing, agri-business, promotional, public relations or logistical services to support the development of the agricultural sector and the enhancement of National Food Security.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
Policy Advice on Matters Relating to the Agricultural Sector Number of replies to the Ministry providing support and/or advice to requests for information in relation to legal drafting, policy development, Cabinet Papers, Parliamentary Questions or others matters	50-75	50-75	75
Services for the Development of the Agricultural Sector - Number of training and educational interventions and programmes coordinated or delivered targeted to adult population - Number of educational activities or programmes provided or supported which are targeted to the youth - Number of commodity producer groups and sector organisations (e.g. Cayman Islands Agricultural Society, Sister Islands Show Committees, Farmers and Artisans Retail Market) provided strategic, technical, and logistical support - Number of mass communications (e.g. marketing or promotional activities or items/media appearances/media inquiries/public education campaigns, etc.) and sector data reports produced to increase public awareness and knowledge of local agricultural production and the sector as a whole - Number of Agricultural Membership Programmes administered	8-10 8-10 9-12 24-30 1	8-10 8-10 9-12 24-30 1	8 8 9 40 1
QUALITY			
Policy Advice on Matters Relating to the Agricultural Sector Appropriately qualified personnel provide support and prepare all advice with professional care. Information provided is well researched, accurate, current and relevant. All advice is subject to internal peer review and must be signed off by the Head of Department	100%	100%	100%
Services for the Development of the Agricultural Sector - Training programmes, educational interventions and/or educational activities delivered have a clearly defined outcome and are approved by the Head of Department - All support to commodity producer groups and sector organisations shall be provided by suitably qualified persons appropriate to the specific assignment - All promotional materials, public relations, public awareness, mass communication items released to be approved by the Head of Department or Ministry as appropriate - 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	90 – 100% 100% 100% 90-100%	90 – 100% 100% 100% 90-100%	100% 100% 100% 100%

TIMELINESS			
Policy Advice on Matters Relating to the Agricultural Sector			
• Support/advice provided in accordance with agreed deadlines with the Ministry	90-100%	90-100%	100%
• Urgent support/advice provided within one working day	100%	100%	100%
Services for the Development of the Agricultural Sector			
• All training programmes or educational activities coordinated to be delivered in accordance with an agreed schedule	90-100%	90-100%	100%
• All support to commodity producer groups and sector organisations are completed in accordance with an agreed deadline	90-100%	90-100%	100%
• All mass communications and sector data reports are completed in accordance with an agreed deadline	90 - 100%	90 - 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	85- 100%	85- 100%	100%
LOCATION			
• Grand Cayman, Cayman Brac and Little Cayman	100%	100%	100%
COST			
	\$567,760	\$573,573	\$545,308
RELATED BROAD OUTCOME			
• A Strong Economy to Help Families and Businesses			

Note: The total cost of supplying this output in 2020 is \$577,760 and in 2021 is \$583,573. However, annual revenue from third parties of \$10,000 reduces this to \$567,760 and \$573,573 respectively.

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MINISTRY OF EDUCATION, YOUTH, SPORTS, AGRICULTURE AND LANDS
STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

These forecast financial statements have been prepared in accordance with the provisions of the Public Management and Finance Law (2018 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 (2018 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 2020 and 31 December 2021 and performance for the years ending 31 December 2020 and 31 December 2021; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Law (2018 Revision)).

Cetonya Cacho
Chief Officer

Ministry of Education, Youth, Sports, Agriculture and Lands

31 December 2019

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FINANCIAL STATEMENTS

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

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MINISTRY OF EDUCATION, YOUTH, SPORTS, AGRICULTURE AND LANDS
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 2020 AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2020	12-Month Budget 2021
		Current Assets			
74,625,072	92,394,985	Cash and cash equivalents	1	97,679,715	113,322,815
-	-	Marketable securities and deposits		-	-
21,146,673	13,263,186	Trade receivables	2	18,848,186	14,008,186
205,881	12,300	Other receivables	2	11,500	11,500
287,733	275,000	Inventories	3	275,000	275,000
-	-	Investments	4	-	-
534,901	579,141	Prepayments	5	579,141	579,141
96,800,259	106,524,612	Total Current Assets		117,393,541	128,196,642
		Non-Current Assets			
-	-	Trade receivables	2	-	-
-	-	Other receivables	2	-	-
-	-	Inventories	3	-	-
-	-	Investments	4	-	-
-	-	Prepayments	5	-	-
130,324	299,849	Intangible Assets	6	275,823	295,827
220,098,581	227,509,132	Property, plant and equipment	6	259,623,328	274,096,551
220,228,905	227,808,980	Total Non-Current Assets		259,899,151	274,392,378
317,029,164	334,333,593	Total Assets		377,292,693	402,589,020
		Current Liabilities			
190,617	9,631	Trade payables	7	9,631	9,631
2,384,391	2,132,989	Other payables and accruals	7	2,132,989	2,132,989
341,811	325,000	Unearned revenue	8	325,000	325,000
1,007,704	1,041,000	Employee entitlements	9	1,041,000	1,041,000
-	-	Repayment of surplus		-	-
3,924,523	3,508,620	Total Current Liabilities		3,508,620	3,508,620
		Non-Current Liabilities			
-	-	Trade payables	7	-	-
-	-	Other payables and accruals	7	-	-
-	-	Unearned revenue	8	-	-
-	-	Employee entitlements	9	-	-
-	-	Total Non-Current Liabilities		-	-
3,924,523	3,508,620	Total Liabilities		3,508,620	3,508,620
313,104,641	330,824,973	Net Assets		373,784,073	399,080,400
		NET WORTH			
331,502,345	350,259,642	Contributed capital		393,218,742	418,515,069
17,925	17,925	Other Reserves		17,925	17,925
37,281,951	37,281,951	Revaluation reserve		37,281,951	37,281,951
(55,697,580)	(56,734,546)	Accumulated surpluses/(deficits)		(56,734,546)	(56,734,546)
313,104,641	330,824,973	Total Net Worth		373,784,073	399,080,400

MINISTRY OF EDUCATION, YOUTH, SPORTS, AGRICULTURE AND LANDS
 STATEMENT OF FINANCIAL PERFORMANCE
 FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
 AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2020	12-Month Budget 2021
		Revenue			
102,228,385	108,659,705	Sale of goods and services	10	118,368,603	120,852,268
685,170	685,170	Investment revenue	11	684,000	684,000
1,518	1,518	Donations	12	-	-
-	-	Other revenue		-	-
102,915,073	109,346,393	Total Revenue		119,052,603	121,536,268
		Expenses			
67,428,898	73,766,865	Personnel costs	13	83,505,384	85,444,608
23,817,182	24,710,160	Supplies and consumables	14	24,676,356	25,286,629
10,680,301	10,916,909	Depreciation and Amortisation	6	10,868,932	10,803,100
-	-	Impairment of property, plant and equipment	6	-	-
-	-	Impairment of inventory	3	-	-
-	-	Litigation costs		-	-
-	-	Other expenses		-	-
(35,994)	(47,541)	Other Gains and Losses	15	1,931	1,931
101,890,386	109,346,392	Total Expenses		119,052,603	121,536,268
1,024,687	-	Surplus or (Deficit) for the period		-	(1)

MINISTRY OF EDUCATION, YOUTH, SPORTS, AGRICULTURE AND LANDS
STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	CASH FLOW STATEMENT	Note	12-Month Budget 2020	12-Month Budget 2021
		CASH FLOWS FROM OPERATING ACTIVITIES			
		<i>Receipts</i>			
95,085,000	110,937,571	Outputs to Cabinet		109,696,226	122,644,008
-	2,500	Outputs to other government agencies		5,000	5,000
3,707,000	4,012,856	Sale of goods and services – third party		2,898,744	2,913,761
556,000	869,368	Interest received		684,000	684,000
2,000	-	Donations / Grants		-	-
-	183,967	Other receipts		182,500	195,500
		<i>Payments</i>			
(67,332,000)	(71,718,161)	Personnel costs		(83,505,384)	(85,444,608)
(23,854,000)	(25,033,068)	Supplies and consumables		(24,676,356)	(25,354,561)
-	-	Interest paid		-	-
(97,000)	47,541	Other payments		-	-
8,067,000	19,302,575	Net cash flows from operating activities		5,284,730	15,643,100
		CASH FLOWS FROM INVESTING ACTIVITIES			
(4,887,000)	(19,012,132)	Purchase of property, plant and equipment		(42,959,100)	(25,296,327)
-	-	Proceeds from sale of property, plant and equipment		-	-
(4,887,000)	(19,012,132)	Net cash flows from investing activities		(42,959,100)	(25,296,327)
		CASH FLOWS FROM FINANCING ACTIVITIES			
6,055,000	17,479,470	Equity Investment from Org 40		42,959,100	25,296,327
-	-	Repayment of Surplus to Org 40		-	-
6,055,000	17,479,470	Net cash flows from financing activities		42,959,100	25,296,327
9,235,000	17,769,913	Net increase/(decrease) in cash and cash equivalents		5,284,730	15,643,100
65,390,072	74,625,072	Cash and cash equivalents at beginning of period		92,394,985	97,679,715
74,625,072	92,394,985	Cash and cash equivalents at end of period	1	97,679,715	113,322,815

MINISTRY OF EDUCATION, YOUTH, SPORTS, AGRICULTURE AND LANDS
STATEMENT OF CHANGES IN NET WORTH
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2018 brought forward	331,502,345	17,925	37,281,951	(56,456,831)	312,345,390
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	759,250	759,250
Restated balance 31 December 2018	331,502,345	17,925	37,281,951	(55,697,580)	313,104,641
Changes in net worth for 2019					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign	-	-	-	-	-
Equity Investment from Cabinet	18,757,297	-	-	(1,036,966)	(17,720,331)
Capital withdrawals by Cabinet	-	-	-	-	-
Dividends payable to Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net	18,757,297	-	-	(1,036,966)	17,720,331
Surplus/(deficit)for the period 2019	-	-	-	-	-
Total recognised revenues and expenses for the	18,757,297	-	-	(1,036,966)	17,720,331
Balance at 31 December 2019 carried forward	350,259,642	17,925	37,281,951	(56,734,546)	330,824,973
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2019 brought forward	350,259,642	17,925	37,281,951	(56,734,546)	330,824,973
Prior Year Adjustments	-	-	-	-	-
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2019	350,259,642	17,925	37,281,951	(56,734,546)	330,824,973
Changes in net worth for 2020					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign	-	-	-	-	-
Equity Investment from Cabinet	42,959,100	-	-	-	42,959,100
Capital withdrawals by Cabinet	-	-	-	-	-
Dividends payable to Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net	42,959,100	-	-	-	42,959,100
Surplus/(deficit)for the period 2020	-	-	-	-	-
Total recognised revenues and expenses for the	42,959,100	-	-	-	42,959,100
Balance at 31 December 2020 carried forward	393,218,742	17,925	37,281,951	(56,734,546)	373,784,073

MINISTRY OF EDUCATION, YOUTH, SPORTS, AGRICULTURE AND LANDS
STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2020 brought forward	393,218,742	17,925	37,281,951	(56,734,546)	373,784,073
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2020	393,218,742	17,925	37,281,951	(56,734,546)	373,784,073
Changes in net worth for 2021					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Equity Investment from Cabinet	25,296,327	-	-	-	25,296,327
Capital withdrawals by Cabinet	-	-	-	1	1
Net revenue / expenses recognised directly in net worth	25,296,327	-	-	1	25,296,328
Surplus/(deficit)for the period 2021	-	-	-	(1)	(1)
Total recognised revenues and expenses for the period	25,296,327	-	-	-	25,296,327
Balance at 31 December 2021	418,515,069	17,925	37,281,951	(56,734,546)	399,080,400

STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These forecast financial statements are for the *Ministry of Education, Youth, Sports, Agriculture and Lands*.

Basis of preparation

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

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

Reporting Period

The reporting period is the period ending 31 December 2020 and 2021.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

Cash and cash equivalents

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

Receivables and advances

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

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

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

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Provisions

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

Employee entitlements

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

NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and Cash Equivalents

12-Month Actual 2018	12-Month Forecast 2019	Description	Foreign Currency	Exchange Rate	12-Month Budget 2020	12-Month Budget 2021
2,473	2,473	Cash on hand (IRIS Confirmation Account/Petty Cash)	2,473	1.0000	2,473	2,473
52,833	52,833	Cash in transit (IRIS Remittance Account)	52,833	1.0000	52,833	52,833
10,854,638	28,624,551	CI\$ Operational Current Account held at Royal Bank of Canada	33,909,281	1.0000	33,909,281	49,552,381
2,705,108	2,705,108	US\$ Operational Current Account held at Royal Bank of Canada	3,229,980	0.8375	2,705,108	2,705,108
4,010,745	4,010,745	Payroll Current Account held at Royal Bank of Canada	4,010,745	1.0000	4,010,745	4,010,745
-	-	Bank Accounts held at other financial institutions	-	1.0000	-	-
56,999,275	56,999,275	Fixed Deposits held with Treasury (less than 90 days)	56,999,275	1.0000	56,999,275	56,999,275
74,625,072	92,394,985	TOTAL			97,679,715	113,322,815

Note 2: Trade and Other Receivables

12-Month Actual 2018	12-Month Forecast 2019	Trade Receivables	12-Month Budget 2020	12-Month Budget 2021
3,064,057	3,370,410	Sale of goods and services	3,680,410	3,990,410
20,593,148	12,553,309	Outputs to Cabinet	17,978,309	12,978,309
-	-	Outputs to other government agencies	-	-
-	-	Other	-	-
(2,510,533)	(2,660,533)	Less: provision for doubtful debts	(2,810,533)	(2,960,533)
21,146,673	13,263,186	Total trade receivables	18,848,186	14,008,186

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
		Current		
21,146,673	12,202,131	Past due 1-30 days	18,000,018	13,377,818
-	663,159	Past due 31-60 days	-	-
-	397,896	Past due 61-90 days	471,205	350,205
-	-	Past due 90 and above	376,964	280,164
-	-	Non-Current	-	-
-	-	Past due 1 year and above	-	-
21,146,673	13,263,186	Total	18,848,186	14,008,186

Note 2: Trade and Other Receivables (Continued)

12-Month Actual 2018	12-Month Forecast 2019	Other Receivables	12-Month Budget 2020	12-Month Budget 2021
10,163	7,500	Advances (salary, Official Travel, etc)	7,500	7,500
1,795	1,800	Dishonoured cheques	1,000	1,000
184,199	-	Interest receivable	-	-
-	-	Loans	-	-
-	-	Interentity Due from	-	-
-	-	Other Non-Current Assets	-	-
15,422	8,697	Other	8,697	8,697
(5,697)	(5,697)	Less: provision for doubtful debts	(5,697)	(5,697)
205,881	12,300	Total other receivables	11,500	11,500

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
		Current		
205,881	12,300	Past due 1-30 days	11,500	11,500
-	-	Past due 31-60 days	-	-
-	-	Past due 61-90 days	-	-
-	-	Past due 90 and above	-	-
-	-	Non-Current	-	-
-	-	Past due 1 year and above	-	-
205,881	12,300	Total	11,500	11,500

Changes in the Provision of Doubtful Debts

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
(2,272,607)	(2,516,230)	Balance at 1 July/1January	(2,660,533)	(2,816,230)
(243,623)	(150,000)	Additional provisions made during the year	(155,697)	(150,000)
-	-	Receivables written off during the period	-	-
(2,516,230)	(2,666,230)	Balance at 30 June	(2,816,230)	(2,966,230)

Note 3: Inventory

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
493	-	Inventory held for use in the provision of goods and services	-	-
287,240	275,000	Work in Progress and finished goods	275,000	275,000
287,733	275,000	TOTAL INVENTORIES	275,000	275,000

Note 4: Investments

12-Month Actual 2018	12-Month Forecast 2019	Investments	12-Month Budget 2020	12-Month Budget 2021
-	-	Investments	-	-
-	-	Total Investments at the lower of cost or market value	-	-

Note 5: Prepayments

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
534,879	579,141	Accrued Prepayments	579,141	579,141
22	-	Prepaid Insurance	-	-
-	-	Other	-	-
534,901	579,141	Total	579,141	579,141

Note 6: Property, Plant and Equipment
Cost of Property, Plant and Equipment

	<i>Plant and Equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Water Retriculation</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2019	2,607,982	188,835,992	148,322	4,903,221	8,224,963	1,988,665	53,826	864,501	3,549,640	64,465	3,766,487	47,492,627	262,500,691
Additions	178,605	7,108,438	-	-	418,097	46,987	-	-	917,000	-	-	9,638,070	18,307,197
Disposals and Derecognition	-	(10,823)	-	-	(62,217)	-	-	-	-	-	-	-	(73,040)
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2019	2,786,587	195,933,607	148,322	4,903,221	8,580,843	2,035,652	53,826	864,501	4,466,640	64,465	3,766,487	57,130,698	280,734,847

	<i>Plant and Equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Water Retriculation</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2020	2,786,587	195,933,607	148,322	4,903,221	8,580,843	2,035,652	53,826	864,501	4,466,640	64,465	3,766,487	57,130,698	280,734,847
Additions	293,300	1,295,000	100,000	81,500	947,200	142,100	-	-	852,500	-	-	39,152,000	42,863,600
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2020	3,079,887	197,228,607	248,322	4,984,721	9,528,043	2,177,752	53,826	864,501	5,319,140	64,465	3,766,487	96,282,698	323,598,447

	<i>Plant and Equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Water Retriculation</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2021	3,079,887	197,228,607	248,322	4,984,721	9,528,043	2,177,752	53,826	864,501	5,319,140	64,465	3,766,487	96,282,698	323,598,447
Additions	225,700	24,525,627	100,000	25,000	155,500	69,500	-	-	45,000	-	-	-	25,146,327
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	96,206,005	-	-	-	-	-	-	-	-	-	(96,206,005)	-
Balance as at 31 December 2021	3,305,587	317,960,238	348,322	5,009,721	9,683,543	2,247,252	53,826	864,501	5,364,140	64,465	3,766,487	76,693	348,744,774

Note 6: Property, Plant and Equipment (Continued)

Cost of Property, Plant and Equipment

	<i>Plant and Equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Water Retriculation</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2019	1,740,366	21,586,620	144,028	4,015,357	6,318,221	1,732,371	11,754	565,071	2,673,492	15,047	3,599,782	42,402,110
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
Impairment Reserve 2019 (closing balance)	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2019	245,658	8,843,278	129	340,044	940,301	104,521	3,421	53,448	255,291	3,757	41,750	10,831,598
Eliminate on Disposal or Derecognition 2019	-	(336)	-	-	(7,656)	-	-	-	-	-	-	(7,992)
Balance as at 31 December 2019	1,986,025	30,429,562	144,157	4,355,401	7,250,865	1,836,892	15,175	618,519	2,928,783	18,804	3,641,533	53,225,716

	<i>Plant and Equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improve ments</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Water Retriculation</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2020	1,986,025	30,429,562	144,157	4,355,401	7,250,865	1,836,892	15,175	618,519	2,928,783	18,804	3,641,533	53,225,716
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
Impairment change 2020	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2020	211,759	9,001,853	119	241,412	835,569	103,681	3,241	52,148	256,689	3,510	39,427	10,749,406
Eliminate on Disposal or Derecognition 2020	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2020	2,197,784	39,431,412	144,275	4,596,814	8,086,434	1,940,573	18,416	670,667	3,185,472	22,313	3,680,959	63,975,120

	<i>Plant and Equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Water Retriculation</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2021	2,197,784	39,431,412	144,275	4,596,814	8,086,434	1,940,573	18,416	670,667	3,185,472	22,313	3,680,959	63,975,120
Transfers	-	-	-	-	-	-	-	-	-	-	-	-
Impairment change 2021	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2021	212,834	9,161,259	8,452	138,893	667,615	109,259	3,241	52,148	279,860	3,510	36,033	10,673,104
Eliminate on Disposal or Derecognition 2021	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2021	2,410,618	48,592,672	152,727	4,735,707	8,754,049	2,049,832	21,656	722,815	3,465,332	25,823	3,716,993	74,648,224

Note 6: Property, Plant and Equipment (Continued)

Cost of Property, Plant and Equipment

Net Book value 31 December 2019	800,562	165,504,045	4,165	547,820	1,329,977	198,760	38,651	245,982	1,537,857	45,661	124,954	57,130,698	227,509,131

Net Book value 31 December 2020	882,102	157,797,195	104,047	387,908	1,441,609	237,179	35,410	193,834	2,133,668	42,151	85,528	96,282,698	259,623,328

Net Book value 31 December 2021	894,969	269,367,567	195,594	274,014	929,494	197,420	32,170	141,686	1,898,808	38,642	49,494	76,693	274,096,551

Note 6: Property, Plant and Equipment
Intangible Assets

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	674,606	-	674,606
Additions	254,836	-	254,836
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2019	929,442	-	929,442

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2020	929,442	-	929,442
Additions	95,500	-	95,500
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2020	1,024,942	-	1,024,942

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2021	1,024,942	-	1,024,942
Additions	150,000	-	150,000
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2021	1,174,942	-	1,174,942

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	544,283	-	544,283
Transfers	-	-	-
Impairment Reserve 2019 (closing balance)	-	-	-
Depreciation Expense 2019	85,311	-	85,311
Eliminate on Disposal or Derecognition 2019	-	-	-
Balance as at 31 December 2019	629,594	-	629,594

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2020	629,594	-	629,594
Transfers	-	-	-
Impairment change 2020	-	-	-
Depreciation Expense 2020	119,525	-	119,525
Eliminate on Disposal or Derecognition 2020	-	-	-
Balance as at 31 December 2020	749,119	-	749,119

Note 6: Property, Plant and Equipment (Continued)

Intangible Assets

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2021	749,119	-	749,119
Transfers	-	-	-
Impairment change 2021	-	-	-
Depreciation Expense 2021	129,997	-	129,997
Eliminate on Disposal or Derecognition 2021	-	-	-
Balance as at 31 December 2021	879,115	-	879,115

Net Book value 31 December 2019	299,849	-	299,849

Net Book value 31 December 2020	275,823	-	275,823

Net Book value 31 December 2021	295,827	-	295,827

Note 7: Trade Payables, Other Payables and Accruals

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
190,617	9,631	Creditors	9,631	9,631
-	-	Creditors Ministries/Portfolios	-	-
-	-	Creditors other government agencies	-	-
-	-	Non current Accounts payable	-	-
192	-	Payroll Deductions	-	-
-	-	Operating Lease	-	-
2,054,908	1,800,000	Accrued Expenses	1,800,000	1,800,000
-	-	Accrued Expenses Ministries/Portfolios	-	-
-	-	Accrued Expenses other government agencies	-	-
-	-	Inter-entity due to	-	-
-	-	Accrued Entity Interest	-	-
-	-	Provisions	-	-
329,291	332,989	Other payables	332,989	332,989
2,575,008	2,142,620	Total trade payables other payables and accruals	2,142,620	2,142,620

Note 8: Unearned Revenue

12-Month Actual 2018	12-Month Forecast 2019	Details	12-Month Budget 2020	12-Month Budget 2021
-	-	Rentals paid in advance	-	-
-	-	Immigration deposits	-	-
-	-	Customs deposits	-	-
-	-	Revenue deposits	-	-
341,811	325,000	Other unearned revenue	325,000	325,000
-	-	Non current Unearned revenue	-	-
341,811	325,000	Total unearned reveune	325,000	325,000

Note 9: Employee Entitlements

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
440,985	467,000	Annual Leave	467,000	467,000
-	-	Retirement and long service leave	-	-
47,448	24,000	Accrued salaries	24,000	24,000
-	-	Travel	-	-
519,271	550,000	Pension	550,000	550,000
-	-	Other salary related entitlements	-	-
1,007,704	1,041,000	Total current portion	1,041,000	1,041,000
-	-	<i>Non-current employee entitlements are represented by:</i>	-	-
-	-	Retirement and long service leave	-	-
1,007,704	1,041,000	Total employee entitlements	1,041,000	1,041,000

Note 10: Sales of Goods and Services

12-Month Actual 2018	12-Month Forecast 2019	Revenue type	12-Month Budget 2020	12-Month Budget 2021
98,076,230	104,157,101	Outputs to Cabinet	115,282,359	117,738,007
2,500	2,500	Outputs to other government agencies	5,000	5,000
1,981,177	2,162,620	Fees and charges	1,359,000	1,359,000
1,745,444	1,900,000	General sales	1,330,512	1,345,529
253,517	253,517	Rentals	209,232	209,232
169,517	183,967	Other	182,500	195,500
102,228,385	108,659,705	Total sales of goods and services	118,368,603	120,852,268

Fees and Charges

240,372	240,372	Agricultural Department Fees	131,000	131,000
243,913	493,913	Examination Fees	63,000	63,000
65,390	59,460	Express Land Registry	70,000	70,000
183,235	150,001	Land Survey Fees	150,000	150,000
180,572	180,572	Mapping Services	185,000	185,000
19,807	19,807	Public Library Fees	25,000	25,000
406,050	406,050	School Fees	132,000	132,000
6,446	12,446	Transcript Fees	3,000	3,000
635,393	600,000	Web Receipts	600,000	600,000
1,981,177	2,162,620	Fees & Charges	1,359,000	1,359,000
		General Sales		
1,745,444	1,900,000	Sale of Agric. Supplies/Produce	1,330,512	1,345,529
1,745,444	1,900,000	Total General Sales	1,330,512	1,345,529
		Rentals		
126,450	126,450	Rental - School Canteens	81,000	81,000
60,000	60,000	Rentals - Craft Market	60,000	60,000
67,067	67,067	Rentals - Other Properties	68,232	68,232
253,517	253,517	Total Rentals	209,232	209,232
		Other Goods & Services Revenue		
		Goods & Services Revenue		
75,550	97,000	GIS Applications	130,000	140,000
23,450	16,450	GPS Licenses Refund	16,500	16,500
70,517	70,517	Miscellaneous Receipts	36,000	39,000
169,517	183,967		182,500	195,500
		Sales of Outputs to Cabinet		
98,076,230	104,157,101	Sales of Outputs to Cabinet	115,282,359	117,738,007
98,076,230	104,157,101	Total Sales of Outputs to Cabinet	115,282,359	117,738,007
		Other Interdepartmental Revenue		
2,500	2,500	Revenue from Ministries/Portfolios & Public Authorities	5,000	5,000
2,500	2,500	Total Other Interdepartmental Revenue	5,000	5,000
102,228,385	108,659,705	Total Goods and Services	118,368,603	120,852,268

Note 11: Investment Revenue

12-Month Actual 2018	12-Month Forecast 2019	Revenue type	12-Month Budget 2020	12-Month Budget 2021
-	-	Interest on cash balances	-	-
685,170	685,170	Interest on deposits held with cabinet	684,000	684,000
-	-	CICSA/CSA Mortgage Loan Interest	-	-
-	-	Personal Loan Interest	-	-
-	-	Other Loan Interest	-	-
685,170	685,170	Total Investment revenue	684,000	684,000

Note 12: Donations

12-Month Actual 2018	12-Month Forecast 2019	Source	12-Month Budget 2020	12-Month Budget 2021
-		Description	-	-
1,518	1,518	Balance	-	-
1,518	1,518	Total donations	-	-

Note 13: Personnel Costs

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
53,925,776	58,665,202	Salaries, wages and allowances	64,463,930	65,981,261
10,363,773	11,712,914	Health care	15,153,222	15,492,216
2,928,308	3,177,709	Pension	3,575,211	3,661,477
1,692	1,692	Leave	5,580	5,580
209,348	209,348	Other personnel related costs	307,441	304,075
67,428,898	73,766,865	Total Personnel Costs	83,505,384	85,444,608

Note 14: Supplies and Consumables

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
3,786,273	4,529,251	Supplies and Materials	3,671,608	3,845,279
13,952,041	13,952,041	Purchase of services	14,664,403	15,080,750
93,062	93,062	Lease of Property and Equipment	88,697	88,697
4,234,181	4,234,181	Utilities	4,521,337	4,520,335
-	-	General Insurance	23,880	23,880
203,247	203,247	Interdepartmental expenses	260,375	275,375
225,723	225,723	Travel and Subsistence	235,520	234,520
278,594	278,594	Recruitment and Training	334,465	334,465
1,044,061	1,194,061	Other	876,070	883,327
23,817,182	24,710,160	Total Supplies & consumables	24,676,356	25,286,629

Note 15: Gains / (Losses)

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
(53,500)	(65,047)	Net (gain) / loss on disposal of property, plant and equipment, revaluation	-	-
-	-	Gain/Loss on Derecognition of Assets	-	-
17,506	17,506	Net (gain) / loss on foreign exchange Transactions	1,931	1,931
(35,994)	(47,541)	Total gains/ (losses)	1,931	1,931

Note 16: Reconciliation of Net Cash Flows from Operating Activities to Surplus/(Deficit)

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
1,024,687	-	Surplus/(deficit) from ordinary activities	-	(1)
		Non-cash movements		
10,680,301	10,916,909	Depreciation expense	10,868,932	10,803,100
-	-	Impairment	-	-
(53,500)	(65,047)	(Gain)/losses on sale of property plant and equipment	-	-
		Changes in current assets and liabilities:		
(2,991,000)	8,039,839	(Increase)/decrease in receivables - Other Government agencies	(5,425,000)	5,000,000
-	-	(Increase)/decrease in receivables - SAGC's		
(631,000)	5,721	(Increase)/decrease in receivables - Other 3rd Party	(159,202)	(160,000)
(88,000)	50,257	Increase/(decrease) in payables - Other Government agencies	-	-
-	-	Increase/(decrease) in payables - SAGC's	-	-
125,512	354,894	Increase/(decrease) in payables - Other 3rd Party	-	-
8,067,000	19,302,575	Net cash flows from operating activities	5,284,730	15,643,100

Note 17: Commitments

Type	One year or less	One to five Years	Over five Years	Total
Capital Commitments				
Property, plant and equipment	40,000,000	30,000,000	-	70,000,000
Other fixed assets	-	-	-	-
Other commitments (list separately if material)	-	-	-	-
Total Capital Commitments	40,000,000	30,000,000	-	70,000,000
Operating Commitments				
Non-cancellable accommodation leases	-	-	-	-
Other non-cancellable leases	-	-	-	-
Non-cancellable contracts for the supply of goods and services	-	-	-	-
Other operating commitments	4,000,000	5,000,000	-	9,000,000
Total Operating Commitments	4,000,000	5,000,000	-	9,000,000
Total Commitments	44,000,000	35,000,000	-	79,000,000

Note 18: Related party and Key Management Personnel Disclosures

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
828,000	908,888	Salaries & other short-term employee benefits	908,888	908,888
-	-	Past employee benefits	-	-
-	-	Other long-term benefits	-	-
-	-	Termination benefits	-	-
-	-	Loans	-	-
828,000	908,888	Total	908,888	908,888

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MINISTRY OF HEALTH, ENVIRONMENT, CULTURE AND HOUSING

BUDGET STATEMENT

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

PREPARED IN ACCORDANCE WITH SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2018 REVISION)

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STATEMENT OF THE MINISTER

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2020 and 2021 financial years.

Honourable Dwayne Seymour, JP
Minister

Ministry of Health, Environment, Culture and
Housing

31 December 2019

STATEMENT OF CHIEF OFFICER

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

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

Nellie Pouchie
Acting Chief Officer

Ministry of Health, Environment, Culture and
Housing

31 December 2019

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

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

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

Department of Environmental Health

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

Health Regulatory Services

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

Through the Health Practice Commission, the Health Regulatory Services will provide supervision of the four Health Practice Councils, Policy Advice to the Ministry and regulate health care 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 enhance the quality of life for people in the community and promote the economy of the Cayman Islands.

Department of Counselling Services

The Department of Counselling Services is the agency within the Cayman Islands Government that provides high quality, cost-effective treatment services. The Department is comprised of four distinct agencies: The Counselling Centre provides specialist assistance, trauma informed care, and evidence based therapies to residents of the Cayman Islands who may require assistance with a variety of life challenges. These services are provided to residents of the Sister Islands at Brac Haven – Sister Islands Counselling Centre. Caribbean Haven Residential Centre located in Breakers, Grand Cayman offers residential treatment that is tailored to the needs of adult male and female clients who suffer from a substance abuse disorder or are dually diagnosed with a mental health issue. Staffs at the Family Resource Centre provide family programmes, individualised parenting services, psycho-educational parenting workshops, crisis intervention and advocacy to victims of family violence, and spearheads public awareness campaigns aimed to strengthen families and individuals and provide the foundation for a healthy society.

Department of Environment

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

Scope of Activities

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 – performed 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 recycling depots accessed by the public and select commercial premises. Recyclable materials collected from these locations are plastic, metal cans, mixed paper/cardboard and glass bottles
- Receipt of delivered hazardous materials from the public and commercial sources, including industrial chemicals and waste oils
- Collection and incineration of hazardous medical and infectious waste from medical facilities
- Collection and receipt of End of Life Vehicles (ELVs) and automotive waste
- Waste Reduction/Recycling – processing of all collected and delivered recyclables / hazardous materials/ELVs for baling and packaging and marine shipping to US mainland for recycling and reuse in accordance with international standards
- Waste Disposal – provide waste disposal facilities and appropriate operational strategies to ensure waste is safely deposited in the landfill and adequately compacted

Environmental Health Section Functions:

- **Environmental Health Education and Awareness:**
 - To provide appropriate public awareness, education and promotion on Environmental Health topics
- **Environmental Health Monitoring Services:**
 - Conduct health and safety monitoring and licensing inspections of residential; institutional and commercial premises licensed by various CIG Boards
 - Monitoring and mitigating of potential Public Health hazards through health and safety inspections
 - Inspection of various premises for compliance with DEH best-practice standards and guidelines
 - Provision of a health and safety training course for barber salon operators
 - 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 Services:**
 - 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
- **Port Health Services:**
 - Provision of Port Health services under the IHR (2005) through health and safety inspections of cruise ships and other vessels at all sea and air ports in the Cayman Islands
- **Food Safety and Hygiene services:**
 - Public Health surveillance of imported food recalls
 - Health and Safety inspections of all frozen and chilled foods entering the Cayman Islands
 - Inspection of locally slaughtered animals
 - Food-borne illness investigations
 - Provision of health and safety training courses to all commercial food premises operators
- **Environmental Health Laboratory Services:**
 - Provision of analytical support to all of the department's sections
 - Conduct analysis and produce reports on: drinking water, recreational water, food, indoor air quality, waste oil, hazardous substances, waste water, landfill and other monitoring as necessary
- **Environmental Engineering and Development Control Services:**
 - Provide reviews, inspections and monitoring of plans submitted to the DEH by the Planning Department and customers
 - Issue recommendations for Certificate of Occupancy and provide advice to customers
 - Cemetery management through vault sales and long-term planning for vault construction, cemetery expansion, acquisition of land and development of new cemeteries
- **Hazardous Waste and Emergency Response Services:**
 - 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 health care providers for health care benefits provided to compulsorily insured persons. It also has responsibility for the monitoring, assessment and regulation of premium rates charged by "Approved Insurers" for the Standard Health Insurance Contract, the collection of the Segregated Insurance Fund payments, the monitoring of the number of insured persons and the provision of a public education programme on the relevant legislations and functions of the department.

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

- Register and licensing of health care practitioners within their respective councils
- Inspection and certification of health care facilities for operation

- Collaborate with international and regional agencies to ensure that standards of professional practice are maintained by all licensed practitioners

Mosquito Research and Control Unit

- To conduct a range of mosquito control operations designed to prevent the development, emergence and dispersal of adult mosquitoes from larval production habitats to reduce the numbers of biting mosquitoes
- To minimize the introduction of exotic disease-vector mosquitoes into the Cayman Islands, and prevent local outbreaks of mosquito-transmitted diseases

To deploy a variety of non-chemical and chemical control techniques, and to maintain an active and innovative research program, to ensure that mosquito control in the Cayman Islands keeps up-to-date with scientific advances and current with the highest professional standards.

Customers and Location of Activities

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

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

Department of Counselling Services

- Individual, couples, family and group therapy
- Provision of individual, group and family therapy to adolescents, in order to modify or change substance misuse, criminal offending and other at-risk behaviours
- Intensive primary residential gender-specific treatment programmes to address substance abuse, with a dual diagnosis component that will allow for the concurrent treatment of those suffering from a mental health disorder and a substance abuse disorder
- Extended programmes to offer continued therapeutic services and support to clients completing the residential programme that require a longer treatment stay
- Treatment services to participants in Drug Rehabilitation Court
- Provision of family services 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 – psycho-educational group designed to increase knowledge and awareness around effects of alcohol, and its effect on driving
- Assessments and reports provided to the Conditional Release Board, Summary Courts and HM Prison Service

Department of Environment

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

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Ministry of Health, Environment, Culture and Housing in the 2020 and 2021 financial years are as follows:

Department of Environmental Health

- Ensure that financial reporting and monitoring systems are developed to assist the organisation in providing greater value for money with a cost containment focus
- Establishment of relevant training programmes and succession plans for the advancement of Caymanians within the Department
- Encouragement of a performance based organisation that appreciates and rewards exceptional work
- Further develop and enhance all environmental health and safety programmes to improve health and safety standards at all establishments and institutions in the Cayman Islands
- Enhance the 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 delivery and meet contractual obligations
- Continue facilitating the transition to the Integrated Solid Waste Management System for Grand Cayman and the Sister Islands
- Expand environmental health awareness, education and promotion programmes to students and the public to enable them to do their part in controlling or eliminating environmental health nuisances, risks, and diseases through behavior modification and civic pride
- Facilitate the promulgation of a new Environmental Health Law (EHL) and Regulations to effectively regulate and manage all environmental health functions of the department, inclusive of: food safety, environmental health, 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
- Enhance environmental health engineering services through: new and improved regulations, fact sheets, updated guidelines 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 achieve and maintain accredited to international standards
- Expand laboratory services to the Sister Islands with upgrades to the Brac Laboratory

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 health care practitioners
- Development of new and strengthening of present links with international counterparties

Mosquito Research and Control Unit

- To improve the efficiency and effectiveness of MRCU through a restructuring of the organisation
- Reduce the abundance of *Aedes aegypti* mosquitoes by implementing a robust, island-wide surveillance and control programme
- Explore through applied research the ability to eradicate *Aedes aegypti* from Grand Cayman
- Prevent chikungunya, zika and dengue from becoming endemic on the Islands. To minimize the number of local cases through effective and professional mosquito surveillance and control
- Develop and implement a public education programme to enhance the effectiveness of the department's overall mosquito control strategy by improving public awareness of the issues surrounding mosquito control and encouraging the involvement of the general public in particular control methods
- Research and develop control methods targeting nuisance mosquitoes
- Continue to improve application efficiency by applied research in the area of adulticide and larvicide application dynamics

Department of Counselling Services

- The continued expansion of family programmes that will assist parents in the Cayman Islands to develop positive and effective parenting skills
- Strengthened partnership with Department of Education Services to support continued delivery of SNAP programme designed to teach effective emotion regulation and self-control, decreased aggression, enhance the child's success in school, reduce parental distress and increase parental competency and ultimately delay or reduce their involvement with the criminal justice system
- The introduction of a dual diagnosis component in the residential treatment programme at Caribbean Haven Residential Centre that will allow for the concurrent treatment of those suffering from a mental health disorder and a substance abuse disorder
- The continued enhancement and expansion of family therapy services to broaden the range of services available to those residents of our community who may be struggling with issues such as trauma, grief, depression and anxiety, and substance abuse
- Expanded service provision in Cayman Brac to more adequately meet demand for therapeutic services

Department of Environment

- 2020 Key Strategic Ownership Goals include:
 - Increase protection of marine and terrestrial habitats
 - Enhance capacity
 - Sustainable Development Unit
 - Cayman Brac facility
 - Continue to address threat of alien invasive species
 - Continue implementation of National Conservation Law
 - Target climate change initiatives – assisting with the development of national climate change policies and adaptation and mitigation strategies for key sectors
- 2021 Key Strategic Ownership Goals include:
 - Continue to address threat of alien invasive species
 - Enhance capacity
 - Continue Cayman Brac facility
 - Office accommodation
 - Continue implementation of the National Conservation Law
 - Target climate change initiatives – assisting with the development of national climate change policies and adaptation and mitigation strategies for key sectors

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Ministry of Health, Environment, Culture and Housing for the years ending 31 December 2020 and 31 December 2021 are as follows:

FINANCIAL PERFORMANCE MEASURE	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
REVENUE FROM CABINET	38,520	40,851	24,634
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES, GOVERNMENT COMPANIES	59	64	99
REVENUE FROM OTHERS	4,203	4,525	4,061
OPERATING REVENUE	31,301	34,251	28,794
OPERATING EXPENSES	30,928	33,869	27,570
OPERATING SURPLUS/DEFICIT	442	395	1,250
NET WORTH	84,444	92,952	43,725
CASH FLOWS FROM OPERATING ACTIVITIES	520	(510)	11,157
CASH FLOWS FROM INVESTING ACTIVITIES	(33,768)	(11,549)	16,705
CASH FLOWS FROM FINANCING ACTIVITIES	(33,768)	8,261	(16,705)
CHANGE IN CASH BALANCES	526	1,740	11,157

FINANCIAL PERFORMANCE RATIO	2020 1 Jan to 31 Dec 2020 %	2021 1 Jan to 31 Dec 2021 %	2019 12-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	3:1	4:1	3:1
TOTAL ASSETS : TOTAL LIABILITIES	8:1	12:1	7:1

MAINTENANCE OF CAPABILITY

	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	185	189	183
STAFF TURNOVER (%)			
MANAGERS			
PROFESSIONAL AND TECHNICAL STAFF			
CLERICAL AND LABOURER STAFF	-	-	-
AVERAGE LENGTH OF SERVICE (NUMBER OF YEARS IN CURRENT POSITION)			
MANAGERS			
PROFESSIONAL AND TECHNICAL STAFF			
CLERICAL AND LABOURER STAFF	-	-	-
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	-	-	-

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	62,831	78,995	50,899
ASSET REPLACEMENTS : TOTAL ASSETS	-	-	-
BOOK VALUE OF ASSETS : INITIAL COST OF THOSE ASSETS	-	-	-
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	-	-	-
CHANGES TO ASSET MANAGEMENT POLICIES	-	-	-

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
MAJOR NEW CAPITAL EXPENDITURE PROJECTS			
MINISTRY OF HEALTH, ENVIRONMENT, CULTURE AND HOUSING (ADMIN)	-	-	-
LONG TERM RESIDENTIAL MENTAL HEALTH FACILITY (LTRMHF)	5,000	8,000	2,500
RECYCLING AND COMPOST EQUIPMENT (BINS AND BALERS, MULCHER AND WINDOW TURNER)	-	-	600
HOUSEHOLD WASTE RECYCLING CENTRE (HWRC)	-	-	1,488
LAND ACQUISITION – INTEGRATED SOLID WASTE MANAGEMENT SYSTEM (ISWMS)	-	-	6,500
INTEGRATED SOLID WASTE MANAGEMENT SYSTEM (ISWMS) – INCLUDING LANDFILL REMEDIATION	5,900	8,705	-
HEALTH SERVICES AUTHORITY – VARIOUS	-	-	1,642
CAYMAN ISLANDS NATIONAL MUSEUM – SUPPORT FACILITY	-	-	240
CINICO – PRIOR YEAR OUTSTANDING BILLINGS	-	-	600
NATIONAL GALLERY – REFURBISHMENT OF PREMISES	-	-	72
CAYMAN NATIONAL CULTURAL FOUNDATION – MS. LASSIE'S HOUSE	-	-	50
NATIONAL HOUSING DEVELOPMENT TRUST DEBT SERVICING	2,889	9,267	-
CEMETERY VAULTS (DEH)	200	350	100

MAJOR ENTTY CAPITAL EXPENDITURE COMMENCED BUT NOT COMPLETED IN PREVIOUS YEARS	ANTICIPATED PROJECT STATUS AT 1 JANUARY 2020
LONG TERM RESIDENTIAL MENTAL HEALTH FACILITY (LTRMHF)	OUTLINE BUSINESS CASE COMPLETED
INTEGRATED SOLID WASTE MANAGEMENT SYSTEM (ISWMS)	SELECTION OF PREFERRED BIDDER

RISK MANAGEMENT

KEY RISK FACED BY THE PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Closure of approved insurer(s)	Number of approved insurers reduced	Work with other approved insurers to ensure adequate health insurance coverage is provided	-
Turnover of staff	Reduction of staff	Reevaluate duties of existing staff	-
Lack of good working relationship of Board and Councils	N/A	Clarity of roles, responsibilities and good communication	-
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 labour 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 RISK FACED BY THE PORTFOLIO	CHANGE IN STATUS FROM 2019	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 programmes. Use acting appointments to ensure staff are exposed to different roles	-
Inadequate office accommodations for TCC and FRC	No change	Funding earmarked to support relocation of offices in 2020 and 2021	-

4. EQUITY INVESTMENTS AND WITHDRAWALS

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
EQUITY MOVEMENT			
EQUITY INVESTMENT FROM CABINET	-	-	-
CAPITAL (EQUITY) WITHDRAWAL BY CABINET FROM THE CABINET OFFICE	33,796	8,113	-

PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

MHE 1	Administrative Services for the Minister		
DESCRIPTION The provision of administrative services for the Minister and Cabinet including: • 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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of hours of administrative services • Number of cabinet papers and notes produced • Number of speeches, statements and any other information requested by the Minister • Number of responses to parliamentary questions • Number of press releases and Public Service announcements • Number of statements for press briefings	5,250-5,750 30-40 30-40 1-5 5-10 2-3	5,250-5,750 30-40 30-40 1-5 5-10 2-3	5,250 30 40 3 6 2
QUALITY • All information subject to internal peer review • Cabinet papers and notes are accurate and meet Cabinet guidelines • Accurate, easily understood and appropriate: ○ Speeches and statements ○ Responses to parliamentary questions ○ Correspondence ○ Press releases ○ Public service announcements • Delivery of clear, appropriate and timely information for media	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS • Cabinet papers and notes submitted to Cabinet Office by Wednesday to be placed on the agenda of the following week • Speeches and statements finalised no later than two days prior to due date • Responses to parliamentary questions submitted to minister within ten working days of receipt • Replies to correspondence marked “urgent” completed within three working days of receipt. Routine replies to correspondence completed within seven working days • Press releases and Public Service announcements to be initiated and background information dispatched to GIS no later than three working days after request is received • Press briefings and other briefing notes are prepared within time period stipulated by Minister/Chief Officer	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$2,941,019	\$3,379,781	\$2,181,324
RELATED BROAD OUTCOME • Ensuring Caymanians Benefit from a Healthy Environment			

MHE 2	Development of Legislation		
DESCRIPTION Provision of original and revised drafting instructions for revision or creation of the following legislation: - Cancer Registry Law - Human Tissue Transplant Regulations - Pharmacy Law and Regulations - Mental Health Regulations			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of drafting instructions or commentary prepared - Number of Bills sent to Cabinet for approval - Number of Bills sent to the Legislative Assembly for approval	3-15 3-6 1-3	3-15 3-6 1-3	10 3 1
QUALITY - Research and review current information to inform process of recommending revision to Laws - Provide clear, accurate and relevant drafting instructions and comments for the above Bills - Drafting instructions subject to peer review and signed off by the Chief Officer - Legislative Counsel rate instructions and comments as clear and relevant	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS Drafting instructions and commentary submitted to Legislative Counsel within timelines stipulated by the Minister	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$1,515,838	\$1,743,342	\$1,137,367
RELATED BROAD OUTCOME Ensuring Caymanians Benefit from a Healthy Environment			

MHE 3	Policy Advice to the Minister for Health, Environment, Culture and Housing		
DESCRIPTION Conduct research and a review of services to provide policy advice to the Minister for Health and Culture and Cabinet on the following: • Health • Environment • Culture			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of hours of policy advice • Number of policy papers	3,000-3,500 6-10	3,000-3,500 6-10	3,200 6-10
QUALITY • Research and review relevant information prior to completing policy to ensure accuracy and clarity, relevance to stakeholders, and consistency with objectives • Drafting of policy statements subject to review of Deputy Chief Officer and signed off by the Chief Officer	100%	100%	100%
TIMELINESS • All policy papers will be completed within timelines stipulated by the Honourable Minister	100%	100%	100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$2,544,108	\$2,924,793	\$1,708,135
RELATED BROAD OUTCOME • Ensuring Caymanians Benefit from a Healthy Environment			

MHE 7	Monitor the Performance of Statutory Authorities, Government Companies and Non-Governmental Organisations		
DESCRIPTION Monitor and review the delivery of outputs for: - Statutory Authorities (Health Services Authority, Cayman Islands National Museum, National Gallery and Cayman National Culture Foundation) - Cultural Organisations			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of Purchase Agreements - Number of Ownership Agreements - Collated Annual Reports - Number of payment transactions - Meetings attended	10-16 4-6 2 100-150 20-36	10-16 4-6 2 100-150 20-36	9 4 1 100 20
QUALITY - Purchase Agreements to contain quantity, quality, cost and timeliness measures to meet standards specified in the Public Management and Finance Law (2018 Revision) - Ownership Agreements to conform to approved scope of business and financial parameters in accordance with the Public Management and Finance Law (2018 Revision) - Satisfaction of the Minister that the material incorporates and accurately reflects the agreed performance - Manage payments to ensure they are supported by evidence of output delivery - Reports are accurate, relevant and submitted within agreed timelines	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
TIMELINESS - Purchase Agreements/Ownerships are finalised within specified deadline - Reports submitted on or before the 10th working day after the end of the quarter - Payment process in accordance with timeline specified in the Purchase Agreement	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$965,351	\$1,108,971	\$647,176
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

EVH 1	Environmental Health Education and Promotion		
DESCRIPTION			
Environmental health awareness and promotion to the public and government.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
• Number of school visits/promotions	30-35	30-35	18
• Number of educational lectures	4-6	4-6	4
• Number of production of brochures	6-8	6-8	12
• Number of promo functions/fairs	8-10	8-10	15
• Number of media promotions	35-40	35-40	39
• Number of Environmental Health education packages distributed	7,000-9,000	7,000-9,000	7,074
QUALITY			
• School visits, programmes 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 presentations 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 to be prepared and sent for approval promptly on the event	95-100%	95-100%	95-100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	\$123,212	\$123,611	\$119,072
RELATED BROAD OUTCOME			
• Ensuring Caymanians Benefit from a Healthy Environment			

EVH 5	Waste Disposal		
DESCRIPTION			
Management of landfills including disposal of biomedical and hazardous waste.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
• Number of landfills managed	3	3	3
• Total waste managed at the landfills (tonnes)	95,000 – 115,000	85,000 – 105,000	110,000
• Total infectious waste incinerated/managed (tonnes)	295 - 320	310 - 335	280
• Island-wide clean-up campaign	1	1	2
QUALITY			
• Percentage of waste (tonnes) managed complying with applicable regulations and environmental/industry standards	95-100%	95-100%	95-100%
• Infectious waste incinerated to applicable environmental/industry standards	95-100%	95-100%	95-100%
TIMELINESS			
• Seven operating days per week on Sister Islands	90-95%	90-95%	90-95%
• Infectious waste incinerated within 24-48 hours	95-100%	95-100%	95-100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	\$2,812,028	\$2,893,203	\$2,328,384
RELATED BROAD OUTCOME			
• Ensuring Caymanians Benefit from a Healthy Environment			

Note: The total cost of supplying this output in 2020 is \$2,862,643. However, the receipt of \$12,315 from third parties and \$38,300 from other agency revenues reduce the cost to Cabinet to \$2,812,028.

The total cost of supplying this output in 2021 is \$2,947,903. However, the receipt of \$11,400 from third parties and \$43,300 from other agency revenues reduce the cost to Cabinet to \$2,893,203.

EVH 8	Rodent Control		
DESCRIPTION			
Rodent control services including de-ratting certifications.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
• Number of rodent control inspections of government buildings	120 - 160	120 - 160	93
• Number of routine control inspections of residential properties	200 – 250	200 – 250	156
• Number of commercial and institutional properties baited	10 - 20	10 - 20	24
• Number of response to rodent control requests/complaints	800 – 1,200	800 – 1,200	729
• Number of de-ratting/ ship sanitation exemption certificate inspections	4 - 6	4 - 6	15
• Number of leaflets on rodent control issued	800 – 1,200	800 – 1,200	588
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	\$453,937	\$489,684	\$212,788
RELATED BROAD OUTCOME			
• Ensuring Caymanians Benefit from a Healthy Environment			

EVH 9	Food and Safety and Hygiene Surveillance		
DESCRIPTION Inspection and surveillance of food establishments including food recalls, food-borne illnesses, local meat inspections and training of food handlers.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of food handlers training courses - Number of food handlers trained - Number of inspections of food establishments - Number of inspections of imported containers - Number of special food condemnation inspections - Number of local meat slaughter inspections - Number of procurement of sample - Number of food related complaints investigated - Number of food-borne illness investigations - Number of food advice reports - Number of food recall surveillance	60–80 900–1,200 1,500–1,700 1,300–1,500 30-40 1,000–1,200 150-200 15-20 3-6 2-4 350-450	60–80 900–1,200 1,500–1,700 1,300–1,500 30-40 1,000–1,200 150-200 15-20 3-6 2-4 350-450	87 1,593 1,521 1,542 27 1,040 N/A 9 N/A N/A 318
QUALITY - Training in compliance with internal peer review standards for format, accuracy, and comprehensiveness by departmental standards - Measured by positive food handlers customer satisfaction survey - Percentage of inspections, condemnations and investigations conducted in accordance with the Public Health Law and departmental guidelines - Percentage of food and water samples collected and managed in accordance with acceptable laboratory standards - Percentage of substantiated food related complaints resolved - Food advice to be clear, comprehensive, and technical in compliance with departmental standards - Percentage of food recalls acted on based on official recalls by the United States Department of Agriculture or other appropriate authority	95-100% 90-100% 95-100% 95-100% 95-100% 95-100% 95-100%	95-100% 90-100% 95-100% 95-100% 95-100% 95-100% 95-100%	95-100% 90-100% 95-100% 95-100% 95-100% 95-100% 95-100%
TIMELINESS - Food handlers training to be held at least monthly during February to November - Inspections and condemnations conducted as scheduled or on demand - Percentage of investigations and complaints response: eight hours for hospital referrals; 24 hours for high risk; 72 hours for all other complaints - Samples collected and delivered to laboratory standards. (Grand Cayman – within six hours/ Sister Islands no more than 24 hours) - Food recalls surveillance conducted at least weekly	95-100% 95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100% 95-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$623,944	\$644,251	\$659,292
RELATED BROAD OUTCOME Ensuring Caymanians Benefit from a Healthy Environment			

Note: The total cost of supplying this output in 2020 is \$639,529. However, the receipt of \$15,585 from third party revenue reduces the cost to Cabinet to \$623,944.

The total cost of supplying this output in 2021 is \$660,751. However, the receipt of \$16,500 from third party revenue reduces the cost to Cabinet to \$644,251.

EVH 10	Environmental Health Laboratory Services		
DESCRIPTION			
Microbiological and chemical analytical services such as analysis of drinking water, recreational water and food samples including air and noise assessments.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
• Number of potable water samples analysed and reported on	1,000 – 1,200	1,000 – 1,200	339
• Number of recreational water samples analysed and reported on	250 - 300	250 - 300	168
• Number of dialysis water samples analysed	60 - 80	60 - 80	58
• Number of food safety samples analysed and reported on	135 - 165	135 - 165	N/A
• Number of special projects samples analysed	40 - 50	40 - 50	N/A
• Number of training and seminars delivered and presented	7 - 9	7 - 9	15
• Number of indoor air quality assessments conducted and reported	40 - 50	40 - 50	3
• Number of used oil samples conducted	800 - 900	800 - 900	471
• Number of identification of unknown chemicals containers	25 - 30	25 - 30	16
QUALITY			
• Samples analysed/conducted in accordance with established international/acceptable laboratory standards and the laboratory Quality Management System	95-100%	95-100%	95-100%
• Reports peer-reviewed for accuracy, consistency, and readability and signed off by the Supervising Officer	95-100%	95-100%	95-100%
• Training and seminars in compliance with internal peer review for format, accuracy and departmental standards	95-100%	95-100%	95-100%
• Air and noise assessments complying with acceptable scientific protocols	95-100%	95-100%	95-100%
• Unknown chemicals analysed in accordance with internationally acceptable laboratory standards and without incident	95-100%	95-100%	95-100%
TIMELINESS			
• Reports which are ready according to the specific turnaround times specified in the Laboratory Quality Management System for each type of analysis/assessment	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 and the laboratory	95-100%	95-100%	95-100%
• Request for service complaints are acknowledged within 48 hours of receipt by the laboratory	95-100%	95-100%	95-100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	\$660,432	\$685,794	\$650,152
RELATED BROAD OUTCOME			
• Ensuring Caymanians Benefit from a Healthy Environment			

Note: The total cost of supplying this output in 2020 is \$665,032. However, the receipt of \$4,600 from third party revenue reduces the cost to Cabinet to \$660,432.

The total cost of supplying this output in 2021 is \$690,394. However, the receipt of \$4,600 from third party revenue reduces the cost to Cabinet to \$685,794.

EVH 11	Development and Engineering Control		
DESCRIPTION Development and engineering services including environmental health impacts of projects, review of plans and recommending certificate of occupancy; housing and related accommodations, also cemetery management and capacity planning.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
• Reports on plan review applications	250 - 350	250 - 350	327
• Inspections and reports for Certificate of Occupancy (CO)	90 - 110	90 - 110	102
• Engineering advice and reports	125 - 150	125 - 150	115
• Engineering monitoring	200 - 250	200 - 250	243
• Number of new vaults inspected	100 - 120	100 - 120	80
• Number of other cemetery works/projects	6 - 8	6 - 8	18
• Number of cemetery capacity reports	1 - 3	1 - 3	1
• Construction of vaults to maintain cemetery capacity	100 - 120	100 - 120	80
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 meet internal review and acceptable departmental standards for compliance	95-100%	95-100%	95-100%
• Capacity reports meet 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	\$353,170	\$366,871	\$251,805
RELATED BROAD OUTCOME			
• Ensuring Caymanians Benefit from a Healthy Environment			

Note: The total cost of supplying this output in 2020 is \$491,370. However, the receipt of \$125,000 from third parties and \$13,200 from other agency revenues reduce the cost to Cabinet to \$353,170.

The total cost of supplying this output in 2021 is \$505,071. However, the receipt of \$125,000 from third parties and \$13,200 from other agency revenues reduce the cost to Cabinet to \$366,871.

EVH 14	Hazardous Waste and Emergency Management		
DESCRIPTION			
Hazardous waste operations and emergency response to natural or manmade events.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
• Number of responses to all hazardous material incidents	1 - 3	1 - 3	1
• Number of disaster management responses	2 - 3	2 - 3	1
• Number of inspections and reports of potentially hazardous sites	5 - 7	5 - 7	6
• Number of response drills	3 - 4	3 - 4	4
• Shipment of hazardous waste products (gallons)	20,000 – 25,000	20,000 – 25,000	33,900
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%
• Responses to storm, hurricane or other event based on national and departmental plans	90-100%	90-100%	90-100%
• Reports meet internal standards for accuracy, relevance and adherence to applicable standards	90%	90%	90%
• Hazardous waste products shipped complying with external vendor standards	95-100%	95-100%	95-100%
• Unknown chemicals analysed in accordance with internationally acceptable laboratory standards and without incident	0%	0%	95-100%
TIMELINESS			
• Activate the pre-hurricane response plan before the event as outlined in the departmental document and along with national plans	95-100%	95-100%	95-100%
• Conduct drills and training before the start of the hurricane season	95-100%	95-100%	95-100%
• Responses within 6-8 hours of receiving notification of a hazardous material spill or situation	95-100%	95-100%	95-100%
• Identification of unknown chemicals and shipment of hazardous wastes to be undertaken as scheduled by the laboratory	0%	0%	95-100%
LOCATION			
• Cayman Islands	100%	100%	100%
COST	\$150,582	\$153,335	\$145,587
RELATED BROAD OUTCOME			
• Ensuring Caymanians Benefit from a Healthy Environment			

EVH 15	Ministerial Servicing to the Minister for Health, Environment, Culture and Housing		
DESCRIPTION Provide support services and policy advice by means of reports, briefing notes, speeches and replies to Parliamentary questions and correspondence to the Minister and Cabinet on Boards and Committees.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
• Number of replies to parliamentary questions	3-5	3-5	3
• Number of correspondence	75-80	75-80	24
• Number of speeches and briefing notes	10-15	10-15	0
• Number of technical reports	4-6	4-6	0
• Number of Boards/Committees served on and supported	4-6	4-6	15
• Number of meetings and hearings attended	25-30	25-30	66
• Number of capacity planning reports	2-3	2-3	N/A
• Number of monthly, quarterly, annual reports	12-14	12-14	12
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	\$130,841	\$134,834	\$109,128
RELATED BROAD OUTCOME			
• Ensuring Caymanians Benefit from a Healthy Environment			

EVH 17	Environmental Health Monitoring Services		
DESCRIPTION			
Provision of services such as, statutory nuisance monitoring and enforcements, occupational hygiene and safety services, surveillance inspections and monitoring; control of pollution from sources; and protection of public premises.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
• Number of monitoring inspections of premises (including sea vessels)	2,000-3,000	2,000-3,000	2,064
• Number of complaints investigated	800-900	800-900	1,137
• Number of training courses	8-10	8-10	7
• Number of operatives trained	40-80	40-80	40
• Number of procurement of water samples	400-600	400-600	504
• Number of public housing and accommodation reports	5-7	5-7	N/A
• Number of reports and correspondence	400-600	400-600	444
• Number of abatement notices served	30-50	30-50	528
• Number of briefs to Legal Department	2-3	2-3	N/A
• Number of derelict vehicles tagged for removal	600-800	600-800	233
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	\$571,394	\$651,752	\$647,848
RELATED BROAD OUTCOME			
• Ensuring Caymanians Benefit from a Healthy Environment			

EVH 18	Collection and Disposal of Waste and Litter Control		
DESCRIPTION Collection of all solid waste materials and the provision and maintenance of roadside litter control programme.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Tonnes of waste collected from commercial and residential properties - Miles of street receiving litter collection - Number of container or grab truck services provided - Number of community related services managed - Number of cemetery vaults prepared prior to burial	47,000–68,000 4,000–6,000 160-210 50-60 60-80	50,000–71,000 4,000–6,000 165-220 50-60 60-80	54,000 696 144 27 78
QUALITY - Collection of solid waste is in accordance with International standards - Comply with contracted obligations	95-100% 95-100%	95-100% 95-100%	95-100% 95-100%
TIMELINESS - Once per week as per current residential collection schedule - Time containers delivered as scheduled - Service all containers as per contracted obligations - Service community related locations as scheduled - Service litter collection areas as scheduled	90-95% 90-95% 90-95% 90-95% 90-95%	90-95% 90-95% 90-95% 90-95% 90-95%	90-95% 90-95% 90-95% 90-95% 90-95%
LOCATION Cayman Islands	100%	100%	100%
COST	\$3,285,079	\$3,386,185	\$1,867,416
RELATED BROAD OUTCOME Ensuring Caymanians Benefit from a Healthy Environment			

Note: The total cost of supplying this output in 2020 is \$5,818,379. However, the receipt of \$2,533,300 from third party revenue reduces the cost to Cabinet to \$3,285,079.

The total cost of supplying this output in 2021 is \$6,021,505. However, the receipt of \$2,635,320 from third party revenue reduces the cost to Cabinet to \$3,386,185.

HRB 9	Certification of Health Care Facilities		
DESCRIPTION • Provision of certificates • Assessment of applications • Inspection of facilities • Prepare and produce reports • Meetings with the Heath Practice Commission Board • Presentations to the Health Practice Commission Board			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of certificates issued • Number of reports to the Health Practice Commission Board • Number of on-site inspections • Number of Clinical Trial Certificates issued	150-250 6-12 50-75 1-5	150-250 6-12 50-75 1-5	250 12 70 5
QUALITY • Certificates issued in accordance with the legislation • Reports completed by the appointed inspector and carried out according to established policies and procedures • Reports clearly set out inspection findings and submitted to the Registrar and Health Practice Board • Reports signed off by the Registrar and Director	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS • Certificates issued 20 working days after approval by the Health Practice Commission Board • Reports produced 15 working days after the date of inspection	100% 100%	100% 100%	100% 100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$106,952	\$106,929	\$89,711
RELATED BROAD OUTCOME • Access to Quality, Affordable Healthcare			

HRB 10	Health Insurance Complaints Resolution		
DESCRIPTION - Review, investigate and resolve complaints and inquiries received by the Health Insurance Commission - Issuance of letters/notices - Preparation and production of reports			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of reports - Number of letters/notices	6-10 2,800-3,500	6-10 2,800-3,500	8 3,000
QUALITY - Reports are done in accordance with the Health Insurance Commission’s policy and procedures - Reports are accurate, relevant and completed by inspectors - Reports are signed off by the Superintendent of Health Insurance prior to submission the Health Practice Commission Board - Letters/notices are done in accordance with the Health Insurance Commission’s policy and procedures	100% 100% 100% 100%	100% 100% 100% 100%	100% 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 - Reports are submitted to the Superintendent of Health Insurance within 30 working days of the date of the initial complaint - Letters will be provided 21 working days after the complaint has been received	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$377,265	\$377,795	\$333,081
RELATED BROAD OUTCOME Access to Quality, Affordable Healthcare			

HRB 11	Administer the Segregated Insurance Fund and the Number of Insured Persons		
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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of receipts issued to approved insurers - Number of reports on the number of insured persons - Number of financial statements produced	90-100 12 1	90-100 12 1	96 10 1
QUALITY - Receipts generated for payments must be accurate and processed based on approved policy and procedures and in accordance with the legislation - Reports on the number of insured persons must be accurate and relevant - Financial statements must be prepared in accordance the legislation	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS - Receipts will be issued in accordance with approved policy and procedures - Reports on the number of insured persons are submitted the Superintendent of Health Insurance and Minister for Health at least once per month - Financial statements to be delivered to the Office for the Auditor General within the agreed timeframe	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$123,574	\$124,157	\$114,0017
RELATED BROAD OUTCOME Access to Quality, Affordable Healthcare			

HRB 12	Public Education Campaign – Health Insurance		
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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of publications (pamphlets) disseminated • Number of presentations delivered • Number of website updates • Number of meetings attended	40-50 4-8 6-8 8-14	40-50 4-8 6-8 8-14	40-50 8 6 14
QUALITY • All disseminated information will be in compliance with Health Insurance legislation, clear and written in layman’s terms • All presentations will be done based on current updates • All website updates must be accurate and based on current information	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS • Dissemination of information - monthly • Meetings - monthly	100% 100%	100% 100%	100% 100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$54,498	\$54,697	\$53,798
RELATED BROAD OUTCOME • Access to Quality, Affordable Healthcare			

HRB 13	Enforcement of Health Insurance Legislation		
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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of investigations conducted - Number of reports to the Health Insurance Commission Board - Number of case files prepared and submitted to Legal Department for prosecution	30-40 6-10 1-5	30-40 6-10 1-5	40 9 5
QUALITY - Reports are current, accurate and relevant - Reports will be signed off by the assigned inspector and Superintendent of Health Insurance - Case files submitted to the Legal Department will be accurate and relevant	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS Case files will be submitted to Legal Department within 120 working days of the initial complaints	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$138,811	\$139,058	\$125,745
RELATED BROAD OUTCOME Access to Quality, Affordable Healthcare			

HRB 14	Registration and Licensing of Health Care Practitioners		
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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY Number of Registration Certificates issued: • Medical and Dental Council • Nursing and Midwifery Council • Council of Professions Allied with Medicine • Pharmacy Number of Practicing Licences issued: • Medical and Dental Council • Nursing and Midwifery Council • Council of Professions Allied with Medicine • Pharmacy • Number of letters of Good Standing produced	50-70 50-70 60-80 2-8	50-70 50-70 60-80 2-8	50 60 70 8
QUALITY • Certificates issued in accordance with legislation • All certificates signed by the Registrar • Letters/correspondences are done in accordance with the approved policy and procedures and issued 10 working days after Council meeting	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS • Certificates will be issued 30 working days after the Councils have approved the application • Receipts will be issued in accordance with approved policy and procedures • Letters/correspondences	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$494,194	\$501,503	\$347,445
RELATED BROAD OUTCOME • Access to Quality, Affordable Healthcare			

HRB 15	Policy Advice and Reports to the Health Insurance Commission Board and Ministry		
DESCRIPTION - Contributions to cabinet papers - Production of papers, reports, statements and responses to questions and replies to correspondence - Review and research legislation			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of contributions to cabinet papers - Number of papers, reports, speeches, statements, responses to questions and replies to correspondence - Number of minutes produced - Number of recommendations to amend legislation	1-3 5-10 9-11 1-3	1-3 5-10 9-11 1-3	1 8 10 1
QUALITY - Contributions, reports, papers and statements must be clear, accurate, current and provided within required deadlines - Information must be suitably researched, benchmarked and supported by industry standards. - Provide clear, accurate and relevant information for the amendments of legislation - All reports, papers, speeches will be reviewed and signed off by the head of department	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS - All contributions, reports, papers, statements will be given within the agreed timeframe - Recommendations on amendments to legislation will be delivered within the agreed timeframe	100% 100%	100% 100%	100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$309,528	\$300,855	\$281,151
RELATED BROAD OUTCOME Access to Quality, Affordable Healthcare			

HRB 16	Advice and Support to the Health Practice Commission Board, Councils and Ministry		
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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of research reports/papers outlining amendments to legislation - Number of minutes produced - Number of papers, reports, statements, responses to questions and replies to correspondence - Number of investigations conducted (facility)	1-3 40-60 4,500-6,000 1-5	1-3 40-60 4,500-6,000 1-5	1 45 5,500 5
QUALITY - Provide clear, accurate, relevant and current information for amendments to legislation - Minutes must be clear, accurate and provided within required deadlines - All reports, papers, statements and responses to questions must be researched, benchmarked and submitted within required deadlines	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS - All reports/papers will be delivered within the agreed timeframe - All minutes will be produced within 20 working days of the board meeting	100% 100%	100% 100%	100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$41,075	\$41,031	\$24,273
RELATED BROAD OUTCOME Access to Quality, Affordable Healthcare			

HRB 17	On-site Inspections		
DESCRIPTION			
On-site inspections of stakeholders.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
• Number of on-site inspections	8-12	8-12	8
• Number of reports produced	6-10	6-10	8
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	\$61,951	\$61,875	\$56,066
RELATED BROAD OUTCOME			
• Access to Quality, Affordable Healthcare			

HRB 18	Public Education Campaign – Health Practice Commission		
DESCRIPTION • Updates to the Health Practice Commission’s website • Make presentations to stakeholders • Attend meetings with stakeholders			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of presentations delivered • Number of website updates (bi-monthly) • Number of meetings attended	3-6 6-8 4-6	3-6 6-8 4-6	3 6 4
QUALITY • All presentations done based on current updates • All website updates must be accurate and based on current information	100% 100%	100% 100%	100% 100%
TIMELINESS • Meetings – quarterly	100%	100%	100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$26,653	\$26,601	\$16,713
RELATED BROAD OUTCOME • Access to Quality, Affordable Healthcare			

MRC 3	Larviciding Programme to Control Mosquitoes		
DESCRIPTION			
Maintain the capability to carry out a larviciding programme to control swamp-breeding mosquitoes.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
Maintain the capability to apply larvicide to swamp breeding sites (aerial and ground based) up to the following levels:			
• Aerial treatments (acres)	35,000	35,000	35,000
• Ground Treatments (acres)	400	500	200
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	100%	100%	100%
• Applications completed within departmental timescale	100%	100%	100%
LOCATION			
• Grand Cayman, Cayman Brac and Little Cayman	100%	100%	100%
COST	\$3,465,874	\$3,480,088	\$2,434,203
RELATED BROAD OUTCOME			
• Ensuring Caymanians Benefit from a Healthy Environment			

MRC 4	Adulticiding Programme to Control Mosquitoes		
DESCRIPTION Maintain the capability to carry out an adulticiding programme to control swamp-breeding mosquitoes.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY Maintain capability to carry out adulticide operations against mosquitoes (aerial and ground based) up to the following levels: - Aerial applications (acres) - Ground Applications (acres)	275,000 135,000	275,000 135,000	275,000 135,000
QUALITY Applications conform to the Operations Manual and other relevant guidelines	100%	100%	100%
TIMELINESS - Ongoing throughout period provided capability to make adulticide applications at any time, as environmental conditions require - Applications completed within departmental timescale	100% 100%	100% 100%	100% 100%
LOCATION Grand Cayman, Cayman Brac, Little Cayman	100%	100%	100%
COST	\$2,088,385	\$2,696,860	\$1,963,263
RELATED BROAD OUTCOME Ensuring Caymanians Benefit from a Healthy Environment			

MRC 8	Mosquito Control Service Requests			
DESCRIPTION Mosquito control call-out service.				
MEASURES		2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of call-out requests		100	100	100
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		\$59,671	\$63,044	\$46,308
RELATED BROAD OUTCOME • Ensuring Caymanians Benefit from a Healthy Environment				

MRC 11	Scientific Advice on Mosquito Matters		
DESCRIPTION Provision of advice to Ministers, Government departments, and others, on matters regarding mosquito control, related scientific matters, and the Mosquito Research and Control Law and Regulations.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of times scientific advice given to Ministry	12	12	12
QUALITY • Call-out requests responded to and mosquito complaint resolved	100%	100%	100%
TIMELINESS • Respond to call-out requests within 24 hours	100%	100%	100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$255,759	\$223,638	\$106,523
RELATED BROAD OUTCOME • Ensuring Caymanians Benefit from a Healthy Environment			

MRC 12	Mosquito Control Education Programme		
DESCRIPTION			
Provide education programme to promote awareness of mosquito control methods and public safety.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
• Number of visits/presentations	15	20	10
• Number of press releases	5	5	5
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	\$82,800	\$65,445	\$26,781
RELATED BROAD OUTCOME			
• The Best Education Opportunities for All Our Children			

MRC 14	Non-Chemical Control of Mosquitoes		
DESCRIPTION Programme to control swamp-breeding mosquitoes by non-chemical (physical and biological) means, including the annual hatch and strand programme.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Hectares of canalised swamp maintained - Hectares of swamp flooded and drained	15,000 10	15,000 25	15,000 N/A
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 - Operations completed within timescale set by supervisor	100% 100%	100% 100%	100% 100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$308,288	\$257,974	\$172,947
RELATED BROAD OUTCOME Ensuring Caymanians Benefit from a Healthy Environment			

MRC 15	Disease Prevention and Control		
DESCRIPTION Programme to reduce the number of disease vector mosquitoes, monitor populations of these species, and prevent the importation of disease-carrying mosquitoes.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of Aedes aegypti traps collected - Yards surveyed - Number of potential disease cases forwarded by Health Services and responded to - Port Disinsection; number of containers and similar inspected/disinsected	10,000 50 N/A	10,000 50 5,000	7,500 50 N/A
QUALITY Operations to conform with Operations Manual Guidelines	100%	100%	100%
TIMELINESS - Provide service throughout year, as required - Operations completed within timelines set by supervisor	100% 100%	100% 100%	100% 100%
LOCATION Grand Cayman, Cayman Brac, and Little Cayman	100%	100%	100%
COST	\$2,961,491	\$3,201,549	\$2,811,974
RELATED BROAD OUTCOME Ensuring Caymanians Benefit from a Healthy Environment			

DCS 15	Individual, Couples, Family, Group Therapy and Crisis Management		
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 • Marriage preparation and enrichment • Domestic Violence, Mental Health (Anxiety and Depression, Grief and Loss) and Trauma			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of intake hours offered • Number of clinical sessions offered • Number of hours of group therapy offered	1,625-1,650 4,400-4,600 425-450	1,625-1,650 4,400-4,600 425-450	1,200-1,300 3,000-3,050 400-410
QUALITY • Percentage of clients who report improvement in life areas during the course of treatment • Sessions conducted by skilled and qualified staff • Treatment informed by individualised treatment plan developed in collaboration with client • Crisis cases managed by trained staff to ensure multi-agency care and coordination	60-100% 100% 85-100% 100%	60-100% 100% 85-100% 100%	60-100% 100% 85-100% NM
TIMELINESS • Intake sessions provided each week on a walk-in basis at The Counselling Centre • Individual sessions offered Monday to Friday as scheduled with clients with the exception of statutory holidays • Group sessions available during evening and daytime hours, Monday through Friday • Crisis Management Offered Daily	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
LOCATION • Grand Cayman • The Counselling Centre • HMP Northward, Fairbanks – Intake and Group sessions only	100% 100% 100%	100% 100% 100%	100% 100% 100%
COST	\$461,817	\$461,817	\$435,697
RELATED BROAD OUTCOME • Stronger Communities and Support for the Most Vulnerable • Reducing Crime and the Fear of Crime			

DCS 16	Clinical Assessments and Reports		
DESCRIPTION Comprehensive clinical assessments completed, and assessment and progress reports prepared to identify treatment goals and track clients progress in treatment.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of clinical profiles (assessments) - Number of reports	550-600 700-725	550-600 700-725	425-450 525-575
QUALITY - Clinical assessments and reports completed by skilled and qualified staff - Clinical assessments and reports reviewed by senior management prior to distribution - Discharge summaries completed on every case closed	100% 90-100% 90-100%	100% 90-100% 90-100%	100% 95% 90%
TIMELINESS Clinical profiles generated within five working days of first session after intake	100%	100%	100%
LOCATION - Grand Cayman - The Counselling Centre - Caribbean Haven Residential Centre	100% 100% 100%	100% 100% 100%	100% 100% 100%
COST	\$258,982	\$258,982	\$231,259
RELATED BROAD OUTCOME - Stronger Communities and Support for the Most Vulnerable - Reducing Crime and the Fear of Crime			

DCS 17	Driving Under the Influence Programme		
DESCRIPTION			
Provision of Driving Under the Influence (DUI) Programme to court-referred clients resident in the Cayman Islands.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
- Number of DUI Programme placements offered - Number of reports completed	125-140 110-120	125-140 110-120	125-135 100-120
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 - Programme delivered by trained staff - Reports sent to Court on each client completing the programme re: participation and recommendations for further treatment if appropriate	80-100% 100% 100%	80-100% 100% 100%	85% 100% 100%
TIMELINESS			
Comprehensive programme offered on a rotational basis throughout the year to address referrals from Court	100%	100%	100%
LOCATION			
The Counselling Centre	100%	100%	100%
COST	\$112,989	\$112,989	\$108,871
RELATED BROAD OUTCOME			
- Reducing Crime and the Fear of Crime - Stronger Communities and Support for the Most Vulnerable			

DCS 18	Male Residential Treatment Programme for Substance Abuse and Co-Occurring Disorders		
DESCRIPTION Gender-specific programme for males age 18 years and over providing individualised residential services for substance abuse and co-occurring disorders.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY Minimum number of residential placements for men provided within the treatment programme	216	216	216
QUALITY - Collaborative treatment plan developed with each client stating individualised, measurable treatment goals in client’s own language - Ongoing assessment of client progress conducted throughout the treatment stay - Client care coordinated with other external agencies to address relevant medical, social and behavioural issues	90-100%	90-100%	95%
TIMELINESS - Treatment Plans developed with client within five days of admission - Weekly individual counselling sessions for each client in residence - Psycho-educational and therapy groups offered daily - Recovery Plans developed for each client to address issues specific to client’s individual needs prior to discharge	90-100%	90-100%	N/A
	90-100%	90-100%	N/A
	90-100%	90-100%	N/A
	90-100%	90-100%	90-100%
LOCATION Caribbean Haven Residential Centre - Grand Cayman	100%	100%	100%
COST	\$521,408	\$521,408	\$519,533
RELATED BROAD OUTCOME - Stronger Communities and Support for the Most Vulnerable - Reducing Crime and the Fear of Crime			

DCS 19	Public Awareness Initiatives		
DESCRIPTION Organize, deliver and/or participate in public awareness campaigns, media appearances or events that raise awareness on topics such as domestic abuse, gender violence, teen pregnancy prevention, parenting and gender socialization issues, drug and alcohol issues, co-occurring disorders and other relevant topics. Public Awareness Campaigns include Honouring Women Month, Clothesline Project, 16 Days of Activism Against Gender Violence, Recovery Month etc.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of public awareness campaigns - Number of media events - Number of newsletters produced and distributed - Number of other public relation events participated in to raise awareness	5-7 40-50 12 9-10	5-7 40-50 12 9-10	5 35 12 9
QUALITY - Accurate and relevant information is provided by qualified and trained professionals - Public awareness campaigns utilise various mediums	100% 100%	100% 100%	100% 100%
TIMELINESS - Newsletter published monthly - Public Awareness Campaigns throughout the year	100% 100%	100% 100%	100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$100,201	\$100,201	\$225,000
RELATED BROAD OUTCOME - Stronger Communities and Support for the Most Vulnerable - Reducing Crime and the Fear of Crime			

DCS 21	Non-Medical Detoxification Services		
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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month 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 - Minimum number of placements available for the provision of non-medical detoxification programme at the Withdrawal Management Unit in the Women’s Centre	36 24	36 24	36 24
QUALITY - Assessment conducted by skilled and qualified staff - Transition plan to identify appropriate level of care developed for all clients completing detoxification programme - Treatment readiness sessions offered on an individual or group basis to all clients entering the programme	100% 95-100% 95-100%	100% 95-100% 95-100%	100% 95% N/A
TIMELINESS - Access to programme available seven days per week - Daily treatment readiness sessions/TRIP - Initial assessment conducted to determine treatment readiness and appropriate level of treatment within 3 – 7 days of admission - Written transition summary to be completed within 24 hours of transition conference	100% 90-100% 90-100% 90-100%	100% 90-100% 90-100% 90-100%	100% NM 95% 95%
LOCATION Caribbean Haven Residential Centre – Grand Cayman	100%	100%	100%
COST	\$280,008	\$280,008	\$254,531
RELATED BROAD OUTCOME - Stronger Communities and Support for the Most Vulnerable - Reducing Crime and the Fear of Crime			

DCS 22	Female Residential Substance Abuse Treatment Programme		
DESCRIPTION Gender-specific programme for females age 18 years and over providing individualised residential substance abuse treatment within a therapeutic setting.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY Minimum number of residential placements for women provided within the treatment programme	36	36	36
QUALITY - Collaborative treatment plan developed with each client stating individualised, measurable treatment goals in client’s own language - Ongoing Assessment of client progress conducted throughout the treatment stay - Client care coordinated with other external agencies to address relevant medical, social and behavioural issues	90-100%	90-100%	90%
TIMELINESS - Treatment Plans developed with client within 5 days of admission - Weekly individual counselling sessions for each client in residence - Psycho-educational and therapy groups offered daily - Recovery Plans developed for each client to address issues specific to client’s individual needs prior to discharge	90-100%	90-100%	90%
LOCATION Caribbean Haven Residential Centre - Grand Cayman	100%	100%	100%
COST	\$413,200	\$413,200	\$391,100
RELATED BROAD OUTCOME - Stronger Communities and Support for the Most Vulnerable - Reducing Crime and the Fear of Crime			

DCS 24	Treatment Services to Participants in Drug Rehabilitation Court		
DESCRIPTION			
Provision of treatment services to offenders referred by the Drug Rehabilitation Court (DRC).			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
Minimum number of intake hours offered to DRC clients	100-110	100-110	75-85
Number of clinical sessions offered to DRC clients	250-300	250-300	250-275
Number of DRC pre-court conferences attended	50-52	50-52	50
Number of screenings for WMU	15-20	15-20	15
Number of Clinical Assessments completed for DRC	30-50	30-50	30- 40
Number of progress reports completed for DRC	300-500	300-500	300-400
QUALITY			
Percentage of clients who report improvement in life areas during the course of treatment	60-100%	60-100%	70%
Individualised treatment plans developed in conjunction with client as evidenced by client’s signature	85-100%	85-100%	85%
TIMELINESS			
Intake sessions offered to DRC clients on a weekly basis	100%	100%	100%
Weekly attendance at DRC pre-court conferences	90-100%	90-100%	95%
LOCATION			
The Counselling Centre – Grand Cayman	100%	100%	100%
Caribbean Haven Residential Centre	100%	100%	100%
COST	\$254,173	\$254,173	\$235,679
RELATED BROAD OUTCOME			
- Stronger Communities and Support for the Most Vulnerable - Reducing Crime and the Fear of Crime			

DCS 26	Policy Advice to the Minister for Health, Environment, Culture and Housing		
DESCRIPTION Policy advice on matters pertaining to the provision of treatment services and therapeutic interventions, including responses to parliamentary questions, cabinet papers and speaking notes.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Reports, written or verbal, responses and advice provided to the Ministry • Number of meetings attended • Number of parliamentary questions, cabinet papers, press releases, and speaking notes drafted	2-4 12-15 5-7	2-4 12-15 5-7	2 15 5
QUALITY • Information provided based on research and best practice guidelines	100%	100%	100%
TIMELINESS • Advice provided in accordance with agreed deadlines with the Ministry	100%	100%	100%
LOCATION • Grand Cayman	100%	100%	100%
COST	\$112,642	\$112,642	\$80,256
RELATED BROAD OUTCOME • Stronger Communities and Support for the Most Vulnerable • Reducing Crime and the Fear of Crime			

DCS 27	Family Programmes		
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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of Family Skills Programmes offered - Number of Family Skills Sessions offered - Number of parent coaching sessions offered	4-5 10-12 750-800	4-5 10-12 750-800	4 10 675
QUALITY - Support groups and psycho-educational programmes provided by trained and qualified professionals - Number of participants who rate satisfaction with programme three or higher on a scale of 1-5 - Percentage of parents who showed improvement in one or more parenting constructs	100% 80-100% 60-80%	100% 80-100% 60-80%	100% 80% 75%
TIMELINESS - Family Skills Programmes offered throughout the year - Family Skills Sessions offered monthly - Parent coaching sessions offered throughout the year	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION Grand Cayman and Cayman Brac	100%	100%	100%
COST	\$362,788	\$362,788	\$238,173
RELATED BROAD OUTCOME Stronger Communities and Support for the Most Vulnerable			

DCS 28	Workshops and Presentations		
DESCRIPTION Delivery of education via workshops and presentations aimed at empowering, educating and increasing the skills of participants on topics such as healthy relationships, violence prevention, drug and alcohol issues, co-occurring disorders, and gender socialisation issues.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of workshops offered - Number of presentations offered	10-15 20-30	10-15 20-30	15 15
QUALITY - Workshops or presentations are delivered by qualified professionals - Participants who rate workshop or presentation 3 or higher on a scale of 1-5	100% 80-100%	100% 80-100%	100% 100%
TIMELINESS Workshops and presentations offered throughout the year	100%	100%	100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$233,122	\$233,122	\$165,090
RELATED BROAD OUTCOME - Stronger Communities and Support for the Most Vulnerable - Reducing Crime and the Fear of Crime			

DCS 29	Family Intervention and Victim Advocacy		
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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Minimum number of referrals made to appropriate service providers - Number of DVITP training sessions facilitated - Number of coordinated sessions of Legal Befriender Service - Number of child protection training sessions (including Darkness to Light trainings, Child Protection Unit training)	50-75 2-3 80-100 20-25	50-75 2-3 80-100 20-25	N/A 3 75 25
QUALITY - Referrals followed up to ensure appropriate care coordination - DVITP provided by qualified, trained facilitators who receive supervision - Darkness to Light is provided by qualified, trained facilitators. - Advice delivered by qualified attorneys	100% 80-100% 100% 100%	100% 80-100% 100% 100%	100% 100% 100% 100%
TIMELINESS - Child abuse referrals completed within 24 hrs of allegations of abuse - Referrals made to appropriate service providers within 7 working days - DVITP sessions offered quarterly - Legal Befriender service offered weekly	100% 100% 100% 100%	100% 100% 100% 100%	N/A N/A 100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$222,554	\$222,554	\$165,348
RELATED BROAD OUTCOME - Stronger Communities and Support for the Most Vulnerable - Reducing Crime and the Fear of Crime			

DCS 31	Community Based Treatment Services for Adolescents		
DESCRIPTION Provision of community-based treatment services for adolescents who require individual, group and family therapy in order to modify or change substance misuse, criminal offending and other at-risk behaviours.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of clinical sessions offered - Number of hours of group sessions offered	450-475 40-50	450-475 40-50	350-375 20
QUALITY - Sessions conducted by skilled and qualified staff - Treatment informed by individualised treatment plan developed in collaboration with clients	100% 85-100%	100% 85-100%	100% 85-100%
TIMELINESS Initial appointment offered within ten working days of completed intake	80-100%	80-100%	80-100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$299,396	\$299,396	\$273,899
RELATED BROAD OUTCOME - Stronger Communities and Support for the Most Vulnerable - Reducing Crime and the Fear of Crime			

DCS 32	Services for Young Parents		
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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Minimum number of placements offered to young parents - Number of young parent education hours offered - Individual sessions offered to young parents - Number of Young Parent Education Workshops offered	80 350-400 80-100 5-10	80 350-400 80-100 5-10	80 350 100 N/A
QUALITY - Percentage of young parents who have individualised support plans developed - Coordination of care with partner agencies for programme participants - Sessions in compliance with agency curriculum	90-100% 100% 100%	90-100% 100% 100%	90-100% 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	\$165,955	\$165,955	\$178,916
RELATED BROAD OUTCOME Stronger Communities and Support for the Most Vulnerable			

DCS 33	Therapeutic Services to Cayman Brac and Little Cayman			
DESCRIPTION Provision of community-based services, including individual, couples and family therapy, crisis management, and individualised parent services.				
MEASURES		2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY Number of hours of therapeutic services offered		200-250	200-250	125-150
QUALITY - Percentage of clients who report improvement in life areas during the course of treatment - Treatment informed by individualised treatment plan developed in collaboration with client		60-100%	60-100%	70%
TIMELINESS Therapeutic services offered weekly		85-100%	85-100%	80%
LOCATION Cayman Brac		80-100%	80-100%	70%
COST		100%	100%	100%
		\$220,529	\$220,529	\$251,872
RELATED BROAD OUTCOME - Stronger Communities and Support for the Most Vulnerable - Reducing Crime and the Fear of Crime				

ENV 14	Environmental Policy Advice		
DESCRIPTION To develop, recommend and implement National policies to protect the natural environment and resources as well as fulfil the provisions of multi-lateral environmental agreements.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of Cabinet Papers - Number of Legislative items finalised - Number of response to Parliamentary Questions prepared - Number of speeches and statements drafted - Number of press releases and advisories issued - Number of reports and policy papers prepared	3-6 2-5 2-5 2-5 10-20 5-10	3-6 2-5 2-5 2-5 10-20 5-10	3-6 2-5 2-5 2-5 10-20 5-10
QUALITY - All reports will be based on a thorough understanding of the environmental issues and consensus advice received from the Department of Environment (DOE) - compliance - Presented in a clear, concise and professional manner following a standard format agreed by the DOE and approved by the Director of Environment	100% 100%	100% 100%	100% 100%
TIMELINESS All reports prepared within agreed timeframes	100%	100%	100%
LOCATION Grand Cayman, Cayman Brac and Little Cayman	100%	100%	100%
COST	\$248,740	\$249,899	\$211,433
RELATED BROAD OUTCOME Ensuring Caymanians Benefit from a Healthy Environment			

ENV 15	Administration of Environmental Legislation		
DESCRIPTION To provide a comprehensive legal, policy and operational framework that protects the Islands’ natural environment and resources and adequately addresses current and future environmental concerns.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Greenhouse gas inventory - Minutes, agendas, working papers for NCC - Licences and permits reviewed and issued - Reviews of exotic species importation requests - Reports and reviews for existing and new MEAs	1 18-20 150-200 30-40 1-3	1 18-20 150-200 30-40 1-3	1 18-20 150-200 30-40 1-3
QUALITY - Efficient application and issuing regime for permits and licences under the NCL and various MEAs - Working papers for NCC’s consideration based on best available information - Licences and permits issued in accordance with the relevant laws and treaties	100% 100% 100%	100% 100% 100%	100% 100% 100%
TIMELINESS - Minutes, Agendas and Working Papers for the NCC prepared in agreed timeframes - All reports and reviews for MEAs prepared within agreed timeframe - Licences and permits issued within required legislated timeframe of submission of all necessary documentation	100% 100% 100%	100% 100% 100%	100% 100% 100%
LOCATION Grand Cayman, Cayman Brac and Little Cayman	100%	100%	100%
COST	\$498,168	\$489,890	\$489,890
RELATED BROAD OUTCOME Ensuring Caymanians Benefit from a Healthy Environment			

ENV 22	Conservation of Marine Species and Habitats		
DESCRIPTION To provide a marine conservation framework that is underpinned by sound scientific information derived from research and monitoring programmes and supported by an efficient enforcement approach.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of programmes assessing the health of marine communities and species - Number of markers and moorings maintained - Number of days for Island-wide enforcement coverage	7-10 475 365	7-10 475 365	7-10 475 365
QUALITY - Moorings and markers in safe and functional condition - Number of days of enforcement coverage for marine resources as a percentage of total possible days - Research and monitoring programmes will be conducted using internationally recognised scientific protocols and address environmental and natural resource issues of the Cayman Islands - 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	95% 95% 100% 100% 100%	95% 95% 100% 100% 100%	95% 95% 100% 100% 100%
TIMELINESS - All damaged or missing public moorings repaired and replaced within 30 days of detection or report - Patrols conducted daily as possible - All research and monitoring programmes completed within designated or agreed time schedules – compliance - Reports, findings and recommendations produced within agreed timeframes	95% 95% 95% 95%	95% 95% 95% 95%	95% 95% 95% 95%
LOCATION Grand Cayman, Cayman Brac and Little Cayman	100%	100%	100%
COST	\$2,322,345	\$2,337,287	\$2,069,621
RELATED BROAD OUTCOME Ensuring Caymanians Benefit from a Healthy Environment			

ENV 23	Conservation of Terrestrial Species and Habitats			
DESCRIPTION				
To provide a terrestrial conservation framework that is underpinned by sound scientific information derived from research and monitoring programmes and supported by an efficient enforcement approach.				
MEASURES		2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY				
• Number of programmes assessing the health of terrestrial communities and species		3-6	3-6	3-6
• Number of days for Island-wide enforcement coverage		365	365	365
QUALITY				
• Number of days of enforcement coverage for terrestrial resources as a percentage of total possible days		95%	95%	95%
• Research and Monitoring programmes will be conducted using internationally recognised scientific protocols and address environmental and natural resource issues of the Cayman Islands		100%	100%	100%
• Reports, findings and recommendations will be written and reported in a clear, concise and professional manner		100%	100%	100%
• Based on a consensus of advice and thorough understanding of environmental and scientific issues following an extensive review by DOE staff		100%	100%	100%
TIMELINESS				
• Patrols conducted daily as possible		95%	95%	95%
• All Research and monitoring programmes completed within designated or agreed time schedules – compliance		95%	95%	95%
• Reports, findings and recommendations produced within agreed timeframes		95%	95%	95%
LOCATION				
• Grand Cayman, Cayman Brac and Little Cayman		100%	100%	100%
COST		\$2,598,882	\$2,604,130	\$2,819,815
RELATED BROAD OUTCOME				
• Ensuring Caymanians Benefit from a Healthy Environment				

ENV 24	Marine Pollution Response		
DESCRIPTION To coordinate oil spill contingency planning and provide management services.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
• Number of days providing marine oil spill response services	365	365	365
• Marine oil spill contingency planning	1	1	1
QUALITY			
• Tier 1 response equipment maintained in a state of readiness	80%	80%	90%
• National Marine Oil Spill Contingency Plan current and revised as needed	90%	90%	90%
• First responder actions compliant with International Marine Organisation 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			
• Grand Cayman, Cayman Brac and Little Cayman	100%	100%	100%
COST	\$143,403	\$144,431	\$124,512
RELATED BROAD OUTCOME			
• Ensuring Caymanians Benefit from a Healthy Environment			

ENV 25	Environmental Assessment Services and Environmental Management Advice			
DESCRIPTION				
To facilitate a national governance model that promotes and ensures the integration of environmental concerns into all physical, economic and development planning and decision, making processes.				
MEASURES		2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY				
• Number of Coastal Works reports		20-60	20-60	20-60
• Number of Planning reviews		25-70	25-70	25-70
• Environmental Impact Assessment terms of reference, guideline documents and interim, draft and final reports reviewed		1-3	1-3	1-3
• Consultation and advice on environmental considerations for local projects		20-80	20-80	20-80
QUALITY				
• Reports, findings and recommendations will be written and reported in a clear, concise and professional manner and will be:		100%	100%	100%
• Based on a consensus of advice and thorough understanding of environmental and scientific issues following an extensive review by DOE staff		100%	100%	100%
• Based on additional advice sought from other agencies and professionals, both locally and overseas as appropriate		100%	100%	100%
• Approved by the Director of Environment		100%	100%	100%
TIMELINESS				
• Reports, findings and recommendations produced within agreed timeframes		100%	100%	100%
LOCATION				
• Grand Cayman, Cayman Brac and Little Cayman		100%	100%	100%
COST		\$607,403	\$610,312	\$546,975
RELATED BROAD OUTCOME				
• Ensuring Caymanians Benefit from a Healthy Environment				



MINISTRY OF HEALTH, ENVIRONMENT, CULTURE AND HOUSING
STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

These forecast financial statements have been prepared in accordance with the provisions of the Public Management and Finance Law (2018 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 (2018 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 2020 and 31 December 2021 and performance for the years ending 31 December 2020 and 31 December 2021; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Law (2018 Revision)).

Nellie Pouchie
Acting Chief Officer

Ministry of Health, Environment, Culture and Housing

31 December 2019

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FINANCIAL STATEMENTS

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

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MINISTRY OF HEALTH, ENVIRONMENT, CULTURE AND HOUSING
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2020 AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2020	12-Month Budget 2021
		Current Assets			
7,313,905	16,446,832	Cash and cash equivalents	1	16,967,762	18,714,117
-	-	Marketable securities and deposits		-	-
19,474,549	10,576,493	Trade receivables	2	12,101,169	12,677,837
3,368,408	876,041	Other receivables	2	876,041	876,041
599,512	679,085	Inventories	3	679,085	679,085
-	-	Investments		-	-
239,810	76,895	Prepayments	4	76,895	76,895
30,996,183	28,655,346	Total Current Assets		30,700,952	33,023,976
		Non-Current Assets			
-	-	Trade receivables	2	246,963	258,731
-	-	Other receivables	2	-	-
-	-	Inventories	3	-	-
-	-	Investments		-	-
-	-	Prepayments	4	-	-
7	7	Intangible Assets	5	7	7
20,773,980	28,486,151	Property, plant and equipment	5	60,404,793	66,578,338
20,773,987	28,486,158	Total Non-Current Assets		60,651,763	66,837,076
51,770,170	57,141,504	Total Assets		91,352,715	99,861,052
		Current Liabilities			
(188,500)	1,159,848	Trade payables	6	1,159,848	1,159,848
1,493,486	1,505,688	Other payables and accruals	6	1,505,688	1,505,688
253,981	1,226,129	Unearned revenue	7	1,226,129	1,226,129
493,687	543,445	Employee entitlements	8	543,445	543,445
8,176,515	2,474,086	Repayment of surplus		2,474,086	2,474,086
10,229,168	6,909,196	Total Current Liabilities		6,909,196	6,909,196
		Non-Current Liabilities			
-	-	Trade payables	6	-	-
-	-	Other payables and accruals	6	-	-
-	-	Unearned revenue	7	-	-
-	-	Employee entitlements	8	-	-
-	-	Total Non-Current Liabilities		-	-
10,229,168	6,909,196	Total Liabilities		6,909,196	6,909,196
41,541,003	50,232,308	Net Assets		84,443,519	92,951,856
		NET WORTH			
57,931,105	76,059,072	Contributed capital		109,827,939	117,940,939
(277,406)	(277,406)	Other Reserves		(277,406)	(277,406)
323,125	323,125	Revaluation reserve		323,125	323,125
(16,435,823)	(25,872,483)	Accumulated surpluses/(deficits)		(25,430,139)	(25,034,802)
41,541,003	50,232,308	Total Net Worth		84,443,519	92,951,856

MINISTRY OF HEALTH, ENVIRONMENT, CULTURE AND HOUSING
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2020	12-Month Budget 2020
		Revenue			
30,720,564	36,011,085	Sale of goods and services	9	42,788,404	45,254,538
-	-	Investment revenue		-	-
(6,913)	-	Donations	10	-	-
-	-	Other revenue		-	-
30,713,651	36,011,085	Total Revenue		42,788,404	45,254,538
		Expenses			
17,295,575	19,785,540	Personnel costs	11	22,754,193	23,157,313
9,447,014	14,229,432	Supplies and consumables	12	17,596,382	19,617,173
1,939,311	1,546,776	Depreciation & Amortisation	5	1,850,225	1,939,455
-	-	Impairment of property, plant and equipment	5	-	-
-	-	Impairment of inventory	3	-	-
65,830	145,260	Litigation costs	13	145,260	145,260
-	-	Other expenses		-	-
(3,305)	-	Other Gains and Losses	14	-	-
28,744,425	35,707,008	Total Expenses		42,346,060	44,859,201
1,969,226	304,077	Surplus or (Deficit) for the period		442,344	395,337

MINISTRY OF HEALTH, ENVIRONMENT, CULTURE AND HOUSING
STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	CASH FLOW STATEMENT	Note	12-Month Budget 2020	12-Month Budget 2020
		CASH FLOWS FROM OPERATING ACTIVITIES			
		<i>Receipts</i>			
26,230,020	31,768,641	Outputs to Cabinet		36,754,765	40,280,515
-	-	Outputs to other government agencies		51,500	56,500
4,490,544	4,226,694	Sale of goods and services - third party		4,203,000	4,325,320
-	-	Interest received		-	-
(6,913)	-	Donations / Grants		-	-
163,362	15,750	Other receipts		7,500	7,500
		<i>Payments</i>			
(17,295,575)	(19,785,540)	Personnel costs		(22,754,193)	(23,157,313)
(11,447,850)	(14,229,432)	Supplies and consumables		(17,596,382)	(19,617,173)
-	-	Interest paid		-	-
(62,525)	(145,260)	Other payments		(145,260)	-
2,071,064	1,850,853	Net cash flows from operating activities		520,930	1,895,348
		CASH FLOWS FROM INVESTING ACTIVITIES			
(11,163,464)	(3,260,108)	Purchase of property, plant and equipment		(33,768,867)	(8,261,993)
-	-	Proceeds from sale of property, plant and equipment		-	-
(11,163,464)	(3,260,108)	Net cash flows from investing activities		(33,768,867)	(8,261,993)
		CASH FLOWS FROM FINANCING ACTIVITIES			
-	8,572,956	Equity Investment from Org 40		33,768,867	8,113,000
-	1,969,226	Repayment of Surplus to Org 40		-	-
-	10,542,182	Net cash flows from financing activities		33,768,867	8,113,000
		Net increase/(decrease) in cash and cash equivalents		520,930	1,746,355
16,406,305	7,313,905	Cash and cash equivalents at beginning of period		16,446,832	16,967,762
7,313,905	16,446,832	Cash and cash equivalents at end of period	15	16,967,762	18,714,118

MINISTRY OF HEALTH, ENVIRONMENT, CULTURE AND HOUSING
STATEMENT OF CHANGES IN NET WORTH
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2018 brought forward	57,931,105	(277,406)	323,125	(16,435,823)	41,541,001
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2018	57,931,105	-277,406	323,125	(16,435,823)	41,541,001
Changes in net worth for 2019					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign	-	-	-	-	-
Equity Investment from Cabinet	18,127,967	-	-	(9,740,737)	8,387,230
Capital withdrawals by Cabinet	-	-	-	-	-
Dividends payable to Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net	18,127,967	-	-	(9,740,737)	8,387,230
Surplus/(deficit)for the period 2019	-	-	-	304,077	304,077
Total recognised revenues and expenses for the	18,127,967	-	-	(9,436,660)	8,691,307
Balance at 31 December 2019 carried forward	76,059,072	(277,406)	323,125	(25,872,483)	50,232,308
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2019 brought forward	76,059,072	(277,406)	323,125	(25,872,483)	50,232,308
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2019	76,059,072	(277,406)	323,125	(25,872,483)	50,232,308
Changes in net worth for 2020					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign	-	-	-	-	-
Equity Investment from Cabinet	33,768,867	-	-	-	33,768,867
Capital withdrawals by Cabinet	-	-	-	-	-
Dividends payable to Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net	33,768,867	-	-	-	33,768,867
Surplus/(deficit)for the period 2020	-	-	-	442,344	442,344
Total recognised revenues and expenses for the	33,768,867	-	-	442,344	34,211,211
Balance at 31 December 2020 carried forward	109,827,939	(277,406)	323,125	(25,430,139)	84,443,519

MINISTRY OF HEALTH, ENVIRONMENT, CULTURE AND HOUSING
 STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
 FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
 AND 31 DECEMBER 2021

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2020 brought forward	109,827,939	(277,406)	323,125	(25,430,139)	84,443,519
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2020	109,827,939	(277,406)	323,125	(25,430,139)	84,443,519
Changes in net worth for 2021					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Equity Investment from Cabinet	8,113,000	-	-	-	8,113,000
Capital withdrawals by Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	8,113,000	-	-	-	8,113,000
Surplus/(deficit) for the period 2021	-	-	-	395,337	395,337
Total recognised revenues and expenses for the period	8,113,000	-	-	395,337	8,508,337
Balance at 31 December 2021	117,940,939	(277,406)	323,125	(25,034,802)	92,951,856

STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

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

Basis of preparation

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

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

Reporting Period

The reporting period is the period ending 31 December 2020 and 2021.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

Cash and cash equivalents

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

Receivables and advances

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

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

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

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Provisions

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

Employee entitlements

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

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

NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and Cash Equivalents

12-Month Actual 2018	12-Month Forecast 2019	Description	Foreign Currency	Exchange Rate	12-Month Budget 2020	12-Month Budget 2021
400	400	Cash on hand (IRIS Confirmation Account/Petty Cash)	400	1.0000	400	400
4,657	48,723	Cash in transit (IRIS Remittance Account)	48,723	1.0000	48,723	48,723
6,653,792	15,870,296	CI\$ Operational Current Account held at Royal Bank of Canada	16,391,226	1.0000	16,391,226	18,137,581
113,009	91,530	US\$ Operational Current Account held at Royal Bank of Canada	109,290	0.8375	91,530	91,530
252,766	132,762	Payroll Current Account held at Royal Bank of Canada	132,762	1.0000	132,762	132,762
289,280	303,121	Bank Accounts held at other financial institutions	303,121	1.0000	303,121	303,121
-	-	Fixed Deposits held with Treasury (less than 90 days)	-	1.0000	-	-
7,313,905	16,446,832	TOTAL			16,967,762	18,714,117

Note 2: Trade and Other Receivables

12-Month Actual 2018	12-Month Forecast 2019	Trade Receivables	12-Month Budget 2020	12-Month Budget 2021
9,088,750	10,897,216	Sale of goods and services	11,897,216	11,925,949
18,316,941	7,859,962	Outputs to Cabinet	9,631,601	10,216,305
2,560	2,560	Outputs to other government agencies	2,560	2,560
-	-	Other	-	-
(7,933,702)	(8,183,245)	Less: provision for doubtful debts	(9,183,245)	(9,208,245)
19,474,549	10,576,493	Total trade receivables	12,348,132	12,936,569

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
		Current		
19,474,549	9,730,374	Past due 1-30 days	11,792,466	12,354,423
-	528,825	Past due 31-60 days	-	-
-	317,295	Past due 61-90 days	-	-
-	-	Past due 90 and above	308,703	323,414
		Non-Current		
-	-	Past due 1 year and above	246,963	258,731
19,474,549	10,576,493	Total	12,348,132	12,936,569

Note 2: Trade and Other Receivables (Continued)

12-Month Actual 2018	12-Month Forecast 2019	Other Receivables	12-Month Budget 2020	12-Month Budget 2021
6,744	67,257	Advances (salary, Official Travel, etc)	67,257	67,257
(1,425)	6,287	Dishonoured cheques	6,287	6,287
-	-	Interest receivable	-	-
-	-	Loans	-	-
543	4,414	Interentity Due from	4,414	4,414
-	-	Other Non-Current Assets	-	-
3,362,545	798,083	Other	798,083	798,083
-	-	Less: provision for doubtful debts	-	-
3,368,408	876,041	Total other receivables	876,041	876,041

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
		Current		
3,368,408	876,041	Past due 1-30 days	876,041	876,041
-	-	Past due 31-60 days	-	-
-	-	Past due 61-90 days	-	-
-	-	Past due 90 and above	-	-
		Non-Current		
-	-	Past due 1 year and above	-	-
3,368,408	876,041	Total	876,041	876,041

Changes in the Provision of Doubtful Debts

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
(7,933,702)	(7,933,702)	Balance at 1 July/1January	(8,183,245)	(9,183,245)
-	(249,543)	Additional provisions made during the year	(1,000,000)	(25,000)
-	-	Receivables written off during the period	-	-
(7,933,702)	(8,183,245)	Balance at 30 June	(9,183,245)	(9,208,245)

Note 3: Inventories

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
2,384	-	Inventory held for use in the provision of goods and services	-	-
597,128	679,085	Work in Progress and finished goods	679,085	679,085
599,512	679,085	TOTAL INVENTORIES	679,085	679,085

Note 4: Prepayments

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
239,810	30,928	Accrued Prepayments	30,928	30,928
-	45,967	Prepaid Insurance	45,967	45,967
-	-	Other	-	-
239,810	76,895	Total	76,895	76,895

Note 5: Property, Plant and Equipment
Cost of Property, Plant and Equipment

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Aircraft</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2019	4,648,887	7,970,053	102,471	555,953	425,809	183,351	57,857	15,905,540	1,119,865	1,808,621	158,859	9,134,894	42,072,160
Additions	509,283	(373,996)	-	(205,945)	(141,036)	(15,836)	(52,657)	2,537,657	(604,532)	-	(47,502)	3,121,651	4,727,087
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2019	5,158,170	7,596,057	102,471	350,008	284,773	167,515	5,200	18,443,197	515,333	1,808,621	111,357	12,256,545	46,799,247

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Aircraft</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2020	5,158,170	7,596,057	102,471	350,008	284,773	167,515	5,200	18,443,197	515,333	1,808,621	111,357	12,256,545	46,799,247
Additions	-	-	-	-	-	-	-	-	-	-	-	33,768,867	33,768,867
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2020	5,158,170	7,596,057	102,471	350,008	284,773	167,515	5,200	18,443,197	515,333	1,808,621	111,357	46,025,412	80,568,114

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Aircraft</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2021	5,158,170	7,596,057	102,471	350,008	284,773	167,515	5,200	18,443,197	515,333	1,808,621	111,357	46,025,412	80,568,114
Additions	-	-	-	-	-	-	-	-	-	-	-	8,113,000	8,113,000
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2021	5,158,170	7,596,057	102,471	350,008	284,773	167,515	5,200	18,443,197	515,333	1,808,621	111,357	54,138,412	88,681,114

Note 5: Property, Plant and Equipment (Continued)
Accumulated Depreciation and Impairment Losses

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Aircraft</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2019	4,348,786	941,217	102,471	506,915	336,273	170,681	23,895	12,728,373	911,152	1,080,671	147,747	-	21,298,180
Transfers	(514,356)	69,330	(1,684)	(200,314)	(99,232)	(39,642)	(17,295)	(2,486,919)	(867,214)	(222,029)	(152,506)	-	(4,531,861)
Impairment Reserve 2019 (closing balance)	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2019	135,095	343,451	-	24,356	25,890	14,393	1,400	805,753	43,938	95,000	57,500	-	1,546,776
Eliminate on Disposal or Derecognition 2019	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2019	3,969,525	1,353,998	100,787	330,957	262,931	145,432	8,000	11,047,207	87,876	953,642	52,741	-	18,313,095

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Aircraft</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2020	3,969,525	1,353,998	100,787	330,957	262,931	145,432	8,000	11,047,207	87,876	953,642	52,741	-	18,313,096
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Impairment change 2020	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2020	175,445	343,451	-	24,810	30,475	16,233	1,400	957,473	43,938	190,000	67,000	-	1,850,225
Eliminate on Disposal or Derecognition 2020	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2020	4,144,970	1,697,449	100,787	355,767	293,406	161,665	9,400	12,004,680	131,814	1,143,642	119,741	-	20,163,321

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Aircraft</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2021	4,144,970	1,697,449	100,787	355,767	293,406	161,665	9,400	12,004,680	131,814	1,143,642	119,741	-	20,163,321
Transfers	-	-	-	-	-	-	-	-	-	-	-	-	-
Impairment change 2021	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2021	186,995	343,451	-	24,810	34,475	16,633	1,400	1,025,753	43,938	190,000	72,000	-	1,939,455
Eliminate on Disposal or Derecognition 2021	-	-	-	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2021	4,331,965	2,040,900	100,787	380,577	327,881	178,298	10,800	13,030,433	175,752	1,333,642	191,741	-	22,102,776

Note 5: Property, Plant and Equipment (Continued)

Net Book value 31 December 2019	1,188,645	6,242,059	1,684	19,051	21,842	22,083	(2,800)	7,395,991	427,457	854,979	58,616	12,256,545	28,486,152

Net Book value 31 December 2020	1,013,200	5,898,608	1,684	(5,759)	(8,633)	5,850	(4,200)	6,438,517	383,519	664,979	(8,384)	46,025,412	60,404,793

Net Book value 31 December 2021	826,205	5,555,157	1,684	(30,569)	(43,108)	(10,783)	(5,600)	5,412,764	339,581	474,979	(80,384)	54,138,412	66,578,338

Intangible Assets

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	28,939	-	28,939
Additions	-	-	-
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	(21,571)	-	(21,571)
Balance as at 31 December 2019	7,368	-	7,368

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2020	7,368	-	7,368
Additions	-	-	-
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2020	7,368	-	7,368

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2021	7,368	-	7,368
Additions	-	-	-
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2021	7,368	-	7,368

Intangible Assets (Continued)
Accumulated Depreciation and Impairment Losses

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	7,361	-	7,361
Transfers	-	-	-
Impairment Reserve 2019 (closing balance)	-	-	-
Depreciation Expense 2019	-	-	-
Eliminate on Disposal or Derecognition 2019	-	-	-
Balance as at 31 December 2019	7,361	-	7,361

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2020	7,361	-	7,361
Transfers	-	-	-
Impairment change 2020	-	-	-
Depreciation Expense 2020	-	-	-
Eliminate on Disposal or Derecognition 2020	-	-	-
Balance as at 31 December 2020	7,361	-	7,361

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2021	7,361	-	7,361
Transfers	-	-	-
Impairment change 2021	-	-	-
Depreciation Expense 2021	-	-	-
Eliminate on Disposal or Derecognition 2021	-	-	-
Balance as at 31 December 2021	7,361	-	7,361

Net Book value 31 December 2019	7	-	7

Net Book value 31 December 2020	7	-	7

Net Book value 31 December 2021	7	-	7

Note 6: Trade Payables, Other Payables and Accruals

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
(188,500)	1,159,848	Creditors	1,159,848	1,159,848
-	-	Creditors Ministries/Portfolios	-	-
-	-	Creditors other government agencies	-	-
-	-	Non current Accounts payable	-	-
19,733	19,761	Payroll Deductions	19,761	19,761
-	-	Operating Lease	-	-
1,259,523	1,417,436	Accrued Expenses	1,417,436	1,417,436
-	-	Accrued Expenses Ministries/Portfolios	-	-
-	-	Accrued Expenses other government agencies	-	-
-	-	Inter-entity due to	-	-
-	-	Accrued Entity Interest	-	-
-	-	Provisions	-	-
214,229	68,491	Other payables	68,491	68,491
1,304,985	2,665,536	Total trade payables other payables and accruals	2,665,536	2,665,536

Note 7: Unearned Revenue

12-Month Actual 2018	12-Month Forecast 2019	Details	12-Month Budget 2020	12-Month Budget 2021
-	-	Rentals paid in advance	-	-
-	-	Immigration deposits	-	-
-	-	Customs deposits	-	-
-	-	Revenue deposits	-	-
253,981	1,226,129	Other unearned revenue	1,226,129	1,226,129
-	-	Non current Unearned revenue	-	-
253,981	1,226,129	Total unearned revenue	1,226,129	1,226,129

Note 8: Employee Entitlements

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
350,814	276,891	Annual Leave	276,891	276,891
-	-	Retirement and long service leave	-	-
1,710	142,651	Accrued salaries	142,651	142,651
-	-	Travel	-	-
141,163	123,903	Pension	123,903	123,903
-	-	Other salary related entitlements	-	-
493,687	543,445	Total current portion	543,445	543,445
		<i>Non-current employee entitlements are represented by:</i>		
-	-	Retirement and long service leave	-	-
493,687	543,445	Total employee entitlements	543,445	543,445

Note 9: Sales of Goods and Services

12-Month Actual 2018	12-Month Forecast 2019	Revenue type	12-Month Budget 2020	12-Month Budget 2021
26,230,020	31,768,641	Outputs to Cabinet	38,526,404	40,865,218
-	-	Outputs to other government agencies	51,500	56,500
4,327,181	4,226,694	Fees and charges	4,203,000	4,325,320
700	-	General sales	-	-
-	-	Rentals	-	-
162,662	15,750	Other	7,500	7,500
30,720,564	36,011,085	Total sales of goods and services	42,788,404	45,254,538

Fees and Charges

1,210	3,800	Disinsection Fees	-	-
26,266	26,200	Environmental Service Fees	25,000	25,000
2,648,298	2,505,574	Garbage Fees	2,533,000	2,635,320
13,440	6,700	Recycling Fees	20,000	25,000
125,700	125,000	Vault Sales (Cemetery Fees)	125,000	125,000
1,512,267	1,559,420	Vehicle Disposal Fees	1,500,000	1,515,000
4,327,181	4,226,694	Fees & Charges	4,203,000	4,325,320
		General Sales		
700	-	Auction Receipts	-	-
700	-	Total General Sales	-	-
		Rentals		
-	-	Total Rentals	-	-
		Other Goods & Services Revenue		
		Goods & Services Revenue		
162,662	15,750	Miscellaneous Receipts	7,500	7,500
162,662	15,750		7,500	7,500
		Sales of Outputs to Cabinet		
26,230,020	31,768,641	Sales of Outputs to Cabinet	38,526,404	40,865,218
26,230,020	31,768,641	Total Sales of Outputs to Cabinet	38,526,404	40,865,218
		Other Interdepartmental Revenue		
-	-	Financial Attest Services	-	-
-	-	Revenue from Ministries/Portfolios & Public Authorities	51,500	56,500
-	-	Total Other Interdepartmental Revenue	51,500	56,500
30,720,564	36,011,085	Total Goods and Services	42,788,404	45,254,538

Note 10: Donations

12-Month Actual 2018	12-Month Forecast 2019	Source	12-Month Budget 2020	12-Month Budget 2021
(6,913)	-	Description	-	-
-	-	Balance	-	-
(6,913)	-	Total donations	-	-

Note 11: Personnel Costs

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
13,162,244	15,307,051	Salaries, wages and allowances	17,525,165	17,681,577
3,007,182	3,541,092	Health care	4,143,829	4,378,932
690,948	830,593	Pension	948,045	955,500
59,658	15,000	Leave	20,000	20,000
375,544	91,804	Other personnel related costs	117,154	121,304
17,295,575	19,785,540	Total Personnel Costs	22,754,193	23,157,313

Note 12: Supplies and Consumables

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
3,032,645	3,953,318	Supplies and Materials	5,670,407	6,437,359
5,186,951	8,662,364	Purchase of services	10,143,122	11,348,064
371,574	348,692	Lease of Property and Equipment	436,600	436,600
491,513	488,653	Utilities	504,223	513,120
-	-	General Insurance	400	400
41,611	130,078	Interdepartmental expenses	130,078	130,078
144,029	145,808	Travel and Subsistence	165,504	185,504
51,063	87,750	Recruitment and Training	155,948	175,948
127,629	412,769	Other	390,100	390,100
9,447,014	14,229,432	Total Supplies & consumables	17,596,382	19,617,173

Note 13: Litigation Costs

12-Month Actual 2018	12-Month Forecast 2019	Litigation Costs	12-Month Budget 2020	12-Month Budget 2021
65,830	145,260	Legal Fees	145,260	145,260
-	-	Description	-	-
65,830	145,260	Total Litigation cost	145,260	145,260

The Attorney General's Office provides litigation services to the Ministry. However, for the budget period ending 31 December 2020 and 2021 the use of legal services from outside of the Government will be authorised by the Attorney General's Office. The costs of these services: \$145,260 in 2020 and \$145,260 in 2021.

Note 14: Gains / (Losses)

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
-	-	Net (gain) / loss on disposal of property, plant and equipment, revaluation	-	-
-	-	Gain/Loss on Derecognition of Assets	-	-
(3,305)	-	Net (gain) / loss on foreign exchange Transactions	-	-
(3,305)	-	Total gains/ (losses)	-	-

Note 15: Reconciliation of Net Cash Flows from Operating Activities to Surplus / (Deficit)

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
1,969,226	304,077	Surplus/(deficit) from ordinary activities	442,344	395,337
		Non-cash movements		
1,939,311	1,546,776	Depreciation expense	1,850,225	1,939,455
-	-	Impairment	-	-
-	-	(Gain)/losses on sale of property plant and equipment	-	-
		Changes in current assets and liabilities:		
10,456,979	10,456,979	(Increase)/decrease in receivables - Other Government agencies	(1,771,639)	(584,704)
-	-	(Increase)/decrease in receivables - SAGC's	-	-
933,444	(12,228,618)	(Increase)/decrease in receivables - Other 3rd Party	1,183,203	-592,169
-	-	Increase/(decrease) in payables - Other Government agencies	-	-
-	-	Increase/(decrease) in payables - SAGC's	-	-
(13,227,896)	1,771,639	Increase/(decrease) in payables - Other 3rd Party	(1,183,203)	737,430
2,071,064	1,850,853	Net cash flows from operating activities	520,930	1,895,348

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PORTFOLIO OF THE CIVIL SERVICE

BUDGET STATEMENT

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

PREPARED IN ACCORDANCE WITH SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2018 REVISION)

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PART B: OUTPUT PERFORMANCE

5. Outputs to be Delivered

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE DEPUTY GOVERNOR

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2020 and 2021 financial years.

Honourable Franz Manderson, MBE, Cert Hon, JP
Deputy Governor

Portfolio of the Civil Service

31 December 2019

STATEMENT OF THE CHIEF OFFICER

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

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

Gloria McField-Nixon, JP
Chief Officer

Portfolio of the Civil Service

31 December 2019

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PART A

OWNERSHIP PERFORMANCE

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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 His 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.

The Management Support Unit is responsible for facilitating the development of a culture of high performance and continuous improvement within the Civil Service. This is achieved through the delivery and facilitation of Civil Service-wide reform initiatives across a range of subject areas, and geared towards sustainable organisational development.

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

The Office of the Deputy Governor provides policy advice and strategic and administrative support to the Deputy Governor, in relation to his responsibilities for ensuring the effective operation of the Civil Service and for providing the highest level of support to the Governor. The Office also delivers a range of services to the general public that fall within the official responsibilities of the Office. Through the Strategic Reforms Implementation Unit (SRIU) the Office delivers a range of strategic project support services to the Deputy Governor and across the Civil Service.

The Elections Office is responsible for the maintenance and publication of the Register of Electors (Voters List) and for maintaining readiness for an election or referendum as required by Law.

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

Scope of Activities

Portfolio of the Civil Service

Strategic Human Resource (HR) 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 and SAGC 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
- Provision of government wide-surveys on HR related matters

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. HR 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

- Leading, monitoring and supporting the effective implementation of the Civil Service 5 Year Strategic Plan in the Leadership and Customer Service Goal areas
- Work collaboratively with Civil Service departments to generate solutions to management issues that will lead to improved performance and build management capability
- Provide free internal consultancy advice and capability support to Civil Service entities in relation to public sector management issues, including strategic management, financial management, production management, and human resource management

- Provision of free internal consultancy advice and capability support to Civil Service entities in relation to public sector management issues, including strategic management, financial management, production management, and human resource management

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

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

Internal Audit Service

The Internal Audit scope encompasses the examination and evaluation of the adequacy and effectiveness of the Cayman Islands Government's governance, risk management, and internal controls as well as the quality of performance in carrying out assigned responsibilities to strategic and operational goals and objectives.

This includes, but is not limited to: Evaluation of management systems to determine whether financial and operating information is accurate and reliable; risks to government agencies are being identified and minimised; 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 His Excellency the Governor including:

- Managing the Government House
- Coordinating engagement programmes

Deputy Governor's Office

Activities undertaken include:

- Policy advice and strategic support to the Deputy Governor, including services to drive innovation and operational efficiencies across the Civil Service
- Personal and Office Administrative services

- Delivery of services to the public, including:
 - Processing of applications and administration of pledges for British Overseas Territories Citizenship (BOTC) and Registration as a British Citizen
 - Processing requests for use of National Symbols
- Delivery of services to support official duties of Deputy Governor:
 - Deportation and Exclusion Orders and Cabinet Permits
 - Official Government Liaison regarding Cuban Migrants
 - Repatriation of Caymanians stranded Overseas
 - Coordination of official visits and ceremonial occasions
- Provision of Secretariat Services to the following Boards and Committees, on behalf of the Governor and Deputy Governor:
 - The Conditional Release Board
 - The Advisory Committee on the Prerogative of Mercy Board (ACPM);
 - The Expungement Board
 - The Cayman Islands Independent Monitoring Board (Prisons and Places of Detention)
 - The Child Safeguarding Board
 - The Audit and Risk Assurance Committee for Core Government
- Delivery of strategic project support services, by the Strategic Reforms Implementation Unit, to include:
 - Facilitation of project-related training for public servants, to build business case development and project governance and management skills
 - Development of best-practice methodologies, tools and templates
 - Guidance and support to project sponsors and teams
 - Delivery of strategic projects on behalf of the DG
 - Advice and strategic support to the DG, in relation to capability-building across the Civil Service to support transformational change

Elections Office

Administrative and operational responsibility for maintaining the official register of electors and for planning and carrying out General Elections in the Cayman Islands pursuant to the Cayman Islands Constitutional Order (2009).

Cayman Islands National Archive

- Preserve, protect and provide access to historical information and archives
- Provide a records and information management service across the entire public sector to support and advise agencies on the efficient management of information while ensuring compliance with the National Archive and Public Records Law (2015 Revision)

Commissions Secretariat

The office is responsible for providing administrative, research, policy, strategic, operational and investigative support to the Anti-Corruption Commission, the Civil Service Appeals Commission, the Commission for Standards in Public Life, the Constitutional Commission, the Human Rights Commission

and the Judicial and Legal Services Commission in order for each to fulfil their respective constitutional and/or legal mandates in an autonomous manner.

The office will also maintain the Register of Interests in accordance with the Standards in Public Life Law, 2014 when it comes into effect.

Office of Education Standards

The Unit is responsible for the provision of quality assurance services for education, focusing on monitoring, evaluating and reporting on educational standards in private and public schools, and other institutions as required.

Customers and Location of Activities

The customers of PoCS are the Governor, Deputy Governor and Government Agencies. Our services are provided within the Cayman Islands and overseas.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Portfolio of the Civil Service for the years ending 31 December 2020 and 31 December 2021 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 programmes and staff capabilities in the HR Audit function
- To increase the number of qualified job evaluators across the Cayman Islands Government to expand the transparency and objectivity of the job evaluation process and function
- To identify target areas for improving staff engagement and customer service by using benchmark data obtained from an annual Civil Service wide survey
- To build competency of HR practitioners across the Cayman Islands Government in the areas of job analysis and design through training and practical experience

Management Support Unit

- To enable and facilitate the delivery of Civil Service reform initiatives under the Leadership, Customer Service and Governance Goal areas of the Civil Service 5 Year Strategic Plan

Civil Service College

- To strengthen cross function training initiatives to enable the Portfolio to deliver its services more efficiently
- Enhance the offerings of the Civil Service College
- Work with organisational entities to develop online learning programmes specifically for the Civil Service

Internal Audit Service

- Provide ongoing advice and a consolidated annual report to the Audit and Risk Assurance Committee and the Deputy Governor covering corporate governance, risk management and internal control matters within the EPS
- Align our auditing methodologies with the risk management and control frameworks introduced for CIG in 2019 by the Ministry of Finance and Economic Development

- Bring our externally hosted Audit Management System ‘in-house’ to allow single-sign on by Management as a first step to rolling-out Management’s direct use of the system for the consolidated recording of risks and controls
- Progress the implementation of our “Internal Quality Assessment Action Plan” developed with the support of the UK Government Internal Audit Agency
- Prepare for, commission and undergo Internal Audit’s first ever “External Quality Assessment” review to assess the extent to which IAS operations comply with the “International Standards for the Professional Practice of Internal Auditing”

Deputy Governor’s Office

- To provide support to the Deputy Governor to enable delivery of a range of legislative changes, including:
 - Amending current legislation to incorporate the work of the Cayman Islands Independent Monitoring Board, for prisons and places of detention
 - Amending the Public Authorities Law and drafting of Regulations to support the Law, to clarify expectations and promote consistency of approach in the implementation of the Law
 - Amending the Criminal Records (Spent Convictions) Law, to provide a general update following review and consultation, and to develop additional new Regulations to support the effective implementation of the Law
- To fully implement new capabilities for the online submission of applications for BOTC Naturalisation and Registration
- To support the Deputy Governor’s vision for transformational change within the Civil Service, through advice on policy and strategy; coordination and delivery of agreed strategic priority projects; and by enhancing capabilities across the Civil Service for the effective governance, planning and delivery of Government projects
- To develop and implement a new strategy to drive innovation and operational efficiencies across the Civil Service

Elections Office

- Develop effective professional development strategic to ensure staffs are capable of delivering best practice
- To provide ongoing support for the implementation, execution to the Electoral activities pursuant to the Cayman Islands Constitutional Order 2009 and the Elections Law
- To conduct Elections and Referendums as called for by Law
- Maintain the Register of Electors and publish quarterly official list of Electors

Cayman Islands National Archive

- Strengthen information management practices across the Civil Service
- Provide ongoing support and training for public sector agencies on records and information management
- Promote, provide and make accessible archival and historical collections, in addition to expanding the oral history and outreach programmes

Commissions Secretariat

- Continue to enhance the independence of the Anti-Corruption Commission and the strength of its investigatory arm
- Facilitate training related to the Commission's mandates for Board Members
- Continue to promote each of the Commissions through educational opportunities
- Facilitate the Register of Interests (when the SPL commences)

Office of Education Standards

- Complete the inspection of all educational institutions on the Cayman Islands and commence the second cycle of two-yearly inspections, commencing September 2020
- Undertake regular, six-monthly follow-through inspections of schools and early years centers whose overall performance has been judged as 'weak'
- Monitor the performance of all schools with post-inspection review meetings
- Train and deploy a team of Cayman Associate Inspectors

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Portfolio of the Civil Service for the years ending 31 December 2020 and 31 December 2021 are as follows:

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
REVENUE FROM CABINET	13,488	15,529	10,406
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	-
REVENUE FROM OTHERS	633	622	390
SURPLUS/DEFICIT FROM OUTPUTS	-	-	-
OPERATING EXPENSES	14,121	16,151	10,796
OPERATING SURPLUS/DEFICIT	-	-	-
NET WORTH	-	-	-
CASH FLOWS FROM OPERATING ACTIVITIES	1,086	86	48
CASH FLOWS FROM INVESTING ACTIVITIES	(1,358)	(650)	(280)
CASH FLOWS FROM FINANCING ACTIVITIES	1,358	650	(3,720)
CHANGE IN CASH BALANCES	1,086	86	(3,952)

FINANCIAL PERFORMANCE RATIO	2020 1 Jan to 31 Dec 2020 %	2021 1 Jan to 31 Dec 2021 %	2019 12-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	2:1	2:1	2:1
TOTAL ASSETS : TOTAL LIABILITIES	3:1	3:1	2:1

MAINTENANCE OF CAPABILITY

	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	-	-	106
STAFF TURNOVER (%)			
MANAGERS	-	-	4%
PROFESSIONAL AND TECHNICAL STAFF	-	-	6%
CLERICAL AND LABOURER STAFF	-	-	6%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	-	-	17
PROFESSIONAL AND TECHNICAL STAFF	-	-	12
CLERICAL AND LABOURER STAFF	-	-	9
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	-	-	None

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	6,967	7,617	5,784
ASSET REPLACEMENTS : TOTAL ASSETS	0.6:1	0.2:1	0.2:1
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	0.6:1	0.6:1	0.4:1
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	0.06:1	0.1:1	0.1:1
CHANGES TO ASSET MANAGEMENT POLICIES	None	None	None

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
MAJOR NEW CAPITAL EXPENDITURE PROJECTS			
HUMAN RESOURCES MANAGEMENT SYSTEMS	1,200	600	500
HARDWARE REPLACEMENT FOR GENERAL ELECTIONS	100	50	-
COMMISSION SECRETARIAT FIT-OUTS AND COMPUTER EQUIPMENT	57	-	-

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
<u>Commissions Secretariat</u> Lack of public awareness and insight into roles of Commissions supported by the Commissions Secretariat	No change	Continued promotion of educational material and other public relations tools	Unquantifiable
Complex and protracted investigations which require additional professional services available only outside of CIG	Increased	Request for additional staff and possible changes to organisational structure	Unquantifiable
<u>Internal Audit Unit</u> Failure to exercise due diligence or employ informed business judgment in the development of audit conclusions	No change. Ongoing risk to be managed continuously	Ongoing performance monitoring and review of audit work Provision of relevant training and ensuring continuing professional development External Quality Assessment planned for 2021 to assess alignment with International Standards	Unable to assess
Audits not aligned with senior management expectations	No change. Ongoing risk to be managed continuously	We will engage with all Chief Officers and Heads of Department in the development of the 2020 and 2021 Audit Plans	Unable to assess
Audits not completed within budgeted timeframe	No change. Ongoing risk to be managed continuously	Ongoing performance monitoring and review of audit work to identify problems for prompt corrective action	Unable to assess
Loss of key personnel/competencies within a small team	No change. Ongoing risk to be managed continuously	Continued evaluation of staff performance taking relevant steps to motivate staff and encourage commitment. Budget set to restore IAS to full staff complement	Unable to assess
Equipment/software Failure or Loss	No change. Ongoing risk to be managed continuously	Ongoing replacement and renewal of computer equipment once fully depreciated. Planned migration of Cloud hosted Audit Management System to within CIG network	Unable to assess

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
<u>Deputy Governor's Office</u> Loss of key staff	None	1. cross-training 2. secondments 3. succession planning 4. organisational restructuring, with additional resources 5. development of administrative manuals	Non-quantifiable
Lack of take-up of project support services by civil servants	None	1. Effective marketing of services 2. Networking and relationship building	Non-quantifiable
Inability to source suitable persons to serve on boards and committees	None	1. Advertise Board and Committee vacancies. 2. Effective PR to highlight the work of the various Boards and Committees	Non-quantifiable
<u>CI National Archive (CINA)</u> Risk to Government's Information Assets	Unchanged	Re-staffing the Records Policy Unit with key staff to deal with records and information management issues across government	Unquantifiable
Equipment failure or loss	Unchanged	Ensure CINA's server/drives are properly maintained and backed-up to mitigate loss of essential data. Ensure computers have uninterrupted power supply	Unquantifiable
Security of confidential documents	Unchanged	All CINA's information assets are stored on Government's network and subscribe to Computer Services information security protocols	Unquantifiable

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
<u>Management Support Unit</u> Insufficient staffing resources to meet demands due to staff turnover and lack of budget funding to acquire additional staff	Increased - the risk is higher in the 2018-19 budget period due to the increased deliverables as a result of the Civil Service 5-Year Strategic Plan	- Budget funding to acquire new staff have been requested - Providing opportunities for secondments for current civil servants - Potential to use consultants in areas that can be effectively and efficiently outsourced	The risk has not been quantified at this time, however given that the results of the 5-Year Strategic Plan work has direct implications for Government's Broad Outcome #8 the lack of adequate resources can be categorised as a high risk at this time
Projects not being delivered on time	Increased - the types of projects have changed with the launch of the 5-Year Strategic Plan	- Training of staff - Close supervision of projects - Use of project management software to plan and administer projects	Not assessed at this time
Failure to provide/implement best practice initiatives	None – Despite a change in the specific projects to be delivered, this risk remains the same for the MSU Unit	All initiatives being undertaken as a part of the 5-Year Strategic Plan will be approved in accordance with the Program governance arrangements	Unquantifiable
Loss of Vital Information	Unchanged	Mitigated by maintenance of electronic content management system and also transferred management of offsite physical files to the (CINA)	Unquantifiable

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Elections Office Loss of Elections Office Headquarters – Office affected by flood, fire, vandalism, etc.	Existing	Keep off-site data backups and copies of key records	Refit a new office at replacement cost \$750,000
Loss of polling stations – Insufficient polling stations	Existing	• Recommend law 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	Existing	• Perform daily backups and download documentation for secure storage off-site • Ensure hard copies of data are available – Complete • Maintain copy of software code with developers. Complete	unquantifiable
Insufficient staff – loss of trained staff	Existing	• Maintain policy and procedure documents for key posts, to allow for retraining of staff – Complete • Ensure sufficient staff have been identified and allocated to all electoral processes • Train additional staff as a contingency	unquantifiable
Short timelines to execute a snap or by-election	Existing	• Provide regular off season training to be scheduled for all staff to ensure they are provided with the necessary information to be able to undertake their duties • Maintain an appropriate state of readiness off season	unquantifiable
Small staff – limited resources		ID lecturers/facilitators	

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
EQUITY INVESTMENT FROM CABINET IN TO THE PORTFOLIO OF THE CIVIL SERVICE	1,358	650	500
CAPITAL (EQUITY) WITHDRAWAL BY CABINET FROM THE DEPUTY GOVERNOR	(152)	-	-

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PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

PCS 1	Policy Advice and Support on Civil Service Matters		
DESCRIPTION			
Policy advice to the Head of the Civil Service and the Governor, and implementation of resulting decisions, relating to Civil Service matters including:			
• Advice on service-wide human resource policies and practices for the Civil Service • Advice 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 • The modernisation of HR IT systems; including upgrades and implementation phases to achieve an integrated enterprise-wide system which supports streamlining of processes and improves capability to support a modern HR function • The facilitation of HR Transformation projects through the establishment of a dedicated project management team			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
• Number of hours of policy advice provided	2,800-3,500	2,800-3,500	2,200-2,800
• Number of Employee Recognition Programmes	1	1	1
• Number of new HR policies agreed and implemented CIG wide	2-5	2-5	N/A
• Number of hours of project management	1,500-2,000	2,000-2,500	N/A
• Steering Committees established and operationalised	1-2	1-2	N/A
• HR System Upgrades	1-2	1-2	N/A
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%
• CIG wide HR Policies agreed and approved for implementation by the Head of the Civil Service	100%	100%	N/A
• Steering Committee terms of reference established and approved by project sponsor	95%-100%	95%-100%	N/A
• Formal project management methodology adopted for major projects	100%	100%	N/A
• HR System upgrades compliant with CIG security requirements	100%	100%	N/A

TIMELINESS - All advice submitted in accordance with schedules as agreed by the Head of the Civil Service - Award will take place in accordance with Deputy Governor's instructions - Upgrades delivered to timelines agreed by Project Sponsor	95-100%	95-100%	95-100%
	100%	100%	100%
	95-100%	95-100%	N/A
LOCATION Cayman Islands	100%	100%	100%
COST	\$ 2,195,627	\$2,275,948	\$ 1,036,860
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

PCS 2	Strategic Human Resources Services		
DESCRIPTION The provision of strategic Human Resource (HR) Services to the Head of the Civil Service, including: - Developing PoCS as a centre of expertise for an expanded suite of HR disciplines including; Strategic Workforce Planning, Talent Acquisition and Management and Employee Relations - 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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of reports - Number of HRIRIS projects to be completed - Number of surveys prepared and/or implemented - Number of meetings or HR forums - Number of advisories on HR best practice documents - Business Process Re-engineering exercises undertaken - Restructure of PoCS HR delivery model	50-75 25-30 1 10-20 1-5 1-2 1-2	50-75 25-30 1 10-20 1-5 1-2 1-2	110 30 1 2-3 1-4 N/A N/A
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. - HRIRIS project to be undertaken in consultation with relevant individuals and agencies within the Civil Service - Surveys conducted by qualified HR Personnel - Agendas for HR forums to be established by steering committees - Circulars to be approved by Chief Officer prior to curriculum	95-100% 95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100% 95-100%
TIMELINESS - Annual service-wide personnel statistical reports: report: by 30-June - Other statistical reports: on or before agreed deadlines - HRIRIS Development project completed: Year End 2020 and 2021 - Survey to be completed upon agreed deadlines - Contract negotiations completed by agreed deadlines - Quarterly HR Forums - Circulars on or before deadlines required - Restructure of PoCS HR delivery model by July 2021	95-100% 95-100% 95-100% 95-100% 95-100% 95-100% 95-100% N/A	95-100% 95-100% 95-100% 95-100% 95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100% 95-100% 95-100% 95-100% N/A
LOCATION Cayman Islands	100%	100%	100%
COST	\$1,030,377	\$1,176,435	\$ 270,235
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

PCS 5	Management of Public Sector Reform			
DESCRIPTION Facilitation of Civil Service-wide reform initiatives and includes leading, monitoring and supporting the effective implementation of the Civil Service 5 Year Strategic Plan in the Leadership, Customer Service and Governance Goal areas.				
MEASURES		2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY Deliver all initiatives identified in the 2018 and 2019 Annual Work Plans of the Civil Service 5-Year Strategic Plan for Leadership, Customer Service and Governance - Number of hours to be spent on 5-Year Strategic Plan Initiative activities - Number of senior leadership events - Number of customer service ambassador workshops - Number of hours spent on the annual engagement survey - Number of hours spent on Governance related training and advice		7,500-7,800	7,500-7,800	7,500-7,800
QUALITY All action items completed so as to achieve the specified deliverable and outcome. Monthly progress reports will be submitted to identify and correct variances in a timely manner so that expected outcomes will be delivered in line with expectations - Delivered by appropriately qualified persons - Level 1 Evaluations completed - Improvement in customer service index - Increase in engagement index - Reduction in PAAC queries - Reduction in waiting times at front line delivery agencies - Improvement in individual and team performance				
TIMELINESS All action items to be completed in accordance with the timeframes specified in the Annual Work Plans				
LOCATION Cayman Islands				
COST				
RELATED BROAD OUTCOME Stable, Effective and Accountable Government				

PCS 7	Management Advice and Support			
DESCRIPTION				
Provide advice and capability support to Civil Service entities in relation to public sector management issues, including strategic management, financial management, production management, management systems and Human Resource management.				
MEASURES		2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY				
Number of hours of advice and support provided		1,900-2,100	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		\$293,222	\$265,404	\$72,628
RELATED BROAD OUTCOME				
Stable, Effective and Accountable Government				

PCS 12	Employee Records		
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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month 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 - Access to files provided in accordance with specifications agreed with client or as required by law to personnel information - 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 - Requests for access to employee file by authorised persons to be met in accordance with FOI requirements - 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 - Information provision to be delivered in timeline agreed with requesting officer	90-100%	90-100%	90-100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$146,161	\$181,244	\$ 419,685
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

PCS 15	Civil Service College		
DESCRIPTION To enhance CIG learning, training and development channels and opportunities with a view to: - Academic and Professional Track - offering Associates Degree courses and ILM certification courses - Skills and Competency Track – offering specific training courses for job-related skills and employee proficiency improvement - Policy and Compliance Track – offering familiarization courses on specific laws, statutory obligations, and government policies across all areas of the public sector			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of accredited courses delivered - Number of professional groupings supported - Number of frameworks - Special courses	70-90 5-9 1-3 40-60	85-100 6-10 2-5 55-70	60-80 5-9 2-3 30-45
QUALITY - Courses and programmes subject to approval by Director of Civil Service College, and other participating institutions where appropriate - Framework to be approved by Chief Officer prior to distribution - Delivered by qualified staff based on Director of CSC approval	90-100% 100% 100%	90-100% 100% 100%	90-100% 100% 100%
TIMELINESS - Accredited courses delivered in line with agreed schedule - Special courses as demanded - Professional grouping strategies and programmes delivered	90-100% 90-100% 90-100%	90-100% 90-100% 90-100%	90-100% 90-100% 90-100%
LOCATION Cayman Islands and Overseas	90-100%	90-100%	90-100%
COST	\$748,104	\$977,771	\$564,191
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

PCS 19	Human Resources Services to Civil Service Agencies		
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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of Job Descriptions evaluated - Number of hours of advice on job descriptions - Number of hours of recruitment services	200-250 300-400 700-900	200-250 300-400 700-900	200-210 300-400 100-200
QUALITY - Job evaluation process conducted in compliance with HAY standards - Advice and guidance to be based on best HR practice and compliant with the Public Service Management Law and the Personnel Regulations	100% 90-100%	100% 90-100%	100% 90-100%
TIMELINESS - Job Evaluation (including feedback) completed within 10 working days of receipt of Job Description meeting compliance standards - Work output and turnaround times to be as specified in our publications or as agreed with clients	95-100% 100%	95-100% 100%	95-100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$601,831	\$771,443	\$643,311
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

CNA 25	Records and Information Management		
DESCRIPTION - Development of standards, policies and guidance to ensure that best records and information management practices are in compliance with the National Archive and Public Records 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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of government file requests processed - Number of guidance papers produced - Number of support sessions conducted - Number of disposal schedules completed - Number of meetings attended for Records Advisory Committee	600-610 1-2 4-6 2-4 2-3	600-610 1-2 4-6 2-4 2-3	600-610 1-2 4-6 2-4 2-3
QUALITY - All records management tasks carried out in accordance with National Archive and Public Records Law (2015 Revision) - Guidance papers and disposal schedules reviewed by Director - Support sessions conducted by qualified records management staff - Meetings attended by qualified Archivist	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS - File requests processed, Monday – Friday 8:30a.m-5:00p.m. - Guidance papers produced within agreed timeframe - Support sessions conducted as agreed with client - Disposal schedules produced as scheduled or agreed with client - Representation on Record Advisory Committee as agreed with meeting schedule	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
LOCATION Grand Cayman and Cayman Brac	100%	100%	100%
COST	\$698,554	\$733,645	\$548,718
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

CNA 28	Archives and Preservation Management		
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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of research inquiries answered • Number of oral history interviews conducted • Number of master images produced • Number of photographic prints/scans produced • Number of presentations delivered • Number of meetings attended	300-310 6-8 18,000-20,000 80-90 1-2 1-2	300-310 6-8 18,000-20,000 80-90 1-2 1-2	300-310 6-8 18,000-20,000 80-90 1-2 1-2
QUALITY • Research advice provided by qualified archive staff • Oral history interviews conducted in accordance with Cayman Islands Nation Archive (CINA’s) Oral History Collection procedures • Master images produced in compliance with CINA’s microfilming and scanning protocols • Photographic prints and scans produced in accordance with CINA’s operational procedures • Outreach conducted and meetings attended by qualified archive staff	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
TIMELINESS • Research advice produced within 5 working days or as agreed with client • Access to Historical Collections through CINA’s Reading Room, Monday to Friday, 9:00a.m - 4:30p.m • Oral History interviews conducted as agreed with client • Master images and photographic prints produced Monday – Friday, 8:30a.m-5:00p.m, or as agreed with client and dependent on complexity of order • Presentations delivered as scheduled or agreed with client • Representation on meetings as agreed with meetings scheduled	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$671,797	\$688,775	\$572,636
RELATED BROAD OUTCOME • Stable, Effective and Accountable Government			

Note: 2020: The total cost of supplying the output is \$676,797. However, entity revenue of \$5,000 from other third parties reduces the cost to Cabinet to \$671,797.

2021: The total cost of supplying the output is \$693,775. However, entity revenue of \$5,000 from other third parties reduces the cost to Cabinet to \$688,775.

COS 1	Support for Commissions		
DESCRIPTION Provision of administrative, research, policy, analytical, operational and strategic support to the Anti-Corruption Commission, the Civil Service Appeals Commission, the Commission for Standards in Public Life, the Constitutional Commission, the Human Rights Commission and the Judicial and Legal Services Commission, including: - 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 address and handle 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 His Excellency the Governor for those posts listed in S.106(4) of the Cayman Islands Constitution Order (2009) (Judges of the Court of Appeal and Grand Court, Magistrates, Attorney General, Director of Public Prosecutions and any other legal post as prescribed by law) - Continue to develop, coordinate and implement PR strategies and educational initiatives relevant to each Commission. - Continue to provide advice to the public on matters related to the remit of each of the Commissions			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of Commissions supported - Number of meetings facilitated	6 32-45	6 32-45	6 32-45
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	\$564,183	\$564,183	\$405,157
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

COS 2	Investigative Services for the Anti-Corruption Commission		
DESCRIPTION			
Provision of investigative services by one Senior Investigator, five Investigators and one Trainee Investigator investigating reports of alleged corruption as instructed by the Anti-Corruption Commission in accordance with the Anti-Corruption Law.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
• Number of Commissions supported	1	1	1
• Number of meetings facilitated	6-12	6-12	N/A
QUALITY			
• Work carried out by experienced staff	100%	100%	100%
TIMELINESS			
• Work carried out in a timeframe in accordance with the respective investigation	100%	100%	100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	\$758,436	\$758,435	\$790,241
RELATED BROAD OUTCOME			
• Reducing Crime and the Fear of Crime			
• Stable, Effective and Accountable Government			

DO 1	Policy Advice and Strategic and Administrative Support Provided to the Deputy Governor			
DESCRIPTION - Provision of policy advice and strategic support to the Deputy Governor, including the oversight and delivery of strategic initiatives and projects - Provision of office administrative services - Coordination of official visits and ceremonial occasions - Provision of Administrative Services and advice to the Conditional Release Board, the Prisons’ Inspection Board, the Advisory Committee of the Prerogative of Mercy Board (ACPM) and the new Expungement Board - Delivery of services to the public, including Processing of British Overseas Territories Citizenship (BOTC) and Applications for Registration as a British Citizen; Deportation and Exclusion Orders; Requests for use of National Symbols, Repatriation of Cuban Migrants, and Repatriation of Caymanians stranded Overseas				
MEASURES		2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of hours of policy advice and strategic support to the Deputy Governor - Number of BOTC applications processed - Number of pledge ceremonies coordinated - Number of applications for Registration as a British Citizen processed - Number of requests for use of National Symbols processed - Number of Deportation and Exclusion Orders and Cabinet Permits prepared - Number of hours of administrative support regarding Cuban Migrants - Number of repatriations of Caymanians stranded overseas - Number of official visits and events coordinated - Number of Boards and Committees serviced - Number of applications for Expungement processed		1,600-1,800	1,600-1,800	1200
		500-700	500-700	990
		40-48	40-48	N/A
		70-150	70-150	180
		1-5	1-5	8
		20-25	20-25	20
		30-55	30-55	N/A
		1-5	1-5	1-5
		4-7	4-7	5
		6	6	6
		20-25	20-25	35
QUALITY - Policy advice, strategic support and secretariat services provided by suitably qualified and experienced personnel. - All services to the public and on behalf of the Governor and Deputy Governor (DG) handled in accordance with the relevant laws. - All arrangements for repatriation of Cuban migrants made in accordance with the MOU between the Government of Cuba and the Cayman Islands Government		100%	100%	N/A
		100%	100%	100%
		100%	100%	100%
TIMELINESS - Policy advice, strategic support and other services to the DG delivered in accordance with timelines agreed with the Deputy Governor (DG) - Services to the public delivered within timelines set by the Office of the DG - All repatriations of Cuban migrants completed within timelines set within the Memorandum of Understanding between the Government of Cuba and the Cayman Islands Government - Secretariat services delivered in line with timelines agreed with the DG and Board or Committee requirements and protocols		95-100%	95-100%	N/A
		95-100%	95-100%	95-100%
		100%	100%	100%
		100%	100%	N/A
LOCATION Cayman Islands		100%	100%	100%
COST		\$529,710	\$559,793	\$379,674
RELATED BROAD OUTCOME Stable, Effective and Accountable Government				

Note: 2020: The total cost of supplying the output is \$988,238. However, entity revenue of \$458,528 from other third parties reduces the cost to Cabinet to \$529,710.

2021: The total cost of supplying the output is \$1,006,489. However, entity revenue of \$446,696 from other third parties reduces the cost to Cabinet to \$559,793.

DGO 2	Strategic Project Support Services		
DESCRIPTION • Delivery of strategic project support services, by the Strategic Reforms Implementation Unit, to include: ○ Facilitation of project-related training for public servants, to build business case development and project governance and management skills ○ Development of best-practice methodologies, tools and templates ○ Guidance and support to project sponsors and teams ○ Delivery of strategic projects on behalf of the DG ○ Programme and project management support for the implementation of the National Anti-Gang Strategy and Plan ○ Advice and strategic support to the DG, in relation to capability-building across the Civil Service to support transformational change • Delivery of services to drive innovation and efficiencies across the Civil Service			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of hours of strategic project support services • Number of hours to support innovation and efficiencies • Number of training courses facilitated	5,000-5,500 800-900 8-10	5,000-5,500 800-900 8-10	2,200 N/A 8-10
QUALITY • Strategic support services delivered by suitably qualified and experienced personnel • Advice approved by Chief Advisor prior to submission to the Deputy Governor • Training delivered by individuals with relevant qualifications and experience	100% 100% 100%	100% 100% 100%	100% N/A 100%
TIMELINESS • Delivery of services within agreed timelines • Training courses facilitated in line with agreed schedule	100% 100%	100% 100%	N/A N/A
LOCATION • Cayman Islands	100%	100%	100%
COST	\$843,113	\$903,570	\$439,009
RELATED BROAD OUTCOME • Stable, Effective and Accountable Government			

ELO 1	Maintenance of the Electoral Register			
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		2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY				
Number of electoral registers produced and distributed		4	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				
Grand Cayman, Cayman Brac, Little Cayman, overseas		100%	100%	100%
COST		\$229,714	\$377,113	\$407,821
RELATED BROAD OUTCOME				
Stable, Effective and Accountable Government				

ELO 2	Planning and Execution of General Elections		
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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of General Elections held - Monthly training exercises held - Monthly plans executed	N/A 5 5	1 5 5	1 3 6
QUALITY - All registered voters able to cast their vote within the prescribed time - Votes accurately counted and successful candidate returned as per the legislation	100% 100%	100% 100%	100% 100%
TIMELINESS Election held on the date and during the times prescribed in legislation	100%	100%	100%
LOCATION Grand Cayman, Cayman Brac, Little Cayman, overseas	100%	100%	100%
COST	\$416,055	\$1,374,036	1,100,000
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

ESA 4	Reports on Educational Standards and School-Related Matters		
DESCRIPTION The provision of services to inspect and report on standards in educational institutions in the Cayman Islands through • 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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of data verification reports • Number of training sessions using Handbook • Number of full inspections • Number of full inspection reports • Number of progress checks • Number of progress reports • Number of monitoring visits	1 2 28 28 10-12 10-12 5-10	1 2 28 28 10-12 10-12 10-15	1 2 25 25 8 8 N/A
QUALITY • All actions implemented by appropriately qualified and experienced inspector/s • All inspections conducted according to the criteria in the inspection handbook (“Successful Schools and Achieving Students’) • All training sessions delivered by trained personnel and 80% rated good or better by participants • Reports follow agreed template	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS • Data verification completed by date agreed with Ministry • Training sessions completed within agreed timeframe • Progress checks and reports completed according to inspection schedule • Full inspections completed according to scheduling	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
LOCATION • Grand Cayman, Cayman Brac, Little Cayman, overseas	100%	100%	100%
COST	\$914,027	\$928,351	\$631,631
RELATED BROAD OUTCOME • The Best Education Opportunities for All Our Children			

GOV 1	Management and Maintenance of Government House		
DESCRIPTION Management of Government House including: • Coordination of food preparation for His Excellency and guests • Maintenance of Government House and grounds			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Numbers of guests served and catered to • Days of upkeep of house and grounds	2,500-3,000 365	2,500-3,000 365	3,500-4,000 365
QUALITY Meals served in line with internal rules	99-100%	99-100%	99-100%
TIMELINESS • Meals provided within specified periods • Maintenance of house and grounds: issues resolved within 1-3 weeks	95-100% 100%	95-100% 100%	95-100% 100%
LOCATION • Government House, Grand Cayman	100%	100%	100%
COST	\$604,008	\$605,751	\$766,759
RELATED BROAD OUTCOME • Stable, Effective and Accountable Government			

GOV 2	Coordination of Engagement Programme and Support for Governor		
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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of invitations prepared and issued • Local/overseas events attended • Travel itineraries/plans	6,000-8,500 150-250 7-10	6,000-8,500 150-250 7-10	6,000-8,500 150-250 7-10
QUALITY • Refer to checklist and verified by the Executive Manager ensuring all details are correct and accurate for an event His Excellency is attending • Ensure menu, set up and presentation are satisfactory to checklist	98-100% 95-100%	98-100% 95-100%	98-100% 95-100%
TIMELINESS • Invitations to be distributed three weeks prior to function date • Checklist completed three days prior to event • Travel checklist completed one week prior to events or within one day of last minute itinerary changes	95-100% 95-100% 95-100%	95-100% 95-100% 95-100%	95-100% 95-100% 95-100%
LOCATION • Grand Cayman	100%	100%	100%
COST	\$211,432	\$211,284	\$196,214
RELATED BROAD OUTCOME • Stable, Effective and Accountable Government			

IAS 1	Internal Audit: Assurance and Advisory		
DESCRIPTION - Provision of Internal Auditing assurance services to the Deputy Governor, through the Audit and Risk Assurance Committee, and the entire public sector - Provision of advice and assistance on governance, risk and control matters to the entire public sector			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY % of Audit reports issued from the annual audit plan - Hours of advisory and assistance services - Number of investigations - Quarterly Meetings with the Audit and Risk Assurance Committee	90-100% 800- 900hrs 0-5 4	90-100% 800- 900hrs 0-5 4	90-100% 700-800hrs 0-5 N/A
QUALITY Audit processes conducted in accordance with International Standards for the Professional Practice of Internal Auditing	100%	100%	100%
TIMELINESS - Audit assignments completed within budgeted timeframes - Audit plan completed by December for the following year - Annual opinion report completed by end of January for the preceding year	90-100% 100% 100%	90-100% 100% 100%	90-100% 100% 100%
LOCATION Across the Cayman Islands	100%	100%	100%
COST	\$1,130,541	\$1,138,020	\$1,032,024
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

Note: 2020: The total cost of supplying the output is \$1,291,921. However, entity revenue of \$161,380 from other third parties reduces the cost to Cabinet to \$1,130,541.

2021: The total cost of supplying the output is \$1,299,879. However, entity revenue of \$161,859 from other third parties reduces the cost to Cabinet to \$1,138,020.

IAS 2	Auditing Compliance with the Public Service Management Law		
DESCRIPTION To provide a service to the Portfolio of the Civil Service to help fulfil its obligations under Section 24 of the Public Service Management Law (PSML), undertaking periodic audits of personnel systems in Civil Service entities to establish the extent of compliance with this Law and the personnel regulations.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - General PSML compliance-based monitoring reports - Specific PSML compliance-based reviews and/or investigations	12 1-3	12 1-3	N/A 2-4
QUALITY Compliance assignments conducted in accordance with annual service level agreement and established methodology and policies	100%	100%	100%
TIMELINESS Report issued by the 10th working day of each month	90-100%	90-100%	90-100%
LOCATION Across the Cayman Islands	100%	100%	100%
COST	\$238,109	\$239,815	\$185,833
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

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

These forecast financial statements have been prepared in accordance with the provisions of the Public Management and Finance Law (2018 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 (2018 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 2020 and 31 December 2021 and performance for the years ending 31 December 2020 and 31 December 2021; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Law (2018 Revision)).

Gloria McField-Nixon, JP
Chief Officer

Portfolio of the Civil Service

31 December 2019

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FINANCIAL STATEMENTS

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

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**PORTFOLIO OF THE CIVIL SERVICE
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2020 AND 31 DECEMBER 2021**

12-Month Actual 2018	12-Month Forecast 2019	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2020	12-Month Budget 2021
		Current Assets			
5,487,149	1,835,253	Cash and cash equivalents	1	2,621,486	2,707,819
-	-	Marketable securities and deposits		-	-
1,616,623	1,616,623	Trade receivables	2	1,584,291	1,584,291
1,238,501	1,238,501	Other receivables	2	238,501	238,501
1,116	1,116	Inventories	3	1,116	1,116
-	-	Investments		-	-
34,035	34,035	Prepayments	4	34,035	34,035
8,377,426	4,725,530	Total Current Assets		4,479,430	4,565,763
		Non-Current Assets			
-	-	Trade receivables	2	32,332	32,332
-	-	Other receivables	2	-	-
-	-	Inventories	3	-	-
-	-	Investments		-	-
-	-	Prepayments	4	-	-
2,162	282,162	Intangible Assets	5	1,482,162	2,082,162
874,010	1,091,906	Property, plant and equipment	5	995,208	958,875
876,172	1,374,068	Total Non-Current Assets		2,509,703	3,073,370
9,253,598	6,099,598	Total Assets		6,989,133	7,639,133
		Current Liabilities			
33,140	33,140	Trade payables	6	33,140	33,140
444,669	444,669	Other payables and accruals	6	444,669	444,669
238,438	238,438	Unearned revenue	7	238,438	238,438
267,112	267,112	Employee entitlements	8	267,112	267,112
6,046,294	2,346,294	Repayment of surplus		2,046,294	2,046,294
7,029,653	3,329,653	Total Current Liabilities		3,029,653	3,029,653
		Non-Current Liabilities			
-	-	Trade payables	6	-	-
-	-	Other payables and accruals	6	-	-
-	-	Unearned revenue	7	-	-
-	-	Employee entitlements	8	-	-
-	-	Total Non-Current Liabilities		-	-
7,029,653	3,329,653	Total Liabilities		3,029,653	3,029,653
2,223,944	2,769,944	Net Assets		3,959,479	4,609,479
		NET WORTH			
2,088,821	2,634,821	Contributed capital		3,992,321	4,642,321
-	-	Other Reserves		-	-
397,970	397,970	Revaluation reserve		397,970	397,970
(262,847)	(262,847)	Accumulated surpluses/(deficits)		(430,812)	(430,812)
2,223,944	2,769,944	Total Net Worth		3,959,479	4,609,479

**PORTFOLIO OF THE CIVIL SERVICE
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021**

12-Month Actual 2018	12-Month Forecast 2019	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2020	12-Month Budget 2021
11,297,391	9,633,019	Revenue			
-	-	Sale of goods and services	9	14,035,101	15,981,055
-	-	Investment revenue		-	-
3,000	-	Donations		-	-
		Other revenue		3,000	3,000
11,300,391	9,633,019	Total Revenue		14,038,101	15,984,055
		Expenses			
7,435,302	7,272,703	Personnel costs	10	10,757,680	12,394,591
2,307,160	2,280,864	Supplies and consumables	11	3,161,718	3,473,761
140,511	48,104	Depreciation and Amortisation	5	86,333	86,333
-	-	Impairment of property, plant and equipment	5	-	-
-	-	Impairment of inventory	3	-	-
39,952	31,000	Litigation costs	12	31,000	28,000
-	-	Other expenses		-	-
(7,944)	348	Other Gains and Losses	13	1,370	1,370
9,914,981	9,633,019	Total Expenses		14,038,101	15,984,055
1,385,410	-	Surplus or (Deficit) for the period		-	-

**PORTFOLIO OF THE CIVIL SERVICE
STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021**

12-Month Actual 2018	12-Month Forecast 2019	CASH FLOW STATEMENT	Note	12-Month Budget 2020	12-Month Budget 2021
		CASH FLOWS FROM OPERATING ACTIVITIES			
		<i>Receipts</i>			
-	9,242,769	Outputs to Cabinet		13,404,699	15,361,981
-	-	Outputs to other government agencies		-	-
-	370,000	Sale of goods and services - third party		458,278	446,446
-	-	Interest received		-	-
-	-	Donations / Grants		-	-
-	20,250	Other receipts		1,175,124	175,628
		<i>Payments</i>			
-	(7,272,703)	Personnel costs		(10,757,680)	(12,394,591)
-	(2,280,864)	Supplies and consumables		(3,161,718)	(3,473,761)
-	-	Interest paid		-	-
-	(31,348)	Other payments		(32,470)	(29,370)
-	48,104	Net cash flows from operating activities		1,086,233	86,333
		CASH FLOWS FROM INVESTING ACTIVITIES			
-	(280,000)	Purchase of property, plant and equipment		(1,357,500)	(650,000)
-	-	Proceeds from sale of property, plant and equipment		-	-
-	(280,000)	Net cash flows from investing activities		(1,357,500)	(650,000)
		CASH FLOWS FROM FINANCING ACTIVITIES			
-	280,000	Equity Investment from Org 40		1,357,500	650,000
5,487,149	(3,700,000)	Repayment of Surplus to Org 40		(300,000)	-
5,487,149	3,420,000	Net cash flows from financing activities		1,057,500	650,000
5,487,149	(3,651,896)	Net increase/(decrease) in cash and cash equivalents	14	786,233	86,333
	5,487,149	Cash and cash equivalents at beginning of period		1,835,253	2,621,486
5,487,149	1,835,253	Cash and cash equivalents at end of period	1	2,621,486	2,707,819

**PORTFOLIO OF THE CIVIL SERVICE
STATEMENT OF CHANGES IN NET WORTH
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021**

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2018 brought forward	2,088,821	-	397,970	(262,847)	2,223,944
Prior Year Adjustments	-	-	-	-	-
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2018	2,088,821	-	397,970	(262,847)	2,223,944
Changes in net worth for 2019					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-	-
Equity Investment from Cabinet	546,000	-	-	-	546,000
Capital withdrawals by Cabinet	-	-	-	-	-
Dividends payable to Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	546,000	-	-	-	546,000
Surplus/(deficit)for the period 2019	-	-	-	-	-
Total recognised revenues and expenses for the period	546,000	-	-	-	546,000
Balance at 31 December 2019 carried forward	2,634,821	-	397,970	(262,847)	2,769,944
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2019 brought forward	2,634,821	-	397,970	(262,847)	2,769,944
Prior Year Adjustments	-	-	-	-	-
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2019	2,634,821	-	397,970	(262,847)	2,769,944
Changes in net worth for 2020					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-	-
Equity Investment from Cabinet	1,357,500	-	-	-	1,357,500
Capital withdrawals by Cabinet	-	-	-	(167,965)	(167,965)
Dividends payable to Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	1,357,500	-	-	(167,965)	1,189,535
Surplus/(deficit)for the period 2020	-	-	-	-	-
Total recognised revenues and expenses for the period	1,357,500	-	-	(167,965)	1,189,535
Balance at 31 December 2020 carried forward	3,992,321	-	397,970	(430,812)	3,959,479

PORTFOLIO OF THE CIVIL SERVICE
STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2020 brought forward	3,992,321	-	397,970	(430,812)	3,959,479
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2020	3,992,321	-	397,970	(430,812)	3,959,479
Changes in net worth for 2021					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Equity Investment from Cabinet	650,000	-	-	-	650,000
Capital withdrawals by Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	650,000	-	-	-	650,000
Surplus/(deficit) for the period 2021	-	-	-	-	-
Total recognised revenues and expenses for the period	650,000	-	-	-	650,000
Balance at 31 December 2021	4,642,321	-	397,970	(430,812)	4,609,479

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 2020 and 2021.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

Cash and cash equivalents

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

Receivables and advances

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

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

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

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Provisions

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

Employee entitlements

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

NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and Cash Equivalents

12-Month Actual 2018	12-Month Forecast 2019	Description	Foreign Currency	Exchange Rate	12-Month Budget 2020	12-Month Budget 2021
100	100	Cash on hand (IRIS Confirmation Account/Petty Cash)	-	1.0000	-	-
23,885	23,885	Cash in transit (IRIS Remittance Account)	23,885	1.0000	23,885	23,885
5,439,475	1,787,579	CI\$ Operational Current Account held at Royal Bank of Canada	2,573,912	1.0000	2,573,912	2,660,245
-	-	US\$ Operational Current Account held at Royal Bank of Canada	-	0.8375	-	-
23,689	23,689	Payroll Current Account held at Royal Bank of Canada	23,689	1.0000	23,689	23,689
-	-	Bank Accounts held at other financial institutions	-	1.0000	-	-
-	-	Fixed Deposits held with Treasury (less than 90 days)	-	1.0000	-	-
5,487,149	1,835,253	TOTAL			2,621,486	2,707,819

Note 2: Trade and Other Receivables

12-Month Actual 2018	12-Month Forecast 2019	Trade Receivables	12-Month Budget 2020	12-Month Budget 2021
57,413	57,413	Sale of goods and services	57,413	57,413
1,559,210	1,559,210	Outputs to Cabinet	1,559,210	1,559,210
-	-	Outputs to other government agencies	-	-
-	-	Other	-	-
-	-	Less: provision for doubtful debts	-	-
1,616,623	1,616,623	Total trade receivables	1,616,623	1,616,623

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
		Current		
1,616,623	1,487,294	Past due 1-30 days	1,543,875	1,543,875
-	80,831	Past due 31-60 days	-	-
-	48,499	Past due 61-90 days	-	-
-	-	Past due 90 and above	40,416	40,416
		Non-Current		
-	-	Past due 1 year and above	32,332	32,332
1,616,623	1,616,623	Total	1,616,623	1,616,623

Note 2: Trade and Other Receivables (Continued)

12-Month Actual 2018	12-Month Forecast 2019	Other Receivables	12-Month Budget 2020	12-Month Budget 2021
-	-	Advances (salary, Official Travel, etc)	-	-
868	868	Dishonoured cheques	868	868
-	-	Interest receivable	-	-
-	-	Loans	-	-
-	-	Interentity Due from	-	-
-	-	Other Non-Current Assets	-	-
1,237,634	1,237,634	Other	237,634	237,634
-	-	Less: provision for doubtful debts	-	-
1,238,501	1,238,501	Total other receivables	238,501	238,501

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
		Current		
1,238,501	1,238,501	Past due 1-30 days	238,501	238,501
-	-	Past due 31-60 days	-	-
-	-	Past due 61-90 days	-	-
-	-	Past due 90 and above	-	-
-	-	Non-Current	-	-
-	-	Past due 1 year and above	-	-
1,238,501	1,238,501	Total	238,501	238,501

Note 3: Inventories

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
1,116	1,116	Inventory held for use in the provision of goods and services	1,116	1,116
-	-	Work in Progress and finished goods	-	-
1,116	1,116	TOTAL INVENTORIES	1,116	1,116

Note 4: Prepayments

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
34,035	34,035	Accrued Prepayments	34,035	34,035
-	-	Prepaid Insurance	-	-
-	-	Other	-	-
34,035	34,035	Total	34,035	34,035

Note 5: Property, Plant and Equipment

Cost of Property, Plant and Equipment

	Plant and Equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Assets under construction or development	Total
Balance as at 1 January 2019	615,808	595,777	140,260	330,668	337,372	484,679	38,331	229,521	8,686	2,781,102
Additions	-	-	250,000	-	-	-	16,000	-	-	266,000
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2019	615,808	595,777	390,260	330,668	337,372	484,679	54,331	229,521	8,686	3,047,102

	Plant and equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Assets under construction or development	Total
Balance as at 1 January 2020	615,808	595,777	390,260	330,668	337,372	484,679	54,331	229,521	8,686	3,047,102
Additions	-	-	47,500	-	110,000	-	-	-	-	157,500
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-
Transfers	(155,897)	(23,140)	-	(75,264)	(20,982)	(115,937)	(29,314)	(36,170)	-	(456,704)
Balance as at 31 December 2020	459,911	572,637	437,760	255,404	426,390	368,742	25,018	193,351	8,686	2,747,898

	Plant and Equipment	Buildings and Leasehold	Leasehold Improvements	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Assets under construction or development	Total
Balance as at 1 January 2021	459,911	572,637	437,760	255,404	426,390	368,742	25,018	193,351	8,686	2,747,898
Additions	-	-	-	-	50,000	-	-	-	-	50,000
Disposals and Derecognition	-	-	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2021	459,911	572,637	437,760	255,404	476,390	368,742	25,018	193,351	8,686	2,797,898

Note 5: Property, Plant and Equipment (Continued)

Accumulated Depreciation and Impairment Losses

	<i>Plant and Equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2019	553,470	69,333	133,401	271,781	277,355	435,760	26,190	139,802	-	1,907,092
Transfers	-	-	-	-	-	-	-	-	-	-
Impairment Reserve 2019(closing balance)	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2019	11,279	11,820	-	15,334	5,928	1,223	1,020	1,500	-	48,104
Eliminate on Disposal or Derecognition 2019	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2019	564,749	81,153	133,401	287,115	283,283	436,983	27,210	141,302	-	1,955,196

	<i>Plant and Equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2020	554,226	81,153	133,401	287,115	293,806	436,983	27,210	141,302	-	1,955,196
Transfers	-	-	-	-	-	-	-	-	-	-
Impairment change 2020	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2020	1,996	25,000	-	17,330	27,451	4,036	-	10,520	-	86,333
Eliminate on Disposal or Derecognition 2020	(102,191)	(1,350)	-	(67,911)	(19,255)	(84,095)	(2,583)	(11,454)	-	(288,839)
Balance as at 31 December 2020	454,031	104,803	133,401	236,534	302,002	356,924	24,627	140,368	-	1,752,690

	<i>Plant and Equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2021	454,031	104,803	133,401	236,534	302,002	356,924	24,627	140,368	-	1,752,690
Transfers	-	-	-	-	-	-	-	-	-	-
Impairment change 2021	-	-	-	-	-	-	-	-	-	-
Depreciation Expense 2021	1,996	25,000	-	17,330	27,451	4,036	-	10,520	-	86,333
Eliminate on Disposal or Derecognition 2021	-	-	-	-	-	-	-	-	-	-
Balance as at 31 December 2021	456,027	129,803	133,401	253,864	329,453	360,960	24,627	150,888	-	1,839,023

Note 5: Property, Plant and Equipment (Continued)

Net Book value 31 December 2019	51,059	514,624	256,859	43,554	54,089	47,696	27,121	88,219	8,686	1,091,906

Net Book value 31 December 2020	5,881	467,834	304,359	18,870	124,388	11,818	390	52,983	8,686	995,208

Net Book value 31 December 2021	3,885	442,834	304,359	1,540	146,937	7,782	390	42,463	8,686	958,875

**Note 5: Property, Plant and Equipment
Intangible Assets**

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	53,493	-	53,493
Additions	280,000	-	280,000
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2019	333,493	-	333,493

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2020	333,493	-	333,493
Additions	1,200,000	-	1,200,000
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2020	1,533,493	-	1,533,493

Note 5: Property, Plant and Equipment (Continued)

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2021	1,533,493	-	1,533,493
Additions	600,000	-	600,000
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2021	2,133,493	-	2,133,493

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	51,331	-	51,331
Transfers	-	-	-
Impairment Reserve 2019 (closing balance)	-	-	-
Depreciation Expense 2019	-	-	-
Eliminate on Disposal or Derecognition 2019	-	-	-
Balance as at 31 December 2019	51,331	-	51,331

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2020	51,331	-	51,331
Transfers	-	-	-
Impairment change 2020	-	-	-
Depreciation Expense 2020	-	-	-
Eliminate on Disposal or Derecognition 2020	-	-	-
Balance as at 31 December 2020	51,331	-	51,331

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2021	51,331	-	51,331
Transfers	-	-	-
Impairment change 2021	-	-	-
Depreciation Expense 2021	-	-	-
Eliminate on Disposal or Derecognition 2021	-	-	-
Balance as at 31 December 2021	51,331	-	51,331

Note 5: Property, Plant and Equipment (Continued)

Net Book value 31 December 2019	282,162	-	282,162
Net Book value 31 December 2020	1,482,162	-	1,482,162
Net Book value 31 December 2021	2,082,162	-	2,082,162

Note 6: Trade Payables, Other Payables and Accruals

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
33,140	33,140	Creditors	33,140	33,140
-	-	Creditors Ministries/Portfolios	-	-
-	-	Creditors other government agencies	-	-
-	-	Non-current Accounts payable	-	-
292	292	Payroll Deductions	292	292
-	-	Operating Lease	-	-
339,412	339,412	Accrued Expenses	339,412	339,412
-	-	Accrued Expenses Ministries/Portfolios	-	-
-	-	Accrued Expenses other government agencies	-	-
-	-	Inter-entity due to	-	-
-	-	Accrued Entity Interest	-	-
-	-	Provisions	-	-
104,966	104,966	Other payables	104,966	104,966
477,809	477,809	Total trade payables other payables and accruals	477,809	477,809

Note 7: Unearned Revenue

12-Month Actual 2018	12-Month Forecast 2019	Details	12-Month Budget 2020	12-Month Budget 2021
-	-	Rentals paid in advance	-	-
-	-	Immigration deposits	-	-
-	-	Customs deposits	-	-
-	-	Revenue deposits	-	-
238,438	238,438	Other unearned revenue	238,438	238,438
-	-	Non-current Unearned revenue	-	-
238,438	238,438	Total unearned revenue	238,438	238,438

Note 8: Employee Entitlements

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
40,541	40,541	Annual Leave	40,541	40,541
134,636	134,636	Retirement and long service leave	134,636	134,636
-	-	Accrued salaries	-	-
-	-	Travel	-	-
91,935	91,935	Pension	91,935	91,935
-	-	Other salary related entitlements	-	-
267,112	267,112	Total current portion	267,112	267,112
-	-	<i>Non-current employee entitlements are represented by:</i>	-	-
-	-	Retirement and long service leave	-	-
267,112	267,112	Total employee entitlements	267,112	267,112

Note 9: Sales of Goods and Services

12-Month Actual 2018	12-Month Forecast 2019	Revenue type	12-Month Budget 2020	12-Month Budget 2021
10,630,224	9,242,769	Outputs to Cabinet	13,404,699	15,361,981
-	-	Outputs to other government agencies	-	-
633,175	370,000	Fees and charges	453,278	441,446
17,125	-	General sales	5,000	5,000
-	-	Rentals	-	-
16,867	20,250	Other	172,124	172,628
11,297,391	9,633,019	Total sales of goods and services	14,035,101	15,981,055

Note 10: Personnel Costs

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
6,096,911	5,999,131	Salaries, wages and allowances	8,838,596	10,346,858
901,273	920,180	Health care	1,376,194	1,474,032
326,221	332,412	Pension	456,460	495,767
41,956	5,500	Leave	5,500	5,500
68,940	15,480	Other personnel related costs	80,930	72,434
7,435,302	7,272,703	Total Personnel Costs	10,757,680	12,394,591

Note 11: Supplies and Consumables

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
245,991	144,782	Supplies and Materials	273,522	535,171
1,229,867	1,345,724	Purchase of services	1,773,743	1,715,942
188,370	189,824	Lease of Property and Equipment	467,824	568,823
272,618	243,304	Utilities	237,304	243,100
-	24,557	General Insurance	1,800	1,800
64,357	49,000	Interdepartmental expenses	47,681	50,681
201,378	89,500	Travel and Subsistence	133,354	135,754
85,858	190,183	Recruitment and Training	224,004	220,004
18,722	3,990	Other	2,486	2,486
2,307,160	2,280,864	Total Supplies and consumables	3,161,718	3,473,761

Note 12: Litigation Costs

12-Month Actual 2018	12-Month Forecast 2019	Litigation Costs	12-Month Budget 2020	12-Month Budget 2021
39,952	31,000	Legal Fees	31,000	28,000
39,952	31,000	Total Litigation cost	31,000	28,000

Note 13: Gains / (Losses)

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
(7,000)	-	Net (gain) / loss on disposal of property, plant and equipment	-	-
-	-	Gain/Loss on Derecognition of Assets	-	-
(944)	348	Net (gain) / loss on foreign exchange Transactions	1,370	1,370
(7,944)	348	Total gains/ (losses)	1,370	1,370

Note 14: Reconciliation of Net Cash Flows from Operating Activities to Surplus / (Deficit)

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
1,385,410	-	Surplus/(deficit) from ordinary activities	-	-
		Non-cash movements		
140,511	48,104	Depreciation expense	86,333	86,333
-	-	Impairment	-	-
(7,000)	-	(Gain)/losses on sale of property plant and equipment	-	-
		Changes in current assets and liabilities:		
-	-	(Increase)/decrease in receivables - Other Government agencies	1,000,000	-
-	-	(Increase)/decrease in receivables - SAGC's	-	-
-	-	(Increase)/decrease in receivables - Other 3rd Party	-	-
-	-	Increase/(decrease) in payables - Other Government agencies	-	-
-	-	Increase/(decrease) in payables - SAGC's	-	-
-	-	Increase/(decrease) in payables - Other 3rd Party	(100)	-
1,518,921	48,104	Net cash flows from operating activities	1,086,233	86,333

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PORTFOLIO OF LEGAL AFFAIRS

BUDGET STATEMENT

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

PREPARED IN ACCORDANCE WITH SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2018 REVISION)

CONTENT

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PART A: OWNERSHIP PERFORMANCE

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2. Strategic Ownership Goals
3. Ownership Performance Targets
4. Equity Investments and Withdrawals

PART B: OUTPUT PERFORMANCE

5. Outputs to be Delivered

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE ATTORNEY GENERAL

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2020 and 2021 financial years.

Honourable Samuel Bulgin, QC, JP
Attorney General

Portfolio of Legal Affairs

31 December 2019

STATEMENT OF CHIEF OFFICER

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

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

Reshma Sharma
Solicitor General and Chief Officer

Portfolio of Legal Affairs

31 December 2019

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

The provision of legal services more particularly set out below.

Scope of Activities

The Portfolio's scope of activities involves:

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

Customers and Location of Activities

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

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Portfolio of Legal Affairs in the 2020 and 2021 financial years are as follows:

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

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Portfolio of Legal Affairs for the years ending 31 December 2020 and 31 December 2021 are as follows:

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
REVENUE FROM CABINET	8,937	9,032	8,020
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	100	100	100
REVENUE FROM OTHERS	565	565	447
OPERATING EXPENSES	9,502	9,597	8,567
OPERATING SURPLUS/DEFICIT	-	-	-
NET WORTH	2,515	2,540	2,540
CASH FLOWS FROM OPERATING ACTIVITIES	198	103	(208)
CASH FLOWS FROM INVESTING ACTIVITIES	(110)	(208)	(300)
CASH FLOWS FROM FINANCING ACTIVITIES	25	25	(105)
CHANGE IN CASH BALANCES	113	(80)	(613)

FINANCIAL PERFORMANCE RATIO	2020 1 Jan to 31 Dec 2020 %	2021 1 Jan to 31 Dec 2021 %	2019 12-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	4.25:1	5.51:1	4.16:1
TOTAL ASSETS : TOTAL LIABILITIES	5.17:1	6.60:1	5.34:1

MAINTENANCE OF CAPABILITY

	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	73	73	68
STAFF TURNOVER (%)			
MANAGERS	0%	0%	0%
PROFESSIONAL AND TECHNICAL STAFF	20%	20%	20%
CLERICAL AND LABOURER STAFF	41.6%	41.6%	41.6%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	12.3 years	12.3 years	12.3 years
PROFESSIONAL AND TECHNICAL STAFF	5.02 years	5.02 years	5.02 years
CLERICAL AND LABOURER STAFF	8.6 years	8.6 years	8.6 years
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	None	None	None

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	3,118	2,993	3,063
ASSET REPLACEMENTS : TOTAL ASSETS	0.04:1	0.07:1	0.10:1
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	0.18:1	0.15:1	0.24:1
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	1.92:1	1.06:1	1.28:1
CHANGES TO ASSET MANAGEMENT POLICIES	None	None	None

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
MAJOR <u>NEW</u> CAPITAL EXPENDITURE PROJECTS			
NONE	NIL	NIL	NIL

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss or destruction of files	Reduced risk partially by implementing electronic case file management system	Improved Alternative Storage. Continue with implementation of electronic case file management system	Unknown
Loss of staff	Unchanged	Consider incentives to encourage staff retention such as provision of training opportunities; salary reform (within CIG permitted parameters and whether by monetary or non-monetary means in accordance with any CIG policies for same) to minimise salary disparity as between public and private sector	Unknown

4. EQUITY INVESTMENTS AND WITHDRAWALS

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
EQUITY MOVEMENT			
EQUITY INVESTMENT FROM CABINET IN TO THE PORTFOLIO OF LEGAL AFFAIRS	25	25	200

PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

PLG 2	Drafting of Legislation and Regulations		
DESCRIPTION Drafting of legislation and regulations for the Government.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY Number of legislative proposals received by the Legislative Drafting Department	175-225	175-225	175-225
QUALITY - Percentage of legislative proposals that were implemented by the drafting of Bills, regulations, orders and notices - Work undertaken by qualified and experienced legal drafters	100%	100%	100%
TIMELINESS Percentage of Bills, regulations, orders and notices in respect of which drafting instructions were received by the Legislative Drafting Department and which were drafted	100%	100%	100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$858,296	\$858,296	\$856,746
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

PLG 16	Legal Advice and Representation in Civil Matters		
DESCRIPTION - Provision of legal advice in civil matters to Government Ministries and Departments, the Governor’s Office, Cabinet and statutory authorities - Legal representation on behalf of Government Ministries and Departments, Cabinet and statutory authorities in civil litigation and tribunal proceedings			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of requests for legal advice actioned - Number of civil litigation cases and tribunal proceedings in which Crown Counsel have represented the Cayman Islands Government and/or statutory authorities	350– 385 25-50	360-400 30-65	350-375 25-40
QUALITY Legal advice and representation provided by qualified Crown Counsel and Attorneys	100%	100%	100%
TIMELINESS - Legal advice is generally provided within 14 days from date of receipt of request. However, the response time may vary according to the urgency or complexity of a request and the timeliness of client instructions where required - Representation is provided on an ongoing basis and in accordance with timelines specified in the Grand Court Rules, Court of Appeal Rules and applicable laws	100% 100%	100% 100%	100% 100%
LOCATION Cayman Islands	100%	100%	100%
COST	\$2,151,319	\$2,237,535	\$1,913,448
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

PLG 20	Ministerial Servicing and Policy Advice for the Attorney General		
DESCRIPTION - Provision of Ministerial Services to support the Attorney General including secretarial, administrative, law revision and policy advice - Provision of Anti Money Laundering and Combating Funding of Terrorism (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), including: - 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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - AML/CFT research and policy advice - Coordinate ML/TF Risk Assessment Reports - ML/TF Action Plan - Cabinet Papers to update AML/CFT laws and enforceable means - Drafting instructions for changes to relevant AML/CFT laws and regulations - Coordination of the response to Mutual Evaluation Questionnaire, Post Observation Report, or Follow-up Report - Response to FATF and CFATF surveys and questionnaires - Outreach to Industry Associations	4 1 1 4 4 2 6 3	6 1 1 4 4 2 7 3	3 3 1 7 8 1 5 5
QUALITY - Advice provided by competent professionals - ML/TF Risk Assessment Reports Approved by AMLSG and Cabinet with minimal changes - ML/TF Action Plan approved by AMLSG and Cabinet, minimal changes - Cabinet Papers approved with minimal changes - Drafting instructions clear and concise - Concise responses to ME Questionnaire, Post Observation Report, or Follow-up Report - Surveys and questionnaires require no further clarification - Industry Associations engagement and feedback	100% 95% 100% 100% 95% 100% 95% 95%	100% 95% 100% 100% 95% 100% 95% 95%	95% 95% 95% 100% 100% 90% 100% 95%
TIMELINESS - Work and other services provided on an ongoing basis and in a timely manner - Risk Assessment Reports completed by the end of the calendar year - Action Plan completed by the end of the calendar year - Cabinet Papers completed within the calendar year - Drafting instructions completed within the calendar year - Questionnaire, Post Observation Report, or Follow-up Report completed within the timeframe specified - Responses to surveys completed in times specified - Coinciding with new developments or as requested	100% 100% 100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100% 100% 100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$1,950,600	\$1,945,918	\$1,758,477
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

PLG 21	Financial Intelligence Services		
DESCRIPTION			
Provision of financial intelligence services to the Attorney General including:			
• Receipt of Suspicious Activity Reports (SARs) under the Proceeds of Crime Law (POCL) • Processing requests for information (RFIs) from overseas Financial Intelligence Units (OFIUs) • Processing RFIs from Local Law Enforcement Agencies (LLEAs) and Competent Authorities (CAs) • Appropriately disseminate financial intelligence in a timely manner pursuant to the requirements of POCL • Conduct Industry Outreach events and issue typologies to combat money laundering, terrorist financing and proliferation financing • Produce periodic statistical reports and an Annual Report relating to financial intelligence services for the Anti-Money Laundering Steering Group (AMLSG) • Represent the Cayman Islands in the Egmont Group, CFATF and other international forums			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
• Total number of cases (SARs, requests and disclosures from OFIUs, and requests from LLEAs and CAs): 1. SARs 2. RFIs from OFIUs 3. Disclosures from OFIUs 4. RFIs from LLEAs and CAs	870-907	914-952	828-864
Total			
• Total number of cases analysed • Total number of cases closed • Number of Industry Outreach events • Produce Annual Report pursuant to Section 11(b) of POCL • Number of days spent on representation activities • Number of Recommended Actions progressed from the CFATF Mutual Evaluation Report	1,018-1,105 1,056-1,536 816-1,248 28-44 1 67-87 10-15	1,068-1,156 1,056-1536 816-1,248 28-44 1 67-87 5-8	970-1,056 721-821 504-643 28-44 1 59-79 18-23
QUALITY			
• Perform the FRA’s functions in compliance with the requirements of POCL, including: 1. Maintaining the confidentiality of information submitted to the FRA, pursuant to Section 10 of POCL 2. Ensuring that all disclosures made by the FRA comply with Section 138 of POCL or Section 4(2)(ca) 3. Collect and compile statistical information relating to disclosures made to the FRA under POCL and the onward disclosures of the information made by the FRA (Section 4(2)(f) of POCL • Performing high-quality analysis as prescribed by its operating procedures in order to generate high-quality financial intelligence that is useful to LLEAs, CAs and OFIUs • Produce high quality responses for CFATF Mutual Evaluation process • Implement high-quality practical solutions to address CFATF Recommended Actions	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%
TIMELINESS			
• Cases to Director for initial review within 2 days of receipt by the FRA • Cases acknowledged within 4 days of receipt • Priority 1 cases closed within 35 days of receipt • Priority 2 cases closed within 60 days of receipt • Priority 3 and 4 cases closed within 90 days of receipt • Annual Report produced on or before 31 March as per Section 11(b) of POCL • Meet deadlines set for CFATF Mutual Evaluation process	95-100% 90-100% 60-75% 50-70% 50-60% 100% 80-100%	95-100% 90-100% 70-85% 55-75% 50-60% 100% 80-100%	95-100% 90-100% 29-47% 16-32% 21-39% 100% 80-100%
LOCATION			
• Grand Cayman	100%	100%	100%
COST	\$1,824,684	\$1,832,183	\$1,608,339
RELATED BROAD OUTCOME			
• Stable, Effective and Accountable Government			

PLG 24	Review and Modernisation of Laws		
DESCRIPTION			
The study and review of statutes and other laws comprising the law of the Cayman Islands with a view to its systematic development and reform, including:			
- 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 modernisation of the law - the development of new areas in the law with the aim of making them more responsive to the changing needs of the Cayman Islands society - the adoption of new or more effective methods for the administration of the law and the dispensation of justice - 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 the Legislative Drafting Department with drafting of legislation upon request by the Attorney General			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
Number of reviews	6-8	6-8	6-8
Number of papers, reports, bills, opinions/advice, presentations, Commission meetings and/or consultation meetings	8-12	8-12	8-12
Annual Report	1	1	1
Number of other Legislative proposals - legislative drafting, legislative editing, and/or opinions/advice	2-6	2-6	2-6
QUALITY			
Work undertaken by qualified and experienced lawyers	100%	100%	100%
TIMELINESS			
Within the deadlines agreed by members of the Commission	100%	100%	100%
LOCATION			
Grand Cayman	100%	100%	100%
COST	\$474,912	\$474,912	\$472,386
RELATED BROAD OUTCOME			
Stable, Effective and Accountable Government			

PLG 26	Law Teaching and Publications		
DESCRIPTION Provision of law teaching relating to: • PPC Completion Certificate leading to the Attorney at Law Certificate of the Cayman Islands • Individual courses with or without University of Liverpool certification • LLB (Hons) degree from the University of Liverpool • Continuing education, professional development seminars and short courses for Magistrates, Justices of the Peace and local interest groups • General advice and training for various government agencies Publication of: • Legal research in various local, regional and international law journals			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of students ○ PPC Completion Certificate645-5020-251-25-10 ○ Full –Time LLB degree ○ Part-Time LLB degree ○ Individual courses ○ LLM/PG Dip • PPC Completion Certificate ○ Courses provided within academic year8200 ○ Hours of classroom lecturing per academic year • LLB (Hons) ○ Modules taught over three academic years16-1925-50950 ○ Hours of classroom teaching per module ○ Hours of classroom lecturing per academic year • LLM/PG Dip ○ Modules taught over two academic years910-2080-160 ○ Hours of classroom contact time per module ○ Hours of classroom contact time per academic year • Number of publications2-4 • Number of Cayman Islands Law Reviews1-2			

PLG 27	Law Revisions and Policy Advice		
DESCRIPTION - Drafting of Law revisions - Providing Policy Advice to the Attorney General			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of Law revisions - Policy Advice to the Attorney General	22-30 3-5	22-30 3-5	22-30 3-5
QUALITY - Law revisions accurately reflect amendment Laws - Policy Advice to the Attorney General is delivered timely and accurately	100% 100%	100% 100%	100% 100%
TIMELINESS - Percentage of Law Revisions prepared - Percentage Policy Advice to the Attorney General	100% 100%	100% 100%	100% 100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$275,461	\$276,461	\$260,669
RELATED BROAD OUTCOME Stable, Effective and Accountable 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 (2018 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 (2018 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 2020 and 31 December 2021 and performance for the years ending 31 December 2020 and 31 December 2021; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Law (2018 Revision)).

Reshma Sharma

Solicitor General and Chief Officer

Portfolio of Legal Affairs

31 December 2019

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FINANCIAL STATEMENTS

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

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PORTFOLIO OF LEGAL AFFAIRS
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2020 AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2020	12-Month Budget 2021
		Current Assets			
2,171,210	1,557,839	Cash and cash equivalents	1	1,671,378	1,590,919
-	-	Marketable securities and deposits		-	-
308,825	761,010	Trade receivables	2	819,290	829,090
4,084	-	Other receivables	2	-	-
1,971	-	Inventories	3	-	-
-	-	Investments	4	-	-
114,456	65,000	Prepayments	5	75,000	75,000
2,600,546	2,383,849	Total Current Assets		2,565,668	2,495,009
		Non-Current Assets			
-	-	Trade receivables	2	16,720	16,920
-	-	Other receivables	2	-	-
-	-	Inventories	3	-	-
-	-	Investments	4	-	-
-	-	Prepayments	5	-	-
64,946	164,595	Intangible Assets	6	121,845	79,095
558,579	514,777	Property, plant and equipment	6	413,988	402,197
623,526	679,372	Total Non-Current Assets		552,553	498,212
3,224,071	3,063,221	Total Assets		3,118,221	2,993,221
		Current Liabilities			
359,407	350,000	Trade payables	7	350,000	225,000
111,437	85,000	Other payables and accruals	7	115,000	100,000
19,850	-	Unearned revenue	8	-	-
138,192	138,192	Employee entitlements	9	138,192	128,192
305,157	-	Repayment of surplus		-	-
934,043	573,192	Total Current Liabilities		603,192	453,192
		Non-Current Liabilities			
-	-	Trade payables	7	-	-
-	-	Other payables and accruals	7	-	-
-	-	Unearned revenue	8	-	-
-	-	Employee entitlements	9	-	-
-	-	Total Non-Current Liabilities		-	-
934,043	573,192	Total Liabilities		603,192	453,192
2,290,028	2,490,028	Net Assets		2,515,028	2,540,028
		NET WORTH			
2,290,028	2,490,028	Contributed capital		2,515,028	2,540,028
-	-	Other Reserves		-	-
-	-	Revaluation reserve		-	-
-	-	Accumulated surpluses/(deficits)		-	-
2,290,028	2,490,028	Total Net Worth		2,515,028	2,540,028

PORTFOLIO OF LEGAL AFFAIRS
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2020	12-Month Budget 2021
		Revenue			
6,881,073	8,553,548	Sale of goods and services	10	9,502,000	9,597,000
-	-	Investment revenue	11	-	-
-	-	Donations		-	-
-	-	Other revenue		-	-
6,881,073	8,553,548	Total Revenue		9,502,000	9,597,000
		Expenses			
4,875,088	6,082,202	Personnel costs	12	7,028,086	7,045,297
1,537,019	2,270,642	Supplies and consumables	13	1,669,275	1,688,062
170,064	199,154	Depreciation and Amortisation	6	253,539	262,541
-	-	Impairment of property, plant and equipment	6	-	-
-	-	Impairment of inventory	3	-	-
-	-	Litigation costs	14	550,000	600,000
-	-	Other expenses		-	-
(6,256)	1,550	Other Gains and Losses	15	1,100	1,100
6,575,916	8,553,548	Total Expenses		9,502,000	9,597,000
305,157	-	Surplus or (Deficit) for the period		-	-

PORTFOLIO OF LEGAL AFFAIRS
STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	CASH FLOW STATEMENT	Note	12-Month Budget 2020	12-Month Budget 2021
		CASH FLOWS FROM OPERATING ACTIVITIES			
		<i>Receipts</i>			
6,274,000	7,395,088	Outputs to Cabinet		8,937,000	9,024,083
100,000	100,000	Outputs to other government agencies		100,000	100,000
626,000	471,352	Sale of goods and services - third party		450,000	402,500
-	-	Interest received		-	-
-	-	Donations / Grants		-	-
-	5,000	Other receipts		15,000	15,000
		<i>Payments</i>			
(4,908,000)	(5,955,817)	Personnel costs		(7,028,086)	(7,055,297)
(1,377,000)	(2,222,287)	Supplies and consumables		(2,275,375)	(2,383,745)
-	-	Interest paid		-	-
-	(1,550)	Other payments		-	-
715,000	(208,214)	Net cash flows from operating activities		198,539	102,541
		CASH FLOWS FROM INVESTING ACTIVITIES			
(145,000)	(300,000)	Purchase of property, plant and equipment		(110,000)	(208,000)
-	-	Proceeds from sale of property, plant and equipment		-	-
(145,000)	(300,000)	Net cash flows from investing activities		(110,000)	(208,000)
		CASH FLOWS FROM FINANCING ACTIVITIES			
73,000	200,000	Equity Investment from Org 40		25,000	25,000
(1,600,000)	(305,157)	Repayment of Surplus to Org 40		-	-
(1,527,000)	(105,157)	Net cash flows from financing activities		25,000	25,000
(957,000)	(613,371)	Net increase/(decrease) in cash and cash equivalents	16	113,539	(80,459)
3,128,210	2,171,210	Cash and cash equivalents at beginning of period		1,557,839	1,671,378
2,171,210	1,557,839	Cash and cash equivalents at end of period	1	1,671,378	1,590,919

PORTFOLIO OF LEGAL AFFAIRS
STATEMENT OF CHANGES IN NET WORTH
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2018 brought forward	2,290,028	-	-	-	2,290,028
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2018	2,290,028	-	-	-	2,290,028
Changes in net worth for 2019					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-	-
Equity Investment from Cabinet	200,000	-	-	-	200,000
Capital withdrawals by Cabinet	-	-	-	-	-
Dividends payable to Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	200,000	-	-	-	200,000
Surplus/(deficit)for the period 2019	-	-	-	-	-
Total recognised revenues and expenses for the period	200,000	-	-	-	200,000
Balance at 31 December 2019 carried forward	2,490,028	-	-	-	2,490,028
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2019 brought forward	2,490,028	-	-	-	2,490,028
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2019	2,490,028	-	-	-	2,490,028
Changes in net worth for 2020					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-	-
Equity Investment from Cabinet	25,000	-	-	-	25,000
Capital withdrawals by Cabinet	-	-	-	-	-
Dividends payable to Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	25,000	-	-	-	25,000
Surplus/(deficit)for the period 2020	-	-	-	-	-
Total recognised revenues and expenses for the period	25,000	-	-	-	25,000
Balance at 31 December 2020 carried forward	2,515,028	-	-	-	2,515,028

PORTFOLIO OF LEGAL AFFAIRS
STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2020 brought forward	2,515,028	-	-	-	2,515,028
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2020	2,515,028	-	-	-	2,515,028
Changes in net worth for 2021					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Equity Investment from Cabinet	25,000	-	-	-	25,000
Capital withdrawals by Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	25,000	-	-	-	25,000
Surplus/(deficit) for the period 2021	-	-	-	-	-
Total recognised revenues and expenses for the period	25,000	-	-	-	25,000
Balance at 31 December 2021	2,540,028	-	-	-	2,540,028

STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

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

Basis of preparation

The forecast financial statements have been prepared in accordance with International Public Sector Accounting Standards (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 2020 and 2021.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

Cash and cash equivalents

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

Receivables and advances

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

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

Other plant and equipment, which includes motor vehicles and office equipment, is recorded at cost (or fair value if acquired prior to 2005) less accumulated depreciation.

Computer Hardware and Software

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

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Provisions

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

Employee entitlements

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

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

NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and Cash Equivalents

12-Month Actual 2018	12-Month Forecast 2019	Description	Foreign Currency	Exchange Rate	12-Month Budget 2020	12-Month Budget 2021
-	-	Cash on hand (IRIS Confirmation Account/Petty Cash)	-	1.0000	-	-
-	-	Cash in transit (IRIS Remittance Account)	-	1.0000	-	-
1,929,590	1,316,219	CI\$ Operational Current Account held at Royal Bank of Canada	1,429,758	1.0000	1,429,758	1,349,299
224,975	224,975	US\$ Operational Current Account held at Royal Bank of Canada	268,627	0.8375	224,975	224,975
16,645	16,645	Payroll Current Account held at Royal Bank of Canada	16,645	1.0000	16,645	16,645
-	-	Bank Accounts held at other financial institutions	-	1.0000	-	-
-	-	Fixed Deposits held with Treasury (less than 90 days)	-	1.0000	-	-
2,171,210	1,557,839	TOTAL			1,671,378	1,590,919

Note 2: Trade and Other Receivables

12-Month Actual 2018	12-Month Forecast 2019	Trade Receivables	12-Month Budget 2020	12-Month Budget 2021
157,968	150,000	Sale of goods and services	175,000	175,000
(312)	611,010	Outputs to Cabinet	611,010	611,010
177,403	-	Outputs to other government agencies	50,000	60,000
-	-	Other	-	-
(26,235)	-	Less: provision for doubtful debts	-	-
308,825	761,010	Total trade receivables	836,010	846,010

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
		Current		
308,825	700,129	Past due 1-30 days	798,390	807,940
-	38,051	Past due 31-60 days	-	-
-	22,830	Past due 61-90 days	-	-
-	-	Past due 90 and above	20,900	21,150
		Non-Current		
-	-	Past due 1 year and above	16,720	16,920
308,825	761,010	Total	836,010	846,010

Note 2: Trade and Other Receivables (Continued)

12-Month Actual 2018	12-Month Forecast 2019	Other Receivables	12-Month Budget 2020	12-Month Budget 2021
-	-	Advances (salary, Official Travel, etc)	-	-
868	-	Dishonoured cheques	-	-
-	-	Interest receivable	-	-
-	-	Loans	-	-
-	-	Interentity Due from	-	-
-	-	Other Non-Current Assets	-	-
3,216	-	Other	-	-
-	-	Less: provision for doubtful debts	-	-
4,084	-	Total other receivables	-	-

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
		Current		
4,084	-	Past due 1-30 days	-	-
-	-	Past due 31-60 days	-	-
-	-	Past due 61-90 days	-	-
-	-	Past due 90 and above	-	-
		Non-Current		
-	-	Past due 1 year and above	-	-
4,084	-	Total	-	-

Changes in the Provision of Doubtful Debts

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
-	(26,235)	Balance at 1 July/1January	-	-
-	-	Additional provisions made during the year	-	-
-	-	Receivables written off during the period	-	-
(26,235)	-	Balance at 30 June	-	-

Note 3: Inventories

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
1,971	-	Inventory held for use in the provision of goods and services	-	-
-	-	Work in Progress and finished goods	-	-
1,971	-	TOTAL INVENTORIES	-	-

Note 4: Investments

12-Month Actual 2018	12-Month Forecast 2019	Investments	12-Month Budget 2020	12-Month Budget 2021
-	-	Investments	-	-
-	-	Total Investments at the lower of cost or market value	-	-

Note 5: Prepayments

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
114,456	65,000	Accrued Prepayments	75,000	75,000
-	-	Prepaid Insurance	-	-
-	-	Other	-	-
114,456	65,000	Total	75,000	75,000

Note 6: Property, Plant and Equipment

Cost of Property, Plant and Equipment

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2019	54,253	11,068	20,812	35,514	14,080	2,374,578	2,510,305
Additions	-	-	5,000	-	100,000	50,000	155,000
Disposals and Derecognition	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Balance as at 31 December 2019	54,253	11,068	25,812	35,514	114,080	2,424,578	2,665,305

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2020	54,253	11,068	25,812	35,514	114,080	2,424,578	2,665,305
Additions	10,000	-	10,000	10,000	-	80,000	110,000
Disposals and Derecognition	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Balance as at 31 December 2020	64,253	11,068	35,812	45,514	114,080	2,504,578	2,775,304

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2021	64,253	11,068	35,812	45,514	114,080	2,504,578	2,775,304
Additions	25,000	-	40,000	18,000	-	125,000	208,000
Disposals and Derecognition	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Balance as at 31 December 2021	89,253	11,068	75,512	63,514	114,080	2,629,578	2,983,304

Note 6: Property, Plant and Equipment (Continued)

Accumulated Depreciation and Impairment Losses

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2019	41,687	4,641	15,630	23,734	8,448	1,857,585	1,951,726
Transfers	-	-	-	-	-	-	-
Impairment Reserve 2019 (closing balance)	-	-	-	-	-	-	-
Depreciation Expense 2019	11,200	1,336	8,243	5,413	2,816	169,794	198,802
Eliminate on Disposal or Derecognition 2019	-	-	-	-	-	-	-
Balance as at 31 December 2019	52,887	5,977	23,873	29,147	11,264	2,027,379	2,150,527

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2020	52,887	5,977	23,873	29,147	11,264	2,027,379	2,150,527
Transfers	-	-	-	-	-	-	-
Impairment change 2020	-	-	-	-	-	-	-
Depreciation Expense 2020	11,200	1,108	8,434	4,475	22,816	162,756	210,789
Eliminate on Disposal or Derecognition 2020	-	-	-	-	-	-	-
Balance as at 31 December 2020	64,087	7,085	32,307	33,622	34,080	2,190,135	2,361,316

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2021	64,087	7,085	32,307	33,622	34,080	2,190,135	2,361,316
Transfers	-	-	-	-	-	-	-
Impairment change 2021	-	-	-	-	-	-	-
Depreciation Expense 2021	11,200	1,109	8,435	4,475	22,816	171,756	219,791
Eliminate on Disposal or Derecognition 2021	-	-	-	-	-	-	-
Balance as at 31 December 2021	75,287	8,194	40,742	38,097	56,896	2,361,891	2,581,107

Note 6: Property, Plant and Equipment (Continued)

Net Book value 31 December 2019	1,366	5,091	1,939	6,367	102,816	397,198	514,777
Net Book value 31 December 2020	166	3,983	3,505	11,892	80,000	314,442	413,988
Net Book value 31 December 2021	13,966	2,874	35,070	25,417	57,184	267,686	402,197

Note 6: Intangible Assets

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	68,793	-	68,793
Additions	100,000	-	100,000
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2019	168,793	-	168,793

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2020	168,793	-	168,793
Additions	-	-	-
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2020	168,793	-	168,793

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2021	168,793	-	168,793
Additions	-	-	-
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2021	168,793	-	168,793

Note 6: Intangible Assets (Continued)
Accumulated Depreciation and Impairment Losses

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	3,846	-	3,846
Transfers	-	-	-
Impairment Reserve 2019 (closing balance)	-	-	-
Depreciation Expense 2019	352	-	352
Eliminate on Disposal or Derecognition 2019	-	-	-
Balance as at 31 December 2019	4,198	-	4,198

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2020	4,198	-	4,198
Transfers	-	-	-
Impairment change 2020	-	-	-
Depreciation Expense 2020	42,750	-	42,750
Eliminate on Disposal or Derecognition 2020	-	-	-
Balance as at 31 December 2020	46,948	-	46,948

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2021	46,948	-	46,948
Transfers	-	-	-
Impairment change 2021	-	-	-
Depreciation Expense 2021	42,750	-	42,750
Eliminate on Disposal or Derecognition 2021	-	-	-
Balance as at 31 December 2021	89,698	-	89,698

Net Book value 31 December 2019	164,595	-	164,595

Net Book value 31 December 2020	121,845	-	121,845

Net Book value 31 December 2021	79,095	-	79,095

Note 7: Trade Payables, Other Payables and Accruals

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
359,407	350,000	Creditors	350,000	225,000
-	-	Creditors Ministries/Portfolios	-	-
-	-	Creditors other government agencies	-	-
-	-	Non-current Accounts payable	-	-
-	-	Payroll Deductions	-	-
-	-	Operating Lease	-	-
107,944	85,000	Accrued Expenses	115,000	100,000
-	-	Accrued Expenses Ministries/Portfolios	-	-
-	-	Accrued Expenses other government agencies	-	-
-	-	Inter-entity due to	-	-
-	-	Accrued Entity Interest	-	-
-	-	Provisions	-	-
3,493	-	Other payables	-	-
470,843	435,000	Total trade payables other payables and accruals	465,000	325,000

Note 8: Unearned Revenue

12-Month Actual 2018	12-Month Forecast 2019	Details	12-Month Budget 2020	12-Month Budget 2021
-	-	Rentals paid in advance	-	-
-	-	Immigration deposits	-	-
-	-	Customs deposits	-	-
-	-	Revenue deposits	-	-
19,850	-	Other unearned revenue	-	-
-	-	Noncurrent Unearned revenue	-	-
19,850	-	Total unearned revenue	-	-

Note 9: Employee Entitlements

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
-	-	Annual Leave	-	-
138,192	138,192	Retirement and long service leave	138,192	128,192
-	-	Accrued salaries	-	-
-	-	Travel	-	-
-	-	Pension	-	-
-	-	Other salary related entitlements	-	-
138,192	138,192	Total current portion	138,192	128,192
		<i>Non-current employee entitlements are represented by:</i>		
-	-	Retirement and long service leave	-	-
138,192	138,192	Total employee entitlements	138,192	128,192

Note 10: Sales of Goods and Services

12-Month Actual 2018	12-Month Forecast 2019	Revenue type	12-Month Budget 2020	12-Month Budget 2021
6,155,000	8,006,098	Outputs to Cabinet	8,937,000	9,032,000
100,000	100,000	Outputs to other government agencies	100,000	100,000
604,004	442,450	Fees and charges	450,000	450,000
-	-	General sales	-	-
-	-	Rentals	-	-
21,069	5,000	Other	15,000	15,000
6,881,073	8,553,548	Total sales of goods and services	9,502,000	9,597,000

Note 11: Investment Revenue

12-Month Actual 2018	12-Month Forecast 2019	Revenue type	12-Month Budget 2020	12-Month Budget 2021
-	-	Interest on cash balances	-	-
-	-	Interest on deposits held with cabinet	-	-
-	-	CICSA/CSA Mortgage Loan Interest	-	-
-	-	Personal Loan Interest	-	-
-	-	Other Loan Interest	-	-
-	-	Total Investment revenue	-	-

Note 12: Personnel Costs

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
4,121,230	5,124,239	Salaries, wages and allowances	5,946,107	5,957,820
489,733	606,024	Health care	693,685	693,685
232,946	275,540	Pension	333,894	333,892
(33,025)	15,900	Leave	11,900	11,900
64,204	60,500	Other personnel related costs	42,500	48,000
4,875,088	6,082,202	Total Personnel Costs	7,028,086	7,045,297

Note 13: Supplies and Consumables

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
59,109	83,600	Supplies and Materials	80,200	83,700
833,134	1,298,225	Purchase of services	634,115	674,901
346,018	346,300	Lease of Property and Equipment	366,300	366,300
97,468	100,250	Utilities	114,500	114,500
-	-	General Insurance	-	-
10,390	9,000	Interdepartmental expenses	12,501	12,501
86,632	154,228	Travel and Subsistence	182,228	140,228
23,525	180,739	Recruitment and Training	180,431	193,932
80,742	98,300	Other	99,000	102,000
1,537,019	2,270,642	Total Supplies and consumables	1,669,275	1,688,062

Note 14: Litigation Costs

12-Month Actual 2018	12-Month Forecast 2019	Litigation Costs	12-Month Budget 2020	12-Month Budget 2021
-	-	Legal Fees	550,000	600,000
-	-	Description	-	-
-	-	Total Litigation cost	550,000	600,000

Note 15: Gains / (Losses)

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
2,467	-	Net (gain) / loss on disposal of property, plant and equipment	-	-
-	-	Gain/Loss on Derecognition of Assets	-	-
(8,722)	1,550	Net (gain) / loss on foreign exchange Transactions	1,100	1,100
(6,256)	1,550	Total gains/ (losses)	1,100	1,100

Note 16: Reconciliation of Net Cash Flows from Operating Activities to Surplus / (Deficit)

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
305,157	-	Surplus/(deficit) from ordinary activities	-	-
		Non-cash movements		
170,064	199,154	Depreciation expense	253,539	262,541
-	-	Impairment	-	-
2,467	-	(Gain)/losses on sale of property plant and equipment	-	-
		Changes in current assets and liabilities:		
119,000	(396,674)	(Increase)/decrease in receivables - Other Government agencies	(68,280)	(9,800)
-	-	(Increase)/decrease in receivables - SAGC's	-	-
-	-	(Increase)/decrease in receivables - Other 3rd Party	-	-
-	-	Increase/(decrease) in payables - Other Government agencies	(16,720)	-
-	-	Increase/(decrease) in payables - SAGC's	-	-
118,312	(10,693)	Increase/(decrease) in payables - Other 3rd Party	30,000	(150,200)
715,188	(208,214)	Net cash flows from operating activities	198,539	102,541

Note 17: 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	319,262	1,508,196	-	1,827,458
Other non-cancellable leases	-	-	-	-
Non-cancellable contracts for the supply of goods and services	-	-	-	-
Other operating commitments	-	-	-	-
Total Operating Commitments	319,262	1,508,196	-	1,827,458
Total Commitments	319,262	1,508,196	-	1,827,458

Note 18: Related Party and Key Management Personnel Disclosures

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
1,045,304	1,088,401	Salaries and other short-term employee benefits	1,347,357	1,347,357
-	-	Past employee benefits	-	-
-	-	Other long-term benefits	-	-
-	-	Termination benefits	-	-
-	-	Loans	-	-
1,045,304	1,088,401	Total	1,347,357	1,347,357

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OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

BUDGET STATEMENT

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

PREPARED IN ACCORDANCE WITH SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2018 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

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE ATTORNEY GENERAL

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2020 and 2021 financial years.

Honourable Samuel Bulgin, QC, JP
Attorney General

Office of the Director of Public Prosecutions

31 December 2019

STATEMENT OF THE DIRECTOR AND CHIEF OFFICER

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

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

Patrick Moran
Acting Director of Public Prosecutions and
Chief Officer

Office of the Director of Public Prosecutions

31 December 2019

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

Prosecution of criminal offences and international legal cooperation.

Scope of Activities

- The prosecution of criminal offences
- International legal cooperation activity
- Justice Protection Law activities

Customers and Location of Activities

Customers for activities are investigative agencies including the Royal Cayman Island Police Service, Customs and Border Control, and several other Government agencies, as well as the general public. For international cooperation, customers are overseas requesting agencies or states. All services are provided in the Cayman Islands.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Office of the Director of Public Prosecution in the 2020 and 2021 financial years are as follows:

- Provision of optimum prosecution services to the Government and Government entities
- Ensure optimum use of Government resources so that costs are reduced as much as possible
- Continuation of Staff Retention Programme to ensure that Office continues to be adequately staffed
- Training of articled clerks
- The continuing professional education of qualified attorneys in Government service
- Continuation of compliance with the performance appraisal system
- Maintain legal research tools and database
- The maintenance of equipment conducive to the production of the Office's outputs
- The operation of the Justice Protection Administrative Centre
- The operation of the Witness Care Unit

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Office of the Director of Public Prosecution for the years ending 31 December 2020 and 31 December 2021 are as follows:

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
REVENUE FROM CABINET	4,354	4,395	4,118
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	-
REVENUE FROM OTHERS	-	-	-
OPERATING EXPENSES	4,354	4,395	4,118
OPERATING SURPLUS/DEFICIT	-	-	-
NET WORTH	473	483	403
CASH FLOWS FROM OPERATING ACTIVITIES	43	44	176
CASH FLOWS FROM INVESTING ACTIVITIES	(70)	(10)	(15)
CASH FLOWS FROM FINANCING ACTIVITIES	70	10	(61)
CHANGE IN CASH BALANCES	43	44	100

FINANCIAL PERFORMANCE RATIO	2020 1 Jan to 31 Dec 2020 %	2021 1 Jan to 31 Dec 2021 %	2019 12-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	2.73:1	3.00:1	2.46:1
TOTAL ASSETS : TOTAL LIABILITIES	3.59:1	3.66:1	3.18:1

MAINTENANCE OF CAPABILITY

	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	30	30	27
STAFF TURNOVER (%)			
MANAGERS	33%	33%	33%
PROFESSIONAL AND TECHNICAL STAFF	12%	12%	12%
CLERICAL AND LABOURER STAFF	-	-	-
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	6.5 years	6.5 years	6.5 years
PROFESSIONAL AND TECHNICAL STAFF	4.77 years	4.77 years	4.77 years
CLERICAL AND LABOURER STAFF	8.14 years	8.14 years	8.14 years
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	None	None	None

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	655	664	587
ASSET REPLACEMENTS : TOTAL ASSETS	0.11:1	0.02:1	0.03:1
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	0.30:1	0.23:1	0.29:1
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	0.65	4.55	3.44
CHANGES TO ASSET MANAGEMENT POLICIES	None	None	None

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
MAJOR <u>NEW</u> CAPITAL EXPENDITURE PROJECTS			
NONE	NIL	NIL	NIL

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	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
Maintenance of confidence in criminal justice system	Unchanged	Maintain a fully staffed team of qualified and trained lawyers in sufficient numbers to ensure successful case outcomes	Maintenance of confidence in criminal justice system

4. EQUITY INVESTMENTS AND WITHDRAWALS

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
EQUITY MOVEMENT			
EQUITY INVESTMENT FROM CABINET IN TO THE OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS	70	10	15

PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

DPP 1	Prosecutions and Victims Support		
DESCRIPTION Provision of prosecution services relating to criminal matters.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of cases for which legal rulings provided - Number of cases prosecuted	2,600-3,000 1,900-2,200	2,600-3,000 1,900-2,200	2,600-3,000 1,900-2,200
QUALITY - Availability of qualified Crown Counsel - Percentage of indictments that were drafted correctly and did not require revision - Percentage of indictments that were successfully lodged - Percentage of times that disclosures provided to the defence was satisfactory to the expectations of the end user	100% 100% 100% 100%	100% 100% 100% 100%	95% 100% 100% 95%
TIMELINESS - Percentage of rulings within specified time - Percentage of advice given within specified time - Percentage of prosecution undertaken within a given period or as required - Percentage of disclosure provided within reasonable time to assist the defence in their preparation prior to trial/hearing - Percentage of Preliminary Bundles prepared within time specified by court	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%	95% 95% 100% 95% 95%
LOCATION Grand Cayman	100%	100%	100%
COST	\$3,565,001	\$3,594,741	\$3,363,701
RELATED BROAD OUTCOME Reducing Crime and the Fear of Crime			

DPP 2	International Legal Cooperation Activities			
DESCRIPTION				
Provision of mutual legal assistance relating to criminal matters.				
MEASURES		2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY				
• Number of requests for mutual legal assistance from International Authorities		28-38	28-38	28-38
QUALITY				
• Qualified Attorneys to provide requested assistance		100%	100%	100%
TIMELINESS				
• Assistance given within required timeline		100%	100%	100%
LOCATION				
• Grand Cayman		100%	100%	100%
COST		\$314,156	\$322,156	\$278,942
RELATED BROAD OUTCOME				
• Reducing Crime and the Fear of Crime				

DPP 3	Justice Protection Law Activities			
DESCRIPTION				
Provision of witness protection and witness care services relating to criminal matters.				
MEASURES		2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY				
- Number of applications under Justice Protection Law reviewed - Number of witnesses to whom Witness Care Unit provide witness liaison		10-14 100-160	10-14 100-160	10-14 100-160
QUALITY				
Qualified Attorneys and Administrative Staff to execute required activities		100%	100%	100%
TIMELINESS				
- Applications processed within required timeline - Witnesses contacted within required timeline after trial date set or trial date changed		100% 100%	100% 100%	100% 100%
LOCATION				
Grand Cayman		100%	100%	100%
COST		\$475,129	\$478,389	\$475,457
RELATED BROAD OUTCOME				
Reducing Crime and the Fear of Crime				

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

These forecast financial statements have been prepared in accordance with the provisions of the Public Management and Finance Law (2018 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 (2018 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 2020 and 31 December 2021 and performance for the years ending 31 December 2020 and 31 December 2021; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Law (2018 Revision)).

Patrick Moran

Acting Director of Public Prosecutions and Chief Officer

Office of the Director of Public Prosecutions

31 December 2019

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FINANCIAL STATEMENTS

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

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OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2020 AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2020	12-Month Budget 2021
		Current Assets			
319,570	419,267	Cash and cash equivalents	1	462,426	506,856
-	-	Marketable securities and deposits		-	-
161,984	11,984	Trade receivables	2	11,744	11,744
8,022	8,022	Other receivables	2	8,022	8,022
-	-	Inventories		-	-
-	-	Investments		-	-
15,511	15,511	Prepayments	3	15,511	15,511
505,086	454,783	Total Current Assets		497,703	542,133
		Non-Current Assets			
-	-	Trade receivables	2	240	240
-	-	Other receivables	2	-	-
-	-	Prepayments	3	-	-
-	-	Intangible Assets	4	-	-
169,131	132,531	Property, plant and equipment	4	157,031	121,531
169,131	132,531	Total Non-Current Assets		157,271	121,771
674,217	587,314	Total Assets		654,974	663,904
		Current Liabilities			
7,000	7,000	Trade payables	5	7,000	7,000
138,339	115,373	Other payables and accruals	5	113,033	111,963
-	-	Unearned revenue		-	-
64,783	62,278	Employee entitlements	6	62,278	62,278
76,432	-	Repayment of surplus		-	-
286,554	184,651	Total Current Liabilities		182,311	181,241
		Non-Current Liabilities			
-	-	Trade payables	5	-	-
-	-	Other payables and accruals	5	-	-
-	-	Unearned revenue		-	-
-	-	Employee entitlements	6	-	-
-	-	Total Non-Current Liabilities		-	-
286,554	184,651	Total Liabilities		182,311	181,241
387,663	402,663	Net Assets		472,663	482,663
		NET WORTH			
387,663	402,663	Contributed capital		472,663	482,663
387,663	402,663	Total Net Worth		472,663	482,663

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2020	12-Month Budget 2021
		Revenue			
3,318,486	4,118,100	Sale of goods and services	7	4,354,288	4,395,288
-	-	Investment revenue		-	-
-	-	Donations		-	-
-	-	Other revenue		-	-
3,318,486	4,118,100	Total Revenue		4,354,288	4,395,288
		Expenses			
2,322,059	2,690,577	Personnel costs	8	2,960,948	3,014,789
879,140	1,375,922	Supplies and consumables	9	1,347,840	1,334,999
39,985	51,600	Depreciation and Amortisation	4	45,500	45,500
-	-	Impairment of property, plant and equipment		-	-
-	-	Litigation costs		-	-
-	-	Other expenses		-	-
869	-	Other Gains and Losses	10	-	-
3,242,053	4,118,100	Total Expenses		4,354,288	4,395,288
76,432	-	Surplus or (Deficit) for the period		-	-

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	CASH FLOW STATEMENT	Note	12-Month Budget 2020	12-Month Budget 2021
		CASH FLOWS FROM OPERATING ACTIVITIES			
		<i>Receipts</i>			
3,437,000	4,118,100	Outputs to Cabinet		4,354,288	4,395,288
-	-	Outputs to other government agencies		-	-
-	-	Sale of goods and services - third party		-	-
-	-	Interest received		-	-
-	-	Donations / Grants		-	-
-	-	Other receipts		-	-
		<i>Payments</i>			
(2,315,000)	(2,563,516)	Personnel costs		(2,960,948)	(3,014,789)
(1,006,430)	(1,378,455)	Supplies and consumables		(1,350,180)	(1,336,069)
-	-	Interest paid		-	-
-	-	Other payments		-	-
115,570	176,129	Net cash flows from operating activities		43,160	44,430
		CASH FLOWS FROM INVESTING ACTIVITIES			
(32,000)	(15,000)	Purchase of property, plant and equipment		(70,000)	(10,000)
-	-	Proceeds from sale of property, plant and equipment		-	-
(32,000)	(15,000)	Net cash flows from investing activities		(70,000)	(10,000)
		CASH FLOWS FROM FINANCING ACTIVITIES			
12,000	15,000	Equity Investment from Org 40		70,000	10,000
(418,000)	(76,432)	Repayment of Surplus to Org 40		-	-
(406,000)	(61,432)	Net cash flows from financing activities		70,000	10,000
(322,430)	99,696	Net increase/(decrease) in cash and cash equivalents		43,160	44,430
642,000	319,570	Cash and cash equivalents at beginning of period		419,266	462,426
319,570	419,267	Cash and cash equivalents at end of period	1	462,426	506,856

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
STATEMENT OF CHANGES IN NET WORTH
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 30 December 2018 brought forward	387,663	-	-	-	387,663
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 30 December 2018	387,663	-	-	-	387,663
Changes in net worth for 2019					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-	-
Equity Investment from Cabinet	15,000	-	-	-	15,000
Capital withdrawals by Cabinet	-	-	-	-	-
Dividends payable to Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	15,000	-	-	-	15,000
Surplus/(deficit) for the period 2019		-	-	-	-
Total recognised revenues and expenses for the period	15,000	-	-	-	15,000
Balance at 31 December 2019 carried forward	402,663	-	-	-	402,663

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2019 brought forward	402,663	-	-	-	402,663
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2019	402,663	-	-	-	402,663
Changes in net worth for 2020					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-	-
Equity Investment from Cabinet	70,000	-	-	-	70,000
Capital withdrawals by Cabinet	-	-	-	-	-
Dividends payable to Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	70,000	-	-	-	70,000
Surplus/(deficit)for the period 2020		-	-	-	-
Total recognised revenues and expenses for the period	70,000	-	-	-	70,000
Balance at 31 December 2020 carried forward	472,663	-	-	-	472,663

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2020 brought forward	472,663	-	-	-	472,663
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2020	472,663	-	-	-	472,663
Changes in net worth for 2021					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Equity Investment from Cabinet	10,000	-	-	-	10,000
Capital withdrawals by Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	10,000	-	-	-	10,000
Surplus/(deficit)for the period 2021	-	-	-	-	-
Total recognised revenues and expenses for the period	10,000	-	-	-	10,000
Balance at 31 December 2021	482,663	-	-	-	482,663

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 2020 and 2021.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

Cash and cash equivalents

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

Receivables and advances

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

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

Other plant and equipment, which includes motor vehicles and office equipment, is recorded at cost (or fair value if acquired prior to 2005) less accumulated depreciation.

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Provisions

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

Employee entitlements

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

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

NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and Cash Equivalents

12-Month Actual 2018	12-Month Forecast 2019	Description - Enter overdraft as negative	Foreign Currency	Exchange Rate	12-Month Budget 2020	12-Month Budget 2021
500	500	Cash on hand (IRIS Confirmation Account/Petty Cash)	500	1.0000	500	500
-	-	Cash in transit (IRIS Remittance Account)	-	1.0000	-	-
309,179	408,876	CI\$ Operational Current Account held at Royal Bank of Canada	447,735	1.0000	452,035	496,465
-	-	US\$ Operational Current Account held at Royal Bank of Canada	-	0.8375	-	-
9,892	9,892	Payroll Current Account held at Royal Bank of Canada	9,892	1.0000	9,891	9,891
-	-	Bank Accounts held at other financial institutions	-	1.0000	-	-
-	-	Fixed Deposits held with Treasury (less than 90 days)	-	1.0000	-	-
319,570	419,267	TOTAL	-		462,426	506,856

Note 2: Trade and Other Receivables

12-Month Actual 2018	12-Month Forecast 2019	Trade Receivables	12-Month Budget 2020	12-Month Budget 2021
-	-	Sale of goods and services	-	-
150,000	-	Outputs to Cabinet	-	-
11,984	11,984	Outputs to other government agencies	11,984	11,984
-	-	Other	-	-
-	-	Less: provision for doubtful debts	-	-
161,984	11,984	Total trade receivables	11,984	11,984

Note 2: Trade and Other Receivables (Continued)

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
		Current		
161,984	11,025	Past due 1-30 days	11,444	11,444
-	599	Past due 31-60 days	-	-
-	360	Past due 61-90 days	-	-
-	-	Past due 90 and above	300	300
		Non-Current		
-	-	Past due 1 year and above	240	240
161,984	11,984	Total	11,984	11,984

12-Month Actual 2018	18-Month Forecast 2019	Other Receivables	12-Month Budget 2020	12-Month Budget 2021
-	-	Advances (salary, Official Travel, etc.)	-	-
-	-	Dishonoured cheques	-	-
-	-	Interest receivable	-	-
-	-	Loans	-	-
-	-	Interentity Due from	-	-
-	-	Other Non-Current Assets	-	-
8,022	8,022	Other	8,022	8,022
-	-	Less: provision for doubtful debts	-	-
8,022	8,022	Total other receivables	8,022	8,022

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
		Current		
8,022	8,022	Past due 1-30 days	8,022	8,022
-	-	Past due 31-60 days	-	-
-	-	Past due 61-90 days	-	-
-	-	Past due 90 and above	-	-
		Non-Current		
-	-	Past due 1 year and above	-	-
8,022	8,022	Total	8,022	8,022

Note 3: Prepayments

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
15,511	15,511	Accrued Prepayments	15,511	15,511
-	-	Prepaid Insurance	-	-
-	-	Other	-	-
15,511	15,511	Total	15,511	15,511

Note 4: Property, Plant and Equipment

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2019	5,373	24,694	13,776	61,337	337,298	442,478
Additions	-	-	7,000	8,000	-	15,000
Disposals and Derecognition	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Balance as at 31 December 2019	5,373	24,694	20,776	69,337	337,298	457,478

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2020	5,373	24,694	20,776	69,337	337,298	457,478
Additions	-	35,000	9,000	26,000	-	70,000
Disposals and Derecognition	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Balance as at 31 December 2020	5,373	59,694	29,776	95,337	337,298	527,478

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2021	5,373	59,694	29,776	95,337	337,298	527,478
Additions	-	-	-	10,000	-	10,000
Disposals and Derecognition	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-
Transfers	-	-	-	-	-	-
Balance as at 31 December 2021	5,373	59,694	29,776	105,337	337,298	537,478

Note 4: Property, Plant and Equipment (Continued)
Intangible Assets

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2019	948	12,594	5,453	45,415	208,937	273,347
Transfers	-	-	-	-	-	-
Impairment Reserve 2019 (closing balance)	-	-	-	-	-	-
Depreciation Expense 2019	1,000	3,600	4,000	13,000	30,000	51,600
Eliminate on Disposal or Derecognition 2019	-	-	-	-	-	-
Balance as at 31 December 2019	1,948	16,194	9,453	58,415	238,937	324,947

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2020	1,948	16,194	9,453	58,415	238,937	324,947
Transfers	-	-	-	-	-	-
Impairment change 2020	-	-	-	-	-	-
Depreciation Expense 2020	1,000	2,500	4,000	13,000	25,000	45,500
Eliminate on Disposal or Derecognition 2020	-	-	-	-	-	-
Balance as at 31 December 2020	2,948	18,694	13,453	71,415	263,937	370,447

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2021	2,948	18,694	13,453	71,415	263,937	370,447
Transfers	-	-	-	-	-	-
Impairment change 2021	-	-	-	-	-	-
Depreciation Expense 2021	1,000	2,500	4,000	13,000	25,000	45,500
Eliminate on Disposal or Derecognition 2021	-	-	-	-	-	-
Balance as at 31 December 2021	3,948	21,194	17,453	84,415	288,937	415,947

Net Book value 31 December 2019	3,425	8,500	11,323	10,922	98,361	132,531
Net Book value 31 December 2020	2,425	41,000	16,323	23,922	73,361	157,031
Net Book value 31 December 2021	1,425	38,500	12,323	20,922	48,361	121,531

Note 5: Trade Payables, Other Payables and Accruals

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
7,000	7,000	Creditors	7,000	7,000
-	-	Creditors Ministries/Portfolios	-	-
-	-	Creditors other government agencies	-	-
-	-	Non-current Accounts payable	-	-
-	-	Payroll Deductions	-	-
-	-	Operating Lease	-	-
137,626	114,660	Accrued Expenses	112,320	111,250
-	-	Accrued Expenses Ministries/Portfolios	-	-
-	-	Accrued Expenses other government agencies	-	-
-	-	Inter-entity due to	-	-
-	-	Accrued Entity Interest	-	-
-	-	Provisions	-	-
713	713	Other payables	713	713
145,339	122,373	Total trade payables other payables and accruals	120,033	118,963

Note 6: Employee Entitlements

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
-	-	Annual Leave	-	-
62,278	62,278	Retirement and long service leave	62,278	62,278
-	-	Accrued salaries	-	-
-	-	Travel	-	-
2,506	-	Pension	-	-
-	-	Other salary related entitlements	-	-
64,783	62,278	Total current portion	62,278	62,278
		<i>Non-current employee entitlements are represented by:</i>		
		Retirement and long service leave		
64,783	62,278	Total employee entitlements	62,278	62,278

Note 7: Sales of Goods and Services

12-Month Actual 2018	12-Month Forecast 2019	Revenue type	12-Month Budget 2020	12-Month Budget 2021
3,318,435	4,118,100	Outputs to Cabinet	4,354,288	4,395,288
-	-	Outputs to other government agencies	-	-
51	-	Fees and charges	-	-
-	-	General sales	-	-
-	-	Rentals	-	-
-	-	Other	-	-
3,318,486	4,118,100	Total sales of goods and services	4,354,288	4,395,288

Note 8: Personnel Costs

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
1,941,416	2,250,543	Salaries, wages and allowances	2,477,961	2,535,032
248,605	274,664	Health care	320,980	315,519
105,972	124,470	Pension	137,007	140,238
7,204	10,000	Leave	5,000	5,000
18,862	30,900	Other personnel related costs	20,000	20,000
2,322,059	2,690,577	Total Personnel Costs	2,960,948	3,014,789

Note 9: Supplies and Consumables

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
50,945	68,333	Supplies and Materials	58,000	55,000
323,026	489,924	Purchase of services	466,700	465,859
214,135	222,540	Lease of Property and Equipment	263,040	263,040
44,883	55,125	Utilities	70,100	70,100
14,433	16,000	Other	16,000	16,000
6,000	5,000	Interdepartmental expenses	5,000	5,000
17,976	25,000	Travel and Subsistence	20,000	20,000
22,916	54,000	Recruitment and Training	49,000	40,000
184,683	440,000	Witness Expenses	400,000	400,000
879,140	1,375,922	Total Supplies and consumables	1,347,840	1,334,999

Note 10: Gains/(Losses)

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
277	-	Net (gain) / loss on disposal of property, plant and equipment, revaluation	-	-
-	-	Gain/Loss on Derecognition of Assets	-	-
592	-	Net (gain) / loss on foreign exchange transactions	-	-
869	-	Total Gains / (Losses)	-	-

Note 11: Reconciliation of Net Cash Flows from operating Activities to Surplus / (Deficit)

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
76,432	-	Surplus/(deficit) from ordinary activities	-	-
		Non-cash movements		
39,985	51,600	Depreciation expense	45,500	45,500
-	-	Impairment	-	-
277	-	(Gain)/losses on sale of property plant and equipment	-	-
		Changes in current assets and liabilities:		
119,000	150,000	(Increase)/decrease in receivables - Other Government agencies	-	-
(5,000)	-	(Increase)/decrease in receivables - SAGC's	-	-
-	-	(Increase)/decrease in receivables - Other 3rd Party	-	-
-	(22,965)	Increase/(decrease) in payables - Other Government agencies	(2,340)	(1,070)
-	(2,506)	Increase/(decrease) in payables - SAGC's	-	-
(115,125)	-	Increase/(decrease) in payables - Other 3rd Party	-	-
115,570	176,129	Net cash flows from operating activities	43,160	44,430

Note 12: 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	188,579	282,868		471,447
Other non-cancellable leases	-	-	-	-
Non-cancellable contracts for the supply of goods and services	-	-	-	-
Other operating commitments	-	-	-	-
Total Operating Commitments	188,579	282,868	-	471,447
Total Commitments	188,579	282,868	-	471,447

Note 13: Related Party and Key Management Personnel Disclosures

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
363,000	290,629	Salaries and other short-term employee benefits	349,708	349,708
-	-	Past employee benefits	-	-
-	-	Other long-term benefits	-	-
-	-	Termination benefits	-	-
-	-	Loans	-	-
363,000	290,629	Total	349,708	349,708

JUDICIAL ADMINISTRATION

BUDGET STATEMENT

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

PREPARED IN ACCORDANCE WITH SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2018 REVISION)

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STATEMENT OF THE CHIEF JUSTICE

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2020 and 2021 financial years.

Honourable Justice Anthony Smellie, Q.C.
Chief Justice of the Cayman Islands

Judicial Administration

31 December 2019

STATEMENT OF THE CHIEF OFFICER

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

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

Suzanne Bothwell
Court Administrator and Chief Officer

Judicial Administration

31 December 2019

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

To provide administrative support for the dispensation of justice in the Cayman Islands, for judicial and mutual legal assistance to foreign Courts and Governments, and for the resolution of disputes that come before the Courts.

Scope of Activities

Case Management – Criminal and Civil including the Coroner’s Court

Provision of services to support the work of the Judiciary in determining and managing criminal and civil cases and in relation to the conduct of Coroner’s Inquests.

Services include:

- Register all actions, ensure their custody and progress through the judicial system.
- Scheduling cases and rostering judges
- Managing documents and exhibits
- Recording and transcribing evidence
- Undertaking functions prescribed by statute (for example granting bails, issuing summonses etc. in Criminal cases and dissolutions and probate etc. in Civil cases)
- Dealing with enquiries from parties and their lawyers

Financial Management

- Collection or enforcement of monetary penalties, and the enforcement of judgments of the Courts on behalf of Judgment creditors
- Administration of Legal Aid services
- Collection of forfeited funds

Customers and Location of Activities

Judicial Administration provides support to the Chief Justice, the President and Members of the Court of Appeal, Grand Court Judges (permanent and acting), the Chief Magistrate and Magistrates (permanent and acting). The services provided by the Judicial Administration are provided to members of the Legal Profession, the Police, other Government Agencies and the general public of the Cayman Islands and abroad. Services are provided from the main court house and from the adjacent building, Kirk House, both in the centre of George Town, and, increasingly, through the Judicial website.

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Judicial Administration in the 2020 and 2021 financial years are as follows:

- Ensure optimum use of Government resources so that costs are reduced as much as possible whilst increasing efficiency
- Continue ongoing technological modernisation of the Courts system
- Development of new court facility

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for Judicial Administration for the years ending 31 December 2020 and 31 December 2021 are as follows:

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
REVENUE FROM CABINET	8,701	8,770	8,041
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	-
REVENUE FROM OTHERS	28	28	28
OPERATING EXPENSES	8,729	8,798	8,069
OPERATING SURPLUS/DEFICIT	-	-	-
NET WORTH	1,889	2,014	1,734
CASH FLOWS FROM OPERATING ACTIVITIES	202	248	174
CASH FLOWS FROM INVESTING ACTIVITIES	(155)	(125)	(220)
CASH FLOWS FROM FINANCING ACTIVITIES	155	125	125
CHANGE IN CASH BALANCES	202	248	79

FINANCIAL PERFORMANCE RATIO	2020 1 Jan to 31 Dec 2020 %	2021 1 Jan to 31 Dec 2021 %	2019 12-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	1.89:1	2.05:1	1.79:1
TOTAL ASSETS : TOTAL LIABILITIES	2.14:1	2.21:1	2.09:1

MAINTENANCE OF CAPABILITY

	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	86	87	78
STAFF TURNOVER (%)	-	-	-
MANAGERS	-	-	-
PROFESSIONAL AND TECHNICAL STAFF	-	-	6.25%
CLERICAL AND LABOURER STAFF	-	-	-
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	-	-	10 years
PROFESSIONAL AND TECHNICAL STAFF	-	-	10 years
CLERICAL AND LABOURER STAFF	-	-	8 years
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	-	-	-

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	3,546	3,671	3,326
ASSET REPLACEMENTS : TOTAL ASSETS	-	-	-
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	-	-	-
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	-	-	-
CHANGES TO ASSET MANAGEMENT POLICIES	-	-	-

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	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 discs • Generator to be acquired	Unknown
Volume of works exceeds capacity to manage it	Unchanged	• Seek ways to improve efficiency • Seek ways to reduce number of cases needing to come to court (including promotion of ADR) • Provide a new court facility • Increase the number of Judges and Magistrates	Unknown

4. EQUITY INVESTMENTS AND WITHDRAWALS

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
EQUITY MOVEMENT			
EQUITY INVESTMENT FROM CABINET INTO THE JUDICIAL ADMINISTRATION	155	125	125

PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

JUD 1	Support of the Judiciary		
DESCRIPTION Support to the Judiciary, involving: • Secretarial, correspondence, transcripts, listing and support for cases and appeals to the Chief Justice and the Judiciary • Compiling statistics for Chief Justice and Economic and Statistics Office of the previous year • Order Law Reports and relevant material for the comprehensive legal library to be used by Judges, Magistrates, Attorneys and Public			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of judgments prepared • Number of statistical reports • Number of transcripts • Number of Law Reports in library	175-229 1 150-175 4,000-4,550	175-229 1 125-150 4,000-4,550	150-200 1 125-150 4,200-4,550
QUALITY • Judgments prepared accurately in accordance with the Judge’s and Magistrate’s drafts and directions • Statistical reports are accurate and subject to peer review • Transcripts of trials and hearings prepared accurately and based on Judges/Magistrate’s directions • Order Law Reports, catalog material, and track books borrowed from Library	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
TIMELINESS • Judgments are prepared in accordance with Judge’s request • Statistic report available by 1 January annually • Transcripts are prepared within 2-4 weeks of appeals being lodged • Library opens 9am - 4:30pm on Monday-Friday	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
LOCATION • Grand Cayman	100%	100%	100%
COST	\$1,869,309	\$1,870,364	\$1,690,722
RELATED BROAD OUTCOME • Reducing Crime and the Fear of Crime			

JUD 2	Collection of Revenue		
DESCRIPTION The collection and receipting of Revenue 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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY Number of receipts issued	20,000-27,000	18,000-24,000	18,000-24,000
QUALITY - Amount receipted equates to funds received - Funds received posted to IRIS	100% 100%	100% 100%	100% 100%
TIMELINESS - Money received deposited to the bank within one working day - Money posted from JEMS to IRIS by the end of the current month	100% 100%	100% 100%	100% 100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$637,244	\$648,139	\$566,052
RELATED BROAD OUTCOME Stable and Effective Government			

JUD 7	Legal Aid Certificates		
DESCRIPTION Providing services required under the Legal Aid Law including the grant or refusal and issuing of Legal Aid Certificates for Criminal and Civil cases and the Taxation Certificates for Legal Aid bills submitted for payment.			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Legal Aid Certificates Issued - Legal Aid Taxation Certificates Issued	1,200-1,500 1,800-2,650	1,200-2,250 1,800-2,650	1,100-2,250 1,700-2,600
QUALITY - Certificates issued and signed by authorised Legal Aid officer in accordance with Legal Aid Law - Taxation Certificates processed and signed by Clerk of the Court in accordance with Legal Aid Law and Practice Direction	100% 100%	100% 100%	100% 100%
TIMELINESS - Legal Aid notification certificate issued and sent out within five working days - Taxation Certificate issued within ten working days	100% 100%	100% 100%	100% 100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$626,577	\$644,618	\$559,310
RELATED BROAD OUTCOME Reducing Crime and the Fear of Crime			

JUD 13	Court Funds Trust Operations		
DESCRIPTION Collection (receipting) and distribution (payments) made of funds receipted in JEMS for Family Support, Court Trust, Compensations, Cash Bonds, and Nominated Accounts as prescribed by court order(s).			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of receipts issued - Number of payments issued - Number of nominated accounts	15,000-16,000 14,000-15,000 125-150	15,000-16,000 14,000-15,000 125-150	16,000 15,000 150
QUALITY - Amount receipted equates to funds received - Payments processed in accordance with Court orders	100% 100%	100% 100%	100% 100%
TIMELINESS - Money received deposited to the bank within one working day - Payments processed in a timely manner and in accordance with Court rules or policies	100% 100%	100% 100%	100% 100%
LOCATION Grand Cayman	100%	100%	100%
COST	\$370,374	\$373,714	\$315,782
RELATED BROAD OUTCOME Stable and Effective Government			

JUD 15	Support for the Conduct of Civil Proceedings		
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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of files prepared • Number of Gazette Notices prepared • Number of Civil appeals prepared • Number of Grand Court cases prepared • Number of Court documents served • Number of Maintenance Summonses prepared • Number of Civil cases processed including summary court • Number of Divorce cases processed • Number of Probate and Administration processed • Number of Financial Service Division cases processed	2,400-3,300 113-150 75-110 1,800-2,100 1,500-1,800 750-950 375-675 180-380 185-385 247-347	2,400-3,300 113-150 75-110 1,800-2,100 1,500-1,800 750-950 375-675 180-380 185-385 247-347	3,300 113 75 1,550 1,500 750 375 180 185 247
QUALITY • Appeal bundles prepared in accordance with the relevant Law • Court documents: to be served and executed in accordance with the rules of the relevant court and convention • 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%	100% 100% 100%	100% 100% 100%
TIMELINESS • Files prepared within 2-5 working days based on urgency • Bundles prepared before the relevant court session • Court documents served within 14 days • Summonses for child and spousal support issued within one week	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
LOCATION • Grand Cayman	100%	100%	100%
COST	\$2,669,818	\$2,678,873	\$1,974,752
RELATED BROAD OUTCOME • Reducing Crime and the Fear of Crime			

JUD 16	Support for the Conduct of Criminal and Traffic Proceedings		
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 • Issuing summonses and bail bonds • Providing Court Room services by ushering Judges and Magistrates in and out of the Courts, swearing in witnesses, keeping order in Court, ensuring that the files are available for the particular court; and writing verbatim records of court proceedings in stenographic code in a computerised stenographic machine for inclusion in appeal bundles			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of charges prepared • Number of bundles prepared • Number of inquests held • Number of indictments processed • Number of Criminal Appeals processed • Number of Youth Court cases processed • Number of Jurors Summoned	9,000-13,000 75-95 80-100 200-300 100-200 150-250 1,350-1,550	9,000-13,000 75-95 80-100 200-300 100-200 150-250 1,350-1,550	9,678 80 100 175 100 150 1,350
QUALITY • Issuing Summonses in accordance of Court Rules • Processing court orders accurately • Timely completion of court transcripts • Providing adequate court room services	95%-100% 100% 95%-100% 90%-100%	95%-100% 100% 95%-100% 90%-100%	95%-100% 100% 95%-100% 90%-100%
TIMELINESS • Charges and Summonses filed within 1-5 working days based on urgency • Bundles prepared before the relevant court session • Summonses prepared six weeks before each session of the court • Coroner’s certificates issued within five working days after Jury verdict	100% 100% 100% 100%	100% 100% 100% 100%	100% 100% 100% 100%
LOCATION • Grand Cayman	100%	100%	100%
COST	\$2,208,812	\$2,233,754	\$2,003,667
RELATED BROAD OUTCOME • Reducing Crime and the Fear of Crime			

JUD 17	Support for the Drug Rehabilitation Court		
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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of DRC applications processed - Number of DRC Provisional Orders made - Number of DRC Prescribed Treatment Programme Orders Made - Number of DRC graduates - Number of U/As - Number of DRC Team meetings	54-90 50-80 45-65 40-60 1,125-1,500 20-45	54-90 50-80 45-65 40-60 1,125-1,500 20-45	50-54 45-50 40-45 30-40 1,125-1,250 15-20
QUALITY - Applications processed in accordance with the Drug Rehabilitation Court Law for consideration by the DRC Team - Orders signed and issued in accordance with the Rules of Court - Assessment for suitability completed within the 30-day provisional period. The treatment provider and the probation officer must interview clients and provide an assessment on whether the client is suitable to participate in the programme. This assessment must be completed within 30 days while the client is on a provisional order of the court - Client progress is assessed before advancement to next phase of programme. Progress reports must be reviewed before a client can move to the next phase of the programme - Client meets all the requirements for graduation as set out in Rule of Court. Criteria for graduation are prescribed in the Rules of the Court Client must meet the criteria if he/she is to be considered for graduation	80% 80% 95% 95% 100%	80% 80% 95% 95% 100%	80% 80% 95% 95% 100%
TIMELINESS - Applications processed within 14 days - DRC materials and reports prepared before the relevant court session - Orders processed within two working days	80% 80% 80%	80% 80% 80%	80% 80% 80%
LOCATION Grand Cayman	100%	100%	100%
COST	\$318,828	\$320,386	\$291,714
RELATED BROAD OUTCOME Reducing Crime and the Fear of Crime			

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OFFICE OF THE JUDICIAL ADMINISTRATION
STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

These forecast financial statements have been prepared in accordance with the provisions of the Public Management and Finance Law (2018 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 (2018 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 2020 and 31 December 2021 and performance for the years ending 31 December 2020 and 31 December 2021; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Law (2018 Revision)).

Suzanne Bothwell
Court Administrator and Chief Officer

Judicial Administration

31 December 2019

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FINANCIAL STATEMENTS

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

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JUDICIAL ADMINISTRATION
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2020 AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2020	12-Month Budget 2021
1,742,688	1,821,249	Current Assets			
-	-	Cash and cash equivalents	1	2,023,067	2,271,110
759,396	759,396	Marketable securities and deposits		-	-
216,786	216,786	Trade receivables	2	854,374	854,374
-	-	Other receivables	2	216,786	216,786
-	-	Inventories	3	-	-
-	-	Investments		-	-
51,135	51,135	Prepayments	4	50,705	50,705
2,770,005	2,848,566	Total Current Assets		3,144,932	3,392,975
		Non-Current Assets			
-	-	Trade receivables	2	17,436	17,436
-	-	Other receivables	2	-	-
-	-	Inventories	3	-	-
-	-	Investments		-	-
-	-	Prepayments	4	-	-
38,198	52,982	Intangible Assets	5	31,822	10,663
494,033	423,278	Property, plant and equipment	5	351,394	249,510
532,231	476,259	Total Non-Current Assets		400,652	277,609
3,302,236	3,324,825	Total Assets		3,545,584	3,670,584
		Current Liabilities			
9,648	9,648	Trade payables	6	9,648	9,648
134,063	134,063	Other payables and accruals	6	205,373	205,373
-	-	Unearned revenue		-	-
55,798	55,798	Employee entitlements	7	50,246	50,246
1,391,975	1,391,975	Repayment of surplus		1,391,975	1,391,975
1,591,484	1,591,484	Total Current Liabilities		1,657,242	1,657,242
		Non-Current Liabilities			
-	-	Trade payables	6	-	-
-	-	Other payables and accruals	6	-	-
-	-	Unearned revenue		-	-
-	-	Employee entitlements	7	-	-
-	-	Total Non-Current Liabilities		-	-
1,591,484	1,591,484	Total Liabilities		1,657,242	1,657,242
1,710,752	1,733,341	Net Assets		1,888,342	2,013,342
		NET WORTH			
3,000,316	3,125,316	Contributed capital		3,280,316	3,405,316
-	-	Other Reserves		-	-
-	-	Revaluation reserve		-	-
(1,289,564)	(1,391,974)	Accumulated surpluses/(deficits)		(1,391,974)	(1,391,974)
1,710,752	1,733,341	Total Net Worth		1,888,342	2,013,342

JUDICIAL ADMINISTRATION
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2020	12-Month Budget 2021
6,900,465	8,069,598	Revenue			
-	-	Sale of goods and services	8	8,729,430	8,798,316
-	-	Investment revenue		-	-
-	-	Donations		-	-
-	-	Other revenue		-	-
6,900,465	8,069,598	Total Revenue		8,729,430	8,798,316
4,708,809	5,583,920	Expenses			
1,897,173	2,304,706	Personnel costs	9	6,148,281	6,201,711
172,357	180,972	Supplies and consumables	10	2,333,106	2,348,562
-	-	Depreciation and Amortisation	5	248,043	248,043
-	-	Impairment of property, plant and equipment	5	-	-
-	-	Impairment of inventory	3	-	-
-	-	Litigation costs		-	-
-	-	Other expenses		-	-
19,715	-	Other Gains and Losses		-	-
6,798,054	8,069,598	Total Expenses		8,729,430	8,798,316
102,411	-	Surplus or (Deficit) for the period		-	-

JUDICIAL ADMINISTRATION
STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	CASH FLOW STATEMENT	Note	12-Month Budget 2020	12-Month Budget 2021
		CASH FLOWS FROM OPERATING ACTIVITIES			
		<i>Receipts</i>			
6,361,000	8,041,130	Outputs to Cabinet		8,588,549	8,769,848
-	-	Outputs to other government agencies		-	-
161,000	28,468	Sale of goods and services - third party		28,468	28,468
-	-	Interest received		-	-
-	-	Donations / Grants		-	-
-	-	Other receipts		-	-
		<i>Payments</i>			
(4,714,000)	(5,583,920)	Personnel costs		(6,153,833)	(6,201,711)
(1,818,312)	(2,311,866)	Supplies and consumables		(2,261,366)	(2,348,561)
-	-	Interest paid		-	-
-	-	Other payments		-	-
(10,312)	173,812	Net cash flows from operating activities		201,818	248,044
		CASH FLOWS FROM INVESTING ACTIVITIES			
(176,000)	(220,251)	Purchase of property, plant and equipment		(155,000)	(125,000)
-	-	Proceeds from sale of property, plant and equipment		-	-
(176,000)	(220,251)	Net cash flows from investing activities		(155,000)	(125,000)
		CASH FLOWS FROM FINANCING ACTIVITIES			
(167,000)	125,000	Equity Investment from Org 40		155,000	125,000
(233,000)	-	Repayment of Surplus to Org 40		-	-
(400,000)	125,000	Net cash flows from financing activities		155,000	125,000
(586,312)	78,561	Net increase/(decrease) in cash and cash equivalents		201,818	248,043
2,329,000	1,742,688	Cash and cash equivalents at beginning of period		1,821,249	2,023,067
1,742,688	1,821,249	Cash and cash equivalents at end of period	1	2,023,067	2,271,110

**JUDICIAL ADMINISTRATION
STATEMENT OF CHANGES IN NET WORTH
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021**

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2018 brought forward	3,000,316			(1,289,564)	1,710,752
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2018	3,000,316	-	-	(1,289,564)	1,710,752
Changes in net worth for 2019					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-	-
Equity Investment from Cabinet	125,000	-	-	-	125,000
Capital withdrawals by Cabinet		-	-	-	-
Dividends payable to Cabinet		-	-	(102,411)	(102,411)
Net revenue / expenses recognised directly in net worth	125,000	-	-	(102,411)	22,589
Surplus/(deficit)for the period 2019		-	-	-	-
Total recognised revenues and expenses for the period	125,000	-	-	(102,411)	22,589
Balance at 31 December 2019 carried forward	3,125,316	-	-	(1,391,974)	1,733,341
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2019 brought forward	3,125,316			(1,391,974)	1,733,341
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2019	3,125,316	-	-	(1,391,974)	1,733,341
Changes in net worth for 2020					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-	-
Equity Investment from Cabinet	155,000	-	-	-	155,000
Capital withdrawals by Cabinet		-	-	-	-
Dividends payable to Cabinet		-	-	-	-
Net revenue / expenses recognised directly in net worth	155,000	-	-	-	155,000
Surplus/(deficit)for the period 2020	-	-	-	-	-
Total recognised revenues and expenses for the period	155,000	-	-	-	155,000
Balance at 31 December 2020 carried forward	3,280,316	-	-	(1,391,974)	1,888,342

**JUDICIAL ADMINISTRATION
STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021**

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2020 brought forward	3,280,316			(1,391,974)	1,888,342
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2020	3,280,316	-	-	(1,391,974)	1,888,342
Changes in net worth for 2021					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Equity Investment from Cabinet	125,000	-	-	-	125,000
Capital withdrawals by Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	125,000	-	-	-	125,000
Surplus/(deficit)for the period 2021	-	-	-	-	-
Total recognised revenues and expenses for the period	125,000	-	-	-	125,000
Balance at 31 December 2021	3,405,316	-	-	(1,391,974)	2,013,341

STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These forecast financial statements are for *Judicial Administration*.

Basis of preparation

The forecast financial statements have been prepared in accordance with International Public Sector Accounting Standards (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 2020 and 2021.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

Cash and cash equivalents

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

Receivables and advances

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

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

Other plant and equipment, which includes motor vehicles and office equipment, is recorded at cost (or fair value if acquired prior to 2005) less accumulated depreciation.

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Provisions

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

Employee entitlements

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

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

NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and Cash Equivalents

12-Month Actual 2018	12-Month Forecast 2019	Description	Foreign Currency	Exchange Rate	12-Month Budget 2020	12-Month Budget 2021
850	850	Cash on hand (IRIS Confirmation Account/Petty Cash)	850	1.0000	850	850
485	485	Cash in transit (IRIS Remittance Account)	485	1.0000	485	485
1,617,330	1,695,891	CI\$ Operational Current Account held at Royal Bank of Canada	1,897,709	1.0000	1,897,709	2,145,752
113,951	113,951	US\$ Operational Current Account held at Royal Bank of Canada	136,061	0.8375	113,951	113,951
10,071	10,071	Payroll Current Account held at Royal Bank of Canada	10,071	1.0000	10,071	10,071
-	-	Bank Accounts held at other financial institutions	-	1.0000	-	-
-	-	Fixed Deposits held with Treasury (less than 90 days)	-	1.0000	-	-
1,742,688	1,821,249	TOTAL			2,023,067	2,271,110

Note 2: Trade and Other Receivables

12-Month Actual 2018	12-Month Forecast 2019	Trade Receivables	12-Month Budget 2020	12-Month Budget 2021
893	893	Sale of goods and services	893	893
612,667	612,667	Outputs to Cabinet	725,080	725,080
145,837	145,837	Outputs to other government agencies	145,837	145,837
-	-	Other	-	-
-	-	Less: provision for doubtful debts	-	-
759,396	759,396	Total trade receivables	871,810	871,810

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
		Current		
759,396	698,645	Past due 1-30 days	832,579	832,579
-	37,970	Past due 31-60 days	-	-
-	22,782	Past due 61-90 days	-	-
-	-	Past due 90 and above	21,795	21,795
		Non-Current		
-	-	Past due 1 year and above	17,436	17,436
759,396	759,396	Total	871,810	871,810

Note 2: Trade and Other Receivables (Continued)

12-Month Actual 2018	12-Month Forecast 2019	Other Receivables	12-Month Budget 2020	12-Month Budget 2021
1,000	1,000	Advances (salary, Official Travel, etc.)	1,000	1,000
110	110	Dishonoured cheques	110	110
-	-	Interest receivable	-	-
-	-	Loans	-	-
-	-	Interentity Due from	-	-
-	-	Other Non-Current Assets	-	-
215,676	215,676	Other	215,676	215,676
-	-	Less: provision for doubtful debts	-	-
216,786	216,786	Total other receivables	216,786	216,786

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
		Current		
216,786	216,786	Past due 1-30 days	216,786	216,786
-	-	Past due 31-60 days	-	-
-	-	Past due 61-90 days	-	-
-	-	Past due 90 and above	-	-
		Non-Current		
-	-	Past due 1 year and above	-	-
216,786	216,786	Total	216,786	216,786

Changes in the Provision of Doubtful Debt

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
-	-	Balance at 1 July	-	-
-	-	Additional provisions made during the year	-	-
-	-	Receivables written off during the period	-	-
-	-	Balance at 30 June	-	-

Note 3: Inventories

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
-	-	Inventory held for use in the provision of goods and services	-	-
-	-	Work in Progress and finished goods	-	-
-	-	TOTAL INVENTORIES	-	-

Note 4: Prepayments

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
51,135	51,135	Accrued Prepayments	50,705	50,705
-	-	Prepaid Insurance	-	-
-	-	Other	-	-
51,135	51,135	Total	50,705	50,705

Note 5: Property, Plant and Equipment

	<i>Plant and equipment</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2019	126,819	142,744	76,182	173,808	53,102	1,342,184	1,914,839
Additions		35,000	40,000	23,000		95,251	193,251
Disposals and Derecognition							-
Revaluation							-
Transfers							-
Balance as at 31 December 2019	126,819	177,744	116,182	196,808	53,102	1,437,435	2,108,090

	<i>Plant and equipment</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2020	126,819	177,744	116,182	196,808	53,102	1,437,435	2,108,090
Additions	40,000		40,000	30,000	45,000		155,000
Disposals and Derecognition							-
Revaluation							-
Transfers							-
Balance as at 31 December 2020	166,819	177,744	156,182	226,808	98,102	1,437,435	2,263,090

	<i>Plant and equipment</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2021	166,819	177,744	156,182	226,808	98,102	1,437,435	2,263,090
Additions		40,000	20,000	15,000		50,000	125,000
Disposals and Derecognition							-
Revaluation							-
Transfers							-
Balance as at 31 December 2021	166,819	217,744	176,182	241,808	98,102	1,487,435	2,388,090

Note 5: Property, Plant and Equipment (Continued)

Accumulated Depreciation and Impairment Losses

	<i>Plant and equipment</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2019	75,184	92,608	32,332	114,856	46,141	1,154,937	1,516,057
Transfers							-
Impairment Reserve 2019(closing balance)							-
Depreciation Expense 2019	18,117	20,062	15,869	23,087	6,620	85,000	168,755
Eliminate on Disposal or Derecognition 2019							-
Balance as at 31 December 2019	93,301	112,669	48,201	137,942	52,762	1,239,937	1,684,812

	<i>Plant and equipment</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2020	93,301	112,669	48,201	137,942	52,762	1,239,937	1,684,812
Transfers							-
Impairment change 2020							-
Depreciation Expense 2020	18,988	14,361	49,555	22,617	10,620	110,743	226,884
Eliminate on Disposal or Derecognition 2020							-
Balance as at 31 December 2020	112,289	127,030	97,756	160,559	63,382	1,350,680	1,911,696

	<i>Plant and equipment</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 January 2021	112,289	127,030	97,756	160,559	63,382	1,350,680	1,911,696
Transfers					-		
Impairment change 2021					-		
Depreciation Expense 2021	18,988	14,361	49,555	22,617	10,620	110,743	226,884
Eliminate on Disposal or Derecognition 2021					-		
Balance as at 31 December 2021	131,278	141,391	147,311	183,176	74,002	1,461,422	2,138,580

Net Book value 31 December 2019	33,518	65,075	67,981	58,866	340	197,498	423,278

Net Book value 31 December 2020	54,530	50,714	58,426	66,249	34,720	86,755	351,394

Net Book value 31 December 2021	35,542	76,353	28,871	58,632	24,100	26,012	249,510

Note 5: Intangible Assets

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	118,599	-	118,599
Additions	27,000	-	27,000
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2019	145,599	-	145,599

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2020	145,599	-	145,599
Additions	-	-	-
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2020	145,599	-	145,599

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2021	145,599	-	145,599
Additions	-	-	-
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2021	145,599	-	145,599

Accumulated Depreciation and impairment losses

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	80,401	-	80,401
Transfers	-	-	-
Impairment Reserve 2019(closing balance)	-	-	-
Depreciation Expense 2019	12,217	-	12,217
Eliminate on Disposal or Derecognition 2019	-	-	-
Balance as at 31 December 2019	92,618	-	92,618

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2020	92,618	-	92,618
Transfers	-	-	-
Impairment change 2020	-	-	-
Depreciation Expense 2020	21,159	-	21,159
Eliminate on Disposal or Derecognition 2020	-	-	-
Balance as at 31 December 2020	113,777	-	113,777

Note 5: Intangible Assets (Continued)

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2021	113,777	-	113,777
Transfers	-	-	-
Impairment change 2021	-	-	-
Depreciation Expense 2021	21,159	-	21,159
Eliminate on Disposal or Derecognition 2021	-	-	-
Balance as at 31 December 2021	134,937	-	134,937

Net Book value 31 December 2019	52,982	-	52,982

Net Book value 30 December 2020	31,822	-	31,822

Net Book value 31 December 2021	10,663	-	10,663

Note 6: Trade Payables, Other Payables and Accruals

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
9,648	9,648	Creditors	9,648	9,648
-	-	Creditors Ministries/Portfolios	-	-
-	-	Creditors other government agencies	-	-
-	-	Non-current Accounts payable	-	-
6	6	Payroll Deductions	6	6
		Operating Lease	-	-
130,538	130,538	Accrued Expenses	201,848	201,848
-	-	Accrued Expenses Ministries/Portfolios	-	-
-	-	Accrued Expenses other government agencies	-	-
-	-	Inter-entity due to	-	-
-	-	Accrued Entity Interest	-	-
-	-	Provisions	-	-
3,520	3,520	Other payables	3,520	3,520
143,711	143,711	Total trade payables other payables and accruals	215,021	215,021

Note 7: Employee Entitlements

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
		Annual Leave		
48,837	48,837	Retirement and long service leave	48,837	48,837
-	-	Accrued salaries	-	-
-	-	Travel	-	-
6,960	6,960	Pension	1,408	1,408
-	-	Other salary related entitlements	-	-
55,798	55,798	Total current portion	50,246	50,246
		<i>Non-current employee entitlements are represented by:</i>		
-	-	Retirement and long service leave	-	-
55,798	55,798	Total employee entitlements	50,246	50,246

Note 8: Sales of Goods and Services

12-Month Actual 2018	12-Month Forecast 2019	Revenue type	12-Month Budget 2020	12-Month Budget 2021
6,739,332	8,041,130	Outputs to Cabinet	8,700,962	8,769,848
-	-	Outputs to other government agencies	-	-
245	-	Fees and charges	-	-
21,264	17,500	General sales	17,500	17,500
92,605	10,968	Rentals	10,968	10,968
47,019	-	Other	-	-
6,900,465	8,069,598	Total sales of goods and services	8,729,430	8,798,316

Note 9: Personnel Costs

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
3,844,399	4,567,265	Salaries, wages and allowances	5,059,250	5,087,890
671,783	760,085	Health care	803,369	826,565
198,160	249,570	Pension	278,662	280,256
-6,568	5,000	Leave	5,000	5,000
1,036	2,000	Other personnel related costs	2,000	2,000
4,708,809	5,583,920	Total Personnel Costs	6,148,281	6,201,711

Note 10: Supplies and Consumables

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
104,622	125,321	Supplies and Materials	125,321	125,821
727,183	830,336	Purchase of services	823,736	823,736
656,990	668,154	Lease of Property and Equipment	673,154	673,154
313,333	573,139	Utilities	583,139	598,095
-	-	General Insurance	-	-
13,570	13,601	Interdepartmental expenses	13,601	13,601
12,973	20,000	Travel and Subsistence	30,000	30,000
34,048	40,000	Recruitment and Training	50,000	50,000
34,455	34,155	Other	34,155	34,155
1,897,173	2,304,706	Total Supplies and consumables	2,333,106	2,348,562

Note 11: Reconciliation of Net Cash Flows from Operating Activities to Surplus / (Deficit)

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
102,411	-	Surplus/(deficit) from ordinary activities	-	-
		Non-cash movements		
172,357	180,972	Depreciation expense	248,043	248,043
-	-	Impairment	-	-
21,191	-	(Gain)/losses on sale of property plant and equipment	-	-
		Changes in current assets and liabilities:		
-	-	(Increase)/decrease in receivables - Other Government agencies	(112,414)	-
-	-	(Increase)/decrease in receivables - SAGC's	-	-
(280,271)	(7,160)	(Increase)/decrease in receivables - Other 3rd Party	430	1
-	-	Increase/(decrease) in payables - Other Government agencies	71,310	-
-	-	Increase/(decrease) in payables - SAGC's	-	-
(26,000)	-	Increase/(decrease) in payables - Other 3rd Party	(5,552)	-
(10,312)	173,812	Net cash flows from operating activities	201,818	248,043

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OFFICE OF THE AUDITOR GENERAL

BUDGET STATEMENT

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

PREPARED IN ACCORDANCE WITH SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2018 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

APPENDIX: FORECAST FINANCIAL STATEMENTS

**STATEMENT OF THE PUBLIC ACCOUNTS
COMMITTEE CHAIRMAN**

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2020 and 2021 financial years.

Honourable Ezzard Miller
Chairman of the Public Accounts Committee

Office of the Auditor General

31 December 2019

STATEMENT OF AUDITOR GENERAL

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

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

Sue Winspear, CPFA
Auditor General

Office of the Auditor General

31 December 2019

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

The Cayman Islands Constitution 2009 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 (2018 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 (OAG)

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

Scope of Activities

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

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

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

Customers and Location of Activities

Customers: The Legislative Assembly and the Public Accounts Committee

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

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

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Office of the Auditor General in the 2020 and 2021 financial years are as follows:

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

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Office of the Auditor General for the years ending 31 December 2020 and 31 December 2021 are as follows:

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
REVENUE FROM PUBLIC ACCOUNTS COMMITTEE	930	950	900
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	2,128	2,168	2,079
REVENUE FROM OTHERS	-	-	-
OPERATING EXPENSES	3,058	3,118	2,979
OPERATING SURPLUS/DEFICIT	65	33	177
NET WORTH	688	688	688
CASH FLOWS FROM OPERATING ACTIVITIES	106	75	981
CASH FLOWS FROM INVESTING ACTIVITIES	-	-	10
CASH FLOWS FROM FINANCING ACTIVITIES	-	(65)	-
CHANGE IN CASH BALANCES	106	10	991

FINANCIAL PERFORMANCE RATIO	2020 1 Jan to 31 Dec 2020 %	2021 1 Jan to 31 Dec 2021 %	2019 12-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	1.41:1	1.39:1	1.44:1
TOTAL ASSETS : TOTAL LIABILITIES	1.44:1	1.41:1	1.48:1

MAINTENANCE OF CAPABILITY

	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	22	23	21
STAFF TURNOVER (%)			
MANAGERS	25%	25%	25%
PROFESSIONAL AND TECHNICAL STAFF	25%	25%	25%
CLERICAL AND LABOURER STAFF	20%	20%	0%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	6	6	6
PROFESSIONAL AND TECHNICAL STAFF	4	4	4
CLERICAL AND LABOURER STAFF	4	4	4
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	None	None	None

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	2,319	2,297	1,056
ASSET REPLACEMENTS : TOTAL ASSETS	0.2%	-	1.0%
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	25%	15%	42%
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	-	-	212%
CHANGES TO ASSET MANAGEMENT POLICIES	None	None	None

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
MAJOR <u>NEW</u> CAPITAL EXPENDITURE PROJECTS			
-	-	-	-

RISK MANAGEMENT

KEY RISKS FACED BY OFFICE OF THE AUDITOR GENERAL	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss of reputation and credibility of being a reputable voice to our stakeholders in carrying out high quality audits	New strategic plan for 2019-2023 Performance management framework (PMF) assessment based on internationally recognised standards for Auditor General's Offices completed February 2019 Performance audit and financial statement audit practices mostly follow recognised international standards of supreme audit institutions Continuing professional development – staff training and technical updates on professional standards and emerging audit trends; and soft skills Ensuring appropriate level of professional scepticism used by staff Annual staff performance assessments Manage conflicts of interests Risk assessment for our audits	- Implement recommendations from PMF assessment and reassess within five years - Develop/implement Auditor General's Law - Integrated operational plan - Updating two practice manuals to incorporate ISSAIs for audit practices - Quality assurance framework put in place External activity: - Maintaining relationships with key stakeholders including Government, senior officers, PAC, Legislative Assembly, Governor and FCO - Effective media engagement - Focusing audit work on areas that matter to stakeholders – focusing on the right things	Not quantifiable

RISK MANAGEMENT (CONTINUED)

KEY RISKS FACED BY OFFICE OF THE AUDITOR GENERAL	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Financial resources are inadequate for the Office to effectively deliver its mandate	Engagement with PAC, BMU and other relevant stakeholders	- Integrated operational plan - Develop/implement Auditor General's Law	Not quantifiable
Unable to maintain a motivated, high performance and skilled workforce or attract key staff due to: - legislation and/or government policy adversely affecting the status of staff and/or their dependents - lack of opportunities for progression - the inability of the OAG to provide appropriate rewards - Change in business requirements necessitating deep specialist technical skills over the long term	Monitoring the status of staff/and their dependents Provision of training and personal development opportunities Maintaining relationships with key stakeholders	- Ongoing job description review and evaluation - Integrated annual operational and resourcing plan - Develop/implement Auditor General's Law - Systematic feedback (informal and formal)	Not quantifiable
Ongoing operations of the Office compromised due to: - Breaches of physical premises due to impact of natural disasters, fire, etc. - Breaches to our information technology systems - Theft of and unauthorised access to office equipment and data	Physical access controls to the office and restricted to authorised persons Continuity of operations plan updated annually and staff trained Passwords are in place and require changing every 90 days in accordance with CSD policies	- Further development of continuity of operations plan - Alternative site to lease - Development of physical and information technology security strategy and policy - Implement Caseware audit security tools - Procure a security audit for the Office - Develop and implement an Information Management Policy - Instigate routine meetings with CSD provider - Review options for improved confidentiality and security of electronic data either through a separate network on Government servers or externally	Not quantifiable

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
-	-	-	-

PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

AUD 2	Financial and Performance Audit Reports		
DESCRIPTION Audit reports and advice to the Legislative Assembly relating to: - General reports on: 1) Management of executive financial transactions; 2) Financial management of Entire Public Sector (EPS) or of any ministry, portfolio, office, statutory authority or government company - Performance audit reports on the economy, efficiency and effectiveness of any ministry, portfolio, office, statutory authority or government company - Public interest reports on other matters as determined by the Auditor General			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of reports issued reports to the Legislative Assembly - Number of audits in progress/partial reports	3-5 2-4	3-5 2-3	3-5 2-3
QUALITY - Issued reports are reviewed and signed off by the Audit Director and/or Auditor General - Request client’s comments on the draft reports and amend the final report if necessary - Report recommendations are endorsed by Public Accounts Committee - Report recommendations are accepted by the client	100% 100% 90-100% 75-100%	100% 100% 90-100% 75-100%	100% 100% 90-100% 75-100%
TIMELINESS - Auditor General reports become public documents within two weeks of submission to the Speaker of the Legislative Assembly - All reports are publicly available through the website within two days after becoming a public document	80-100% 100%	80-100% 100%	80-100% 100%
LOCATION 64 Shedden Road, George Town and Client premises (local and international)	100%	100%	100%
COST	\$930,000	\$950,000	\$900,000
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

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OFFICE OF THE AUDITOR GENERAL
STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

These forecast financial statements have been prepared in accordance with the provisions of the Public Management and Finance Law (2018 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 (2018 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 2020 and 31 December 2021 and performance for the years ending 31 December 2020 and 31 December 2021; and
- c. Comply with International Public Sector Accounting Standards as set out by the International Public Sector Accounting Standards Board under the responsibility of the International Federation of Accountants and the Public Management and Finance Law (2018 Revision).

Sue Winspear, CPFA
Auditor General

Office of the Auditor General
31 December 2019

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FINANCIAL STATEMENTS

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

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OFFICE OF THE AUDITOR GENERAL
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 2020 AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2020	12-Month Budget 2021
931,302	1,922,220	Current Assets			
-	-	Cash and cash equivalents	1	2,028,700	2,038,948
781,590	158,773	Marketable securities and deposits		-	-
34,299	-	Trade receivables	2	195,391	317,891
-	-	Other receivables	2	-	-
-	-	Inventories		-	-
-	-	Investments		-	-
2,140	464	Prepayments	3	464	464
1,749,331	2,081,457	Total Current Assets		2,224,555	2,357,303
		Non-Current Assets			
-	-	Trade receivables	2	3,988	6,488
-	-	Other receivables	2	-	-
-	-	Inventories		-	-
-	-	Investments		-	-
-	-	Prepayments	3	-	-
-	-	Intangible Assets	4	-	-
70,311	55,810	Property, plant and equipment	4	33,223	16,223
70,311	55,810	Total Non-Current Assets		37,211	22,711
1,819,642	2,137,267	Total Assets		2,261,766	2,380,014
		Current Liabilities			
16,953	-	Trade payables	5	-	-
37,343	21,883	Other payables and accruals	5	21,883	21,883
468,366	604,746	Unearned revenue	6	654,746	822,978
162,284	198,360	Employee entitlements	7	208,360	218,360
446,365	623,812	Repayment of surplus		688,311	628,327
1,131,311	1,448,801	Total Current Liabilities		1,573,300	1,691,548
		Non-Current Liabilities			
-	-	Trade payables	5	-	-
-	-	Other payables and accruals	5	-	-
-	-	Unearned revenue	6	-	-
-	-	Employee entitlements	7	-	-
-	-	Total Non-Current Liabilities		-	-
1,131,311	1,448,801	Total Liabilities		1,573,300	1,691,548
688,331	688,466	Net Assets		688,466	688,466
		NET WORTH			
688,466	688,466	Contributed capital		688,466	688,466
-	-	Other Reserves		-	-
-	-	Revaluation reserve		-	-
(135)	-	Accumulated surpluses/(deficits)		-	-
688,331	688,466	Total Net Worth		688,466	688,466

OFFICE OF THE AUDITOR GENERAL
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2020	12-Month Budget 2021
3,083,988	2,979,000	Revenue			
-	-	Sale of goods and services	10	3,058,000	3,118,000
-	-	Investment revenue		-	-
-	-	Donations		-	-
-	-	Other revenue		-	-
3,083,988	2,979,000	Total Revenue		3,058,000	3,118,000
		Expenses			
2,186,403	2,288,053	Personnel costs	11	2,447,298	2,547,348
314,103	470,890	Supplies and consumables	12	503,222	494,505
15,495	16,100	Depreciation & Amortisation	4	16,581	17,000
-	-	Impairment of property, plant and equipment	4	-	-
-	-	Impairment of inventory		-	-
1,307	25,000	Litigation costs	13	25,000	25,000
838	1,000	Other expenses		1,000	1,000
(124)	510	Other Gains and Losses		-	-
2,518,021	2,801,553	Total Expenses		2,993,101	3,084,853
565,967	177,447	Surplus or (Deficit) for the period		64,899	33,147

OFFICE OF THE AUDITOR GENERAL
STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

12-Month Forecast 2019	CASH FLOW STATEMENT	Note	12-Month Budget 2020	12-Month Budget 2021
	CASH FLOWS FROM OPERATING ACTIVITIES			
	<i>Receipts</i>			
900,000	Outputs to Cabinet		930,000.0	950,000
-	Outputs to other government agencies		-	-
2,512,989	Sale of goods and services - third party		2,128,000.0	2,168,000
-	Interest received		-	-
-	Donations / Grants		-	-
-	Other receipts		-	-
	<i>Payments</i>			
(1,927,409)	Personnel costs		(2,447,298.0)	(2,547,348)
(503,213)	Supplies and consumables		(503,222.0)	(494,505)
-	Interest paid		-	-
(1,510)	Other payments		(1,000.0)	(1,000)
980,858	Net cash flows from operating activities		106,480.0	75,147
	CASH FLOWS FROM INVESTING ACTIVITIES			
10,060	Purchase of property, plant and equipment		-	-
-	Proceeds from sale of property, plant and equipment		-	-
10,060	Net cash flows from investing activities		-	-
	CASH FLOWS FROM FINANCING ACTIVITIES			
-	Equity Investment from Org 40		-	-
-	Repayment of Surplus to Org 40		-	(64,899)
-	Net cash flows from financing activities		-	(64,899)
990,918	Net increase/(decrease) in cash and cash equivalents	14	106,480	10,248
931,302	Cash and cash equivalents at beginning of period		1,922,220	2,028,700
1,922,220	Cash and cash equivalents at end of period	1	2,028,700	2,038,948

OFFICE OF THE AUDITOR GENERAL
STATEMENT OF CHANGES IN NET WORTH
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2018 brought forward	688,466	-	-	-	688,466
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	(135)	(135)
Restated balance 31 December 2018	688,466	-	-	(135)	688,331
Changes in net worth for 2019					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-	-
Equity Investment from Cabinet	-	-	-	-	-
Capital withdrawals by Cabinet	-	-	-	-	-
Dividends payable to Cabinet	-	-	-	(177,312)	(177,312)
Net revenue / expenses recognised directly in net worth	-	-	-	(177,312)	(177,312)
Surplus/(deficit)for the period 2019	-	-	-	177,447	177,447
Total recognised revenues and expenses for the period	-	-	-	135	135
Balance at 31 December 2019 carried forward	688,466	-	-	-	688,466
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2019 brought forward	688,466	-	-	-	688,466
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2019	688,466	-	-	-	688,466
Changes in net worth for 2020					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-	-
Equity Investment from Cabinet	-	-	-	-	-
Capital withdrawals by Cabinet	-	-	-	-	-
Dividends payable to Cabinet	-	-	-	(64,899)	(64,899)
Net revenue / expenses recognised directly in net worth	-	-	-	(64,899)	(64,899)
Surplus/(deficit)for the period 2020	-	-	-	64,899	64,899
Total recognised revenues and expenses for the period	-	-	-	-	-
Balance at 31 December 2020 carried forward	688,466	-	-	-	688,466

OFFICE OF THE AUDITOR GENERAL
STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2020 brought forward	688,466	-	-	-	688,466
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2020	688,466	-	-	-	688,466
Changes in net worth for 2021					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Equity Investment from Cabinet	-	-	-	-	-
Capital withdrawals by Cabinet	-	-	-	(33,147)	(33,147)
Net revenue / expenses recognised directly in net worth	-	-	-	(33,147)	(33,147)
Surplus/(deficit) for the period 2021	-	-	-	33,147	33,147
Total recognised revenues and expenses for the period	-	-	-	-	-
Balance at 31 December 2021	688,466	-	-	-	688,466

Office of the Auditor General
STATEMENT OF ACCOUNTING POLICIES

Background Information

The Office of the Auditor General (the “Office”) is established under the Cayman Islands Constitution Order 2009 Section 114 as an independent public office. Its mandate and responsibilities are prescribed in sections 58 to 69 of the Public Management and Finance Law (2018 Revision) (“PMFL”). The main source of revenue is audit services provided to the Cayman Islands Government (the “Government”). The Office is dependent on this source of income to continue its operations. Some of the audit services are undertaken by private sector auditors on behalf the Auditor General.

The Office of the Auditor General is located on the third floor, Anderson Square, Shedden Road, George Town, Grand Cayman. As at 31 December 2020 and 2021, the Office budgets to have 21 employees (2017 forecast: 19).

General Accounting Policies

Reporting entity

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

Basis of preparation

The forecast financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSAS) using the accrual basis of accounting.

The forecast financial statements have been prepared on a going concern basis and the accounting policies set out below have been applied consistently to all periods presented. The forecast financial statements are presented in Cayman Islands dollars using the historical cost basis of accounting.

Reporting Period

The reporting period is the period ending 31 December 2020 and 2021.

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 2019, 2020 and 2021, no reliable fair value estimate of contributed goods and services

provided by Government entities can be made and therefore no estimated amounts are recorded in these forecast financial statements.

Specific Accounting Policies

Assets

Cash and cash equivalents

Cash and cash equivalents include cash held in two bank accounts in the name of the Office of the Auditor General maintained with the Royal Bank of Canada in the Cayman Islands and a petty cash fund.

Accounts Receivables

Accounts receivables are recognised initially at fair value and are subsequently measured at amortised cost less a provision for impairment. A provision for impairment of accounts receivables is established when there is objective evidence that the Office will not be able to collect all amounts due according to the original terms of the receivables. Significant collection delays are considered indicators that the receivable may be impaired. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in the statement of financial performance. When an accounts receivable is uncollectible, it is written off against the allowance account for accounts receivable. Subsequent recoveries of amounts previously written off are recognised in future periods as revenue in the year in which it is collected.

Work in Progress

Work in progress represents time spent performing contracted services that has not yet been billed. Work in progress is stated at net realisable value.

Property, Plant and Equipment

Property, plant and equipment are carried at historical cost (which includes acquisition cost) less accumulated depreciation and are depreciated on the straight line basis at the following rates and estimated useful lives:

Leasehold Improvements:	over the remaining life of the lease
Furniture and fittings:	6.66% (15 years) to 11.11% (9 years)
Computer Equipment:	33.33% (3 years)
Office Equipment:	10% (10 years) to 33.33% (3 years)

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the period end. Assets that are subject to depreciation are reviewed for impairment whenever events of changes in circumstances indicate that the carrying amount may not be recoverable. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its

estimated recoverable amounts. The recoverable amount is the higher of the asset's fair value less costs to sell and its value for use in service.

Liabilities

Accounts Payable

Accounts payable are recognised initially at fair value and subsequently measured at amortised cost.

Employee Benefits

a) Annual Leave entitlement

Annual leave due, but not taken, is recognised as a current liability at the current rates of pay.

b) Pension Obligations

Pension contributions for employees of the Office are paid to the Public Service Pensions Fund (the "Fund"). The Fund is administered by the Public Service Pensions Board and is operated as a multi-employer non-contributory Fund, whereby the employer pays both employer and employee contributions. Pension contributions are included in personnel costs in the forecast statement of financial performance. All employees of the Office belong to the defined contribution plan.

Surplus Payable

Pursuant to the Public Management and Finance Law (2018 Revision) section 39 (3)(f) the Office may "retain such part of its net operating surplus as is determined by the Minister for Finance". Under section 67 of the PMFL every reference to a minister is to be interpreted as a reference to Public Accounts Committee (PAC). When surpluses arise these are booked as a payable to the Cayman Islands Government, unless the PAC directs that the surplus can be retained.

Provisions

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

Revenue

Audit Services Revenue

The Office derives its revenue from the PAC and other government entities for audit services provided according to the provisions in the PMFL. These services are defined in the PMFL, which includes financial statement audit work, other assurance work and performance audits undertaken on the initiative of the Auditor General or at the request of the Legislative Assembly or any of its committees or subcommittees. Audit services revenue is recognised in the accounting period in which it is earned.

Expenses

General

Expenses are recognised when incurred on the accrual basis of accounting. In addition, an expense is recognised 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 recognised as an expense on a straight line basis over the lease term.

Contributed Capital

Contributed capital relates to initial working capital and start up cash provided to the Office, equity injections for fixed asset acquisitions that are funded by the Cayman Islands Government and contributed goods and services provided by Cayman Islands Government entities to the Office.

Foreign Exchange

Monetary assets and liabilities denominated in foreign currencies are translated into Cayman Islands dollars at the exchange rate prevailing on the statement of financial position date. Revenue and expense items denominated in foreign currencies are translated in Cayman Islands dollars at the exchange rate prevailing on the transaction date. Gains and losses on translation are included in the statement of financial performance.

NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and Cash Equivalents

12-Month Actual 2018	12-Month Forecast 2019	Description	Foreign Currency	Exchange Rate	12-Month Budget 2020	12-Month Budget 2021
500	500	Cash on hand (IRIS Confirmation Account/Petty Cash)	500	1.0000	500	500
-	-	Cash in transit (IRIS Remittance Account)	-	1.0000	-	-
927,575	1,918,532	CI\$ Operational Current Account held at Royal Bank of Canada	2,025,012	1.0000	2,025,012	2,035,260
-	-	US\$ Operational Current Account held at Royal Bank of Canada	-	0.8375	-	-
3,227	3,188	Payroll Current Account held at Royal Bank of Canada	3,188	1.0000	3,188	3,188
-	-	Bank Accounts held at other financial institutions	-	1.0000	-	-
-	-	Fixed Deposits held with Treasury (less than 90 days)	-	1.0000	-	-
931,302	1,922,220	TOTAL			2,028,700	2,038,948

Note 2: Trade and Receivables

12-Month Actual 2018	12-Month Forecast 2019	Trade Receivables	12-Month Budget 2020	12-Month Budget 2021
781,590	158,773	Sale of goods and services	199,379	324,379
-	-	Outputs to Cabinet	-	-
-	-	Outputs to other government agencies	-	-
-	-	Other	-	-
-	-	Less: provision for doubtful debts	-	-
781,590	158,773	Total trade receivables	199,379	324,379

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
		Current		
781,590	146,071	Past due 1-30 days	190,407	309,782
-	7,939	Past due 31-60 days	-	-
-	4,763	Past due 61-90 days	-	-
-	-	Past due 90 and above	4,984	8,109
		Non-Current		
-	-	Past due 1 year and above	3,988	6,488
781,590	158,773	Total	199,379	324,379

Note 2: Trade and Receivables (Continued)

12-Month Actual 2018	12-Month Forecast 2019	Other Receivables	12-Month Budget 2020	12-Month Budget 2021
-	-	Advances (salary, Official Travel, etc)	-	-
-	-	Dishonoured cheques	-	-
-	-	Interest receivable	-	-
-	-	Loans	-	-
-	-	Interentity Due from	-	-
-	-	Other Non-Current Assets	-	-
34,299	-	Other	-	-
-	-	Less: provision for doubtful debts	-	-
34,299	-	Total other receivables	-	-

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
		Current		
34,299	-	Past due 1-30 days	-	-
-	-	Past due 31-60 days	-	-
-	-	Past due 61-90 days	-	-
-	-	Past due 90 and above	-	-
		Non-Current		
-	-	Past due 1 year and above	-	-
34,299	-	Total	-	-

Note 3: Prepayments

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
2,140	464	Accrued Prepayments	464	464
-	-	Prepaid Insurance	-	-
-	-	Other	-	-
2,140	464	Total	464	464

Note 4: Property, Plant and Equipment
Cost of Property, Plant and Equipment

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Total</i>
Balance as at 1 January 2019	14,393	74,977	35,676	41,498	166,544
Additions	-	-	7,000	-	7,000
Disposals and Derecognition	-	-	(5,400)	-	(5,400)
Revaluation	-	-	-	-	-
Transfers	-	-	-	-	-
Balance as at 31 December 2019	14,393	74,977	37,276	41,498	168,144

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Total</i>
Balance as at 1 January 2020	14,393	74,976	37,276	41,498	168,143
Additions	-	-	5,400	-	5,400
Disposals and Derecognition	-	-	(11,406)	-	(11,406)
Revaluation	-	-	-	-	-
Transfers	-	-	-	-	-
Balance as at 31 December 2020	14,393	74,976	31,270	41,498	162,137

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Total</i>
Balance as at 1 January 2021	14,393	74,976	31,270	41,498	162,137
Additions	-	-	-	-	-
Disposals and Derecognition	-	-	-	-	-
Revaluation	-	-	-	-	-
Transfers	-	-	-	-	-
Balance as at 31 December 2021	14,393	74,976	31,270	41,498	162,137

Note 4: Property, Plant and Equipment (Continued)
Accumulated Depreciation and Impairment Losses

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Total</i>
Balance as at 1 January 2019	12,812	24,818	32,562	26,041	96,232
Transfers	-	-	-	-	-
Impairment Reserve 2019 (closing balance)	-	-	-	-	-
Depreciation Expense 2019	1,000	7,100	5,000	3,000	16,100
Eliminate on Disposal or Derecognition 2019	-	-	-	-	-
Balance as at 31 December 2019	13,812	31,918	37,562	29,041	112,332

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Total</i>
Balance as at 1 January 2020	13,812	31,918	37,562	29,041	112,333
Transfers					-
Impairment change 2020					-
Depreciation Expense 2020	581	7,500	5,000	3,500	16,581
Eliminate on Disposal or Derecognition 2020					-
Balance as at 31 December 2020	14,393	39,418	42,562	32,541	128,914

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Total</i>
Balance as at 1 January 2021	14,393	39,418	42,562	32,541	128,914
Transfers					-
Impairment change 2021					-
Depreciation Expense 2021	-	8,000	5,500	3,500	17,000
Eliminate on Disposal or Derecognition 2021					-
Balance as at 31 December 2021	14,393	47,418	48,062	36,041	145,914

Net Book value 31 December 2019	581	43,059	(286)	12,457	55,812

Net Book value 31 December 2020	-	35,558	(11,292)	8,957	33,223

Net Book value 31 December 2021	-	27,558	(16,792)	5,457	16,223

Note 5: Trade Payables, Other Payables and Accruals

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
16,953	-	Creditors	-	-
-	-	Creditors Ministries/Portfolios	-	-
-	-	Creditors other government agencies	-	-
-	-	Non-current Accounts payable	-	-
90	-	Payroll Deductions	-	-
-	-	Operating Lease	-	-
37,253	21,883	Accrued Expenses	21,883	21,883
-	-	Accrued Expenses Ministries/Portfolios	-	-
-	-	Accrued Expenses other government agencies	-	-
-	-	Inter-entity due to	-	-
-	-	Accrued Entity Interest	-	-
-	-	Provisions	-	-
-	-	Other payables	-	-
54,296	21,883	Total trade payables other payables and accruals	21,883	21,883

Note 6: Unearned Revenue

12-Month Actual 2018	12-Month Forecast 2019	Details	12-Month Budget 2020	12-Month Budget 2021
-	-	Rentals paid in advance	-	-
-	-	Immigration deposits	-	-
-	-	Customs deposits	-	-
-	-	Revenue deposits	-	-
468,366	604,746	Other unearned revenue	654,746	822,978
-	-	Non-current Unearned revenue	-	-
468,366	604,746	Total unearned revenue	654,746	822,978

Note 7: Employee Entitlements

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
162,081	198,360	Annual Leave	208,360	218,360
-	-	Retirement and long service leave	-	-
-	-	Accrued salaries	-	-
-	-	Travel	-	-
203	-	Pension	-	-
-	-	Other salary related entitlements	-	-
162,284	198,360	Total current portion	208,360	218,360
		<i>Non-current employee entitlements are represented by:</i>		
-	-	Retirement and long service leave	-	-
162,284	198,360	Total employee entitlements	208,360	218,360

Note 8: Surplus Payable

12-Month Actual 2018	12-Month Forecast 2019	Details	12-Month Budget 2020	12-Month Budget 2021
447	174	Surplus Payable	61	32
447	174	Total Surplus Payable	61	32

For the years ending 31 December 2020 and 2021, no decision has been made in regards to whether the Office can retain the surpluses achieved in those years.

Note 9: Contributed Capital

Contributed capital relates to initial working capital and start up cash provided to the Office, equity injections for fixed asset acquisitions that are funded by the Cayman Islands Government and contributed goods and services provided by Cayman Islands Government entities to the Office.

12-Month Actual 2018	12-Month Forecast 2019	Details	12-Month Budget 2020	12-Month Budget 2021
103	103	Opening Net Assets/Equity 2004/05	103	103
404	404	Equity Injections	404	404
181	181	Contributed Goods & Services (2010/11)	181	181
688	688	Total Contributed Capital	688	688

Note 10: Sale of Goods and Services

12-Month Actual 2018	12-Month Forecast 2019	Details	12-Month Budget 2020	12-Month Budget 2021
752	900	Audit services provided to the Public Accounts Committee	930	950
2,332	2079	Audit services provided to other government agencies	2,128	2,168
3,084	2979	Total sales of goods and services	3,058	3,118

Note 11: Personnel Costs

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
1,857,517	1,921,555	Salaries, wages and allowances	2,064,798	2,127,497
191,186	191,186	Health care	232,800	272,556
98,068	98,833	Pension	108,500	111,395
33,171	36,279	Leave	10,000	10,000
6,462	40,200	Other personnel related costs	31,200	25,900
2,186,403	2,288,053	Total Personnel Costs	2,447,298	2,547,348

Note 12: Supplies and Consumables

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
96	170	Professional fees *	140	140
97	116	Operating lease rentals	174	167
33	33	Travel & subsistence	42	38
21	16	Other goods & services	11	10
15	39	Software licensing fees	32	32
13	28	Training	28	30
1	25	Legal Fees	25	25
11	13	Utilities	14	15
15	15	Audit fees	18	18
12	12	Janitorial services	13	13
2	4	Computer & communication supplies	6	6
-	-	Insurance	-	-
316	471	Total Supplies & consumables	503	495

Professional fees include payments made to consultants for performance and IT audits and for professional dues. However, professional fees do not include the costs for contracted out audits as these fees are directly paid by the entities and not by the Office. It is estimated the contracted out audit fees for 2020 and 2021 will respectively be \$860k and \$871k.

Note 13: Litigation Costs

12-Month Actual 2018	12-Month Forecast 2019	Litigation Costs	12-Month Budget 2020	12-Month Budget 2021
1,307	25,000	Legal Fees	25,000	25,000
1,307	25,000	Total Litigation cost	25,000	25,000

Note 14: Reconciliation of Net Cash Flows from Operating Activities to Surplus / (Deficit)

12-Month Actual 2018	18-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
565,967	177,447	Surplus/(deficit) from ordinary activities	64,899	33,147
		Non-cash movements		
15,495	16,100	Depreciation expense	16,581	17,000
-	-	Impairment	-	-
-	-	(Gain)/losses on sale of property plant and equipment	-	-
		Changes in current assets and liabilities:		
-	-	(Increase)/decrease in receivables - Other Government agencies	18,600	18,600
-	-	(Increase)/decrease in receivables - SAGC's	6,400	6,400
-	-	(Increase)/decrease in receivables - Other 3rd Party	-	-
-	-	Increase/(decrease) in payables - Other Government agencies	-	-
-	-	Increase/(decrease) in payables - SAGC's	-	-
-	-	Increase/(decrease) in payables - Other 3rd Party	-	-
581,462	193,547	Net cash flows from operating activities	106,480	75,147

Note 15: Contingent Liabilities

As at 31 December 2020 and 2021 there are no forecasted quantifiable and non-quantifiable contingent liabilities (31 December 2019: no forecasted contingent liabilities) and therefore no contingent liabilities have been provided for in these forecasted financial statements.

Note 16: Commitments

On 1 November 2019, the Office entered into a 5-year non-cancellable accommodation lease with Beaufort Investments Ltd. The lease expires on 31 October 2024 with an option to renew for a further 5 years at prevailing market rates at that time.

Type	One year or less	One to five years	Over five years	2020 Total	2021 Total
Non-cancellable accommodation leases	133,072	532,286	-	133,072	133,072

Note 17: Related Party and Key Management Personnel Disclosures

There is to be no inter-agency charges for goods and services (human resource services, financial support services, legal services, computer hardware & systems support services, and software licensing fees) provided amongst the various core government entities, except for the audit fees that we bill. The Office is unable to make an estimate of the fair value of these contributed goods and services received for the years ending 31 December 2021, 31 December 2020, 31 December 2019 and for the actuals for the 12-month period ending 31 December 2018.

Key Management Personnel

We are budgeting for four personnel at the senior management level for both 2020 and 2021 (2019: 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 2020 and 2021 is respectively \$623k and \$665k (2019 forecast: \$617k). There are no budgeted loans to be made to key management personnel or their close family members in 2020 and 2021 (2019 forecast: \$0).

Note 18: Financial Instrument Risks

The Office is exposed to a variety of financial risks including credit risk and liquidity risk. The Office's risk management policies are designed to identify and manage these risks, to set appropriate risk limits and controls, and to monitor the risks and adhere to limits by means of up to date and reliable information systems. These risks are managed within the parameters established by the Financial Regulations (2018 Revision).

Credit Risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Office. Financial assets which potentially expose the Office to credit risk comprise cash and cash equivalents and accounts receivable.

The Office is exposed to potential loss that would be incurred if the counterparty to the bank balances fail to discharge its obligation to repay. All bank balances are with one financial institution located in the Cayman Islands which management considers financially secure and well managed.

The Office is also exposed to a significant concentration of credit risk in relation to accounts receivables, all of which are due from other Government entities. No credit limits have been established. Forecasted as at 31 December 2019, 2020 and 2021, 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 in a timely basis. Management manages liquidity risk through monitoring cash flows from debtors, paying creditors on their due dates, and if the circumstances required it to obtain funding from Government to

temporarily fund any shortfalls the Office would have with its own cash flows. Forecasted as at 31 December 2019, 2020, and 2021, all of the financial liabilities are anticipated to be due within three months of the year end dates.

Financial Instruments – Fair Values

As at 31 December 2019, 2020 and 2021, 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.

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LEGISLATIVE ASSEMBLY

BUDGET STATEMENT

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

PREPARED IN ACCORDANCE WITH SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2018 REVISION)

CONTENT

STATEMENTS: STATEMENT OF MINISTER/OFFICIAL MEMBER AND CHIEF OFFICER

PART A: OWNERSHIP PERFORMANCE

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

PART B: OUTPUT PERFORMANCE

5. Outputs to be Delivered

APPENDIX: FORECAST FINANCIAL STATEMENTS

**STATEMENT OF THE HON. DEPUTY
GOVERNOR**

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2020 and 2021 financial years.

**Honourable Franz Manderson, MBE, Cert
Hon, JP**
Deputy Governor

Portfolio of the Civil Service

31 December 2019

STATEMENT OF THE CHIEF OFFICER

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

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

Gloria McField-Nixon

Chief Officer

Portfolio of the Civil Service

31 December 2019

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Scope of Activities

Legislative Department

Servicing the Legislative Assembly and the Members of the Legislative Assembly (MLAs) 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

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Legislative Assembly in the 2020 and 2021 financial years are as follows:

Legislative Assembly

- **Establishment the Autonomy of the Legislature**
 - Create a governing law
 - Create a governing board/commission
- **Create a Document Management System (DMS)**
 - Identify appropriate software environment
 - Facilitate in-house training
- **Create a digital library**
 - Obtain hard drive for storage
 - Obtain computers
 - Upgrade computer room
 - Obtain books/material for digital library
- **Improve security of the LA**
 - Hire of one additional fulltime security officer
- **Expand the LA Building at the rear**
 - Build a structure to accommodate a library and an office for the Premier and for the Leader of the Opposition
- **Enhance the staff complement**
 - New staff members – Hansard Editor, Accounts Officer, HR Manager, Media Production Officer and IT Administrator

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Office of the Ombudsman for the years ending 31 December 2020 and 31 December 2021 are as follows:

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
REVENUE FROM CABINET	1,880	1,881	1,474
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	-
REVENUE FROM OTHERS	4	4	4
OPERATING EXPENSES	-	-	-
OPERATING SURPLUS/DEFICIT	1,884	1,885	1,478
NET WORTH	-	-	-
CASH FLOWS FROM OPERATING ACTIVITIES	616	691	-
CASH FLOWS FROM INVESTING ACTIVITIES	29	29	-
CASH FLOWS FROM FINANCING ACTIVITIES	(430)	(75)	-
CHANGE IN CASH BALANCES	430	75	-

FINANCIAL PERFORMANCE RATIO	2020 1 Jan to 31 Dec 2020 %	2021 1 Jan to 31 Dec 2021 %	2019 12-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	1.1:1	1.1:1	-
TOTAL ASSETS : TOTAL LIABILITIES	1.9:1	2.1:1	-

MAINTENANCE OF CAPABILITY

	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	17	18	106
STAFF TURNOVER (%)			
MANAGERS	-	-	4%
PROFESSIONAL AND TECHNICAL STAFF	3	1	6%
CLERICAL AND LABOURER STAFF	-	-	6%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	12	12	17
PROFESSIONAL AND TECHNICAL STAFF	8	8	12
CLERICAL AND LABOURER STAFF	10	10	9
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	-	-	-

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	898	973	-
ASSET REPLACEMENTS : TOTAL ASSETS	0.8	0.1	0.3:1
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	0.6	0.7	0.5:1
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	0.07	0.22	0.2:1
CHANGES TO ASSET MANAGEMENT POLICIES	None	None	None

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
MAJOR <u>NEW</u> CAPITAL EXPENDITURE PROJECTS			
COVERAGE FOR PARKING LOT	75	-	-
REPAIR AND PAINT EXTERIOR WALLS	100	-	-
EXPANSION TO BUILDING FOR A LIBRARY AND OFFICES FOR PREMIER AND LEADER OF OPPOSITION	-	750	-
CREATION OF AN E-LIBRARY	-	150	-
REPLACE ENTRANCE DOORS	-	100	-
CLEAN A/C DUCTS	10	-	-
WALL AND FENCE FOR PERIMETER	-	-	16

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
<u>Legislative Assembly</u> Natural Disaster - Loss of Vital Information	-	Implementation of electronic storage for all law files and off site storage	-
Man initiated threats to Members	Upgraded security cameras	Hire permanent security officers, effect more training for same and update security manual	-
Loss of power during House recordings	Updated recording system	Ensure computers have USB ports	-

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
EQUITY INVESTMENT FROM CABINET INTO THE PORTFOLIO OF THE CIVIL SERVICE	1,385	650	500
CAPITAL (EQUITY) WITHDRAWAL BY CABINET FROM THE DEPUTY GOVERNOR	-	-	-

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PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

LGL 2	Servicing and Supporting Sitzings of the Legislative Assembly		
DESCRIPTION Servicing and supporting sittings of the Legislative Assembly and meetings of Committees involving: • Receipt and examination of bills, motions, and other business to be dealt with by the Legislative Assembly • Certification of bills and motions passed by the Legislative Assembly • 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 Legislative Assembly documents • Preparation and production of daily Hansard • Procedural advice to Speaker and Members of the Legislative Assembly • Receipt of journalists’ registration of interests forms and issuing of press passes • Preparation of agenda, minutes of proceedings and reports for all Committees			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of sitting days for Legislative Assembly • Number of Committee meetings scheduled • Number of Hansards produced • Number of order papers, daily journals, agendas and minutes of proceedings prepared • Number of reports from Committees prepared • Number of hours spent on Legislative Assembly and Committees	30-40 25-30 50-75 100-150 20-35 6,000-8,000	30-40 25-30 50-75 100-150 20-35 6,000-8,000	27 28 50 105 25 8,000
QUALITY • Papers, agendas and minutes are accurate and reflect decisions • Documents are prepared, edited and accurate • Proper communication and facilities accommodating all attendees	99-100% 99-100% 99-100%	99-100% 99-100% 99-100%	99% 99% 100%
TIMELINESS • Documents prepared timely for Legislative Assembly sittings • Clerks-at-the-Table and Sergeant-at-Arms duties, recording of proceedings at all times when Legislative Assembly is sitting • Maintenance of the order book and records before the commencement of the next meeting • Provision of daily journals by the end of the next day • Hansard prepared within six months of the sitting • Bills, motions and questions: examined before, and proofed/certified after, consideration by the Legislative Assembly	95-100% 100% 95-100% 75-95% 75-95% 100%	95-100% 100% 95-100% 75-95% 75-95% 100%	99% 100% 95% 75% 75% 100%
LOCATION • Grand Cayman	100%	100%	100%
COST	\$842,604	\$859,601	\$783,105
RELATED BROAD OUTCOME • Stable, Effective and Accountable Government			

LGL 3	Support for the Speaker and Members of the Legislative Assembly		
DESCRIPTION Administrative support and research for the Speaker and Members of the Legislative Assembly and the local branch of the Commonwealth Parliamentary Association (CPA) involving: - Organising 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	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY - Number of hours spent on administrative support and research - Number of tours conducted - Number of CPA meetings organised - Number of overseas meetings, conferences, seminars, visits organised for CPA	4,500-5,500 35-45 10-12 6-10	4,500-5,500 35-45 10-12 6-10	5,000 40 8 7
QUALITY Advice provided by suitably qualified personnel	100%	100%	100%
TIMELINESS - Advice and information research provided within three days of request - Tours provided upon request on any day the Legislative Assembly is not sitting - Secretarial and administrative support within a day of request	95-100% 100% 95-100%	95-100% 100% 95-100%	99% 100% 99%
LOCATION Grand Cayman	100%	100%	100%
COST	\$454,254	\$453,262	\$328,171
RELATED BROAD OUTCOME Stable, Effective and Accountable Government			

LGL 4	Management of the Legislative Assembly		
DESCRIPTION Management of the Legislative Assembly Building and precincts involving: • Provision of security • Maintenance of equipment, building and precincts • Audio and video • Housekeeping and mail service • Sale of Cayman Islands Laws and Regulations • Media Production of Legislative Assembly House Sitings • IT Administration and Servicing IT issues and other IT related matters for the Legislative Assembly			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of working days that the Legislative Building is operative • Number of laws sold • Number of hours spent on media production for the Legislative Assembly • Number of hours spent on website management, social media and IT matters	250-255 200-250 800-1,000 800-1,000	250-255 200-250 800-1,000 800-1,000	250 210 N/A N/A
QUALITY • Security provided by trained security staff • Equipment operational when building open • Laws provided are the current revision or amendment	95-100% 95-100% 100%	95-100% 95-100% 100%	99% 99% 100%
TIMELINESS • Facilities provided are operational every working day • Orders for laws taken at window are prepared within 10 minutes • Orders for laws taken by Email/Fax/Letter and prepared within 20 minutes	100% 99-100% 95-100%	100% 99-100% 95-100%	100% 100% 99%
LOCATION • Grand Cayman	100%	100%	100%
COST	\$586,851	\$572,164	\$359,592
RELATED BROAD OUTCOME • Stable, Effective and Accountable Government			

Note: 2020: The total cost of supplying the output is \$590,451. However, entity revenue of \$3,600 from other third parties reduces the cost to Cabinet to \$586,851.

2021: The total cost of supplying the output is \$575,764. However, entity revenue of \$3,600 from other third parties reduces the cost to Cabinet to \$572,164.

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LEGISLATIVE ASSEMBLY

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 (2018 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 (2018 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 2020 and 31 December 2021 and performance for the years ending 31 December 2020 and 31 December 2021; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Law (2018 Revision)).

Gloria McField-Nixon

Chief Officer

Portfolio of the Civil Service

31 December 2019

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FINANCIAL STATEMENTS

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

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LEGISLATIVE ASSEMBLY
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2020 AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2020	12-Month Budget 2021
		Current Assets			
-	-	Cash and cash equivalents	1	325,263	341,652
-	-	Marketable securities and deposits		-	-
-	-	Trade receivables		-	-
-	-	Other receivables		-	-
-	-	Inventories		-	-
-	-	Investments		-	-
-	-	Prepayments		-	-
-	-	Total Current Assets		325,263	341,652
		Non-Current Assets			
-	-	Trade receivables		-	-
-	-	Other receivables		-	-
-	-	Inventories		-	-
-	-	Investments		-	-
-	-	Prepayments		-	-
-	-	Intangible Assets	2	-	-
-	-	Property, plant and equipment	2	142,702	126,313
-	-	Total Non-Current Assets		142,702	126,313
-	-	Total Assets		467,965	467,965
		Current Liabilities			
-	-	Trade payables		-	-
-	-	Other payables and accruals		-	-
-	-	Unearned revenue		-	-
-	-	Employee entitlements		-	-
-	-	Repayment of surplus		300,000	300,000
-	-	Total Current Liabilities		300,000	300,000
		Non-Current Liabilities			
-	-	Trade payables		-	-
-	-	Other payables and accruals		-	-
-	-	Unearned revenue		-	-
-	-	Employee entitlements		-	-
-	-	Total Non-Current Liabilities		-	-
-	-	Total Liabilities		300,000	300,000
-	-	Net Assets		167,965	167,965
		NET WORTH			
-	-	Contributed capital		467,965	467,965
-	-	Other Reserves		-	-
-	-	Revaluation reserve		-	-
-	-	Accumulated surpluses/(deficits)		(300,000)	(300,000)
-	-	Total Net Worth		167,965	167,965

LEGISLATIVE ASSEMBLY
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2020	12-Month Budget 2021
1,478,104	-	Revenue	3	1,883,709	1,885,028
-	-	Sale of goods and services		-	-
-	-	Investment revenue		-	-
-	-	Donations		-	-
-	-	Other revenue		-	-
1,478,104	-	Total Revenue		1,883,709	1,885,028
1,146,958	-	Expenses	4	1,570,370	1,571,689
301,710	-	Personnel costs	5	288,176	296,950
29,436	-	Supplies and consumables	2	25,163	16,389
-	-	Depreciation & Amortisation	2	-	-
-	-	Impairment of property, plant and equipment		-	-
-	-	Impairment of inventory		-	-
-	-	Litigation costs		-	-
-	-	Other expenses		-	-
-	-	Other Gains and Losses		-	-
1,478,104	-	Total Expenses		1,883,709	1,885,028
-	-				
-	-	Surplus or (Deficit) for the period		-	-

LEGISLATIVE ASSEMBLY
STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	CASH FLOW STATEMENT	Note	12-Month Budget 2020	12-Month Budget 2021
		CASH FLOWS FROM OPERATING ACTIVITIES			
		<i>Receipts</i>			
-	-	Outputs to Cabinet		1,880,109	1,881,428
-	-	Outputs to other government agencies		-	-
-	-	Sale of goods and services - third party		3,600	3,600
-	-	Interest received		-	-
-	-	Donations / Grants		-	-
-	-	Other receipts		-	-
		<i>Payments</i>			
-	-	Personnel costs		(1,570,370)	(1,571,689)
-	-	Supplies and consumables		(288,176)	(296,950)
-	-	Interest paid		-	-
-	-	Other payments		-	-
-	-	Net cash flows from operating activities		25,163	16,389
		CASH FLOWS FROM INVESTING ACTIVITIES			
-	-	Purchase of property, plant and equipment		-	-
-	-	Proceeds from sale of property, plant and equipment		-	-
-	-	Net cash flows from investing activities		-	-
		CASH FLOWS FROM FINANCING ACTIVITIES			
-	-	Equity Investment from Org 40		300,100	-
-	-	Repayment of Surplus to Org 40		-	-
-	-	Net cash flows from financing activities		300,100	-
-	-	Net increase/(decrease) in cash and cash equivalents		325,263	16,389
-	-	Cash and cash equivalents at beginning of period		-	325,263
-	-	Cash and cash equivalents at end of period	1	325,263	341,652

LEGISLATIVE ASSEMBLY
STATEMENT OF CHANGES IN NET WORTH
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2018 brought forward	-	-	-	-	-
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2018	-	-	-	-	-
Changes in net worth for 2019					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-	-
Equity Investment from Cabinet	-	-	-	-	-
Capital withdrawals by Cabinet	-	-	-	-	-
Dividends payable to Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	-	-	-	-	-
Surplus/(deficit) for the period 2019				-	-
Total recognised revenues and expenses for the period	-	-	-	-	-
Balance at 31 December 2019 carried forward	-	-	-	-	-
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2019 brought forward	-	-	-	-	-
Prior Year Adjustments	-	-	-	-	-
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2019	-	-	-	-	-
Changes in net worth for 2020					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-	-
Equity Investment from Cabinet	467,965	-	-	(300,000)	167,965
Capital withdrawals by Cabinet	-	-	-	-	-
Dividends payable to Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	467,965	-	-	(300,000)	167,965
Surplus/(deficit) for the period 2020	-	-	-	-	-
Total recognised revenues and expenses for the period	467,965	-	-	(300,000)	167,965
Balance at 31 December 2020 carried forward	467,965	-	-	(300,000)	167,965

LEGISLATIVE ASSEMBLY
STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2020 brought forward	467,965	-	-	(300,000)	167,965
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2020	467,965	-	-	(300,000)	167,965
Changes in net worth for 2021					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Equity Investment from Cabinet	-	-	-	-	-
Capital withdrawals by Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	-	-	-	-	-
Surplus/(deficit)for the period 2021	-	-	-	-	-
Total recognised revenues and expenses for the period	-	-	-	-	-
Balance at 31 December 2021	467,965	-	-	(300,000)	167,965

STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting Entity

These forecast financial statements are for the *Office of the Ombudsman*.

Basis of Preparation

The forecast financial statements have been prepared in accordance with International Public Sector Accounting Standards (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 2020 and 2021.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

Cash and cash equivalents

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

Receivables and advances

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

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

Other plant and equipment, which includes motor vehicles and office equipment, is recorded at cost (or fair value if acquired prior to 2005) less accumulated depreciation.

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Provisions

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

Employee entitlements

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

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

NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and Cash Equivalents

12-Month Actual 2018	12-Month Forecast 2019	Description	Foreign Currency	Exchange Rate	12-Month Budget 2020	12-Month Budget 2021
-	-	Cash on hand (IRIS Confirmation Account/Petty Cash)	100	1.0000	100	100
-	-	Cash in transit (IRIS Remittance Account)	-	1.0000	-	-
-	-	CI\$ Operational Current Account held at Royal Bank of Canada	325,163	1.0000	325,163	341,552
-	-	US\$ Operational Current Account held at Royal Bank of Canada	-	0.8375	-	-
-	-	Payroll Current Account held at Royal Bank of Canada	-	1.0000	-	-
-	-	Bank Accounts held at other financial institutions	-	1.0000	-	-
-	-	Fixed Deposits held with Treasury (less than 90 days)	-	1.0000	-	-
-	-	TOTAL	-	-	325,263	341,652

Note 2: Property, Plant and Equipment

Cost of Property, Plant and Equipment

	Plant and Equipment	Buildings and Leasehold	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Total
Balance as at 1 January 2019	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Disposals and Derecognition	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Balance as at 31 December 2019	-	-	-	-	-	-	-	-

	Plant and Equipment	Buildings and Leasehold	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Total
Balance as at 1 January 2020	-	-	-	-	-	-	-	-
Additions	-	-	-	-	-	-	-	-
Disposals and Derecognition	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-
Transfers	155,897	23,140	75,264	20,982	115,937	29,314	36,170	456,704
Balance as at 31 December 2020	155,897	23,140	75,264	20,982	115,937	29,314	36,170	456,704

	Plant and Equipment	Buildings and Leasehold	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Total
Balance as at 1 January 2021	155,897	23,140	75,264	20,982	115,937	29,314	36,170	456,704
Additions	-	-	-	-	-	-	-	-
Disposals and Derecognition	-	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Balance as at 31 December 2021	155,897	23,140	75,264	20,982	115,937	29,314	36,170	456,704

Note 2: Property, Plant and Equipment (Continued)

Cost of Property, Plant and Equipment

	Plant and Equipment	Buildings and Leasehold	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Total
Balance as at 1 January 2019	-	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-	-
Impairment Reserve 2019 (closing balance)	-	-	-	-	-	-	-	-
Depreciation Expense 2019	-	-	-	-	-	-	-	-
Eliminate on Disposal or Derecognition 2019	-	-	-	-	-	-	-	-
Balance as at 31 December 2019	-	-	-	-	-	-	-	-

	Plant and Equipment	Buildings and Leasehold	Furniture and Fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Total
Balance as at 1 January 2020	-	-	-	-	-	-	-	-
Transfers	102,191	1,350	67,911	19,255	84,095	2,583	11,454	288,839
Impairment change 2020	-	-	-	-	-	-	-	-
Depreciation Expense 2020	7,200	-	7,200	1,727	1,800	-	7,236	25,163
Eliminate on Disposal or Derecognition 2020	-	-	-	-	-	-	-	-
Balance as at 31 December 2020	109,391	1,350	75,111	20,982	85,895	2,583	18,690	314,002

Net Book value 31 December 2019	-	-	-	-	-	-	-	-

Net Book value 31 December 2020	46,506	21,790	153	-	30,042	26,731	17,480	142,702

Net Book value 31 December 2021	39,306	21,790	-	-	28,242	26,731	10,244	126,313

Note 3: Sales of Goods and Services

12-Month Actual 2018	12-Month Forecast 2019	Revenue type	12-Month Budget 2020	12-Month Budget 2021
1,474,504	-	Outputs to Cabinet	1,880,109	1,881,428
-	-	Outputs to other government agencies	-	-
-	-	Fees and charges	-	-
3,600	-	General sales	3,600	3,600
-	-	Rentals	-	-
-	-	Other	-	-
1,478,104	-	Total sales of goods and services	1,883,709	1,885,028

Note 4: Personnel Costs

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
985,075	-	Salaries, wages and allowances	1,257,476	1,257,476
110,952	-	Health care	236,772	238,092
47,739	-	Pension	67,014	67,014
1,992	-	Leave	7,908	7,908
1,200	-	Other personnel related costs	1,200	1,200
1,146,958	-	Total Personnel Costs	1,570,370	1,571,689

Note 5: Supplies and Consumables

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
67,696	-	Supplies and Materials	70,392	70,392
61,022	-	Purchase of services	101,353	110,127
-	-	Lease of Property and Equipment	-	-
84,496	-	Utilities	78,984	78,984
48,996	-	General Insurance	-	-
7,500	-	Interdepartmental expenses	5,455	5,455
22,000	-	Travel and Subsistence	21,996	21,996
10,000	-	Recruitment and Training	9,996	9,996
-	-	Other	-	-
301,710	-	Total Supplies & consumables	288,176	296,950

Note 6: Reconciliation of Net Cash Flows from Operating Activities to Surplus/(Deficit)

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
-	-	Surplus/(deficit) from ordinary activities	-	-
		Non-cash movements		
29,436	-	Depreciation expense	25,163	16,389
-	-	Impairment	-	-
-	-	(Gain)/losses on sale of property plant and equipment	-	-
		Changes in current assets and liabilities:		
-	-	(Increase)/decrease in receivables - Other Government agencies	-	-
-	-	(Increase)/decrease in receivables - SAGC's	-	-
-	-	(Increase)/decrease in receivables - Other 3rd Party	-	-
-	-	Increase/(decrease) in payables - Other Government agencies	-	-
-	-	Increase/(decrease) in payables - SAGC's	-	-
-	-	Increase/(decrease) in payables - Other 3rd Party	-	-
29,436	-	Net cash flows from operating activities	25,163	16,389

OFFICE OF THE OMBUDSMAN

BUDGET STATEMENT

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

PREPARED IN ACCORDANCE WITH SECTION 42 OF THE PUBLIC MANAGEMENT AND FINANCE LAW (2018 REVISION)

CONTENT

STATEMENTS: STATEMENT OF MINISTER/OFFICIAL MEMBER AND CHIEF OFFICER

PART A: OWNERSHIP PERFORMANCE

6. Nature and Scope of Activities
7. Strategic Ownership Goals
8. Ownership Performance Targets
9. Equity Investments and Withdrawals

PART B: OUTPUT PERFORMANCE

10. Outputs to be Delivered

APPENDIX: FORECAST FINANCIAL STATEMENTS

STATEMENT OF THE CHAIRMAN

I confirm that the Budget Statements reflect the outputs I wish to purchase for the 2020 and 2021 financial years.

Honourable Tara Rivers, JP
Chair, Oversight Committee of Legislative Assembly

Office of the Ombudsman

31 December 2019

STATEMENT OF THE CHIEF OFFICER

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

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

Sandy Hermiston
Ombudsman

Office of the Ombudsman

31 December 2019

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PART A

OWNERSHIP PERFORMANCE

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1. NATURE AND SCOPE OF ACTIVITIES

Nature of Activities

The quasi-judicial Office of the Ombudsman was formed in order to act as an oversight and investigative body dealing with public complaints and information rights. The various roles and responsibilities conferred on the Office of the Ombudsman are set out in the following pieces of legislation:

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

Scope of Activities

1. Complaints Division

A. Maladministration Complaints

The Complaints (Maladministration) Law (2018 Revision) provides authority for the Ombudsman to investigate any conduct or anything done or omitted by any person in the exercise of administrative functions concerning the business of the government. This includes any inefficient, bad or improper administration on the part of government Ministries, departments, or government companies, statutory boards or authorities.

B. Public Complaints About Police Conduct

The Police (Complaints by the Public) Law, 2017 designated the Office of the Ombudsman as the oversight body for public complaints regarding police conduct. This legislation, which came into effect in January 2018, also directed the Ombudsman to accept complaints made between 22 November 2010 and commencement of this Law as no Public Complaints Authority (referred to in the Police Law) had been established during this period. In accordance with the Law, the Office of the Ombudsman seeks to informally resolve complaints made by members of the public. When required, we undertake a formal investigation of the complaint. Following an investigation, the Ombudsman makes findings and, when appropriate, makes recommendations to the Commissioner of the Royal Cayman Islands Police Service to address concerns identified as a result of the investigation.

C. Whistleblowing

The Whistleblower Protection Law, 2015 commenced in February 2018 with the Office of the Ombudsman being named as the designated authority for the purposes of the Law. We are responsible for receiving, investigating and dealing with disclosures of improper conduct and/or detrimental action. We also monitor compliance with the Law. We have jurisdiction over all public and private employers in the Cayman Islands including the Civil Service, government companies and statutory authorities.

2. Information Rights Division

A. Freedom of Information

The Freedom of Information (FOI) Law (2018 Revision) provides authority for the Ombudsman to hear, investigate and rule on appeals, to monitor and report on compliance with the Law, and to publicise the requirements and rights under the Law. The Ombudsman first attempts to resolve appeals informally, before proceeding with a formal hearing decision. The Ombudsman's powers under this Law extend to the entire public sector.

B. Data Protection

The Data Protection (DP) Law, 2017 designates the Ombudsman as the Data Protection Supervisory Authority for the Cayman Islands. The Ombudsman has authority to hear, investigate and rule on complaints made under the Law, to monitor, investigate and report on compliance with the Law, and publicise the requirements and rights under this Law. This includes the issuing of information requirements, enforcement orders and monetary penalty orders. As a quasi-judicial office, the Ombudsman is preparing for the commencement of the Law on 30 September 2019 by developing internal procedures for complaint handling, preparing detailed guidance for individuals and data controllers in the public and private sectors, and awareness raising presentations and events.

Customers and Location of Activities

The Office of the Ombudsman has jurisdiction to perform the assigned functions in the Cayman Islands (Grand Cayman, Cayman Brac and Little Cayman).

The office is located in George Town, Grand Cayman, Cayman Islands.

1. Complaints Division

- the general public (maladministration and police conduct)
- employees in the private and public sectors (whistleblower disclosures)

2. Information Rights Division

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

2. STRATEGIC OWNERSHIP GOALS

The Key Strategic Ownership Goals for the Office of the Ombudsman in the 2020 and 2021 financial years are as follows:

1. Complaints Division

A. Maladministration, Police Complaints and Whistleblower Disclosures

- Expand awareness of the Ombudsman's complaints programmes through an enhanced, user friendly and comprehensive website
- Establish robust internal policies and procedures to guide investigative processes and build consistency in service delivery
- Advance the opportunities for investigators to achieve early and informal resolutions by building collaborative networks with government Ministries, departments and statutory boards or authorities
- Review the availability of Internal Complaints Processes (ICP) with individual Ministries, departments and statutory authorities in government to ensure ICPs are established, current and available to the public
- Design and provide training to managers of ICPs to share best practices, build understanding, ensure consistency and advance the service delivery standards.
- Provide training and education opportunities to the investigators to advance their skills and ensure they remain appraised of current trends and techniques
- Focus resources on historical public complaints regarding the Royal Cayman Islands Police Service (RCIPS) to clear the backlog of cases collected prior to the implementation of the Law.
- Provide training to all members of the RCIPS concerning the established processes and responsibilities as set out in the Law

B. Monitoring Compliance of Recommendations

- Following an investigation, the Ombudsman may make recommendations for actions to be taken concerning a finding in a police public complaint, maladministration investigation or with regard to improper conduct under the whistleblower protection law. Recommendations of the Ombudsman are tracked for implementation by entities and are reported to the Legislative Assembly in a special report in cases where a lack of compliance is identified

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

- Provide educational outreach to the public by increasing our visibility and seeking speaking opportunities at established community events
- Improve existing website to provide better access to stories and achievements of the Office to build understanding of the roles and responsibilities of the Ombudsman

- Look for increased opportunities to work with local media to raise the profile of our work
- Conduct public outreach sessions on the Sister Islands to ensure all Caymanians understand and feel confident when contacting the office of the Ombudsman when appropriate

2. Information Rights Division

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

- Establish and review robust policies and procedures for processing, investigating, informally resolving and ruling on appeals under the FOI Law and complaints under the DP Law
- Process, investigate, informally resolve and/or rule on appeals under the FOI Law and complaints under the DP Law, in accordance with established policies and procedures
- Where an appeal or complaint is not resolved informally, the Ombudsman makes a binding decision which may be challenged in the Grand Court by means of a Judicial Review

B. Monitor compliance with FOI and Data Protection Laws

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

C. Public Awareness of Information Rights (FOI and DP)

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

3. OWNERSHIP PERFORMANCE TARGETS

The Ownership Performance Targets for the Office of the Ombudsman for the years ending 31 December 2020 and 31 December 2021 are as follows:

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
REVENUE FROM CABINET	2,279	2,279	1,780
REVENUE FROM MINISTRIES, PORTFOLIOS, STATUTORY AUTHORITIES AND GOVERNMENT COMPANIES	-	-	-
REVENUE FROM OTHERS	-	-	-
OPERATING EXPENSES	(2,279)	(2,278)	(1,780)
OPERATING SURPLUS/DEFICIT	-	-	-
NET WORTH	850	875	825
CASH FLOWS FROM OPERATING ACTIVITIES	(87)	123	(105)
CASH FLOWS FROM INVESTING ACTIVITIES	(25)	(25)	(25)
CASH FLOWS FROM FINANCING ACTIVITIES	25	25	(68)
CHANGE IN CASH BALANCES	(87)	123	(198)

FINANCIAL PERFORMANCE RATIO	2020 1 Jan to 31 Dec 2020 %	2021 1 Jan to 31 Dec 2021 %	2019 12-Month Forecast %
CURRENT ASSETS : CURRENT LIABILITIES	8:1	10:1	6:1
TOTAL ASSETS : TOTAL LIABILITIES	16:1	17:1	10:1

MAINTENANCE OF CAPABILITY

	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
HUMAN CAPITAL MEASURES			
TOTAL FULL TIME EQUIVALENT STAFF EMPLOYED	16	16	16
STAFF TURNOVER (%)			
MANAGERS	10%	10%	10%
PROFESSIONAL AND TECHNICAL STAFF	10%	10%	10%
CLERICAL AND LABOURER STAFF	10%	10%	10%
AVERAGE LENGTH OF SERVICE (CURRENT POSITION)			
MANAGERS	5	5	4
PROFESSIONAL AND TECHNICAL STAFF	5	5	5
CLERICAL AND LABOURER STAFF	2	3	1
CHANGES TO PERSONNEL MANAGEMENT SYSTEM	-	-	-

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
PHYSICAL CAPITAL MEASURES			
VALUE OF TOTAL ASSETS	907	931	535
ASSET REPLACEMENTS : TOTAL ASSETS	.4:1	.4:1	.4:1
BOOK VALUE OF ASSETS : COST OF THOSE ASSETS	.6:1	.5:1	.8:1
DEPRECIATION : CASH FLOW ON ASSET PURCHASES	4:1	4:1	2:1
CHANGES TO ASSET MANAGEMENT POLICIES	-	-	-

	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
MAJOR NEW CAPITAL EXPENDITURE PROJECTS			
NONE	NIL	NIL	NIL

RISK MANAGEMENT

KEY RISKS FACED BY MINISTRY/PORTFOLIO	CHANGE IN STATUS FROM 2019	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Legal challenges of binding decisions under the FOI Law by means of judicial review, appeals relating to matters referred to the judiciary	None	Ensure professional staff have adequate education, skills and experience to ensure legally correct decisions are made	Cost of legal fees in defending the position and independence of the Office in court
Legal challenges of binding orders and requirements under the DP Law by means of judicial review	Since the DPL will not commence until January 2021, this risk does not affect the 2020 year	Ensure professional staff have adequate education, skills and experience to ensure legally correct decisions are made	Cost of legal fees in defending the position and independence of the Office in court
Security of confidential documents.	None	All confidential documents e.g. personnel records and complainant files are kept secure	N/A
Legal challenges of decisions relative to the Complaints (Maladministration) Law (2018 Revision), The Police (Complaints by the Public) Law 2017 and The Whistleblower Protection Law, 2015 by means of judicial review	None	Ensure all staff are adequately equipped to make decisions in accordance with law	Cost of legal fees in defending the position and independence of the Office in court

4. EQUITY INVESTMENTS AND WITHDRAWALS

EQUITY MOVEMENT	2020 1 Jan to 31 Dec 2020 \$000's	2021 1 Jan to 31 Dec 2021 \$000's	2019 12-Month Forecast \$000's
EQUITY INVESTMENT FROM CABINET INTO THE OFFICE OF THE OMBUDSMAN	25	25	25

PART B

OUTPUT PERFORMANCE

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5. OUTPUTS TO BE DELIVERED

OOB 1	Investigation of Public Complaints against the Police, Disclosures by Whistle-blowers and Maladministration Complaints		
DESCRIPTION Investigations of written complaints includes: • Inquiries: Provide informal advice and guidance as well as referrals to other processes or agencies to members of the public • Preliminary Assessment: Conduct a thorough assessment of every written complaint to determine jurisdiction, authorities, issues and legal concerns • Early/Informal Resolution: Identify and attempt to implement early or informal resolutions to deal with complaints prior to initiating a formal investigation • Investigate written complaints made regarding maladministration, public complaints concerning the police and whistle-blower disclosures when appropriate and efforts to resolve the matter early or informally have been unsuccessful			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY • Number of inquiries received and answered • Number of maladministration complaints received • Number of police complaints received • Number of whistle-blower disclosures received • Number of Own Motion Investigations	50-100 40-60 30-50 1-10 1	50-100 40-60 30-50 1-10 1	50-100 40-60 20 1-10 1
QUALITY • All complaints will be thoroughly assessed and discussed with complainants. Expectations will be reviewed and clarified • All Complainants will be apprised of file status every 45 days • All complainants and authorities will be notified in writing of outcomes of early/informal resolutions and investigations • All investigative material and contact with witnesses, complainants and authorities will be documented and uploaded to the case file	90% 90% 85% 90%	90% 90% 85% 90%	90% 90% 85% 90%
TIMELINESS • All Inquiries to be answered within five days • All complaints will be acknowledged within five days • Assessments of complaints will be conducted within 30 days of receipt • Informal resolution or investigation initiated within 30 days • All investigations to be completed within six months of receipt of the complaint • Statutory Annual Report presented to the Oversight Committee of the LA on an annual basis	90% 90% 90% 75% 75% 100%	90% 90% 90% 75% 75% 100%	90% 90% 90% 75% 75% 100%
LOCATION • Cayman Islands	100%	100%	100%
COST	\$1,100,423	\$1,100,423	\$972,368
RELATED BROAD OUTCOME • Stable, Effective and Accountable Government			

OOB 2	Compliance with Freedom of Information and Data Protection Legislation		
DESCRIPTION			
- Answer inquiries, provide advice and guidance to the public in relation to questions about FOI and DP - Process, investigate and decide FOI appeals and DP complaints - Monitor, decide and report on compliance of public authorities with the FOI Law, and data controllers with the DP Law - Publicise and promote the requirements and rights under the FOI and DP Laws			
MEASURES	2020 1 Jan to 31 Dec 2020	2021 1 Jan to 31 Dec 2021	2019 12-Month Forecast
QUANTITY			
Number of FOI and DP inquiries responded to	100-150	100-150	125
Number of FOI appeals and DP complaints processed, investigated and/or decided	40-60	40-60	30
Number of investigations to monitor public authorities and data controllers (as defined by FOI and DP Laws)	2-10	2-10	1
Number of promotional activities to promote public awareness of the FOI and DP Laws	40	40	50
QUALITY			
All inquiries answered within five days	90-100%	90-100%	90-100%
Appeals and complaints processed, investigated and decided within timelines established by law and in internal policies and procedures	90-100%	90-100%	90-100%
Statutory Annual Report presented to the Oversight Committee of the LA on an annual basis	90-100%	90-100%	90-100%
TIMELINESS			
Appeals and complaints processed within timelines established in internal policies and procedures	90-100%	90-100%	90-100%
Reports received and analysed within three months of the reporting date; Investigations completed in accordance with timelines in Ombudsman policies and procedures; Annual report presented to the Oversight Committee of the Legislative Assembly on an annual basis; and recommendations for law review produced on as required	90-100%	90-100%	90-100%
Public awareness of FOI and DP carried out on a monthly basis	90-100%	90-100%	90-100%
LOCATION			
Cayman Islands	100%	100%	100%
COST	\$1,178,564	\$1,178,564	\$807,975
RELATED BROAD OUTCOME			
- A Strong Economy to Help Families and Businesses - Stable, Effective and Accountable Government			



OFFICE OF THE OMBUDSMAN
STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

These forecast financial statements have been prepared in accordance with the provisions of the Public Management and Finance Law (2018 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 (2018 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 2020 and 31 December 2021 and performance for the years ending 31 December 2020 and 31 December 2021; and
- c. Comply with Generally Accepted Accounting Practices, (as defined in the Public Management and Finance Law (2018 Revision)).

Sandy Hermiston
Ombudsman

Office of the Ombudsman

31 December 2019

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FINANCIAL STATEMENTS

FOR THE 2020 FINANCIAL YEAR ENDING 31 DECEMBER 2020
AND THE 2021 FINANCIAL YEAR ENDING 31 DECEMBER 2021

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OFFICE OF THE OMBUDSMAN
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER 2020 AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	STATEMENT OF FINANCIAL POSITION	Note	12-Month Budget 2020	12-Month Budget 2021
532,110	333,758	Current Assets			
-	-	Cash and cash equivalents	1	247,050	369,757
94,449	-	Marketable securities and deposits	2	-	-
495	-	Trade receivables	2	189,915	189,915
-	-	Other receivables	2	-	-
-	-	Inventories		-	-
-	-	Investments		-	-
70,008	10,000	Prepayments	3	28,000	23,000
702,062	343,758	Total Current Assets		464,965	582,672
		Non-Current Assets			
-	-	Trade receivables	2	-	-
-	-	Other receivables	2	-	-
-	-	Inventories		-	-
-	-	Investments		-	-
-	-	Prepayments	3	-	-
42,938	27,718	Intangible Assets	4	16,218	4,718
221,913	507,547	Property, plant and equipment	4	425,340	343,133
264,851	535,266	Total Non-Current Assets		441,559	347,852
966,913	879,023	Total Assets		906,523	930,523
		Current Liabilities			
20,978	8,000	Trade payables	5	6,000	6,000
42,171	38,000	Other payables and accruals	5	40,500	43,500
-	-	Unearned revenue		-	-
10,524	8,000	Employee entitlements	6	10,000	6,000
93,218	-	Repayment of surplus		-	-
966,913	54,000	Total Current Liabilities		56,500	55,500
		Non-Current Liabilities			
-	-	Trade payables	5	-	-
-	-	Other payables and accruals	5	-	-
-	-	Unearned revenue		-	-
-	-	Employee entitlements	6	-	-
-	-	Total Non-Current Liabilities		-	-
166,890	54,000	Total Liabilities		56,500	55,500
800,023	825,023	Net Assets		850,023	875,023
		NET WORTH			
860,615	885,615	Contributed capital		910,615	935,615
-	-	Other Reserves		-	-
-	-	Revaluation reserve		-	-
(60,591)	(60,591)	Accumulated surpluses/(deficits)		(60,591)	(60,591)
800,023	825,023	Total Net Worth		850,023	875,023

OFFICE OF THE OMBUDSMAN
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	STATEMENT OF FINANCIAL PERFORMANCE	Note	12-Month Budget 2020	12-Month Budget 2021
1,569,285	1,780,343	Revenue			
-	-	Sale of goods and services	7	2,278,987	2,278,987
-	-	Investment revenue		-	-
-	-	Donations		-	-
-	-	Other revenue		-	-
1,569,285	1,780,343	Total Revenue		2,278,987	2,278,987
		Expenses			
1,159,655	1,274,361	Personnel costs	8	1,630,522	1,630,521
292,919	389,458	Supplies and consumables	9	436,658	436,659
21,799	65,776	Depreciation & Amortisation	4	118,707	118,707
-	-	Impairment of inventory		-	-
281	50,750	Litigation costs	10	93,100	93,100
-	-	Other expenses		-	-
1,413	(1)	Other Gains and Losses	11	-	-
1,476,067	1,780,343	Total Expenses		2,278,987	2,278,987
93,218	-	Surplus or (Deficit) for the period		-	-

OFFICE OF THE OMBUDSMAN
STATEMENT OF CASH FLOWS
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

12-Month Actual 2018	12-Month Forecast 2019	CASH FLOW STATEMENT	Note	12-Month Budget 2020	12-Month Budget 2021
		CASH FLOWS FROM OPERATING ACTIVITIES			
		<i>Receipts</i>			
1,584,000	1,730,004	Outputs to Cabinet		2,278,987	2,278,987
-	-	Outputs to other government agencies		-	-
-	-	Sale of goods and services - third party		-	-
-	-	Interest received		-	-
-	-	Donations / Grants		-	-
-	-	Other receipts		-	-
		<i>Payments</i>			
(1,158,000)	(1,332,837)	Personnel costs		(1,644,437)	(1,634,521)
(376,890)	(502,303)	Supplies and consumables		(721,258)	(521,759)
-	-	Interest paid		-	-
-	1	Other payments		-	-
49,110	(105,135)	Net cash flows from operating activities		(86,708)	122,707
		CASH FLOWS FROM INVESTING ACTIVITIES			
(263,000)	(25,000)	Purchase of property, plant and equipment		(25,000)	(25,000)
-	-	Proceeds from sale of property, plant and equipment		-	-
(263,000)	(25,000)	Net cash flows from investing activities		(25,000)	(25,000)
		CASH FLOWS FROM FINANCING ACTIVITIES			
80,000	25,000	Equity Investment from Org 40		25,000	25,000
(484,000)	(93,217)	Repayment of Surplus to Org 40		-	-
(404,000)	(68,217)	Net cash flows from financing activities		25,000	25,000
(617,890)	(198,352)	Net increase/(decrease) in cash and cash equivalents	12	(86,708)	122,707
1,150,000	532,110	Cash and cash equivalents at beginning of period		333,758	247,050
532,110	333,758	Cash and cash equivalents at end of period	1	247,050	369,757

OFFICE OF THE OMBUDSMAN
STATEMENT OF CHANGES IN NET WORTH
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2018 brought forward	860,615	-	-	(60,591)	800,024
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2018	860,615	-	-	(60,591)	800,023
Changes in net worth for 2019					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-	-
Equity Investment from Cabinet	25,000	-	-	-	25,000
Capital withdrawals by Cabinet	-	-	-	-	-
Dividends payable to Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	25,000	-	-	-	25,000
Surplus/(deficit) for the period 2019	-	-	-	-	-
Total recognised revenues and expenses for the period	25,000	-	-	-	25,000
Balance at 31 December 2019 carried forward	885,615	-	-	(60,591)	825,023
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2019 brought forward	885,615	-	-	(60,591)	825,023
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2019	885,615	-	-	(60,591)	825,023
Changes in net worth for 2020					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-	-
Equity Investment from Cabinet	25,000	-	-	-	25,000
Capital withdrawals by Cabinet	-	-	-	-	-
Dividends payable to Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	25,000	-	-	-	25,000
Surplus/(deficit) for the period 2020	-	-	-	-	-
Total recognised revenues and expenses for the period	25,000	-	-	-	25,000
Balance at 31 December 2020 carried forward	910,615	-	-	(60,591)	850,023

OFFICE OF THE OMBUDSMAN
STATEMENT OF CHANGES IN NET WORTH (CONTINUED)
FOR THE FINANCIAL YEARS ENDING 31 DECEMBER 2020
AND 31 DECEMBER 2021

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (Deficits)	Total
Balance at 31 December 2020 brought forward	910,615	-	-	(60,591)	850,023
Prior Year Adjustments					
Changes in accounting policy	-	-	-	-	-
Accounting Errors	-	-	-	-	-
Restated balance 31 December 2020	910,615	-	-	(60,591)	850,023
Changes in net worth for 2021					
Gain/(loss) on property revaluation	-	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-	-
Equity Investment from Cabinet	25,000	-	-	-	25,000
Capital withdrawals by Cabinet	-	-	-	-	-
Net revenue / expenses recognised directly in net worth	25,000	-	-	-	25,000
Surplus/(deficit) for the period 2021	-	-	-	-	-
Total recognised revenues and expenses for the period	25,000	-	-	-	25,000
Balance at 31 December 2021	935,615	-	-	(60,591)	875,023

STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These forecast financial statements are for the *Office of the Ombudsman*.

Basis of preparation

The forecast financial statements have been prepared in accordance with International Public Sector Accounting Standards (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 2020 and 2021.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

Cash and cash equivalents

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

Receivables and advances

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

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

Other plant and equipment, which includes motor vehicles and office equipment, is recorded at cost (or fair value if acquired prior to 2005) less accumulated depreciation.

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Provisions

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

Employee entitlements

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

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

NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and Cash Equivalents

12-Month Actual 2018	12-Month Forecast 2019	Description	Foreign Currency	Exchange Rate	12-Month Budget 2020	12-Month Budget 2021
41	-	Cash on hand (IRIS Confirmation Account/Petty Cash)	-	1.0000	-	-
-	-	Cash in transit (IRIS Remittance Account)	-	1.0000	-	-
531,661	333,758	CI\$ Operational Current Account held at Royal Bank of Canada	247,050	1.0000	247,050	369,757
-	-	US\$ Operational Current Account held at Royal Bank of Canada	-	0.8375	-	-
408	-	Payroll Current Account held at Royal Bank of Canada	-	1.0000	-	-
-	-	Bank Accounts held at other financial institutions	-	1.0000	-	-
-	-	Fixed Deposits held with Treasury (less than 90 days)	-	1.0000	-	-
532,110	333,758	TOTAL			247,050	369,757

Note 2: Trade and Other Receivables

12-Month Actual 2018	12-Month Forecast 2019	Trade Receivables	12-Month Budget 2020	12-Month Budget 2021
-	-	Sale of goods and services	-	-
19,161	-	Outputs to Cabinet	189,915	189,915
80,288	-	Outputs to other government agencies	-	-
-	-	Other	-	-
-	-	Less: provision for doubtful debts	-	-
99,449	-	Total trade receivables	189,915	189,915

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
-		Current		
99,449	-	Past due 1-30 days	189,915	189,915
-	-	Past due 31-60 days	-	-
-	-	Past due 61-90 days	-	-
-	-	Past due 90 and above	-	-
		Non-Current		
-	-	Past due 1 year and above	-	-
99,449	-	Total	189,915	189,915

Note 2: Trade and Other Receivables (Continued)

12-Month Actual 2018	12-Month Forecast 2019	Other Receivables	12-Month Budget 2020	12-Month Budget 2021
495	-	Advances (salary, Official Travel, etc)	-	-
-	-	Dishonoured cheques	-	-
-	-	Interest receivable	-	-
-	-	Loans	-	-
-	-	Interentity Due from	-	-
-	-	Other Non-Current Assets	-	-
-	-	Other	-	-
-	-	Less: provision for doubtful debts	-	-
495	-	Total other receivables	-	-

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
		Current		
495	-	Past due 1-30 days	-	-
-	-	Past due 31-60 days	-	-
-	-	Past due 61-90 days	-	-
-	-	Past due 90 and above	-	-
		Non-Current		
-	-	Past due 1 year and above	-	-
495	-	Total	-	-

Note 3: Prepayments

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
70,008	10,000	Accrued Prepayments	28,000	23,000
-	-	Prepaid Insurance	-	-
-	-	Other	-	-
70,008	10,000	Total	28,000	23,000

Note 4: Property, Plant and Equipment

Cost of Property, Plant and Equipment

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Other Assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2019	3,641	29,313	26,166	16,354	-	189,000	264,473
Additions	420,000	105,001	-	-	-	-	525,001
Disposals and Derecognition	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-
Transfers	-	-	-	-	29,314	(189,000)	(189,000)
Balance as at 31 December 2019	423,641	134,313	26,166	16,354	29,314	-	600,473

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Other Assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2020	423,641	134,313	26,166	16,354	-	-	600,473
Additions	-	-	15,000	10,000	-	-	25,000
Disposals and Derecognition	-	-	-	-	-	-	-
Revaluation	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Balance as at 31 December 2020	423,641	134,313	41,166	26,354	-	-	625,473

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Other Assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2021	423,641	134,313	41,166	26,354	-	-	625,473
Additions	-	-	-	15,000	10,000	-	25,000
Disposals and Derecognition	-	-	(15,000)	-	-	-	(15,000)
Revaluation	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	-	-
Balance as at 31 December 2021	423,641	134,313	26,166	41,354	10,000	-	635,473

Note 4: Property, Plant and Equipment (Continued)

Accumulated Depreciation and Impairment Losses

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Other Assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2019	2,869	16,932	6,706	15,862	-	-	42,369
Transfers	-						-
Impairment Reserve 2019 (closing balance)	-	-	-	-	-	-	-
Depreciation Expense 2019	30,000	4,116	15,976	464	-	-	50,556
Eliminate on Disposal or Derecognition 2019	-	-	-	-	-	-	-
Balance as at 31 December 2019	32,869	21,048	22,682	16,326	-	-	92,925

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Other Assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2020	32,869	21,048	22,682	16,326	-	-	92,925
Transfers	-	-	-	-	-	-	-
Impairment change 2020	-	-	-	-	-	-	-
Depreciation Expense 2020	84,000	13,007	8,200	2,000	-	-	107,207
Eliminate on Disposal or Derecognition 2020	-	-	-	-	-	-	-
Balance as at 31 December 2020	116,869	34,055	30,882	18,326	-	-	200,132

	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Other Assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 January 2021	116,869	34,055	30,882	18,326	-	-	200,132
Transfers	-	-	-	-	-	-	-
Impairment change 2021	-	-	-	-	-	-	-
Depreciation Expense 2021	84,000	13,007	8,200	2,000	-	-	107,207
Eliminate on Disposal or Derecognition 2021	-	-	(15,000)	-	-	-	(15,000)
Balance as at 31 December 2021	200,869	47,062	24,082	20,326	-	-	292,339

Note 4: Property, Plant and Equipment (Continued)

Net Book value 31 December 2019	390,771	113,266	3,483	28	-	-	507,548
Net Book value 31 December 2020	306,771	100,258	10,283	8,028	-	-	425,340
Net Book value 31 December 2021	222,771	87,251	2,083	21,028	10,000	-	343,133

Note 4: Property, Plant and Equipment
Intangible Assets

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	52,668	-	52,668
Additions	-	-	-
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2019	52,668	-	52,668

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2020	52,668	-	52,668
Additions	-	-	-
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2020	52,668	-	52,668

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2021	52,668	-	52,668
Additions	-	-	-
Disposals and Derecognition	-	-	-
Revaluation	-	-	-
Transfers	-	-	-
Balance as at 31 December 2021	52,668	-	52,668

Accumulated Depreciation and Impairment Losses

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2019	9,729	-	9,729
Transfers	-	-	-
Impairment Reserve 2019 (closing balance)	-	-	-
Depreciation Expense 2019	15,220	-	15,220
Eliminate on Disposal or Derecognition 2019	-	-	-
Balance as at 31 December 2019	24,949	-	24,949

Note 4: Property, Plant and Equipment (Continued)

Intangible Assets

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2020	24,949	-	24,949
Transfers	-	-	-
Impairment change 2020	-	-	-
Depreciation Expense 2020	11,500	-	11,500
Eliminate on Disposal or Derecognition 2020	-	-	-
Balance as at 31 December 2020	36,449	-	36,449

	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 1 January 2021	36,449	-	36,449
Transfers	-	-	-
Impairment change 2021	-	-	-
Depreciation Expense 2021	11,500	-	11,500
Eliminate on Disposal or Derecognition 2021	-	-	-
Balance as at 31 December 2021	47,949	-	47,949

Net Book value 31 December 2019	27,718	-	27,718

Net Book value 31 December 2020	16,218	-	16,218

Net Book value 31 December 2021	4,718	-	4,718

Note 5: Trade Payables, Other Payables and Accruals

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
20,978	8,000	Creditors	6,000	6,000
-	-	Creditors Ministries/Portfolios	-	-
-	-	Creditors other government agencies	-	-
-	-	Non-current Accounts payable	-	-
-	-	Payroll Deductions	-	-
-	-	Operating Lease	-	-
41,775	38,000	Accrued Expenses	40,500	43,500
-	-	Accrued Expenses Ministries/Portfolios	-	-
-	-	Accrued Expenses other government agencies	-	-
-	-	Inter-entity due to	-	-
-	-	Accrued Entity Interest	-	-
-	-	Provisions	-	-
396	-	Other payables	-	-
63,148	46,000	Total trade payables other payables and accruals	46,500	49,500

Note 6: Employee Entitlements

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
-	-	Annual Leave	-	-
10,524	8,000	Retirement and long service leave	10,000	6,000
-	-	Accrued salaries	-	-
-	-	Travel	-	-
-	-	Pension	-	-
-	-	Other salary related entitlements	-	-
10,524	8,000	Total current portion	10,000	6,000
		<i>Non-current employee entitlements are represented by:</i>		
-	-	Retirement and long service leave	-	-
10,524	8,000	Total employee entitlements	10,000	6,000

Note 7: Sales of Goods and Services

12-Month Actual 2018	12-Month Forecast 2019	Revenue type	12-Month Budget 2020	12-Month Budget 2021
1,569,285	1,780,343	Outputs to Cabinet	2,278,987	2,278,987
-	-	Outputs to other government agencies	-	-
-	-	Fees and charges	-	-
-	-	General sales	-	-
-	-	Rentals	-	-
-	-	Other	-	-
1,569,285	1,780,343	Total sales of goods and services	2,278,987	2,278,987

Note 8: Personnel Costs

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
972,771	1,090,718	Salaries, wages and allowances	1,366,472	1,366,472
128,003	112,292	Health care	180,904	180,904
48,373	60,266	Pension	74,746	74,746
2,327	5,000	Leave	3,000	3,000
8,181	6,085	Other personnel related costs	5,400	5,400
1,159,655	1,274,361	Total Personnel Costs	1,630,522	1,630,521

Note 9: Supplies and Consumables

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
23,882	24,748	Supplies and Materials	32,024	32,025
123,822	186,325	Purchase of services	178,650	178,650
80,733	83,556	Lease of Property and Equipment	112,260	112,260
31,602	44,915	Utilities	39,724	39,724
-	-	General Insurance	-	-
7,007	7,000	Interdepartmental expenses	5,000	5,000
16,516	22,598	Travel and Subsistence	28,000	28,000
9,359	20,316	Recruitment and Training	40,000	40,000
-	-	Other	1,000	1,000
292,919	389,458	Total Supplies & consumables	436,658	436,659

Note 10: Litigation Costs

12-Month Actual 2018	12-Month Forecast 2019	Litigation Costs	12-Month Budget 2020	12-Month Budget 2021
281	50,750	Legal Fees	93,100	93,100
-	-	Description	-	-
281	50,750	Total Litigation cost	93,100	93,100

Note 11: Gains / (Losses)

12-Month Actual 2018	12-Month Forecast 2019		12-Month Budget 2020	12-Month Budget 2021
1,051	-	Net (gain) / loss on disposal of property, plant and equipment, revaluation	-	-
-	-	Gain/Loss on Derecognition of Assets	-	-
362	(1)	Net (gain) / loss on foreign exchange Transactions	-	-
1,413	(1)	Total gains/ (losses)	-	-

Note 12: Reconciliation of Net Cash Flows from Operating Activities to Surplus / (Deficit)

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
93,218	-	Surplus/(deficit) from ordinary activities	-	-
		Non-cash movements		
21,799	65,776	Depreciation expense	118,707	118,707
-	-	Impairment	-	-
1,051	-	(Gain)/losses on sale of property plant and equipment	-	-
		Changes in current assets and liabilities:		
-	-	(Increase)/decrease in receivables - Other Government agencies	(179,915)	-
-	-	(Increase)/decrease in receivables - SAGC's	-	-
(55,000)	(159,952)	(Increase)/decrease in receivables - Other 3rd Party	(28,000)	5,000
2,043	-	Increase/(decrease) in payables - Other Government agencies	-	-
-	-	Increase/(decrease) in payables - SAGC's	-	-
(14,000)	(10,959)	Increase/(decrease) in payables - Other 3rd Party	2,500	(1,000)
49,110	(105,135)	Net cash flows from operating activities	(86,708)	122,707

Note 13: Commitments

Type	One year or less	One to five Years	Over five Years	Total
<i>Capital Commitments</i>	-	-	-	-
Property, plant and equipment	-	-	-	-
Other fixed assets	-	-	-	-
Other commitments (list separately if material)	-	-	-	-
Total Capital Commitments	-	-	-	-
<i>Operating Commitments</i>	-	-	-	-
Non-cancellable accommodation leases	107,940	323,820	-	431,760
Other non-cancellable leases	-	-	-	-
Non-cancellable contracts for the supply of goods and services	-	-	-	-
Other operating commitments	-	-	-	-
Total Operating Commitments	107,940	323,820	-	431,760
Total Commitments	107,940	323,820	-	431,760

Note 14: Related Party and Key Management Personnel Disclosures

12-Month Actual 2018	12-Month Forecast 2019	Description	12-Month Budget 2020	12-Month Budget 2021
386,000	448,326	Salaries & other short-term employee benefits	448,326	448,326
-	-	Past employee benefits	-	-
-	-	Other long-term benefits	-	-
-	-	Termination benefits	-	-
-	-	Loans	-	-
386,000	448,326	Total	448,326	448,326



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