

ANNUAL BUDGET STATEMENTS

FOR THE YEAR
ENDING
30 JUNE 2015



CAYMAN ISLANDS
GOVERNMENT

2014/15 BUDGET

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PREFACE

In accordance with the requirements of the Public Management and Finance Law (2013) Revision, this volume of documents contains the Annual Budget Statement, for each Ministry, Portfolio and Office for the 2014/15 financial year.

The 2013/14 Unaudited Financial Results are provided for comparative purposes.

The Annual Budget Statements specify the output delivery and ownership performance expected for each Ministry, Portfolio or Office for the 2014/15 financial year.

In some cases, a Ministry/Portfolio 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 Annual Budget Statement and the quantity, quality, timeliness and location measures reflect only the portion Cabinet is purchasing. These outputs are usually noted accordingly.

The Annual Budget Statement for each Ministry/ Portfolio/ Office comprises of the following:

PART A Ownership Performance

- A description of the Nature and Scope of Activities to better reflect outputs not being purchased by Cabinet;
- Strategic Goals and Objectives;
- Ownership Performance Targets, which includes financial performance, human and physical capability measures, information regarding major entity capital expenditures, and issues of risk; and
- Planned equity investments and withdrawals into or from the Ministry/ Portfolio are reported.

PART B Output Performance

- Outputs to be delivered pertains 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:
 - o A description of the output to be purchased;
 - o The quantity and quality of each output to be purchased;
 - o The delivery dates of each output to be purchased;
 - o The place of delivery of each output to be purchased;
 - o The price to be paid for each output to be purchased; and
 - o Payment Arrangement schedule inclusive of an invoice profile.

ACCRUAL- BASED FORECAST FINANCIAL STATEMENTS

Cabinet Purchased Outputs and Interagency Charging

In 2014/15, most agencies, with the exception of the Audit Office, will charge Cabinet the cost of producing their outputs.

Output Cost

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

The Capital Charge

The capital charge rate was set to zero for the 2014/15 financial year.

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 will only get paid or funded if they deliver outputs, thereby providing an incentive to maintain productivity and ensure output delivery. Ministries/Portfolios will invoice Cabinet (via their Minister/Official Member) each month for the outputs delivered during that month, and Treasury will fund the Ministry/Portfolio once that invoice has been authorised by the respective Minister/Official Member certifying that the outputs have indeed been delivered. The 'Payment Arrangement' schedule details the payment arrangements and the monthly expected invoicing profile.

Ministries/Portfolios maintain their own bank account (within a suite of accounts overseen by the Treasury) and are responsible for managing their own working capital. This means that each Ministry/Portfolio will need to ensure that sufficient cash is in the bank account before cheques are authorised or payroll is run. This in turn means that each Ministry/Portfolio will need to ensure that they collect revenue (from the supply of outputs) in a timely manner, and manage their debtor and creditor position so as to maximise their cash position.

Accrual Forecast Financial Statements

The financial figures presented in the Annual Budget Statements reflect accrual budgeting as specified by the Public Management and Finance Law (2013 Revision).

The forecast financial statements of a Ministry/Portfolio for the 2014/15 financial year are provided in the Appendix to its Annual Budget Statement. These statements specify the financial performance the Ministry/Portfolio is seeking to achieve during the financial year, and is specified in four different statements together with a Statement of Accounting Policies and Notes for the Financial Statements as below:

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

- **Forecast Cash Flow Statement.**

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

The format of these forecast financial statements is similar to those used by private businesses, and mirrors those that will be used to report Ministry/Portfolio financial performance in quarterly and annual reports. The forecast financials comply with the format and accounting policies required by the Financial Regulations (2013 Revision), and the Public Management and Finance Law (2013 Revision). The Financial Regulations in turn comply with Generally Accepted Accounting Practices as specified by International Public Sector Accounting Standards issued by the International Federation of Accountants.

Financial Performance Measures

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

Operating Statement Measures:

- **Revenue from Cabinet:** this is revenue the Ministry/Portfolio is forecast to earn from Cabinet for producing and delivering outputs for Cabinet's purchase. For the 2014/15 fiscal year, Cabinet will purchase most outputs from Ministries/Portfolios.
- **Revenue from Statutory Authorities and Government Companies:** this is the revenue a Ministry/Portfolio 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 Annual Budget Statement, since in most cases, Cabinet is also buying them).
- **Revenue from Others:** this is the revenue a Ministry/Portfolio 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 Annual Budget Statement, as Cabinet is also buying them).
- **Surplus/Deficit from Outputs:** this is the difference between the amount of revenue earned from producing outputs, and the cost of producing those outputs.
- **Operating Surplus/Deficit:** this is total revenues less total expenses.

Balance Sheet Measures:

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

Cash Flow Measures:

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

Cash Flows from Investing Activities: this is the net amount of cash flowing into and out of the

Ministry/Portfolio's bank account resulting from the purchase or sale of the Ministry's/Portfolio's assets.

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

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

The Surplus/Deficit from Outputs measure tells the reader whether the agency is earning enough revenue to cover the cost of producing its outputs (a deficit means it is producing its outputs at a loss; a zero balance means it is breaking even; and a surplus means that it is making a profit). This is an important measure because the Public Management and Finance Law (2013 Revision) prohibits Ministries/Portfolios from producing an output unless Cabinet, or another entity or person, has agreed to pay for the full cost of the output. Therefore, the 'Surplus/Deficit from outputs' measure should never be a deficit. In most cases this measure is zero and this is because the budgeting rule states that Cabinet should pay for the outputs they are buying at a price equal to the output cost. However, in a few cases the measure is a surplus; this happens when the user-charge price paid by the public for outputs is higher than the (accrual) cost of producing those outputs.

As a general rule Ownership Expenses are not items that can be budgeted for and so this measure would normally be zero in the budget (although such expenses may occur during the financial year).

The Operating surplus/deficit is the key operating statement measure. The Public Management and Finance Law (2013 Revision) states that a Ministry/Portfolio shall not incur entity expenses exceeding in total its entity revenue in that year. 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 concerned.

The Net Worth measure summarises the Ministry/Portfolio's balance sheet position (total assets less total liabilities) at the end of the forecast year. An increase in net worth during the year means that the Cabinet/Citizen's has increased financial investment into the Ministry/Portfolio. Since a Ministry/Portfolio is required to repay all surpluses to Cabinet, its budgeted net worth would normally be expected to remain constant from one year to the next. However, when Cabinet makes an equity injection into a Ministry/Portfolio 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 are usually significantly greater than the value of asset sales in a year. Indeed, given the nature of Ministry/Portfolio assets, it is likely that non assets will normally be budgeted for.

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

- **Working Capital Ratio:** this shows the relationship between the current assets and liabilities of the

Ministry/Portfolio, and is a measure of its ability to meet its commitments/pay its bills as they fall due. In the case of Ministries/Portfolios this ratio is expected to be 1:1 or 100%

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

Physical Capability Measures

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

- **Value of Total Assets:** this shows the dollar value of the Ministry/Portfolio'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 are of each Ministry/Portfolio. A high ratio means that (on average) the assets are 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, then 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 out in a year and therefore this ratio indicates whether assets are 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 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 and this cost is therefore recovered as part of the Ministry/Portfolio's revenue. As depreciation reflects the use (or wearing out) of assets, it means that Ministries/Portfolios are now automatically funded by the amount needed to replace their existing assets as a part of the output revenue earned each year.

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

In some cases, the depreciation funding a Ministry/Portfolio is receiving is insufficient to cover the asset

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

Cabinet requests an equity investment for a Ministry/Portfolio for one of two reasons:

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

Where an equity investment is being requested, this is reflected in the forecast financial statements and financial performance measures in the Annual 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 Annual Budget Statement.

ANNUAL BUDGET STATEMENT

CABINET OFFICE

FOR THE FINANCIAL YEAR

ENDING 30 JUNE 2015

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

CONTENT

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1. Nature and Scope of Activities
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3. Ownership Performance Targets
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PART B: Output Performance

5. Outputs to be Delivered
6. Payment Arrangements

APPENDIX: Forecast Financial Statements

STATEMENT OF THE PREMIER

I confirm that the draft Annual Budget Statement and the draft Purchase Agreements reflect the outputs I wish to purchase in the 2014/15 financial year. The Draft Annual Budget Statement and the draft Ownership performance I want to be delivered in the 2014/15 financial year.

I also confirm that the Draft Annual Plan and Estimates includes the various measures I am planning to enforce during the 2014/15 financial year.

Honourable Alden McLaughlin, MBE, JP
Premier

Cabinet Office

[] [] 2014

STATEMENT OF THE CHIEF OFFICER

The Draft Budget has been compiled using the best information available and is to the best of my knowledge complete and accurate as of this date.

The Draft Budget complies with the requirements of the Strategic Policy Statement including the expenditure parameters agreed by Cabinet and Legislative Assembly.

I take responsibility for the accuracy and completeness of the financial numbers and other information contained in the Draft Budget

Mr. Samuel Rose, JP
Chief Officer

Cabinet Office

[] [] 2014

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General Nature of Activities

Providing support for The Premier and the Cabinet; providing for a well-informed populace through the communication of information relating to the activities of Government agencies and the maintaining of Freedom of Information legislation; 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.

Scope of Activities

- Support for the Cabinet in coordinating the collection and dissemination of information regarding the decisions of the Cabinet.
- Developing, coordinating and monitoring the policy initiatives of the Government and providing secretarial, administrative and policy support for The Premier.
- Providing for the support of Government agencies in communicating proactively and responsively with the public, utilising the mass media as primary partners.
- Providing advice, training and coordination of services through the management of formal and informal Government ceremonial, protocol and diplomatic events and activities.
- Facilitating the further administration of freedom of information and data protection coordination.
- Providing on air broadcasting of government bulletins, commercials, news, public affairs programmes, entertainment and public service announcements as well as educational, cultural and religious programmes.
- Facilitating policy training for senior and mid-management civil servants, Statutory Authorities and Government Companies.

Customers and Location of Activities

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

The Cabinet Office provides services throughout the Cayman Islands.

2. STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the Cabinet Office for the 2014/15 and the subsequent two years are as follows:

- The establishment of mechanisms to improve the development and coordination of Government Policy, encourage innovation and creativity in policymaking, and identify and oversee policy which encompasses a number of ministries and portfolios.
- The development of a set of modelling tools and information sources in order to assess the impact of Government policies.
- Facilitate the completion of any further constitutional review exercises in accordance with the timetable set by the Government.
- Create greater administrative efficiency to ensure that all services to Government agencies are provided in a timely, quality- oriented, customer focused, efficient and effective manner.
- Administer Freedom of Information across Government departments.
- Improve the Radio Cayman's competitiveness in the market and eventually become self-funding. Actively contribute to the community's development by providing opportunities for members of the community to become more involved and informed.

3. OWNERSHIP PERFORMANCE TARGETS

The ownership performance targets for the Cabinet Office for the 2014/15 financial year are as follows:

FINANCIAL PERFORMANCE MEASURE	2014/15 Budget 000's \$	2013/14 Forecast 000's \$
Revenue from Cabinet	5,017	4,955
Revenue from ministries, portfolios, statutory authorities, government companies		
Revenue from others	1,256	1,256
Surplus/deficit from outputs	397	422
Ownership expenses		
Operating Surplus/Deficit	397	422
Net Worth	8,228	6,371
Cash flows from operating activities	518	1,895
Cash flows from investing activities		(124)
Cash flows from financing activities		69
Change in cash balances	518	1,841

FINANCIAL PERFORMANCE RATIO	2014/15 Budget %	2013/14 Forecast %
Current Assets : Current Liabilities	3363%	104%
Total Assets : Total Liabilities	3478%	113%

MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2014/15 Budget	2013/14 Forecast
Total Full Time Equivalent Staff Employed	60	61
Staff Turnover (%)		
Managers	0%	0%
Professional and technical staff	8%	8%
Clerical and Labourer Staff	0%	0%
Average Length of Service (Number of years in Current Position)		
Managers	15	14
Professional and technical staff	7	6
Clerical and Labourer Staff	8	7
Changes to Personnel Management System	None	None

Summary of Establishment

Position	2014/15 Budget	2013/14 Forecasted
Account Executive	3	3
Accounts Officer I	1	1
Accounts Officer II	1	1
Accounts Officer III	1	1
Administrative Assistant	2	2
Announcer II	1	1
Announcer/Music Automation	1	1
Announcer/Producer	1	1
Announcer/Remote Operations	1	1
Assistant Secretary	1	1
Cabinet Secretary & Chief Officer	1	1
Chief Information Officer	1	1
Clerical Officer I	2	2
Clerk of Cabinet	1	1
Coordinator FOI Unit	1	1
Coordinator Graphic Design	1	1
Deputy Director Broadcasting	1	1
Director of Broadcasting	1	1
Director of Special Projects/Cabinet Office	1	1
Director Policy Co-ordination Unit	1	1
Executive Officer I	2	1
Executive Officer II	1	1

Position	2014/15 Budget	2013/14 Forecasted
Graphic Designer	2	2
Information Officer	4	4
Manager Electronic Media	1	1
News Director	1	1
News Reporter II	3	4
Security Driver	0	1
Personal Assistant to Cabinet Secretary	1	1
Personal Assistant to the Premier	1	1
Policy Analyst	4	3
Political Assistant	1	1
Press Secretary to the Premier	1	1
Protocol Coordinator	1	1
Protocol Officer	1	1
Public Information Manager	1	1
Relief Announcer II	1	1
Secretary Immigration Appeals Tribunal	3	3
Senior Political Advisor	1	1
Service Engineer	1	1
Talk Show Host	1	1
Technical Assistant - EU Projects	0	1
Traffic Officer/Librarian & Information Manager	1	1
Video Production Specialist	3	3
Total	60	61

PHYSICAL CAPITAL MEASURES	2014/15 Budget %	2013/14 Forecast %
Value of total assets	7,998	8,327
Asset replacements : total assets	0%	4%
Book value of assets : initial cost of those assets	14%	18%
Depreciation : cash flow on asset purchases	0%	143%
Changes to asset management policies	None	None

MAJOR <u>NEW</u> ENTITY CAPITAL EXPENDITURES FOR THE YEAR	2014/15 Budget \$	2013/14 Forecast \$
		69,000

MAJOR ENTITY CAPITAL EXPENDITURE COMMENCED BUT NOT COMPLETED IN PREVIOUS YEARS	ANTICIPATED PROJECT STATUS AT 1ST JULY 2014
N/A	

RISK MANAGEMENT

KEY RISK FACED BY THE PORTFOLIO	CHANGE IN STATHS FROM 2013/14	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	Unquantifiable

KEY RISK FACED BY THE PORTFOLIO	CHANGE IN STATHS FROM 2013/14	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Security of Confidential Documents	Unchanged	All confidential documents e.g. personnel records, are kept locked away in cabinets and are only accessed by authorised personnel	Unquantifiable
Providing incorrect advice to client agencies	Increased risk due to the Creation of the Protocol Unit	- Ensure personnel are trained in the analysis of policy and protocol impacts - Policy Unit personnel to be familiar with the current division of policy responsibilities between Government agencies - Protocol Unit personnel to be familiar with the current protocol guidelines	Unquantifiable
Staff retention and recruitment	Unchanged	- Upgrade and promote staff in high demand positions. - Sharing of responsibilities by current staff/cross training - Succession Planning	Unquantifiable
Loss of the on air computer network	Unchanged	Computers are maintained and upgraded to alleviate failures	Unquantifiable

4. EQUITY INVESTMENTS AND WITHDRAWALS

Equity Movement	2014/15 Budget \$	2013/14 Actual \$
Equity Investment from Cabinet into the Cabinet Office	0	69,000
Capital (Equity) Withdrawal by Cabinet from the Cabinet Office		

PART B

OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

CAB 1	Policy Development Coordination and Advice	\$700,410
Description Research and Development of policy proposals, actions or strategies for Cabinet, The Premier and the National Security Council, and the coordination of policy development between Ministries/Portfolios and other Government Sector Agencies. This output encompasses sustainable development policies, the organization and management of projects and initiatives in the national, regional or international interest.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity Number of hours of development coordination and advice	5,900-6,400	5,700-6,000
Quality Advice, management, and coordination reviewed or provided by senior personnel	95-10	95-100%
Timeliness All advice submitted in accordance with schedules as agreed by the client	90-100%	90-100%
Location Cayman Islands and overseas	100%	100%
Cost	\$700,410	\$697,989
Related Broad Outcomes: A Strong, Thriving and Increasingly Diverse Economy A Culture of Good Governance		

CAB 2	Coordinating and Monitoring of Policy Implementation	\$151,036
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	2014/15 Budget	2013/14 Forecast
Quantity Number of hours spent coordinating and monitoring policy implementation	700-800	600-700
Quality Policies coordinated and monitored by senior personnel	95-100%	95-100%
Timeliness Monitoring is conducted on an on-going basis	100%	100%
Location Grand Cayman	100%	100%
Cost	\$151,036	\$149,421
Related Broad Outcomes: A Strong, Thriving and Increasingly Diverse Economy A Culture of Good Governance		

CAB 4	Administrative Support for Cabinet	\$257,920
Description Administrative support to Cabinet involving: • Prepare and circulate cabinet agendas and minutes to Members and Ministers • Prepare and circulate cabinet extracts to Members and Chief Officers • Arranging and preparing secretarial support for Cabinet meetings and subcommittees • Advising on procedures regarding the conduct of Cabinet meetings • Briefing the Cabinet • Preparing and Maintaining Code of Conduct for Ministers and Business Guide for Cabinet • National Security Council		
Measures Quantity • Number of agendas prepared and circulated • Number of minutes prepared and circulated • Number of extracts prepared and circulated • Number of Cabinet briefings conducted 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 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 time frame agreed upon Location Grand Cayman Cost		2014/15 Budget 85-95 35-40 2,975-3,000 20-30 95-100% 95-100% 95-100% 95-100% 90-100% 90-100% 90-100% 90-100% \$257,920
		2013/14 Forecast 85-95 35-40 2,975-3,000 20-30 95-100% 95-100% 95-100% 95-100% 90-100% 90-100% 90-100% 90-100% \$261,627
Related Broad Outcomes: A Strong, Thriving and Increasingly Diverse Economy A Culture of Good Governance		

CAB 6	Administrative and Secretarial Support for the Processing of Appeals	\$280,740
Description Support for the processing of appeals on behalf of the Immigration Appeals Tribunal involving work permits, Caymanian Status and permanent residence. Processing of appeals on behalf of Cabinet involving Trade and Business, Firearms and Marine Conservation Board decisions.		
Measures Quantity - Number of Tribunal meetings supported and attended Quality - Tribunal minutes issued are an accurate account of the meeting and signed by the chair of the meeting Timeliness - Minutes issued up to three working days after meeting to the chair of the meeting Location Grand Cayman Cost	2014/15 Budget	2013/14 Forecast
	45-60	45-60
	100%	100%
	90-100%	90-100%
	100%	100%
	\$280,740	\$178,914
Related Broad Outcomes: A Strong, Thriving and Increasingly Diverse Economy Equity and Justice in a Society that Values the Contributions of all		

Note: The total cost of supplying this output is \$336,740. However, the revenue of \$56,000 from other third parties reduces the cost to Cabinet to \$280,740.

CAB 7	Tax Undertaking Certificates	\$157,990
Description Preparation and distribution of: Tax Undertaking Certificates for Exempted Companies, Trusts and Limited Partnerships		
Measures	2014/15 Budget	2013/14 Forecast
Quantity Number of Tax Undertaking Certificates issued	6,000-6,700	6,000-6,700
Quality Tax undertaking certificates and licenses processed in accordance with the relevant laws and checked and signed by Clerk or Acting Clerk of the Cabinet	95-100%	95-100%
Timeliness Tax undertaking certificates issued 2 – 3 weeks from receipt of application	90-100%	90-100%
Location Grand Cayman	100%	100%
Cost	\$157,990	\$160,749
Related Broad Outcome: A Strong, Thriving and Increasingly Diverse Economy		

CAB 12	Freedom of Information and Data Protection Coordination	\$128,115
Description The Freedom of Information (FOI) Unit will: • Lead and coordinate freedom of information across government • Implementation of the Freedom of Information (FOI) legislation primarily by developing tools and procedures, organizing and conducting training for staff in public entities • Raise awareness in the entire public sector • Data Protection Awareness		
Measures	2014/15 Budget	2013/14 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	5 700 5 2	5 840 15 2
Quality • Training and awareness to be provided by qualified officer • Assistance provided by qualified officer • Number of statutory, regulatory and policy requirements reviewed by a qualified officer • Web site information approved by Senior FOI Officer	95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100%
Timeliness • Extensive training completed by June 2015 • Assistance provided as required • Reports submitted quarterly • Website online and maintained throughout the year	90-100% 90-100% 90-100% 90-100%	90-100% 90-100% 90-100% 90-100%
Location Cayman Islands	100%	100%
Cost	\$128,115	\$128,115
Related Broad Outcomes: Equity and Justice in a Society that Values the Contributions of all A Culture of Good Governance		

PCF 1	Protocol Services	\$461,463
Description Included in this output are: The provision of a wide range of protocol services and interventions to the Cayman Islands Government and to the wider community as required. Additionally, this output includes various ceremonies including: - o Heroes Day - o Remembrance Day - o Queen's Birthday - o Official Funerals - o Inaugurations		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
• Advice and reporting in relation to protocol matters	3,500-4,000	3,500-4,000
• Number of protocol policies and services developed	1-2	1
• Number of ceremonial and official events coordinated	8-10	9
• Number of official visits (local/overseas), conferences and meetings given assistance and/or organized	6-8	5
• Number of training sessions delivered	5-6	5
• Number of airport courtesies and diplomatic facilitations delivered	200-250	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%
• Protocol advice, services and training to be provided by suitably experienced staff	100%	100%
• Protocol advice, services and training in accordance with agreed policies and guidelines	100%	100%
• Delivery of support and services to be provided in a professional and efficient manner	100%	100%
Timeliness		
• Protocol services will be delivered in line with timetables agreed with the Cabinet Secretary	95-100%	95-100%
• Ceremonial and official events coordinated as required	95-100%	95-100%
• Protocol assistance and organization of visits as required	95-100%	95-100%
• Training to be provided throughout the year	95-100%	95-100%
Location		
Grand Cayman	100%	100%
Cost	\$461,463	\$470,835
Related Broad Outcome: Modern, Smart Infrastructure		

GIS 25	Advertising/Marketing Products and Services	\$135,196
Description Advertising/marketing products include: - o Branding/Government Collateral - o Brochures - o Posters and Banners - o Programmes - o Signs - o Web Design and Development		
Measures Quantity • Number of advertising products Quality • All products reviewed by manager prior to release • Focus groups for items • Client satisfaction survey Timeliness • As agreed with client Location Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	900-1,100	900-1,100
	100%	100%
	5%	5%
	Annual	Annual
	100%	100%
	100%	100%
	\$135,196	\$133,529
Related Broad Outcomes: A More Efficient, Accessible and Affordable Public Service Modern, Smart Infrastructure		

GIS 26	Written, Photographic and Web Products—News and Public Information	\$348,238
Description Written products (News): - Releases (with or without photographs) - Bulletin boards Photographic products and services - Photostories and photoessays - 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 Quantity - Number of press releases - Number of bulletin boards - Number of special photographic products - Number of public information requests - Number of publications updated - Number of social media sites maintained - Edits for external colleagues - Other copy Quality - All products reviewed by manager prior to release - Client satisfaction survey - Increase in web and social media hits Timeliness - As agreed with client Location Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	450-500	440-450
	100-120	70-100
	75-100	75-100
	400-500	250-300
	2	1-2
	9	9
	50-60	50-60
	50-60	50-60
	100%	100%
	Annual	Annual
	5%	5%
	100%	100%
	100%	100%
	\$348,238	\$344,513
Related Broad Outcomes: A More Efficient, Accessible and Affordable Public Service Modern, Smart Infrastructure		

GIS 28	Strategic Communications and Media Relations Services	\$296,771
Description		
- Development and maintenance of strategic communications plans, includes: major and minor government public information and public education campaigns for government policies, projects, programmes and events as well as, issues management, risk communications, crisis communications. Includes contributions to planning by all GIS 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	2014/15 Budget	2013/14 Forecast
Quantity		
- Number of strategies/campaigns developed - Number of reports produced - Updates to contacts database - 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
Quality		
All products reviewed by manager prior to release	100%	100%
Timeliness		
As agreed with client	100%	100%
Location		
Cayman Islands		
Cost	\$296,771	\$293,974
Related Broad Outcomes:		
A More Efficient, Accessible and Affordable Public Service		
Modern, Smart Infrastructure		

GIS 29	Electronic Media Products	\$321,407
Description Content for CIGTV to include: • GIS Spotlight • Special Electronic Media Programmes • Messages • Audio and Video Public Service Announcements (PSA) • Coverage of LA broadcasts		
Measures Quantity • Number of unique programmes offered • Number of special videos, including special events, press conferences, copies of archival footage • Number of messages • Number of PSAs • Daily newscasts Quality • All products reviewed by manager prior to release • Client satisfaction survey • Audience Satisfaction Survey Timeliness • As agreed with client Location Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	5 200-300 20-30 15-30 200	15 250 20-30 15 0 100% Annual Annual 100% 100% 100%
Related Broad Outcomes: A More Efficient, Accessible and Affordable Public Service Modern, Smart Infrastructure		

OTP 1	Advice and Assistance to the Premier and Administration of the Premier's Office	\$729,890
Description Provision of advice and assistance to the Premier and administration of the Premier's Office		
Measures Quantity - Number of hours of advice and administrative support provided Quality - All personnel is qualified in his/her area of expertise or experience Timeliness - All advice and services is provided within the timeframe set by the Premier Location Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	4,800-5,000	4,800-5,000
	100%	100%
	100%	100%
	100%	100%
	\$729,890	\$732,890
Related Broad Outcomes: A Strong, Thriving and Increasingly Diverse Economy A Culture of Good Governance		

RCY 1	Public Information, Newscasts and Sports	\$473,115
Description Delivery of Bulletin Board items, 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 and producing news and sports broadcasts.		
Measures Quantity - Number of bulletin board items - Number of news items - Number of sports items Quality - Compliance of newscasts and sportscasts with Information, Communications, Telecommunications Authority (ICTA) or other established broadcast standards - All items monitored by Director, Director and Deputy Director Timeliness - Other public information newscasts broadcast on Radio Cayman's established schedules - Emergency/urgent public information delivered within 10 minutes Location Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	8,500-9,000	8,906
	22,500-23,000	22,868
	3,500-4,000	3,568
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	\$473,115	\$507,424
	Related Broad Outcomes: A Strong, Thriving and Increasingly Diverse Economy Modern, Smart Infrastructure	

RCY 2	On Air Programmes	\$574,528
Description Delivery of general information programmes such as Morning Scoop, Talk Today, Youth Flex 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 entertainment, educational and religious programming, delayed Legislative Assembly broadcasts and Public Service Announcements for charities, schools and most government departments.		
Measures	2014/15 Budget	2013/14 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	700-800 1,450-1,500 500-600 3,000-4,000 150-200 100-150 3,000-3,500 11,000-11,500	771 1,483 520 3,199 158 104 3,308 11,285
Quality - Compliance of general information programmes with Information, Communications, Telecommunications Authority (ICTA) - 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%
Location Cayman Islands		
Cost	\$574,528	\$565,149
Related Broad Outcomes: A Strong, Thriving and Increasingly Diverse Economy Modern, Smart Infrastructure		

6. PAYMENT ARRANGEMENTS

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

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

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

The expected amount of each invoice for output's to be delivered during the year is outlined in the following table.

INVOICE PROFILE

MONTH	CAB 1	CAB 2	CAB 4	CAB 6	CAB 7	CAB 12
	\$	\$	\$	\$	\$	\$
JULY	58,368	12,586	21,493	23,395	13,166	10,676
AUGUST	58,368	12,586	21,493	23,395	13,166	10,676
SEPTEMBER	58,368	12,586	21,493	23,395	13,166	10,676
OCTOBER	58,368	12,586	21,493	23,395	13,166	10,676
NOVEMBER	58,368	12,586	21,493	23,395	13,166	10,676
DECEMBER	58,368	12,586	21,493	23,395	13,166	10,676
JANUARY	58,368	12,586	21,493	23,395	13,166	10,676
FEBRUARY	58,368	12,586	21,493	23,395	13,166	10,676
MARCH	58,368	12,586	21,493	23,395	13,166	10,676
APRIL	58,368	12,586	21,493	23,395	13,166	10,676
MAY	58,368	12,586	21,493	23,395	13,166	10,676
JUNE	58,368	12,586	21,493	23,395	13,166	10,676
TOTAL	700,410	151,036	257,920	280,740	157,990	128,115

MONTH	PCF 1	GIS 25	GIS 26	GIS 28	GIS 29	OTP 1
	\$	\$	\$	\$	\$	\$
JULY	38,455	11,266	29,020	24,731	26,784	60,824
AUGUST	38,455	11,266	29,020	24,731	26,784	60,824
SEPTEMBER	38,455	11,266	29,020	24,731	26,784	60,824
OCTOBER	38,455	11,266	29,020	24,731	26,784	60,824
NOVEMBER	38,455	11,266	29,020	24,731	26,784	60,824
DECEMBER	38,455	11,266	29,020	24,731	26,784	60,824
JANUARY	38,455	11,266	29,020	24,731	26,784	60,824
FEBRUARY	38,455	11,266	29,020	24,731	26,784	60,824
MARCH	38,455	11,266	29,020	24,731	26,784	60,824
APRIL	38,455	11,266	29,020	24,731	26,784	60,824
MAY	38,455	11,266	29,020	24,731	26,784	60,824
JUNE	38,455	11,266	29,020	24,731	26,784	60,824
TOTAL	461,463	135,196	348,238	296,771	321,407	729,890

MONTH	RCY 1	RCY 2
	\$	\$
JULY	39,426	47,877
AUGUST	39,426	47,877
SEPTEMBER	39,426	47,877
OCTOBER	39,426	47,877
NOVEMBER	39,426	47,877
DECEMBER	39,426	47,877
JANUARY	39,426	47,877
FEBRUARY	39,426	47,877
MARCH	39,426	47,877
APRIL	39,426	47,877
MAY	39,426	47,877
JUNE	39,426	47,877
TOTAL	473,115	574,528



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 Financial Law (2013 Revision).

I accept responsibility for the accuracy and integrity of the financial information in these forecast financial statements and their compliance with the Public Management and Finance Law (2013 Revision).

To the best of my knowledge the statements are:

- a. Complete and reliable;
- b. Fairly reflect the forecast financial position as at 30th June 2015 and performance for the 2014/15 financial year; and
- c. Comply with generally accepted accounting practice.

Mr. Samuel Rose, JP

Chief Officer

Cabinet Office

[] June 2014

Statement of Financial Position

		2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Current Assets				
Cash and cash equivalents	1	6,633	7,479	5,638
Marketable securities and deposits				
Trade receivables	2	1,100	162	1,501
Other receivables	2			(1)
Inventories	3			
Investments	4			
Prepayments	5	1	1	655
Total Current Assets		7,734	7,642	7,793
Non-Current Assets				
Trade receivables	2		300	
Other receivables	2			
Inventories	3			
Property, plant and equipment	6	241	349	2,159
Intangible Assets	7	23	36	
Total Non-Current Assets		264	685	2,159
Total Assets		7,998	8,327	9,952
Current Liabilities				
Trade payable	8	90	192	304
Other payables and accruals	8	140	51	153
Bank overdraft	1			
Unearned revenue	9			
Employee entitlements	10		70	211
Repayment of surplus			1,643	1,522
Total Current Liabilities		230	1,956	2,190
Non-Current Liabilities				
Trade payables	8			
Other payables and accruals	8			
Employee entitlements	10			
Total Non-Current Liabilities		0	0	0
Total Liabilities		230	1,956	2,190
Net Assets		7,768	6,371	7,762
Net worth				
Contributed capital		7,371	6,371	7,762
Other Reserves				
Revaluation reserve				
Accumulated surpluses/(deficits)		397		
Total Net Worth		7,768	6,371	7,762

Statement of Financial Performance

		2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Revenue	Note			
Sale of goods and services	11	6,273	6,211	10,457
Investment revenue	12			
Donations	13			
Other revenue				
Total Revenue		6,273	6,211	10,457
Expenses				
Personnel costs	14	4,420	4,340	6,888
Supplies and consumables	15	1,334	1,328	2,733
Depreciation	6	121	108	628
Amortisation of intangible assets	7		13	
Impairment of property, plant and equipment				
Impairment of inventory				
Finance costs (overdraft interest)	16			
Litigation costs	17			
Gain/(losses) on foreign exchange transactions	18			
Gain/(losses) on disposal/revaluation of property, plant and equipment	18			
Other expenses				
Total Expenses		5,875	5,788	10,249
Surplus or (deficit) for the period		398	422	208

		2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
	Note			
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Outputs to Cabinet		5,017	6,000	12,130
Outputs to other government agencies				541
Sales and Goods and services – third party		1,256	1,106	853
Interest received				
Donations / Grants				
Other receipts			2	
Payments				
Personnel costs		(4,420)	(4,995)	(6,965)
Supplies and consumables		(1,334)	(1,476)	(2,640)
Interest paid				
Other payment			(107)	
Net cash flows from operating activities	19	519	531	3,919
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment			(124)	(264)
Proceeds from sale of property, plant and equipment				
Purchase of investments				
Proceeds from sale of investments				
Cash advances				
Cash receipts from repayment of advances				
Net cash flows from investing activities		0	(124)	(264)
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity investment			69	465
Repayment of surplus				
Capital withdrawal				
Net cash flows from financing activities		0	69	465
Net increase/(decrease) in cash and cash equivalents		519	476	4,120
Cash and cash equivalents at beginning of period		6,114	5,638	1,518
Cash and cash equivalents at end of period		6,633	6,114	5,638

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2013	7,301			-	7,301
Changes in accounting policy					-
Prior Year Adjustments					-
Restated balance	7,301			-	7,301
Changes in net worth for 2013/14					
Gain/(loss) on property revaluation					
Gain/(loss) on revaluation of investments					
Exchange differences on translating foreign operations					
Equity Investment from Cabinet	69				69
Capital withdrawals by Cabinet					
Repayment of surplus to Cabinet				(422)	(422)
Net revenue / expenses recognised directly in net worth	69			(422)	(353)
Surplus/(deficit)for the period 2013/14				422	422
Total recognised revenues and expenses for the period	69			-	69
Balance at 30 June 2014 carried forward	7,370			-	7,370
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2014 brought forward	7,370			-	7,370
Changes in net worth for 2013/14					
Changes in accounting policy					
Prior Year Adjustments					
Restated balance	7,370			-	7,370
Changes in net worth for 2014/15					
Gain/(loss) on property revaluation					
Gain/(loss) on revaluation of investments					
Exchange differences on translating foreign operations					
Equity Investment from Cabinet					-
Capital withdrawals by Cabinet					
Repayment of surplus/Dividends to Cabinet					
Net revenue / expenses recognised directly in net worth	-				-
Surplus/(deficit)for the period 2014/15				397	397
Total recognised revenues and expenses for the period	-			397	397
Balance at 30 June 2015	7,370			397	7,767

Cost of Property, plant & equipment

	<i>Plant and equipment</i>	<i>Buildings</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Total</i>
Balance as at 1 July 2013	253	1,245	63	50	10	152	80	1,854
Additions	30			45				75
Disposals								
Transfers								
Balance as at 30 June 2014	283	1,245	63	96	10	152	80	1,929

	<i>Plant and equipment</i>	<i>Buildings</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Total</i>
Balance as at 30 June 2014	283	1,245	63	96	10	152	80	1,929
Additions								-
Disposals								
Transfers								
Balance as at 30 June 2015	283	1,245	63	96	10	152	80	1,929

Accumulated Depreciation and impairment losses

	<i>Plant and equipment</i>	<i>Buildings</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Total</i>
Balance as at 1 July 2013	77	1,129	25	36	10	114	80	1,472
Transfers								
Impairment Reserve 2013-14 (closing balance)								
Depreciation Expense 2013/14	46	31	4	18	-	10	-	108
Eliminate on Disposal or Derecognition 2013/14								
Balance as at 30 June 2014	122	1,160	29	53	10	125	80	1,579

	<i>Plant and equipment</i>	<i>Buildings</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Total</i>
Balance as at 30 June 2014	122	1,160	29	53	10	125	80	1,579
Transfers								
Impairment change 2014/15								
Depreciation Expense 2014/15	46	31	4	18	-	10	-	108
Eliminate on Disposal or Derecognition 2014/15								
Balance as at 30 June 2015	168	1,190	33	71	10	135	80	1,687

Net Book value 30 June 2014	160	86	34	42	-	28		349

Net Book value 30 June 2015	115	55	30	24	-	17		241

Cost of Property, plant & equipment

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 July 2013	8	8
Additions	49	49
Revaluations		
Disposals and Derogisation		
Transfers		
Balance as at 30 June 2014	57	57

	<i>Computer Software</i>	<i>Total</i>
Balance as at 30 June 2014	57	57
Additions		-
Revaluations		
Disposals and Derogisation		
Transfers		
Balance as at 30 June 2015	57	57

Accumulated Depreciation and impairment losses

	<i>Computer Software</i>	<i>Total</i>
Balance as at 1 July 2013	8	8
Transfers		
Eliminate on Disposal/Derecognition 2012/13		
Amortisation Expense 2012/13	13	13
Impairment Reserve 2012/13 (closing balance 12/13) Allocate		
Balance as at 30 June 2014	21	21

	<i>Computer Software</i>	<i>Total</i>
Balance as at 30 June 2014	21	21
Transfers		
Eliminate on Disposal/Derecognition 2013/14		
Amortisation Expense 2013/14	13	13
Impairment Reserve 2012/13 (closing balance 13/14) Allocate		
Balance as at 30 June 2015	34	34
Net Book value 30 June 2014	36	36

Net Book value 30 June 2015	23	23

Note 1: Cash and cash equivalents

	Foreign Currency \$000	Exchange Rate	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Cash on hand (IRIS Confirmation Account/Petty Cash)		1		200	8
Cash in transit (IRIS Remittance Account)		1		15	7
CI\$ Operational Current Account held at Royal Bank of Canada	6,283	1	6,283	7,129	5,492
US\$ Operational Current Account held at Royal Bank of Canada	418	.8375	350	135	135
Payroll Current Account held at Royal Bank of Canada		1		0	(4)
Bank accounts held at other financial Institutions <u>[DISCLOSE ACCOUNT]</u>		1			
Fixed Deposits held with Treasury (less than 90 days)		1			
Total Cash and Cash Equivalents			6,633	7,479	5,638

Note 2: Trade and other receivables

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Sale of goods and services	1,100		
Outputs to Cabinet		462	1,599
Outputs to other government agencies			462
Less: provision for doubtful debts			(560)
Total trade receivables	1,100	462	1,501

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Advances (salary, official travel, etc)			2
Dishonoured cheques			
Interest receivable			
Other			(3)
Less: provision for doubtful debts			
Total other receivables	0	0	(1)

	Trade Receivables \$000	Other Receivables \$000	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Current			1,100		804
Past due 1-30 days	1,100			162	24
Past due 31-60 days					23
Past due 61-90 days					19
Past due 90 and above					1,191
Non-Current					
Past due 1 year and above				300	
Total	1,100	0	1,100	462	2,061

Changes in the provision of doubtful debts:

	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
Description			

	\$000	\$000	\$000
Balance at 1 July, 2014			(512)
Additional provisions made during the year			(560)
Receivables written off during the period			512
Balance at 30 June, 2015			(560)

Note 5: Prepayments

			2014/15	2013/14	2012/13
Description	Current	Non-Current	Budget	Est. Actual	Actual
Accrued Prepayments	1		1	1	655
Prepaid Insurance					
Other					
Total	1		1	1	655

Note 8: Trade payables, other payables & Accruals

			2014/15	2013/14	2012/13
	Current	Non-Current	Budget	Est. Actual	Actual
	\$000	\$000	\$000	\$000	\$000
Creditors	90		90	192	304
Creditors Ministries/Portfolios					98
Creditors other government agencies					
Payroll Deductions					
Operating Lease					
Accrued Expenses	140			25	55
Accrued Expenses Ministries/Portfolios					
Accrued Expenses other government agencies					
Inter-entity due to					
Accrued Entity Interest					
Provisions					
Surplus payable					1,522
Other payables			0	26	
Total trade payables other payables and accruals	230	0	90	244	1,979

Note 10: Employee entitlements

	2014/15	2013/14	2012/13
	Budget	Est. Actual	Actual
Annual Leave		29	170
Retirement and long service leave		40	41
Accrued salaries			
Travel			
Pension			
Other salary related entitlements			
Total current portion	-	70	211
Non-current employee entitlements are represented by:			
Retirement and long service leave			
Total employee entitlements	-	70	211

Note 11: Sales of Goods & Services

	2014/15	2013/14	2012/13
Revenue Type	Budget	Est. Actual	Actual
	\$000	\$000	\$000
Outputs to Cabinet	5,017	4,955	9,191
Outputs to other government agencies			539
Fees and charges	56	56	727
General sales	1,200	1,200	
Rentals			
Other			
Total sales of goods and services	6,273	6,211	10,457

	2014/15	2013/14	2012/13
	Budget	Est. Actual	Actual
	\$000	\$000	\$000
Fees and Charges			
Cabinet Appeal Fees (formerly Executive Council Appeal Fees)	56	56	56
Total Fees and Charges	56	56	56

	2014/15	2013/14	2012/13
	Budget	Est. Actual	Actual
General Sales			
Sale Of Gazettes And Subscriptions	700	700	713
Miscellaneous Sales	500		491
Total General Sales	1,200	700	1,204

	2014/15	2013/14	2012/13
	Budget	Est. Actual	Actual
Rentals			
Rental - Temporary Housing			6
Total Rentals	0	0	6

	2014/15	2013/14	2012/13
	Budget	Est. Actual	Actual
Sales of Outputs to Cabinets			
Sales of outputs to Cabinet	5,016	4,955	9,191
Total Sales of Outputs to Cabinet	5,016	4,955	9,191

Other Interdepartmental Revenue

Revenue from Ministries/Portfolios & Public Authorities

Total Other Interdepartmental Revenue

0	0	0

Total Goods and Services

6,272	5,711	10,457

Note 14: Personnel costs

	2014/15	2013/14	2012/13
	Budget	Est. Actual	Actual
	\$000	\$000	\$000
Salaries, wages and allowances	3,588	3,516	5,456
Health care	627	624	852
Pension	204	199	307
Leave			
Other personnel related costs	1		273
Total Personnel Costs	4,420	4,340	6,888

Note 15: Supplies and consumables

	2014/15	2013/14	2012/13
	Budget	Est. Actual	Actual
	\$000	\$000	\$000
Supplies and Materials	276	255	252
Purchase of services	573	595	1,653
Lease of property and equipment	32	32	40
Utilities	146	145	97
General Insurance	33	33	54
Interdepartmental expenses	52	52	45
Travel and Subsistence	146	128	20
Recruitment and Training	15	10	18
Other	61	78	554
Total Supplies and Consumables	1,334	1,328	2,733

Note 19: Reconciliation of net cash flows from operating activities to surplus/(deficit)

	2014/15	2013/14	2012/13
	Budget	Est. Actual This Year	Actual
	\$000	\$000	\$000
Surplus/(deficit) from ordinary activities	397	422	208
Non-cash movements			
Prior period adjustments			(240)
Bad debt expense			553
Depreciation expense	121	120	628
Impairment			
(Gain)/losses on sale of property plant and equipment			29
Foreign exchange gains/(losses)			(3)
Changes in current assets and liabilities			
(Increase)/decrease in other current assets		10	1
(Increase)/decrease in receivables			2,930
(Increase)/decrease in receivables - Cabinet		235	
(Increase)/decrease in inventories			
(Increase)/decrease in payables		(257)	(119)
(Increase)/decrease in provisions relating to employee costs			(68)
Net cash flows from operating activities	518	531	3,919

Note 22 : Related party and key management personnel disclosures

	2014/15	2013/14	2012/13
	Budget	Est. Actual	Actual
	\$000	\$000	\$000
Description			
Salaries and other short-term employee benefits	775	775	648
Past employee benefits			
Other long-term benefits			
Termination benefits			
Loans			
Total	775	775	648

ANNUAL BUDGET STATEMENT

MINISTRY OF HOME AND COMMUNITY AFFAIRS

FOR THE FINANCIAL YEAR
ENDING 30 JUNE 2015

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

HOME AFFAIRS

CONTENT

STATEMENTS: STATEMENT OF MINISTER/ OFFICIAL MEMBER AND CHIEF OFFICER

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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
6. Payment Arrangements

APPENDIX: Forecast Financial Statements

STATEMENT OF THE PREMIER

I confirm that the draft Annual Budget Statement and the draft Purchase Agreements reflect the outputs I wish to purchase in the 2014/15 financial year. The Draft Annual Budget Statement and the draft Ownership performance I want to be delivered in the 2014/15 financial year.

I also confirm that the Draft Annual Plan and Estimates includes the various measures I am planning to enforce during the 2014/15 financial year.

Honourable Alden McLaughlin, MBE, JP
Premier

Ministry of Home and Community Affairs

[] [] 2014

STATEMENT OF THE CHIEF OFFICER

The Draft Budget has been compiled using the best information available and is to the best of my knowledge complete and accurate as of this date.

The Draft Budget complies with the requirements of the Strategic Policy Statement including the expenditure parameters agreed by Cabinet and Legislative Assembly.

I take responsibility for the accuracy and completeness of the financial numbers and other information contained in the Draft Budget

Mr. Eric Bush
Chief Officer

Ministry of Home and Community Affairs
(Home Affairs)

[] [] 2014

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General Nature of Activities

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

Scope of Activities

- Providing for the maintenance and enforcement of the immigration laws and regulations.
- Providing for the maintenance and enforcement of law and order, the preservation of the peace, the protection of life and property, the prevention and detection of crime and the apprehension of offenders
- Providing 24-hour emergency response to the people of the Cayman Islands and its visitors.
- Promoting disaster preparedness and mitigation for the Cayman Islands
- Providing for the detention and rehabilitation of offenders
- Providing information technology infrastructure administration, management, and support; develop, implement and support software packages.
- Provide rapid response to fires, aircrafts accidents and other emergencies.
- Support the extension of Cayman Islands Government activities in the United Kingdom and Europe and provide a contact point for foreign stakeholders whilst promoting social, cultural and political understanding.
- Provide for the prevention or reduction in substance abuse.

Customers and Location of Activities

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

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

2. STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the *Ministry of Home Affairs* in 2014/15 and the subsequent two years are as follows:

- Significantly enhance the rehabilitation of offenders to help them to become contributing members of society
- Implement a comprehensive training and development programme for law enforcement and public safety
- Improve the intelligence and information sharing capabilities within law enforcement
- Review polices to improve community cooperation and participation
- Provide support for the improvement of human capital across the Ministry to create a dynamic and responsive workforce
- Continue to improve customer satisfaction through timely communication of decisions made and decisions taken.
- Leverage technology to improve efficiency and effectiveness
- Upgrade Government information technology infrastructure network resilience, Internet and electronic transaction security, making Government less susceptible to loss of revenue and productivity, as a result of damage to computing equipment.
- Continually strive to identify weaknesses and threats to the on-going provision of high quality fire and rescue services, and to act upon such issues in a prompt, efficient and economically responsible manner.
- Raise awareness and create a positive impression of the Cayman Islands as an international jurisdiction of importance.

3. OWNERSHIP PERFORMANCE TARGETS

The ownership performance targets for the Ministry of Home and Community Affairs- Home Affairs for the 2014/15 financial year are as follows:

Financial Performance

Financial Performance Measure	2014/15 Budget \$'000	2013/14 Forecast \$'000
Revenue from Cabinet	84,404	81,280
Revenue from ministries, portfolios, statutory authorities, government companies		499
Revenue from others	9,237	8,766
Net Worth	81,175	78,847
Cash flows from operating activities	7,659	(2,189)
Cash flows from investing activities	(2,328)	(5,673)
Cash flows from financing activities	409	951
Change in cash balances	5,740	(6,911)

Financial Performance Ratio	2014/15 Budget \$	2013/14 Actual \$
Current Assets: Current Liabilities (Working Capital)	315%	287%
Total Assets: Total Liabilities	620%	629%

MAINTENANCE OF CAPABILITY

Human Capital Measures	2014/15 Budget	2013/14 Actual
Total full time equivalent staff employed		
Staff turnover (%)		
Managers	7%	7%
Professional and technical staff	7%	7%
Clerical and labourer staff	7%	7%
Average length of service (number of years in current position)		
Managers		
Professional and technical staff		
Clerical and labourer staff		

Physical Capital Measures	2014/15 Budget	2013/14 Actual
Value of total Fixed assets	57,631	51,043
Asset replacements: total assets	4%	0%
Book value of assets: initial cost of those assets	123,936	133,107
Depreciation: cash flow on asset purchases	247%	89%
Changes to asset management policies	None	None

Major <u>New</u> Entity Capital Expenditures for the Year	2014/15 Budget \$'000
Prison Estate Improvements	1,300
Online & Business process improvements	650

Major Entity Capital Expenditure Commenced but not completed in previous years	Anticipated Project Status at 1 st July 2014

Risk Management

Key risks faced by the Portfolio	Change in status from 2013/14	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. Example of vital information transferred are Personnel Records, Cabinet Papers, etc.	
Natural Disaster – Loss of Communications	Unchanged	Ensure contingency plans are in place	
Loss of Vital Human Resources	Unchanged	Cross training of staff ensuring staff are well versed in all areas of operation to facilitate continued smooth operations in the event of loss of vital staff. Succession planning	
Equipment Failure or Loss	Unchanged	Ensuring that IT systems in the Portfolio of Internal and External Affairs are properly maintained and backed up on a regular basis to minimize data loss. Ensuring contingency manual systems are in place should an equipment failure occur.	
Security of Confidential Documents	Unchanged	All confidential documents are kept locked away and are only accessed by authorized personnel	
Inappropriate use of Coercive Power by Law Enforcement Officers	Unchanged	Ensure staff is properly trained in their respective areas. Close supervision and regular developmental meetings	

EQUITY INVESTMENTS AND WITHDRAWALS

Equity Movement	2014/15 Budget \$	2013/14 Forecast \$
Equity Investment from Cabinet into the Ministry of Home Affairs	\$2,328,060	\$2,868,278

PART B

OUTPUT PERFORMANCE

4. OUTPUTS TO BE DELIVERED

CSD 42	Technology Support Services	\$6,569,406	
Description The Department operates a 7.5-hours/working day manned Call in Support Answering Service (CSAS) to support Logs (“bug fixes”, faults, service outages, password reset and basic requests for IT services) and dispatch these requests to IT staff for work assignment services for central Core agencies and limited SAGC’s. Requests for significant sets of IT work to be done or additional/special IT costs, are assigned as IT projects. Provides IT infrastructure administration, management, and support (for datacenters, PC’s, networks, servers, internet, backups/restores, security, emails, files access, mobile devices, remote access, storage, databases, and software). Also produces in-house software (applications, intranet, websites, and e-services) development/support along with 3 rd party software packages support/assistance.			
Measures		2014/15 Budget	2013/14 Forecast
Quantity - Number of hours that the CSD Helpdesk operates per fiscal year. - Minimum staffing of CSD helpdesk on duty/working day: 7:30-08:30am, 1 hour lunchtime, and 3-5pm 08:30am-3pm excluding lunchtime (Peak) - Number of dispatched Logs Service processed per month average with Staffing (defined above) - Number of hours for Logs and IT Projects - Number of Databases - Number of PCs Supported - Number of online Government services created/ hosted and managed - Number of Internet accesses granted-Basic & Low Video Streaming - Number of Remote Services accesses granted-Blackberry/Forward Email/Token/Active Sync Devices		3,042 1 2 1,500-2,000 63,000-68,000 20-30 2,500-3,000 2-3 2,000-2,500 1,500-2,000	4,000 1 2 1900 67,000 27 2,651 3 2,400 1,650
Quality - Customer Satisfaction scores regarding Logs Calls For Service - Customer Satisfaction scores regarding IT Project Reviews		75% 75%	65% N/A
Timeliness - CSD Helpdesk telephone calls answered within an average of 20 seconds - IT Project completed within the agreed scheduled timeframe, including any change requests and time changes approved - Helpdesk Logs Requests responded to in published time frames		70-80% 75% 80-100%	72% N/A 85%
Location Cayman Islands		100%	100%
Cost		\$6,569,406	\$6,701,504
Related Broad Outcome: 5. Modern, Smart Infrastructure			

DCR 9	Court Services for Adult Offenders	\$832,358
Description Provision of Reports and Rehabilitative Services at the request of the Courts.		
Measures Quantity - Number of bail Supervision/monitoring - Number of reports submitted to the Courts - Number of court duty services offered - Number of court orders supervised Quality - Reports to be prepared in the established format as required by the Court - Initiate and maintain contact with clients based on Court Order requirements Timeliness On-going throughout the period as specified by a Court Order condition or based on the request of the Courts. Location Cayman Islands Cost	2014/15 Budget 1,500-1,600 1,800-1,900 550-650 3,700-3,800 95-100% 95-100% 95-100% 100%	2013/14 Forecast 1,643 2,140 597 4274 100% 100% 98% 100%
Related Broad Outcome: 3. A More Secure Community		

DCR 10	"Through-Care" and "After-Care" services.	\$512,347
Description Provision of "Through-Care" and "After-Care" services to assist persons in and on release from the Prison System.		
Measures Quantity - Number of reports submitted to the Secretary of the Parole Board - Number of Through-care cases - Number of Parole Licences supervised Quality - Reports to be prepared in the established format in accordance with Departmental guidelines - Initiate and Maintain supervision based on Licence requirements (Supervision is based on client contact through home visits, office visits, and other community contacts which may include job sites, and group participation) Timeliness Through-care services provided as necessary, between 8:30-5:00 Monday – Friday and on-going After-care services for the period as specified by a Parole Licence or Supervision Release Condition. Location Through-care specific to HM Prisons (Northward, Fairbanks, Eagle House) and Aftercare throughout the Cayman Islands Cost	2014/15 Budget 60-70 120-180 170-180 95-100% 95-100% 95-100% 100% \$512,347	2013/14 Forecast 76 252 265 100% 98% 98% 100% \$489,372
Related Broad Outcome: 3. A More Secure Community		

DCR 11	Public Education and Policy Advice	\$214,029
Description		
Provision of information, education and advice on rehabilitative services aimed at crime reduction in the Cayman Islands.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
• Number of public awareness presentations/projects	4-6	17
• Number of reports and advice offered to the Ministry/Portfolio	2-4	3
• Number of interdepartmental meetings for strategic advice offered	25-30	29
Quality		
• Information based on research, experience and professional guidelines related to Probation and Parole services	95-100%	100%
• Group facilitation based on departmental guidelines	95-100%	100%
Timeliness		
• Quarterly presentations/projects	95-100%	95%
• As needed based on need and demand	95-100%	95%
Location		
Cayman Islands	100%	100%
Cost	\$214,029	\$235,847
Related Broad Outcome:		
3. A More Secure Community		

DCR 12	Empowerment Services	\$343,298
Description Provision of Community and Institution Programmes and Victim Services.		
Measures Quantity - Number of psycho-educational programmes offered in the community - Number of client-related presentations (Community/Institution) offered - Number of Community Service Cases - Number of Victim/Witness Cases Quality - Programmes delivered and facilitation in accordance with Department guidelines - Reports prepared in the established format as needed by the Police or Courts Timeliness - Reports provided as required by the Police or Courts - Services provided on a need by need basis Location Primarily in Grand Cayman, with occasional services to the Sister Islands	2014/15 Budget 8-10 8-10 450-550 600-700 95-100% 95-100% 95-100% 95-100% 100%	2013/14 Forecast 8 8 1,147 818 100% 100% 100% 100% 100%
Cost	\$343,298	\$414,601
Related Broad Outcome: 3. A More Secure Community		

DCR 16	Special Need and Intensive Supervision Services	\$527,020
Description Provision of Intensive Supervision and Intervention Services to High Risk clients.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity - Number of Domestic Violence Cases Supervised - Number of Mental Health Cases Supervised - Number of Drug Rehabilitation Court Cases Supervised	750-850 500-650 350-450	918 640 407
Quality - Services delivered in accordance with Department guidelines - Services provided by Qualified Personnel - Initiate and Maintain supervision based on assessments and diagnosis	95-100% 95-100% 95-100%	100% 100% 100%
Timeliness Services provided based on client needs as identified through assessments and diagnosis	95-100%	95%
Location Cayman Islands	100%	100%
Cost	\$527,020	\$552,634
Related Broad Outcome: 3. A More Secure Community		

EMC 1	Public Safety Communications Centre	\$1,675,208
Description The Department operates a 24-hour Public Safety Answering Point (PSAP) to support public safety first responder dispatch services including Police, Fire and Emergency Medical Services known as the Public Safety Communications Centre (PSCC).		
Measures Quantity - Number of hours the Public Safety Communications Centre operates per fiscal year (24 hrs 365 days) - 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 emergency telephone calls processed per month average - Number of dispatched calls for service processed per month - Number of RCIPS vehicle stops, pedestrian stops and boat checks tracked by the Public Safety Communications Centre Quality - Quality Assurance case reviews completed on calls for service (call-taking and dispatch) - Quality Assurance scores regarding calls for service case reviews Timeliness - Emergency telephone calls answered within 10 seconds - Emergency personnel dispatched within 90 seconds once a Call For Service meets dispatch criteria Location Cayman Islands	2014/15 Budget	2013/14 Forecast
	8,760	8,760
	2	2
	3	3
	6,100	6,025
	2,700	2,675
	650	637
	300	150
	82%	80%
	98%	97%
	70%	52%
	100%	100%
Cost	\$1,675,208	\$1,775,410
Related Broad Outcome: 3. A More Secure Community		

EMC 2	Electronic Monitoring Centre	\$1,747,462
Description The Electronic Monitoring Centre (EMC) has two distinct programmes which support the commitment to lessen the impact of crime in the Cayman Islands.		
Measures 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. - Number of offenders monitored simultaneously - Number of requests for archived CCTV video received from RCIPS during fiscal year Quality - Quality Assurance case reviews completed on Electronic Monitoring Centre actions (offender violation processing) - Quality Assurance ratings regarding Electronic Monitoring Centre actions Timeliness - Authorised requests from RCIPS or other EMC User Group for information regarding an offender's violation are processed within 48 hours - Authorised requests for copies of archived CCTV video recordings are processed within 5 calendar days Location Cayman Islands	2014/15 Budget	2013/14 Forecast
	8,760	8,760
	36	36
	350	325
	120	60
	92%	90%
	85%	82%
	86%	84%
	100%	100%
	\$1,747,462	\$1,570,607
Related Broad Outcome: 3. A More Secure Community		

FRE 9	Responding to Domestic Fire Emergencies, Emergency Communication, Planning and Preparedness	\$6,464,988
Description Provide a capacity to respond to domestic fire and other emergencies, including communication, management, coordination and operations during and after a natural disaster in accordance with the National Hurricane Disaster Plan.		
Measures Quantity - Number of days providing 24 hour coverage for the community. - Number of days providing radio/telephone communication to coordinate during all hurricanes and other disasters. - Hours to plan and conduct training for annual hurricane exercise and disasters Quality - Ensure that Fire-officers are properly equipped to respond to one call for rescue and fighting per station at any given time - Ensure compliance of Cayman Islands Fire Brigade Law and the Cayman Islands Fire Service operation orders - Capacity to provide sufficient staff and equipment - Compliance with NFPA's guidelines Timeliness Respond within 20 seconds on receipt of call		2014/15 Budget 365 365 3,840 95% 100% 66% 66% 100%
Location Cayman Islands		100%
Cost		\$5,810,740
Related Broad Outcome: 3. A More Secure Community		

FRE 10	Aerodrome Fire Services	\$4,880,356
Description The release and rescue of persons and property including all aircrafts incidents and vessels in hazardous situations.		
Measures Quantity - Properly equipped to respond to one full emergency at any one time - Provide protection services in accordance with category 8 of the airport at 16 hours per day - Inspections of distribution of fuel to aircrafts Quality - Vehicles and quality are in compliance with International Civil Aviation Organization (ICAO) e.g. performance time 0-50 mph in 40 seconds - Fire fighting media in compliance with ICAO. - Equipment Grand Cayman - Category 8 - 4 vehicles, Cayman Brac - Category #6 - 3 vehicles and Little Cayman - 1 vehicle - Number of personnel and training are in compliance with ICAO - Rescue equipment is in compliance with ICAO Timeliness - During all hours airport is open to traffic - To respond within 2 to 3 minutes to the end of each runway - Monthly Inspections Location Cayman Islands	2014/15 Budget 100% 100% 2 or 3 per yr 100% 100% 100% 72% 100% 100% 100% 100% 100%	2013/14 Forecast 98% 98% 3 per yr 100% 100% 100% 100% 98% 100% 100% 100%
Cost	\$4,880,356	\$4,427,399
Related Broad Outcome: 3. A More Secure Community		

FRE 11	Inspection for Compliance with Fire Code	\$200,240
Description Enforcement of CI Fire Prevention Code and fire prevention section of the Fire Brigade Law including: • All commercial development. • Inspection of Liquor Licensing premises. • Tourist accommodations premises in compliance with Laws/Code		
Measures Quantity • Number of premises inspected • Number of development drawings reviewed • Number of assessment reports prepared re: building control and relevant development Quality • Developments are in compliance with laws, standard and codes e.g. CI Fire Prevention Code and section of Fire Brigade Law, Liquor Law, Cinema Graphic Law etc. • Inspection and drawings cover all methods required by relevant Laws, standards and codes of practice • Inspection carried out by qualified personnel. • Reports are comprehensive, relevant and accurate subject to peer review and signed off by qualified personnel Timeliness • Inspection within three days of notifications of completion • Annual inspection to meet deadlines for annual general meetings of CI Tourism Accommodation Board and Liquor License Board • Reports submitted with three days of completion Location Cayman Islands		2014/15 Budget 700-1,000 400-600 400-600 98-100% 100% 100% 100% 98-100% 98-100% 98-100% 100%
Cost		2013/14 Forecast 700-1,000 400-600 400-600 98-100% 100% 100% 100% 98-100% 98-100% 98-100% 100%
Related Broad Outcome: 3. A More Secure Community		

FRE 12	Investigation of Fires	\$192,625
Description Fire investigation for vehicles and buildings that are involved in a fire. • Determining cause and origin • Preparation of assessment reports • Attending as witness in courts of Law, when summons to arson cases		
Measures	2014/15 Budget	2013/14 Forecast
Quantity • Number of cause and origin investigated • Number of assessment reports • Number of hours as witness	25-30 25-30 24	23 20 0
Quality • Inspection undertaken by certified fire investigator and in compliance with laws, codes or standards • Reports identify key issues make recommendations for action related to the implementation of fire safety standards and codes based on CI Laws and Codes • Provide comprehensive, relevant and accurate information, which is clearly and succinctly presented	100% 100% 100%	100% 100% 100%
Timeliness • Investigation completed within two days • Report completed with three day of incident if further investigation is not required • Witness attendance whenever courts summons	100% 98-99% 100%	100% 98-99% 100%
Location Cayman Islands	100%	100%
Cost	\$192,625	\$67,641
Related Broad Outcome: 3. A More Secure Community		

FRE 13	Fire Safety Education and Training Programmes	\$128,904
Description		
Provide fire and life safety strategy programs by ensuring public education		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
• Number of educational demonstrations	10-20	10-20
• Number of workshops	6-8	6-8
• Number of media announcements	1-2 daily	1-2 daily
• Number of publications per year	1	0
Quality		
Ensuring that material is:		
• Clear jargon-free language, concise and accurate	100%	100%
• Vetted by professional in their individual areas of expertise and experience	100%	100%
• Content is appropriate for various age groups and useful guidance on fire safety measures	100%	100%
• Extensive feedback from participants will rate course by formal survey	80%	80%
Timeliness		
• Material is available at request	100%	100%
• Workshops, demonstrations and publications as required	100%	100%
Location		
Cayman Islands	100%	100%
Cost	\$128,904	\$279,208
Related Broad Outcome:		
3. A More Secure Community		

IMM 1	Policy Advice on Immigration Matters	\$348,641	
Description To formulate and present policy advice and proposals to the Ministry of Home Affairs, Ministers and Cabinet on all aspects of immigration policy. Subject matter may include: - Provision of statistics relating to work permits, permanent residence, visitors, visas, offences committed under the Immigration Law - Policy proposals relating to migration management, prohibited immigrants, deportees, implementation of new initiatives such as the Immigration Accreditation System, Work Permit Administrator System, asylum, Cuban migrants, pre-clearance by US Immigration/Customs authorities - Participation in the Cabinet appointed Review Team			
Measures Quantity Number of reports submitted Quality - All policy advice, speeches, statements, drafting instructions, Cabinet papers will be will be prepared with due professional care and will define the nature and scope of the issues clearly - All reports will be properly researched and written in language appropriate to the subject matter - Statistical information will reflect the current status of work permits, the right to be Caymanian, permanent residence, business staffing plans, and other categories in a manner that will be comprehensive and accurate Timeliness Provide in a timely manner depending on the scope and complexity of the exercise and in accordance with any deadlines set by the requester Location Grand Cayman Cost		2014/15 Budget	2013/14 Forecast
		15-30	15-30
		100%	100%
		100%	100%
		100%	100%
		95-100%	100%
		100%	100%
		\$348,641	\$277,751
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 2. A Work-Ready and Globally Competitive Workforce 3. A More Secure Community			

IMM 2	Issuance of Visas	\$174,206
Description Processing student and foreign national visas.		
Measures Quantity - Number of student visas issued - Number of visitors visas issued Quality - All applications will be processed with due care, in accordance with established guidelines and with Section 64 and Section 83 of the Immigration Law (2013 Revision) - Due-diligence and investigative methodologies are employed to ensure that sufficient and correct information is received from applicants - Applications are compiled in accordance with set standards and benchmarks to ensure that the pertinent information is on record to facilitate the decision making process of the Chief Immigration Officer Timeliness - Applications processed within 10-15 business days of receipt, providing relevant information is submitted without errors or omissions Location Grand Cayman	2014/15 Budget 400-500 4,000-6,000 99-100% 99-100% 99-100% 90-100% 90-100%	2013/14 Forecast 300-400 3,000-5,000 99-100% 99-100% 98-100% 90-100% 90-100%
Cost	\$174,206	\$171,355
Related Broad Outcome 1. A Strong, Thriving and Increasingly Diverse Economy		

Note: The total cost of supplying this output is \$772,206. However, the revenue of \$598,000 from other third parties reduces this to \$174,206.

IMM 5	Immigration Appeal Statements	\$116,081	
Description Submit Appeal Statements to Immigration Appeals Tribunal upon request in response to appeals against decisions of the Work Permit Board, the Caymanian Status and Permanent Residency Board, the Business Staffing Plan Board, and to the Work Permit Board and Business staffing Plan Board in relation to decisions made by Immigration Officers (including appeals relating to Temporary Work Permits).			
Measures <i>Quantity</i> Number of appeal statements produced <i>Quality</i> - 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 Law (2013 Revision) and the Immigration (Amendment) Regulations, 2013 <i>Timeliness</i> Will be processed within 28 days of receipt of appeal statement request in accordance with the Immigration Law (2013 Revision). <i>Location</i> Grand Cayman <i>Cost</i>		2014/15 Budget	2013/14 Forecast
		600-1,000	600-1,000
		100%	100%
		100%	100%
		85-100%	85-100%
		100%	100%
		\$116,081	\$111,240
		Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy	

IMM 6	Detection and Prosecution of Immigration Offenders	\$1,641,346
Description The detection, investigation and prosecution of persons committing offences under the Immigration Law (2013 Revision). This includes: Conducting and creating a written record of interviews, collecting witness statements, collection and handling of evidence, site visits, planning internal and multi agency operations, conducting investigations on behalf of the Board or in response to information received.		
Measures Quantity - Number of case files created - Number of administrative fines levied - Number of reports to the Boards 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 authorized 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). Timeliness - Files to be acted on within 14 days of arrival in the Enforcement Section - Reports will be submitted within 7 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). Location Cayman Islands	2014/15 Budget	2013/14 Forecast
	200-300	50-100
	175-250	100-200
	200-300	50-150
	100%	100%
	95-100%	95-100%
	96-100%	96-100%
	96-100%	96-100%
	96-100%	96-100%
	95-100%	95-100%
	95-100%	95-100%
	95-100%	95-100%
	100%	100%
Cost	\$1,641,346	\$1,405,496
Related Broad Outcome: 3. A More Secure Community		

IMM 7	Entry and Embarkation Control	\$3,302,538
Description Provide an entry and embarkation control for all passengers/persons seeking permission to enter/depart the Cayman Islands		
Measures	2014/15 Budget	2013/14 Forecast
Quantity - Number of passengers by air processed - Number of cruise passengers processed	400,000-600,000 1,400,000-1,600,000	400,000-600,000 1,400,000-1,600,000
Quality All passengers will be processed in accordance with Immigration Laws and established guidelines	98-100%	98-100%
Timeliness Passengers from vessels and aircraft should be cleared within 45-60 minutes of arrival	95-100%	95-100%
Location Cayman Islands	100%	100%
Cost	\$3,302,538	\$3,133,349
Related Broad Outcome: 3. A More Secure Community		

Note: The total cost of supplying this output is \$3,382,538. However, the revenue of \$80,000 from other third parties reduces this to \$3,302,538.

IMM 8	Work Permits	\$1,682,730
Description Processing annual and temporary work permit application on behalf of the Chief Immigration Officer, the Work Permit Board, and the Business Staffing Plan Board involving:		
Measures	2014/15 Budget	2013/14 Forecast
Quantity - Number of temporary work permit applications processed - Number of annual work permits processed - Number of term limit exemption applications processed - Number of economic zone employment certificates issued	10,000-15,000 10,000-15,000 0 80-150	10,000-15,000 10,000-15,000 400-600 100-200
Quality - Compliance with Immigration Law (2013 Revision), Immigration Directives, Immigration (Amendment) Regulations, 2013 and established guidelines - Files and agendas prepared with accuracy and completeness - Temporary Work Permit files reviewed and signed off by the Chief Immigration Officer or his designate - Annual Work Permits reviewed in accordance with the Immigration Laws and established policies and signed off by the Secretary to the Work Permit Board or Business Staff Plan Board or designate as appropriate.	100% 100% 100% 90-100%	100% 100% 100% 90-100%
Timeliness - Processing time of a complete application from receipt to dissemination of decision will be 6–8 weeks for Annual Work Permits and 7-10 business days for Temporary Work Permits - Decision letter issued within 10 days of decision for Annual Work Permits, 1-3 days for Temporary work Permits	95-100% 95-100%	95-100% 95-100%
Location Grand Cayman	100%	100%
Cost	\$1,682,730	\$1,503,283
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 2. A Work-Ready and Globally Competitive Workforce 3. A More Secure Community		

Note: The total cost of supplying this output is \$4,605,430. However, the revenue of \$2,922,700 from third parties reduces the cost to Cabinet to 1,682,730.

IMM 9	Status and Permanent Residency Applications	\$139,294
Description Processing: Applications for: Acknowledgement of the Right to be Caymanian, Grant of the Right to be Caymanian, Residency & Employment Rights Certificate, Residency Certificates for Persons of Independent Means: Applications for permission to reside as the dependant of a Caymanian; applications for Direct Investment Certificates.		
Measures Quantity - Number of acknowledgements of the Right to be Caymanian applications and notifications processed - Number of the grant of the Right to be Caymanian applications and notifications processed - Number of Permanent Residency and Employment Rights Certificate applications and notifications processed - Number of applications processed for Residency Certificate for Persons of Independent Means and notifications - Number of applications processed for Direct Investment Certificate - Number of applications processed for permission to reside as a dependant of a Caymanian and notifications Quality - Compliance with Immigration Law (2013 Revision), Immigration Directives, Immigration (Amendment) Regulations 2013, and established policies - Files and Agendas prepared with due care, accuracy and completeness - Agendas reviewed and signed off by Secretary, Caymanian Status and Permanent Residency Board and Assistant Chief Immigration Officer Timeliness - Processing time from receipt of complete applications to dissemination of decision will be 1-9 months - Letters issued within 5-10 days of decision Location Grand Cayman		2014/15 Budget 275-425 625-825 1,500-2,000 12-25 1-10 10-20 98-100% 95-100% 100% 85-100% 85-100% 100%
		2013/14 Forecast 250-400 500-700 1,000-1,500 7-15 1-10 10-20 98-100% 95-100% 100% 85-100% 85-100% 100%
Cost		\$139,294 \$-
Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy		

Note: The total cost of supplying this output is \$1,025,744. However, the revenue of \$886,450 reduces the cost to Cabinet to \$139,294.

IMM 11	Business Staffing Plans	\$488,014	
Description			
Processing Business Staffing plan Applications on behalf of the Business Staffing Plan Board			
Measures	2014/15 Budget	2013/14 Forecast	
Quantity			
Number of Business Staffing Plan applications processed	25-55	20-50	
Quality			
Compliance with Immigration Law (2013 Revision), Immigration Directives, Immigration (Amendment) Regulations, 2013, and established policies.	100%	100%	
Files and Agendas prepared with due care, accuracy and completeness	95-100%	95-100%	
Agendas reviewed and signed off by Secretary, Business Staffing Plan Board or designate	100%	100%	
Timeliness			
Completed applications for business staffing plans from receipt to scheduling of meeting with Board and issuance of business staffing plan authority will be within 4-8 weeks	85-100%	85-100%	
Location			
Grand Cayman	100%	100%	
Cost	\$488,014	\$373,906	
Related Broad Outcomes:			
1. A Strong, Thriving and Increasingly Diverse Economy			
2. A Work-Ready and Globally Competitive Workforce			
3. A More Secure Community			

Note: The total cost of supplying this output is \$521,264. However, the revenue of \$33,250 from other third parties reduces the cost to Cabinet to \$488,014.

IMM 13	Issuance of Marriage Licenses	\$46,933
Description Issuance of the Governor's Special Marriage Licenses to visitors		
Measures	2014/15 Budget	2013/14 Forecast
Quantity Number of marriage licenses issued	525-625	500-600
Quality Licenses issued in accordance with the Marriage Law and established guidelines and procedures	100%	100%
Timeliness Licenses issued within 30 minutes of receipt of application	90-100%	90-100%
Location Grand Cayman	100%	100%
Cost	\$46,933	\$55,817
Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy		

Note: The total cost of supplying this output is \$74,683. However, the revenue of \$27,750 from other third parties reduces the cost to Cabinet to \$46,933.

IMM 15	Freedom of Information	\$86,258	
Description			
Processing applications for information submitted under the Freedom of Information Law, 2007			
Measures	2014/15 Budget	2013/14 Forecast	
Quantity			
Number of requests processed	75-100	90	
Quality			
Compliance with Section 7(4) of the Freedom of Information Law, 2007. The Freedom of Information (General) Regulations, 2008 and established guidelines and procedures	100%	100%	
Requests processed with due care and attention and in accordance with the FOI Law and the FOI Regulations, with particular attention as to whether information being sought is subject to an exemption under the Law	99-100%	100%	
Prepare cases for internal review or appeal to the Information Commissioner as required	99-100%	100%	
Timeliness			
Acknowledgement letters issued within 10 calendar days of receiving request	100%	100%	
FOI Law prescribes a processing time from when a complete application is received of 30 calendar days. In certain cases, the Law allows this period to be extended a further 30 calendar days	100%	100%	
Documents to be provided to applicant within 14 calendar days of making decision to release.	100%	100%	
Location			
Cayman Islands	100%	100%	
Cost	\$86,258	\$79,781	
Related Broad Outcome:			
8. A Culture of Good Governance			

Note: The total cost of supplying this output is \$86,418. However, the revenue of \$160.00 from other third parties reduces the cost to Cabinet to \$86,258.

IMM 17	Working by Operation of Law/Permission to Reside and Continue Working	\$133,861
Description Processing of Working by Operation Law applications and applications for Permission to Reside and continue working on the basis of having applied for Permanent Residence by the Chief Immigration Officer or her designate		
Measures Quantity Number of applications processed Quality - Compliance with Immigration Law (2013 Revision), Immigration Regulations (2010 Revision), and established policies. - Properly completed application forms are verified against IMSS with due care, accuracy and completeness Timeliness Processing time from receipt of applications to dissemination of decision will be the same day Location Grand Cayman Cost	2014/15 Budget	2013/14 Forecast
	1,600-1,850	1,500-2,000
	100%	100%
	95-100%	95-100%
	90-100%	90-100%
	100%	100%
	\$133,861	\$67,982
Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy		

Note: The total cost of supplying this output is \$258,861. However, entity revenue of \$125,000 from other third parties reduces the cost to Cabinet to \$133,861.

MHA 1	Policy Advice to Minister	\$2,054,892
Description Policy advice to Minister on policing, immigration, public administration and other matters		
Measures	2014/15 Budget	2013/14 Forecast
Quantity Number of hours spent on providing policy advice	6,000-7,000	6,000-7,000
Quality All personnel providing policy advice is qualified in his/her area of expertise	100%	100%
Timeliness All advice is provided within timeframe set by the Minister	100%	100%
Location Grand Cayman	100%	100%
Cost	\$2,054,892	\$1,893,883
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 2. A Work-Ready and Globally Competitive Workforce 3. A More Secure Community		

NEM 1	National Disaster Preparedness	\$310,911
Description Providing a comprehensive disaster management approach to risk management, including prevention, preparedness, mitigation, response and recovery - Ensuring public safety through maintaining a high level of community preparedness - Providing residents with adequate information, capacity and skills to allow them to take responsibility for their personal safety		
Measures	2014/15 Budget	2013/14 Forecast
Quantity - Number of hours providing disaster preparedness. - Number of hours to develop and coordinate community response through Community Emergency Response Teams - Number of hours National Hazard Management Council meets	4,500-5,000 250-300 10-30	4,000 300 10
Quality - Ensure alignment of plans with credible scenarios and that plans address business continuity for all sectors. Public awareness programmes relate to hazards. - Increased community resilience through community based preparedness and response.	90-100% 100%	90-100% 100%
Timeliness - National disaster activities performed in accordance with the timescales agreed with the National Hazard Management Council and the Chief Officer of Ministry of Home Affairs. - Develop local capacity through training and development of community hazard management teams and NGO network within agreed timelines. - Meetings convened within 1/2 hour and concluded within 1 ½ hour of issue of weather reports by U.S. National Hurricane Centre	95-100% 100% 95-100%	95-100% 100% 95-100%
Location Cayman Islands	100%	100%
Cost	\$310,911	\$243,851
Related Broad Outcome 5. Modern, Smart Infrastructure		

NEM 2	Policy Advice & Ministerial Servicing	\$200,391
Description Provide policy advice to the Ministers, Deputy Governor, Chief Officers, Government Departments and others on matters relating to national hazard management and disaster preparedness. Provision of technical advice to the Ministry and Government agencies and the private sector on telecommunication matters		
Measures	2014/15 Budget	2013/14 Forecast
Quantity - Hours of provision of advice on Hazard Management - Hours of provision of advice on telecommunication	500-650 260-300	450 N/A
Quality All personnel providing policy advice is qualified in his/her area of expertise	100%	100%
Timeliness Response to request for advice answered within the timeframe as agreed at time of request	90-100%	100%
Location Cayman Islands	100%	100%
Cost	\$200,391	\$165,944
Related Broad Outcome 5. Modern, Smart Infrastructure		

NEM 3	Hazard Mitigation	\$196,599
Description A cooperative proactive partnership of the public, private sectors to build a culture of safety and resilience, to encourage and facilitate implementation of mitigation measures and minimize the consequences of natural and other disasters.		
Measures Quantity - Number of hours of risk assessments, including socio-economic impacts, used to ensure public safety and to contribute to sustainable national development for all hazards. - Number of hours to ensure periodic review and update and application of codes and standards to meet emerging or changing threats. - Number of days to provide seismic monitoring for the Cayman Islands of any natural seismic events. - Number of hours to Develop the National Mitigation Policy Quality - Track performance in mitigation/risk reduction by using proven measures - Maintain seismic monitoring stations will also be part of a Caribbean wide network to allow greater accuracy in pinpointing area of seismic disturbance Timeliness - Risk assessment and development of risk maps and policy within the time frame agreed with the National Hazard Management Council and Chief Officer of Ministry of Home Affairs - Seismic monitoring 365 days per year Location Cayman Islands	2014/15 Budget 600-800 100-150 365 250-300 80-90% 100% 95-100% 100% 100%	2013/14 Forecast 100 100 365 50 100% 100% 95-100% 100% 100%
Cost	\$196,599	\$154,449
Related Broad Outcome 5. Modern, Smart Infrastructure		

NEM 4	National Disaster Response	\$363,895
Description Provide the tools and support needed to ensure National Response readiness in the event of any national disaster. The provision of assistance during or immediately after a disaster for the preservation of life and the provision of basic essential supply and services for those people affected. The deployment of telecommunications equipment and personnel.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity - Number of hours providing National Emergency Operation Center management and coordination. - Number of hours to plan and conduct Annual Hurricane exercise and other Disaster exercise - Number of hours to manage and coordinate relief assistance to the affected population. - Number of hours to ensure readiness of electronic incident management systems and emergency telecommunications.	3,000–4,000 250-300 250-300 500-600	900 100 0 600
Quality - Ensure existence of coordinating focal point for multi-hazard responses - Improved coordination and communication between response agencies - Relief operations meet or exceed stated standards of basic essential supply and services for those people affected. - Emergency telecommunications and electronic incident management systems available on standby.	100% 80-90% 80-100% 100%	100% 90-100% 80-100% 100%
Timeliness - National Emergency Operation Center activation depends on the occurrence of a National Incident - Annual National Exercise prior to 1 June each year - Disaster relief can be of an immediate, short-term, or protracted duration - Available 24 hours 365 days per year	100% 100% 100% 100%	100% 100% 100% 100%
Location Cayman Islands	100%	100%
Cost	\$363,895	\$299,165
Related Broad Outcome 5. Modern, Smart Infrastructure		

NEM 6	Emergency Shelters Management and Preparedness Activities	\$174,074
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.		
Measures Quantity - Number of emergency shelters managed - Capacity to provide shelter occupancy - Maintain and fuel shelter generators - Maintain shelter cisterns and provide adequate water supply Quality All National Disaster Plan requirements are complied with in agreement with the National Hazard Management Council and shelters are available for activation Timeliness - All emergency shelter capacity is available in the event of a Tropical Cyclone or other Disaster occurring - Shelter remain open until alternative accommodation is found for displaced people - All shelter generators are maintained and fueled for operation - Adequate food and water supply is available at shelters Location Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	21	21
	3,000-4,000	3,000-4,000
	21	10
	21	21
	95-100%	95-100%
	100%	100%
	95-100%	95-100%
	95-100%	95-100%
	100%	100%
	100%	100%
	\$174,074	\$163,307
Related Broad Outcome 5. Modern, Smart Infrastructure		

NEM 8	Technical Services for Telecommunication System	\$111,937
Description Provision of technical services required for the planning, operating and maintaining of the telecommunication system infrastructure: Switching, Radio, Paging and ancillaries equipment that support the Government Agencies.		
Measures Quantity Number of radios using system infrastructure Quality System infrastructure is continuously monitored for availability and reliability (overall network availability) Timeliness Response Times: - For Critical System(911 System; Paging Systems; fire department) - During normal working hours: 15 minutes - Outside of normal working hours: 45 minutes - Other Systems - Grand Cayman: within 1 Hour - Cayman Brac and Little Cayman: Next available flight Location Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	1,400-1,600	1,400
	95-99%	99%
	95-99%	100%
	90-95%	100%
	90-95%	100%
	100%	100%
	\$111,937	\$244,921
Related Broad Outcome: 5. Modern, Smart Infrastructure		

POL 6	Investigate Reported and Detected Crime	\$11,096,159
Description Investigations conducted by Anti-Corruption Unit, Cold Case Review, Criminal Investigations Department (CID), Drugs and Serious Crimes Task Force (DSCTF), Family Support Unit (FSU), Financial Crimes Unit (FCU), Joint Intelligence Unit. Also includes support services provided to the departments such as Crime Desk, Exhibits, Scenes of Crime etc.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity Number of hours of investigations	232,450-256,920	254,676
Quality - Increase overall detection rate by 2.5% - Improve the level of customer satisfaction with crime investigation (measured through citizen survey)	80-90% 90-100%	75% N/A
Timeliness - Investigate on a prioritized basis, but within 48 hours of formal reporting of crime - Provide all victims of crime with an update of investigations within seven working days of the report being received	80-85% 50-55%	80% 40%
Location Cayman Islands	100%	100%
Cost	\$11,096,159	\$10,960,968
Related Broad Outcome: 3. A More Secure Community		

POL 7	Security Services	\$1,270,406
Description Provide security services to persons or events warranting police security including: • Personal Protection / Premises Security for persons requiring Police protection • Security services for Law Courts • Security for money transfer for Cayman Islands Monetary Authority		
Measures	2014/15 Budget	2013/14 Forecast
Quantity Number of security hours provided	32,170-35,560	32,740
Quality • Reduce the number of substantiated complaints lodged against officers by 5% • Ensure that minimum of 60% of custody personnel are trained and compliant with HR obligations and 2010 Police law	90% 100%	N/A N/A
Timeliness • Security provided when requested and as required	80-90%	100%
Location Cayman Islands	100%	100%
Cost	\$1,270,406	\$1,284,887
Related Broad Outcome: 3. A More Secure Community		

POL 8	Policy Advice on Policing and Security Matters	\$64,214
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.		
Measures Quantity - Number of oral briefings, policy advice papers and reports - Number of statistical reports provided Quality Prove accurate and concise information inclusive of qualitative and quantitative data to support findings and recommendations. Timeliness - Oral briefings: Fortnightly - Reports: Fortnightly - Policy papers: ongoing throughout the period - Crime stats to be published quarterly Location Cayman Islands Cost	2014/15 Budget 36-40 54-56 100% 100% 90% 100% 100% 100% \$64,214	2013/14 Forecast 38 56 N/A 100% 100% 100% 100% 100% \$69,320
Related Broad Outcome 3. A More Secure Community		

POL 9	Firearms Vetting and Licensing	\$130,258
Description - 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.		
Measures Quantity - Number of applications vetted - Hours spent engaged in firearms licensing activity Quality - Licenses issued only to persons who have met conditions outlined in Firearms Law relative to criminal convictions - All premises certified as safe and secure prior to issuing of license - License issues stats to be published annually Timeliness Applications vetted within 90 days of receipt Location Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	230-254	325
	1,589-1,757	1,673
	100%	100%
	100%	100%
	100%	N/A
	60-75%	N/A
	100%	100%
Related Broad Outcome: 3. A More Secure Community		

POL 13	Police Services	\$17,234,879
Description - Provision of uniform patrol and incident response within island districts on a 24/7 basis - Community crime prevention initiatives through the organization of community groups, education prevention programs and crime prevention advice to victims of crime throughout the island districts		
Measures	2014/15 Budget	2013/14 Forecast
Quantity - Number of calls for service responded to - Number hours spent on patrol / incident response - Number of hours spent at community meetings / school programs and providing victims with crime prevention advice	32,690-36,130 268,300-296,550 57,520-63,580	34,411 258,328 63,595
Quality - Reduce number of road fatalities compared to previous year - Customer satisfaction to the provision and effectiveness of police patrols provided (measured by annual customer surveys)	90-100% 55-60%	N/A N/A
Timeliness - Provide an emergency response time of 10 minutes in urban and 20 minutes in rural areas - Percentage of incidents responded to within prescribed response periods	80-100% 80-90%	N/A N/A
Location Cayman Islands	100%	100%
Cost	\$17,234,879	\$16,828,700
Related Broad Outcome 3. A More Secure Community		

POL 14	Maritime Patrols	\$2,291,369
Description - Patrolling of the territorial waters of the Cayman Islands - Providing search and rescue capability as and when required within 100 square miles of the Cayman Islands		
Measures Quantity - Number of patrolling hours for marine unit including training - Number of search and rescue operations conducted 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 maritime accredited training by 10% Timeliness - If team on duty. Minimum of 30 minutes to deploy from time call for service is received - If team is off duty. Minimum of 90 minutes to deploy from time call for service is received Location Within 100 square miles of the Cayman Islands.	2014/15 Budget	2013/14 Forecast
	1,174-1,298	1,236
	83-91	87
	70-100%	25%
	70-85%	N/A
	100%	52%
	75-80%	N/A
	65-70%	N/A
	100%	100%
	\$2,291,369	\$2,074,223
Related Broad Outcome: 3. A More Secure Community		

POL 15	Aerial Patrols	\$1,890,714	
Description - Aerial patrolling of the territorial jurisdiction of the Cayman Islands - Provide Tactical support to land and sea police operations - Use as a Medevac capability when required			
Measures		2014/15 Budget	2013/14 Forecast
Quantity - Number of aerial patrol hours - Number of tactical operational deployments - Number of search and rescue operations conducted - Number of deployments in Medevac rolex		355-393 718-794 52-58 1-3	374 756 55 2
Quality - Increase participation in number of proactive operations conducted by 5% - Percentage of Staff trained has Paramedic standard		90-100% 100%	N/A 100%
Timeliness - If team on duty. Minimum of 10 minutes to deploy from time call for service is received - If team is off duty. Minimum of 45 minutes to deploy from time call for service is received		85-90% 65-70%	N/A N/A
Location Within 100 square miles of the Cayman Islands		100%	100%
Cost		\$1,890,714	\$1,864,769
Related Broad Outcome: 3. A More Secure Community			

POL 16	Police Criminal Justice Services	\$924,630
Description - Serving and executing all summons and warrants from the courts - Management of all case files allocated to the Uniform Branch for onward submission to court.		
Measures Quantity - Number of summons served - Number of warrants executed - Number case files reviewed - Number of detections recorded - Number of charges referred against accused persons Quality - Summons and warrants served or executed in accordance with the procedural code and the terms of the warrant - Processing of prisoners conducted in accordance with the Police Law, other relevant laws and police policies and procedures Timeliness - Summons and Warrants to be served or executed within 60 days - Prosecutions within six months of coming to police notice - Accused persons processed within appropriate legal time guidelines Location Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	7,300-8,060	7,678
	570-630	601
	3,200-3,540	3,376
	2,640-2,920	2,783
	2,910-3,210	3,059
	99-100%	99-100%
	100%	100%
	80-90%	60%
	90-100%	85%
	90-100%	80%
	100%	100%
	\$924,630	\$861,548
Related Broad Outcome: 3. A More Secure Community		

POL 19	Private Security Licensing Services	\$123,589
Description Receipt, processing and vetting of applications for licensing of Security Companies and Guards		
Measures Quantity - Number of security guards/ security technicians licenses issued - Number of security companies licenses issued Quality Licenses only issued to persons with no criminal convictions Timeliness Applications vetted within one month of receipt Location Cayman Islands Cost	2014/15 Budget 589-651 28-32 100% 60-65% 100% \$123,589	2013/14 Forecast 621 31 90% 60% 100% \$127,696
Related Broad Outcome 3. A More Secure Community		

PRI 13	Custodial Services	\$4,438,114
Description To provide safe and secure custody, whilst promoting and protecting the individual rights of all prisoners committed by the courts including receptions, secure accommodation, illegal drug use testing, searching, escorting and discharging prisoners.		
Measures Quantity - Number of prisoners held in secure custody – average per day - Number of prisoners received and discharged - Number of prisoner escorts to courts and other environments Quality Staff supervising custodial services do so in accordance with National Occupational Standards for Custodial Care (NSO) and Prison Inspection Board	2014/15 Budget	2013/14 Forecast
	185-220	185-220
	540-720	540-720
	2,160-2,400	2,160-2,400
	100%	100%
	95-100%	100%
	95-100%	95-100%
Location Grand Cayman	100%	100%
	\$4,438,114	\$4,639,933
Related Broad Outcome: 3. A More Secure Community		

PRI 14	Prison Order	\$2,609,519
Description To ensure that good order is maintained during prisoner movements and activities; to ensure there are effective internal complaints and disciplinary procedures; and to ensure that effective incident response procedures are maintained.		
Measures Quantity - Provision of safe and orderly supervision of prisoners (average per day) - Number of prisoner adjudications heard Quality - Maintenance of good order is in accordance with National Occupational Standards for Custodial Care (NSO) and Prisons Inspection Board - Complaint and disciplinary actions are conducted through the appropriate review stages and approved by authorized senior officials Timeliness - Order maintained 24 hours, seven days per week - Complaints and adjudications are dealt within the specified timeframe Location Grand Cayman	2014/15 Budget 185-220 300-360 100% 100% 100% 100%	2013/14 Forecast 185-220 300-360 100% 100% 100% 100%
Cost	\$2,609,519	\$2,639,827
Related Broad Outcome: 3. A More Secure Community		

PRI 15	Prisoner Care	\$2,722,010
Description To provide prisoners with healthcare, food, clothing, bedding and the facilities and resources to maintain personal hygiene.		
Measures Quantity - Number of meals provided - Number of medical treatments and examinations in prison and external Quality - Percentage of prisoners served meals without upheld complaints - Care of prisoners in line with United Nation rules for the treatment of prisoners Timeliness - Meals provided three times daily as scheduled - Medical treatment and examinations provided within specific times Location Grand Cayman	2014/15 Budget 202,575-240,900 1,800-2,040 98-100% 100% 100% 100% 100%	2013/14 Forecast 202,575-240,900 1,800-2,040 98-100% 100% 100% 100% 100%
Cost	\$2,722,010	\$2,861,023
Related Broad Outcome: 3. A More Secure Community		

PRI 16	Prisoner Development Opportunities	\$3,078,734
Description To provide a programme of reentry planning, behavior modification, education, group work and work skills development.		
Measures Quantity - Number of prisoners attending prisoner development opportunities - Number of individual therapy and assessments per month - Number of clinical group therapy sessions per month - Number of case Management / re-entry treatment plans created per month Quality - Group work programmes accredited by an awarding body - Vocational training programmes accredited by an awarding body - Educational programmes accredited by an awarding body Timeliness - Group work programmes to be provide Monday – Friday as per timetable - Education classes to be provided Monday – Friday as per timetable - Vocational classes to be provided Monday – Friday as per timetable - Clinical group work programmes to be delivered Monday – Friday as per timetable - Individual therapy and assessment to be provided Monday – Friday as per timetable - Case Management /re-entry treatment plans to be completed within 72 hours of intake - All programmes delivered within agreed timeframes Location Grand Cayman	2014/15 Budget 130-150 20 10 25 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100%	2013/14 Forecast 130-150 20 10 25 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100%
Cost	\$3,078,734	\$2,712,070
Related Broad Outcome: 3. A More Secure Community		

UKO 9	Policy Advice and Ministerial Servicing	\$173,185
Description Provision of advice and information on events, policies and developments in the United Kingdom (UK) and Europe based on Press and Media Reports, Parliamentary Reports, European Union Reports, Trade Reviews, Financial Publications, Statistical Data etc.		
Measures Quantity Number of reports or briefing papers produced Quality • Advice provided by qualified personnel • Reports supported by credible sources Timeliness Advice on events and policies in the UK and Europe provided within three working days following the identification of relevant issue Location UK and Europe Cost	2014/15 Budget	2013/14 Forecast
	15-25	15-25
	95-100%	100%
	100%	100%
	98-100%	100%
	100%	100%
	\$173,185	\$232,598
Related Broad Outcome 1. A Strong, Thriving and Increasingly Diverse Economy		

UKO 11	Guidance and Information to Foreign Stakeholders and Other Business and Economic Development Activities	\$201,395
Description Information: Provision of written and verbal information on the Cayman Islands to companies, organizations, and the public in the United Kingdom (UK) and Europe. This includes periodic updating of information on the Cayman Islands in UK and European publications and providing current advisory information, documents/reports, and publications from Cayman Islands Government departments and Financial Services industry to key stakeholders. Business Development: In conjunction with other Ministries and departments, participate in determining frameworks and action plans for the development of new niche markets; identify and attend conferences/seminars; recognize opportunities for CIG events to promote the jurisdiction.		
Measures Quantity - Number of hours providing information and business development activities Quality - Information provided by qualified personnel - Professional presenters and lecturers - Appropriate settings and facilities - Information is accurate and up to date Timeliness - Information provided within two working days Location London Office and various external venues Cost	2014/15 Budget 300-400 90-100% 95-100% 90-100% 90-100% 98-100% 100% \$201,395	2013/14 Forecast 300-400 90-100% 95-100% 90-100% 90-100% 98-100% 100% \$119,349
Related Broad Outcome 1. A Strong, Thriving and Increasingly Diverse Economy		

UKO 12	Consular Services	\$192,893
Description Provision of assistance to Caymanians persons residing, studying or visiting the United Kingdom (UK) and Europe including: • Assistance with visa, work permits and passport enquiries • Support and coordination of disaster response efforts • Assistance to Caymanians otherwise distressed in the UK and Europe		
Measures Quantity • Number of persons assisted Quality • Assistance provided by officer experienced in dealing with the UK public and private sector agencies • Assistance provided by officer experienced and knowledgeable in Cayman Islands Government rules and regulations, including Immigration laws Timeliness • All assistance provided within two working days of request Location UK and Europe		2014/15 Budget 200-250 90-100% 95-100% 95-100% 100% \$192,893
		2013/14 Forecast 200-250 90-100% 95-100% 95-100% 100% \$152,480
Related Broad Outcome 1. A Strong, Thriving and Increasingly Diverse Economy		

UKO 13	Representational Duties and International Relations	\$109,521
Description Liaise with Her Majesty’s Government and International Organizations: • Participating in and arranging meetings, conferences, functions and official visits • Entertainment of official guests • Attendance at ceremonial and official functions • Administration and support for the All Party Parliamentary Group (APPG) for the Cayman Islands • Participation in the United Kingdom Overseas Territory Association (UKOTA) • Participation in Commonwealth Organizations • Participation in the EU Overseas Countries and Territories Association (OCTA)		
Measures Quantity • Number of events, meetings, conferences or official functions attended Quality • Meetings, conferences and official functions attended by a qualified officer Timeliness Meetings, conferences and official functions attended as necessary Location UK and EU Cost	2014/15 Budget	2013/14 Forecast
	60-100	60-100
	95-100%	95-100%
	90-100%	90-100%
	100%	100%
	\$109,521	\$158,944
Related Broad Outcome 1. A Strong, Thriving and Increasingly Diverse Economy		

5. PAYMENT ARRANGEMENTS

Cabinet will pay the *Ministry of Home and Community Affairs- Home Affairs* for delivery of the outputs described in section 1.

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

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

The expected amount of each invoice for outputs to be delivered during the year is outlined in the following table.

INVOICE PROFILE

MONTH	CSD 42 \$	DCR 9 \$	DCR 10 \$	DCR 11 \$	DCR 12 \$	DCR 16 \$	EMC 1 \$	EMC 2 \$
July	547,451	69,363	42,696	17,836	28,608	43,918	139,601	145,622
August	547,451	69,363	42,696	17836	28,608	43,918	139,601	145,622
September	547,451	69,363	42,696	17836	28,608	43,918	139,601	145,622
October	547,451	69,363	42,696	17836	28,608	43,918	139,601	145,622
November	547,451	69,363	42,696	17836	28,608	43,918	139,601	145,622
December	547,451	69,363	42,696	17836	28,608	43,918	139,601	145,622
January	547,451	69,363	42,696	17836	28,608	43,918	139,601	145,622
February	547,451	69,363	42,696	17836	28,608	43,918	139,601	145,622
March	547,451	69,363	42,696	17836	28,608	43,918	139,601	145,622
April	547,451	69,363	42,696	17836	28,608	43,918	139,601	145,622
May	547,451	69,363	42,696	17836	28,608	43,918	139,601	145,622
June	547,445	69,365	42,691	17833	28,610	43,922	139,597	145,620
TOTAL	6,569,406	832,358	512,347	214,029	343,298	527,020	1,675,208	1,747,462

MONTH	FRE 9 \$	FRE 10 \$	FRE 11 \$	FRE 12 \$	FRE 13 \$	IMM 1 \$	IMM 2 \$	IMM 5 \$
July	538,749	406,696	16,687	16,052	10,742	29,053	14,517	9,673
August	538,749	406,696	16,687	16,052	10,742	29,053	14,517	9,673
September	538,749	406,696	16,687	16,052	10,742	29,053	14,517	9,673
October	538,749	406,696	16,687	16,052	10,742	29,053	14,517	9,673
November	538,749	406,696	16,687	16,052	10,742	29,053	14,517	9,673
December	538,749	406,696	16,687	16,052	10,742	29,053	14,517	9,673
January	538,749	406,696	16,687	16,052	10,742	29,053	14,517	9,673
February	538,749	406,696	16,687	16,052	10,742	29,053	14,517	9,673
March	538,749	406,696	16,687	16,052	10,742	29,053	14,517	9,673
April	538,749	406,696	16,687	16,052	10,742	29,053	14,517	9,673
May	538,749	406,696	16,687	16,052	10,742	29,053	14,517	9,673
June	538,749	406,700	16,683	16,053	10,742	29,058	14,519	9,678
TOTAL	6,464,988	4,880,356	200,240	192,625	128,904	348,641	174,206	116,081

MONTH	IMM 6 \$	IMM 7 \$	IMM 8 \$	IMM 9 \$	IMM 11 \$	IMM 13 \$	IMM 15 \$	IMM 17 \$
July	136,779	275,212	140,228	11,608	40,668	3,911	7,188	11,155
August	136,779	275,212	140,228	11,608	40,668	3,911	7,188	11,155
September	136,779	275,212	140,228	11,608	40,668	3,911	7,188	11,155
October	136,779	275,212	140,228	11,608	40,668	3,911	7,188	11,155
November	136,779	275,212	140,228	11,608	40,668	3,911	7,188	11,155
December	136,779	275,212	140,228	11,608	40,668	3,911	7,188	11,155
January	136,779	275,212	140,228	11,608	40,668	3,911	7,188	11,155
February	136,779	275,212	140,228	11,608	40,668	3,911	7,188	11,155
March	136,779	275,212	140,228	11,608	40,668	3,911	7,188	11,155
April	136,779	275,212	140,228	11,608	40,668	3,911	7,188	11,155
May	136,779	275,212	140,228	11,608	40,668	3,911	7,188	11,155
June	136,777	275,206	140,222	11,606	40,666	3,912	7,190	11,156
TOTAL	1,641,346	3,302,538	1,682,730	139,294	488,014	46,933	86,258	133,861

MONTH	MHA 1 \$	NEM 1 \$	NEM 2 \$	NEM 3 \$	NEM 4 \$	NEM 6 \$	NEM 8 \$	POL 6 \$
July	171,241	25,909	16,699	16,383	30,325	14,506	9,328	924,680
August	171,241	25,909	16,699	16,383	30,325	14,506	9,328	924,680
September	171,241	25,909	16,699	16,383	30,325	14,506	9,328	924,680
October	171,241	25,909	16,699	16,383	30,325	14,506	9,328	924,680
November	171,241	25,909	16,699	16,383	30,325	14,506	9,328	924,680
December	171,241	25,909	16,699	16,383	30,325	14,506	9,328	924,680
January	171,241	25,909	16,699	16,383	30,325	14,506	9,328	924,680
February	171,241	25,909	16,699	16,383	30,325	14,506	9,328	924,680
March	171,241	25,909	16,699	16,383	30,325	14,506	9,328	924,680
April	171,241	25,909	16,699	16,383	30,325	14,506	9,328	924,680
May	171,241	25,909	16,699	16,383	30,325	14,506	9,328	924,680
June	171,241	25,912	16,702	16,386	30,320	14,508	9,329	924,679
TOTAL	2,054,892	310,911	200,391	196,599	363,895	174,074	111,937	11,096,159

MONTH	POL 7 \$	POL 8 \$	POL 9 \$	POL 13 \$	POL 14 \$	POL 15 \$	POL 16 \$	POL 19 \$
July	105,867	5,351	10,855	1,436,240	190,947	157,560	77,053	10,299
August	105,867	5,351	10,855	1,436,240	190,947	157,560	77,053	10,299
September	105,867	5,351	10,855	1,436,240	190,947	157,560	77,053	10,299
October	105,867	5,351	10,855	1,436,240	190,947	157,560	77,053	10,299
November	105,867	5,351	10,855	1,436,240	190,947	157,560	77,053	10,299
December	105,867	5,351	10,855	1,436,240	190,947	157,560	77,053	10,299
January	105,867	5,351	10,855	1,436,240	190,947	157,560	77,053	10,299
February	105,867	5,351	10,855	1,436,240	190,947	157,560	77,053	10,299
March	105,867	5,351	10,855	1,436,240	190,947	157,560	77,053	10,299
April	105,867	5,351	10,855	1,436,240	190,947	157,560	77,053	10,299
May	105,867	5,351	10,855	1,436,240	190,947	157,560	77,053	10,299
June	105,869	5,353	10,853	1,436,239	190,952	157,554	77,047	10,300
TOTAL	1,270,406	64,214	130,258	17,234,879	2,291,369	1,890,714	924,630	123,589

MONTH	PRI 13 \$	PRI 14 \$	PRI 15 \$	PRI 16 \$	UKO 9 \$	UKO 11 \$	UKO 12 \$	UKO 13
July	369,843	217,460	226,834	256,561	14,432	16,783	16,074	9,127
August	369,843	217,460	226,834	256,561	14,432	16,783	16,074	9,127
September	369,843	217,460	226,834	256,561	14,432	16,783	16,074	9,127
October	369,843	217,460	226,834	256,561	14,432	16,783	16,074	9,127
November	369,843	217,460	226,834	256,561	14,432	16,783	16,074	9,127
December	369,843	217,460	226,834	256,561	14,432	16,783	16,074	9,127
January	369,843	217,460	226,834	256,561	14,432	16,783	16,074	9,127
February	369,843	217,460	226,834	256,561	14,432	16,783	16,074	9,127
March	369,843	217,460	226,834	256,561	14,432	16,783	16,074	9,127
April	369,843	217,460	226,834	256,561	14,432	16,783	16,074	9,127
May	369,843	217,460	226,834	256,561	14,432	16,783	16,074	9,127
June	369,841	217,459	226,836	256,563	14,433	16,782	16,079	9,124
TOTAL	4,438,114	2,609,519	2,722,010	3,078,734	173,185	201,395	192,893	109,521



MINISTRY OF 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 Financial Law (2013 Revision).

I accept responsibility for the accuracy and integrity of the financial information in these forecast financial statements and their compliance with the Public Management and Finance Law (2013 Revision).

To the best of my knowledge the statements are:

- d. Complete and reliable;
- e. Fairly reflect the forecast financial position as at 30th June 2015 and performance for the 2014/15 financial year; and
- f. Comply with generally accepted accounting practice.

Mr. Eric Bush, JP

Chief Officer

Ministry of Home and Community Affairs (Home Affairs)

[] June 2014

Ministry of Home Affairs
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2015

		2014/15	2013/14	2012/13
	Note	Budget	Est. Actual	Actual
		\$'000	\$'000	\$'000
Current Assets				
Cash and cash equivalents	1	29,901	24,160	31,071
Marketable securities and deposits	0			
Trade receivables	2	18,565	17,522	12,902
Other receivables	2	142	40	270
Inventories	3	205	226	226
Investments	4			
Prepayments	5	354	764	54
Total Current Assets		49,167	42,712	44,523
Non-Current Assets				
Trade receivables	2			2,271
Other receivables	2			
Inventories	3			
Investments	4			
Prepayments	5			
Property, plant and equipment	6	46,359	49,914	41,781
Intangible Assets	6	1,261	1,129	1,204
Total Non-Current Assets		47,620	51,043	45,256
Total Assets		96,787	93,755	89,779
Current Liabilities				
Trade payables	7	128	535	1,260
Other payables and accruals	7	12,605	9,809	12,430
Bank Overdraft	1			
Unearned revenue	8			
Employee entitlements	9	2,879	2,647	2,882
Repayment of surplus			1,917	
Total Current Liabilities		15,612	14,908	16,572
Non-Current Liabilities				
Total Non-Current Liabilities				
Total Liabilities		15,612	14,908	16,572
TOTAL ASSETS LESS TOTAL LIABILITIES		81,175	78,847	52,647
Net worth				
Contributed capital		59,167	56,839	53,821
Other Reserves				
Revaluation reserve		13,494	13,494	13,494
Accumulated surpluses/(deficits)		8,514	8,514	5,892
Total Net Worth		81,175	78,847	73,207

Ministry of Home Affairs

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2015

		2014/15 Budget \$'000	2013/14 Est. Actual \$'000	2012/13 Actual \$'000
	Note			
Revenue				
Sale of goods and services	10	93,641	90,546	76,778
Investment revenue	11			32
Donations	12			32
Other revenue				38
Total Operating Revenue		93,641	90,546	76,880
Operating Expenses				
Personnel costs	13	69,230	66,188	55,077
Supplies and consumables	14	16,731	16,814	14,150
Depreciation	6	5,752	5,065	2,852
Amortisation of intangible assets	6		496	624
Impairment of property, plant and equipment				
Impairment of inventory				
Finance costs (overdraft interest)	16			
Litigation costs	17		50	253
Other gains and losses	17	8	17	10
Other expenses				
Total Operating Expenses		91,721	88,630	72,966
Surplus from operating activities and before extraordinary items		1,920	1,916	3,914
Extraordinary items				
Net Surplus		1,920	1,916	3,914

Ministry of Home Affairs

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2015

	Note	2014/15 Budget \$'000	2013/14 Est. Actual \$'000	2012/13 Actual \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
<i>Receipts</i>				
Outputs to Cabinet		84,816	76,658	71,390
Outputs to other government agencies		397		(33)
Sales and Goods and services – third party		8,840	7,268	8,669
Interest received				18
Donations / Grants				32
Other receipts			145	38
<i>Payments</i>				
Personnel costs		(69,328)	(67,148)	(56,304)
Supplies and consumables		(17,066)	(18,617)	(17,510)
Interest paid				
Other payment		-	(495)	(340)
Net cash flows from operating activities		7,659	(2,189)	5,960
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment		(2,328)	(5,673)	(697)
Proceeds from sale of property, plant and equipment				
Net cash flows from investing activities		(2,328)	(5,673)	(697)
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity investment		2,328	2,868	2,271
Repayment of surplus		(1,919)	(1,917)	
Capital withdrawal				
Net cash flows from financing activities		409	951	2,271
Net increase/(decrease) in cash and cash equivalents		5,740	(6,911)	7,534
Cash and cash equivalents at beginning of period		24,160	31,071	23,537
Cash and cash equivalents at end of period		29,900	24,160	31,071

Ministry of Home Affairs

STATEMENT OF CHANGES IN NET WORTH FOR THE YEAR ENDED 30 JUNE 2015

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2013	53,821		13,494	5,892	73,207
<i>Changes in accounting policy</i>					
<i>Restated balance</i>	53,821		13,494	5,892	73,207
Changes in net worth for 2013/14					
Gain/(loss) on property revaluation					
<i>Gain/(loss) on revaluation of investments</i>					
<i>Exchange differences on translating foreign operations</i>					
<i>Equity Investment from Cabinet</i>					
<i>Capital withdrawals by Cabinet</i>					
<i>Repayment of surplus to Cabinet</i>	3,018				3,018
<i>Net revenue / expenses recognised directly in net worth</i>	3,018				3,018
Surplus/(deficit)for the period 2013/14				2,622	2,622
<i>Total recognised revenues and expenses for the period</i>	3,018			2,622	5,640
Balance at 30 June 2014 carried forward	56,839		13,494	8,514	78,847
	Contribute d Capital	Reserves	Revaluation Reserve	Accumulate d Surplus/ (deficits)	Total
Balance at 30 June 2014 brought forward	56,839		13,494	8,514	78,847
Changes in net worth for 2014/15					
Reorganisation of Ministries					
<i>Changes in accounting policy</i>					
<i>Prior Year Adjustments</i>					
<i>Restated balance</i>	56,839		13,494	8,514	78,847
Changes in net worth for 2014/15					
Gain/(loss) on property revaluation					
<i>Gain/(loss) on revaluation of investments</i>					
<i>Exchange differences on translating foreign operations</i>					
<i>Equity Investment from Cabinet</i>	2,328				2,328
<i>Capital withdrawals by Cabinet</i>					
<i>Repayment of surplus/Dividends to Cabinet</i>				(1,919)	(1,919)
<i>Net revenue / expenses recognised directly in net worth</i>	2,328			(1,919)	409
Surplus/(deficit)for the period 2014/15				1,919	1,919
<i>Total recognised revenues and expenses for the period</i>					
Balance at 30 June 2015	59,167		13,494	8,514	81,175

Ministry of Home Affairs

STATEMENT OF ACCOUNTING POLICIES

Ministry of Home Affairs

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

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

Reporting Period

The reporting period is the period ended 30 June 2012.

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, Tourism and Development (Treasury).

Receivables and advances

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

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

Other plant and equipment, which includes motor vehicles and office equipment, is recorded at cost (or fair value if acquired prior to 2010) less accumulated depreciation.

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.

NOTE 1. CASH AND CASH EQUIVALENTS

Description	Foreign Currency \$'000	Exchang e Rate	Budget 2014/15 \$'000	2013/14 Actual \$'000	2012/13 Actual \$'000
Cash on hand (IRIS Confirmation Account/Petty Cash)	73	0	73	73	8
Cash in transit (IRIS Remittance Account)	454	0	454	454	414
CI\$ Operational Current Account held at Royal Bank of Canada	13,543	0	13,543	7,802	14,212
US\$ Operational Current Account held at Royal Bank of Canada	113	0	95	99	961
Payroll Current Account held at Royal Bank of Canada	4	0	4		(238)
Bank Accounts held at other financial institutions	125	0	125	125	108
Fixed Deposits held with Treasury (less than 90 days)	15,607	0	15,607	15,607	15,606
Total cash and cash equivalents			29,901	24,160	31,071

NOTE 2. TRADE AND OTHER RECEIVABLES

TRADE RECEIVABLES

Trade Receivables	Budget 2014/15 \$'000	2013/14 Est. Actual \$'000	2012/13 Actual \$'000
Sale of goods and services	9,935	9,054	6,387
Outputs to Cabinet	10,659	10,511	8,484
Outputs to other government agencies	159	145	148
Other			
Less: provision for doubtful debts	(2,188)	(2,188)	(2,117)
Total trade receivables	18,565	17,522	12,902

OTHER RECEIVABLES

Other Receivables	Budget 2014/15 \$'000	2013/14 Est. Actual \$'000	2012/13 Actual \$'000
Advances (salary, Official Travel, etc)	(3)	6	2
Dishonoured cheques	(51)	(49)	(49)
Interest receivable	36	19	19
Loans	5		
Interentity Due from		15	
Other Non-current Assets			
Other	155	49	298
Less: provision for doubtful debts			
Total other receivables	142	40	270

	Trade Receivables \$'000	Other Receivables \$'000	Budget 2014/15 \$'000
Past due 1-30 days	18,565	142	18,707
Past due 31-60 days			
Past due 61-90 days			
Past due 90 and above			
Non-Current			
Past due 1 year and above			
Total	18,565	142	18,707

Changes in the provision of doubtful debts:
Description

Budget 2014/15

	\$'000
Balance at 1 July	(2,188)
Additional provisions made during the year	
Receivables written off during the period	
Balance at 30 June	<u>(2,188)</u>

NOTE 3. INVENTORIES

Description	Current \$'000	Non- Current \$'000	Budget 2014/15 \$'000
Inventory held for use in the provision of goods and services	205		205
Work in Progress and finished goods			
Impairment of Inventory b/f			
Impairment of Inventory 2013/14			
TOTAL INVENTORIES	205		205

NOTE 4. INVESTMENTS

None

NOTE 5. PREPAYMENTS

Description	Budget 2014/15 \$'000	2013/14 Est. Actual \$'000	2012/13 Actual \$'000
Accrued Prepayments	354	764	54
Prepaid Insurance			
Other			
Total	354	764	54

NOTE 6. PROPERTY, PLANT AND EQUIPMENT

Cost of Property, plant & equipment

	Land \$'000	Plant & Equipment	Buildings	Leasehold Improvements	Furniture & Fittings	Computer Hardware	Office Equipment	Roads & Sidewalks	Water Reticulation	Infra- structure	Motor Vehicles \$'000	Marine Vessels \$'000	Aircraft \$'000	Other Assets	Work in progress \$'000	Total \$'000
Balance as at 1 July 2013	2,906	15,956	30,880	1,142	7,683	1,068	1,186	88	5,983		-	5,138	4,129	3,224	2,527	81,910
Additions	-	-	3,556	-	501	220	-	378	-		-	764	-	-	-	5,419
Revaluations	-	-	-	-	-	-	-	-	-		-	-	-	-	-	
Disposals and Derecognition	-	378	-	-	-	-	-	(378)	-		-	-	-	-	-	
Transfers	-	12,297	5,220	395	(7,203)	11,524	(273)	(88)	(5,983)	7,696	6,426	(1,188)	(905)	(3,095)	1,077	25,900
Balance as at 30 June 2014	2,906	28,631	39,656	1,537	981	12,812	913	0	0	7,696	6,426	4,714	3,224	129	3,604	113,229

	Land \$'000	Plant & Equipment	Buildings	Leasehold Improvements	Furniture & Fittings	Computer Hardware	Office Equipment	Roads & Sidewalks	Water Reticulation	Infra- structure	Motor Vehicles \$'000	Marine Vessels \$'000	Aircraft \$'000	Other Assets	Work in progress \$'000	Total \$'000
Balance as at 1 July 2014	2,906	28,631	39,656	1,537	981	12,812	913			7,696	6,426	4,714	3,224	129	3,604	113,229
Ministry reorganisation																
Additions			1,440			192										1,632
Revaluations																
Disposals																
Transfers																
Balance as at 30 June 2015	2,906	28,631	41,096	1,537	981	13,004	913	0	0	7,696	6,426	4,714	3,224	129	3,604	114,861

Accumulated Depreciation and impairment losses

	Land \$'000	Plant & Equipment	Buildings	Leasehold Improvements	Furniture & Fittings	Computer Hardware	Office Equipment	Roads & Sidewalks	Water Reticulation	Infra- structure	Motor Vehicles \$'000	Marine Vessels \$'000	Aircraft \$'000	Other Assets	Work in progress \$'000	Total \$'000
Balance as at 1 July 2013		8,758	12,177	660	6,680	995	1,186	30	2,509			4,104	1,234	1,796		40,129
Eliminate on Disposal 2013/14																
Depreciation Expense 2013/14		1,310	870	96	899	33		15	782			488	202	370		5,065
Impairment Reserve 2013/14 (closing balance)	1,344												624			1,968
Transfers		6,799	5,740	429	(7,004)	10,777	(370)	(45)	(3,291)	3,469	4,675	(2,841)	(79)	(2,106)		16,153
Balance as at 30 June 2014	1,344	16,867	18,787	1,185	575	11,805	816	0	0	3,469	4,675	1,751	1,981	60	0	63,315

	Land \$'000	Plant & Equipment	Buildings	Leasehold Improvements	Furniture & Fittings	Computer Hardware	Office Equipment	Roads & Sidewalks	Water Reticulation	Infra- structure	Motor Vehicles \$'000	Marine Vessels \$'000	Aircraft \$'000	Other Assets	Work in progress \$'000	Total \$'000
Balance as at 30 June 2014	1,344	16,867	18,787	1,185	575	11,805	816			3,469	4,675	1,751	1,981	60		63,315
Ministry reorganisation																
Transfers																
Impairment loss 2014/15																
Depreciation Expense 2014/15		1,295	961		105	1,003	40			781	416	202	370	15		5,188
Eliminate on Disposal 2014/15																
Balance as at 30 June 2015	1,344	18,162	19,748	1,185	680	12,808	856	0	0	4,250	5,091	1,953	2,351	75	0	68,503

Net Book value 30 June 2014	1,562	11,764	20,869	352	406	1,007	97	0	0	4,227	1,751	2,963	1,243	69	3,604	49,914

Net Book value 30 June 2015	1,562	10,469	21,348	352	301	196	57	0	0	3,446	1,335	2,761	873	54	3,604	46,358

Intangible Assets

	<i>Computer Software \$'000</i>			<i>Total \$'000</i>
Balance as at 1 July 2013	6,136			6,136
Additions	254			254
Revaluations				
Disposals and Derecognition	3,621			3,621
Transfers				
Balance as at 30 June 2014	10,011	0	0	10,011

	<i>Computer Software \$'000</i>			<i>Total \$'000</i>
Balance as at 1 July 2014	10,011			10,011
Ministry reorganisation				
Additions	696			696
Disposals and Derecognition				
Revaluations				
Transfers				
Balance as at 30 June 2015	10,707	0	0	10,707

Accumulated Depreciation and impairment losses

	<i>Computer Software \$'000</i>			<i>Total \$'000</i>
Balance as at 1 July 2013	4,932			4,932
Transfers	3,454			3,454
Impairment Reserve 2013/14 (closing balance)				
Depreciation Expense 2013/14	496			496
Eliminate on Disposal 2013/14				
Balance as at 30 June 2014	8,882	0	0	8,882

	<i>Computer Software \$'000</i>			<i>Total \$'000</i>
Balance as at 30 June 2014	8,882			8,882
Ministry reorganisation				
Transfers				

Impairment loss 2014/15				
Depreciation Expense 2014/15	564			564
Eliminate on Disposal 2014/15				
Balance as at 30 June 2015	9,446	0	0	9,446

Net Book value 30 June 2014	1,129			1,129

Net Book value 30 June 2015	1,261			1,261

NOTE 7. TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

Description	Current \$'000	Non- Current \$'000	Budget 2014/15 \$'000	2013/14 Est. Actual \$'000	2012/13 Actual \$'000
Creditors	128		128	535	739
Creditors Ministries/Portfolios					477
Creditors other government agencies					45
Payroll Deductions	438		438	575	398
Operating Lease					6
Accrued Expenses	11,825		11,825	8,788	6,400
Accrued Expenses Ministries/Portfolios					5,066
Accrued Expenses other government agencies					2
Inter-entity due to Accrued Entity Interest					
Provisions					
Other payables	342		342	447	557
Total trade payables other payables and accruals	12,733	0	12,733	10,345	13,690

NOTE 8. EMPLOYEE ENTITLEMENTS

	Budget 2014/15 \$'000	2013/14 Est. Actual \$'000	2012/13 Actual \$'000
Annual Leave	2,587	2,634	2,585
Retirement and long service leave		(284)	
Accrued salaries	291	297	297
Travel			
Pension			
Other salary related entitlements			
Total current portion	2,878	2,647	2,882
<i>Non-current employee entitlements are represented by:</i>			
Retirement and long service leave			
Total employee entitlements	2,878	2,647	2,882

NOTE 9a. SALES OF GOODS AND SERVICES

Revenue type	Budget 2014/15 \$'000	2013/14 Est. Actual \$'000	2012/13 Actual \$'000
Outputs to Cabinet	84,404	81,280	68,145
Outputs to other government agencies	397	499	44
Fees and charges	6,805	6,924	8,589
General sales	1,970	1,782	
Rentals			
Other	65	60	
Total sales of goods and services	93,641	90,545	76,778

NOTE 9b. REVENUE CONCESSIONS

Revenue Type	2014/15 Budget \$000	2013/14 Est. Actual \$000	2011/12 Actual \$000
No revenue concessions			
Total concessions			

NOTE 12. PERSONNEL COSTS

Description	Budget 2014/15 \$'000	2013/14 Est. Actual \$'000	2012/13 Actual \$'000
Salaries, wages and allowances	54,942	52,482	44,125
Health care	11,229	10,774	8,345
Pension	2,885	2,732	2,236
Leave	8	8	160
Other personnel related costs	167	193	212
Total Personnel Costs	69,231	66,189	55,078

NOTE 13. SUPPLIES AND CONSUMABLES

Description	Budget 2014/15 \$'000	2013/14 Est. Actual \$'000	2012/13 Actual \$'000
Supplies and Materials	2,285	2,064	2,102
Purchase of services	6,964	7,368	4,859
Lease of Property and Equipment	1,614	1,585	1,996
Utilities	2,941	2,954	2,849
General Insurance	1,920	1,916	1,704
Interdepartmental expenses	153	150	113
Travel and Subsistence	145	146	174
Recruitment and Training	593	541	276
Other	116	90	77
Total Supplies & consumables	16,731	16,814	14,150

NOTE 14. FINANCE COSTS

None

NOTE 15. LITIGATION COSTS

The Attorney General's Office provides litigation services to Ministry of Home Affairs.

Litigation Costs	Budget 2014/15 \$'000	2013/14 Est. Actual \$'000	2012/13 Actual \$'000
Legal Fees	0	50	253
Total Legal Fees	0	50	253

NOTE 16. GAINS / (LOSSES)

	Budget 2014/15 \$'000	2013/14 Est. Actual \$'000	2012/13 Actual \$'000
Net (gain) / loss on disposal of property, plant and equipment			39
Net (gain) / loss on derecognition and revaluation of assets			
Net (gain) / loss on foreign exchange Transactions	8	17	(29)
Total gains/ (losses)	8	17	10

NOTE 17. RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT)

Description	Budget 2014/15 \$'000	2013/14 Est. Actual \$'000	2012/13 Actual \$'000
Surplus/(deficit) from ordinary activities	1,919	1,917	2,595
Non-cash movements			
Depreciation expense	5,752	5,065	2,963
Amortisation of Intangible Assets		496	
Impairment			
(Gain)/losses on sale of property plant and equipment			
(Gain) / loss on derecognition and revaluation of assets			
Exchange (Gain)/Loss		(7)	
Changes in current assets and liabilities:			
(Increase)/decrease in receivables - Cabinet			
(Increase)/decrease in other current assets		(4,850)	
Increase/(decrease) in payables	(12)	(4,810)	402
(Increase)/decrease in inventories			
Increase/(decrease) in payables			
Net cash flows from operating activities	7,659	(2,189)	5,960

NOTE 18. CONTINGENT LIABILITIES AND ASSETS

	Beginning Balance \$000	Additions \$000	Disbursements \$000	Adjustments \$000	2014/15 Budget \$000
Guarantees					
None					
Legal Proceedings and Disputes					
Contingent Liabilities					
Legal Disputes and Causes	5,608				5,608
Total Legal Proceedings and Disputes					
Total contingent liabilities					
Contingent Assets					
None					
Total Other Contingent Assets					

NOTE 19: COMMITMENTS

Type	One year or less	One to five Years	Over five Years	Total
	\$'000	\$'000	\$'000	\$'000
Capital Commitments				
Property, plant and equipment				
Other fixed assets				
Other commitments (list separately if material)				
Total Capital Commitments				
Operating Commitments				
Non-cancellable accommodation leases	539	438		977
Other non-cancellable leases				
Non-cancellable contracts for the supply of goods and services				
Other operating commitments				
Total Operating Commitments	539	438		977
Total Commitments	539	438		977

NOTE 21. RELATED PARTY AND KEY MANAGEMENT PERSONNEL DISCLOSURES

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

Description	Budget 2014/15 \$'000	2013/14 Est. Actual \$'000	2012/13 Actual \$'000	Number of Persons
Salaries & other short-term employee benefits	1,892	1,892	1,892	15
Past employee benefits	24	24		
Other long-term benefits	0		116	
Termination benefits	0			
Loans	0			
Total	1,916	1,916	2,008	15

No loans are provided to key management personnel or their relatives.

COMMUNITY AFFAIRS

CONTENT

STATEMENTS: STATEMENT OF MINISTER/ OFFICIAL MEMBER AND CHIEF OFFICER

PART A: Ownership Performance

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

PART B: Output Performance

5. Outputs to be Delivered
6. Payment Arrangements

APPENDIX: Forecast Financial Statements

STATEMENT OF THE PREMIER

I confirm that the draft Annual Budget Statement and the draft Purchase Agreements reflect the outputs I wish to purchase in the 2014/15 financial year. The Draft Annual Budget Statement and the draft Ownership performance I want to be delivered in the 2014/15 financial year.

I also confirm that the Draft Annual Plan and Estimates includes the various measures I am planning to enforce during the 2014/15 financial year.

Honourable Alden McLaughlin, MBE, JP
Premier

Ministry of Home and Community Affairs

[] [] 2014

STATEMENT OF THE CHIEF OFFICER

The Draft Budget has been compiled using the best information available and is to the best of my knowledge complete and accurate as of this date.

The Draft Budget complies with the requirements of the Strategic Policy Statement including the expenditure parameters agreed by Cabinet and Legislative Assembly.

I take responsibility for the accuracy and completeness of the financial numbers and other information contained in the Draft Budget

Ms. Dorine Whittaker, JP
Chief Officer

Ministry of Home and Community Affairs
(Community Affairs)

[] [] 2014

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General Nature of Activities

Administration

- Provide policy advice and administrative support to the Hon. Minister
- Ensure adequate emergency response capacity
- Provide advice, governance and monitor the performance of Boards, Government Companies, and Tribunal under the Ministry
- Provide collaboration with key stakeholders on social issues
- Develop legislation of matters concerning the subjects under the Ministry

The Department of Children and Family Services

- The Department of Children and Family Services exists to encourage and promote self-sufficiency; to advocate, motivate and educate individuals and families, empowering them to realize their full potential thus functioning effectively as members of our society. This is accomplished through the provision of social service to the people of the Cayman Islands including social work services, services to the general adult population, and the elderly and disabled, foster care and adoption services, and the placement of vulnerable children in residential homes.
- Conduct Means Assessments for Maintenance Court.

The Department of Counselling Services

- Provision of Individual, couples, family and group therapy to residents of Grand Cayman requiring assistance with a variety of life challenges
- Provision of Parenting and Family Programmes
- Provision of intensive Substance Abuse Treatment including non-medical withdrawal management, primary residential treatment, and re-entry programme to adult males and females.
- Provision of Driving under the Influence Programme
- Public Awareness Initiatives
- Provision of Policy Advice regarding treatment services and therapeutic interventions.

Needs Assessment Unit

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

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 for indigent elderly adults. This includes purchasing services from NGO's.
- Execute duties of the Shelter Operations Sub-Committee of the Hazard Management Council of the Cayman Islands.
- Work in collaboration with the Family Support Unit, Education Department, Health Services and other related agencies.
- Management of adult care facilities operated by the Department.
- Provision of Community Development services
- The full scope of therapeutic social work interventions required to address the varied child protective, delinquency, and family issues exhibited by the Department's target population.
- Provision of residential care for special needs children
- Adoption, Foster and After-care services
- Services relating to Family Court, Youth Court and Grand Court matters.
- Policy advice relating to the activities and areas of expertise of the Department.
- Celebration of Child Month and attendant activities.

The Department of Counselling Services

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

Needs Assessment Unit

- Provision and management of a scope of public welfare services, inclusive of poor relief, school lunches, food vouchers and burial assistance.
- Conduct needs assessments for poor relief, medical and temporary assistance.
- Work in collaboration with the Education Department, Health Services and other related agencies to provide services for clients.
- Policy advice relating to the activities and areas of expertise of the Unit.

Customers and Location of Activities

The Department of Children and Family Services

The recipients of the services are the general public, the Ministry of Home and Community Affairs, Health Services Authority, the Courts; Family Support Unit; Cayman Islands Crisis Centre; Prison; Department of Counselling Services (including the Family Resource Centre FRC); Probation/After Care Services and the National Council of Voluntary Organisation (NCVO) and various overseas agencies. The activities are conducted in all six districts of Grand Cayman and Little Cayman.

The Department of Counselling Services

- Services are provided to adults and youth who are resident in the Cayman Islands.
- Community-based services are provided at The Counselling Centre. These services include intake/screenings, assessments, individual, group and family treatment, couples therapy, and a DUI Programme.
- Intensive residential treatment services including non-medical withdrawal management, primary treatment and extended supportive services for adult men and women, are provided at Caribbean Haven Residential Centre in Breakers, Grand Cayman and are available to residents of all three islands.
- Psycho-educational groups, and substance abuse assessments for Court and Parole, are provided.
- Psycho-educational workshops are provided throughout Grand Cayman and Cayman Brac as requested.
- Parenting workshops and family programmes are provided by the Family Resource Centre throughout the community while the Young Parents Services, as well as family intervention and victim advocacy services are provided at the Centre's office location.
- Residents of Cayman Brac and Little Cayman can access community-based services, workshops, presentations, and parenting programmes through the Brac Haven – Sister Islands Counselling Centre on a scheduled basis.

Needs Assessment Unit

The recipients of the services are the general public, the Ministry of Home & Community Affairs and Health Services Authority. The activities are conducted in Grand Cayman and Cayman Brac.

2. STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the *Ministry of Home and Community Affairs* in 2014/15 and the subsequent two years are as follows:

The Department of Children and Family Services

- To provide social services to the people of the Cayman Islands through the provision of social work intervention to the population. Specific programmes through which these services will be offered include but are not limited to: The Community Development Programme, Adult Special Needs Programme, Foster Care and Adoption and other services and programmes developed to serve the population. Provide services and reports to the Courts in compliance with the Children Law 2012 Revision.
- Provide residential and day care services for the elderly, disabled and indigent persons from the private sector. Provide the same services in facilities owned by the Department.
- Educate the public on the care and welfare of the elderly impressing upon them the importance of assuming responsibility for such family members.
- Provide adequate staffing for all residential care facilities managed by DCFS (Golden Age Home, Kirkconnell Community Care Centre, East End Sunrise Cottage, and Maple House) for special needs children and young adults, indigent elderly and/or disabled persons, to ensure proper care and supervision of residents.
- Recruitment of shelter wardens and training of shelter management team. Preparation of all shelters in Grand Cayman for the appropriate and safe management of shelters by the Shelter Operations Sub-Committee during a disaster.
- Sensitizing family members and care-givers of mentally ill, elderly and /or disabled persons in regards to their needs and care in order to ensure quality care is provided by those persons.
- Recruit, train and support Foster Care families and conduct assessments on persons wishing to foster children in a similar manner to those who wish to adopt children.
- Provision of appropriate social work for youth at the community level that will offer treatment programmes to address risky behaviours such as drug and alcohol misuse, criminal behaviour, etc.

The Department of Counselling Services

- Grow the services offered by the Department to adequately meet current and future demand.
- Systematic programme evaluation throughout the Department to maintain best clinical practice.
- Expansion of family programmes to reach more parents in the Cayman Islands in order to assist them to develop positive and effective parenting skills that reduce risk factors and increase protective factors within their families.
- 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.
- Improved Inter-agency collaboration to ensure quality services are provided to the broadest cross-section of the community, reduce duplication of service, and increase synergies.

Needs Assessment Unit

- Maintaining and enhancing Employee Performance by operating in accordance with the Human Resource (HR) Policies and Procedures of the Ministry of Home and Community Affairs and within the framework of the Ministry's HR Philosophy.
- The delivery of financial assistance to help those in need meet the basic living requirements within the Cayman Islands.

3. OWNERSHIP PERFORMANCE TARGETS

The ownership performance targets for the Ministry of Home and Community Affairs- Community Affairs for the 2014/15 financial year are as follows:

Financial Performance

Financial Performance Measure	2014/15 Budget \$	2013/14 Forecast \$
Revenue from Cabinet	13,805,496	13,714,427
Revenue from ministries, portfolios, statutory authorities, government companies		
Revenue from others	60,000	61,486
Surplus/deficit from outputs		
Ownership expenses	13,865,496	13,775,913
Operating Surplus/Deficit	0	0
Net Worth	6,023,450	5,596,950
Cash flows from operating activities	4,790	487,204
Cash flows from investing activities	(542,000)	(115,500)
Cash flows from financing activities	542,000	115,500
Change in cash balances	4,790	487,204

Financial Performance Ratio	2014/15 Budget %	2013/14 Forecast %
Current Assets: Current Liabilities (Working Capital)	316	252
Total Assets: Total Liabilities	746	497

MAINTENANCE OF CAPABILITY

Human Capital Measures	2014/15 Budget	2013/14 Forecast
Total full time equivalent staff employed	217	213
Staff turnover (%)	7%	7%
Managers	1%	1%
Professional and technical staff	4%	4%
Clerical and labourer staff	2%	2%
Average length of service (number of years in current position)		
Managers		
Professional and technical staff		
Clerical and labourer staff		
Changes to personnel management system:		

Summary of Establishment

Position	2014/15 Budget	2013/14 Forecast
Ministry of Community Affairs Administration		
Accounts Office I	1	1
Chief HR Manager	0	0
Chief Financial Officer	1	1
Chief Officer	1	1
Deputy Chief Financial Officer	1	0
Deputy Chief Officer	2	1
Chief Policy Officer	1	0
Executive Officer II	1	1
Financial Administrator	0	1
Office Attendant I	1	1
Operational HR Manager	1	1
Personal Assistant	1	1
Policy Officer	1	1
Senior Policy Advisor	0	1
Total	12	11
Department of Children and Family Services		
Managers	7	7
Supervisors	10	10
Accounts Staff	3	3
Administrative Staff	3	3
Social Workers	21	21
Residential Care ASNP – Grand Cayman	59	59
Residential Care ASNP – Cayman Brac	39	39
Community Development	5	5
Total	147	147

Position	2014/15 Budget	2013/14 Forecast
Department of Counselling Services		
Managers	3	3
Counsellors (Community-based and Residential)	12	11
Counsellor Trainees (Community-based and Residential)	3	4
Night Managers Residential	5	6
Programme Support Worker	1	1
Programme Facilitators	6	6
Clinical Supervisor	2	1
Programme Coordinators	2	3
Administrative Coordinator	1	0
Administrative Staff	2	2
Facility Staff	1	2
Total	38	39
Needs Assessment Unit		
Managers	3	3
Supervisors	2	2
Accounts Staff	4	4
Administrative Staff	2	2
Needs Assessment Officers	8	7
Total	19	18

Physical Capital Measures	2014/15 Budget	2013/14 Forecast
Value of total assets	7,644,695	\$7,007,526
Asset replacements: total assets	12%	1.6%
Book value of assets: initial cost of those assets	58%	53%
Depreciation: cash flow on asset purchases	25%	174%
Changes to asset management policies		

Major <u>New</u> Entity Capital Expenditures for the Year	2014/15 Budget \$
Department of Children and Family Services	
Buildings and other assets	\$250,000
Needs Assessment Unit	
Computers	\$7,500
Printer	\$15,000
Department of Counselling Services	
Building upgrades and other assets	\$220,000
Administration	
Computer equipment and other assets	\$49,500
Total	\$542,000

Major Entity Capital Expenditure Commenced but not completed in previous years	Anticipated Project Status at 1st July 2013

3.3 Risk Management

Key risks faced by the Portfolio	Change in status from 2013/14	Actions to manage risk	Financial value of risk
Safety of NAU staff	None	Provide ongoing advice to the staff about using safety techniques when dealing with difficult clients. Also, hired police officer as security due to the increase in violence from the public.	
Increased demand for services given current social and economic conditions.	None	Requests submitted for additional staff in order to provide adequate levels of service.	
Management of shelters and securing of the people in the shelters	No change	The Department of Children and Family Services train shelter wardens to provide shelter to persons in the Cayman Community in Grand Cayman during disasters.	
Safety of Social Work staff and community Care Workers.	No change	Provide ongoing advice to the staff about using safety techniques when making home visits. (e.g. radios, cell phones, travel in pairs).	
Social workers transporting clients in their private vehicles.	No change	Provision of Government owned vehicles.	
Increased demand for services given current social and economic conditions.	No change	Requests submitted to Private sector for grant to hire sessional workers to supplement full-time staff complement.	
Staff burnout due to unacceptably high caseloads.	No change	Requests submitted for additional funds to fill vacant positions in order to attempt to provide adequate levels of service.	

4. EQUITY INVESTMENTS AND WITHDRAWALS

Equity Movement	2014/15 Budget \$	2013/14 Forecast \$
Equity Investment from Cabinet into the <i>Ministry of Home and Community Affairs – Community Affairs</i>	542,000	115,500
Capital (Equity) Withdrawal by Cabinet from the <i>Ministry of Home and Community Affairs -Community Affairs</i>		

PART B

OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

CFS 1	Policy Advice on Matters Relating to Social Services	\$23,006	
Description Provide policy advice to the Minister of Community Affairs, on matters relating to Social Services including: • Production of policy papers • Drafting responses to parliamentary/supplementary questions • Briefing notes • Attending meetings			
Measures		2014/15 Budget	2013/14 Forecast
Quantity • Number of meetings attended • Number of policy papers prepared • Number of responses to parliamentary/supplementary questions		15-20 8-12 1-2	24 11 0
Quality • Meetings will be attended by professionals, knowledgeable on the subject matter • Policy papers subjected to peer review by professional and experienced personnel and signed off by Director or Deputy		100% 100%	100% 100%
Timeliness • Meetings will be attended as scheduled • Policy papers will be provided within the time frame agreed		100% 100%	100% 100%
Location Grand Cayman		100%	100%
Cost		\$23,006	\$137,929
Related Broad Outcomes 3. A More Secure Community 4. A More Efficient, Accessible and Affordable Public Service 6. A Fit and Healthy Population 8. A Culture of Good Governance 12. Equity and Justice in a Society that Values the Contributions of all			

CFS 5	Public Education on Social Issues	\$134,918
Description Provision of Public education through presentations, workshops and meetings on social issues.		
Measures Quantity - Number of workshops delivered - Number of presentations / meetings held Quality Workshops, presentations and meetings held will be delivered by skilled and knowledgeable personnel in the subject area Timeliness All will be delivered as scheduled Location Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	3-5	3
	15-25	22
	100%	100%
	100%	100%
	100%	100%
	\$134,918	\$144,986
Related Broad Outcomes 3. A More Secure Community 4. A More Efficient, Accessible and Affordable Public Service 6. A Fit and Healthy Population 8. A Culture of Good Governance 12. Equity and Justice in a Society that Values the Contributions of all		

CFS 8	Residential Care Services for Children and Young Adults with Disabilities	\$221,476
Description Provision of 24 hour care for children and young adults with disabilities, including: • Personal care grooming and bathing • Basic nursing care including feeding, dispensing medications, observation and monitoring care • School supervision • Day care activities for social stimulation • Close supervision to ensure safety • Physical development exercises • Completion and/or review of individualized care plans		
Measures	2014/15 Budget	2013/14 Forecast
Quantity • Number of feedings • Number of personal care • Number of care plans completed/reviewed • Number of school supervision • Number of day care activities • Number physical development activities	5,000-7,000 15,000-16,500 8-10 20-30 800-1,200 800-1,200	6,946 16,215 48 0 1,169 498
Quality All care and services are provided with client's individualized care plans; documented and done by trained and experienced care givers	100%	100%
Timeliness Services will be provided daily on three 8 hour shifts	100%	100%
Location Maple House, George Town, Grand Cayman	100%	100%
Cost	\$221,476	\$621,495
Related Broad Outcomes 3. A More Secure Community 4. A More Efficient, Accessible and Affordable Public Service 6. A Fit and Healthy Population 8. A Culture of Good Governance 12. Equity and Justice in a Society that Values the Contributions of all		

CFS 9	Provision of Reports	\$554,425
Description Provision of reports to the following: • Grand and Summary Courts: Youth and Custody matters • Youth Court: Criminal matters • Family Court: Care and Protection matters • Maintenance Court: Means Assessment • International Agencies on adoption and other issues		
Measures Quantity • Number of reports provided to the Court • Number of reports to International agencies Quality • Court reports prepared by a Social Worker knowledgeable in the subject area, vetted and signed off by Supervisor or Social Work Manager. • Reports prepared by Social Worker knowledgeable in the subject area, vetted and signed off by Social Work Manager or Deputy Director Clinical Services. Timeliness • Custody and adoption reports: 12 weeks after assignment • Criminal and care matters: 14-21 days after request • Means assessment reports: within three weeks of assignment • International reports completed within six weeks of assignment Location Cayman Islands Cost		2014/15 Budget 400-500 3-6 100% 100% 100% 100% 100% 100% 100% 100% 100% \$554,425
		2013/14 Forecast 495 3 100% 100% 100% 100% 100% 100% 100% 100% 100% \$471,348
Related Broad Outcomes 3. A More Secure Community 4. A More Efficient, Accessible and Affordable Public Service 6. A Fit and Healthy Population 8. A Culture of Good Governance 12. Equity and Justice in a Society that Values the Contributions of all		

CFS 10	Placement and Supervision of Abused Children	\$356,003
Description Investigation, placement and supervision of children who are the victims of abuse including: • Assessment of referrals/reports received • Liaison with the Central Referral Unit of the Family Support Unit.(FSU) • Conduct investigations with FSU • Prepare and apply for Emergency Protection Orders (EPO) • Arrange and conduct interviews with relevant persons • Identify and arrange placement for victims • Arrange case conferences • Prepare reports for Court • Accompany victims to Court • Obtain and execute Court Orders		
Measures Quantity • Number of Court sessions attended • Number of investigations conducted Quality • Level of Social Workers intervention based on the Department of Children and Family Services criteria for assessment of risk factors associated with child abuse and or neglect investigation, response time frame and interaction with client, family members and other significant agencies. • Emergency Protection Orders are prepared in accordance with Children Law and signed off by Magistrates. • Investigations carried out by qualified Social Workers Timeliness • Investigations conducted within 24 hours of report • Cases brought before the Court within 8 days of issuing EPO in accordance with Children Law Location Cayman Islands		2014/15 Budget 450-600 65-75 100% 100% 100% 100% 100% 100% 100%
Cost		2013/14 Forecast 449 N/A 100% 100% 100% 100% 100% 100% 100%
Related Broad Outcomes 3. A More Secure Community 4. A More Efficient, Accessible and Affordable Public Service 6. A Fit and Healthy Population 8. A Culture of Good Governance 12. Equity and Justice in a Society that Values the Contributions of all		

CFS 11	Foster Care Services	\$123,074
Description Provision of foster care services including: - Recruitment of foster parent(s) (inspections, interviews and approvals) - Training sessions/Counselling (individual and/or group) - Supervision, support and monitoring of foster families		
Measures	2014/15 Budget	2013/14 Forecast
Quantity - Number of training sessions delivered - Number of counselling sessions delivered	1-3 65-75	1 68
Quality Training/counselling sessions will be conducted by professional and knowledgeable facilitators qualified in subject area	100%	100%
Timeliness - Counselling sessions provided monthly for each foster parent - Training delivered annually	100% 100%	100% 100%
Location Cayman Islands	100%	100%
Cost	\$123,074	\$75,277
Related Broad Outcomes 3. A More Secure Community 4. A More Efficient, Accessible and Affordable Public Service 6. A Fit and Healthy Population 8. A Culture of Good Governance 12. Equity and Justice in a Society that Values the Contributions of all		

CFS 12	Adoption Services	\$83,040
Description Provision of adoption services through: - Secretary to the Adoption Board - Meeting and assessment of prospective adopters to determine eligibility - Preparation of Home Study and 3 month Court Supervision reports - Review applications and relevant documentation - Prepare case for review by Adoption Board - Preparation of documents for Court - Attendance at Court - Final documents delivered by hand to respective agencies and client		
Measures Quantity - Number of counselling sessions delivered - Number of Adoption Board meetings held - Number of reports completed Quality - Meetings attended by Appointed Secretary of Adoption Board - Counselling sessions delivered in keeping with best social work practice - Adherence to established guidelines as set by the Adoption Law Timeliness - Attend Adoption Board meetings monthly - Counselling sessions as scheduled with clients Location Grand Cayman Cost	2014/15 Budget	2013/14 Forecast
	80-120	110
	10-12	11
	30-35	31
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
Related Broad Outcomes 3. A More Secure Community 4. A More Efficient, Accessible and Affordable Public Service 6. A Fit and Healthy Population 8. A Culture of Good Governance 12. Equity and Justice in a Society that Values the Contributions of all		

CFS 15	Community Development Services	\$422,543
Description Provision of advice and guidance on social problems to the community enabling them to identify and develop strategies to address their needs and the updating of completed community profiles as needed. This will be achieved through: - Organising and/or facilitating community group meetings - Networking with relevant individuals and agencies to obtain technical, financial and other forms of support deemed necessary Assisting and supporting programmes and events including: - After-School programs - Senior citizens programs and events - Community events		
Measures	2014/15 Budget	2013/14 Forecast
Quantity - Number of meetings held or attended - Number of after-school sessions assisted - Number of Senior Citizens events assisted - Number of Community events assisted	250-275 100-150 150-175 20-50	258 191 163 N/A
Quality Meetings facilitated by persons knowledgeable in subject areas	100%	100%
Timeliness - Meetings held/attended as scheduled - After-school sessions assisted according to established timeframe	100% 100%	100% 100%
Location - Meetings- Cayman Islands - After-school sessions- East End and George Town, Grand Cayman	100% 100%	100% 100%
Cost	\$422,543	\$340,357
Related Broad Outcomes 3. A More Secure Community 4. A More Efficient, Accessible and Affordable Public Service 6. A Fit and Healthy Population 8. A Culture of Good Governance 12. Equity and Justice in a Society that Values the Contributions of all		

CFS 28	Social Work Intervention Services	\$1,869,440
Description Provision of social work intervention services including : • Advocacy for clients • Counselling sessions involving: problem-solving and self-empowerment • Mediation and conflict resolution sessions • Case management including supervision, monitoring clients, case conferences, home, school and facility visits, after care services for young adults leaving care • Overseas travel with clients		
Measures Quantity • Number of counselling sessions delivered • Number of visits conducted • Number of mediation/conflict resolution sessions delivered • Number of case conferences conducted Quality Services provided in keeping with Department's Standards of Practice for Social Work in the Cayman Islands Timeliness Social work services offered during normal working hours and after hours where required Location Grand Cayman and Cayman Brac Cost	2014/15 Budget	2013/14 Forecast
	1,550-1,750	1,728
	1,500-2,000	1,309
	175-250	103
	300-450	232
	100%	100%
	100%	100%
	100%	100%
	\$1,869,440	\$2,039,985
Related Broad Outcomes 3. A More Secure Community 4. A More Efficient, Accessible and Affordable Public Service 6. A Fit and Healthy Population 8. A Culture of Good Governance 12. Equity and Justice in a Society that Values the Contributions of all		

CFS 30	Care and Services for Elderly and Adult Disabled Persons	\$3,899,301
Description In-home, residential and day care services provided for indigent elderly and adult disabled persons. This care is administered to persons who are in failing health or are bed bound and require constant care. Services include the following: • Personal care (e.g. bathing, grooming) • Basic nursing care (e.g. administering medication, wound care, blood pressure monitoring); • Social stimulation (e.g. arts and crafts, reminiscing and community outings); • Close supervision to ensure safety • Physical therapy activities • Housekeeping services (e.g. cooking, cleaning) • Assisted feedings		
Measures	2014/15 Budget	2013/14 Forecast
Quantity • Number of personal care services delivered • Number of day care activities conducted • Number of daily social stimulation activities delivered • Number of scheduled medications administered	100,000-150,000 1,200-1,400 5,000-6,000 150,000-180,000	139,579 1,376 5,210 158,349
Quality • Services provided by trained, experienced care givers • All care is documented for residential and day care • Care provided in accordance with client's individualized care plan	100% 100% 100%	100% 100% 100%
Timeliness • Residential care: three 8 hour shifts • In –home care: 2 to 8 hours shifts Monday to Friday • Day Care – 5 days per week, 7:30am to 4:30pm Monday to Friday	100% 100% 100%	100% 100% 100%
Location Residential Homes: Golden Age Home- West Bay; East End Sunrise Cottage; Kirkconnell Community Care Centre/Tibbetts Annex- Cayman Brac; Adult Day Care Centre- West Bay; Clients private homes - Cayman Brac	100%	100%
Cost	\$3,899,301	\$3,526,003
Related Broad Outcomes 3. A More Secure Community 4. A More Efficient, Accessible and Affordable Public Service 6. A Fit and Healthy Population 8. A Culture of Good Governance 12. Equity and Justice in a Society that Values the Contributions of all		

CFS 32	Disaster Preparedness Activities	\$82,680
Description Disaster preparedness including: • Reviewing and updating Shelter Operations Manual • Recruitment, training and assigning of Shelter Managers and District representatives • Inspection of physical facilities and liaising with Public Works Department to ensure necessary maintenance and repairs are carried out. • Restocking of essential supplies and documentation kit • Ordering of and confirming trucking of post-disaster food supplies • Chairing Shelter Operations Committee meetings • Attend Hazard Management of the Cayman Islands meetings and execute decisions • Distribution of radios, keys and telephones to Shelter Managers and district representatives • Notification of Shelter Managers and district representative pre-disaster • Liaising with relevant agencies in regards to Shelter Operations		
Measures	2014/15 Budget	2013/14 Forecast
Quantity • Number of training sessions held • Number of inspections conducted • Number of meetings chaired or attended	2 45-65 5-10	2 62 19
Quality • Training sessions delivered in accordance with the Shelter Operations Training Manual • Sessions delivered by persons knowledgeable in the subject area	100% 100%	100% 100%
Timeliness • Training sessions held during April to June • Major inspections conducted -February to April; other inspections on-going throughout hurricane season	100% 100%	100% 100%
Location Grand Cayman	100%	100%
Cost	\$82,680	\$85,269
Related Broad Outcomes 3. A More Secure Community 4. A More Efficient, Accessible and Affordable Public Service 5. A Modern, Smart Infrastructure 6. A Fit and Healthy Population 8. A Culture of Good Governance 12. Equity and Justice in a Society that Values the Contributions of all		

DCS 15	Individual, Couples, Family and Group Therapy	\$448,828
Description Provision of Individual, couples, family and group therapy to residents of Grand Cayman requiring assistance with a variety of life challenges including: • Drug and Alcohol Issues/Co-occurring disorders • Family and Relationship Problems/Issues related to personal growth and development		
Measures Quantity • Number of intake hours offered • Number of hours of clinical sessions offered • Number of hours of group therapy offered 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 individualized treatment plan developed in collaboration with client 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 Location • Grand Cayman • The Counselling Centre • HMP Northward, Fairbanks – Intake and Group sessions only Cost	2014/15 Budget	2013/14 Forecast
	1,175-1,200	1,125
	3,025-3,050	3,025
	550-600	500
	60-100%	60-100%
	100%	100%
	85-100%	85-100%
	90-100%	90-100%
	100%	100%
	90-100%	90-100%
	100%	100%
	100%	100%
	\$448,828	\$400,000
Related Broad Outcomes: 2. A Work-Ready and Globally Competitive Workforce 3. A More Secure Community 6. A Fit and Healthy Population 12. Equity and Justice in a Society that Values the Contributions of all		

DCS 16	Clinical Assessments and Reports	\$175,175
Description Comprehensive clinical assessments completed, and assessment and progress reports prepared to identify treatment goals and track clients progress in treatment.		
Measures Quantity - Number of clinical assessments - Number of reports Quality - Clinical assessments and reports completed by skilled and qualified staff - Clinical assessments and reports reviewed by senior management prior to distribution Timeliness Clinical assessment and report generated within ten working days of last assessment appointment Location - Grand Cayman - The Counselling Centre Cost	2014/15 Budget	2013/14 Forecast
	150-200	150
	235-250	240
	100%	100%
	90-100%	90-100%
	75-100%	75-100%
	100%	100%
	100%	100%
	\$175,175	\$150,000
Related Broad Outcomes 2. A Work-Ready and Globally Competitive Workforce 3. A More Secure Community 6. A Fit and Healthy Population 12. Equity and Justice in a Society that Values the Contributions of all		

DCS 17	Driving Under the Influence Programme	\$127,058
Description		
Provision of six-session Driving Under the Influence (DUI) Programme to court-referred clients resident in the Cayman Islands.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
• Number of DUI Programme placements offered	125	125
• Number of reports completed	85-90	75
Quality		
• Increase in knowledge and awareness of programme graduates around effects of alcohol use in general and the impact of alcohol use on driving ability specifically	70-100%	70-100%
• Programme delivered by trained staff	100%	100%
• Reports sent to Court on each client re: client participation and recommendations for further treatment if appropriate	100%	100%
Timeliness		
Six-week programme offered on a rotational basis throughout the year to address referrals from Court	100%	100%
Location		
• The Counselling Centre – Grand Cayman	100%	100%
• Brac Haven Sister Islands Counselling Centre – Cayman Brac	100%	100%
Cost	\$127,058	\$80,000
Related Broad Outcomes		
2. A Work-Ready and Globally Competitive Workforce		
3. A More Secure Community		
6. A Fit and Healthy Population		
12. Equity and Justice in a Society that Values the Contributions of all		

DCS 18	Male Residential Substance Abuse Treatment Programme	\$541,241
Description Gender-specific programme for males age 18 years and over providing individualised residential substance abuse treatment within a therapeutic setting.		
Measures Quantity Minimum number of residential placements for men provided within the treatment programme Quality • Collaborative treatment plan developed with client stating individualised treatment goals in client's own language for each stage of their treatment • Discharge summaries completed for every client upon discharge • Assessment tools completed on each client prior to transition from orientation stage • Outgoing reports reviewed by senior management prior to distribution Timeliness • Client oriented to residential treatment rules and expectations prior to transition from orientation stage • Support team development initiated for each client prior to transition to re-entry stage of treatment • Discharge summaries completed for every client within three days Location Caribbean Haven Residential Centre – Grand Cayman Cost	2014/15 Budget 216 80-100% 80-100% 90-100% 95-100% 90-100% 90-100% 90-100% 100% \$541,241	2013/14 Forecast 216 80-100% 80-100% 90 -100% 95-100% 90 -100% 90-100% 90-100% 100% \$580,000
Related Broad Outcomes 2.A Work-Ready and Globally Competitive Workforce 3. A More Secure Community 6. A Fit and Healthy Population 12. Equity and Justice in a Society that Values the Contributions of all		

DCS 19	Public Awareness Initiatives	\$149,405
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 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 Quality - Accurate and relevant information is provided by qualified and trained professionals - Public awareness campaigns utilize various mediums Timeliness - Newsletter published monthly - Public Awareness Campaigns throughout the year Location Cayman Islands	2014/15 Budget	2013/14 Forecast
	9-10	8
	35-40	36
	12	12
	8-10	6
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	\$149,405	\$150,000
Related Broad Outcomes: 2. A Work-Ready and Globally Competitive Workforce 3. A More Secure Community 6. A Fit and Healthy Population 12. Equity and Justice in a Society that Values the Contributions of all		

DCS 21	Non-Medical Detoxification Services	\$217,800
Description Provision of specialised treatment programme to provide 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 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 Quality - Assessment conducted by skilled and qualified staff - Transition plan to identify appropriate level of care developed for all clients completing detoxification programme Timeliness - Access to programme available 7 days per week - 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 Location Caribbean Haven Residential Centre – Grand Cayman Cost	2014/15 Budget	2013/14 Forecast
	24	24
	12	12
	100%	100%
	95-100%	75-100%
	90-100%	100%
	90-100%	90-100%
	90-100%	90-100%
	100%	100%
	\$217,800	\$272,000
Related Broad Outcomes 2. A Work-Ready and Globally Competitive Workforce 3. A More Secure Community 6. A Fit and Healthy Population 12. Equity and Justice in a Society that Values the Contributions of all		

DCS 22	Female Residential Substance Abuse Treatment Programme	\$295,007
Description Gender-specific programme for female's age 18 years and over providing individualised residential substance abuse treatment within a therapeutic setting.		
Measures Quantity Minimum number of residential placements for women provided within the treatment programme Quality • Collaborative treatment plan developed with client stating individualized treatment goals in client's own language for each stage of their treatment • Discharge summaries completed for every client upon discharge • Assessment tools completed on each client prior to transition from orientation stage • Outgoing reports reviewed by senior management prior to distribution Timeliness • Client oriented to residential treatment rules and expectations prior to transition from orientation stage • Support team development initiated for each client prior to transition to re-entry stage of treatment • Discharge summaries completed for every client within three days Location Caribbean Haven Residential Centre, Grand Cayman Cost	2014/15 Budget 108 80-100% 80-100% 90-100% 95-100% 90-100% 90-100% 90-100% 100% \$295,007	2013/14 Forecast 108 80-100% 80-100% 90-100% 95-100% 90 -100% 100% 95-100% 100% \$350,000
Related Broad Outcomes 2. A Work-Ready and Globally Competitive Workforce 3. A More Secure Community 6. A Fit and Healthy Population 12. Equity and Justice in a Society that Values the Contributions of all		

DCS 24	Treatment Services to Participants in Drug Rehabilitation Court	\$227,128
Description Provision of treatment services to offenders referred by the Drug Rehabilitation Court.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity - Minimum number of intake hours offered to DRC clients - Number of hours of DRC-specific group therapy offered - Number of hours of clinical sessions offered to DRC clients - Number of DRC pre-court conferences attended - Number of clinical assessments and reports completed for DRC	73-75 145-150 600-625 48-50 75-80	75 145 600 50 75
Quality - Percentage of clients who report improvement in life areas during the course of treatment - Individualized treatment plans developed in conjunction with client as evidenced by client's signature	60-100% 85-100%	60-100% 85-100%
Timeliness - Intake sessions offered to DRC clients on a weekly basis - DRC-Specific group sessions offered weekly	90-100% 80-100%	100% N/A
Location The Counselling Centre – Grand Cayman	100%	100%
Cost	\$227,128	\$210,000
Related Broad Outcomes 2. A Work-Ready and Globally Competitive Workforce 3. A More Secure Community 6. A Fit and Healthy Population 12. Equity and Justice in a Society that Values the Contributions of all		

DCS 26	Policy Advice to the Minister of Home and Community Affairs	\$82,046
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	2014/15 Budget	2013/14 Forecast
Quantity • Reports, written or verbal, responses and advice provided to the Ministry • Number of meetings attended • Number of parliamentary questions, cabinet papers and speaking notes drafted	5-8 10-12 4-6	5 12 5
Quality Information provided based on research and best practice guidelines	100%	100%
Timeliness Advice provided in accordance with agreed deadlines with the Ministry	100%	100%
Location Grand Cayman	100%	100%
Cost	\$82,046	\$65,000
Related Broad Outcomes 2. A Work-Ready and Globally Competitive Workforce 3. A More Secure Community 6. A Fit and Healthy Population 12. Equity and Justice in a Society that Values the Contributions of all		

DCS 27	Family Programmes	\$216,520
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	2014/15 Budget	2013/14 Forecast
Quantity - Number of Family Skills Programmes offered - Number of Family Skills Sessions offered	6-8 10-12	6 10
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	100% 80-100%	100% 80-100%
Location Cayman Islands	100%	100%
Cost	\$216,520	\$220,000
Related Broad Outcomes 2. A Work-Ready and Globally Competitive Workforce 3. A More Secure Community 6. A Fit and Healthy Population 12. Equity and Justice in a Society that Values the Contributions of all		

DCS 28	Workshops and Presentations	\$137,489
Description Delivery of education via workshops and presentations aimed at empowering, educating and increasing the skills of participants on topics such as healthy relationships, violence prevention, drug and alcohol issues, co-occurring disorders, and gender socialization issues.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity - Number of workshops offered - Number of presentations offered	20-25 35-40	20 35
Quality - Workshops or presentations are delivered by qualified professionals - Participants who rate workshop or presentation three or higher on a scale of 1-5	100% 80-100%	100% 80-100%
Location Cayman Islands	100%	90-100%
Cost	\$137,489	\$140,000
Related Broad Outcomes: 2. A Work-Ready and Globally Competitive Workforce 3. A More Secure Community 6. A Fit and Healthy Population 12. Equity and Justice in a Society that Values the Contributions of all		

DCS 29	Family Intervention and Victim Advocacy	\$130,421
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	2014/15 Budget	2013/14 Forecast
Quantity		
• Minimum number of hours of crisis and family intervention services offered	1000-1,100	1,050
• Number of DVITP training sessions facilitated	3-5	3
• Number of coordinated sessions of Legal Befriender Service	100-105	100
Quality		
• Family and crisis intervention services and referrals provided on a standardised schedule by qualified and supervised professionals	100%	100%
• DVITP provided by qualified, trained facilitators who receive supervision	100%	100%
• Advice provided through Legal Befriender Service is delivered by qualified attorneys	100%	100%
Location		
Cayman Islands	100%	100%
Cost	\$130,421	\$125,000
Related Broad Outcome: 2. A Work-Ready and Globally Competitive Workforce 3. A More Secure Community 6. A Fit and Healthy Population 12. Equity and Justice in a Society that Values the Contributions of all		

DCS 31	Community Based Treatment Services for Adolescents	\$194,829
Description Provision of community based treatment services to adolescents who require individual, group and family therapy in order to modify or change substance misuse, criminal offending and other at-risk behaviours.		
Measures Quantity - Number of clinical sessions offered - Number of hours of group sessions offered Quality - Sessions conducted by skilled and qualified staff - Treatment informed by individualised treatment plan developed in collaboration with clients Timeliness Initial appointment offered within 10 working days of completed intake Location The Counselling Centre, Grand Cayman Cost	2014/15 Budget	2013/14 Forecast
	450-500	400
	37-45	NM
	100%	100%
	85-100%	85
	80-100%	90%
	100%	100%
	\$194,829	\$167,000
Related Broad Outcomes 2. A Work-Ready and Globally Competitive Workforce 3. A More Secure Community 6. A Fit and Healthy Population 12. Equity and Justice in a Society that Values the Contributions of all		

DCS 32	Adolescent Parents Services	\$222,122
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	2014/15 Budget	2013/14 Forecast
Quantity - Minimum number of placements offered to young parents - Number of young parent education hours offered	80 750-900	80 700
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%	95% 100% 100%
Timeliness Twelve week programme offered on a rotational basis throughout the school year	100%	100%
Location Cayman Islands	100%	100%
Cost	\$222,122	\$228,000
Related Broad Outcomes 2. A Work-Ready and Globally Competitive Workforce 3. A More Secure Community 6. A Fit and Healthy Population 12. Equity and Justice in a Society that Values the Contributions of all		

DCS 33	Therapeutic Services to Cayman Brac and Little Cayman	\$60,023
Description Provision of community-based treatment informed by individualized treatment plans to youth and adult residents of Cayman Brac and Little Cayman requiring assistance with a variety of life challenges including: • Drug and alcohol issues/co-occurring disorders • Family and relationship problems/issues related to personal growth and development		
Measures Quantity • Number of hours of therapeutic services offered 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 Timeliness Therapeutic services offered weekly Location Brac Haven Sister Islands Counselling Centre – Cayman Brac Cost		2014/15 Budget 140-150 60-100% 85-100% 75-100% 100% \$60,023
		2013/14 Forecast 275 60-100% 85-100% 75% 100% \$132,302
Related Broad Outcomes 2. A Work-Ready and Globally Competitive Workforce 3. A More Secure Community 6. A Fit and Healthy Population 12. Equity and Justice in a Society that Values the Contributions of all		

MCA 1	Policy Advice to the Minister of Home and Community Affairs	\$139,477
Description The provision of policy and strategic advice to the Minister of Home and Community Affairs (H&CA) and the Cabinet on the Ministry’s Departments, Government Owned Companies, Boards and Committees through the following means: - o production of cabinet papers and notes - o briefing sessions - o production of policy reports		
Measures Quantity • Number of cabinet papers and notes prepared • Number of minister’s briefing sessions • Number of policy reports prepared Quality • All cabinet papers, notes and reports to be reviewed and approved by the Chief Officer and/or delegate • The policy advice should be based on relevant legislation and professional standards Timeliness • All policy advice will be given in the timeframe agreed with the Minister of H&CA • Cabinet papers and notes are to be submitted to the Cabinet Office prior to cabinet office deadlines Location Grand Cayman, Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	5-10	14
	30-40	26
	1-3	0
	100%	100%
	100%	100%
	90-100%	90-100%
	90-100%	90-100%
	100%	100%
	\$139,477	\$56,758
Related Broad Outcomes 3. A More Secure Community 4. A More Efficient, Accessible and Affordable Public Service 8. A Culture of Good Governance 12. Equity and Justice in a Society that Values the Contributions of all		

MCA 2	Ministerial Services and Support	\$604,954
Description Provision of services to support the Minister and Cabinet including: • Responses to parliamentary questions • Contribution to speeches, briefings, statements, reports and other correspondence • Coordinating events • Freedom of information requests and reports • Contribution to quarterly and annual reports		
Measures	2014/15 Budget	2013/14 Forecast
Quantity • Number of responses to parliamentary questions • Number of speeches, mass communications and statements prepared • Number of events coordinated • Number of reports prepared • Number of written correspondences on behalf of the Minister	1-3 10-20 1-3 2-4 80-125	0 62 1 6 302
Quality • All responses to parliamentary questions reviewed and signed off by the Chief Officer or her delegate • All speeches, mass communications, correspondence and statements must be reviewed by the Chief Officer or delegate • All reports will be in accordance with the established legislation or directives	100% 100% 100%	100% 100% 100%
Timeliness • Replies and correspondences should be finalized no later than one day prior to due date • Speeches, mass communications, statements, reports, and parliamentary questions submitted to Chief Officer: 1 - 3 working days prior to due date • Events coordinated within the agreed timeframe	90-100% 90-100% 90-100%	90-100% 90-100% 90-100%
Location George Town, Grand Cayman	100%	100%
Cost	\$604,954	\$557,897
Related Broad Outcomes 3. A More Secure Community 4. A More Efficient, Accessible and Affordable Public Service 8. A Culture of Good Governance 12. Equity and Justice in a Society that Values the Contributions of all		

MCA 3	Emergency Response Services	\$27,021
Description Provision of emergency response services to the National Hazard Management Council and other organizations that require maintaining an adequate level of preparedness.		
Measures Quantity - Number of meetings, conferences, training sessions and seminars attended - Number of Hazard Management plans reviewed, developed and maintained - Number of emergency preparedness and response reports prepared Quality - In accordance with Hazard Management Cayman Islands (HMCI) and other emergency preparedness plans - In accordance with HMCI's established policies and procedures - Reports submitted are reviewed by the Chief Officer Timeliness All necessary changes to Hazard Managements plan done within three days of notification	2014/15 Budget	2013/14 Forecast
	1-5	1
	1-5	5
	1-3	0
	95-100%	95-100%
	100%	100%
	90-100%	90-100%
	95-100%	95-100%
	100%	100%
	\$27,021	\$27,176
Related Broad Outcomes 3. A More Secure Community 5. A Modern, Smart Infrastructure		

MCA 4	Governance of Boards, Government Owned Companies and Tribunals	\$93,345
Description The provision of governance, involving meeting and/or reviewing monthly, quarterly, and/or annual reports, to the following Boards and Government Owned Companies: Children and Youth Services Foundation (CAYS)		
Measures Quantity - Number of meetings hosted/attended - Number of written correspondences to the Board - Number of reports prepared/reviewed Quality - Governance and oversight given to Boards, Government Owned Companies and Tribunals are in compliance with the relevant laws and/or government policy - All reports will be in accordance with the established legislation or directives Timeliness - Attendance at meetings as required - Inquires/reports/correspondences should be completed within the agreed timeframe as assigned by the Chief Officer Location Grand Cayman		2014/15 Budget 7-10 10-40 10-15 100% 100% 95-100% 95-100% 100%
		2013/14 Forecast 15 55 17 100% 100% 95-100% 95-100% 100%
Cost		\$93,345 \$114,660
Related Broad Outcomes 3. A More Secure Community 4. A More Efficient, Accessible and Affordable Public Service 8. A Culture of Good Governance 12. Equity and Justice in a Society that Values the Contributions of all		

MCA 5	Financial Assistance Support Services	\$211,459
Description Provision of administrative services and policy advice to develop/review criteria and manage grants and transfer payments in accordance with Government's policy for: - o Seamen and Veterans - o Community Development Grants: Pines/ National Council of Voluntary Organisation/ Rehoboth Ministries		
Measures Quantity • Number of outputs, grants and transfer payments processed • Number of new applications processed for seamen and veterans • Number of correspondence prepared 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 Timeliness All payments, applications, and correspondences prepared/processed within the agreed timeline		2014/15 Budget 10,000-16,000 25-50 1,000-1,200 95-100% 100% 95-100% 95-100%
		2013/14 Forecast 12,393 46 905 95-100% 100% 95-100% 95-100%
Location George Town, Grand Cayman		100% 100%
Cost		\$211,459 \$164,751
Related Broad Outcomes 3. A More Secure Community 12. Equity and Justice in a Society that Values the Contributions of all		

MCA 6	Collaboration with Key Stakeholders on Social Matters	\$100,250
Description - Analyse local research findings and develop social policy priorities - Recommend and participate in research policy and initiatives with a cross-ministerial approach - Promote and participate in inter-ministerial workshops, presentations and training sessions - Liaise and collaborate across Ministries and agencies in the development of research, policies, programmes, projects and legislation as necessary - Ongoing monitoring and evaluation of inter-ministerial policies, programmes, projects and legislation		
Measures	2014/15 Budget	2013/14 Forecast
Quantity - Number of workshops, meetings, presentations and training sessions hosted/ attended - Number of cross-ministerial correspondence prepared	10-30 10-25	75 15
Quality - Workshops, presentations, and training sessions hosted/attended by qualified personnel - Correspondence should be reviewed and approved by Chief Officer	100% 95-100%	100% 95-100%
Timeliness Correspondence, workshops, presentations, and training sessions should be finalized within the timeframe established by the Chief Officer	95-100%	95-100%
Location George Town, Grand Cayman	100%	100%
Cost	\$100,250	\$537,137
Related Broad Outcomes 3. A More Secure Community 4. A More Efficient, Accessible and Affordable Public Service 5. A Modern, Smart Infrastructure 6. A Fit and Healthy Population 8. A Culture of Good Governance 12. Equity and Justice in a Society that Values the Contributions of all		

MCA 8	Legislative Drafting Instructions	\$64,487
Description Prepare drafting instructions for amendments or development to the following: Poor Persons (Relief) Law and Regulations		
Measures Quantity - Number of drafting instructions prepared - Number of legislative documents prepared - Number of meetings attended/hosted Quality - Revision to legislation will be adequately research and prepared with the most current and robust information - Drafting instructions subject to peer review and signed off by the Chief Officer - Meetings held and attended by qualified personnel Timeliness - Drafting instructions submitted to Legislative Counsel within the agreed time frames - Meetings held within the timeframe established by the Chief Officer Location Grand Cayman Cost	2014/15 Budget	2013/14 Forecast
	1-3	2
	1-3	10
	2-5	3
	95-100%	95-100%
	95-100%	95-100%
	95-100%	95-100%
	95-100%	95-100%
	95-100%	95-100%
	100%	100%
	\$64,487	\$150,879
Related Broad Outcomes 3. A More Secure Community 4. A More Efficient, Accessible and Affordable Public Service 8. A Culture of Good Governance 12. Equity and Justice in a Society that Values the Contributions of all		

NAU 1	Policy Advice on Matters Relating to Needs Assessments	\$25,134
Description Provide policy advice to the Minister of Community Affairs on matters relating to welfare services including: • Policy Papers • Drafting responses to parliamentary/supplementary Questions • Drafting Legislative bills • Briefing notes • Attending meetings		
Measures Quantity • Number of meetings attended • Number of policy papers, parliamentary and supplementary questions, bills and notes prepared Quality • Meetings will be attended by professionals, knowledgeable on the subject matter • Policy papers subjected to peer review by professional and experienced personnel and signed off by Director or Deputy Timeliness • Meetings will be attended as scheduled • Policy papers will be provided within the time frame agreed Location Grand Cayman	2014/15 Budget	2013/14 Forecast
	5-10	7
	1-5	3
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	\$25,134	\$23,813
Related Broad Outcomes: 3. A More Secure Community 4. A More Efficient, Accessible and Affordable Public Service 6. A Fit and Healthy Population 8. A Culture of Good Governance 12. Equity and Justice in a Society that Values the Contributions of all		

NAU 2	Social Needs Assessments	\$1,463,335
Description Social needs Assessments for poor relief, health Coverage and temporary relief which include: • Initial assessment(intake) • Liaising with relevant agencies and individuals • Home and Institutional visits • Preparing reports		
Measures	2014/15 Budget	2013/14 Forecast
Quantity • Number of poor relief assessments conducted • Number of health care assessments conducted • Number of temporary relief assessments conducted	75-100 400-500 1,500-2,000	85 500 1,700
Quality • Assessments conducted meeting established Needs Assessment Unit services criteria • All reports vetted and signed off by Supervisor	100% 100%	100% 100%
Timeliness • Poor relief assessments to be conducted within six months of assignment • All other assessments to be conducted within three months of assignment	100% 100%	100% 100%
Location Cayman Islands	100%	100%
Cost	\$1,463,335	\$1,318,499
Related Broad Outcomes: 3. A More Secure Community 4. A More Efficient, Accessible and Affordable Public Service 6. A Fit and Healthy Population 8. A Culture of Good Governance 12. Equity and Justice in a Society that Values the Contributions of all		

6. PAYMENT ARRANGEMENTS

Cabinet will pay the *Ministry of Home and Community Affairs – Community Affairs* for delivery of the outputs described in section 1.

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

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

The expected amount of each invoice for outputs to be delivered during the year is outlined in the following table.

Table 1: Expected Invoice Profile

MONTH	CFS 1 \$	CFS 5 \$	CFS 8 \$	CFS 9 \$	CFS 10 \$	CFS 11 \$	CFS 12 \$	CFS14 \$	CFS 15 \$	CFS 28 \$
July	1,917	11,243	18,456	46,202	29,667	10,256	6,920		35,212	155,787
August	1,917	11,243	18,456	46,202	29,667	10,256	6,920		35,212	155,787
September	1,917	11,243	18,456	46,202	29,667	10,256	6,920		35,212	155,787
October	1,917	11,243	18,456	46,202	29,667	10,256	6,920		35,212	155,787
November	1,917	11,243	18,456	46,202	29,667	10,256	6,920		35,212	155,787
December	1,917	11,243	18,456	46,202	29,667	10,256	6,920		35,212	155,787
January	1,917	11,243	18,456	46,202	29,667	10,256	6,920		35,212	155,787
February	1,917	11,243	18,456	46,202	29,667	10,256	6,920		35,212	155,787
March	1,917	11,243	18,456	46,202	29,667	10,256	6,920		35,212	155,787
April	1,917	11,243	18,456	46,202	29,667	10,256	6,920	25,000	35,212	155,787
May	1,917	11,243	18,456	46,202	29,667	10,256	6,920	28,018	35,212	155,787
June	1,919	11,245	18,460	46,203	29,666	10,258	6,920	28,018	35,211	155,783
TOTAL	23,006	134,918	221,476	554,425	356,003	123,074	83,040	81,036	422,543	1,869,440

MONTH	CFS 30 \$	CFS 32 \$	DCS 15 \$	DCS 16 \$	DCS 17 \$	DCS 18 \$	DCS 19 \$	DCS 21 \$	DCS 22 \$
July	324,942	6,890	37,402	14,598	25,412	45,103	12,450	18,150	24,584
August	324,942	6,890	37,402	14,598		45,103	12,450	18,150	24,584
September	324,942	6,890	37,402	14,598	25,412	45,103	12,450	18,150	24,584
October	324,942	6,890	37,402	14,598		45,103	12,450	18,150	24,584
November	324,942	6,890	37,402	14,598	25,412	45,103	12,450	18,150	24,584
December	324,942	6,890	37,402	14,598		45,103	12,450	18,150	24,584
January	324,942	6,890	37,402	14,598		45,103	12,450	18,150	24,584
February	324,942	6,890	37,402	14,598	25,412	45,103	12,450	18,150	24,584
March	324,942	6,890	37,402	14,598		45,103	12,450	18,150	24,584
April	324,942	6,890	37,402	14,598		45,103	12,450	18,150	24,584
May	324,942	6,890	37,402	14,598	25,410	45,103	12,450	18,150	24,584
June	324,939	6,890	37,406	14,597		45,108	12,455	18,150	24,583
TOTAL	3,899,301	82,680	448,828	175,175	127,058	541,241	149,405	217,800	295,007

MONTH	DCS 24 \$	DCS 26 \$	DCS 27 \$	DCS 28 \$	DCS 29 \$	DCS 31 \$	DCS 32 \$	DCS 33 \$
July	18,927	6,837	18,043	11,457	10,868	16,236	18,510	5,002
August	18,927	6,837	18,043	11,457	10,868	16,236	18,510	5,002
September	18,927	6,837	18,043	11,457	10,868	16,236	18,510	5,002
October	18,927	6,837	18,043	11,457	10,868	16,236	18,510	5,002
November	18,927	6,837	18,043	11,457	10,868	16,236	18,510	5,002
December	18,927	6,837	18,043	11,457	10,868	16,236	18,510	5,002
January	18,927	6,837	18,043	11,457	10,868	16,236	18,510	5,002
February	18,927	6,837	18,043	11,457	10,868	16,236	18,510	5,002
March	18,927	6,837	18,043	11,457	10,868	16,236	18,510	5,002
April	18,927	6,837	18,043	11,457	10,868	16,236	18,510	5,002
May	18,927	6,837	18,043	11,457	10,868	16,236	18,510	5,002
June	18,931	6,839	18,047	11,462	10,873	16,233	18,512	5,001
TOTAL	227,128	82,046	216,520	137,489	130,421	194,829	222,122	60,023

MONTH	MCA 1 \$	MCA 2 \$	MCA 3 \$	MCA 4 \$	MCA 5 \$	MCA 6 \$	MCA 8 \$	NAU 1 \$	NAU 2 \$
July	11,623	50,413	3,860	7,779	17,622	8,354	5,374		
August	11,623	50,413	3,860	7,779	17,622	8,354	5,374		
September	11,623	50,413	3,860	7,779	17,622	8,354	5,374		
October	11,623	50,413	3,860	7,779	17,622	8,354	5,374	2,793	162,593
November	11,623	50,413	3,860	7,779	17,622	8,354	5,374	2,793	162,593
December	11,623	50,413		7,779	17,622	8,354	5,374	2,793	162,593
January	11,623	50,413		7,779	17,622	8,354	5,374	2,793	162,593
February	11,623	50,413		7,779	17,622	8,354	5,374	2,793	162,593
March	11,623	50,413		7,779	17,622	8,354	5,374	2,793	162,593
April	11,623	50,413		7,779	17,622	8,354	5,374	2,793	162,593
May	11,623	50,413	3,860	7,779	17,622	8,354	5,374	2,793	162,593
June	11,624	50,411	3,861	7,776	17,617	8,356	5,373	2,7930	162,591
TOTAL	139,477	604,954	27,021	93,345	211,459	100,250	64,487	25,134	1,463,335



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 Financial Law (2013 Revision).

I accept responsibility for the accuracy and integrity of the financial information in these forecast financial statements and their compliance with the Public Management and Finance Law (2013 Revision).

To the best of my knowledge the statements are:

- g. Complete and reliable;
- h. Fairly reflect the forecast financial position as at 30th June 2015 and performance for the 2014/15 financial year; and
- i. Comply with generally accepted accounting practice.

Ms. Dorine Whittaker, JP

Chief Officer

Ministry of Home and Community Affairs (Community Affairs)

[] June 2014

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2015

		2014/15 Budget	2013/14 Projected Actual
	Note	\$000	\$000
Current Assets			
Cash and cash equivalents	1	1,907,759	1,902,969
Marketable securities and deposits			
Trade receivables	2	1,800,458	1,799,876
Other receivables			
Inventories	3	23,722	23,722
Investments	4		
Prepayments	5	1,342	
Total Current Assets		3,733,280	3,726,567
Non-Current Assets			
Trade receivables	2		
Other receivables	2		
Inventories	3		
Property, plant and equipment	6	3,911,415	3,535,417
Total Non-Current Assets		3,911,415	3,535,417
Total Assets		7,644,695	7,261,984
Current Liabilities			
Trade payable	8	1,924	482,064
Other payables and accruals	8	320,850	
Bank overdraft	2		
Unearned revenue			
Employee entitlements	10	42,790	42,790
Repayment of surplus		1,255,681	2,222,962
Total Current Liabilities		1,621,245	2,747,816
Non-Current Liabilities			
Trade payables	8		
Other payables and accruals	8		
Employee entitlements	10		
Total Non-Current Liabilities			
Total Liabilities		1,621,245	2,747,816
Net Assets		6,023,450	4,514,168
NET WORTH		6,425,356	4,514,168
Contributed capital			
Other Reserves			
Revaluation reserve			
Accumulated surpluses/(deficits)		(401,906)	
Total Net Worth		6,023,450	4,514,168

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2015**

		2014/15 Budget	2013/14 Projected Actual
	Note	\$000	\$000
Revenue			
Sale of goods and services	11	13,805,496	13,669,437
Investment revenue	12		
Donations	13	60,000	203,088
Other revenue			
Total Revenue		13,865,496	13,872,525
Expenses			
Personnel costs	14	11,404,843	10,486,614
Supplies and consumables	15	2,250,729	2,119,379
Depreciation	6	209,925	205,062
Impairment of property, plant and equipment			
Impairment of inventory			
Finance costs (overdraft interest)	16		
Litigation costs	17		
Gain/(losses) on foreign exchange transactions	18		80
Gain/(losses) on disposal/revaluation of property, plant and equipment	18		95,590
Other expenses			
Total Expenses		13,865,496	12,906,725
Surplus or (deficit) for the period		0	965,800

CASH FLOW STATEMENT**FOR THE YEAR ENDED 30 JUNE 2015**

	Note	2014/15 Budget \$000	2013/14 Projected Actual \$000
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Receipts</i>			
Outputs to Cabinet		13,807,420	13,189,787
Outputs to other government agencies			
Sales and Goods and services – third party			
Interest received			
Donations / Grants		60,000	203,088
Other receipts			
<i>Payments</i>			
Personnel costs		(11,404,843)	(10,515,528)
Supplies and consumables		(2,457,788)	(2,143,370)
Interest paid			
Net cash flows from operating activities	19	<u>4,790</u>	<u>733,977</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(542,000)	(88,199)
Proceeds from sale of property, plant and equipment			
Purchase of investments			
Proceeds from sale of investments			
Cash advances			
Cash receipts from repayment of advances			
Net cash flows from investing activities		<u>(542,000)</u>	<u>(88,199)</u>
CASH FLOWS FROM FINANCING ACTIVITIES			
Equity investment		542,000	73,756
Repayment of surplus			
Capital withdrawal			
Net cash flows from financing activities		<u>542,000</u>	<u>73,756</u>
Net increase/(decrease) in cash and cash equivalents		<u>4,790</u>	<u>719,534</u>
Cash and cash equivalents at beginning of period		1,902,969	1,183,435
Cash and cash equivalents at end of period		<u>1,907,759</u>	<u>1,902,969</u>

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2014 brought forward	5,883,357				5,883,357
Changes in net worth for 2014/15					
Changes in accounting policy					
Prior Year Adjustments					
Restated balance	5,883,357				5,883,357
Changes in net worth for 2014/15					
Gain/(loss) on property revaluation					
Gain/(loss) on revaluation of investments					
Exchange differences on translating foreign operations					
Equity Investment from Cabinet	542,000				542,000
Repayment of surplus/Dividends to Cabinet					
Net revenue / expenses recognised directly in net worth	542,000				542,000
Surplus/(deficit)for the period 2014/15					
Total recognised revenues and expenses for the period					
Balance at 30 JUNE 2015	6,425,357				6,425,357

STATEMENT OF ACCOUNTING POLICIES

Ministry of Home and Community Affairs – Community Affairs

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

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

Reporting Period

The reporting period is the period ended 30 June 2015.

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 2010) 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.

NOTE 1. CASH AND CASH EQUIVALENTS

	Foreign Currency \$000	Exchange Rate \$000	2014/15 Budget
Cash on hand (IRIS Confirmation Account/Petty Cash)	80	1	80
Cash in transit (IRIS Remittance Account)	31,257	1	31,257
CI\$ Operational Current Account held at Royal Bank of Canada	1,861,114	1	1,861,114
US\$ Operational Current Account held at Royal Bank of Canada	9,231	0.8375	7,731
Payroll Current Account held at Royal Bank of Canada	7,576	1	7,576
Bank accounts held at other financial Institutions			
<u>[DISCLOSE ACCOUNT]</u>			
Fixed Deposits held with Treasury (less than 90 days)			
Total Cash and Cash Equivalents			1,907,759

NOTE 2. TRADE AND OTHER RECEIVABLES**TRADE RECEIVABLES**

	2014/15 Budget \$000	2013/14 Projected Actual \$000
Sale of goods and services		
Outputs to Cabinet	1,800,458	1,798,534
Outputs to other government agencies		
Less: provision for doubtful debts		
Total trade receivables	1,800,458	1,798,534

OTHER RECEIVABLES

	2014/15 Budget \$000	2013/14 Projected Actual \$000
Advances (salary, official travel, etc)		
Dishonoured cheques		1,342
Interest receivable		
Other		
Less: provision for doubtful debts		
Total other receivables		1,342

	Trade Receivables	Other Receivables	2014/15 Budget
Current			
Past due 1-30 days	1,800,458		1,800,458
Past due 31-60 days			
Past due 61-90 days			
Past due 90 and above			
Non-Current			
Past due 1 year and above			
Total	1,800,458		1,800,458

Description	2014/15 Budget	2013/14 Projected Actual \$000
Balance at 1 July, 2014		
Additional provisions made during the year		
Receivables written off during the period		
Balance at 30 June, 2015		

NOTE 3. INVENTORIES

	Current	Non- Current	2014/15 Budget
Inventory held for use in the provision of goods and services	23,722		23,722
Inventory held for sale			
Impairment of Inventory			
Total Inventories	23,722		23,722

NOTE 4. INVESTMENTS

None

NOTE 5. PREPAYMENTS

Description	2014/15 Budget	2013/14 Projected Actual \$000
Other pre-payments	1,342	1,342
Total	1,342	1,342

NOTE 6. PROPERTY, PLANT AND EQUIPMENT

	<i>Plant and equipment ('000s)</i>	<i>Buildings ('000s)</i>	<i>Furniture, Fittings & Other Assets ('000s)</i>	<i>Computers ('000s)</i>	<i>Office Equipment</i>	<i>Motor Vehicles ('000s)</i>	<i>Total ('000s)</i>
Balance as at 1 July 2013	105	5,656	196	111	83	235	6,386
Additions							
Disposals							
Transfers							
Revaluations							
Balance as at 30 June 2014	105	5,656	196	111	83	235	6,386

	<i>Plant and equipment ('000s)</i>	<i>Buildings ('000s)</i>	<i>Furniture, Fittings & Other Assets ('000s)</i>	<i>Computers ('000s)</i>	<i>Office Equipment</i>	<i>Motor Vehicles ('000s)</i>	<i>Total ('000s)</i>
Balance as at 30 June 2014	105	5,656	196	111	83	235	6,386
Additions		260	85	36	102	60	543
Disposals							
Transfers							
Balance as at 30 JUNE 2015	105	5,916	281	147	185	295	6,929

Accumulated Depreciation and impairment losses

	<i>Plant and equipment ('000s)</i>	<i>Buildings ('000s)</i>	<i>Furniture, Fittings & Other Assets ('000s)</i>	<i>Computers ('000s)</i>	<i>Motor Vehicles ('000s)</i>	<i>Total ('000s)</i>
Balance as at 1 July 2013	105	5,915	188	103	130	2,690
Transfers						
Impairment Reserve 2013/14 (closing balance)						
Depreciation Expense 2013/14	42	221		(10)	12	236
Revaluation of Depreciation Expense 2013/14		(75)				(75)
Balance as at 30 June 2014	63	2,365	188	93	142	2,851

	<i>Plant and equipment ('000s)</i>	<i>Buildings ('000s)</i>	<i>Furniture, Fittings & Other Assets ('000s)</i>	<i>Computers ('000s)</i>	<i>Motor Vehicles ('000s)</i>	<i>Total ('000s)</i>
Balance as at 30 June 2014	63	2,365	188	93	142	2,851
Transfers						
Impairment loss 2014/15						
Depreciation Expense 2014/15	15	119	32	23	21	210
Eliminate on Disposal 2014/15		-43				
Balance as at 30 JUNE 2015	78	2,441	220	116	163	3,018

Net Book value 30 June 2014	42	3,291	92	17	93	3,535

Net Book value 30 JUNE 2015	27	3,476	247	29	132	3,911

NOTE 7. INTANGIBLE ASSETS

Description	2014/15 Budget	2013/14 Projected Actual \$000
Other intangible assets		
Total		

NOTE 8. TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

	Current	Non-Current	Budget 2014/15
Creditors	1,924		1,924
Creditors Ministries/Portfolios			
Creditors other government agencies			
Payroll Deductions	(427)		(427)
Operating Lease			
Accrued Expenses	307,598		307,598
Accrued Expenses Ministries/Portfolios			
Accrued Expenses other government agencies			
Inter-entity due to			
Accrued Entity Interest	339		339
Provisions			
Other payables	13,339		13,339
Total trade payables other payables and accruals	322,774	0	322,774

NOTE 9. UNEARNED REVENUE

Description	2014/15 Budget	2013/14 Projected Actual \$000
Other unearned revenue		
Total		

NOTE 10. EMPLOYEE ENTITLEMENTS

	2014/15 Budget	2013/14 Projected Actual
	\$000	\$000
Annual Leave	42,790	42,790
Retirement and long service leave		
Accrued salaries		
Travel		
Total current portion	42,790	42,790
<i>Non-current employee entitlements are represented by:</i>		
Retirement and long term service leave		
Total employee entitlements	42,790	42,790

NOTE 11a. SALES OF GOODS AND SERVICES

Revenue Type	2014/15 Budget	2013/14 Projected Actual
	\$000	\$000
Outputs to Cabinet	13,805,496	13,714,427
Outputs to other government agencies		
Fees and charges		
General sales		
Rentals		
Other		
Total sales of goods and services	13,805,496	13,714,427

FEES AND CHARGES

	2014/15 Budget	2013/14 Projected Actual
	\$000	\$000
Fees and Charges		
Description		
Total Fees and Charges		
General Sales		
Description		
Total General Sales		
Rentals		
Description		
Total Rentals		

Other Goods & Services Revenue

Goods & Services Revenue

Description

Total**Sales of Outputs to Cabinets**

Sales of outputs to Cabinet

Total Sales of Outputs to Cabinet

13,805,496

13,714,427

13,805,496**13,714,427****Other Interdepartmental Revenue**

Financial Attest Services

Revenue from Ministries/Portfolios & Public Authorities

Total Other Interdepartmental Revenue**Total Goods and Services****13,805,496****13,714,427****NOTE 11b. REVENUE CONCESSIONS****Revenue Type****2014/15
Budget****2013/14
Projected
Actual****\$000****\$000**

(e.g. Examination fees; construction materials)

Total concessions**NOTE 12. INVESTMENT REVENUE****Revenue Type****2014/15
Budget****2013/14
Projected
Actual****\$000****\$000**

Interest on deposits held with cabinet

Interest on cash balances

Royalties

Other

Total Investment revenue**NOTE 13. DONATIONS****Source****2014/15
Budget****2013/14
Projected
Actual****\$000****\$000**

Individuals

60,000

61,486

Charities

Total donations**60,000****61,486**

NOTE 14. PERSONNEL COSTS

	2014/15 Budget	2013/14 Projected Actual
	\$000	\$000
Salaries, wages and allowances	8,987,611	8,737,733
Health care	1,882,744	1,888,412
Pension	498,450	490,362
Other personnel related costs	36,038	20,182
Total Personnel Costs	11,404,843	11,136,690

NOTE 15. SUPPLIES AND CONSUMABLES

	2014/15 Budget	2013/14 Projected Actual
	\$000	\$000
Supplies and Materials	388,485	415,645
Purchase of services	308,905	348,082
Lease of property and equipment	540,095	570,095
Utilities	542,450	582,276
General Insurance	191,832	164,085
Travel and Subsistence	42,461	53,450
Other	236,500	304,094
Total Supplies and Consumables	2,250,728	2,437,727

NOTE 16. FINANCE COSTS

None

NOTE 17. LITIGATION COSTS

The Attorney General's Office provides litigation services to the Ministry of Community Affairs .

Litigation Costs	2014/15 Budget	2013/14 Projected Actual
	\$000	\$000
Description		
Description		
Total Litigation cost		

NOTE 18. GAINS / (LOSSES)

2014/15 Budget	2013/14 Projected Actual
\$000	\$000

Net (gain) / loss on disposal of property, plant and equipment

Net (gain) / loss on foreign exchange Transactions

Total gains / (losses)

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

	2014/15 Budget	2013/14 Projected Actual
	\$000	\$000
Surplus/(deficit) from ordinary activities	0	
Non-cash movements		
Depreciation expense	209,925	
Impairment		
(Gain)/losses on sale of property plant and equipment		
Foreign exchange gains/(losses)		
Changes in current assets and liabilities		
(Increase)/decrease in other current assets	(4,789)	
(Increase)/decrease in receivables	(1,924)	
(Increase)/decrease in current liabilities		
(Increase)/decrease in inventories	4,309	
(Increase)/decrease in payables	(202,731)	
(Increase)/decrease in provisions relating to employee costs		
Net cash flows from operating activities	4,790	

NOTE 20. CONTINGENT LIABILITIES AND ASSETS

None

NOTE 21: COMMITMENTS

None

NOTE 22. RELATED PARTY AND KEY MANAGEMENT PERSONNEL DISCLOSURES

The Ministry of Home and Community Affairs- Community Affairs is a wholly owned entity of the government from which it derives a major source of its revenue. The Ministry of Home and Community Affairs – Community Affairs and its key management personnel transact with other government entities on a regular basis. These transactions were provided free of cost during the financial year ended 30 June 2010 and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions.

Description	2014/15 Budget \$000	2013/14 Projected Actual \$000
Salaries and other short-term employee benefits	341,388	341,388
Past employee benefits		
Other long-term benefits	40,319	40,319
Termination benefits		
Loans		
Total	381,707	381,707

The following additional information is provided in relation to loans granted to key management personnel and or their close relatives:-

Loan Recipient	Relationship to key management personnel	Amount Advanced	Amount Repaid	Balance	Terms and conditions of Loan

Financial Instrument Risk

The Ministry of Home and Community Affairs – Community Affairs 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 of Home and Community Affairs – Community Affairs is subject to credit risk from debtors

other than the Cabinet. The Ministry of Community Affairs does not have significant concentrations of credit risk for

its other financial instruments.

Currency and interest rate risk

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

Liquidity risk

In meeting its liquidity requirements, the Ministry of Home and Community Affairs – Community Affairs closely monitors its forecast cash

requirements with expected cash drawdowns from Cabinet and receipts from third parties.

The Ministry of Home and Community Affairs – Community Affairs maintains a target level of available cash to meet liquidity requirements.

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

ANNUAL BUDGET STATEMENT

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

**FOR THE FINANCIAL YEAR
ENDING 30 JUNE 2015**

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

CONTENT

STATEMENTS: STATEMENT OF MINISTER/ OFFICIAL MEMBER AND CHIEF OFFICER

PART A: Ownership Performance

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

PART B: Output Performance

5. Outputs to be Delivered
6. Payment Arrangements

APPENDIX: Forecast Financial Statements

STATEMENT OF THE MINISTER

I confirm that the draft Annual Budget Statement and the draft Purchase Agreements reflect the outputs I wish to purchase in the 2014/15 financial year. The Draft Annual Budget Statement and the draft Ownership performance I want to be delivered in the 2014/15 financial year.

I also confirm that the Draft Annual Plan and Estimates includes the various measures I am planning to enforce during the 2014/15 financial year.

Honourable Marco Archer

Minister

Ministry of Finance and Economic Development

[] [] 2014

STATEMENT OF THE FINANCIAL SECRETARY

The Draft Budget has been compiled using the best information available and is to the best of my knowledge complete and accurate as of this date.

The Draft Budget complies with the requirements of the Strategic Policy Statement including the expenditure parameters agreed by Cabinet and Legislative Assembly.

I take responsibility for the accuracy and completeness of the financial numbers and other information contained in the Draft Budget

Honourable Kenneth Jefferson

Financial Secretary

Ministry of Finance and Economic Development

[] [] 2014

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

GENERAL NATURE OF ACTIVITIES

Customs Department

The general nature and scope of the Customs Department is captured in its mission, which is to collect and protect Government's revenue, facilitate legitimate trade and control prohibited and restricted goods in a cost effective manner while preserving a safe environment for all.

The Economic and Statistics Office:

- Monitors the economy, develops economic policies and plans, and advises Government on a range of economic issues to sustain growth of the islands.
- Conducts and analyses social and economic surveys and compiles and publishes statistical data on the Cayman Islands, and provides other government departments with technical advice on data collection and dissemination, and survey design and methodology.

Finance Administration

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

Risk Management

The Risk Management Unit's primary purpose is to develop and implement property and liability insurance programmes along with safety and loss control activities to minimize the negative financial impact of natural hazards, accidents, potential liabilities and other unexpected events to the Cayman Islands Government.

Treasury

The Treasury is responsible for the preparation and the consolidation of the forecast and annual financial statements for core government and the entire public sector as required by sections 28(2)(b) and 29(2)(c) of the Public Management and Finance Law using International Public Sector Accounting Standards (IPSAS). Treasury has oversight for the management and forecasting of core government cash flows, negotiation, evaluation and administration of core government borrowings. It is responsible for the design, quality assurance and management of the budget and reporting processes for the Entire Public Sector (EPS); this includes coordinating and preparing an annual timeline, strategic policy statement, annual plan and estimates, annual budget statements, ownership and purchase agreements and revenue forecast. The Treasury also provides financial management services to Ministries / Portfolios and the Executive.

SCOPE OF ACTIVITIES

Customs Department

The scopes of the Department's activities are as follows

- Processing and Inspection of vessels and aircrafts;
- Collection of Customs duties
- Provision of drug awareness education and K-9 support;
- Policy advice on Customs related matters
- Border protection and enforcement
- Interdiction activities with K9 support
- Enforcement of the law, including identifying and seizing prohibited imports and exports

The Economic and Statistics Office:

The scope of the Economic and Statistics Office's activities is as follows:

- Conduct macro-economic analysis and research.
- Monitor the economy and produce quarterly and annual economic reports.
- Provide secretariat and technical support services to the Public Sector Investment Programme (PSIP) as requested.
- Conducts the Census of Population and Housing approximately every 10 years.
- Publication of statistical series, which include the annual Compendium of Statistics and the Annual Overseas Trade Report.
- Update the Household Register and Business Register as needed.
- Conduct and publish the results of Labour Force Surveys.
- Conduct and publish the results of quarterly Consumer Price Index surveys.
- Conduct Household Budget Surveys every 5-6 years.
- Develop and implement a macroeconomic compilation program consisting of a National Production and Income Accounts and Balance of Payments systems as resources permit.
- Conducts household and business surveys to provide the data requirements of statistical publications or socio-economic reports and studies for Government.
- Provide technical assistance on economic and statistical matters to other Government Departments and Agencies, as resources permit.
- Promote the wider use of statistics in the local community, and facilitate greater community participation in data collection and dissemination.
- Provide technical assistance to regional and international agencies on economic and statistical matters related to the Cayman Islands.
- Promote and implement the adoption of international standards in the compilation of national statistical accounts and the participation of the Cayman Islands in relevant initiatives related thereto.
- Facilitate the development of the national statistical system

Finance Administration

- Providing policy advice on all financial matters of the government;
- Providing administrative support and monitor the performance of departments under the Ministry of Finance and Economic Development;
- Providing governance and administrative services to statutory authorities, government-owned companies and other committees and boards which are under the Financial Secretary's and the Minister of Finance 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 (2009 Revision).

Risk Management

- Coordination of a comprehensive property and liability insurance programme to protect Cayman Islands Government assets from potential threats;
- Provision of technical policy advice on risk management issues;
- Development and execution of risk awareness/ reduction projects; and
- Management of claims/incidents.

Treasury

- Financial reporting
- Forecast and management of core Government's cash flows, loan tendering, evaluation and debt management
- Financial management services, advice and support to Ministries / Portfolios and the Executive including Payroll processing, Creditor processing, Bank Reconciliations, Debt Recovery, Loans Made and Trust Asset management.
- Management of the core functionality of the Government's financial information systems (IRIS) Financial advice and support
- Preparing an annual budget timeline
- Coordinating and preparing the annual Strategic Policy Statement
- Preparation of entire public sector budget and supplementary documents
- Monitoring and maintaining budget data in IRIS General Ledger
- Develop and maintain appropriate revenue forecasting models for the Cayman Islands and produce rolling forecasts for coercive revenue streams
- Research potential new revenue enhancement measures
- Provide governance and administrative services to statutory authorities' boards which are under the Financial Secretary responsibility

Customers and Location of Activities

Customers include the Cabinet and the General Public and are primarily served in the Cayman Islands.

2. STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the Ministry of Finance and Economic Development in 2014/15 and the subsequent two years are as follows:

Customs Department

- To continue risk-based enforcement activities in the area of boarder control and protection.
- To improve the quality of customer services both internally and externally by establishing standards.
- To ensure that the Departments automated systems captures all activities and provides reliable information for management and reporting purposes.
- To continue the co-operation and information sharing with other Law enforcement agencies locally, regionally and internationally.
- To develop and implement policies which meet the needs of our operations and employees.
- Maximize the use of technology throughout the Department
- Strengthen the investment in human capital through on-going and job related training
- To put in place a process for long-term succession planning

Economics 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:

- Estimation of new statistics on the country's international investment position, and the balances of financial and capital transactions with other jurisdictions;
- Conduct of labour force surveys twice a year, rather than once a year, starting in 2015;
- Conduct of a new household budget survey in 2015 that will be used for updating the current Consumer Price Index (CPI) basket which is now 6 years-old; and
- Measurement of consumption and capital expenditures of households and other key sectors of the economy in accordance with System of National Accounts methodology for GDP estimation by expenditure.
- Continuous adoption of international standards in statistical development including standards on dissemination and quality assurance standards, in collaboration with regional statistical bodies - CARICOM Statistics Project and the Economic Commission for Latin America and the Caribbean (ECLAC) - and international organizations (United Nations Statistical Commission and the International Monetary Fund).
- Further development of in-house capacity for social and economic statistics compilation and dissemination, macroeconomic analysis and forecasting. This includes external training through CARICOM, ECLAC as well as the implementation of succession plans for Caymanian staff members through a combination of academic training and specialist training to facilitate compliance to academic qualifications, supplemented with skills-intensive on-the-job assignments.
- Supporting the further development of statistical capacity in the public sector through the National Statistical Coordination Committee.
- Continuous improvement of outreach and statistical dissemination programs to widen the use of all statistical products among all stakeholders in the community and generate greater support for national data collection. This shall include the regular holding of Statistics Fairs in cooperation with members of the National Statistical Coordination Committee (NSCC), further improvement of website, internships and other activities for students.

Finance Administration

- Create greater administrative efficiency to ensure that all services are provided in a timely, quality-oriented, customer focused, efficient and effective manner;
- Provide support for the improvement of human capital across the Ministry to create a dynamic and responsive workforce;
- Continue to improve customer satisfaction through timely communication of decisions made and decisions taken;
- To continue to work with the Ministry's departments and agencies to provide a cohesive, co-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; and
- Develop and implement financial reporting and monitoring systems to assist the Ministry in providing greater value for money with a cost containment focus;

Risk Management

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

Treasury

- Manage Oracle accounting system (IRIS) and implement enhancements/upgrades to facilitate & improve financial reporting.
- 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
- Broaden the scope of the department to take 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 a robust econometric model for revenue forecasting and obtaining expert technical assistance for forecast training
- Research and development of potential new revenue enhancement measures for the Cayman Islands.

3. OWNERSHIP PERFORMANCE TARGETS

The ownership performance targets for the Ministry of Finance and Economic Development for the 2014/15 financial year are as follows:

Financial Performance

Financial Performance Measure	2014/15 Budget \$	2013/14 Forecast \$
Revenue from Cabinet	17,865,369	18,445,514
Revenue from ministries, portfolios, statutory authorities, government companies	141,069	42,420
Revenue from others	2,521,840	2,827,500
Surplus/deficit from outputs	2,522,640	2,827,500
Ownership expenses	18,006,438	18,486,754
Operating Surplus/Deficit	2,522,640	2,827,500
Net Worth	13,555,908	12,555,405
Cash flows from operating activities	3,219,208	3,860,879
Cash flows from investing activities	(1,050,000)	(743,000)
Cash flows from financing activities	(2,827,500)	743,000
Change in cash balances	341,708	3,860.879

Financial Performance Ratio	2014/15 Budget %	2013/14 Forecast %
Current Assets: Current Liabilities (Working Capital)	45%	39%
Total Assets: Total Liabilities	36%	49%

MAINTENANCE OF CAPABILITY

Human Capital Measures		2014/15 Budget	2013/14 Forecast
Total full time equivalent staff employed			
Staff turnover (%)		6%	7%
Managers			
Professional and technical staff			
Clerical and labourer staff			
Average length of service (number of years in current position)		6	4
Managers			
Professional and technical staff			
Clerical and labourer staff			
Changes to personnel management system:			

Physical Capital Measures	2014/15 Budget	2013/14 Forecast
Value of total assets	\$4,949,861	\$4,520,785
Asset replacements: total assets	0%	0%
Book value of assets: initial cost of those assets	61%	69%
Depreciation: cash flow on asset purchases	0%	0%
Changes to asset management policies		

Major <u>New</u> Entity Capital Expenditures for the Year	2014/15 Budget \$
FSI Building	800,000
Warehouse repairs	100,000

Major Entity Capital Expenditure Commenced but not completed in previous years	Anticipated Project Status at 1 st July 2014
Warehouse Repairs	Initiated

Summary of Establishment

Position	2014/15 Budget	2013/14 Forecast
Accounts Officer I	1	1
Accounts Officer II	2	2
Administrative Sec	1	1
Admin and Customer Service Officer	6	6
Assistant Collectors	9	8
Cashiers	8	8
Clerical Officer	1	1
Collector of Customs	1	1
Customs Officers II	73	73
Deputy Collectors	3	3
Finance Manager	1	1
Human Resource Manager	1	0
Information Systems Administrator	1	1
IT Manager of TRIPS	1	1
Porter	8	8
Security Officer	1	1
Senior Admin and Customer Service Officer	1	0
Senior Customs Officer	21	21
Tally Clerk	5	5
Training Manager	1	1
Warehouse Attendant I	5	5
Warehouse Attendant II	2	2
Warehouse Foreman	1	1
Director	1	1

Position	2014/15 Budget	2013/14 Forecast
Deputy Director	1	1
Senior Economist	1	1
Senior Statisticians	3	3
Economist II	2	2
Statistician 1	3	3
Survey Supervisor	1	1
Statistician III	1	1
Statistical Officer I	3	3
Accounts Officer I	1	1
Editor, Coder, Verifier	5	5
Financial Secretary	1	1
Chief Officer & Deputy Financial Secretary	1	1
Deputy Chief Officer & Deputy Financial Secretary	1	1
Senior Assistant Financial Secretary	2	2
Director of the Central Procurement Office	1	1
Senior Assistant Secretary	1	1
Chief Financial Officer	1	1
Operational Human Resource Manager	1	1
Administrative Officer II	1	1
Administrative Officer II	1	1
Senior Financial Administrator (2)	2	2
Personal Assistant to the Financial Secretary	1	1
Personal Assistant to the Chief Officer	1	1
Executive Officer II	1	1
Clerical Officer I	1	1
Risk Manager	1	1
Risk Analyst	1	1

Position	2014/15 Budget	2013/14 Forecast
Claims Coordinator	1	1
Accountant General	1	1
Deputy Accountant General	2	2
Deputy Fund and Cash Flow Manager	1	1
EPS Reporting Manager	1	1
Deputy EPS Reporting Manager	1	1
Debt Recovery Manager	1	1
Systems Accountant	1	1
Senior EPS Reporting Accountant	3	2
Payments & Payroll Manager	1	1
Bank Reconciliation Officer	3	3
Cash Management Officer	2	2
Financial Administrator	1	1
Credit & Debt Administrator	1	1
Administrative Assistant	1	1
Debt Recovery Officer	3	3
Payments & Payroll Officer	3	4
Cashier	1	1
Clerical Officer	1	1
Senior Business Analysts (IRIS)	2	1
Deputy Director BMU	2	2
Senior BMU Analyst	2	2
BMU Analyst	1	1
Director Revenue Unit	1	1
Senior Analyst Programmer	1	0
Business Analyst	1	0
Project Manager (IRIS)	1	0

RISK MANAGEMENT

Key risks faced by the Portfolio	Change in status from 2013/14	Actions to manage risk	Financial value of risk
Dated CPI basket lead to inaccurate estimates	A new Household Budget Survey is proposed for this year, which will be used for updating the CPI basket	Dependent on Ministry's approval	No available quantitative measure. Qualitatively, inaccurate CPIs misrepresent the cost of living in the country.
Response rates to the Annual National Accounts Survey and Balance of Payments Survey remain in need of improvement	Risks are expected to be alleviated by better response rates, due mainly to greater cooperation from the private sector.	Active promotion of the surveys, the amended Law and active follow-up of responses	Active promotion of the surveys, the amended Law and active follow-up of responses
Loss of Vital Human Resources	Unchanged	- Provide on the job training and cross-training - Formulation of a succession plan for key staff - Use acting appointments to ensure staff are exposed to different roles - Develop an organizational structure and environment which provides challenges, promotes advancement and recognize achievements - Support staff in times of sickness	
Destruction, damage or loss of assets	Unchanged	Safeguard assets in accordance with the Ministry's Continuity Plan	

Key risks faced by the Portfolio	Change in status from 2013/14	Actions to manage risk	Financial value of risk
Data and information security	Unchanged	- Ensure data on servers are backed up daily; - Ensure filing cabinets are secured; and - Ensure staff sign confidentiality agreements and adhere to the government's policy on confidentiality	
Natural Disaster – Loss of Vital Information	Unchanged	- 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	
Failure of IRIS system if unavailable for more than one week	IRIS upgrade completed	Regular upgrades and introduction of policy for applying Oracle patches/fixes. Transfer of responsibility for IRIS to Treasury in 2014/15	
Absence or loss of key accounting staff	None	Cross training of staff.	
Loss of workplace	None	Identify alternative workplace facility and equipment for key employees	
Integrity of the financial data	Unaudited financial results made public	- Rigorous Q & A of financial data - CFO confirmation of ledger updates - Continuous review & changes to IRIS functionality and Accounting Standards	

4. EQUITY INVESTMENTS AND WITHDRAWALS

Equity Movement	2014/15 Budget \$	2013/14 Forecast \$
Equity Investment from Cabinet into the Ministry of Finance & Economic Development	1,000,000	763,000

PART B

OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

CUS 10	Processing and Inspection of Vessels and Aircrafts	\$2,711,096
Description Processing of air and marine craft (both local and international)		
Measures Quantity - Number of aircrafts processed and inspected - Number of marine crafts processed and inspected Quality Aircrafts and marine crafts are cleared in accordance with Customs Laws (17 of 1990) 2007 Revision and Customs Regulations (1998) Timeliness - Aircrafts processed within 30 to 60 minutes of arrival - Cruise ship and commercial vessels processed within 15 to 30 minutes of arrival - Private vessels processed within 1 to 2 hours of arrival Location George Town, Grand Cayman Cost	2014/15 Budget	2013/14 Forecast
	11,000-13,000	12,200-13,000
	900-1,200	900-1,200
	100%	100%
	90%	90%
	100%	100%
	100%	100%
	100%	100%
	\$2,711,096	\$3,133,572
Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy		

CUS 12	Inspection and Clearance of Cargo	\$3,446,523	
Description			
Inspection and clearance of cargo as part of H.M. Customs Border Management Control efforts, involving:			
- Non-Intrusive Inspection (X-ray mobile cargo scanner) of Imported containerized cargo, including vehicles - Non-Intrusive Inspection (X-ray mobile cargo scanner) of exported containerized cargo, including vehicles - Non-Intrusive Inspection (X-ray mobile cargo scanner) of boats and other conveyances - Non-Intrusive Inspection (X-ray mobile cargo scanner) requested by the RCIPS and other local agencies - Manual inspection and clearance of imported and exported containerized cargo shipments - Inspection, monitoring and clearance of imported and exported cargo manifests and Customs entries			
Measures		2014/15 Budget	2013/14 Forecast
Quantity			
CPU Unit:			
Number of imported containerized shipments inspected – Manual search		500-1,000	500-1,000
Number of exported containerized shipments inspected – Manual search		5-10	500-1,000
Number of Imported vehicles inspected – Manual search		500-1,000	250-500
Number of exported vehicles inspected – Manual search		30-50	250-500
Number of boats and other conveyances inspected – Manual search		30-50	10-20
Number of hours spent on clearing and inspecting regular cargo		68,000-80,000	n/a
FSI Unit:			
Number of imported containerized shipments inspected - Scanner		8,000-12,000	10,000-15,000
Number of exported containerized shipments inspected – Scanner		2,000-3,000	10,000-15,000
Number of imported vehicles inspected – Scanner		50-100	250-500
Number of exported vehicles inspected – Scanner		10-20	10-20
Number of inspections requested by the RCIPS – Scanner		10-20	10-20
Number of in-transit containers inspected – Scanner		10-20	50-100
Number of boats and other conveyances inspected – Scanner		10-20	50-100
Quality			
Pre-clearance and importation permits to be reviewed by Senior Customs Officer		100%	100%
Clearance and inspections are carried out in accordance with the Customs Law (17 of 1990) 2011 Revision		100%	100%
NIIS system operators, imagery analysis and risk assessment officers and manual inspecting officers are trained by local, overseas and regional instructors e.g. Smiths Detection, Caribbean Customs Law Enforcement Council, international and regional law enforcement agencies.		100%	100%
Complying with main international supply chain security initiatives and standards such as CSI, World Customs Organization (WCO) SAFE Framework, US 100% screening law and Safe Port Act.		100%	100%
Timeliness			
Monday to Friday, 8:30 a.m. to 11:00 p.m.		100%	100%
Saturday, 8:30 a.m. to 11:00 p.m.		100%	100%
Sunday 8:30am-11:00pm		100%	100%
Location		100%	100%
Grand Cayman			
Cost		3,446,523	\$2,134,575
Related Broad Outcome:			
1. A Strong, Thriving and Increasingly Diverse Economy			

CUS 14	Collection of Customs Duties	\$2,339,917
Description Collection of coercive revenues on the following: • Import Duty • Package Tax • Customs Fines • Procedural Fines • Compounded Penalties • Gasoline • Alcohol • Tobacco • Motor Vehicle Environmental Tax		
Measures	2014/15 Budget	2013/14 Forecast
Quantity • Number of hours spent on processing revenue items	31,000-35,500	N/A
Quality • Duties and revenue will be levied in accordance with the Customs law, Tariff and Public Management Finance Law (PMFL) (2013 Revision) • Collection and banking of revenue in accordance with PMFL (2013 Revision)	100%	100%
Timeliness • Monday – Friday, 8:30 a.m. – 4:30 p.m. • Saturday, 8:30 a.m. – 12:30 p.m. • Revenue processed and deposited next business day or within 72 hours of receipt • Refunds will be processed within 90 business days	100%	100%
Location Customs Offices, Grand Cayman	100%	100%
Cost	\$2,339,917	\$3,321,379
Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy		

CUS 15	Patrolling of Coastal Waters: by Customs Department	\$223,756
Description Patrol (with the Police Department) of coastal and territorial waters including sister islands to target and combat drug trafficking, prevent and detect marine conservation and safety offences, apprehend offenders and conduct search and rescue operations involving: - Regular air and sea borne patrols of coastal and territorial waters - Responding to calls of suspicious activity or for emergency assistance - Regular searches of vessels entering the territorial waters		
Measures Quantity Number of hours spent on aerial, marine and emergency assistance Quality - Patrols will be carried out in accordance with the Customs Law (2012 Revision) - Calls for emergency assistance or investigation of suspicious activities will be attended to by suitably qualified and trained officers Timeliness - Emergency Patrols will be done in conjunction with the police department - Calls are responded to within 5 to 30 minutes of receiving notice Location Cayman Islands Cost		2014/15 Budget 4,000-4,500 100% 100% 100% 100% 100% 100% \$223,756
		2013/14 Forecast 3,900-4,200 100% 100% 100% 100% 100% 100% \$211,449
Related Broad Outcome: 3. A More Secure Community		

CUS 16	Border Protection and Interdiction Activities with K-9 Support	\$1,394,463
Description Identify arrest and investigate offenders suspected of committing offences under the Customs Law, Misuse of Drugs Law and the Firearms Law. This includes: • Profiling suspicious persons and activities • Reviewing documents presented to Customs for compliance • Conducting searches of persons and premises in connection with suspected offences • Collection and handling of evidence, interviewing and collecting statements from persons • Preparing material for presentation or attendance in Court • Conducting K-9 sniff searches of persons, cargo, baggage and vessels and premises		
Measures Quantity • Number of post audits checks conducted to measure compliance • Number of investigation conducted for Customs offences • Number of searches conducted on air cargo • Number of searches conducted on sea cargo • Number of searches of conveyances and premises • Number of investigations and court appearances • Number of profiling and searches conducted on persons and baggage Quality • Investigations are conducted in accordance with the Customs Law (17 of 1990) 2011 Revision, Penal Code (2006 Revision) and other relevant laws and accepted legal procedures • Searches are conducted in accordance with the Customs Law (17 of 1990) 2011 Revision, Penal Code (2006 Revision) and other relevant laws and accepted legal procedures • Prosecution files are complete, factual and accurate Timeliness • Investigations completed within six months from laying formal charges • Prosecution files submitted to the Legal Department within three days of laying formal charges Location Grand Cayman		2014/15 Budget 20-24 12-15 50-100 15- 75 12-35 8-25 120-225 100% 100% 100% 100% 100% 100% 100%
		2013/14 Forecast N/A N/A 120-190 120-190 8-12 - 120-190 100% 100% 100% 100% 100% 100%
Cost		\$1,394,463 \$1,080,307
Related Broad Outcome: 3. A More Secure Community		

CUS 17	Governance and Administrative Services	\$24,668
Description Provision of governance and administrative services to statutory authorities, boards and committees including: • Port Authority Board • Special Economic Zone • Public Transportation Appeals Tribunal		
Measures	2014/15 Budget	2013/14 Forecast
Quantity Number of hours providing governance and administrative services	160-200	104-140
Quality Board meetings will be attended by competent and qualified personnel	100%	100%
Timeliness On time attendance at meetings when meetings are called	100%	100%
Location Cayman Islands	100%	100%
Cost	\$24,668	\$17,024
Related Broad Outcome: 8. A Culture of Good Governance		

ESO 7	Publication of Statistical Reports and Conduct of Statistical Services	\$1,452,382
Description Provision of governance and administrative services to statutory authorities, boards and committees including: • Port Authority Board • Special Economic Zone • Public Transportation Appeals Tribunal		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
• Compendium of Statistics Production Stages and Publication	5	5
• Compendium of Statistics Online	1	1
• International Trade Data Processing	12	12
• International Trade Report	4	4
• Consumer Price Index Surveys	12	12
• Consumer Price Index Data Processing	4	4
• Consumer Price Index Reports	4	4
• Labor Force Survey Production Stages	12	6
• Household Register Full Updates	4	2
• Household Budget Surveys Preparations Stages & Field Work	9	0
• Business Register Monthly Updates	9	9
• GDP Production Stages and Report	9	6
• Balance of Payment Production Stages and Report	9	6
• International Investment Position Report	6	0
• Statistical Information Sets	15	37
Quality		
All reports to be reviewed by the Director and Chief Statistician	100%	100%
Timeliness		
All reports to be submitted to Cabinet in line with the 2014 and 2015 Statistical Publication Calendars	100%	100%
Location		
Grand Cayman	100%	100%
Cost	\$1,452,382	\$1,279,091
Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy		

ESO 8	Monitoring and Reporting on the Economy	\$198,076
Description Monitoring and reporting on the economy, involving: - Quarterly and annual economic reporting - Country reports for regional and international agencies		
Measures Quantity - Quarterly economic reports on domestic economy - Annual report on domestic economy - Annual report on world economy - Economic information sets for other agencies Quality Reports are subject to managerial and/or peer review to ensure that quality standards are met and signed off by the Director of Economics and Statistics Timeliness - Annual reports to be completed and submitted to Cabinet for notation within seven months after the end of the preceding year - Quarterly reports to be completed and submitted to Cabinet within the following quarter subject to data availability Location Grand Cayman Cost	2014/15 Budget	2013/14 Forecast
	3	3
	1	1
	1	1
	1	1
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	\$198,076	\$202,625
Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy		

ESO 9	Advice on Capital Investments and Other General Information	\$1,913
Description		
Provision of advice on Capital Investments and other general information, involving:		
- Reviews of project proposals for the Public Sector Investment Committee (PSIC) - Public Sector investment programme - Training workshop - Servicing of PSIC meetings		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
• Number of documents on the terms of reference of the PSIC	1	0
• Number of PSIC meetings organized upon request	1	0
Quality		
• Managerial and peer review will be maintained to ensure that quality standards are met	100%	100%
• Project proposals for PSIC reviewed in accordance with PSIC Guidelines	100%	100%
Timeliness		
Within agreed time period from date of request for project evaluation	100%	100%
Location		
Grand Cayman	100%	100%
Cost	\$1,913	\$2,086
Related Broad Outcome:		
1. A Strong, Thriving and Increasingly Diverse Economy		

ESO 10	Policy and Technical Advice on Statistical Matters and Economic Issues	\$86,842
Description Provision of policy and technical advice to the Financial Secretary, Cabinet and other government agencies on: • Data collection • Survey design and associated methodology • Report and update on economic outlook • Macroeconomic forecasting • Technical assistance on economic analysis • Research on selected economic issues • Economic outlook for annual strategic policy statement		
Measures Quantity • Updates on economic outlook • Macro-economic forecasts • Technical assistance to agencies Quality Economic reports and papers are reviewed and signed off by the Senior Economist and Director Timeliness Updated economic outlook and macro-economic forecasts to be produced within deadlines set for the Strategic Policy Statement preparation Location Grand Cayman Cost	2014/15 Budget	2013/14 Forecast
	2	2
	4	4
	12	16
	100%	100%
	100%	100%
	100%	100%
	\$86,842	\$85,392
Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy		

FIN 12	Policy Advice and Ministerial Servicing	\$1,126,537
Description Provision of policy advice and ministerial services on issues falling within the scope of activities of the Finance Administration including: - All Government financial, budgeting and reporting responsibilities as specified under the Public Management and Finance Law (2013 Revision) and the Financial Regulations (2013 Revision); - Any financial related legislative development; and - Other general financial matters		
Measures Quantity Hours spent providing policy advice and ministerial services Quality Advice and services provided by competent personnel Timeliness Advice and services will be delivered within the agreed timeframes Location Grand Cayman Cost	2014/15 Budget	2013/14 Forecast
	4,000-5,000	4,353
	100%	100%
	80%	80%
	100%	100%
	\$1,126,537	\$1,198,843
Related Broad Outcome: 8. A Culture of Good Governance		

FIN 13	Governance and Administrative Services	\$102,935	
Description Provision of governance and administrative services to the following statutory authorities, boards and committees: - Water Authority - Public Service Pensions Board - Cayman Airways Ltd - Port Authority - Cayman Islands National Insurance Company - Cayman Turtle Farm (1983) Ltd - National Hurricane Committee - Comprehensive Solid Waste Disposal Management System Steering Committee - Inter-Ministerial Committee on Youth Affairs			
Measures Quantity Number of meetings attended Quality Service will be provided by competent personnel Timeliness Attendance when meetings are called Location Grand Cayman Cost		2014/15 Budget	2013/14 Forecast
		60-80	40
		100%	100%
		85%	85%
		100%	100%
		\$102,935	\$126,523
Related Broad Outcome: 8. A Culture of Good Governance			

FIN 14	Administration and Processing of Applications	\$557,867
Description Administration and processing of applications for: • Fee and customs duty waivers; • Stamp duty abatements and assessments; • Government civil servants personal loans; and • Approvals under sections 32, 80, 178 and 181 of the Companies law (2009 Revision) • Government Guaranteed Home Mortgage Scheme		
Measures	2014/15 Budget	2013/14 Forecast
Quantity Number of applications received and processed	900-1,250	1,200
Quality Applications processed in compliance with applicable laws and Ministry guidelines	100%	100%
Timeliness Response provided within 5-8 working days of receipt of application	90%	90%
Location Grand Cayman	100%	100%
Cost	\$557,867	\$394,395
Related Broad Outcome: 4. A More Efficient, Accessible and Affordable Public Service		

RSK 6	Risk Management Services	\$151,218
Description - Management of operational, financial, strategic and hazardous risks, involving: - Identifying, evaluating and reviewing risks - Developing and managing risk awareness/reduction projects - Incident investigation - Arranging and coordinating appropriate property and liability insurance coverage - Provision of policy advice and ministerial services to the Minister of Finance, Cabinet and Financial Secretary on risk management issues		
Measures	2014/15 Budget	2013/14 Forecast
Quantity - Number of insurance policies managed - Number of cabinet papers/notes - Number of Risk Awareness/ Reduction Projects	18-21 4-6 3-4	18-21 4-6 3-4
Quality - Policies to be reviewed by trained and competent personnel - All advice will be prepared and presented accurately, in required format - All advice will be reviewed and signed off by senior management	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%
Location Cayman Islands	100%	100%
Cost	\$151,218	\$152,472
Related Broad Outcome: 8. A Culture of Good Governance		

TSY 33	Policy Advice on Financial Management	\$84,307	
Description			
Provision of policy advice to the Minister of Finance and Economic Development on issues relating to;;			
- Financial Management Framework - Government financial position - Long term financial issues - Budget development - Fiscal and budget strategies - Revenue measures, collection and enforcement mechanism			
Measures		2014/15 Budget	2013/14 Forecast
Quantity			
Number of briefings		5-7	5-7
Number of policy papers		2-3	2-3
Number of Cabinet papers		4-6	12
Quality			
Briefings will be attended and delivered by knowledgeable and experienced personnel in the subject area		100%	100%
Reports are well researched and reviewed by Accountant General and Deputy Accountant General		100%	100%
Timeliness			
Briefings and reports are within timeframe agreed		95-100%	95-100%
Cabinet deadline specified by Minister of Finance and Economic Development		95-100%	95-100%
Location			
Grand Cayman		100%	100%
Cost		\$84,307	\$117,692
Related Broad Outcome:			
1. A Strong, Thriving and Increasingly Diverse Economy			

TSY 34	Ministerial Servicing for the Minister of Finance	\$56,927
Description Provide ministerial servicing to the Minister of Finance and Economics Development and , 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 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 Quality • All replies and papers are reviewed by the Accountant General (AG) and/or Deputy Accountant General (DAG) • Speaking notes and pieces of advice will be accurate, subject to peer review where possible; reviewed and signed-off by senior management • Meetings will be attended by knowledgeable and experienced personnel in the subject area • Support to committees are provided by experienced and knowledgeable personnel 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 of Finance and Economic Development • Finance Committee meetings will be attended as scheduled Location Grand Cayman		2014/15 Budget 1-3 10-12 3-4 3-5 1-2 1-2 100% 100% 100% 100% 95-100% 95-100% 95-100% 100% \$56,927
		2013/14 Forecast 1-3 10-12 3-4 3-5 1-2 1-2 100% 100% 100% 100% 95-100% 95-100% 95-100% 100% \$51,387
Related Broad Outcome: 1: A Strong, Thriving and Increasingly Diverse Economy		

TSY 35	Governance and Administration Services	\$109,861
Description Provision of governance and administrative services including advice and participation in related activities to statutory authorities, boards and committee: - Cayman Islands Monetary Authority - Cayman Islands Development Bank - Central Tenders Committee - National Drug Council - National Pension Board - Civil Aviation Authority - Budget Delivery Committee - Asset Forfeiture Committee - Accounting Policy Committee - University College of the Cayman Islands - National Housing Development Trust		
Measures Quantity - Number of board and committee meetings attended Quality - Service provided by competent personnel Timeliness - Attendance when meetings are called Location Grand Cayman Cost	2014/15 Budget	2013/14 Forecast
	140-150	130-140
	100%	100%
	85%	85%
	100%	100%
	\$109,861	\$84,517
Related Broad Outcome: 8: A Culture of Good Governance		

TSY 36	Financial Management and Forecasting	\$155,630
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 polices/issues - Establishing resource allocation for agencies - Provision of Financial reporting of forecasted government financial results		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
- Number of compliance report prepared - Number of financial forecast prepared	2-3 2-3	2-3 2-3
Quality		
- Reports will be robust and accurate, subject to peer review where possible; reviewed and sign-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%	100% 100% 100%
Timeliness		
- Reports will be prepared in accordance with agreed timeline or as required - Directives issued within time frame established - Financial forecast completed within the timeframe as agreed with the Financial Secretary/ Minister of Finance and Economic Development	95-100% 100% 95-100%	95-100% 100% 95-100%
Location		
Grand Cayman	100%	100%
Cost	\$155,630	\$167,035
Related Broad Outcome:		
1: A Strong, Thriving and Increasingly Diverse Economy		

TSY 37	Financial Reporting of Government Results	\$784,650
Description Financial Reporting to Minister of Finance and Economic Development including: • Monthly core government financial reports • Financial Statements for the Entire Public Sector (EPS) • Review changes made to IPSAS and provision of guidance for core government		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
• Number of core government monthly financial reports	12	12
• Number of Annual Entire Public Sector (EPS) Financial Statements	1	1
• Number of reports on changes made to International Public Sector Accounting Standards (IPSAS)	1	1
• Number of Quarterly ESO Reports	6	6
• Number of BDC reports	12	6
Quality		
• Financial reports are reviewed by Accountant General and/or Deputy Accountant General before submission to the Minister of Finance	100%	100%
• Reports on changes made to IPSAS provided after review by Accounting Policy Committee and approval of Accountant General	100%	100%
Timeliness		
• Monthly financials to be submitted within the agreed datelines	100%	100%
• Annual financials to be submitted by statutory deadline	100%	100%
• Reports on changes made to IPSAS within three months of publication by International Federation of Accountants (IFAC)	100%	100%
• BDC reports prepared monthly	100%	100%
Location		
Grand Cayman	100%	100%
Cost	\$784,650	\$744,538
Related Broad Outcome: 1: A Strong, Thriving and Increasingly Diverse Economy		

TSY 38	Cash and Revenue Forecasting	\$119,363
Description		
- Provision of cash and revenue forecasting to the Minister of Finance and Economic Development and Cabinet - Management of core government cash flows		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
- Number of revenue forecasts - Number of cash forecast	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%
Timeliness		
Forecasts are prepared in accordance with budgeting and reporting timeline	100%	100%
Location		
Grand Cayman	100%	100%
Cost	\$119,363	\$83,287
Related Broad Outcome:		
1. A Strong, Thriving and Increasingly Diverse Economy		

TSY 39	Budget Planning	\$238,395	
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		2014/15 Budget	2013/14 Forecast
Quantity • Number of Strategic Policy Statement • Number of Timeline • Number of Annual Budget • Number of Supplementary Budget • Number of Annual Appropriation Bills • Number of Supplementary Appropriation Bills		1 1 1 1-2 1 1-2	1 1 1 1-4 1 1-4
Quality • Strategic Policy Statement (SPS) are 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 PMFL (2013 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		100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
Timeliness • SPS prepared by 1 December of each year • Timeline is prepared by 1 October of each year • Annual 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		100% 100% 100% 100%	100% 100% 100% 100%
Location Grand Cayman		100%	100%
Cost		\$238,395	\$253,067
Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy			

TSY 40	Management of Centralized Government Functions	\$516,186	
Description			
• Management of centralized government functions including: • Processing of payroll and other employee related payments • Processing creditor payments • Recovering outstanding core government debts			
Measures		2014/15 Budget	2013/14 Forecast
Quantity			
• Number of annual cheque run		1,500-1,700	1,500-1,700
• Number of monthly and bi-weekly payroll processed		32-38	32-38
• Number of government debts managed		1,700-1,800	1,700-1,800
Quality			
• Payment request are verified and signed by Chief Officer, Chief Financial Officer or other designated person(s)		100%	100%
• Ensure that sufficient funds exist in bank accounts prior to cheque runs		100%	100%
• Electronic Payroll bank files verified to payroll results and paper base reports by Supervisor or his/her designate		100%	100%
• Collection efforts will be carried out in accordance with departmental procedures		100%	100%
Timeliness			
• Cheque runs processed within 24 hours		95-100%	95-100%
• Monthly and bi-weekly payrolls to be verified prior to distribution to Banks		100%	100%
• Monthly payroll to be forwarded to banks three days prior to pay-date		100%	100%
• Bi-weekly wages to be forwarded to banks two days prior to pay date		100%	100%
• Action will be initiated within 30 days of debt being referred by requesting department		95-100%	95-100%
Location			
Grand Cayman		100%	100%
Cost		\$516,186	\$594,784
Related Broad Outcome:			
1. A Strong, Thriving and Increasingly Diverse Economy			

TSY 41	Collection of Coercive Revenue	\$152,371
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 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 Quality • Invoices prepared in accordance with Manifest details • Invoices prepared in compliance with Travel Tax Law • Invoices reviewed and verified by senior management prior to issue 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 Location Grand Cayman		2014/15 Budget 450-500 84 125-150 1,500-2,000 100% 100% 100% 100% 100% 100% 100%
		2013/14 Forecast 450-500 84 125-150 1,500-2,000 100% 100% 100% 100% 100% 100% 100%
Cost		\$152,371 \$150,691
Related Broad Outcome: 1: A Strong, Thriving and Increasingly Diverse Economy		

TSY 42	Training and Support	\$41,729	
Description			
Training and support on budget and IRIS functionality including:- • Output specification and output costing • Training on requirements of the Public Management and Finance Law and Financial Management and Reporting			
Measures		2014/15 Budget	2013/14 Forecast
		Quantity	
		• Number of training and support sessions	2-31-3
		Quality	
		• Training and support sessions will be presented/conducted by experienced and knowledgeable persons in the subject area.	100%100%
Timeliness			
• Training sessions and support sessions will be delivered as scheduled or as agreed by both parties	100%	100%	
Location			
Grand Cayman	100%	100%	
Cost	\$41,729	\$58,689	
Related Broad Outcome:			
1: A Strong, Thriving and Increasingly Diverse Economy			

TSY 43	Management of Government Bank Accounts Investment , Reserves and Public Debt	\$727,240	
Description - Management of investments and borrowing activities of core government; - Management of Investments, reserves - Negotiating investment rates for Core Government - Recording, maintaining and monitoring borrowing of public funds - Monitor and manage the Government’s bank accounts including: - Sweeping and funding of bank accounts; - Cash requirements and disbursements profiles; - Bank reconciliation			
Measures		2014/15 Budget	2013/14 Forecast
Quantity - Number of investments managed - Number of reserve funds managed - Number of public debt loans managed - Number of self-financing loans managed - Number of Bank Accounts managed - Number of Bank Reconciliation’s		15-20 13 15 3 98-100 1,150-1,200	15-20 13 15 3 98-100 1,150-1,200
Quality - Compliance with the Public Management and Finance Law (2013 Revision) and the Financial Regulations (2013 Revision) - Compliance with instructions given by the Legislative Assembly and Finance Committee for transfer of funds to or from Reserve Funds - 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 - CFO/Client alerted to outstanding issue		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%
Location Grand Cayman		100%	100%
Cost		\$727,240	\$736,218
Related Broad Outcome: 1: A Strong, Thriving and Increasingly Diverse Economy			

Note: The total cost of supplying this output is \$762,267. However, the revenue of \$36,960 from Other Government agencies reduces the cost to Cabinet to \$727,240.

TSY 44	Management and Administration of Loans	\$189,773
Description Management and Administration of loans made to various organizations, individuals and employees		
Measures Quantity Number of loans managed monthly Quality - Loans are processed in accordance with conditions laid out in the relevant loan agreement - Loans secured where required - Loans approved by management and disbursement does not exceed approved amount Timeliness - Approved loan applications are processed within five working days on receipt of approved application - Late or missed payments followed up within 10 working days of following month Location Grand Cayman Cost	2014/15 Budget	2013/14 Forecast
	150-200	300-350
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	\$189,773	\$193,150
Related Broad Outcome: 1: A Strong, Thriving and Increasingly Diverse Economy		

TSY 45	Management of Trust Assets	\$32,378
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 Quantity - Number of trust assets managed Quality - Trust assets to be managed in accordance with Public Management and Finance Law (2013 Revision) and Financial Regulations (2013 Revision) Timeliness - Annual trust assets financials to be submitted by statutory deadline or other date agreed by Financial Secretary Location Grand Cayman Cost	2014/15 Budget	2013/14 Forecast
	4	4
	100%	100%
	100%	100%
	100%	100%
	\$32,378	\$34,947
	Related Broad Outcome: 1: A Strong, Thriving and Increasingly Diverse Economy	

TSY 46	Management and Support of IRIS Functionality	\$838,368	
Description Management and support of IRIS functionality including; - Establishing ,operating and managing a centralized accounting information system for the Government - Oversight and coordination of accounting system upgrades - Monitoring system upgrade against agreed strategy and work plan - Facilitating briefings and training for Ministries and Portfolios - Provision of IRIS support			
Measures Quantity Number of hours supporting and implementing necessary changes to IRIS Quality - Work plans and monitoring reflect IRIS implementation strategy - Technical assistance provided by suitably knowledgeable persons Timeliness Upgrades and implementation completed by December 2014 Location Grand Cayman Cost		2014/15 Budget	2013/14 Forecast
		9,000-10,000	1,200-1,300
		100% 100%	100% 100%
		100%	100%
		100%	100%
Related Broad Outcome: 1: A Strong, Thriving and Increasingly Diverse Economy			

Note: The total cost of supplying this output is \$942,477. However, the revenue of \$104,109 from other Government agencies reduces the cost to Cabinet to \$838,368.

PAYMENT ARRANGEMENTS

Cabinet will pay the *Ministry of Finance and Economic Development* for delivery of the outputs described in section 1.

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

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

The expected amount of each invoice for outputs to be delivered during the year is outlined in the following table.

INVOICE PROFILE

MONTH	CUS 10 \$	CUS 12 \$	CUS 14 \$	CUS 15 \$	CUS 16 \$	CUS 17 \$	ESO 7 \$	ESO 8 \$
July	216,888	344,652	210,593	20,138	139,446	2,220	127,224	16,343
August	216,888	241,257	210,593	17,900	111,557	1,973	145,131	16,332
September	216,888	344,652	233,992	17,900	139,446	1,973	96,392	16,675
October	135,555	241,257	187,193	20,138	125,502	2,220	132,631	16,951
November	216,888	275,722	233,992	17,900	111,557	1,973	117,277	16,726
December	216,888	275,722	187,193	17,900	97,612	1,973	98,432	16,283
January	189,777	275,722	210,593	17,900	139,446	1,973	116,515	16,281
February	298,221	344,652	210,593	20,138	111,557	2,220	111,625	16,281
March	271,110	344,652	163,794	17,900	111,557	1,973	111,625	16,281
April	243,999	275,722	163,794	17,900	97,612	1,973	143,843	16,678
May	243,999	241,257	163,794	20,138	111,557	2,220	121,405	16,282
June	243,995	241,256	163,793	17,904	97,614	1,977	130,282	16,963
TOTAL	2,711,096	3,446,523	2,339,917	223,756	1,394,463	24,668	1,452,382	198,076

MONTH	ESO 9 \$	ESO 10 \$	RSK 6 \$	FIN 12 \$	FIN 13 \$	FIN 14 \$	TSY 33 \$	TSY 34 \$
July	158	7,166	12,601	93,878	8,578	46,489	7,025	4,744
August	158	7,160	12,601	93,878	8,578	46,489	7,025	4,744
September	161	7,310	12,601	93,878	8,578	46,489	7,025	4,744
October	164	7,432	12,601	93,878	8,578	46,489	7,025	4,744
November	162	7,333	12,601	93,878	8,578	46,489	7,025	4,744
December	157	7,139	12,601	93,878	8,578	46,489	7,025	4,744
January	157	7,139	12,601	93,878	8,578	46,489	7,025	4,744
February	157	7,139	12,601	93,878	8,578	46,489	7,025	4,744
March	157	7,139	12,601	93,878	8,578	46,489	7,025	4,744
April	161	7,312	12,601	93,878	8,578	46,489	7,025	4,744
May	157	7,138	12,601	93,878	8,578	46,489	7,025	4,744
June	164	7,435	12,607	93,879	8,577	46,488	7,032	4,743
TOTAL	1,913	86,842	151,218	1,126,537	102,935	557,867	84,307	56,927

MONTH	TSY 35 \$	TSY 36 \$	TSY 37 \$	TSY 38 \$	TSY 39 \$	TSY 40 \$	TSY 41 \$	TSY 42 \$
July	9,155	12,969	65,388	9,947	19,866	43,016	12,698	3,477
August	9,155	12,969	65,388	9,947	19,866	43,016	12,698	3,477
September	9,155	12,969	65,388	9,947	19,866	43,016	12,698	3,477
October	9,155	12,969	65,388	9,947	19,866	43,016	12,698	3,477
November	9,155	12,969	65,388	9,947	19,866	43,016	12,698	3,477
December	9,155	12,969	65,388	9,947	19,866	43,016	12,698	3,477
January	9,155	12,969	65,388	9,947	19,866	43,016	12,698	3,477
February	9,155	12,969	65,388	9,947	19,866	43,016	12,698	3,477
March	9,155	12,969	65,388	9,947	19,866	43,016	12,698	3,477
April	9,155	12,969	65,388	9,947	19,866	43,016	12,698	3,477
May	9,155	12,969	65,388	9,947	19,866	43,016	12,698	3,477
June	9,156	12,971	65,382	9,946	19,869	43,010	12,693	3,482
TOTAL	109,861	155,630	784,650	119,363	238,395	516,186	152,371	41,729

MONTH	TSY 43 \$	TSY 44 \$	TSY 45 \$	TSY 46 \$
July	60,603	15,814	2,698	69,864
August	60,603	15,814	2,698	69,864
September	60,603	15,814	2,698	69,864
October	60,603	15,814	2,698	69,864
November	60,603	15,814	2,698	69,864
December	60,603	15,814	2,698	69,864
January	60,603	15,814	2,698	69,864
February	60,603	15,814	2,698	69,864
March	60,603	15,814	2,698	69,864
April	60,603	15,814	2,698	69,864
May	60,603	15,814	2,698	69,864
June	60,607	15,819	2,700	69,864
TOTAL	727,240	189,773	32,378	838,368



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 Financial Law (2013 Revision).

I accept responsibility for the accuracy and integrity of the financial information in these forecast financial statements and their compliance with the Public Management and Finance Law (2013 Revision).

To the best of my knowledge the statements are:

- j. Complete and reliable;
- k. Fairly reflect the forecast financial position as at 30th June 2015 and performance for the 2014/15 financial year; and
- l. Comply with generally accepted accounting practice.

Hon. Kenneth Jefferson

Financial Secretary

Ministry of Finance and Economic Development

[] June 2014

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2015

		2014/15	2013/14	2012/13
		Budget	Est. Actual	Actual
	Note	\$'000	\$'000	\$'000
Current Assets				
Cash and cash equivalents	2	9,172	8,831	12,436
Trade receivables	3	2,106	2,097	2,221
Other receivables	3	9	116	40
Prepayments	4	275	275	387
Total Current Assets		11,561	11,319	15,084
Non-Current Assets				
Other Receivables	3	-	-	-
Prepayments	3	-	-	-
Property, plant and equipment	5	5,000	4,577	4,277
Intangible Assets	6	1,534	1,679	1,992
Total Non-Current Assets		6,534	6,256	6,269
Total Assets		18,095	17,574	21,353
Current Liabilities				
Trade payables	7	123	123	45
Other payables and accruals	7	479	1,624	767
Employee entitlements	8	465	444	447
Repayment of surplus		2,523	2,828	7,363
Total Current Liabilities		3,589	5,018	8,622
Non-Current Liabilities				
Trade payables	7	950	-	874
Other payables and accruals	7	-	-	44
Employee entitlements	8	-	-	-
Unearned revenue		-	-	-
Total Non-Current Liabilities		950	-	918
Total Liabilities		4,539	5,018	9,540
Net Assets		13,556	12,556	11,813
NET WORTH				
Contributed capital		6,057	5,057	4,315
Other reserves		-	-	-
Revaluation reserve		-	-	-
Accumulated surpluses/(deficits)		7,499	7,498	7,497
Total Net Worth		13,556	12,556	11,813

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2015

		2014/15 Budget \$'000	2013/14 Est. Actual \$'000	2012/13 Actual \$'000
Revenue				
Sale of goods and services	9	20,528	20,780	16,700
Investment revenue	10	1		1
Other revenue		-	-	-
Total Revenue		20,529	20,780	16,701
Expenses				
Personnel costs	11	14,335	13,729	13,913
Supplies and consumables	12	2,899	3,491	2,728
Depreciation	5	577	490	469
Amortization of Intangible Assets	6	195	292	57
Impairment of property, plant and equipment				
Impairment of inventory		-	-	-
Finance costs (overdraft interest)		-	-	-
Litigation costs		-	-	-
(Gains)/losses on foreign exchange transactions	13	-	-	(1)
(Gains)/losses on disposal/revaluation of property, plant and equipment	13	-	-	2
Loss on Revaluation of Asset	13	-	-	767
(Gains)/losses from derecognition of assets	13	-	-	-
Total Expenses		18,006	18,002	17,935
Surplus or (Deficit) for the period		2,523	2,778	(1,234)

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2015

	2014/15	2013/14	2012/13
	Budget	Est. Actual	Actual
	\$'000	\$'000	\$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Receipts</i>			
Outputs to Cabinet	17,965	18,820	16,270
Outputs to other government agencies	141	42	-
Sale of goods and services	2,332	2,727	2,473
Interest received	1	-	-
Donations / Grants	-	-	-
Other receipts	15	26	198
<i>Payments</i>			
Personnel costs	(14,335)	(14,141)	(13,385)
Supplies and consumables	(2,899)	(3,613)	(2,995)
Interest paid	-	-	-
Other payments	-	-	(164)
Net cash flows from operating activities	3,219	3,861	2,397
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment	(1,050)	(867)	(1,423)
Purchase of Intangible Assets	-	-	-
Proceeds from sale of property, plant and equipment	-	-	-
Net cash flows from investing activities	(1,050)	(867)	(1,423)
CASH FLOWS FROM FINANCING ACTIVITIES			
Equity Investment	1,000	763	165
Repayment of Surplus	(2,828)	(7,363)	-
Net cash flows from financing activities	(1,828)	(6,600)	165
Net increase/(decrease) in cash and cash equivalents	342	(3,606)	1,139
Cash and cash equivalents at beginning of period	8,831	12,436	11,297
Cash and cash equivalents at end of period	9,172	8,831	12,436

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT
GOVERNMENT OF THE CAYMAN ISLANDS
STATEMENT OF CHANGES IN NET WORTH
FOR THE YEAR ENDED 30 JUNE 2015

	Contributed Capital \$'000	Accumulated Surplus/(deficits) \$'000	2013/14 Est. Actual \$'000	2012/13 Actual \$'000
Balance at 30 June 2013	4,315	7,497	11,812	12,900
Changes in accounting policy	-	-	-	-
Prior Year Adjustments	-	2	2	(18)
Restated balance	4,315	7,499	11,814	12,882
Changes in net worth for 2013/14				
Gain/(loss) on property revaluation	-	-	-	-
Gain/(loss) on revaluation of investments	-	-	-	-
Exchange differences on translating foreign operations	-	-	-	-
Equity Investment from Cabinet	763	-	763	165
Capital withdrawals by Cabinet	(21)	-	(21)	-
Repayment of surplus to Cabinet	-	(2,828)	(2,828)	-
Net revenue / expenses recognised directly in net worth	742	(2,828)	(2,086)	165
Surplus/(deficit)for the period 2013/14	-	2,828	2,828	(1,234)
Total recognised revenues and expenses for the period	742	-	742	(1,069)
Balance at 30 June 2014	5,057	7,499	12,556	11,813
	Contributed Capital	Accumulated Surplus/(deficits)	2014/15 Budget	
Balance at 30 June 2014	5,057	7,499	12,556	
Changes in net worth for 2013/14				
Changes in accounting policy	-	-	-	
Prior Year Adjustments	-	-	-	
Restated balance	5,057	7,499	12,556	
Changes in net worth for 2014/15				
Gain/(loss) on property revaluation	-	-	-	
Gain/(loss) on revaluation of investments	-	-	-	
Exchange differences on translating foreign operations	-	-	-	
Equity Investment from Cabinet	1,000	-	1,000	
Capital withdrawals by Cabinet	-	-	-	
Repayment of surplus/Dividends to Cabinet	-	(2,523)	(2,523)	
Net revenue / expenses recognised directly in net worth	1,000	(2,523)	(1,523)	
Surplus/(deficit)for the period 2014/15	-	2,523	2,523	
Total recognised revenues and expenses for the period	1,000	-	1,000	
Balance at 30 June 2015	6,057	7,499	13,556	

STATEMENT OF ACCOUNTING POLICIES

Ministry of Finance and Economic Development
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 (IPSASs) using the accrual basis of accounting. Where there is currently no IPSAS, other authoritative pronouncements such as International Accounting Standards and United Kingdom reporting standards applicable to the public sector have been used. The measurement base applied is historical cost adjusted for revaluations of certain assets.

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

Reporting Period

The reporting period is the period ended June 30, 2015.

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 Development (Treasury).

Receivables and advances

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

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

Other plant and equipment, which includes motor vehicles and office equipment, is recorded at cost (or fair value if acquired prior to 2010) less accumulated depreciation.

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.

Note 2: Cash and cash equivalents

Description	Foreign Currency	Exchange Rate	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
Cash on hand	5		5	5	5
Cash in transit	90		90	91	116
CI\$ Operational Current Account	8,370		8,369	8,511	11,491
US\$ Operational Current Account	13	0.84	11	11	27
Payroll Current Account				(483)	101
Treasury Internal Deposits	696		696	696	696
TOTAL	9,174		9,172	8,831	12,436

Note 3: Trade and other receivables

	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
Trade Receivables			
Sale of goods and services	3,586	3,479	3,019
Outputs to Cabinet	1,490	1,588	1,912
Less: provision for doubtful debts	(2,970)	(2,970)	(2,710)
Total trade receivables	2,106	2,097	2,221

	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
Other Receivables			
Advances (salary, Official Travel, etc)			
Dishonoured cheques	-	-	-
Interest receivable	1	1	-
Other Receivable	8	115	40
Loans	-	-	-
Interentity Due from	-	-	-
Less: provision for doubtful debts	-	-	-
Total other receivables	9	116	40

Receivables	Trade Receivable	Other Receivable	2014/15 Budget	2013/14 Actual	Est.
Current					
Past due 1-30 days	1,901	6	1,905		1,382
Past due 31-60 days	5	-	5		680
Past due 61-90 days	50	3	53		100
Past due 90 and above	-	-	-		50
Non-Current					
Past due 1 year and above	150	-	150		-
Total	2,106	9	2,113		2,212

Description	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
Balance at 1 July	(2,970)	(2,710)	(2,462)
Additional provisions made during the	-	(260)	(265)
Receivables written off during the period	-	-	16
Balance at 30 June	(2,970)	(2,970)	(2,711)

Note 4: Prepayments

Description	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
Accrued Prepayments	161	161	273
Prepaid Insurance	114	114	114
Total Prepayments	275	275	387

Note 5: Property, plant & equipment

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Office Equipment</i>	<i>Computer Hardware</i>	<i>Motor Vehicles</i>	<i>Assets under construction or development</i>	<i>2013/14 Est. Actual</i>	
Cost or Opening Valuation	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	
Balance as at 1 July 2013	963	1,651	379	317	2,538	-	5,848	
Additions	-	100	20	16	212	463	810	
Disposals	-	-	-	(21)	-	-	(21)	
Transfers	-	-	-	-	-	-	-	
Balance as at 30 June 2014	963	1,751	400	311	2,749	463	6,638	
	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Office Equipment</i>	<i>Computer Hardware</i>	<i>Motor Vehicles</i>	<i>Assets under construction or development</i>	<i>2014/15 Budget</i>	<i>2012/13 Actual</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Balance as at 1 July 2014	963	1,751	400	312	2,749	463	6,638	8,826
Additions	-	900	25	25	50	-	1,000	161
Disposals	-	-	-	-	-	-	-	(94)
Transfers	-	-	-	-	-	-	-	(3,045)
Balance at 30 June 2015	964	2,651	425	336	2,799	463	7,638	5,848
	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Office Equipment</i>	<i>Computer Hardware</i>	<i>Motor Vehicles</i>	<i>Assets under construction or development</i>	<i>2013/14 Est. Actual</i>	
Accumulated Depreciation and Impairment Losses	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	
Balance as at 1 July 2013	254	111	339	276	591	-	1,571	
Transfers 2011/12	-	-	-	-	-	-	-	
Impairment Reserve 2011/12	-	-	-	-	-	-	-	
Depreciation Expense 2011/12	112	109	10	10	249	-	490	
Eliminate on Disposal 2011/12	-	-	-	-	-	-	-	
Balance as at 30 June 2014	366	220	349	286	840	-	2,061	
	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Office Equipment</i>	<i>Computer Hardware</i>	<i>Motor Vehicles</i>	<i>Assets under construction or development</i>	<i>2014/15 Budget</i>	<i>2012/13 Actual</i>
	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>	<i>\$'000</i>
Balance as at 1 July 2014	366	220	349	286	840	-	2,061	3,472
Transfers 2012/13	-	-	-	-	-	-	-	-
Impairment Reserve 2012/13	-	-	-	-	-	-	-	-
Depreciation Expense 2012/13	112	109	48	23	285	-	577	469
Eliminate on Disposal 2012/13	-	-	-	-	-	-	-	(2,370)
Balance at 30 June 2015	478	329	398	309	1,125	-	2,638	1,571
Net Book value 30 June 2014	597	1,531	50	25	1,908	463	4,577	5,354
Net Book value 30 June 2015	486	2,323	27	27	1,674	463	5,000	4,277

Note 5: Intangible Assets

	Computer Software	Assets under development	2013/14 Est. Actual	2012/13 Actual
Cost or Opening Valuation				
	\$'000	\$'000	\$'000	\$'000
Balance as at 1 July 2013	2,104	-	2,104	2,104
Additions	(0)	-	-	-
Disposals	-	-	-	-
Transfers	(21)	-	(21)	-
Balance as at 30 June 2014	2,083	-	2,083	2,104
	Computer Software	Assets under development	2014/15 Budget	
	\$'000	\$'000	\$'000	
Balance as at 1 July 2014	2,083	-	2,083	
Additions	50	-	50	
Disposals	-	-	-	
Transfers	-	-	-	
Balance at 30 June 2015	2,133	-	2,133	
	Computer Software	Assets under development	2013/14 Est. Actual	2012/13 Actual
Accumulated Depreciation and Impairment Losses				
	\$'000	\$'000	\$'000	\$'000
Balance as at 1 July 2013	112	-	112	48
Transfers 2011/12	-	-	-	6
Impairment Reserve 2011/12	-	-	-	-
Depreciation Expense 2011/12	292	-	292	57
Balance as at 30 June 2014	403	-	403	112
	Computer Software	Assets under development	2014/15 Budget	
	\$'000	\$'000	\$'000	
Balance as at 1 July 2014	403	-	403	
Transfers 2012/13	-	-	-	
Impairment Reserve 2012/13	-	-	-	
Depreciation Expense 2012/13	195	-	195	
Balance at 30 June 2015	598	-	598	
Net Book value 30 June 2013				1,992
Net Book value 30 June 2014	1,679	-	1,679	
Net Book value 30 June 2015	1,534	-	1,534	

Note 6: Trade payables, other payables & Accruals

Description	Current	Non-current	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
Creditors	123	-	123	123	124
Creditors Ministries/Portfolios	-	-	-	-	3
Creditors other government agencies	-	-	-	-	(81)
Accrued Expenses	479	-	479	579	404
Accrued Expenses Ministries/Portfolios	-	950	950	1,000	1,236
Accrued Expenses other government	-	-	-	-	1
Other payables	-	-	-	45	45
Total trade payables, other payables & accruals	602	950	1,552	1,747	1,730

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

Note 8: Employee entitlements

Description	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
Current employee entitlements are represented by:			
Annual Leave	46	46	53
Retirement and long service leave	315	294	293
Pension	104	104	101
Total current portion	465	444	447

The annual leave entitlements are calculated on current salary paid to those employees eligible for this benefit.

Note 9: Sales of Goods & Services

Revenue type	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
Outputs to Cabinet	17,865	17,911	13,897
Outputs to other government agencies	141	42	40
Fees and charges	2,504	2,802	2,626
General Sales	3		0
Other	15	26	136
Total sales of goods and services	20,528	20,780	16,700

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

Outputs to other government agencies comprise trade between the Public Finance and other government bodies. These are arm length transactions governed by Service Level Agreements (SLAs) between the contracting parties.

Fees & charges, general sales, rentals & others include administrative fees and user charges levied on the public for the delivery of government services. Certain respective rates and fee structures are gazetted and governed by the relevant revenue laws and regulations.

Note 10: Investment Revenue

Source	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
Interest on deposits held with cabinet	1	-	1
Total Investment Revenues	1	-	1

Note 11: Personnel costs

Description	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
Salaries, wages and allowances	11,258	10,762	11,018
Health care	2,384	2,294	2,259
Pension	628	607	602
Leave	55	60	8
Other personnel related costs	10	6	26
Total Personnel Costs	14,335	13,729	13,913

Note 12: Supplies and consumables

Description	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
Supplies and Materials	284	152	138
Purchase of services	1,433	1,959	774
Lease of Property and Equipment	141	112	727
Utilities	242	247	235
General Insurance	153	152	161
Interdepartmental expenses	415	385	356
Travel and Subsistence	50	44	35
Recruitment and Training	174	173	48
Other	7	267	255
Total Supplies & consumables	2,899	3,491	2,728

Note 13: Gains / (losses)

Description	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
Net (gain) / loss on disposal of property, plant and equipment	-	-	2
Gain/Loss on Derecognition of Asset/Liab	-	-	-
Loss on Revaluation of Asset	-	-	767
Net (gain) / loss on foreign exchange Transactions	-	-	(1)
Total gain/ (losses)	-	-	768

Note 14: Reconciliation of net cash flows from operating activities to surplus/(deficit)

Description	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
Surplus/(deficit) from ordinary activities	2,523	2,828	(1,234)
Non-cash movements			
Depreciation expense	772	733	526
Impairment			
(Gain)/losses on sale of property plant and equipment			2
Changes in current assets and liabilities:			
(Increase)/decrease in receivables		375	
(Increase)/decrease in other current assets	99	410	2,028
Increase/(decrease) in current liabilities	(175)	(485)	1,074
Increase/(decrease) in provisions relating to employee costs			
Net cash flows from operating activities	3,219	3,861	2,397

Note 15: Related party and key management personnel disclosures

Description	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
Salaries & other short-term employee benefits	991	957	1,174
Other long-term benefits	115	111	132
Total	1,106	1,068	1,306

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 were provided free of cost during the financial year ended 30 June 2015 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. As of June 30, 2014 Cayman Airways will owe the Ministry an amount of approximately \$2,775,000. 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.

ANNUAL BUDGET STATEMENT

MINISTRY OF FINANCIAL SERVICES, COMMERCE AND ENVIRONMENT

FOR THE FINANCIAL YEAR
ENDING 30 JUNE 2015

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

CONTENT

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APPENDIX: Forecast Financial Statements

STATEMENT OF THE MINISTER

I confirm that the draft Annual Budget Statement and the draft Purchase Agreements reflect the outputs I wish to purchase in the 2014/15 financial year. The Draft Annual Budget Statement and the draft Ownership performance I want to be delivered in the 2014/15 financial year.

I also confirm that the Draft Annual Plan and Estimates includes the various measures I am planning to enforce during the 2014/15 financial year.

Honourable Wayne G. Panton, MBE, JP
Minister

Ministry of Financial Services, Commerce and Environment

[] [] 2014

STATEMENT OF THE CHIEF OFFICER

The Draft Budget has been compiled using the best information available and is to the best of my knowledge complete and accurate as of this date.

The Draft Budget complies with the requirements of the Strategic Policy Statement including the expenditure parameters agreed by Cabinet and Legislative Assembly.

I take responsibility for the accuracy and completeness of the financial numbers and other information contained in the Draft Budget

Dr. Dax Basdeo, PhD., JP
Chief Officer

Ministry of Financial Services, Commerce and Environment

[] [] 2014

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General Nature of Activities

Financial Services Administration

The main function of the Ministry is the articulation and coordination of Government policy in relation to its subject areas. This includes, coordinating and administering the Ministry's strategy for a globally competitive financial services industry, attracting inward investment, the facilitation of local commerce, and policies to protect the local terrestrial and marine environment. The Ministry provides oversight over specified agencies and statutory authorities, ensuring compliance with PMFL, PSML and relevant laws and regulations. It further provides support to the Minister in the execution of his duties as a member of Cabinet and of the Legislative Assembly.

General Registry

The General Registry activities involve the maintenance of a General Registry for Companies, Partnerships, Trusts, Birth, Deaths, Marriages, Public Records, Patents, Trademarks, friendly Societies, Building Societies, Trade Unions, as well as services to the public and clients relating to these registers. The Registry further provides Policy advice and services to support the Ministry.

Department of Commerce and Investment

The Department works to stimulate and facilitate appropriate, long-term, inward and local investment in the Cayman Islands in partnership with other Government agencies and the private sector. This entails activities such as the provision of technical assistance to local businesses, facilitation of inward investment projects, business licensing and the provision of information and policy recommendations on enhancing the local business climate.

Department of Environment

The Department of Environment works to promote and facilitate responsible management and sustainable use of the natural resources and environment of the Cayman Islands through various programmes and strategies.

Department of International Tax Cooperation

The nature of the business of the Department of International Tax Cooperation is to comply with international obligations in tax matters and meet commitments to partner jurisdictions, and to demonstrate commitment to international tax cooperation and adherence to international standards.

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 competitiveness of the financial services industry.

Marketing and Communication Unit

The Unit, in collaboration with other agencies under the Ministry, works to position the Cayman Islands as a premier jurisdiction for business and investment via the design and execution of strategic integrated communications.

Scope of Activities

Financial Services Administration

- Ensure compliance with relevant legislation and regulation for agencies under the Ministry.
 - Central Government: General Registry, Department of Environment, Department of Commerce and Investment, Department of International Tax Cooperation, Department of Financial Services Policy and Legislation, Marketing and Communications Unit.
 - SAGCs: Cayman Islands Monetary Authority, Cayman Stock Exchange, Auditors Oversight Authority, Cayman Islands Development Bank, Maritime Authority of the Cayman Islands.
- Consultation and coordination of policy initiatives with Government Boards, Committees, NGOs and private sector organisations.
- Engage with relevant stakeholders in order to advance the work of the Ministry and gather intelligence to inform strategic priorities.
- Provision of policy advice and administrative support services to the Minister as relating to agencies under the Ministry.

General Registry

- Registration of varying forms of financial structures including not for profit organizations and vital records according to relevant legislation and policies.
- Pursue initiatives to enhance the services offered to the financial services sector and the wider community.
- Provision of information recorded on the registers according to established policy and legislation.
- Provision of input on policy and legislation relative to the records managed and maintained by the department.

Department of Commerce and Investment

- Licensing of local business in accordance with relevant legislation and delegated authority. This includes the administration of the issuance of Trade & Business Licences, Local Company (Control) Licences, Tobacco Permits, Liquor Licences, Cinematograph Licences, and Special Economic Zone Company Licences.
- Compliance and enforcement of relevant legislation in relation to licences issued.
- Policy research and analysis in the areas of trade & commerce, and inward investment, and implementation of initiatives in these areas as guided by the Ministry.
- Consultation and coordination of policy initiatives with Government agencies and private sector organisations.
- Engage with relevant stakeholders in order to attract and retain appropriate business activity in the jurisdiction.
- Provision of technical assistance to businesses operating locally. This includes programmes designed to assist small businesses and foreign investors

Department of Environment

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

Department of International Tax Cooperation

- Serving as the Cayman Islands competent authority for international cooperation in tax matters, including for the administration, management and implementation of all agreements and arrangements in respect of international tax cooperation and the exchange of information under all exchange of information mechanisms.
- To handle all matters in connection with the Cayman Islands engagement in tax matters with partner jurisdictions, international initiatives and international bodies, in accordance with Ministry policies

Department of Financial Services Policy and Legislation

- Policy research and analysis on matters impacting the competitiveness of the financial services industry, and implementation of initiatives in these areas as guided by the Ministry.
- Engage with relevant stakeholders in order to understand evolving needs, industry challenges, and potential opportunities for growth of the financial services industry.
- Consultation and coordination of policy initiatives with Government agencies and private sector organisations

Marketing and Communication Unit

- Develop and implement Government's strategic communications plans and tactics to help achieve commercial goals, and enhance the reputation, in the Ministry's three subject areas of financial services, commerce and the environment.
- In conjunction with the private sector, develop and implement jurisdictional strategic activities (such as conferences, events, and the provision of editorial material) that showcase Cayman's strengths in financial services, commerce and the environment

Customers and Location of Activities

Customers are primarily businesses and practitioners within the financial services industry, and local businesses conducting commercial activity in the Cayman Islands. In relation to environment matters, customers include all residents of the Cayman Islands, but also international stakeholders such as HMG. Activities are primarily located within the Cayman Islands.

2. STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the Ministry of Financial Services, Commerce and Environment in 2014/15 and the subsequent two years are as follows:

Financial Services Administration

The development and implementation of strategies, policies, and programmes that will contribute to:

- A Leading Position as an International Financial Centre
- A Vibrant Local Economy
- A Sustainable Level of Foreign Direct Investment
- A Highly Efficient System to Allow for the Establishment of Business
- A High Degree of Compliance with Local Licensing Laws and Regulations

General Registry

- Maintain and improve storage mediums and facilities for records to ensure that vital statistics and other information is readily available now and in the future
 - To provide online services for all registers.
 - To convert the current paper files to electronic files.
 - To provide information on the department's website in other languages.
- To create direct registration in the Cayman Islands (the Cayman Islands would undertake registration of Patents and Trademarks directly and not by extension of the UK).
- To develop a policy and procedural manual for the Registry.

Department of Commerce and Investment

- Provision of an Appropriate Framework for Local Business Development
- Technical Assistance to small and medium enterprises (SMEs)
- Provision of Information on the Jurisdiction in Target Markets
- Facilitate Opportunities for Foreign Direct Investment
- Provision of a Business Licensing System for Specified Business Types
- Enforcement of Local Licensing Laws

Department of Environment

- Implementation of the National Conservation Law
- Finalise and agree proposals for an enhanced system of marine parks for the Cayman Islands and continue Darwin-funded post-project activities
- Complete implementation of the Endangered Species Trade and Transport Law (2004)
- Climate change adaptation and mitigation
- Continued implementation of the National Biodiversity Action Plan

Department of International Tax Cooperation

- Upholding the positive reputation of the Cayman Islands as an international financial centre.

Department of Financial Services Policy and Legislation

- Ensure that the Cayman Islands continues to meet current and evolving international standards affecting the financial services industry including those standards set by the FSB, OECD Global Forum and other international standard setting bodies
- Further investments in research initiatives – economic contribution of OFCs – other key macro areas that support positioning; publications programmes to support the image and reputation of the Cayman Islands’ financial services industry

Marketing and Communication Unit

- Raise awareness and create a positive impression of the jurisdiction as a preferred investment location and excellent place to do business.

3. OWNERSHIP PERFORMANCE TARGETS

The ownership performance targets for the Ministry of Financial Services, Commerce and Development for the 2014/15 financial year are as follows:

Financial Performance

Financial Performance Measure	2014/15 Budget \$	2013/14 Forecast \$
Revenue from Cabinet	10,218,129	9,668,833
Revenue from ministries, portfolios, statutory authorities, government companies		
Revenue from others	1,429,566	1,327,933
Surplus/deficit from outputs	488,772	504,420
Ownership expenses		
Operating Surplus/Deficit	488,772	504,420
Net Worth	25,673,333	7,601,971
Cash flows from operating activities	685,266	32,999,054
Cash flows from investing activities	(1,751,453)	(333,675)
Cash flows from financing activities	1,751,453	(45,098,114)
Change in cash balances	685,266	(12,432,735)

Financial Performance Ratio	2014/15 Budget %	2013/14 Forecast %
Current Assets: Current Liabilities (Working Capital)	4,467	651
Total Assets: Total Liabilities	5,068	792

Maintenance of Capability

Human Capital Measures	2014/15 Budget	2013/14 Forecast
Total full time equivalent staff employed	122	117
Staff turnover (%)		
Managers	12%	10%
Professional and technical staff	20%	20%
Clerical and labourer staff	12%	10%
Average length of service (number of years in current position)		
Managers	11 years	13 years
Professional and technical staff	8 years	8 years
Clerical and labourer staff	12 years	11 years
Changes to personnel management system:		

Summary of Establishment

Position	2014/15 Budget	2013/14 Forecast
Chief Officer (FSA)	1	1
Deputy Chief Officer (FSA)	1	1
Chief Financial Officer (FSA)	1	1
Deputy Chief Financial Officer (FSA)	1	1
Senior Policy Officer (FSA)	1	1
Administrative Secretary (FSA)	1	1
HR Assistant (FSA)	1	1
Chief Human Resources Officer (FSA)	1	0
Administrative Officer II (FSA)	1	0
Personal Assistant to the Minister (FSA)	1	1
Registrar General (REG)	1	1
Deputy Registrar General (Companies & Administration) (REG)	1	1
Deputy Registrar General (PTM, Partnerships, Trusts & IT) (REG)	1	1
Trademarks Inspector (REG)	1	0
Senior Business Analyst (REG)	1	1
Financial Administrator (REG)	2	2
Assistant Registrars (REG)	5	5
Front Desk Supervisor (REG)	1	1
Human Resource Officer (REG)	1	0
Accounts Officer (REG)	1	1
IT Technician (REG)	1	0
Senior Customer Liaison Officer (REG)	1	1
Customer Liaison Officers (REG)	5	5
Customer Liaison Officer - Birth, Deaths & Marriages (REG)	2	2
Customer Liaison Officer - Public Records (REG)	1	1
Customer Liaison Officer - Patents & Trademarks (REG)	1	1
Customer Service Officers (REG)	9	9
Customer Service Officers (Officers & Directors) (REG)	4	4
Filing Officers (REG)	6	6
Front Desk Attendants (REG)	3	3

Position	2014/15 Budget	2013/14 Forecast
Business Development Advisor (DCI)	2	2
Director (DCI)	1	1
Senior Investor Services Officer (DCI)	1	1
Clerical Officer I (DCI)	1	1
Business Licensing Officer (DCI)	1	0
Assistant Board Secretary TBL (DCI)	1	1
Assistant Board Secretary SEZA (DCI)	1	1
Secretary Trade & Licensing Board (DCI)	1	1
Secretary Liquor Licensing Board (DCI)	1	1
Customer Liaison Officer (DCI)	1	0
Head of Policy and Compliance (DCI)	1	0
Trade Officer (DCI)	2	1
Senior Business Officer (DCI)	1	1
Inspector of Licensed Premises (DCI)	1	1
Director (DOE)	1	1
Deputy Director (DOE)	2	2
Admin & Finance Manager (DOE)	1	1
Manager, Operations (DOE)	1	1
Manager – MRU (DOE)	1	1
Chief Conservation Officer (DOE)	1	1
Conservation Enforcement Supervisor (DOE)	1	1
Senior Research Officer – MRU (DOE)	2	2
Research Officer II – MRU (DOE)	2	2
Environmental Assessment Officer (DOE)	1	1
Research Officer - MRU (DOE)	2	2
Research Officer - SDU (DOE)	1	1

Position	2014/15 Budget	2013/14 Forecast
GIS Officer (DOE)	1	1
Conservation Officer (DOE)	7	6
Senior Technical Assistant (DOE)	1	1
Marine Service Technician (DOE)	1	1
Marine Field Technician (DOE)	1	1
Operations Supervisor – SIS (DOE)	1	1
Marine Parks Officer - SIS (DOE)	1	1
Senior Research Officer – Aquaculture & Fisheries (DOE)	1	1
Administrative Secretary (DOE)	2	2
Research Officer -TRU (DOE)	2	1
Sustainable Development Officer (DOE)	1	0
Director (TIA)	1	1
Deputy Director (TIA)	1	1
Assistant Director (TIA)	1	1
Senior Analyst (TIA)	1	1
Senior Administrative Assistant (TIA)	1	1
Director (FSS)	1	1
Senior Legislative Policy Advisor (FSS)	1	1
Senior Assistant Secretary (FSS)	1	1
Senior Research Analyst (FSS)	2	2
Director (MCU)	1	1
Senior Integrated Communications Officer (MCU)	2	0

Physical Capital Measures	2014/15 Budget	2013/14 Forecast
Value of total assets	26,190,097	\$8,700,581
Asset replacements: total assets	6%	5%
Book value of assets: initial cost of those assets	55%	41%
Depreciation: cash flow on asset purchases	14%	71%
Changes to asset management policies		

Major <u>New</u> Entity Capital Expenditures for the Year	2014/15 Budget \$
E-Reporting Software (FATCA)	1,500,000
Motor Vehicles	82,000
Computer Equipment	5,400
Boat Engine	23,000
Oil Spill Dispersant	60,000
Enforcement Equipment	13,053
Cat Traps	3,000
Small Grouper Acoustic Tags	10,000
Digital Spectrograms	15,000
Card Reader	5,000
Software	35,000

Major Entity Capital Expenditure Commenced but not completed in previous years	Anticipated Project Status at 1st July 2014
REG: Online Registrations - Companies	95%

3.3 Risk Management

Key risks faced by the Ministry	Change in status from 2013/14	Actions to manage risk	Financial value of risk
Failure of the electronic Company Registry System	None	The Computer Services Department provides back-up. Business continuity/Disaster Recovery - This project commenced May 2013 and is now complete.	Failure of the electronic Company Registry System
Loss of vital human resources	None	Cross Training of Staff - ensuring staff are well trained in all areas of operations to ensure business continuity.	Unquantifiable
Inadequate resources	New	Request additional funding during the budget process. Internal Secondments which provide temporary relief. Restructure the organization to improve work flow.	Unquantifiable
Change in Government policies, Laws, Regulations that are unfavorable to clients.	The increase in penalties for non-filing of changes to directors and officers effective 18th January 2013 was not well received by the industry. Several requests were made to the Registrar to extend the period for filing. Guidance notes were prepared which effectively resulted in a reduction of penalties in most instances for the filing of changes. However the purpose of the increased penalties (to be a deterrent to default) is realized as the incidence of penalties has reduced significantly over the previous year.	Online filing of annual returns and directors & Officers was introduced in September 2009. This has been very welcomed by the Financial Services Sector. An upgraded and enhanced online system Phase 1 – Company registration and maintenance was launched on 26 September 2013. Encouraging feedback has been received. As at 28th Jan 2014 there were 806 users. Since the launch twelve (12) new subscribers were added.	Change in Government policies, Laws, Regulations that are unfavorable to clients.

Loss of physical files	The Department was moved in November 2012 to the Government Building. The storage rooms are fitted with sprinklers. This increases the risk of loss.	The electronic storage EDMS which should be less susceptible to loss was introduced in September 2009. This is continuously upgraded to gradually eliminate paper The inactive files that were being stored in a warehouse that was infested with bugs were fumigated and transferred to a climate control warehouse. By Law corporate records have to be kept for 10 years. A file plan is being developed to manage all records for the Department. The department proposes to embark on a project in 2014/15 to convert existing physical files into electronic.	Loss of physical files
Technological advancement that could result in the services offered being unattractive when compared with other jurisdictions	An upgraded and enhanced online system Phase 1 – Company registration and maintenance was launched on 26 September 2013. Encouraging feedback has been received. As at 28th Jan 2014 there were 806 users. Since the launch twelve (12) new subscribers were added.	There is also continuous improvement being carried out to the Companies Online Registry Information System (CORIS). A new system is currently being designed to facilitate Births, Deaths, Marriages and Public Record. The old system is slow and inadequate and soon won't be supported by Computer Services The online service for Partnerships is currently being tested. It will be rolled out as soon as the Revised Exempted Limited Partnership Law is passed.	Technological advancement that could result in the services offered being unattractive when compared with other jurisdictions

Exposing of sensitive client information through hacking into the electronic database of the Registry	None	Increased security features were added to the General Registry's website to mitigate the risk of unauthorized access. Efforts by Paolo Cirio's "Loophole 4 All project – loophole4all.com in 2013 to access the system proved futile	Exposing of sensitive client information through hacking into the electronic database of the Registry
Failure of the electronic Company Registry System	None	The Computer Services Department provides back-up. Business continuity/Disaster Recovery - This project commenced May 2013 and is now complete.	Failure of the electronic Company Registry System
Quantity and timing of workload driven by external third party requests	None	Produce and maintain clearly expressed procedures Maintain caseload tracking system Promote culture of innovative and flexible professionalism which understands and meets priorities	
Ensuring integrity and confidentiality of information	None	Recruit high caliber staff Install and maintain suitably protected IT systems Maintain a culture of excellence	
Natural disaster/loss of vital information or equipment/infrastructure	None	Maintain disaster preparedness plan Maintain appropriate back-up systems and information storage	

4. EQUITY INVESTMENTS AND WITHDRAWALS

Equity Movement	2014/15 Budget \$	2013/14 Forecast \$
Equity Investment from Cabinet into the Ministry of Financial Services, Commerce and Environment	1,751,453	333,675
Capital (Equity) Withdrawal by Cabinet from the Ministry of Financial Services, Commerce and Environment	0	0

PART B

OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

FSA 1	Support and Policy Advice within the Ministry for Financial Services, Commerce and Environment	\$1,074,559
Description Support to the Minister in the execution of his duties; development and execution of strategies to achieve stated goals and objectives, and the coordination of necessary activities of the agencies under the Ministry. Compliance with requirements and responsibilities stated in law. - This Output comprises several categories of activities related to Ministerial services, including the production of Cabinet Papers, Responses to Parliamentary Questions, Speeches, Briefing Notes, and draft correspondence, all provided on request by the Minister. - Further activities included relate to statutory obligations, such as the production of budget documents, responses to FOI requests, and the maintenance of a variety of records.		
Measures Quantity - Development and execution of a business plan to facilitate the policy direction of the Minister for Financial Services, Commerce and Environment Quality - All documents produced for the Minister will be factual, error-free, based on consultation where appropriate, and according to applicable templates - Other activities will be produced in accordance with relevant legislation at a level that is above average for other civil service entities Timeliness - Ministerial documents produced according to given timelines - Other documents produced according to statutory timelines Location Services are delivered primarily within the Cayman Islands, but may be produced in foreign jurisdictions depending on circumstances		2014/15 Budget 1 100% 100% 100% 100%
		2013/14 Forecast 1 100% 100% 100%
Cost		\$1,074,559 \$840,360
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 4. A More Efficient, Accessible and Affordable Public Service 5. Modern, Smart Infrastructure 8. A Culture of Good Governance		

FSA 2	Frameworks Relating to Financial Services Business, Local Commerce, and Protection of the Environment	\$696,782
Description A policy-driven legislative framework that - o enables financial services providers to satisfy client demand and create new opportunities for industry growth; - o facilitates local commercial activity; and - o fulfills obligations under relevant international conventions related to the environment.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity • Primary Legislation supporting the areas of responsibility for the Ministry. Amendments and new legislation supported by an industry consultation process, and competitor analysis arising from research and attendance at various meetings and events	25-35	25-35
Quality • Consultation conducted in an open and transparent manner, with published recommendations that include rationale and supporting information	100%	100%
Timeliness • Dictated by Cabinet and the Legislative Assembly	100%	100%
Location Services are delivered primarily within the Cayman Islands, but may be produced in foreign jurisdictions depending on circumstances	100%	100%
Cost	\$696,782	\$883,857
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 4. A More Efficient, Accessible and Affordable Public Service 5. Modern, Smart Infrastructure 8. A Culture of Good Governance		

REG 16	Corporate and Vital Information Registry Services	\$2,524,924
Description		
Processing of registration applications in a number of corporate and vital information registers.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
- Registration of: - Births - Deaths - Marriages - Companies - Partnerships - Trusts - Patents & Trademarks - Friendly Societies, Building Societies and Trade Unions - Issuing Certificates - Companies, partnerships, Trusts, PTMs - Births, deaths and marriages - Termination Requests - Companies - Partnerships - Trusts - Record Filings - Annual Returns, changes to particulars, registers etc. - Assess Penalties for non-compliance (excluding annual fee penalties) - Process requests for certified copies of documents	700-800 150-200 900-1,100 9,500-10,000 2,200-2,500 150-200 350-400 0-1 60,000-70,000 8,500-9,500 8,000-9,000 400-450 100-150 170,000-190,000 500-700 9,000-11,000	700-800 150-200 900-1,100 8,500-9500 1,900-2,100 120-140 350-400 0-1 60,000-70,000 8,500-9,500 8,000-9,000 400-450 100-150 170,000-190,000 500-700 9,000-11,000
Quality		
All registrations processed in accordance with standards and requirements as outlined in the relevant law	100%	100%
Timeliness		
Registrations completed within time period specified in law or as set out in published policy	100%	100%
Location		
Services are delivered within the Cayman Islands.	100%	100%
Cost	\$2,524,924	\$2,406,174
Related Broad Outcomes:		
1. A Strong, Thriving and Increasingly Diverse Economy 4. A More Efficient, Accessible and Affordable Public Service 5. Modern, Smart Infrastructure 8. A Culture of Good Governance		

Note: The total cost of supplying this output is \$2,647,444. However, the revenue of \$122,520 from third parties reduces the cost to Cabinet to \$2,524,924.

REG 17	Assistance with Investigations and Information Requests	\$95,276
Description The use of information contained on the various registers can be of importance in criminal investigations as well as for use by local industry regulators. Providing assistance in such information requests is time-consuming in that information provided has to be tailored to the specified request		
Measures	2014/15 Budget	2013/14 Forecast
Quantity Provision of assistance with requests relating to criminal or regulatory investigations	120-180	120-180
Quality Information provided in the agreed format	100%	100%
Timeliness Information provided within an agreed timeframe	100%	100%
Location Services are delivered within the Cayman Islands	100%	100%
Cost	\$95,276	\$87,304
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 4. A More Efficient, Accessible and Affordable Public Service 5. Modern, Smart Infrastructure 8. A Culture of Good Governance		

DCI 5	Technical Assistance to Small and Medium Enterprises (SMEs)	\$326,914
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 technical assistance programme to SMEs has a number of interrelated components, not limited to the listed key activities. Work with NGOs on training opportunities for SMEs.		
Measures Quantity - Small business workshops; - Hours spent providing individualized, confidential business counseling - Small business conference showcasing SMEs in the local market Quality - All services provided according to published service standards by trained staff or expert outside advisors Timeliness - Services delivered with consideration for the time constraints often faced by small and micro business owners Location - Services are delivered within the Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	8-12	8
	1,300-1,600	1,200
	1	1
	100%	100%
	100%	100%
	100%	100%
	\$326,914	\$252,459
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 4. A More Efficient, Accessible and Affordable Public Service 5. Modern, Smart Infrastructure 8. A Culture of Good Governance		

Note: The total cost of supplying this output is \$327,214. However, the revenue of \$300 from third parties reduces the cost to Cabinet to \$326,914.

DCI 9	Business Licensing System for Specified Business Types	\$245,430
Description Issuance of licences for the conduct of local business activity in specific sectors according to relevant legislation		
Measures Quantity - Number of Business Licence and LCCL renewals / grants processed - Number of Film Licence applications processed - Number of Tobacco Permits renewals / grants processed - Number of SEZ Trade Licences renewals / grants processed - Number of Liquor / Music and Dance Licences renewals / grants processed Quality - All applications processed in accordance with standards and requirements as outlined in the relevant law Timeliness - Licence application decisions communicated within time period specified in law or as set out in published policy Location - Services are delivered within the Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	4,500-5,000	4,500-5,000
	3-7	1-5
	120-140	120-140
	100-175	60-175
	400-600	400-600
	100%	100%
	100%	100%
	100%	100%
	\$245,430	\$104,969
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 4. A More Efficient, Accessible and Affordable Public Service 5. Modern, Smart Infrastructure 8. A Culture of Good Governance		

Note: The total cost of supplying this output is \$596,430. However, the revenue of \$351,000 from other third parties reduces the cost to Cabinet to \$245,430.

DCI 10	Legislative Framework and After Care Services for Business Development	\$185,873
Description A policy-driven legislative framework that enables local businesses to satisfy customer demand and create new opportunities for growth and development of the Cayman economy		
Measures Quantity - Hours spent on Legislation supporting local Commerce. Amendments and new legislation supported by an industry consultation process; - Hours spent on provision of assistance to newly established businesses to enable operations to commence quickly following a decision to conduct business within the jurisdiction. - Attendance at trade and investment conferences Quality - Consultation conducted in an open and transparent manner, with published recommendations that include rationale and supporting information Timeliness Consultation conducted according to agreed timeframes	2014/15 Budget 750-1,200 600- 1,000 1-3 100% 100%	2013/14 Forecast 75-100 60- 650 N/A 100% 100%
Location Services are delivered within the Cayman Islands	100%	100%
Cost	\$185,873	\$73,180
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 4. A More Efficient, Accessible and Affordable Public Service 5. Modern, Smart Infrastructure 8. A Culture of Good Governance		

DCI 12	Enforcement of Local Licensing Laws	\$258,680
Description Enforcement of local licensing laws which fall under the authority of the Department. Maintenance of an enforcement regime will entail a variety of activities undertaken by the department, sometimes in collaboration with other government agencies. These activities include, but are not limited to: surveillance operations, investigations, and background checks on individuals.		
Measures Quantity - Hours spent on enforcement / compliance activities. - Number of site visits Quality - Activities conducted by appropriately trained staff Timeliness - 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 Location - Services are delivered within the Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	1,000-1,500 60-70	1,500-2,500 N/A
	100%	100%
	100%	100%
	100%	100%
	\$258,680	\$191,449
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 4. A More Efficient, Accessible and Affordable Public Service 5. Modern, Smart Infrastructure 8. A Culture of Good Governance		

ENV 13	Installation and Maintenance of Public Moorings and Regulatory Markers		\$177,445
Description Installation and maintenance of the Cayman Islands Marine Parks' regulatory markers and provision of Cayman Islands Public Mooring Programme. Services include: • Marker site selection, installation, monitoring, maintenance • Maintenance of marker location database • Mooring site selection, installation, monitoring, maintenance • Maintenance of mooring location database available to the public			
Measures Quantity • Number of marine park markers maintained • Number of moorings maintained • Number of databases maintained Quality • Marine Park markers and moorings installed to Department of Environment specifications • Moorings in safe and functional condition • Database functioning – accurate and up-to-date Timeliness • Damaged or missing markers repaired within 20 working days of report • Damaged or missing moorings repaired within 20 working days of report • All existing single pin moorings replaced by end of calendar year • Amendments to databases made within 10 working days Location Cayman Islands Cost		2014/15 Budget	2013/14 Forecast
		110	110
		300	300
		2	2
		100%	100%
		95%	95%
		100%	100%
		85%	85%
		90%	90%
		90%	90%
90%	90%		
100%	100%		
		\$177,445	\$175,985
Related Broad Outcome: 14. Addressing Energy and the Environment			

ENV 14	Environmental Policy Advice	\$ 182,983
Description Provide scientific reviews, management recommendations and policy advice to the Ministry of Environment on a variety of environmental subjects including but not limited to the following: Establishment of a comprehensive sustainable development strategy, Climate Change Adaptation and Mitigation, the Cayman Islands Marine Parks, Animal Sanctuaries, other protected areas and the implementation of Multilateral Environmental Agreements (MEA), including review and updating of local environmental legislation.		
Measures Quantity - Number of policy papers/reports/recommendations prepared - Number of new and existing MEAs reviewed Quality - All reports will be based on a thorough understanding of the environmental issues and consensus advice received from the Department of Environment(DOE) Technical Review Committee - compliance - Presented in a clear, concise and professional manner following a standard format agreed by the DOE TRC and approved by the Director of Environment Timeliness - All reports prepared within agreed time frames Location - Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	10-20	10-20
	1-5	1-5
	100%	100%
	100%	100%
	100%	100%
	\$182,983	\$171,054
Related Broad Outcome: 14. Addressing Energy and the Environment		

ENV 15	Administration of Environmental Legislation	\$154,907	
Description Administer the provisions of a variety of environmental legislation including the functions of Scientific Authority for Convention on International Trade in Endangered Species of Flora and Fauna (CITES) and administration and permitting services to the Marine Conservation Board (MCB) and other Boards and Committees as necessary. This includes: • Implementation of the Endangered Species Trade and Transport Law (2004) • Implementation of proposed National Conservation Law • Reviewing and issuing CITES import and export permits • Production of CITES Annual Country Report and • Provision of scientific reviews of new and existing CITES requirements • Issuing spear gun, turtle fishing, seine net, fish pot and fishing licences • Issuing Ocean Disposal Permits; • Issuing Wildlife Interaction Zone Licences • Acting as Marine Conservation Board Secretary • Hosting Marine Conservation Board meetings			
Measures Quantity • Number of CITES Import, Export and Re-Export permits processed • CITES annual country report submitted to UK Management Authority • Number of CITES reports and recommendations to CI MA • Number of various licences issued • Number of MCB meetings hosted Quality • Percentage of CITES Permits accepted in accordance with the Convention. • CITES annual country report accurately prepared in accordance with the standard format and accepted by the CITES Secretariat in Geneva • All CITES reports and recommendations to CIMA will be based on consensus of advice and thorough understanding of issues following an extensive review by Department of Environment staff and will be ○ Presented in a clear, concise and professional format ○ Approved by the Director of Environment • Licences issued in accordance with the Marine Conservation law Timeliness • CITES permits issued within 14 days of local application and all necessary documentation • Annual report submitted to CITES Secretariat within established time-frame • Licences issued within five working days of submission of all necessary documentation • Meetings held at least two times per year in accordance with the law Location Cayman Islands		2014/15 Budget	2013/14 Forecast
Cost		\$154,907	\$161,466
Related Broad Outcome: 14. Addressing Energy and the Environment			

ENV 16	Conservation Enforcement Activities	\$825,220
Description Provision of conservation enforcement and search and rescue services including: • Stingray City and Sandbar Wildlife Interaction Zone patrol • Routine patrol and monitoring of the natural environment • Enforcement and prosecution of Marine Conservation Law and violations and preparation of relevant case files. • Enforcement and prosecution of animal sanctuary and other conservation legislation • Search and rescue services as required		
Measures Quantity • Number of days patrolling • Number of case files prepared • Number of search and rescue missions Quality • Number of days patrolled as a percentage of total possible patrol days • Percentage of case files prepared in accordance with agreed standards • Search and Rescue conducted safely and with best accepted practices of seamanship Timeliness • Patrols conducted daily as scheduled • Case documents to Legal within 6 weeks of violation; registered with court within six months of charges being proffered. • Search and Rescue mission initiated within 10 minutes of report Location Cayman Islands		2014/15 Budget 360 15-35 10-25 95% 90% 95% 95% 95% 50% 100% \$825,220
		2013/14 Forecast 360 15-35 10-25 95% 90% 95% 95% 95% 50% 100% \$733,309
Related Broad Outcome: 14. Addressing Energy and the Environment		

ENV 17	Research and Monitoring of Natural Resources	\$861,675	
Description Provide scientific research, monitoring and assessment services of the marine and terrestrial natural resources of the Cayman Islands Services include: • Annual monitoring and assessment of culturally important fisheries stocks, coral reef, sea grass, mangrove and other marine habitats • Monitoring and assessment of ecologically important terrestrial communities and species • Assistance with studies commissioned by Government or DOE and conducted by external consultants • Co-ordination of visiting scientist programme • Provision of environmental advice and short-term rapid assessment for incidents, events and activities impacting the environmental resources • Provision of routine marine water quality monitoring services			
Measures		2014/15 Budget	2013/14 Forecast
Quantity • Number of monitoring programmes • Number of research programmes • Number of reports written		5-10 4-8 1-5	5-10 4-8 1-5
Quality • Research and Monitoring programs will be conducted using internationally recognised scientific protocols and address environmental and natural resource issues of the Cayman Islands • Study 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 ○ Based on additional advice sought from other agencies and professionals, both locally and overseas as appropriate • Periodically submitted for peer review and publication in international journals • Approved by the Director of Environment		100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
Timeliness • All Research and monitoring programs completed within designated or agreed time schedules - compliance • Project and monitoring status reports produced annually		80% 80%	80% 80%
Location Cayman Islands		100%	100%
Cost		\$861,675	\$834,063
Related Broad Outcome: 14. Addressing Energy and the Environment			

ENV 18	Native Species Management Programmes and Aquaculture Services	\$117,913
Description Provide native species management programmes and aquaculture services for the Cayman Islands including: • Scientific review and implementation of species management/enhancement programmes to assist locally threatened species • Implementation of exotic species control measures and programmes • Review of exotic species importation requests • Review and make recommendations for potential aquaculture projects • Scientific and logistical support to approved Caymanian aquaculture projects		
Measures	2014/15 Budget	2013/14 Forecast
Quantity • Number of local projects assisted • Number of potential aquaculture proposals reviewed • Number of species importation requests reviewed • Number of exotic species control measures and programmes	1-2 1-6 10-35 3-5	1-2 1-6 10-35 3-5
Quality • Species importation requests conducted in accordance with 'Prohibited Species List' and best practices • Aquaculture services will be conducted using internationally recognised aquaculture techniques • Project support based on current standards and best management practices • Address environmental and natural resource issues • Follow criteria and protocols established in Aquaculture Development Policy	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
Timeliness All Aquaculture services and programmes completed within time schedules agreed between client and the department	90%	90%
Location Cayman Islands	100%	100%
Cost	\$117,913	\$129,371
Related Broad Outcomes: 5. Supporting our Caymanian Small Businesses 14. Addressing Energy and the Environment		

ENV 19	Public Education and Environmental Promotion Initiatives	\$137,857
Description Provide environmental education programs to promote environmental awareness and enhance compliance with conservation legislation Programs include: - Environmental Promotion and Outreach Activities (eg. CEPTS/Green Team Network / Sustainable Development Unit promotions) - Production and distribution of marine parks leaflets and brochures - Production and distribution of information leaflets and brochures for animal sanctuaries and other protected areas - School and other institutional visits presenting information on a wide variety of environmental subjects - Production of educational packages for general public and schools - Media press releases on relevant environmental issues - Co-ordination of Earth Day activities and other environmentally orientated initiatives - Website development and maintenance - Sign site selection, installation, monitoring and maintenance - Maintenance of sign location database		
Measures	2014/15 Budget	2013/14 Forecast
Quantity - Number of Marine parks information campaigns - Number of educational visits conducted - Number of field education events - Number of Special Events assisted with - Number of educational materials distributed - Number of media releases	1-5 10-15 3-5 1-2 10-20 10-20	1-5 10-15 3-5 1-2 10-20 10-20
Quality - Marine parks information available island wide – compliance - Material presented will be relevant and technically correct as approved by internal review within the Department – compliance - Percentage of marine parks signs in readable and functional condition	90% 100% 95%	90% 100% 95%
Timeliness - All information available upon request – compliance - Events and visits completed within scheduled agreed by clients	90% 90-100%	90% 90-100%
Location Cayman Islands	100%	100%
Cost	\$137,857	\$125,405
Related Broad Outcome: 14. Addressing Energy and the Environment		

ENV 20	Marine Pollution and Natural Resource Damage Incident Response	\$88,995
Description To provide oil spill contingency planning and response services in accordance with the local legislation and international agreements in the event of a marine pollution incident and to respond to natural resources damage incidents Services include: • Production and updating of the manual entitled Cayman Islands (CI) National Oil Spill Contingency Plan • Provision of Oil Spill Response Management Services • Provision of tier one response equipment stockpile • Provision of appropriate response to natural resource damage incidents		
Measures Quantity • CI National Oil Spill Contingency Plan • Number of days providing response services for marine oil spills • Number of days providing response services for natural resource Damage incidents Quality • Compliance with Oil Pollution Response Convention • All equipment in serviceable condition • Contingency plan current • Incident response commensurate with environmental threat as assessed by a qualified individual Timeliness • Incidents responded to on same day as report received Location Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	1	1
	365	365
	350-365	350-365
	90%	90%
	80%	80%
	90%	90%
	90%	90%
	100%	100%
100%	100%	
\$88,995	\$89,177	
Related Broad Outcome: 14. Addressing Energy and the Environment		

ENV 21	Reports and Advice on Environmental Issues	\$267,883
Description Provide environmental assessment reports and advice to government ministries, departments, developers and other stakeholders (eg. AAC, NRA, WAC, Port Authority, CPA, MACI, DoT, Civil Aviation) on issues likely to impact the natural environment. This involves: - Review of coastal works applications - Review of planning applications - Conduct Technical Review Committee meetings (TRC) - Provision of guidelines, Terms of Reference and review of results for external Environmental Impact Assessments (EIA) - Provision of environmental advice and recommendations on best management practices to reduce potential environmental impacts associated with developments and other proposed projects.		
Measures Quantity - Number of Coastal Works reports - Number of Planning reviews - EIA terms of reference, guideline documents and interim, draft and final reports reviewed - Number of site visits and meetings Quality - All reports will be based on a thorough understanding of the environmental issues and consensus advice received from the Department of Environment(DOE) Technical Review Committee - compliance - Presented in a clear, concise and professional manner following a standard format agreed by the DOE TRC and approved by the Director of Environment - compliance Timeliness - DOE Technical Review Committee will meet at least twice a month - Planning reports will be returned within the two-week deadline provided by the Planning Department on receipt of all relevant information - compliance - Coastal works reports returned within two weeks of submission of all relevant information - compliance - All EIA guidelines, Terms of Reference and review reports to be conducted and concluded within timeframes agreed between relevant agencies - Site visits and meetings with developers conducted within two weeks of request Location Cayman Islands Cost		2014/15 Budget 20-60 25-70 1-6 20-150 100% 100% 90% 90% 90% 90% 90% 100% \$267,883
		2013/14 Forecast 20-60 25-70 1-6 20-150 100% 100% 90% 90% 90% 90% 90% 100% \$241,662
Related Broad Outcome: 14. Addressing Energy and the Environment		

TIA 6	Compliance with Internationally Accepted Standards Regarding Financial Services	\$737,369
Description In fulfilment of agreed international obligations, and in order to uphold the positive reputation of the Cayman Islands as an international financial centre, the Cayman Islands Government actively participates in international fora on tax cooperation, and maintains a number of mechanisms for exchange of information for tax purposes.		
Measures Quantity - Hours spent in fulfilment of agreed international obligations Quality - All functions to be performed in accordance with statutory and treaty obligations - All collaboration and meeting attendance to be carried out within the relevant parameters for the international initiatives and meetings Timeliness - All work to be carried out within timeframes established by applicable legislation, international agreements and standards, and deadlines set by international organisation agendas Location Services are delivered primarily within the Cayman Islands, but may be produced in foreign jurisdictions depending on circumstances	2014/15 Budget	2013/14 Forecast
	6,000-7,300	5,000-6,000
	100%	100%
	100%	100%
	95-100%	95-100%
	100%	100%
Cost	\$737,369	\$668,977
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 4. A More Efficient, Accessible and Affordable Public Service 5. Modern, Smart Infrastructure 8. A Culture of Good Governance		

FSS 3	Framework for Modern, Innovative Financial Services Products	\$593,330
Description Conducting policy research and providing regular briefings to the Ministry on matters impacting the competitiveness of the financial services industry. Participate in Cayman Islands delegations to various local, regional and international meetings, seminars and conferences.		
Measures Quantity - Hours spent on policy and legislative reports and papers 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 Timeliness - All work to be carried out within timeframes established by applicable legislation, international agreements and standards, and deadlines set by the Ministry Location Services are delivered primarily within the Cayman Islands, but may be produced in foreign jurisdictions depending on circumstances.	2014/15 Budget	2013/14 Forecast
	6,000-7,000	5,000-6,000
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
Cost	\$593,330	\$679,879
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 4. A More Efficient, Accessible and Affordable Public Service 5. Modern, Smart Infrastructure 8. A Culture of Good Governance		

MCU 1	Communications Support within the Ministry for Financial Services, Commerce and Environment	\$664,114
Description Support to the Minister in the execution of his duties; development and execution of communications strategies in support of stated goals and objectives.		
Measures Quantity - Maintenance of a communication plan for each agency within the Ministry Quality - All plans to include measurement and indicators to demonstrate success Timeliness - Draft plans provided to coincide with Annual Budget submissions; plans updated and maintained throughout the year as circumstances dictate Location Services are delivered primarily within the Cayman Islands, but may be produced in foreign jurisdictions depending on circumstances. Cost	2014/15 Budget	2013/14 Forecast
	5-6	5-6
	100%	100%
	100%	100%
	100%	100%
		\$664,114
		\$450,106
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 4. A More Efficient, Accessible and Affordable Public Service 5. Modern, Smart Infrastructure 8. A Culture of Good Governance		

6. PAYMENT ARRANGEMENTS

Cabinet will pay the Ministry of Financial Services, Commerce and Environment for delivery of the outputs described in section 1.

Payment will be made on the basis of an invoice provided monthly to the Minister for Financial Services, Commerce and Environment. The invoice will contain sufficient evidence of the outputs delivered for the Minister to be able to satisfy himself that the outputs have in fact been delivered.

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

INVOICE PROFILE

MONTH	FSA 1 \$	FSA 2 \$	REG 16 \$	REG 17 \$	DCI 5 \$	DCI 9 \$	DCI 10 \$	DCI 12 \$
July	85,956	55,737	210,410	7,940	27,243	20,453	15,489	21,557
August	85,956	55,737	210,410	7,940	27,243	20,453	15,489	21,557
September	85,956	55,737	210,410	7,940	27,243	20,453	15,489	21,557
October	90,744	58,841	210,410	7,940	27,243	20,453	15,489	21,557
November	90,744	58,841	210,410	7,940	27,243	20,453	15,489	21,557
December	90,744	58,841	210,410	7,940	27,243	20,453	15,489	21,557
January	90,744	58,841	210,410	7,940	27,243	20,453	15,489	21,557
February	90,744	58,841	210,410	7,940	27,243	20,453	15,489	21,557
March	90,744	58,841	210,410	7,940	27,243	20,453	15,489	21,557
April	90,744	58,841	210,410	7,940	27,243	20,453	15,489	21,557
May	90,744	58,841	210,410	7,940	27,243	20,453	15,489	21,557
June	90,743	58,841	210,410	7,940	27,243	20,453	15,489	21,557
TOTAL	1,074,559	696,782	2,524,924	95,276	326,914	245,430	185,873	258,680

MONTH	ENV 13 \$	ENV 14 \$	ENV 15 \$	ENV 16 \$	ENV 17 \$	ENV 18 \$	ENV 19 \$	ENV 20 \$
July	14,793	15,255	12,914	68,796	71,836	9,830	11,493	7,419
August	14,786	15,247	12,908	68,763	71,801	9,825	11,487	7,416
September	14,786	15,247	12,908	68,763	71,801	9,825	11,487	7,416
October	14,786	15,247	12,908	68,763	71,801	9,825	11,487	7,416
November	14,786	15,247	12,908	68,763	71,801	9,825	11,487	7,416
December	14,786	15,247	12,908	68,763	71,801	9,825	11,487	7,416
January	14,786	15,247	12,908	68,763	71,801	9,825	11,487	7,416
February	14,786	15,247	12,908	68,763	71,801	9,825	11,487	7,416
March	14,786	15,247	12,908	68,763	71,801	9,825	11,487	7,416
April	14,786	15,247	12,908	68,763	71,801	9,825	11,487	7,416
May	14,786	15,247	12,908	68,763	71,801	9,825	11,487	7,416
June	14,792	15,253	12,913	68,790	71,829	9,829	11,492	7,419
TOTAL	177,445	182,983	154,907	825,220	861,675	117,913	137,857	88,995

MONTH	ENV 21 \$	TIA 6 \$	FSS 3 \$	MCU 1 \$
July	22,333	53,070	45,836	76,722
August	22,322	56,070	53,753	55,722
September	22,322	60,163	43,436	55,222
October	22,322	67,070	56,503	25,222
November	22,322	69,320	43,336	46,222
December	22,322	66,413	53,853	50,222
January	22,322	67,070	44,586	40,722
February	22,322	64,570	54,203	65,722
March	22,322	59,163	44,686	35,222
April	22,322	64,070	53,603	45,722
May	22,322	56,070	43,336	30,222
June	22,331	54,323	56,202	137,168
TOTAL	267,883	737,369	593,330	664,114



MINISTRY OF FINANCIAL SERVICES, COMMERCE AND ENVIRONMENT
STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

These forecast financial statements have been prepared in accordance with the provisions of the Public Management and Financial Law (2013 Revision).

I accept responsibility for the accuracy and integrity of the financial information in these forecast financial statements and their compliance with the Public Management and Finance Law (2013 Revision).

To the best of my knowledge the statements are:

- m. Complete and reliable;
- n. Fairly reflect the forecast financial position as at 30th June 2015 and performance for the 2014/15 financial year; and
- o. Comply with generally accepted accounting practice.

Dr. Dax Basdeo, JP

Chief Officer

Ministry of Financial Services, Commerce and Environment

[] June 2014

MINISTRY OF FINANCIAL SERVICES, COMMERCE AND ENVIRONMENT
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2015

	Note	Budget 2014/15 \$000	Est. Actual 2013/14 \$000	Actual 2012/13 \$000
Current Assets				
Cash and cash equivalents	1	22,146	21,460	18,682
Trade receivables	2	941	806	30,889
Other receivables	2	0	0	22
Prepayments	3	0	0	78
Total Current Assets		23,087	22,266	49,671
Non-Current Assets				
Trade receivables	2	0	0	2,670
Property, plant and equipment	4	3,104	1,605	135
Total Non-Current Assets		3,104	1,605	2,805
Total Assets		26,191	23,871	52,476
Current Liabilities				
Trade payables	5	228	231	55
Other payables and accruals	5	136	55	582
Unearned revenue	6	153	153	0
Employee entitlements	7	0	0	117
Repayment of surplus				5,360
Total Current Liabilities		517	439	6,114
Total Liabilities		517	439	6,267
Net Assets		25,674	23,432	46,209
NET WORTH				
Contributed capital		10,367	8,616	8,282
Accumulated surpluses/(deficits)		15,307	14,816	37,927
Total Net Worth		25,674	23,432	46,209

STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 30 JUNE 2015

	Note	Budget 2014/15 \$000	Est. Actual 2013/14 \$000	Actual 2012/13 \$000
Revenue				
Sale of goods and services	8	11,648	10,996	31,401
Total Revenue		11,648	10,996	31,401
Expenses				
Personnel costs	9	8,092	6,875	4,581
Supplies and consumables	10	2,814	2,675	2,578
Depreciation	4	254	234	134
Gains/(losses) on foreign exchange transactions	11	0	0	3
Gains/(losses) on disposal/revaluation of property, plant and equipment	11	0	0	1,127
Total Expenses		11,159	9,784	8,423
Surplus or (Deficit) for the period		489	1,212	22,978

MINISTRY OF FINANCIAL SERVICES, COMMERCE AND ENVIRONMENT
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2015

	Note	Budget 2014/15 \$000	Est. Actual 2013/14 \$000	Actual 2012/13 \$000
CASH FLOWS FROM OPERATING ACTIVITIES				
<i>Receipts</i>				
Outputs to Cabinet		10,172	11,093	1,268
Sale of goods and services - third party		1,340	1,328	10,569
<i>Payments</i>				
Personnel costs		(8,030)	(6,875)	(4,288)
Supplies and consumables		(2,796)	(2,675)	(2,685)
Other payments				(1)
Net cash flows from operating activities	12	686	2,871	4,863
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment		(1,751)	(427)	(42)
Proceeds from sale of property, plant and equipment			0	21
Net cash flows from investing activities		(1,751)	(427)	(21)
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity Investment from Exec		1,751	334	0
Net cash flows from financing activities		1,751	334	0
Net increase/(decrease) in cash and cash equivalents		686	2,778	4,842
Cash and cash equivalents at beginning of period		21,460	18,682	13,840
Cash and cash equivalents at end of period	1	22,146	21,460	18,682

MINISTRY OF FINANCIAL SERVICES, COMMERCE AND ENVIRONMENT
STATEMENT OF CHANGES IN NET WORTH
FOR THE YEAR ENDED 30 JUNE 2015

	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2013	8,282	0	38,636	46,918
Restated balance	8,282	0	38,636	46,918
Changes in net worth for 2013/14				
Equity Investment from Cabinet	334			334
Repayment of surplus to Cabinet			(24,323)	(24,323)
Net revenue / expenses recognised directly in net worth	334	0	(24,323)	(23,989)
Surplus/(deficit)for the period 2013/14			1,212	504
Total recognised revenues and expenses for the period	334	0	(23,818)	(23,484)
Balance at 30 June 2014 carried forward	8,616	0	14,816	23,432
	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2014 brought forward	8,616	0	14,817	23,433
Restated balance	8,616	0	14,817	23,433
Changes in net worth for 2014/15				
Equity Investment from Cabinet	1,751			1,751
Net revenue / expenses recognised directly in net worth	1,751	0	0	1,751
Surplus/(deficit)for the period 2014/15			489	489
Total recognised revenues and expenses for the period	1,751	0	489	2,210
Balance at 30 June 2015	10,367	0	15,307	25,674

MINISTRY OF FINANCIAL SERVICES, COMMERCE AND ENVIRONMENT
STATEMENT OF ACCOUNTING POLICIES

Reporting entity

These forecast financial statements are for the Ministry of Financial Services, Commerce and Environment. The Ministry is a Government owned entity as defined by section 2 of the Public Management and Finance Law (2010 Revision) and it is domiciled in the Cayman Islands.

Basis of preparation

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

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

Reporting Period

The reporting period is the period ended 30 June 2015.

Specific Accounting Policies

a) Judgments and Estimates

The preparation of financial statements is in conformity with International Public Sector Accounting Standards that 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 they are determined and in any future periods that are affected by those revisions.

b) Changes in Accounting Estimates

There have been no changes accounting estimates as defined by IPSAS 3.

c) Revenue

Revenue is recognised in the accounting period in which it is earned. Revenue received but not yet earned at the end of the reporting period is recognised as a liability (unearned revenue).

The Ministry derives its revenue through the provision of services to Cabinet, to other agencies in government and to third parties. Revenue is recognised at fair value of services provided.

d) Expenses

Expenses are recognised in the accounting period in which they are incurred.

e) Operating Leases

Payments made under the operating leases are recognised as expenses on a straight-line basis over the lease term.

f) Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, cash in-transit and bank accounts with a maturity of no more than three months at the date of acquisition.

When there is objective evidence that a financial asset or group of financial assets is impaired the losses are recognised as a loss in the Statement of Financial Performance.

g) Prepayments

The portion of recognised expenditure paid in advance of receiving services has been recognised as a prepayment in these financial statements.

h) Property, Plant and Equipment

Property, plant and equipment, is stated at historical cost less accumulated depreciation. Items of property, plant and equipment are initially recorded at cost. Where an asset is acquired for nil or nominal consideration, the asset is recognized initially at fair value, where fair value can be reliably determined, and as revenue in the Statement of Financial Performance in the year in which the asset is acquired.

Depreciation is expensed on a straight-line basis at rates stipulated below to allocate the cost or valuation of an item of property, plant and equipment (other than land); less any estimated residual value, over its estimated useful life. Leasehold improvements are depreciated either over the unexpired period of the lease or the estimated useful lives of the improvements, whichever is shorter.

<u>Asset Type</u>	<u>Estimated Useful life</u>
• Buildings and structures	10 – 60 years
• Building fit-out (when accounted for separately)	5 – 25 years
• Leasehold Improvement	Over the unexpired period of lease or the useful life of the improvement
• Computer Equipment	3 – 10 years
• Developed software	4 – 10 years
• Office equipment and furniture	3 – 25 years
• Motor vehicles	3 – 20 years
• Telecommunications	5 – 50 years
• Other equipment	5 – 20 years

Disposals

Gains and losses on disposals of property, plant and equipment are determined by comparing the sale proceeds with the carrying amount of the asset. Gains and losses on disposals during the year are included in the Statement of Financial Performance.

i) Employee Benefits

Employee entitlements to salaries and wages, annual leave, long service leave, retiring leave and other similar benefits are recognised in the Statement of Financial Performance when they are earned by employees.

Employee entitlements to be settled within one year following the year-end are reported as current liabilities at the amount expected to be paid.

Pension contributions for employees of the Ministry are paid to the Public Service Pension Fund and administered by the Public Service Pension Board (the “Board”). Contributions of 12% - employer 6% and employee 6% are made to the Fund by the Ministry.

Prior to 1 January 2000, the Board operated a defined benefit scheme. With effect from 1 January 2000, the Board continued to operate a defined benefit scheme for existing employees and a defined contribution scheme for all new employees. Obligations for contribution to defined contribution retirement plans are recognised in the Statement of Financial Performance as they are earned by employees. Obligations for defined benefit retirement plans are centralized in the Government and therefore, reported in the Consolidated Financial Statements for the Entire Public Sector of the Cayman Islands Government.

j) Financial Instruments

The Ministry is party to financial instruments as part of its normal operations. These financial instruments include bank accounts, short term deposits, trade and accounts receivables and trade and accounts payable, all of which are recognised in the Statement of Financial Position.

Classification

A financial asset is classified as any asset that is cash, a contractual right to receive cash or another financial asset, exchange financial instruments under conditions that are potentially favourable. Financial assets comprise of cash and cash equivalents and receivables.

A financial liability is any liability that is a contractual obligation to deliver cash or another financial instrument or to exchange financial instruments with another enterprise under conditions that are potentially unfavourable. Financial instruments comprise of accounts payable and accrued expenses.

Recognition

The Ministry recognises financial assets and financial liabilities on the date it becomes party to the contractual provisions of the instrument. From this date, any gains and losses arising from changes in fair value of the assets and liabilities are recognised in the Statements of Financial Performance.

Measurement

Financial instruments are measured initially at cost which is the fair value of the consideration given or received. Subsequent to initial recognition all financial assets are recorded at historical cost, which is considered to approximate fair value due to the short-term or immediate nature of these instruments.

Financial liabilities are subsequently measured at amortised cost, being the amount at which the liability was initially recognised less any payment plus any accrued interest of the difference between that initial amount and the maturity amount.

De-recognition

A financial asset is de-recognised when the Ministry realises the rights to the benefits specified in the contract or loses control over any right that comprise that asset. A financial liability is derecognised when it is extinguished, that is when the obligation is discharged, cancelled, or expired.

k) Contingent Liabilities and Assets (including guarantees)

Contingent liabilities and assets are reported at the point the contingency becomes evident. Contingent liabilities are disclosed when there is a possible obligation or present obligations that may, but probably will not, require an outflow of resources. Contingent assets are disclosed if it is probable that the benefits will be realised.

l) Foreign Currency

Foreign currency transactions are recorded in Cayman Islands dollars using the exchange rate in effect at the date of the transaction. Foreign currency gains or losses resulting from settlement of such transactions are recognised in the Statement of Financial Performance.

At the end of the reporting period the following exchange rates are to be used to translate foreign currency balances:

- Foreign currency monetary items are to be reported in Cayman Islands dollars using the closing rate at year end date;
- Non-monetary items which are carried in terms of historical cost denominated in a foreign currency are reported in Cayman Islands dollars using the exchange rate at the date of the transaction; and
- Non-monetary items that are carried at fair value denominated in a foreign currency are reported using the exchange rates that existed when the fair values were determined.

m) Comparative Figures

The presentation of the prior year financial statements has been changed to include a comparison of actual amounts with amounts in the original and final budget. Comparative figures are restated to ensure consistency with the current period unless it is impracticable to do so.

n) Revenue from Non-Exchange Transactions

The Ministry receives various services from other government entities for which payment is made by the Cayman Islands Government. These services include but are not limited to accommodation in the central government building, computer repairs and software maintenance by the Computer Services department and human resources management by the Portfolio of the Civil Service. The Ministry has designated these non-exchange transactions as Services in-Kind as defined under IPSAS 23 – Revenue from non-exchange Transactions. When fair values of such services can be reliably estimated then the non-exchange transaction is recorded as an expense and an equal amount is recorded in other income as a service in-kind. Where services in-kind offered are directly related to construction or acquisition of a fixed asset, such service in-kind is recognised in the cost of the fixed asset.

MINISTRY OF FINANCIAL SERVICES, COMMERCE AND ENVIRONMENT
 NOTES TO THE FORECAST FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 JUNE 2015

Note 1: Cash and cash equivalents

Description	Foreign Currency	Exchange Rate	Budget 2014/15	Est. Actual 2013/14	Actual 2012/13
Cash on hand (IRIS Confirmation Account/Petty Cash)	1	1.0000	1	0	51
Cash in transit (IRIS Remittance Account)	0	1.0000	0	0	15
CI\$ Operational Current Account held at Royal Bank of Canada	21,553	1.0000	21,553	20,867	18,293
US\$ Operational Current Account held at Royal Bank of Canada	526	0.8375	440	440	321
Payroll Current Account held at Royal Bank of Canada	0	1.0000	0	0	2
Bank Accounts held at other financial institutions	153	1.0000	153	153	
Fixed Deposits held with Treasury (less than 90 days)	0	1.0000			
TOTAL			22,146	21,460	18,682

Note 2: Trade and other receivables

Trade Recivables	Budget 2014/15	Est. Actual 2013/14	Actual 2012/13
Sale of goods and services	90	0	4,245
Outputs to Cabinet	852	806	29,257
Outputs to other government agencies		0	57
Less: provision for doubtful debts	0	0	0
Total trade receivables	941	806	33,559

Other Receivables	Budget 2014/15	Est. Actual 2013/14	Actual 2012/13
Advances (salary, Official Travel, etc)		0	14
Dishonoured cheques			1
Other receivable			7
Less: provision for doubtful debts	0		0
Total other receivables	0	0	22

MINISTRY OF FINANCIAL SERVICES, COMMERCE AND ENVIRONMENT
 NOTES TO THE FORECAST FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 JUNE 2015

Note 2: Trade and other receivables (cont'd)

	Trade Receivables	Other Receivables	Budget 2014/15	Est. Actual 2013/14	Actual 2012/13
Current					
Past due 1-30 days	941	0	941	806	9,407
Past due 31-60 days			0		2,302
Past due 61-90 days			0		1,930
Past due 90 and above			0		17,250
Non-Current					
Past due 1 year and above			0		2,670
Total	941	0	941	806	33,559

Note 3: Prepayments

Description	Current	Non-Current	Budget 2014/15	Est. Actual 2013/14	Actual 2012/13
Accrued Prepayments			0		78
Prepaid Insurance			0		
Other			0		
Total	0	0	0	0	78

MINISTRY OF FINANCIAL SERVICES, COMMERCE AND ENVIRONMENT
NOTES TO THE FORECAST FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

Note 4: Property, plant & equipment

Cost of Property, plant & equipment

	<i>Plant and equip't</i>	<i>Buildings</i>	<i>Furniture and Fittings</i>	<i>Comp. Equip't</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 July 2013	373	722	191	497	639	878	99	3,399
Additions	40	9		186	169	20	3	427
Disposals								0
Balance as at 30 June 2014	413	731	191	683	808	898	102	3,826

	<i>Plant and equip't</i>	<i>Buildings</i>	<i>Furniture and Fittings</i>	<i>Comp. Equip't</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 July 2014	413	731	191	683	808	898	102	3,826
Additions				1,540	82	23	106	1,751
Disposals								0
Balance as at 30 June 2015	413	731	191	2,223	890	921	208	5,577

Accumulated Depreciation and impairment losses

	<i>Plant and equip't</i>	<i>Buildings</i>	<i>Furniture</i>	<i>Comp. Equip't</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 July 2013	327	78	96	401	522	490	73	1,987
Depreciation Expense 2013/14	20	21	4	52	54	74	9	234
Eliminate on Disposal 2013/14								0
Balance as at 30 June 2014	347	99	100	453	576	564	82	2,221

	<i>Plant and equip't</i>	<i>Buildings</i>	<i>Furniture</i>	<i>Comp. Equip't</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Other assets</i>	<i>Total</i>
Balance as at 1 July 2014	347	99	100	453	576	564	82	2,221
Depreciation Expense 2013/14	21	21	4	52	59	74	21	252
Eliminate on Disposal 2013/14								0
Balance as at 30 June 2015	368	120	104	505	635	638	103	2,473

Net Book value 30 June 2014	66	632	91	230	232	334	20	1,605

Net Book value 30 June 2015	45	611	87	1,718	255	283	105	3,104

MINISTRY OF FINANCIAL SERVICES, COMMERCE AND ENVIRONMENT
NOTES TO THE FORECAST FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

Note 5: Trade payables, other payables & Accruals

	Current	Non-Current	Budget 2014/15	Est. Actual 2013/14	Actual 2012/13
Creditors	228		228	231	12
Creditors Ministries/Portfolios			0		22
Creditors other government agencies			0		21
Payroll Deductions	61		61	0	152
Accrued Expenses			0		243
Accrued Expenses Ministries/Portfolios			0		135
Accrued Expenses other government agencies	75		75	55	51
Other payables			0		1
Total trade payables other payables and accruals	364	0	364	286	637

Note 6 : Unearned Revenue

Details	Current	Non-Current	Budget 2014/15	Est. Actual 2013/14	Actual 2012/13
Rentals paid in advance			0		
Immigration deposits			0		
Customs deposits			0		
Revenue deposits			0		
Other unearned revenue	153		153	153	
Total unearned revenue	153	0	153	153	0

Note 7: Employee entitlements

	Budget 2014/15	Est. Actual 2013/14	Actual 2012/13
Annual Leave	0	0	19
Retirement and long service leave	0	0	98
Other salary related entitlements			
Total current portion	0	0	117
<i>Non-current employee entitlements are represented by:</i>			
Retirement and long service leave			
Total employee entitlements	0	0	117

MINISTRY OF FINANCIAL SERVICES, COMMERCE AND ENVIRONMENT
 NOTES TO THE FORECAST FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 JUNE 2015

Note 8: Sales of Goods & Services

Revenue type	Budget 2014/15	Est. Actual 2013/14	Actual 2012/13
Outputs to Cabinet	10,218	9,668	4,037
Fees and charges	1,426	1,322	27,072
General sales	4	6	177
Other	0		115
Total sales of goods and services	11,648	10,996	31,401

Fees and Charges

Local Companies Administration Fees	6
Other Company Fees - Exempt (Entity)	119
Private Sector Computing Fees	956
Special Econ. Zone - Trade Certificate Fee	15
Trade and Business Administration Fees	330
Fees & Charges	1,426
General Sales	
Refund Processing Fees	4
Total General Sales	4
Rentals	
Total Rentals	0
Sales of Outputs to Cabinet	
Sales of Outputs to Cabinet	10,218
Total Sales of Outputs to Cabinet	10,218
Total Goods and Services	11,648

MINISTRY OF FINANCIAL SERVICES, COMMERCE AND ENVIRONMENT
 NOTES TO THE FORECAST FINANCIAL STATEMENTS
 FOR THE YEAR ENDED 30 JUNE 2015

Note 9: Personnel costs

Description	Budget 2014/15	Est. Actual 2013/14	Actual 2012/13
Salaries, wages and allowances	6,409	5,490	3,675
Health care	1,301	1,062	675
Pension	366	313	212
Leave	0	0	19
Other personnel related costs	15	10	0
Total Personnel Costs	8,091	6,875	4,581

Note 10: Supplies and consumables

Description	Budget 2014/15	Est. Actual 2013/14	Actual 2012/13
Supplies and Materials	200	195	89
Purchase of services	1,720	1,764	1,548
Lease of Property and Equipment	121	112	448
Utilities	73	71	72
General Insurance	113	97	16
Interdepartmental expenses	75	55	63
Travel and Subsistence	409	319	327
Recruitment and Training	102	61	12
Other	1	1	3
Total Supplies & consumables	2,814	2,675	2,578

Note 11: Gains / (losses)

	Budget 2014/15	Est. Actual 2013/14	Actual 2012/13
Net (gain) / loss on disposal of property, plant and equipment			1,127
Net (gain) / loss on foreign exchange transactions			3
Total gains/ (losses)	0	0	1,130

MINISTRY OF FINANCIAL SERVICES, COMMERCE AND ENVIRONMENT
NOTES TO THE FORECAST FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2015

Note 12: Reconciliation of net cash flows from operating activities to surplus/(deficit)

Description	Budget 2014/15	Est. Actual 2013/14	Actual 2012/13
Surplus/(deficit) from ordinary activities	489	1,212	22,978
Non-cash movements			
Depreciation expense	253	234	134
Impairment			
(Gain)/losses on sale of property plant and equipment	0	0	1,127
Changes in current assets and liabilities:			
(Increase)/decrease in receivables - Cabinet	(46)	32,753	(16,248)
(Increase)/decrease in other current assets	(90)	100	(3,537)
Increase/(decrease) in payables	78	(31,311)	388
Increase/(decrease) in provisions relating to employee costs		(117)	20
Net cash flows from operating activities	686	2,871	4,862

ANNUAL BUDGET STATEMENT

MINISTRY OF DISTRICT ADMINISTRATION, TOURISM AND TRANSPORT

FOR THE FINANCIAL YEAR
ENDING 30 JUNE 2015

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

CONTENT

STATEMENTS: STATEMENT OF MINISTER/ OFFICIAL MEMBER AND CHIEF OFFICER

PART A: Ownership Performance

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

PART B: Output Performance

11. Outputs to be Delivered
12. Payment Arrangements

APPENDIX: Forecast Financial Statements

STATEMENT OF THE MINISTER

I confirm that the draft Annual Budget Statement and the draft Purchase Agreements reflect the outputs I wish to purchase in the 2014/15 financial year. The Draft Annual Budget Statement and the draft Ownership performance I want to be delivered in the 2014/15 financial year.

I also confirm that the Draft Annual Plan and Estimates includes the various measures I am planning to enforce during the 2014/15 financial year.

Honourable Moses I. Kirkconnell, JP
Minister

Ministry of District Administration, Tourism
and Transport

[] [] 2014

STATEMENT OF THE CHIEF OFFICER

The Draft Budget has been compiled using the best information available and is to the best of my knowledge complete and accurate as of this date.

The Draft Budget complies with the requirements of the Strategic Policy Statement including the expenditure parameters agreed by Cabinet and Legislative Assembly.

I take responsibility for the accuracy and completeness of the financial numbers and other information contained in the Draft Budget

Mr. Stran Bodden, JP
Chief Officer

Ministry of District Administration, Tourism
and Transport

[] [] 2014

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General Nature of Activities

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

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

The authorities, boards and committees within its remit include: Port Authority, Airports Authority, Cayman Turtle Farm, Cayman Airways, Hotel Licensing Board, Miss Cayman Committee, Public Transport Board, Tourism Advisory Council, Tourism Attractions Board, Tourism Apprenticeship Training Programme Council, National Festival Committees & District Committees, and Sister Islands Affordable Housing Development Corporation.

The Department of Tourism

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 a business management acumen in the public sector environment, and involves a close working relationship with a wide range of stakeholders. To be successful, the Department must maintain a global perspective and a parallel local sensitivity in order to meet its broadest objectives as identified in the National Tourism Management Policy.

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

Scope of Activities

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

Sister Islands' Administration

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

Strategic Planning and Management of the Cayman Islands Tourism Industry

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

Consultation and Secretarial Services for Boards

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

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

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

Department of Tourism

- Strategic planning for the Tourism Industry
- Technical Advice, Research and Policy Input
- Implementation of the portions of the National Tourism Management Policy that relate to the department;
- Support for Tourism Boards and Committees
- Tourism Public Relations Services
- Crisis and Emergency Communications
- Product Development and Regulatory Activities
 - Tourist Accommodation Inspections and Licensing Services
 - Pilot Environmental Program for the Tourism Sector
 - Tourism Physical Product Enhancement Project
 - Tourism Services Enhancement Projects
- Collection and Audit of Tourism Revenue

- Marketing and Public Relations (International & National)
 - Collection, Preparation of Statistical Information
 - Marketing Planning and Implementation
 - Digital and Social Media Marketing
 - Promotional Activities
 - Advertising Activities
 - Websites Management
 - Events Marketing
 - Relationship Management with Strategic Partners
 - COOP Marketing and Affinity Marketing

- Development of Human Capital for the Tourism Industry
 - Tourism Education
 - Tourism Apprenticeship Training
 - Tourism Industry Customer Service Training
 - Tourism Community Awareness

Customers and Location of Activities

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

Activities are provided to the Financial Secretary, Cabinet, Members of the Legislative Assembly, ministries, portfolios, statutory authorities, government-owned companies and the general public within the Cayman Islands and internationally.

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

International Stakeholders

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

2. STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the *Ministry of District Administration, Tourism and Transport* in 2014/15 and the subsequent two years are as follows:

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

Department of Tourism

Department of Tourism:

- Organize tourism in the Cayman Islands more effectively.
- Research, monitor and report on the tourism economy more effectively.
- Increase awareness of and positive attitudes towards tourism in the community.
- Brand Management- Management & 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

3. OWNERSHIP PERFORMANCE TARGETS

The ownership performance targets for the Ministry of District Administration, Tourism and Transport for the 2014/15 financial year are as follows:

Financial Performance Measure	2014/15 Budget \$	2013/14 Forecast \$
Revenue from Cabinet	28,575,389	29,982,396
Revenue from ministries, portfolios, statutory authorities, government companies		
Revenue from others	515,632	335,450
Surplus/deficit from outputs		0
Ownership expenses	29,091,020	30,317,846
Operating Surplus/Deficit	1	0
Net Worth	14,009,118	13,914,117
Cash flows from operating activities	(2,417,615)	(184,479)
Cash flows from investing activities	(95,000)	(100,000)
Cash flows from financing activities	95,000	100,000
Change in cash balances	(2,417,615)	(184,479)

Financial Performance Ratio	2014/15 Budget %	2013/14 Forecast %
Current Assets: Current Liabilities (Working Capital)	556%	822%
Total Assets: Total Liabilities	616%	921%

MAINTENANCE OF CAPABILITY

Human Capital Measures		2014/15 Budget	2013/14 Forecast
Total full time equivalent staff employed		306	280
Staff turnover (%)			
Managers		15%	15%
Professional and technical staff		20%	20%
Clerical and labourer staff		10%	10%
Average length of service (number of years in current position)			
Managers		8 years	8 years
Professional and technical staff		7 years	7 years
Clerical and labourer staff		15 years	15 years
Changes to personnel management system:			

Summary of Establishment

Position	2014/15 Budget	2013/14 Forecast
<u>District Administration, Tourism and Transport</u>		
Chief Officer (MIN DATT ADMIN)	1	1
Deputy Chief Officer (MIN DATT ADMIN)	2	2
Senior Chief Financial Officer (MIN DATT ADMIN)	1	1
Chief HR Officer (MIN DATT ADMIN)	1	1
Administrative Officer II (MIN DATT ADMIN)	2	2
Administrative Assistant to CO (MIN DATT ADMIN)	1	1
Personal Assistant to the Minister (MIN DATT ADMIN)	1	1
Operational HR Manager (MIN DATT ADMIN)	1	1
Accounts Officer I (MIN DATT ADMIN)	1	1
Financial Administrator (MIN DATT ADMIN)	1	1
Director (PTU)	1	1
Inspector (PTU)	3	3
Administrative Secretary (PTU)	1	1
Bus Depot Officer (PTU)	1	1
<u>Department of Tourism</u>		
Budget and Reporting Manager (DOT)	1	1
AP Supervisor (DOT)	1	1
Marketing and Communications Assistant (DOT)	1	1
HR Officer (DOT)	1	1
Product Development Officer (Research and Policy) (DOT)	1	1
TDS Manager (DOT)	1	1

Position	2014/15 Budget	2013/14 Forecast
<u>Department of Tourism (cont'd)</u>		
Technical Support Analyst (DOT)	1	1
Accounts Officer I (DOT)	1	1
Public Relations Officer (DOT)	1	1
Coordinator, Tourism Training & Dev.	1	1
Revenue and Compliance Accountant (DOT)	1	1
Tourism Service Officer (DOT)	1	1
Product Development Officer (Licensing & Inspections) (DOT)	1	1
Product Development Officer (Cruise) (DOT)	1	1
Senior Enumerator/ Research Assistant (DOT)	1	1
Research Analyst (DOT)	1	1
Accounts Officer III (Revenue) (DOT)	1	1
Graphic Designer & Photographer (DOT)	1	1
Marketing Officer (Events) (DOT)	1	1
Accounts Officer I (Payables) (DOT)	2	2
CS Standards and Training Officer (DOT)	2	2
Events Marketing Representative (DOT)	1	1
Assistant Director (Finance & Admin) (DOT)	1	1
Web Administrator (DOT)	1	1
Inspections and Promotions Officer (SI) (DOT)	1	1
Public Relations Svc. Manager (DOT)	1	1
IS Manager (DOT)	1	1
Tourism Training & Dev. Officer (DOT)	1	1
Marketing & Promotions Manager (DOT)	1	1
Hotel Inspector (DOT)	1	1
Marketing Assistant (DOT)	1	1
Deputy Director, Product Development (DOT)	1	1
HR Manager (DOT)	1	1
Marketing Comm. Officer (DOT)	1	1
Office Clerk (DOT)	1	1

Position	2014/15 Budget	2013/14 Forecast
<u>Department of Tourism (cont'd)</u>		
Product and Promotions Asst. (SI) (DOT)	1	1
Deputy Director Int'l Marketing & Promotions (DOT)	1	1
CS Standards Training & Inspections Supervisor (DOT)	1	1
Customer Svc. Representative (DOT)	1	1
Customer Service Attendant, Port of Entry(DOT)	5	5
Manager (E-Business & Market Research) (DOT)	1	1
Public Relations Assistant (DOT)	1	1
Director of Tourism (DOT)	1	1
Network Support Tech. (DOT)	1	1
Enumerator/ Research Assistant (DOT)	1	1
Sales Representative (US) (DOT)	5	5
Financial Controller (US) (DOT)	1	1
Sales & Marketing Administrator (US) (DOT)	1	1
Sales Promotion Officer (US) (DOT)	1	1
Partnership Marketing Specialist (US) (DOT)	1	1
General Manager (US) (DOT)	1	1
Digital Marketing Specialist (US) (DOT)	1	1
Senior Industry Sales Specialist (US) (DOT)	1	1
Front Office Receptionist (US) (DOT)	1	1
Administrator, Finance/HR (US) (DOT)	1	1
Advertising & Marketing Specialist (US) (DOT)	1	1
Marketing Representative (CAD) (DOT)	1	1
Regional Representative (CAD) (DOT)	1	1
Country Manager (CAD) (DOT)	1	1
Regional Manager Europe (UK) (DOT)	1	1
Manager Special Projects (UK) (DOT)	1	1
Office Administration Manager (UK) (DOT)	1	1
Sales & Marketing Executive (UK) (DOT)	1	1
Sales & Marketing Coordinator (UK) (DOT)	1	1

Position	2014/15 Budget	2013/14 Forecast
<u>District Administration (cont'd)</u>		
Administration and Information Manager	2	2
Assistant Chief Immigration	1	1
Assistant Collector	1	1
Assistant Programme Co-ordinator	1	1
Assistant Works Manager	1	1
Building Supervisor	1	1
Carpenter I	3	3
Carpenter II	2	2
Childcare Attendant	6	6
Childcare Supervisor (CB)	1	1
Cleaner	9	9
Clerical Officer I	5	5
Cook (CB)	1	1
Customs Officer I	2	2
Customs Officer II	5	5
Deputy Collector of Customs	0	0
Deputy District Commissioner	1	1
District Commissioner	1	1
District Officer	1	1
Electrician I	1	1
Electrician II	1	1
Executive Officer I	3	3
Executive Officer II	4	4
Financial Administrator	1	1
Foreman	2	2
Grounds man	2	2
Heavy Equipment Operator I	2	2
Heavy Equipment Operator II	4	4

Position	2014/15 Budget	2013/14 Forecast
<u>District Administration (cont'd)</u>		
Heavy Vehicle Driver II	2	2
Higher Executive Officer	1	1
Immigration Officer I	1	1
Immigration Officer II	3	3
Intern	0	0
Labourer	22	2
Lead Carpenter	2	2
Lead Labourer	8	8
Lead Plumber	1	1
Machine Operator II	2	2
Machine Operator III	1	1
Machinist/Welder	1	1
Maintenance Technician III	1	1
Marketing & Promotions Manager	1	1
Mechanic II	3	3
Mechanic III	2	2
Mechanical Superintendent	1	1
Museum Curator	1	1
Nature Tour Guide	1	1
Office Attendant	1	1
Office Attendant I	1	1
Office Attendant III	24	2
Painter I	2	2
Painter II	2	2
Plant Operator	1	1
Plumber I	1	1
Secretary, Immigration Board	1	1
Senior Childcare Attendant	3	3
Senior Customs Officer	1	1

Position	2014/15 Budget	2013/14 Forecast
<u>District Administration (cont'd)</u>		
Senior Immigration Officer	1	1
Senior Network Administrator	1	1
Storekeeper	1	1
Stores Supervisor (CB)	1	1
Summer Intern	22	22
Support Assistant	1	1
Tourism Services Officer II	1	1
Treasury Accountant	1	1
Vehicle Inspector/Relief	1	1
Works Manager (CB)	1	1
Roads Superintendent	1	1
Roads Technician	1	1

Physical Capital Measures	2014/15 Budget	2013/14 Est. Actual
Value of total assets	16,715,790	15,607,224
Asset replacements: total assets	1%	1%
Book value of assets: initial cost of those assets	25%	25%
Depreciation: cash flow on asset purchases	210%	201%
Changes to asset management policies	None	None

Major <u>New</u> Entity Capital Expenditures for the Year	2014/15 Budget \$
Replacement of Computer Equipment	\$42,000
Dell Warranty Replacement Plan for Servers	\$20,000
Other Equipment	\$33,000

RISK MANAGEMENT

Key risks faced by the Portfolio	Change in status from 2013/14	Actions to manage risk	Financial value of risk
Loss and/or absence of critical staff	Ongoing	- Provide on the job training and cross-training - Formulation of a succession plan for key staff - Use acting appointments to ensure staff are exposed to different roles - Develop an organizational structure and environment which provides challenges, promotes advancement and recognize achievements - Support staff in times of sickness	
Aged computers and obsolete office equipment	Ongoing	- Maintain and upgrade on a regular basis; and - Replace where feasible	
Destruction, damage or loss of assets	Ongoing	Safeguard assets in accordance with the Ministry's Continuity Plan	
Data and information security	Ongoing	- Ensure data on servers are backed up daily; - Ensure filing cabinets are secured; and - Ensure staff sign confidentiality agreements and adhere to the government's policy on confidentiality	
Non-renewal of contracts of key managers and technical	Ongoing	Coordinate with Ministry and Portfolio of Civil Services	Undetermined
Rigid implementation of vacation leaves which could affect the timeliness of outputs	Ongoing	Request for exemption from vacation leave rules such that it takes into account the work production cycle	Undetermined
Inadequate warehouse storage space in cases of natural disaster.	Unchanged	Review and reconfigure existing space or seek alternative storage accommodation at Depot	300,000

Key risks faced by the Portfolio	Change in status from 2013/14	Actions to manage risk	Financial value of risk
Loss of workplace	None	Identify alternative workplace facility and equipment for key employees	
Failure of computers and office equipment including IRIS	Risk is ongoing	- Replaced obsolete/ageing computers and equipment as soon as they have been evaluated and condemned. - Financial transactions prepared and recorded in GL manually	Unable to deliver audits on time therefore shortfall in revenue earnings.

4. EQUITY INVESTMENTS AND WITHDRAWALS

Equity Movement	2014/15 Budget \$	2013/14 Est. Actual \$
Equity Investment from Cabinet into the <i>Ministry of District Administration, Tourism and Transport</i>	95,000	125,000
Capital (Equity) Withdrawal by Cabinet from the <i>Ministry of District Administration, Tourism and Transport</i>	0	0

PART B

OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

MDT 1	Policy Advice	\$592,451	
Description			
Provision of policy advice to the Minister of District Administration, Tourism and Transport and Cabinet on matters impacting the Department of Tourism, Public Transport Board, Cayman Airways, Port Authority, Cayman Turtle Farm, Tourism Attractions Board, Cayman Islands Airports Authority, Cayman Islands Tourism Association and Sister Islands Tourism Association, Sister Islands Affordable Housing Development Corporation			
Measures		2014/15 Budget	2013/14 Forecast
Quantity			
• Number of policy advice papers		10-35	10-35
• Number of Government motions and tabling of reports to the Legislative Assembly		4-12	4-12
• Number of minister’s briefing notes		20-40	20-40
Quality			
• All Cabinet papers and notes will be signed off by the Chief Officer 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		90-100%	90-100%
• Legislation will be accurate and reflect the desires of Government		90-100%	90-100%
• Reports and Financial Statements will be accurate and audited as required		90-100%	90-100%
Timeliness			
• All papers and notes will be submitted by the designated deadline established by Cabinet		90-100%	90-100%
• Legislation Motions and reports to the Legislative Assembly will Be submitted in accordance with Ministers directives		90-100%	90-100%
Location			
Grand Cayman		100%	100%
Cost			
Related Broad Outcomes:			
1. A Strong, Thriving and Increasingly Diverse Economy			
9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands’ Unique Characteristics			

MDT 2	Ministerial Servicing	\$449,843	
Description			
Provision of administrative support services to the Minister of District Administration, Tourism and Transport;			
• Speeches and statements • Replies to written enquires • Response to parliamentary questions			
Measures		2014/15 Budget	2013/14 Forecast
Quantity			
• Number of speeches and statements prepared for the Minister		5-10	5-10
• Number of replies to written enquires		100-150	100-150
• Number of responses to parliamentary questions		1-5	1-5
Quality			
• Speeches and statements will clearly set out stated policies and will be appropriate for the target audience, subject to peer review and signed of		90-100%	90-100%
• Written replies will be factual and well researched		90-100%	90-100%
• Responses to parliamentary questions will be approved by the Minister and prepared with due professional care and will be subject to a formal peer review process		90-100%	90-100%
Timeliness			
• Speeches and statements will be finalised and approved a minimum of one day before the event		90-100%	90-100%
• Written replies issued within one week of receipt		90-100%	90-100%
• Responses to parliamentary questions will be submitted one day in advance of the item appearing on the order paper of the Legislative Assembly		80-100%	80-100%
Related Broad Outcomes:			
1. A Strong, Thriving and Increasingly Diverse Economy			
9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands’ Unique			

MDT 3	Consultative and Secretarial Services for Boards	\$198,990
Description Provision of consultative and secretarial services to the Statutory Authorities, Boards, Committees and Crown Corporations which fall under the Ministry and particularly: • Cayman Airways Ltd • Tourism Attractions Board • Cayman Islands Airports Authority • Port Authority of the Cayman Islands • Turtle Farm • Public Transport Board • Sister Islands Affordable Housing Development Corporation • Public Transport Appeals Tribunal		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
Number of meetings attended:	6-12	6-12
• Cayman Airways Ltd	6-12	6-12
• Tourism Attractions Board	6-12	6-12
• Cayman Islands Airports Authority	6-12	6-12
• Port Authority of the Cayman Islands	6-12	6-12
• Turtle Farm	6-12	6-12
• Public Transport Board	6-12	6-12
• Sister Islands Affordable Housing Development Corporation	6-12	6-12
• Public Transport Appeals Tribunal	10-12	2-4
• Hospitality School Advisory Council	6-12	6-12
• Number of Agendas/minutes prepared for the Public Transport Appeals Tribunal	10-12	2-4
Quality		
• Agenda and minutes accurately reflect Board decisions, vetted and amended as necessary by respective board	90-100%	90-100%
• Advice is technically accurate	90-100%	90-100%
Timeliness		
• Attendance - when required	90-100%	90-100%
• Agendas - within two to three working days before scheduled meeting	80-100%	80-100%
• Minutes - circulated within ten working days after meeting	80-100%	80-100%
Location	100%	100%
Grand Cayman	\$198,990	\$365,746
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics		

MDT 17	Oversight of Government Corporations, Statutory Authorities, Non- Government Organizations, Boards and Committees' Performance	\$97,468
Description Preparation and review of Performance Agreements with the following : • Tourism Attractions Board • Cayman Airways • Caymanian Land and Sea Cooperative • Cayman Carnival Committee • Cayman Islands International Fishing Tournament • Sister Islands Affordable Housing Development Corporation		
Measures Quantity • Number of performance agreements • Number output payments processed in accordance with purchase agreements Quality • Performance agreements will be clear, unambiguous and expressly set out what is required by the Minister during the agreement • Payments will be made each quarter (or other agreed frequency) After output performance reports are received from each organization Timeliness • Performance agreements will be finalised within the deadline • Payments will be issued within two weeks of receiving quarterly financial statements Location Grand Cayman and Cayman Brac		2014/15 Budget 10-12 25-50 80-100% 80-100% 80-100% 80-100% 100% \$97,468
		2013/14 Forecast 10-12 25-50 80-100% 80-100% 80-100% 80-100% 100% \$11,343
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics		

PTO 2	Public Transportation Regulatory and Administrative Services	\$155,199
Description Manages or regulates access to public transportation system through issuance of permits to taxis, tours, buses, water sports, vehicles, school buses, Limousines and churches prior to operations. This involves:- • Vetting applications • Investigating of operators • Attending Public Transport Board meetings • Issuing permits • Preparing identification cards • Data collection and preparation of statistical reports • Letters written and vehicle inspection • Attending Public Transport Board meetings		
Measures Quantity • Number of reports prepared • Number of applications processed • Number of board meetings attended • Number of agendas prepared for board meetings • Number of permits and identification cards issued • Number of letters written • Number of letters served • Number of Public Transport Appeals Tribunal meetings attended • Number of General knowledge Test conducted • Number of General Knowledge Test reviewed • Number of meetings attended other than Board meetings • Number of public queries at the office Quality • Reporting will be in accordance with established law and regulations • Applications process in accordance with established laws and regulations • Meetings attended by Public Transportation Board members and Ministry of District Administration, Tourism and Transport representative • Agendas reflect correct decision • Permits issued in accordance with decision by the Public Transport Board Timeliness • Reports will be prepared within ten working days of the following month Location Cayman Islands Cost	2014/15 Budget 30-60 1,200-2,000 8-15 12-24 500-800 1,000-2,000 1,000-2,000 12-14 100-200 30-100 20-50 500-1,000 80-100% 80-100% 75-100% 90-100% 90-100% 90-100% 100% \$155,199	2013/14 Forecast 30-60 1,200-2,000 8-15 12-24 500-800 1,000-2,000 1,000-2,000 12-14 100-200 30-100 20-50 500-1,000 80-100% 80-100% 75-100% 90-100% 90-100% 90-100% 100% \$208,146
Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy		

Note: the total cost of supplying this output is \$179,199. However, the revenue of \$24,000 from other third parties reduces the cost to Cabinet to \$155,199

PTO 3	Monitoring and Investigations	\$265,408
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 Quantity • Number of random inspections carried out • Number of annual inspections carried out • Number of complaints investigated Quality • Inspections carried out in accordance with established laws • Investigations carried out in accordance with the Traffic Law and Public Transport Vehicle Regulations Timeliness Complaint investigations will be conducted within five working days of receipt Location Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	800-900	800-900
	600-900	600-900
	450-600	450-600
	90-100%	90-100%
	90-100%	90-100%
	75-100%	75-100%
	100%	100%
	\$265,408	\$137,737
Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy		

PTO 4	Manage the Operation of Omni Bus Depot	\$171,065
Description Managing the queing and dispatching of Omni Bus operators from the George Town bus depot in additional, responding to queries and providing information(destinations and attractions) to the travelling public regarding the operation of public transport services		
Measures Quantity - Average number of Omni buses ranked and dispatched per month - Average number of passengers transported from the bus depot to various destinations - Number of queries from the Public at the bus depot Quality - Omni bus dispatched in accordance with established rules and guidelines Timeliness - Omni buses will be dispatched every 5-15 minutes Location Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	4,500-6,000	4,500-6,000
	12,000-13,500	12,000-13,500
	1,050-1,350	1,050-1,350
	70-100%	70-100%
	60-100%	60-100%
	100%	100%
	\$171,065	\$85,891
Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy		

DAD 16	Policy Advice on Cayman Brac and Little Cayman Matters	\$128,041
Description Provision of information and policy advice to Cabinet, Legislative Assembly, Portfolios and other Departments on matters relating to the Sister Islands.		
Measures Quantity - Number of parliamentary questions/ministry papers answered/prepared - Number of meetings held/attended - Number of direct hours utilized Quality - Questions answered by qualified and experienced personnel - Meetings held and attended by senior personnel Timeliness - Parliamentary questions answered within agreed-upon timeline - Meetings held and attended as required Location Cayman Brac and Little Cayman	2014/15 Budget	2013/14 Forecast
	3-6	3-6
	40-50	40-50
	450-500	N/A
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
Cost	\$128,041	\$97,525
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics		

DAD 17	Passports and Other Travel Documents	\$47,600
Description Provision of Passports; United States (U.S.) Visa Waivers, Naturalization and Emergency Identification Travel Document Services		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
- Number of U.S. Visa Waivers processed - Number of applications for U.S. Visas processed - Number of applications for new passports and renewals processed - Number of applications for Naturalization processed - Number of British Citizenship applications processed - Number of Children Registration (BOTC) application processed - Number of Travel Documents to Jamaica issued - Number of Certificates of Identity issued - Number of direct hours utilized	210-250 1-2 125-175 15-20 1-2 1-2 1-2 1-2 1-2 800-850	400-450 1-2 100-150 15-20 N/A N/A N/A N/A N/A
Quality		
Full compliance with established departmental procedures	100%	100%
Timeliness		
Processing times:		
- Within two days for waivers 4-6 Weeks for U.S. Visas - Two weeks for Passports and renewal - Other documents within one day	100% 100% 100% 100%	100% 100% 100% 100%
Location		
Cayman Brac and Little Cayman	100%	100%
Cost	\$47,600	\$85,981
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 3. A More Secure Community 9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics		

Note: The total cost of supplying this output is \$65,890. However, the revenue of \$18,290 from other third parties reduces the cost to Cabinet to \$47,600.

DAD 18	Registration of Births, Deaths, Marriages and Companies	\$38,689
Description		
Registration of births, death and marriage services		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
• Number of birth certificate applications processed	135-175	150-175
• Number of births registered	10-15	10-15
• Number of deaths registered	15-20	10-15
• Number of death certificates applications processed	40-50	40-50
• Number of special marriage licenses issued	3-5	2-5
• Number of marriage certificate applications processed	50-60	30-40
• Number of deed poll applications processed	1-2	N/A
• Number of applications for certificates of NO impediment processed	1-2	N/A
• Number of adoption certificates processed	1-2	N/A
• Number of direct hours utilized	450-500	N/A
Quality		
• Documents verified by internal management review	100%	100%
• All documents to meet legislative requirements	100%	100%
Timeliness		
• Within one hour of request for birth and death certificates	100%	100%
• Within one day of request for marriage license	100%	100%
Location		
Cayman Brac and Little Cayman	100%	100%
Cost	\$38,689	\$40,597
Related Broad Outcome:		
1. A Strong, Thriving and Increasingly Diverse Economy		

Note: The total cost of supplying this output is \$101,899. However, the revenue of \$63,200 from other third parties reduces the cost to Cabinet to \$38,689.

DAD 19	Organization of Official Visits and Ceremonial Events	\$111,667
Description Organize and conduct official visits and ceremonial events for the Governor, Ministries, Portfolios and Departments.		
Measures <i>Quantity</i> - Number of events arranged - Number of direct hours utilized <i>Quality</i> Organized and coordinated by senior staff members <i>Timeliness</i> In accordance with Itineraries <i>Location</i> Cayman Brac and Little Cayman <i>Cost</i>	2014/15 Budget	2013/14 Forecast
	50-75 550-600	50-75 N/A
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	\$111,667	\$117,076
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics		

DAD 20	Collection of Revenue	\$163,497
Description Collection of Government Revenue		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
Number of revenue collection transactions / receipts	9,500-10,000	8,000-8,500
Number of direct hours utilized	700-750	N/A
Quality		
• Collect revenue in accordance with Public Management and Finance Law (2013 Revision), and other legal framework	100%	100%
• Activities performed by trained staff	100%	100%
• Revenue reconciliation carried out monthly	100%	100%
Timeliness		
• Revenue deposited within two working days of collection	100%	100%
• Legal penalties enforced within ninety calendar days on outstanding revenue	100%	100%
Location		
Cayman Brac and Little Cayman	100%	100%
Cost	\$163,497	\$214,938
Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy		

Note: The total cost of supplying this output is \$203,946. However, the revenue of \$40,449 from other third parties reduces the cost to Cabinet to \$163,497.

DAD 21	Hurricane and Other Disaster Preparedness and Response Services	\$81,613
Description Disaster Management, Preparedness and Response Services		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
• Number of meetings arranged / attended	5-8	5-8
• Mock exercise/workshops organized / attended	1-2	1-2
• Number of active committees	5	5
• Number of emergency shelters maintained	4	4
• Number of shuttering exercises held	1-2	1-2
• Number of direct hours utilized	150-200	N/A
Quality		
• Annually updated Hurricane and Disaster Plan	100%	100%
• Training exercises conducted according to guidelines	100%	100%
• Key committee members attend The United States National Hurricane Conference and Governor's Hurricane Conference	100%	100%
• Emergency Shelters are maintained in accordance with established departmental procedures and Public Works Department standards	100%	100%
Timeliness		
• Cover hurricane season June – November	100%	100%
• Immediate response to other disasters	100%	100%
Location Cayman Brac and Little Cayman	100%	100%
Cost	\$81,613	\$90,134
Related Broad Outcomes: 3. A More Secure Community 5. Modern Smart Infrastructure		

DAD 22	Tourism and Business Development	\$210,872
Description Develop, implement and support Tourism and Business Initiatives to help energize the economy and create jobs.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
• Number of meetings to review activities and programmes	35-45	50-60
• Number of quarterly adverts in an international magazine	1-2	1-2
• Number of responses to world-wide requests for information	4,000-4,500	3,500-4,000
• Number of brochures distributed	500-1,500	2,000-3,000
• Number of trade shows attended	1	1
• Number of tours conducted	150-200	150-200
• Number of websites maintained	2	2
• Number of workshops held	4-6	4- 6
• Number of social media sites maintained	3-4	N/A
• Marketing support for various organizations/community events	3-5	N/A
• Number of direct hours utilized	6,500-7,000	N/A
Quality		
• Representatives attending trade shows are qualified officials	100%	100%
• Create high quality ads in a magazine of more than 200,000 circulation	100%	100%
• Produce brochures of highest quality using World Renown Photographers and printers and meet internal guidelines	100%	100%
• Information provided in accurate and in accordance with established programmes and policies	100%	100%
Timeliness		
• Produce and circulate brochures not later than March each year	100%	100%
• Develop advertisement by June each year	100%	100%
• Respond to inquiries with seven days	100%	100%
Location		
Cayman Brac	100%	100%
Cost	\$210,872	\$250,464
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics		

DAD 23	Public Information	\$253,055	
Description			
Provide information and advice to the General Public.			
Measures	2014/15 Budget	2013/14 Forecast	
	Quantity		
	• Number of work hours utilized	8,000-9,000	8,000-9,000
	• Number of Freedom of Information requests	1-12	N/A
	Quality		
	Responses to public inquiry are accurate and done by qualified personnel	100%	100%
	Timeliness		
	• Routine inquiries- immediate response	100%	100%
• Research/Response – within 2-3 days on average	100%	100%	
Location			
Cayman Brac and Little Cayman	100%	100%	
Cost	\$253,055	\$294,016	
Related Broad Outcomes:			
1. A Strong, Thriving and Increasingly Diverse Economy			
9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands’ Unique Characteristics			

DAD 24	Construction and Maintenance of Public Facilities	\$3,927,085	
Description			
Construction and Maintenance of Public Facilities and Infrastructure			
Measures	2012/13 Budget	2011/12 Forecast	
Quantity			
• Number of miles of road maintenance and construction	800-1,000	200-1,300	
• Number of building/facility maintenance job orders processed	500-600	500-600	
• Other Projects / minor works	60-100	400-450	
• Number of direct hours utilized	11,000-11,500	N/A	
Quality			
• Roads are constructed to National Engineering Standards	100%	100%	
• Project management and maintenance by professional staff	100%	100%	
Timeliness			
As set out in Annual Budget Guidelines and approved works program	100%	100%	
Location			
Cayman Brac and Little Cayman	100%	100%	
Cost	\$3,927,085	\$4,034,290	
Related Broad Outcomes:			
1. A Strong, Thriving and Increasingly Diverse Economy			
9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics			

Note: The total cost of supplying this output is \$3,947,786. However, the revenue of \$20,701 from other third parties reduces the cost to Cabinet to \$3,927,085.

DAD 25	Inspection and Licensing Services	\$86,454
Description		
Vehicle, Electrical and Other Miscellaneous Inspection and Licensing Services		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
• Number of Vehicles inspected / licensed	1,800-2,000	1,800-2,000
• Number of Driving Licenses issues	1,000-1,250	1,000-1,250
• Number of Electrical Inspections conducted	150-200	150-200
• Number of Turtle Licenses issued	4-6	4-6
• Number of Spear Gun Licenses issued	20-30	5-10
• Number of Firearm Licenses issued	50-75	15-
• Number of Other Licenses	5-10	25
• Number of Fishing Licenses issued	1-2	5-10
• Number of Fishing Pot licenses issued	1-2	N/A
• Number of Good Standing (Companies) Certificates issued	1-2	N/A
• Number of Incumbency (Companies) Certificates issued	1-2	N/A
• Number of Annual Returns (Companies) applications processed	1-2	N/A
• Number of direct hours utilized	400-450	N/A
Quality		
• In accordance with Vehicle/ Driving Licensing guidelines	100%	100%
• Inspections performed by certified persons	100%	100%
• Inspections performed to National Electrical Code Standards	100%	100%
• Licenses issued by authorized personnel in accordance with legal framework	100%	100%
Timeliness		
• Inspection and licensing services are processed within 24 hours of request	100%	100%
• Services are provided 8:30 a.m. – 4:00 p.m. Monday - Friday	100%	100%
Location		
Cayman Brac and Little Cayman	100%	100%
Cost	\$86,454	\$81,070
Related Broad Outcomes:		
1. A Strong, Thriving and Increasingly Diverse Economy		
9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics		

Note: The total cost of supplying this output is \$155,089. However, the revenue of \$68,635 from other third parties reduces the cost to Cabinet to \$86,454.

DAD 26	Preservation and Display of Materials and Sites of Historical Significance	\$191,389
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 Quantity • Number of artefacts preserved • Number of displays/exhibitions provided • Number of tours provided • Number of Heritage House Bookings / Events • Number of direct hours utilized Quality • Artifacts secured, exhibited and preserved in accordance with National Museum Standards • Historical Sites marked with descriptive signs to United States Parks Standards Timeliness Open for public access seven days per week Location Cayman Brac and Little Cayman Cost	2014/15 Budget	2013/14 Forecast
	3,500-4,000	3,500-4,000
	25-35	25-35
	450-500	350-450
	50-60	50-60
	1,450-1,500	N/A
	100%	100%
	100%	100%
	100%	100%
	\$191,389	\$363,139
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics		

DAD 27	Child Care and Pre-School Services	\$425,419
Description Provision of Child Daycare and Pre-School Services.		
Measures Quantity - Number of child care facilities provided - Number of students attending the Centre (per day) - Number of direct hours utilized Quality - Meets standards set by Education Department for Child Care Facilities - Facility Is licensed by the Education Department - Tasks performed by trained and qualified staff Timeliness Service Provided 8:00a.m. – 5:30p.m., Monday – Friday Location Cayman Brac Cost	2014/15 Budget	2013/14 Forecast
	1 25-30 14,500-15,000	1 25-30 N/A
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	\$425,419	\$597,969
Related Broad Outcome: 7. A Centre of Excellence in Education		

Note: The total cost of supplying this output is \$496,120. However, the revenue of \$70,701 from other third parties reduces the cost to Cabinet to \$425,419.

DAD 28	Customs and Immigration Services and Controls	\$1,998,350
Description Customs and Immigration Services and Controls, including: - Processing of all passengers and crew entering/departing the Cayman Islands - Processing and inspection of all vessels and aircraft entering/departing the Cayman Islands - Inspection and clearance of cargo imported into or exported from the Cayman Islands - Processing of work permit applications - Detection and prosecution of offenders		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
• Number of passengers processed	50,000-55,000	50,000-55,000
• Number of aircraft processed	4,000-5,000	4,000-5,000
• Number of vessels processed	100-125	100-125
• Imports – in tons	15,000-20,000	15,000-20,000
• Number of Board Meetings held	20-30	20-30
• Number of work permits processed	1,000-1,200	1,000-1,200
• Number of prosecutions effected	4-6	4-6
• Number of Trade and Business applications processed	150-180	150-180
• Number of arrests effected	10-20	10-20
• Number of investigations conducted	10-20	10-20
• Number of import entries cleared by customs	3,000-4,000	3,000-4,000
• Processing Migrants/Refuges in accordance with UNHCR guidelines	24	N/A
• Processing Visitor Extensions and Visas	24	N/A
• Administrative Services (Collection of Revenue and Accounting for same, including Trade and Business Licenses	24	N/A
Quality		
• Full compliance with Customs and Immigration Laws, Regulations and Procedures	100%	100%
• All work is carried out by qualified officers	100%	100%
Timeliness		
• Attend all vessels/aircraft: on demand	100%	100%
• Passengers are processed within five minutes	100%	100%
• Work permits are processed within three weeks	100%	100%
• Cargo is inspected and cleared within 24 hours	100%	100%
• Investigations, arrests and prosecutions are conducted in accordance with established guidelines and legal framework	100%	100%
• Number of direct hours utilized	41,500-42,000	N/A
Location		
Cayman Brac and Little Cayman	100%	100%
Cost	\$1,998,350	\$1,442,856
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 3. A More Secure Community		

Note: The total cost of supplying this output is \$2,197,556. However, the revenue of \$199,206 from other third parties reduces the cost to Cabinet to \$1,998,350.

DAD 29	Processing Accounts Payable Transactions	\$220,049
Description Treasury Services: Processing Account Payable and Receivable Transactions.		
Measures Quantity - Number of transactions / batches processed - Number of cheques processed - Number of direct hours utilized Quality All payments executed in accordance with Public Management and Finance Law (2013 Revision) and departmental policy Timeliness Payments processed within one week of receipt Location Cayman Brac Cost	2014/15 Budget	2013/14 Forecast
	6,000-6,500	1,800-2,000
	2,500-3,500	3,500-4,500
	5000-5,500	N/A
	100%	100%
	100%	100%
	100%	100%
	\$220,049	\$263,718
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy		

DAD 30	Sister Islands Sports	\$175,533
Description - The provision of sports coaching and instructing primarily in the 6 focus sports - Basketball, Cricket, Football, Netball, Track & Field and Swimming, which are conducted to improve the health, well- being, technical skills and fitness of youth and adults at novice to elite levels via: - Community Sport Programmes – Development Programmes conducted in all districts throughout Cayman Brac which involves age groups ranging from age 1 – Adults. - National Programmes – Caters specifically to elite athletes (juniors/seniors) in preparing them to compete in regional and international sports events. - After-School Programmes – Programmes are designed to enable students to participate in recreational events by enhancing their sport-specific skill and fitness needs. - School sessions – Assistance with Coaching Sessions are provided in compliance with the Public and Private Schools’ curriculum in specific instances. - Sports Workshops – Develop the technical skills of volunteers in various sports organizations to enhance the quality of coaching throughout Cayman Brac. - Provide professional advice and technical support to the ministry, sporting associations and schools with particular focus on the core sports of basketball, cricket, football, netball, track and field and swimming. - Recreational Leagues and Events – Organized to encourage physical activities for corporations and students. For students this is done by fostering school competitions, interaction amongst students and opportunities to apply skills.		
Measures Quantity - Number of Community Sport Development Programmes - Number of national programmes coached - Number of recreational leagues/events organized - Number of school coaching sessions - Number of workshops conducted - Number of direct hours utilized Quality - Community/National coaching are conducted by technical staff trained to standards set by the international governing body for the particular sport - School sessions are aligned and conducted in compliance with school strategy/plan/curriculum	2014/15 Budget	2013/14 Forecast
	70-80	15-20
	1-2	1-2
	25-30	8-10
	450-500	400-600
	8-12	8-12
	3,500-4,000	N/A
	100%	100%
100%	100%	

Timeliness - Community Coaching/National programmes held daily 5 - 6 days a week - Recreational leagues/events and workshop are conducted once every four to six months - Schools session provided daily five days per week. When requested, provide school sessions Location Cayman Islands Cost		
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	\$175,533	\$86,144
Related Broad Outcome: 6. A Fit and Healthy Population		

TOU 4	Support for Tourism Boards and Committees	\$256,874
Description Provide administrative and consultative services to the following Boards and Committees: • Hotel Licensing Board (HLB) • Public Transportation Board (PTB) - o Transportation • National Tourism Management Policy (NTMP) Steering Committee - o Environment - o Sustainable Tourism Development - o Airport, George Town and Port Development - o Research and Information - o Human Research - o Infrastructure and Product Enhancement • Hospitality School Advisory Council		
Measures Quantity Number of meetings: • Hotels Licensing Board • Public Transportation Board • National Tourism Management Policy Steering Committee • Hospitality School Advisory Council (New) 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 Timeliness Department of Tourism representative will attend meetings as called by committee chair Location Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	6-12	8
	6-12	13
	9-15	11
	2-8	2
	100%	100%
	100%	100%
	100%	100%
	\$256,874	\$203,089
Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy		

TOU 9	Tourism Public Relations Services	\$1,224,457	
Description - Manage local and international communications with external stakeholders: including the media, tourism industry partners and trade partners throughout the year and particularly during times of national emergency or crisis. - Increase awareness and enhance the image of the Cayman Islands, in order to promote tourism using channels such as: - Press Releases - Visiting Journalist Program - Targeted Media Event and Promotions - Speeches, Features, Articles and Newsletters - Event Photography and Graphic Design			
Measures		2014/15 Budget	2013/14 Forecast
Quantity			
Number of meetings: - Number of Press / Photo Releases - Number of ‘Crisis’ Related Communications - Number of Visiting Journalist Trips - Number of film productions facilitated - Number of published stories - Number of Events/Promotions - Number of speeches written - Number of Welcome/Programme messages written - Number of E Newsletters written - Event Photography and Graphic Design (Banners, Invitations, Ads etc.) - Number of presentations/reports		57-63 14-20 48-54 3-9 191-197 14-20 21-27 9-15 25-31 84-90 56-62	87 11 54 4 245 22 30 11 39 107 51
Quality - Branding image to be maintained at all times - All media communication and releases to be pre-approved by PR Manager or Director prior to issue. - All communications will be in compliance with agreed plans and strategies		100% 100% 100%	100% 100% 100%

Timeliness • Press releases will be written and approved, 1–2 days prior to release date • ‘Crisis’ Press Releases to be distributed as appropriate • Speeches written a minimum of 2 days before event • Welcome letters to be drafted 1-3 days prior to due date • E. newsletters to be drafted 1-3 days prior to distribution date • Visiting Journalist Programme spans a calendar year, trip maybe centered around specific calendar events or maybe customized for specific journalist stories • Photography and graphic support provided as appropriate upon request • Attend all briefings as required by Chairperson(s) or by the Ministry	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
Location Cayman Islands	100%	100%
Cost	\$1,224,457	\$1,675,504
Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy		

TOU 11	Tourism Industry Customer Service Training	\$431,793
Description - To provide Customer Service Training and Improvement methods for private sector employees and public sector personnel. - To provide on-the-job training, combined with classroom instruction, and competency certification to raise the occupational competencies of both young people, preparing for careers in tourism, and for incumbent tourism industry personnel who wants to advance their careers in tourism.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity - The following programs will be provided to staff in the private sector and public sector - Number of customer service workshops to be conducted 72-78 87 - Number of assessments and survey reports 1-3 1 - Number of new training products and or programmes developed 1-2 new - Apprentice Training - Number of Apprentices Stage 1 9-15 35 - Number of Apprentices Stage 2 9-15 23 - Number of Apprentices Stage 3 9-15 12		
Quality - Programs will be designed to meet CIDOT's performance metrics (learning objectives met, learning impact assessed) 100% 100% - Programs will be customized, through consultation and feedback, to meet the needs of the target group (participant evaluations) 100% 100% - Training will be provided by highly recognized institutions and qualified personnel 100% 100% - The Tourism Apprenticeship Council will be established by the Ministry of Finance and Economic Development through wide consultation from the education and business community 100% 100% - The Tourism Apprenticeship Training Program and Internships will be guided by the Tourism Apprenticeship Council, comprised of: - Representatives of the Tourism Industry 100% 100% - Members of the Education Community		

Quality - The Tourism Apprenticeship Council will establish policies and procedures for the management of the Tourism Apprenticeship Training Program and Summer Internships, and monitor, through regular reports, the progress of Interns, Apprentices and Masters - Tourism Apprentices will undergo thorough screening, testing, and evaluations throughout the Apprenticeship period - Tourism interns will be evaluated throughout the placement period	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
Timeliness	100%	100%
Location Cayman Islands	100%	100%
Cost	\$431,793	\$363,970
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 2. A Work-Ready and Globally Competitive Workforce		

TOU 14	Tourist Accommodation Inspections and Licensing Services	\$395,118
Description Provide Tourist Accommodation Inspections and Licensing Services on behalf of the Hotel Licensing Board		
Measures Quantity - Number of bedroom inspections: Grand Cayman (4820) - o Condo/Apartment - o Villa/Guest House - o Hotel - Sister Islands (451) - o Condo/Apartment - o Villa/Guest House - o Hotel Quality - Bedrooms will be inspected 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 licenses will be done by the Hotel Licensing Board Timeliness Inspections and re-inspections occur: - Condo/Apartments, Villa/Guest Houses - Between the period April 15-Aug 31 - Hotels - Between the period June 15-Oct 31 - Public Facilities – On-going throughout the period Location Cayman Islands	2014/15 Budget	2013/14 Forecast
	1,188-1,315	1,366
	520-575	573
	808-895	1054
	109-120	32
	80-90	114
	95-105	103
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	\$395,118	\$482,124
Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy		

TOU 15	Pilot Environmental Program for the Tourism Sector	\$174,253
Description Implement the Cayman Islands Environmental Program for the Tourism Sector (CEPTS). This program is designed to develop to increase environmental management awareness and to encourage environmentally responsible management practices. This will be achieved through: • Environmental Management System (EMS) Support for properties implementing environmental programmes • Number of Accreditation Activities, including assessments (includes Green Globe Certification/Blue Flag Certification/Little Cayman destination management certification) • Number of environmental awareness programmes and activities • Number of properties with environmental management best practices identified through HLB Licensing and Inspection Process • Recognise tourism partners for their business outstanding environmental stewardship annually		
Measures Quantity • Number of EMS support sessions to properties • Number of accreditation activities e.g. Green Globe or Blue Flag • Number of tourism partners adopting and implementing environmental best practices • Number of tourism partners adopting and implementing environmental best practices Quality • Environmental audits will be conducted by the consulting company and qualified independent personnel for each of the properties • Environmental Management Systems set up will meet • the internationally recognized environmental standards of Green Globe Certification/Blue Flag and or other responsible Tourism Standards Timeliness July 2014 – June 2015 Location Cayman Islands Cost		2014/15 Budget 51-55 12-18 7-12 20-30 100% 100% 100% 100% \$174,253
		2013/14 Forecast 34 15 6 11 100% 100% 100% 100% \$250,304
Related Broad Outcome 1. A Strong, Thriving and Increasingly Diverse Economy		

TOU 16	Tourism Physical Product Enhancement Projects	\$199,189
Description		
- Identify and facilitate Physical Product Enhancement Projects as outlined in the annual work plan - To implement action items as assigned in the National Tourism Management Policy (NTMP)		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
- Number of tourist way finding and attraction location signage - Number of Grand Cayman Tourism infrastructure projects - Number of Sister Islands Tourism infrastructure projects - Other miscellaneous projects	2-5 2-5 2-5 2-5	6 0 0 8
Quality		
- Signage will be highly visible and in keeping with the aesthetics of the attractions/facilities - Success of these improvements will be measured by cruise and stay-over exit surveys - Signage will comply with guidelines set forth by Department of Tourism - Projects and Craft Market will be guided by the NTMP recommendations - incorporated into public facilities inspection evaluation process	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
Timeliness		
- Ongoing - Public Facilities – Ongoing	100% 100%	100% 100%
Location		
Cayman Islands	100%	100%
Cost	\$199,189	\$263,159
Related Broad Outcome:		
1. A Strong, Thriving and Increasingly Diverse Economy 5. Modern Smart Infrastructure		

TOU 17	Collection of Tourism Revenue	\$278,774
Description Collect and record Tourism Revenue including: • Tourist Accommodation Tax Charges (TAC) • Timeshare Tax Charges (TSC) • Tourist Accommodation License 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 Quantity • Number of tourist accommodation tax receipts issued • Number of timeshare tax receipts issued • Number of License Fee receipts issued • Number of accommodations audit reports issued Quality • All TAT and TST due for the months of July 2014 to June 2015 is collected according to Tourism Law • License Fees collected from all new properties opening and all new units or properties entering the rental pool during this period as well as all renewals • Revenue submission to be in compliance with the relevant laws and policies • Audits should be done in accordance with the Tourism Law and the Public Management Finance Law (2013 Revision) Timeliness • Collect Tourist Accommodation and Timeshare Tax on or by the 28th of each month, following the month in which accommodation was provided • Collect Tourist Accommodation License Fees upon the application for a License or renewal • Revenue from fees to be submitted to the bank on a daily basis • Audit reports will be issued within three months (90 working days) of the commencement of the audit Location Cayman Islands		2014/15 Budget 4,335-4,785 80-90 425-475 1 100% 100% 100% 100% 100% 100% 100% 100% 100%
		2013/14 Forecast 4,802 82 326 0 100% 100% 100% 100% 100% 100% 100% 100% 100%
Cost		\$278,774 \$420,128
Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy		

TOU 19	Tourism Education, Awareness and Scholarship Programmes	\$440,305
Description To increase the community's awareness of the importance of tourism to the Cayman Islands economy: • Tourism Career Awareness, Promotion and Exploration to Students • Tourism Awareness and Assessment Tools • Tourism Curriculum Infusion • Plan and execute Tourism Education and Scholarship Programmes, Tourism Apprenticeship Training Programme (TATP) and Ministry of Tourism Scholarship		
Measures Quantity • Tourism Scholarship Programmes: - Number of scholarship summary reports produced - Number of TATP program performance reports • Tourism partner awareness and promotion - Number of International tourism partner competitions executed - Number of CCMI//CNCF/CITA/National Trust Education Activities - Number of media placements • Tourism Education and Curriculum Infusion - Number of tourism training/presentation workshops for teachers conducted - Number of tourism familiarization trips undertaken - Number of tourism education programmes/activities developed for students Grade 1 to 12 (New) - Number of career awareness workshops • Tourism Community Awareness and Promotion: - Number of tourism speak-off/Tourism Ambassador events - Number of media placements - Number of tourism community events		2014/15 Budget 2013/14 Forecast
		12-18 2-8 2-6 7-13 18-22 1-3 1-3 20-25 22-28 12-18 8-12 1
		18 2 4 15 29 0 3 12 19 1 15 7

Quality		
All Tourism education programs will be designed and delivered to meet CIDOT's performance metrics (learning objectives met, learning impact assessed)	100%	100%
Tourism scholarship program to be managed according to Scholarship guidelines on behalf of the Ministry of District administration, Tourism and Transport (DATT)	100%	100%
Tourism scholarship reports to be generated monthly on behalf of the Ministry of DATT and according to scholarship guidelines.	100%	100%
International partner competitions and speak-off/Tourism Ambassador competition managed according to international tourism partner standards	100%	100%
Tourism career awareness presentations and expos will be delivered by knowledgeable, qualified personnel and according to Department of Tourism (DOT) guidelines	100%	100%
Summer sea school enrichment camp sessions to be managed according to DOT Guidelines	100%	100%
Tourism curriculum infusion to be delivered and continuously monitored	100%	100%
Community Tourism awareness programme will meet intended objectives	100%	100%
Timeliness		
Ministry of DATT scholarships awarded once per year and reports are generated three times per year	100%	100%
Tourism competitions throughout the period	100%	100%
Tourism career awareness presentations and expos throughout the period	100%	100%
Tourism curriculum infusion session to be developed, monitored, and evaluated throughout the period	100%	100%
Community tourism awareness events to take place over the period of the year	100%	100%
Location		
Cayman Islands	100%	100%
Cost	\$440,305	\$542,406
Related Broad Outcomes		
1. A Strong, Thriving and Increasingly Diverse Economy 2. A Work-Ready and Globally Competitive Workforce		

TOU 20	Direct Marketing	\$1,706,786	
Description Direct marketing of the Cayman Islands to consumers, sellers and suppliers through: • Consumer -potential and past visitors and visitor groups, e.g. past guests of hotels, condos, airlines and potential visitor groups, e.g. database listings from magazines, partner programmes, consumer shows e.g. Caribbean travel and life, Crate and Barrel, Adventure Travel Show respectively. • Trade (Sellers = travel agents and wholesalers and suppliers = hotels, airlines etc.) • Marketing is done through: - o Hard copy e.g. post cards, promotional brochures sent via traditional post, travel planner - o Electronic e.g. electronic post cards, newsletters and e-blasts delivered via the internet			
Measures		2014/15 Budget	2013/14 Forecast
Quantity			
Number of direct marketing initiatives:			
Consumer			
o	Number of hard copy collateral developed and distributed	40-50	51
o	Number of electronic post cards, newsletters or e-blasts developed and distributed	280-310	207
Trade			
o	Number of hard copy collateral developed and distributed	20-40	9
o	Number of electronic post cards, newsletters or e-blasts developed and distributed	40-45	39
Quality			
•	In accordance with the digital media framework	100%	100%
•	In accordance with the agreed strategy, plan and timeline of Department of Tourism annual marketing plan	100%	100%
•	Branding image to be maintained at all times	100%	100%
Timeliness			
In accordance with the annual marketing plan		100%	100%
Location			
Cayman Islands US, UK & Canada		100%	100%
Cost		\$1,706,786	\$1,655,088
Related Broad Outcome			
1. A Strong, Thriving and Increasingly Diverse Economy			

TOU 21	Promotional Activities	\$3,867,926
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 - o Participate in Trade Shows - o Conduct Trade Training Seminars - o Sales “Blitz” - o Sales calls - o Partnership/Affinity Programs - o Familiarization Trips • Consumer - o Events Sponsorships - o Consumer Shows - o Partnership/Affinity Programs - o Web management - o Special Events and Promotions - o Content Updates - o Partner E-brochure updates - o Consumer Enhancements - o Social Media - o Messages - o Video		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
<u>Trade</u>		
• Number of trade shows attended	65-70	83
• Number of trainings given	300-315	190
• Number of sales’ blitz conducted	5-10	88
• Number of Sales offices visited	1,050-1,070	1,210
• Number of partnerships/ affinity programs entered into	5-10	13
• Number of FAM trips	20-30	19
<u>Consumer</u>		
• Number of events sponsored	45-50	66
• Number of consumer shows attended	60-65	85
• Number of affinity programs	5-10	27
• Number of special events hosted	3-7	13
<u>Web Site Management</u>		
• Number of special events hosted	25-30	23
• Number of Website content updates	2,600-2,800	2,650
• Number of Partner E-brochure updates	80-90	177
• Website consumer enhancement	5-10	4
<u>Social Media</u>		
• Number of messages posted on social media channels	1,950-2,050	1,757
• Number of videos posted on social media channels	10-15	12

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 - Web site will be maintained and updated in accordance with the digital media framework and organizations' strategic objectives - Social media messages and videos in accordance with the digital media framework and social media strategy and implantation documents	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	75-100%
	100%	100%
Timeliness - Ongoing throughout the period - Web site management and social media will be in accordance with the annual marketing plan	100%	100%
	100%	100%
Location US, UK, Canada & Cayman Islands	100%	100%
Cost	\$3,867,926	\$4,023,527
Related Broad Outcome 1. A Strong, Thriving and Increasingly Diverse Economy		

TOU 22	Advertising Activities	\$7,007,164
Description Market the Cayman Islands through the following methods of advertising: • Print • Radio • Television • Web/ Internet • Outdoor Placements (Billboards, Sports screens etc.)		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
• Number of print insertions • Number of radio spots • Number of television spots • Number of web locations (digital activity placements)	220-230 740-750 3,700- 3,710 275-285	259 4 8,170 241
Quality		
• Content of all materials to be in compliance with the agreed strategy set forth by the Department of Tourism (DOT) • In compliance with agreed plans and strategy • Branding image to be maintained at all times	100% 100% 100%	100% 100% 100%
Timeliness		
In accordance with agreed plan/ timelines of DOT's media plan	100%	100%
Location		
Cayman Islands, USA, UK & Continental Europe and Canada	100%	100%
Cost	\$7,007,164	\$7,114,345
Related Broad Outcome 1. A Strong, Thriving and Increasingly Diverse Economy		

Note the total cost of supplying this output is \$7,107,614. However, the revenue of \$10,450 from other third parties reduces the cost to Cabinet to \$7,007,164.

TOU 24	Cruise Tourism Management	\$474,994
Description Coordinate and implement the Ministry's cruise tourism policy alignment with the National Tourism Management Policy (NTMP) and to achieve the goals of spreading the economic benefits of cruise tourism, create the framework for better distribution of cruise passengers throughout the country and ensure high levels of guest satisfaction.		
Measures Quantity - Cayman Calling - Cruise Conversion - Monthly reports summarizing registrations, rewards issued, converted passengers, partners (new) - Cruise Overflow Events to enhance Cruise Visitor Experience at Seaport - Cruise industry outlook reports - Cruise Public Awareness and Promotion events – (Cruise line visits, media requests) - Cruise Policy and Research reports - FCCA/Seatrade Industry Conferences Quality Programmes etc. will be carried out in accordance with NTMP and the annual work plan of the Department of Tourism Timeliness Ongoing throughout the year Location Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	10-15	12
	10-15	7
	10-15	12
	4-8	4
	2-5	2
	1-3	4
	100%	100%
	100%	100%
	100%	100%
	\$474,994	\$557,193
Related Broad Outcome 1. A Strong, Thriving and Increasingly Diverse Economy		

TOU 25	Technical and Policy Advice on Tourism Matters	\$163,293
Description Provide Tourism Advice to the Ministry of Tourism and other Government Ministries, Departments and other Industry Stakeholders on issues likely to impact the economy and infrastructure of the Cayman Islands. • Technical research reports • Policy input and advice • Special papers and reports as requested		
Measures Quantity • Number of technical research reports • Policy input and advice in written format • Number of special papers, reports and responses as requested Quality • 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 Timeliness • Advice provided within five working days of the timeframe mutually agreed between the Ministry/Other Agencies and Department. Location Cayman Islands Cost		2014/15 Budget 4-8 4-8 4-8 100% 100% 100% 100% \$163,293
		2013/14 Forecast 0 0 0 100% 100% 100% 100% \$68,651
Related Broad Outcome 1. A Strong, Thriving and Increasingly Diverse Economy		

NWS 2	Non Aeronautical Services	\$1,124,588
Description Non Aeronautical Services relating to tropical storms, hurricanes, floods, marine and severe weather are provided to various social and economic sectors including the construction and tourism industry and the general public. This results in the provision of the following: - o Public Weather Forecast - o Warnings - o Statistical Information - o Disaster Risk Reduction - o Severe Weather and Hurricane Preparedness and Mitigation		
Measures	2014/15 Budget	2013/14 Forecast
Quantity • Number of public weather forecasts • Number of weather warnings • Number of statistical weather reports • Number of special reports	1,100-1,200 250-300 20-30 15-20	1,100-1,200 250-300 20-30 15-20
Quality • All forecasts, warnings and reports are undertaken under the guidelines, standards and recommendation practices recognised by the World Metrological Organisation (WMO)	80-100%	80-100%
Timeliness • Public weather forecast will be issued three times daily • Warnings will be issued as required for threatening severe weather systems • Statistical weather report will be issued upon agreed time • Special reports will be issued as needed	80-100% 80-100% 80-100% 80-100%	80-100% 80-100% 80-100% 80-100%
Location Grand Cayman and Cayman Brac	100%	100%
Cost	\$1,124,588	\$1,131,642
Related Broad Outcome 1. A Strong, Thriving and Increasingly Diverse Economy		

Note the funding for NWS 1 (\$526,563) has been included in NWS 2 (\$598,025)

6. PAYMENT ARRANGEMENTS

Cabinet will pay the Ministry of *District Administration, Tourism and Transport* for delivery of the outputs described in section 1.

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

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

The expected amount of each invoice for outputs to be delivered during the year is outlined in the following table.

INVOICE PROFILE

MONTH	MDT 1 \$	MDT 2 \$	MDT 3 \$	MDF 17 \$	PTO 2 \$	PTO 3 \$	PTO 4 \$	DAD 16 \$
July	49,371	37,487	16,582	8,122	12,933	22,117	14,255	10,670
August	49,371	37,487	16,582	8,122	12,933	22,117	14,255	10,670
September	49,371	37,487	16,582	8,122	12,933	22,117	14,255	10,670
October	49,371	37,487	16,582	8,122	12,933	22,117	14,255	10,670
November	49,371	37,487	16,582	8,122	12,933	22,117	14,255	10,670
December	49,371	37,487	16,582	8,122	12,933	22,117	14,255	10,670
January	49,371	37,487	16,582	8,122	12,933	22,117	14,255	10,670
February	49,371	37,487	16,582	8,122	12,933	22,117	14,255	10,670
March	49,371	37,487	16,582	8,122	12,933	22,117	14,255	10,670
April	49,371	37,487	16,582	8,122	12,933	22,117	14,255	10,670
May	49,371	37,487	16,582	8,122	12,933	22,117	14,255	10,670
June	49,371	37,487	16,582	8,122	12,933	22,117	14,255	10,670
TOTAL	592,451	449,843	198,990	97,468	155,199	265,408	171,065	128,041

MONTH	DAD 17	DAD 18	DAD 19	DAD 20	DAD 21	DAD 22	DAD 23	DAD 24
July	3,967	3,224	9,306	13,625	6,801	17,573	21,088	327,257
August	3,967	3,224	9,306	13,625	6,801	17,573	21,088	327,257
September	3,967	3,224	9,306	13,625	6,801	17,573	21,088	327,257
October	3,967	3,224	9,306	13,625	6,801	17,573	21,088	327,257
November	3,967	3,224	9,306	13,625	6,801	17,573	21,088	327,257
December	3,967	3,224	9,306	13,625	6,801	17,573	21,088	327,257
January	3,967	3,224	9,306	13,625	6,801	17,573	21,088	327,257
February	3,967	3,224	9,306	13,625	6,801	17,573	21,088	327,257
March	3,967	3,224	9,306	13,625	6,801	17,573	21,088	327,257
April	3,967	3,224	9,306	13,625	6,801	17,573	21,088	327,257
May	3,967	3,224	9,306	13,625	6,801	17,573	21,088	327,257
June	3,967	3,224	9,306	13,625	6,801	17,573	21,088	327,257
TOTAL	47,600	38,689	111,667	163,497	81,613	210,872	253,055	3,927,085

MONTH	DAD 25	DAD 26	DAD 27	DAD 28	DAD 29	DAD 30	NWS 2
July	7,205	15,949	35,452	166,529	18,337	14,628	93,713
August	7,205	15,949	35,452	166,529	18,337	14,628	93,713
September	7,205	15,949	35,452	166,529	18,337	14,628	93,713
October	7,205	15,949	35,452	166,529	18,337	14,628	93,713
November	7,205	15,949	35,452	166,529	18,337	14,628	93,713
December	7,205	15,949	35,452	166,529	18,337	14,628	93,713
January	7,205	15,949	35,452	166,529	18,337	14,628	93,713
February	7,205	15,949	35,452	166,529	18,337	14,628	93,713
March	7,205	15,949	35,452	166,529	18,337	14,628	93,713
April	7,205	15,949	35,452	166,529	18,337	14,628	93,713
May	7,205	15,949	35,452	166,529	18,337	14,628	93,713
June	7,205	15,949	35,452	166,529	18,337	14,628	93,713
TOTAL	86,454	191,389	425,419	1,998,350	220,049	175,533	1,124,588

MONTH	TOU 4	TOU 9	TOU 11	TOU 14	TOU 15	TOU 16
	\$	\$	\$	\$	\$	\$
July	1,998	154,390	65,844	46,953	67,248	17,987
August	22,553	88,298	55,118	43,398	29,499	26,981
September	9,992	128,769	60,779	36,573	1,017	8,994
October	31,040	110,822	35,902	128,335	1,886	20,568
November	3,326	163,880	39,166	47,585	1,886	47,991
December	95,337	71,016	31,550	23,787	10,688	-
January	62,080	178,714	31,550	14,088	23,263	13,712
February	14,560	97,176	3,293	6,217	-	16,488
March	7,994	94,696	-	3,253	13,186	17,987
April	7,994	114,694	17,387	9,261	6,593	4,497
May	-	22,002	41,848	964	-	11,992
June	-		49,356	34,704	18,987	11,992
TOTAL	256,874	1,447,285	431,793	395,118	174,253	199,189

MONTH							
	TOU 19	TOU 20	TOU 21	TOU 22	TOU 23	TOU 24	TOU 25
July	26,703	88,419	347,995	480,411	10,029	19,517	13,608
August	26,953	114,571	390,767	251,728	18,572	19,517	13,608
September	33,349	100,706	445,313	575,767	27,116	21,030	13,608
October	72,823	143,856	333,895	535,897	19,718	71,182	13,608
November	42,191	200,613	211,280	757,891	15,626	61,628	13,608
December	31,425	217,847	94,881	603,029	3,348	61,628	13,608
January	24,335	158,374	169,770	477,814	33,360	126,909	13,608
February	30,161	122,261	374,593	480,411	10,029	19,517	13,608
March	19,951	115,339	329,775	379,737	17,118	19,517	13,608
April	49,815	138,033	393,842	700,466	18,572	22,542	13,608
May	27,906	182,231	414,592	1,042,775	21,895	22,542	13,608
June	277,521	124,534	361,223	721,238	14,298	9,465	13,608
TOTAL	440,305	1,706,786	3,867,926	,007,164	209,685	74,994	163,293



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 Financial Law (2013 Revision).

I accept responsibility for the accuracy and integrity of the financial information in these forecast financial statements and their compliance with the Public Management and Finance Law (2013 Revision).

To the best of my knowledge the statements are:

- p. Complete and reliable;
- q. Fairly reflect the forecast financial position as at 30th June 2015 and performance for the 2014/15 financial year; and
- r. Comply with generally accepted accounting practice.

Mr. Stran Bodden, MA, JP

Chief Officer

Ministry of District Administration, Tourism and Transport

[] June 2014

MINISTRY OF DISTRICT ADMINISTRATION, TOURISM & TRANSPORT
GOVERNMENT OF THE CAYMAN ISLANDS

STATEMENT OF FINANCIAL POSITION		Budget 2014/15
AS AT 30 JUNE 2015		
Current Assets		
Cash and cash equivalents	1	8,913,171
Marketable securities and deposits		
Trade receivables	2	5,943,924
Other receivables	2	6,396
Inventories	3	0
Investments	4	0
Prepayments	5	206,459
Total Current Assets		15,069,951
Non-Current Assets		
Trade receivables	2	0
Other receivables	2	0
Inventories	3	0
Investments	4	0
Prepayments	5	0
Intangible Assets	6	1,664
Property, plant and equipment	6	1,644,175
Total Non-Current Assets		1,645,839
Total Assets		16,715,790
Current Liabilities		
Trade payables	7	1,206,651
Other payables and accruals	7	633,456
Bank Overdraft	1	0
Unearned revenue	8	0
Employee entitlements	9	866,565
Repayment of surplus		0
Total Current Liabilities		2,706,672
Non-Current Liabilities		
Trade payables	7	0
Other payables and accruals	7	0
Unearned revenue	8	0
Employee entitlements	9	0
Total Non-Current Liabilities		0
Total Liabilities		2,706,672
Net Assets		14,009,118
NET WORTH		
Contributed capital		11,990,580
Revaluation reserve		0
Accumulated surpluses/(deficits)		25,999,698
Total Net Worth		14,009,118

**MINISTRY OF DISTRICT ADMINISTRATION, TOURISM &
TRANSPORT
GOVERNMENT OF THE CAYMAN ISLANDS**

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2015	Note	Budget 2014/15
Revenue		
Sale of goods and services	10	29,091,021
Investment revenue	11	0
Donations	12	0
Other revenue		0
Total Revenue		29,091,021
Expenses		
Personnel costs	13	14,427,010
Supplies and consumables	14	14,444,710
Depreciation & Amortisation	6	174,200
Impairment of property, plant and equipment	6	0
Impairment of inventory	3	0
Finance costs (overdraft interest)	15	0
Litigation costs	16	38,500
Gains/(losses) on foreign exchange transactions	17	6,600
Gains/(losses) on disposal/revaluation of property, plant and equipment	17	0
Other expenses		0
Total Expenses		29,091,020
Surplus or (Deficit) for the period		1

MINISTRY OF DISTRICT ADMINISTRATION, TOURISM & TRANSPORT
GOVERNMENT OF THE CAYMAN ISLANDS

CASH FLOW STATEMENT		Budget 2014/15
FOR THE YEAR ENDED 30 JUNE 2015		
CASH FLOWS FROM OPERATING ACTIVITIES		
<i>Receipts</i>		
Outputs to Cabinet		26,194,106
Outputs to other government agencies		
Sale of goods and services - third party		515,632
Interest received		
Donations / Grants		
Other receipts		
<i>Payments</i>		
Personnel costs		-14,427,010
Supplies and consumables		-14,700,343
Interest paid		
Other payments		
Net cash flows from operating activities		-2,417,615
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property, plant and equipment		-95,000
Proceeds from sale of property, plant and equipment		0
Net cash flows from investing activities		-95,000
CASH FLOWS FROM FINANCING ACTIVITIES		
Equity Investment from Org 40		95,000
Repayment of Surplus to Org 40		0
Net cash flows from financing activities		95,000
Net increase/(decrease) in cash and cash equivalents		-2,417,615
Cash and cash equivalents at beginning of period		11,330,787
Cash and cash equivalents at end of period		8,913,172

**MINISTRY OF DISTRICT
ADMINISTRATION, TOURISM &
TRANSPORT
GOVERNMENT OF THE CAYMAN
ISLANDS**

	Contributed Capital	Reserve s	Revaluatio n Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2013	-12,210,580			25,999,698	13,789,118
Changes in net worth for 2012/13					
Changes in accounting policy					0
Prior Year Adjustments					0
Restated balance	-12,210,580	0	0	25,999,698	13,789,118
Changes in net worth for 2013/14					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Exchange differences on translating foreign operations					0
Equity Investment from Cabinet	125,000				125,000
Capital withdrawals by Cabinet					0
Repayment of surplus to Cabinet					0
Net revenue / expenses recognised directly in net worth	125,000	0	0	0	125,000
Surplus/(deficit)for the period 2013/14					0
Total recognised revenues and expenses for the period	125,000	0	0	0	125,000
Balance at 30 June 2014 carried forward	-12,085,580	0	0	25,999,698	13,914,118

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2014 brought forward	-12,085,580	0	0	25,999,698	13,914,118
Changes in net worth for 2013/14					
Changes in accounting policy					0
Prior Year Adjustments					0
Restated balance	-12,085,580	0	0	25,999,698	13,914,118
Changes in net worth for 2014/15					
Gain/(loss) on property revaluation					0
Gain/(loss) on revaluation of investments					0
Exchange differences on translating foreign operations					0
Equity Investment from Cabinet	95,000				95,000
Capital withdrawals by Cabinet					0
Repayment of surplus/Dividends to Cabinet					0
Net revenue / expenses recognised directly in net worth	95,000	0	0	0	95,000
Surplus/(deficit)for the period 2014/15				0	0
Total recognised revenues and expenses for the period	95,000	0	0	0	95,000
Balance at 30 June 2015	-11,990,580	0	0	25,999,698	14,009,118

Ministry of District Administration, Tourism and Transport
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 (IPSASs) using the accrual basis of accounting. Where there is currently no IPSAS, other authoritative pronouncements such as International Accounting Standards and United Kingdom reporting standards applicable to the public sector have been used. The measurement base applied is historical cost adjusted for revaluations of certain assets.

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

Reporting Period

The reporting period is the period ended 30 June 2015.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognized when incurred.

Depreciation

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

Assets

Cash and cash equivalents

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

Receivables and advances

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

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

Other plant and equipment, which includes motor vehicles and office equipment, is recorded at cost (or fair value if acquired prior to 2010) less accumulated depreciation.

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 recognized 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.

Ministry of District Administration, Tourism and Transport
Notes to the Forecast Financial Statements

Note 1: Cash and Cash Equivalents

Description	Foreign Currency	Exchange Rate	Budget 2014/15
Cash on hand (IRIS Confirmation Account/Petty Cash)	524,781	1.0000	524,781
Cash in transit (IRIS Remittance Account)	1,762	1.0000	1,762
CI\$ Operational Current Account held at Royal Bank of Canada	7,180,453	1.0000	7,180,453
US\$ Operational Current Account held at Royal Bank of Canada	594,036	0.8375	497,505
Payroll Current Account held at Royal Bank of Canada	708,670	1.0000	708,670
Bank Accounts held at other financial institutions	0	1.0000	0
Fixed Deposits held with Treasury (less than 90 days)	0	1.0000	0
TOTAL			8,913,171

Note 2: Trade and Other Receivables

Trade Recivables	Budget 2014/15
Sale of goods and services	3,562,641
Outputs to Cabinet	2,381,282
Outputs to other government agencies	0
Other	0
Less: provision for doubtful debts (Enter -ve number)	0
Total trade receivables	5,943,924

Other Receivables	Budget 2014/15
Advances (salary, Official Travel, etc)	3,996
Dishonoured cheques	2,400
Interest receivable	0
Loans	0
Interentity Due from	0
Other Non-Current Assets	0
Other	0
Less: provision for doubtful debts (Enter -ve number)	
Total other receivables	6,396

	Trade Receivables	Other Receivables	Budget 2014/15
Current			
Past due 1-30 days	5,943,924	6,396	5,950,320
Past due 31-60 days			0
Past due 61-90 days			0
Past due 90 and above			0
Non-Current			
Past due 1 year and above		0	0
Total	5,943,924	6,396	5,950,320

Changes in the provision of doubtful debts:

Description	Budget 2014/15
Balance at 1 July	0
Additional provisions made during the year	
Receivables written off during the period	
Balance at 30 June	0

Note 3: INVENTORIES

Description	Current	Non- Current	Budget 2014/15
Inventory held for use in the provision of goods and services	0		0
Work in Progress and finished goods	0		0
			0
			0
TOTAL INVENTORIES	0	0	0

Note 4: INVESTMENTS

Investments	Current	Non-Current	Budget 2014/15
Investments	0		0
			0
			0
			0
Total Investments at the lower of cost or market value	0	0	0

Note 5: Prepayments

Description	Current	Non-Current	Budget 2014/15
Accrued Prepayments	206,459		206,459
Prepaid Insurance	0		0
Other			0
Total	206,459	0	206,459

Note 6: Property, Plant and Equipment

Cost of Property, Plant and Equipment

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 July 2013	816,320	58,923	188,043	327,230	305,469	4,485	3,880,322	0	1,034,361	6,623,821
Additions										0
Disposals and Derecognition										0
Revaluation										0
Transfers										0
Balance as at 30 June 2014	816,320	58,923	188,043	327,230	305,469	4,485	3,880,322	0	1,034,361	6,623,821

	<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 30 June 2014	816,320	58,923	188,043	327,230	305,469	4,485	3,880,322	0	1,034,361	6,623,821
Additions				62,000				33,000	26,000	121,000
Disposals and Derecognition										-26,000
Revaluation										0
Transfers										0
Balance as at 30 June 2015	816,320	58,923	188,043	389,230	305,469	4,485	3,880,322	33,000	1,060,361	6,718,821

**Accumulated
Depreciation
and
impairment
losses**

	<i>Plant and equipme nt</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipme nt</i>	<i>Infrastr ucture</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under constructio n or developme nt</i>	<i>Total</i>
Balance as at 1 July 2013	424,234	14,650	128,498	315,545	246,594	3,810	3,799,472	0	0	4,936,333
Transfers										0
Impairment Reserve 2013/14 (closing balance)										0
Depreciation Expense 2013/14										0
Eliminate on Disposal or De- recognition 2013/14										0
Balance as at 30 June 2014	424,234	14,650	128,498	315,545	246,594	3,810	3,799,472	0	0	4,936,333

	<i>Plant and equipme nt</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipme nt</i>	<i>Infrastr ucture</i>	<i>Motor Vehicles</i>	<i>Other assets</i>	<i>Assets under constructio n or developme nt</i>	<i>Total</i>
Balance as at 30 June 2014	424,234	14,650	128,498	315,545	246,594	3,810	3,799,472	0	0	4,936,333
Transfers				-9,887						-35,887
Impairment change 2014/15										0
Depreciation Expense 2014/15	64,303	4,325	3,839	34,403	13,039	1,579	52,112	0	0	200,200
Eliminate on Disposal or de- recognition 2014/15										0
Balance as at 30 June 2015	488,537	18,975	132,337	340,061	259,633	5,389	3,851,584	0	0	5,100,646

Net Book value 30 June 2014	392,086	44,273	59,545	11,685	58,875	675	80,850	0	1,034,361	1,687,488

Net Book value 30 June 2015	327,783	39,948	55,706	49,169	45,836	-904	28,738	33,000	1,060,361	1,644,175

Note 7: Trade Payables, Other Payables and Accruals

	Current	Non-Current	Budget 2014/15
Creditors	1,206,651		1,206,651
Creditors Ministries/Portfolios			0
Creditors other government agencies			0
Non current Accounts payable		0	0
Payroll Deductions	110,692		110,692
Operating Lease	0		0
Accrued Expenses	414,594		414,594
Accrued Expenses Ministries/Portfolios			0
Accrued Expenses other government agencies			0
Inter-entity due to	0		0
Accrued Entity Interest	494		494
Provisions	0		0
Other payables	107,676		107,676
Total trade payables other payables and accruals	1,840,107	0	1,840,107

Note 8: Unearned Revenue

Details	Current	Non-Current	Budget 2014/15
Rentals paid in advance	0		0
Immigration deposits	0		0
Customs deposits	0		0
Revenue deposits	0		0
Other unearned revenue	0		0
Non current Unearned revenue		0	0
Total unearned revenue	0	0	0

Note 9: Employee Entitlements

	Budget 2014/15
Annual Leave	336,871
Retirement and long service leave	529,694
Accrued salaries	0
Travel	0
Pension	0
Other salary related entitlements	0
Total current portion	866,565
<i>Non-current employee entitlements are represented by:</i>	
Retirement and long service leave	
Total employee entitlements	866,565

Note 10: Sales of Goods and Services

Revenue type	Budget 2014/15
Outputs to Cabinet	28,575,389
Outputs to other government agencies	0
Fees and charges	400,118
General sales	44,365
Rentals	33,804
Other	37,345
Total sales of goods and services	29,091,021

Note 11: Personnel Costs

Description	Budget 2014/15
Salaries, wages and allowances	11,248,209
Health care	2,576,567
Pension	594,086
Leave	0
Other personnel related costs	8,148
Total Personnel Costs	14,427,010

Note 12: Supplies and Consumables

Description	Budget 2014/15
Supplies and Materials	393,962
Purchase of services	10,781,656
Lease of Property and Equipment	681,724
Utilities	574,126
General Insurance	252,379
Interdepartmental expenses	150,000
Travel and Subsistence	544,979
Recruitment and Training	254,495
Other	811,390
Total Supplies & consumables	14,444,710

Note 13: Litigation Cost

Litigation Costs	Budget 2014/15
Legal Fees	38,500
Description	
Total Litigation cost	38,500

Note 14: Gain/(Loss) on foreign exchange transactions

	Budget 2014/15
Net (gain) / loss on disposal of property, plant and equipment	0
Net (gain) / loss on foreign exchange Transactions	6,600
Total gains/ (losses)	6,600

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

Description	Budget 2014/15
Surplus/(deficit) from ordinary activities	1
Non-cash movements	
Depreciation expense	174,200
Impairment	0
(Gain)/losses on sale of property plant and equipment	0
Changes in current assets and liabilities:	
(Increase)/decrease in receivables - Cabinet	-1,188,211
(Increase)/decrease in other current assets	-390,039
Increase/(decrease) in payables	-1,013,565
(Increase)/decrease in inventories	
Increase/(decrease) in payables	
Net cash flows from operating activities	-2,417,615

Note 17: Related Party and Key Management Personnel Disclosures

Description	Budget 2014/15
Salaries & other short-term employee benefits	1,736,326
Past employee benefits	
Other long-term benefits	
Termination benefits	
Loans	
Total	1,736,326

Note 18: Financial Instrument Risks

The Ministry of District Administration, Tourism and Transport 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 of District Administration, Tourism and Transport is subject to credit risk from debtors other than the Cabinet. The Ministry of District Administration, Tourism and Transport does not have significant concentrations of credit risk for its other financial instruments.

Currency and Interest Rate Risk

The Ministry of Ministry of District Administration, Tourism and Transport has no significant exposure to currency exchange loss risk and interest rate risk.

Liquidity Risk

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

ANNUAL BUDGET STATEMENT

MINISTRY OF PLANNING, LANDS, AGRICULTURE, HOUSING AND INFRASTRUCTURE

FOR THE FINANCIAL YEAR
ENDING 30 JUNE 2015

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

CONTENT

STATEMENTS: STATEMENT OF MINISTER/ OFFICIAL MEMBER AND CHIEF OFFICER

PART A: Ownership Performance

- 12. Nature and Scope of Activities
- 13. Strategic Ownership Goals
- 14. Ownership Performance Targets
- 15. Equity Investments and Withdrawals

PART B: Output Performance

- 16. Outputs to be Delivered
- 17. Payment Arrangements

APPENDIX: Forecast Financial Statements

STATEMENT FROM THE MINISTER

I confirm that the draft Annual Budget Statement and the draft Purchase Agreements reflect the outputs I wish to purchase in the 2014/15 financial year. The Draft Annual Budget Statement and the draft Ownership performance I want to be delivered in the 2014/15 financial year.

I also confirm that the Draft Annual Plan and Estimates includes the various measures I am planning to enforce during the 2014/15 financial year.

Honourable D. Kurt Tibbetts, OBE, JP
Minister

Ministry of Planning, Lands, Agriculture,
Housing and Infrastructure

[] [] 2014

STATEMENT OF THE CHIEF OFFICER

The Draft Budget has been compiled using the best information available and is to the best of my knowledge complete and accurate as of this date.

The Draft Budget complies with the requirements of the Strategic Policy Statement including the expenditure parameters agreed by Cabinet and Legislative Assembly.

I take responsibility for the accuracy and completeness of the financial numbers and other information contained in the Draft Budget

Mr. Alan Jones, MRICS
Chief Officer

Ministry of Planning, Lands, Agriculture,
Housing and Infrastructure

[] [] 2014

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General Nature of Activities

The Ministry of Planning, Lands, Agriculture, Housing and Infrastructure (PLAH&I) funds, develops, and monitors the implementation of policy, legislation and services in the areas of, infrastructure, management of Crown estates and public buildings, agriculture and petroleum inspection.

The departments and units within its remit include: Ministry of PLAH&I – Admin; Planning; Lands and Survey, Agriculture, Temporary Housing Initiative ; Postal Services; Facilities Management; Public Works; Vehicle and Drivers Licensing; Vehicle and Equipment Services; and Petroleum Inspectorate.

The authorities, boards and committees within its remit include: Electricity Regulatory Authority, Information and Communications Technology Authority, Water Authority, National Roads Authority, National Housing and Development Trust, Animal Welfare Advisory Committee, Veterinary Board, Assessment Committee (Roads), Land Surveyor's Board.

Scope of Activities

The scope of activities for the Planning, Lands, Agriculture, Housing and Infrastructure is as follows:

Human and Environmental Health and Safety

- Enforcement of building control standards
- Conduct regulatory activities in accordance with several Laws, to protect the islands' natural and cultivated flora and fauna and to indirectly protect the wellness of the resident human population
- Enforcement of high standards of food and water quality, occupational health and safety
- Maintenance of government roads and vehicles

Provision of Support of Infrastructure

- Maintenance of an accurate and up to date land information system
- Provision of policy advice and administrative support to the Ministry on scientific, technical and strategic matters relating to the agricultural sector
- Provision of agricultural, horticultural, livestock, aquaculture and veterinary medical services to support a modern, sustainable and diversified agricultural sector
- GIS: The Systems Section provides new GIS solutions and is developing (and maintaining) a networked GIS. The Production Unit (part of the Survey and Mapping Section) uses the GIS to provide mapping products for statutory purposes and for sale to the public
- Ensuring the provision of reliable excellent and reasonably priced utility and communications services
- Promotion of e-commerce
- Provision of quality postal services
- Provision of quality roads within the islands

Support Services for the Whole of Government

- Property valuations
- Leases and compensation matters
- Acquisition and disposal of crown estate
- Property management and security
- Preparation of Development Plans for Grand Cayman
- Natural hurricane response
- Provision of all government land surveying work including the maintenance of an island-wide control network
- Postal and mail delivery services
- Vehicle procurement and maintenance

Collection of Government Revenues

- Stamp duty on land transfers
- Planning fees
- Infrastructure fees
- Building permit fees
- Agricultural supplies and equipment fees
- Postal revenue
- Electricity royalties
- Broadcasting fees and royalties
- Infrastructure fees
- Water royalties

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

Great emphasis being placed on the provision of data and other services via the Lands and Survey departmental website www.caymanlandinfo.ky

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

STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the *Ministry of Planning, Lands, Agriculture, Housing and Infrastructure* in 2014/15 and the subsequent two years are as follows:

- 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.
- To provide Facilities Management services for the new Government Office Accommodation building that has become the new home for Government's administration and financial services;
- Develop and implement financial reporting and monitoring systems to assist the organization in providing greater value for money with a cost containment focus;
- Development of training programs and succession plans for the advancement of Caymanians within the Ministry;
- To ensure staff complement, training and equipment are in accordance with industry standards;
- Encouragement of a performance based organization that appreciates and recognizes exceptional work;
- Expand provision of value added services for customers of postal services; and
- Provide land and building valuations for all government properties.

2. OWNERSHIP PERFORMANCE TARGETS

The ownership performance targets for the Ministry of Planning, Lands, Agriculture, Housing and Infrastructure for the 2014/15 financial year are as follows:

The ownership performance targets for the Ministry of Planning, Lands, Agriculture, Housing and Infrastructure for the 2014/15 financial year are as follows.

Financial Performance

Financial Performance Measure	2014/15 Budget \$	2013/14 Forecast \$
Revenue from Cabinet	33,639,215	34,218,799
Revenue from ministries, portfolios, statutory authorities, government companies	1,130,907	1,223,645
Revenue from others	8,874,769	8,652,883
Surplus/deficit from outputs	0	99,145
Ownership expenses	43,644,891	43,996,182
Operating Surplus/Deficit	0	99,145
Net Worth	31,682,573	45,636,748
Cash flows from operating activities	2,217,311	1,200,192
Cash flows from investing activities	(816,787)	(542,575)
Cash flows from financing activities	516,787	443,430
Change in cash balances	1,917,311	1,101,047

Financial Performance Ratio	2014/15 Budget \$	2013/14 Forecast \$
Current Assets: Current Liabilities (Working Capital)	283%	518%
Total Assets: Total Liabilities	759%	989%

Physical Capital Measures	2014/15 Budget	2013/14 Forecast \$
Value of total assets	37,263,683	20,898,509
Asset replacements: total assets	2%	2%
Book value of assets: initial cost of those assets	61%	64%
Depreciation: cash flow on asset purchases	131%	201%
Changes to asset management policies		

Summary of Establishment

Position	2014/15 Budget	2013/14 Forecast
<u>Ministry Administration</u>		
Administrative Coordinator	1	1
Administrative Officer I	1	2
Administrative Officer II	1	1
Administrative Secretary	1	1
Assistant Facilities Manager	1	0
Building Manager	1	1
Chief Financial Officer	1	1
Chief Human Resources Officer	1	1
Chief Officer	1	1
Clerical Officer/Receptionist	1	1
Deputy Chief Financial Officer	2	2
Deputy Chief Officer DAW&GA	2	2
Deputy Facilities Manager	1	1
Executive Officer	1	2
Facilities Administrator	1	1
Facilities Manager	1	1
Financial Administrator	1	1
Personal Assistant	1	1
Security Guard	1	1
Switchboard Operator	2	2

Position	2014/15 Budget	2013/14 Forecast
<u>Department of Agriculture</u>		
Abattoir Supervisor	1	1
Accounts Officer II	1	1
Accounts Officer III (Payables)	1	1
Operational HR & Information Manger	1	0
Agricultural Assistant	1	1
Agricultural Inspector	7	6
Agricultural Officer	1	1
Agriculture Supervisor II	1	1
Agriculture Supervisor III	1	1
Agronomist	1	1
Animal Control Officer I	1	1
Animal Control Officer II	1	1
Animal Health Assistant	2	2
Animal Welfare Officer	1	1
Assistant Director (Agriculture)	1	1
Cashier	1	1
Clerical Officer I	2	2
Clerical Officer/Receptionist	1	1
Communications/ Data Officer	1	1
Director of Agriculture	1	1
Driver/Messenger	1	1

Position	2014/15 Budget	2013/14 Forecast
Executive Customer Service Representative	1	1
Extension Officer CYB	1	1
Farm Labourer	9	9
Farm Superintendent	1	1
Financial Administrator	1	1
Gardener I (Horticultural Technician)	1	1
Heavy Equipment Operator I	1	1
Laboratory Trainee	1	1
Labourer (Cayman Brac)	1	1
Livestock Extension Officer	1	1
Plant Protection Officer	1	1
Scientific Assistant	2	2
Senior Agricultural Officer	0	1
Senior Animal Health & Welfare Officer	1	1
Senior Slaughter man	1	1
Slaughter man	1	1
Stockman	1	1
Veterinary Officer	2	2
Veterinary Officer (Designate)	1	0
Warehouse Clerk II	1	1
Warehouse/ Inventory Clerk	1	0
Petroleum Inspectorate		

Position	2014/15 Budget	2013/14 Forecast
Assistant Petroleum Inspector	1	1
Chief Petroleum Inspector	1	1
Department of Vehicle and Equipment Services		
Director	1	1
Deputy Director	1	1
Manager Fleet Maintenance	1	1
Administration and Finance Manager	1	0
Higher Executive Officer	1	1
Accounts Officer II	1	1
Accounts Officer III	1	2
Stores Controller	1	1
Stores Purchasing Officer	1	1
Stores Officer	1	1
Support Services Officer	1	1
Asst. Support Services Officer	1	1
Mechanic I	15	16
Mechanic II	6	6
Driver	1	1
Cleaner	0	1
Fuel Sales Assistant	1	1
Gateman	1	1

Position	2014/15 Budget	2013/14 Forecast
<u>Department of Lands and Survey</u>		
Accounts Officer II	2	2
Accounts Officer III	1	1
Administrative and Finance Manager	1	1
Assistant Administrative and Finance Manager	1	1
Assistant GIS Officer	1	0
Cadastral Quality Assurance Assistant	1	1
Cadastral Quality Assurance Officer	1	1
Cashier	1	1
Chief Surveyor	1	0
Chief Valuation Officer	1	1
Clerical Officer I	2	2
Customer Liaison Officer	1	1
Director, Lands and Survey	1	1
Executive Officer I	1	1
Field Assistant I	1	1
Field Assistant II	3	3
Geomatician	2	2
GIS Analyst/Programmer	2	2
GIS Assistant	1	1
GIS Data Technician	1	1
GIS Development Assistant	1	1

Position	2014/15 Budget	2013/14 Forecast
GIS Manager	1	1
GIS Production Assistant	1	1
GIS Production Supervisor	1	1
GIS Senior Web Developer	1	1
Graduate Valuation Officer	1	1
Land Registry Assistant	5	4
Land Registry Officer I	3	3
Land Registry Officer II	5	5
Registrar of Lands	1	1
Senior Geomatician	1	1
Senior Land Registry Officer	3	3
Senior Valuation Officer	1	1
Senior Assistant Registrar of Lands	1	1
Senior Land Registry Advisor (NON EVAL POST)	1	1
Survey Field Supervisor	1	1
Surveying Assistant	1	1
Surveying Technician I	2	2
Surveying Technician II	1	1
Valuation Officer	3	3
Survey Technical Assistant	1	1
<u>Planning</u>		
Building Inspector (Electrical)	3	2

Position	2014/15 Budget	2013/14 Forecast
Senior Building Inspectors (Electrical)	1	1
Building Permit Clerk	1	1
Clerical Officer 1	3	4
Financial Administrator	1	1
Planning Assistant 1	1	1
Plans Examination Supervisor	1	1
Planning Compliance Officer	2	2
Executive Officer I	1	1
Plans Examiner II	2	2
Plans Examiner	2	1
Planning Assistant II	1	1
Combination Inspector	5	3
Deputy Director of Planning	2	1
Human Resources Manager	1	1
Office Support Assistant	2	2
Director of Planning	2	1
Assistant Director of Planning	1	0
Senior Building Inspector (Plumbing)	1	1
Planning Officer	4	4
Senior Building Inspector (Structural)	0	0
Elevator Inspector	1	1
Planning Technician	2	2
Building Inspector	1	0

Position	2014/15 Budget	2013/14 Forecast
Assistant Postmaster General, Operations	1	1
Assistant Postmaster General, Regulatory International Rel.	1	1
Cleaner	2	2
Clerical Officer/Customer Service Officer	1	1
Customer Care Officer	1	1
Deputy Postmaster General - Finance & HR	1	1
Deputy Postmaster General – Operations	1	1
District Postal Manager I	1	1
District Postal Manager II	3	3
District Postal Manager III	3	3
REP Services Administrator	1	0
Human Resources Manager	1	0
International Mail Accounts Officer	1	1
Mail Transport Coordinator	0	0
Mails Manager	4	4
Manager Philatelic Bureau		1
Postal Agent		1
Postal Assistant		1
Postal Service Officer	54	55
Postmaster General	1	1
Senior Customer Service Officer	1	1
Senior Postal Officer	4	4

Position	2014/15 Budget	2013/14 Forecast
<u>Public Works Department</u>		
Accounts Officer II	1	1
Accounts Officer III	3	3
Air Conditioning Technician I	4	4
Air Conditioning Technician II	1	1
Architect	2	2
Assistant Manager (Operations)	1	1
Assistant Manager (Town Management)	1	1
Assistant Project Manager (PWD)	1	1
Cabinet Maker	1	1
Carpenter I	1	2
Carpenter II	1	1
Clerical Officer I	2	2
Deputy Director PWD (Development & Planning)	1	1
Director PWD	1	1
Draughtsman I	2	2
Electrical Superintendent	1	1
Electrician I	1	1
Electrician II	2	2
Engineering Aid III	2	1
Executive Architect (Designate)	1	1
Executive Officer I	1	2

Position	2014/15 Budget	2013/14 Forecast
Facilities Attendant	9	9
Facilities Construction Technician II	3	3
Facilities Support Technician III	4	3
Facility Maintenance Coordinator	1	1
Fence Erector	1	1
Field Supervisor	8	8
Financial Accountant	1	1
Financial Administrator	1	1
Financial Administrator (Agriculture)	0	1
Foreman	17	17
Heavy Equipment Operator	2	2
Heavy Vehicle Driver II	1	1
Help Desk Technical Support Officer	2	2
Human Resource Manager	1	1
Labourer	2	3
Lead Carpenter	13	15
Lead Electrician	3	4
Lead Electrician (Controls)	0	1
Lead Labourer	3	5
Lead Mason	3	5
Lead Painter	1	3
Lead Plumber	2	2

Position	2014/15 Budget	2013/14 Forecast
Machine Operator III	0	1
Manager - Building Construction	1	1
Manager (RPC)	1	1
Manager MEP	1	1
Office Attendant I	1	1
Painter I	1	1
Plumber I	0	2
Project Manager	3	1
Quantity Surveyor	1	1
Senior Draughtsman	1	1
Senior Manager Building Maintenance & Minor Works	1	1
Senior Projects Manager	1	1
Senior Tally Clerk	1	1
Solid Waste Labourer	2	1
Stores Manager	1	1
Structural Engineer (Design)	0	1
Supervisor Heavy Equipment	1	1
Tally Clerk I	1	1
Tally Clerk II	1	1
Tally Clerk III	1	3
Team Supervisor	3	1
Training & Development Officer	1	1

Position	2014/15 Budget	2013/14 Forecast
Work Crew Operator	1	1
<u>Department of Vehicle and Drivers Licensing</u>		
Director	1	1
Deputy Director	1	1
Finance Manager	1	1
Manager of Licensing	1	1
Assistant Manager of Licensing	1	1
Higher Executive Officer	1	1
Supervisor Licensing Operations	1	1
Accounts Officer I	1	1
Administrative Assistant	1	1
IT & Administrative Manager	1	1
Supervisor Licensing	2	2
Vehicle Examiner	2	2
Vehicle Inspector/Relief Examiner	2	2
Driving/Vehicle Examiner	2	2
Licensing Officers	10	10
Accounts Officer III	1	1
Accounts Officer IV	1	1
Customer Service Officer	4	3
Clerical Officer	1	1
Receptionist/Messenger	1	1
Office Attendant II	1	0
TOTAL	482	486

Major <u>New</u> Entity Capital Expenditure for the Year	2014/15 Budget \$
Irrigation equipment for improvement in Forage production - (2 - 3000 Gallon Tanks, 4 pumps & 2 wells) - AGR 28	15,000
Irrigation equipment - Lines & Sprinkler systems - AGR 28	8,000
Refrigerator for storage of medical supplies and Seeds	1,800
Pesticide Sprayers	9,000
Total Agriculture	33,800
Gas Tester	2,600
Ultrasonic Thickness Tester	2,000
Total Petroleum Inspectorate	4,600
IT Solution for Fuel Management	63,085
Modus2 Diagnostic Machine for light duty	10,000
Air compressor for the tire shop	15,000
Total Department of Vehicle and Equipment Services	88,085
Work Centre Pro	6,000
High Definition IP CCTV System	19,000
New Vehicle 4 x 4	35,632
DVR & monitor and UPS for Security System	2,000
Work Centre Pro	6,000
Total Department of Vehicle and Driver's Licensing	68,632
Plotter Replacement	5,000
R10 & TSC3 Base Station	17,556
Base station TS9 with geodetic antenna	14,364
Total Lands and Survey	36,920
Electrical Testing Equipment	3,600
Total Planning	3,600
Automated Mail Sorting	100,000
New Mail Van Ford E150	40,000
Security System Upgrades for Hell PO	20,000
Total Postal	160,000
Ford F150	43,000
Urgently replace 5 vehicles	145,650
Midsize Grab Truck	60,000
4 door full size Pick up (work trucks)	40,000
Full size pickups - RPC	76,000
Beach Cleaner 400 series	25,000

Riding Lawn Mower	2,500
Large Format Printer	19,000
Computer Hardware	10,000
Total Public Works Department	421,150
TOTAL FOR ENTITY ASSETS	816,787

Major Entity Capital Expenditure Commenced but not completed in previous years	Anticipated Project Status at 1st July 2014
	NIL

RISK MANAGEMENT

Key risks faced by the Portfolio	Change in status from 2013/14	Actions to manage risk	Financial value of risk
Loss of Key personnel	The Ministry now has a Chief HR manager to assist in staffing issues/retention	Cross-training of staff to avoid loss of time if someone left employment Counseling and Training	Unquantifiable
Loss of staff that are on fixed-term contract.	Significant change	Encourage and support staff to further their education by attending Civil Service College, UCCI or other recognized institutions in order to improve their capabilities	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 labour 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
Public liability due to the nature of activities of the Public Works Department and the Department of Vehicle and Equipment Supplies	No change	• Adequate insurance coverage • Legal vetting of all contracts with external parties to ensure adequate protection • "Round Table" consultation between senior managers for addressing exposure on larger projects • Quality assurance review on all large 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	
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	\$24,000,000

Key risks faced by the Portfolio	Change in status from 2013/14	Actions to manage risk	Financial value of risk
Natural disasters leading to curtailed/interrupted operations	No change.	- Adherence to Civil Service's instructions on Hurricane Preparedness Activities - Maintenance of backup communications equipment	
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
Successful claim for indemnification under the Registered Land Law.	None	Staff training and awareness	Legal costs can be extensive. General damages could be very significant
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 and	Undefined loss of business and revenue and/or increased expenditure
Damage resulting from the illegal shipment of dangerous substances such as Anthrax 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
Lawsuit for defamation	None	Continuous sensitization of host and a delay system	Undetermined
Natural Disasters (especially hurricanes)	None	Increased Awareness and Preparedness	Undetermined

3. EQUITY INVESTMENTS AND WITHDRAWALS

Equity Movement	2014/15 Budget \$	2013/14 Forecast \$
Equity Investment from Cabinet into the Ministry of Planning, Lands, Agriculture, Housing and Infrastructure	516,787	542,575
Capital (Equity) Withdrawal by Cabinet from the Ministry of Planning, Lands, Agriculture, Housing and Infrastructure		

PART B

OUTPUT PERFORMANCE

4. OUTPUTS TO BE DELIVERED

MPA 1	Policy Advice to the Minister of Planning, Lands, Agriculture, Housing and Infrastructure	\$36,625
Description Policy advice to the Ministry of Planning, Lands, Agriculture, Housing and Infrastructure on electrical suppliers, petroleum storage and handling, vehicle purchase and servicing, vehicle inspections and licensing, broadcasting of news and information, upkeep of parks and cemeteries, agriculture, management of Crown Estate and Land Survey Regulation, land titles information, and management of public buildings.		
Measures Quantity - Number of cabinet papers - Number of minister briefings - Number of parliamentary answers - Instructions on legislative motions Quality - All cabinet papers to be reviewed and signed off by the Hon. Minister or the Chief Officer - All advice or analysis for parliamentary answers will be sought from qualified sources and signed off by the Hon. Minister or the Chief Officer - Cabinet papers will comply with Cabinet instructions and policies - Legislation will be accurate and in alignment with the desires of the Government Timeliness - Cabinet submissions will be in line with the Cabinet's deadline - Legislative motions and bills – within specified time frame for required meetings of the Legislative Assembly - Ministers Cabinet instructions will be actioned within a time frame agreed Location Cayman Islands		2014/15 Budget 90-110 100-120 1-3 3-6 100% 100% 100% 100% 95% 95% 95% 100%
Cost		2013/14 Forecast 70-80 75-85 1-3 3-6 100% 100% 100% 100% 95% 95% 95% 100%
Related Broad Outcome: 5. Modern, Smart Infrastructure		

MPA 2	Ministerial Servicing	\$1,875,125
Description Maintain capacity for provision of managerial, administrative and financial support to the Ministry of Planning, Lands, Agriculture, Housing and Infrastructure		
Measures	2014/15 Budget	2013/14 Forecast
Quantity - Attendance at meetings - Number of reports - Number of Freedom of Information answers	470-500 5-10 20-30	470 -500 5-10 22
Quality - Written and verbal communications will be accurate. - Activities will comply with relevant Government guidelines, regulations and legislation	100% 100%	100% 100%
Timeliness Reports completed within timelines set within the Ministry	95%	95%
Location Cayman Islands	100%	100%
Cost	\$1,875,125	\$1,923,593
Related Broad Outcome: 5. Modern, Smart Infrastructure		

Note: The total cost of supplying this output is \$1,876,125. However, the revenue of \$1,000 from other third parties reduce the cost to cabinet to \$1,875,125.

MPA 4	Facilities Management	\$5,254,679
Description: Provision of Facilities Management service for multi-user Government Buildings • Government Administration Building (GAB) • Cayman Islands Environmental Centre (CIEC) • Town Hall and Civic Centres		
Measures	2014/15 Budget	2013/14 Forecast
Quantity • Number of service calls actioned • Number of inspections completed • Number of contracts managed	650-700 950-1,000 50-60	650-700 950-1,000 50-60
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% 95-100%	100% 95-100%
Timeliness • Weekly inspection of each site and preparation of maintenance schedule once per year • Service calls: - o Emergency calls – action immediately - o High Priority calls – action within 24 hours - o Normal Priority calls – action within three to five days • Expected outcomes are delivered within the timeframe stipulated in all contracts	90-100% 95-100% 95-100% 95-100% 95-100%	90-100% 95-100% 95-100% 95-100% 95-100%
Location Grand Cayman	100%	100%
Cost	\$5,254,679	\$5,255,991
Related Broad Outcome: 5. Modern, Smart Infrastructure		

Note: The total cost of supplying this output is \$6,245,086. However, the revenue of \$975,907 from government agencies and \$14,500 from third parties reduce the cost to Cabinet to \$5,254,679.

MPA 5	Administration of Temporary Housing Initiative	\$56,272
Description Administering the operation of the temporary housing units owned by Government under the temporary housing initiative including: • Organising the maintenance of the Government owned units • Collecting rental payments from tenants • Coordinating with tenants regarding relocation to permanent property solutions • Coordinating relevant social programmes for tenants		
Measures Quantity Number of temporary housing units administered and/or maintained Quality Housing activity prioritised and completed in accordance with priorities established by Cabinet Timeliness Housing activity completed in accordance with timeliness established by Ministry Location Grand Cayman Cost		2014/15 Budget 6 100% 100% 100% \$56,272
		2013/14 Forecast 20 100% 100% 100% \$56,272
Related Broad Outcome: 3. A More Secure Community		

AGR 21	Agricultural Sales Service	\$1,325,075
Description Provide agricultural supplies to farmers, backyard gardeners and the general public to support agricultural production: • Livestock feed • Fertilizer • Pesticides, (e.g. insecticides, fungicides, herbicides, nematocides and acaricides) • Miscellaneous items, (e.g. backpack sprayers and spare parts, plant pots and bags, irrigation hose and drippers, poultry feeders & waterers, electric fencing, fence posts and barbed wire.		
Measures Quantity • Number of sale transactions processed • Number of orders processed Quality Transactions and orders are placed in accordance with the Public Management and Finance Law (2013 Revision), internal guidelines and are subject to approval by the Head of Department or his designate. Timeliness Grand Cayman: • Service available to customer 8.5 hours per day Monday, Tuesday, Thursday, Friday (closed Wednesday) and 4.5 hours on Saturday. Cayman Brac: • Service available to customer 7.5 hours per day Monday-Friday Location Grand Cayman and Cayman Brac Cost	2014/15 Budget	2013/14 Forecast
	25,000-30,000	25,987
	180-220	168
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	\$1,325,075	1,312,538
	Related Broad Outcome: 11. A Robust Agriculture Sector Suited to the Needs and Resources of the Country	

Note: The total cost of supplying this output is \$3,000,075. However, the revenue of \$1,675,000 from third parties reduces the cost to Cabinet to \$1,325,075.

AGR 24	Plant Health, Regulatory and Inspection Services	\$563,516
Description - Administration of programs to regulate the importation and exportation of plants, plant products and aggregate. - Administration of programs to detect and prevent the entry, establishment and spread of new plant pests. - Administration of programs to identify, prevent the spread and manage existing plant pests. - Activities to regulate the importation of pesticides and to promote the safe handling, use and storage of these products.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
Issuance of Permits		
Number of plant import permits and phyto-sanitary certificates issued	400-500	459
Number of Aggregate import permits issued	15-20	17
Programme to prevent the entry of new plant pests		
Number of taskforce inspections	120-150	207
Number of consignment inspections in customs warehouse	800-850	775
Number of baggage inspections	4,500-5,00	4,918
Number of Inspections (flights, cargo or mail) conducted by canine detector unit	3,500-4,000	3,500
Number of visits to sentinel sites for fruit fly and other pest monitoring	1,000-1,500	1,315
Number of samples collected, processed and identified taxonomically	450-500	500
Number of pest risk assessments conducted and completed	5-7	7
Programme to manage existing plant pests		
Number of samples collected, processed and identified for diagnostic purposes	240-260	213
Number of pest management projects	2-3	2
Activities to regulate the use of pesticide products		
Number of Letters of authorizations issued for importation of pesticide products	5-8	5
Quality		
Issuance of Permits		
Plant/Aggregate import permits issued in compliance with local regulations	100%	100%
Plant phyto-sanitary certificates issued in compliance with regulations set by country of import	100%	100%
Programme to detect new plant pests		
Plant inspections executed in compliance with departmental procedures	100%	100%
Percentage accuracy of detections made by canine detector unit	90-95%	90%
Monitoring samples meet standard laboratory methods for collection and processing	90-100%	95%

AGR 25	Animal Welfare and Control Services	\$350,134
Description - To reduce the number of stray and neglected animals - To educate residents on matters of animal welfare - To investigate complaints of inhumane treatment of animals - Inspection of licensed premises to ensure compliance with the conditions of their operating license		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
• Number of animals impounded	700-800	739
• Number of animals euthanized	500-600	485
• Number of animals returned/adopted	100-110	100
• Number of public education/awareness events	15-20	15
• Number of investigations conducted	450-550	450
• Number of inspections of licensed premises	10-15	10
• Number of revisits to ensure that breaches are corrected	180-200	180
• Number of reports to Facility Managers	4-6	4
• Number of reports to Animal Welfare Advisory Council	6-8	6
Quality		
• Maintenance and care of the animals impounded at the Department of Agriculture in accordance with established standard operating procedures	98-100%	99%
• Animal euthanized in accordance with humane standards		
• All public awareness information well researched, current and relevant to the needs of the community, subject to internal review and approval by the Head of Department	100%	100%
	100%	100%
• Conducted in accordance with Animal Law, other relevant laws and established standard operating procedures	98-100%	98%
• Inspections conducted by qualified persons and in accordance with Animals Law and supporting regulations.	100%	100%
• Reports to be clear, concise and relevant	98-100%	100%
Timeliness		
• Impounding of animals done within 12 hours of receipt of request	85-100%	96%
• All Public Awareness events, approved by the Head of Department, conducted to agreed timelines	100%	100%
• Investigations are done on a prioritized basis within 24 hours of receipt of a formal complaint	100%	90%
• Case files prepared for Court submission according to agreed timeframes	100%	100%
• Inspections conducted throughout the year	85-100%	100%
• Reports delivered to Facility Managers no later than 30 days following inspection unless otherwise advised by the Head of Department	90-100%	100%
• Quarterly Report submitted to the Animal Welfare Advisory Council on the 10th working day of the 1st month of the next quarter	100%	100%
Location		
Cayman Islands	100%	100%
Cost	\$350,134	290,833
Related Broad Outcome: 11. A Robust Agriculture Sector Suited to the Needs and Resources of the Country		

AGR 26	Assistance and Training Towards the Development of the Agriculture Sector	\$372,812	
Description Provision of training, educational, marketing, agri-business, promotional, public relations and logistical services to support the development of the Agricultural Sector and the enhancement of National Food Security, through: • Coordination and delivery of training and educational interventions and programmes • Provision of assistance and support to educational activities and programmes target at the youth • Provision of strategic and logistical support to institutions and organizations within the sector • Provision of assistance and support for marketing, promotion and increased public awareness of local agricultural products and the sector as a whole. • Provision of support to individual farmers and entrepreneurs to assist with their marketing and agri-business needs. • Collection and production of statistical data. • Coordination of technical and strategic support for infrastructure and other development within the sector (capacity building). • Coordination of press releases and media liaison activities to inform the public on sectorial issues. • Coordination and administration of the Agricultural Membership Programme and support recognized farmers in accessing benefits and services offered by the wider Government Service			
Measures		2014/15 Budget	2013/14 Forecast
Quantity • Number of written responses to media inquiries, interviews, media events and press releases produced, conducted or assisted with • Number of training and educational interventions and activities coordinated and/or delivered. • Number of educational activities and programmes for the youth assisted with. • Number of statistical reports produced • Number of man-hours spent in preparation and delivery of marketing, agri-business, promotional, technical, administrative and logistical services to support the development of the sector and improve and enhance National Food Security, • Number of man hours spent in provision of strategic, technical and logistical support to the Cayman Islands Agricultural Society and the Sister Islands Show Committees. • Number of man hours spent administering the Agricultural Membership Programme		6-8 8-10 10-12 4-6 500-1,000 4,000-4,500 400-500	8 9 N/A 5 600 4,130 415

Quality		
All promotional, PR and public awareness information released to be approved by the Head of Department or Ministry as appropriate.	100%	100%
All interviews and media events conducted by personnel approved by Head of Department or Ministry as appropriate.	100%	100%
All technical, agri-business and marketing advice, training and logistical support to the sector and agricultural organizations to be provided by suitably qualified persons appropriate to the specific assignment.	N/A	100%
Where specific marketing, promotional, training or infrastructure development programmes are embarked upon, these shall have clearly defined outcomes and be approved by the Head of Department.	100%	100%
All published statistics shall be based on sound data gathering procedures, accurate within the limits of the model and subject to internal peer review.	100%	100%
All applications for registration, renewals and/or letters of support made under the Agricultural Membership Programme are to be processed in accordance with established published guidelines and operating procedures.	100%	100%
Timeliness		
All information provided for press releases to be prepared and ready for approval by the Head of Department and/or the Ministry within the set timeframe.	95-100%	100%
All written responses to the media are to be completed and be ready for approval by the Head of Department and submission to the Ministry within three working days.	100%	100%
All projects and programmes coordinated, which provide marketing, agri-business, promotional, press releases and logistical support services, are to be reported on quarterly.	100%	100%
All training courses coordinated to be delivered in accordance with an agreed schedule.	95-100%	100%
All statistical reports to be published within one month of the end of the quarter to which the information is applicable.	100%	100%
All applications for registration, renewals and/or letters of support made under the Agricultural Membership Programme are to be processed within the timeframe established in the published guidelines and operating procedures.	95-100%	N/A
Location		
Grand Cayman and Cayman Brac	100%	100%
Cost		
	\$372,812	\$421,426
Related Broad Outcome:		
11. A Robust Agriculture Sector Suited to the Needs and Resources of the Country		

Note: The total cost of supplying this output is \$384,812. However, the revenue of \$12,000 from third parties reduces the cost to Cabinet to \$372,812.

AGR 27	Crop Husbandry Services	\$578,206
Description Support commercial farmers and backyard gardeners involving: • Agricultural land clearing for commercial farmers • Provision of vegetable seedlings and young fruit trees to farmers and backyard gardeners. • Crop Husbandry Services, which involves pruning and chemical spraying for the management of pests for commercial farmers • Provision of technical advice and extension information to customers on matters relating to the proper care and maintenance of plants • Provision of decoration plants for special functions.		
Measures Quantity • Number of hours providing agricultural land clearing • Number of plants propagated for sale. • Number of hours providing crop husbandry services • Number of visits of extension queries • Number of functions decorated Quality • All land clearing is done in accordance with bulldozer policy guidelines • Percentage of plants that reach nursery hardened stage and can be sold • Services carried out by trained and qualified personnel • All handling and spraying of pesticides and care and maintenance of equipment is done in compliance with procedures in the Safe Use and Handling of Pesticide Products Manual • All programmes, advice and training delivered shall be based on sound professional judgment, well researched, current and relevant to the needs of the client • All services carried out according to internal departmental standards Timeliness • Land clearing service provided to farmers in each district once a year • Maximum time of ten weeks for plants to be delivered from day order was made. • Minimum percentage of jobs completed within five working days of set schedule • Maximum period between request for advice or information and response for a non-urgent query: five working days • Maximum period between request for advice or information and response to an urgent query within one working day • Service provided meets all timeframes agreed with customer Location Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	500-1,200 50,000-60,000 2,500-3,000 900-1100 10-15 100% 90-100% 100% 90-100% 100% 90-100% 80-100% 90-100% 75-100% 100% 100% 90-100% 100%	675 66,264 2,315 1,083 10 100% 90% 100% 100% 100% 90% 80-100% 75% 80% 80% 100% 100% 100%
Related Broad Outcome: 11. A Robust Agriculture Sector Suited to the Needs and Resources of the Country		

AGR 28	Animal Husbandry Services	\$302,391
Description Provision of Animal Husbandry Services in order to optimise the productivity of livestock at the farm level through: • Operation of a coordinated National Livestock Identification System • Operation of a coordinated National Livestock Genetic Improvement System through the use of Artificial Insemination • Provision of a pasture fencing service to registered farmers* • Provision of sound and appropriate technical advice on livestock nutrition, housing and infrastructure		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
• Number of animals registered	120-150	122
• Number of animals received for Artificial Insemination	50-60	72
• Number of man-hours spent providing technical advice	500-700	894
• Number of technical reports produced	10-15	15
Quality		
• All animals to be registered in accordance with established Standard Operating Procedures	100%	90%
• All Artificial Insemination services to be performed by qualified and experienced personnel using semen supplied by approved sires	100%	100%
• All technical advice to be provided by appropriately trained and experienced livestock extension personnel	100%	100%
• All technical reports are to be produced by appropriately trained personnel and peer reviewed	100%	100%
Timeliness		
• All animals to be registered according to timeline as stated in the Standard Operating Procedures	100%	100%
• All Genetic Improvement services to be actioned within 30 days of receipt of written request	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%
• All technical reports are to be produced within 10 working days of visit	100%	90%
Location		
Grand Cayman and Cayman Brac	100%	100%
Cost	\$302,391	\$250,701
Related Broad Outcome: 11. A Robust Agriculture Sector Suited to the Needs and Resources of the Country		

AGR 29	Abattoir Services	\$227,493	
Description - Slaughter and dressing of animals for human consumption in compliance with the regulations and departmental standards - Delivery of carcasses to clients			
Measures		2014/15 Budget	2013/14 Forecast
Quantity - Number of animals slaughtered - Number of kill days - Number of carcasses delivered to clients		550-650 100-120 550-650	650 110 650
Quality - Animals slaughtered and dressed in compliance with Regulations and Departmental Standards - Services are carried out by trained personnel - The operation of the Abattoir is in compliance with regulations and departmental standards - The transport of carcasses is completed in accordance with the Regulations and Departmental Standards		100% 100% 100% 95-100%	99% 100% 100% 99%
Timeliness - Percentage of animals slaughtered within 24 hours of delivery to Abattoir - Percentage of time that animals are dressed within one hour of entering slaughter floor - Length of kill day subject to approval by the Head of Department - Percentage of carcasses delivered within two hours of requested delivery time		100% 100% 100% 95-100%	100% 100% 100% 100%
Location Grand Cayman		100%	100%
Cost		\$227,493	\$273,203
Related Broad Outcome: 11. A Robust Agriculture Sector Suited to the Needs and Resources of the Country			

AGR 31	Animal Health, Regulatory and Inspection Services	\$474,456
Description Provision of animal health care involving: • Ambulatory medical and surgical service to farm animals including after-hours emergencies • Issuance of permits and certificates prior to the importation or exportation of animals and animal products • Administration of programmes to prevent the entry, establishment and spread of new animal pests and diseases • Administer a programme to identify, prevent the spread of and manage existing animal pest/diseases • Verification that the import/export of animals/animal products are in compliance with import/export conditions		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
• Number of animals attended	1,100-1,300	1,175
• Number of requests for services	760-960	819
• Number of permits and certificates issued	1,200-1,400	1,365
• Programmes to prevent new animal pests and diseases	1-2	2
• Number of animals treated under programmes for existing animal pests and diseases	1,300-1,500	1,300
• Number of port inspections completed - animals	550-750	550
• Number of port inspections completed - animal products and fish	4,750-5,500	4,330
• Ante-mortem Inspections completed	550-650	550
Quality		
• Medical/surgical services carried out by qualified personnel	100%	100%
• Number of complaints of unsatisfactory service	<2%	<1%
• Percentage of import/export permits/certificates issued in compliance with local regulations	99-100%	100%
• Percentage of animal export health certificates issued in compliance with regulations set by country of import	99-100%	100%
• Percentage of port inspections and/examinations that are executed in compliance with Departmental Standard Operating Procedures.	99-100%	100%
• Percentage of programmes that are executed in compliance with international and departmental and Standards	90-95%	100%
• Percentage of samples meeting International Standards for shipping	98-100%	100%

Timeliness • Emergency calls: percentage of calls responded to within two hours • Non-emergency calls: percentage of calls attended to or client contacted and appointment made within twelve (12) hours • Maximum period between receipt of completed and compliant application and rendering a decision: 3 working days • Maximum period of time between delivery of animals to agricultural office and completion of inspection: 24 Hours • Maximum period between collection and processing of laboratory samples: 48 Hours	95-100%	90%
	95-100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
Location Cayman Islands	100%	100%
Cost	\$474,456	\$477,266
Related Broad Outcome: 11. A Robust Agriculture Sector Suited to the Needs and Resources of the Country		

Note: The total cost of supplying this output is \$572,456. However, the revenue of \$98,000 from third parties reduces the cost to Cabinet to \$474,456.

AGR 32	Policy Advice on Matters Relating to the Agricultural Sector	\$103,488
Description Policy advice and administrative support to the Ministry on scientific, technical and strategic matters relating to the Agricultural Sector involving: • Preparation of draft policy statements and instructions for revision of laws • Planning and direction for the development of the Agricultural Sector • Answers to Parliamentary questions • Replies to correspondence and other requests for information		
Measures Quantity • Number of draft instructions for law revision prepared • Number of draft policy statements • Number of papers for strategic planning for Agriculture Sector • Number of correspondences/replies and request for information from Ministry • Number of answers to parliamentary questions Quality Appropriately qualified personnel prepare all advice with professional care. Information provided is well researched, accurate, current and relevant. All advice is subject to internal peer review and must be signed off by the Head of Department Timeliness • Advice provided in accordance with agreed deadlines with the Ministry • Urgent advice provided within one working day Location Grand Cayman Cost		2014/15 Budget 1-2 1-2 2-4 100-150 2-4 100% 90-100% 100% 100% \$103,488
		2013/14 Forecast 0 0 0 86 0 100% 90% 100% 100% \$93,684
Related Broad Outcome: 11. A Robust Agriculture Sector Suited to the Needs and Resources of the Country		

CPI 1	Monitoring and Controlling of Petroleum Products, Storage and Handling	\$217,304
Description Administration of the petroleum handling and storage law, including inspection of fuel storage terminals. Advising on the safe handling and storage of hazardous substances. Inspection of workplaces to ensure compliance with safety, health and environmental environment for hazardous materials.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
• Number of liquefied petroleum gas facilities inspected	1-2	1
• Number of compressed gas facilities inspected	7-10	7-10
• Number of bulk petroleum terminals inspected	3-4	3-4
• Number of consultation on planning applications(tank installations)	35-45	25-35
• Number of service stations Inspected	15-16	13-14
• Number of petroleum pump calibrations witnessed	15-16	11-13
• Number of industrial sites inspected	100-150	90-100
• Number of LPG tanks over 250 gallons inspected	130-140	130-140
• Number of Operating Permits Issued	100-150	N/A
• Number of engagement on fuel/energy related initiatives	1-2	1
• Number of complaints handled/addressed	40-50	5
• Surveying of fuel prices and updating/public dissemination	24-26	10
• Fuel incidents and spill response attended to and investigated	8-10	3
• Number of Fuel quality testing coordinated	2-3	1
Quality		
• Comply with Dangerous Substance Handling and Storage Law, 2003, it Regulations, and relevant industry codes determined by CPI in consultation with relevant stakeholders	100%	100%
• Inspections will be carried out by qualified, competent and experienced Inspectors	100%	100%
• Activities will be carried out to the highest ethical and professional standards, using relevant and up-to-date industry information and practice, and engaging certified organizations where necessary	100%	100%
Timeliness		
• Inspections completed within five working days	95%	95%
• Turnaround time of three days for fully compliant planning applications.	95%	95%
• All other tasks to be completed within set/established timeline	100%	100%
Location		
Cayman Islands	100%	100%
Cost	\$217,304	\$223,146
Related Broad Outcomes: 5. Modern, Smart Infrastructure 10. Conservation of our Biological Diversity and Economically Sustainable Development		

Note: The total cost of supplying this output is \$277,804. However, the revenue of \$60,500 from other third parties reduces the cost to Cabinet to \$217,304.

DVE 1	Acquisition of Fleet	\$110,679
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	2014/15 Budget	2013/14 Forecast
Quantity Number of authorized fleet applications processed	20-30	30
Quality - Perform technical researches to assist with selecting and developing suitable unit specifications - Provide different purchase options and recommend one that is the most suitable type and make - Inspect, receive, license, insure (commission) unit before delivery	100% 100% 95%	100% 100% 95%
Timeliness - Order placed within fourteen (14) working days of receiving approval from the client's Chief Officer - Order confirmed to client within two (2) days of advice from the supplier - Unit prepared for hand-over to the client within five (5) working days of receipt from the supplier	100% 100% 95%	100% 100% 95%
Location Cayman Islands	100%	100%
Cost	\$110,679	\$56,866
Related Broad Outcome: 5. Modern, Smart Infrastructure		

DVE 2	Preventative Maintenance and Repairs	\$2,694,943
Description Provide maintenance and repair services to Government fleet and equipment: Ensure compliance with the Original Equipment Manufacturer (OEM) repair warranty standards and guidelines that the client can maximize return on fleet investments.		
Measures Quantity Number of authorized maintenance work orders processed 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 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 RCIP, DEH, Health Services, or NRA receive priority service and work will commence within two (2) 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 Location Grand Cayman Cost		2014/15 Budget 2,500-3,000 95% 95% 95% 95% 100% 100% \$2,694,943
		2013/14 Forecast 3,000 95% 95% 95% 100% 100% \$2,656,355
Related Broad Outcome: 5. Modern, Smart Infrastructure		

Note: The total cost of supplying this output is \$2,784,943. However, the revenue of \$90,000 from other third parties reduces the cost to Cabinet to \$2,694,943.

DVE 3	Disposal of Fleet	\$110,679
Description Disposal of obsolete and fully depreciated fleet that have no economic or useful value to the client.		
Measures Quantity Number of units authorized for disposal 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 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 (4) weeks after receiving the relevant Chief Officer's approval Location Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	30-40	40
	100%	100%
	100%	100%
	100%	100%
	95%	95%
	95%	95%
	100%	100%
	\$110,679	\$64,466
Related Broad Outcome: 5. Modern, Smart Infrastructure		

DVE 4	Sale of Fuel	\$1,479,958
Description Maintain a fuel capacity at the government's Refueling Facility that meets the needs of the client's fleet.		
Measures Quantity Amount of imperial gallons of fuel disbursed Quality - Fully automated fuel system available - Auxiliary power and manual back-up systems are in place in the event of a power failure - Daily stock-checks and re-stocking measures ensure fuel is available at all times Timeliness - Fuel is available 24 hours per day, 365 days per year - Qualified attendant is on premises for assistance during normal work hours Location Grand Cayman Cost	2014/15 Budget 350,000-400,000 95% 100% 100% 100% 100% 100% \$1,479,958	2013/14 Forecast 350,000-400,000 95% 95% 100% 100% 100% 100% \$1,427,994
Related Broad Outcome: 5. Modern, Smart Infrastructure		

DVE 5	Servicing of Emergency Equipment	\$186,430
Description Maintenance and repairs of stand-by generators in the event of a hurricane or any other natural emergency.		
Measures Quantity Number of hours of maintenance and inspection for 22 stand-by generators Quality Services performed in accordance with international and established departmental maintenance and repair standards Timeliness - Monthly maintenance checks during inactive season - Bi-weekly maintenance checks during hurricane season Location: Grand Cayman Cost	2014/15 Budget	2013/14 Forecast
	320-360	375
	100%	100%
	95%	95%
	95%	95%
	100%	100%
	\$186,430	\$25,536
Related Broad Outcome: 5. Modern, Smart Infrastructure		

DVE 6	Policy and Technical Advice to the Minister on Fleet Related Matters	\$115,032
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	2014/15 Budget	2013/14 Forecast
	Quantity	
	The number of reports, advice, discussions and recommendations relating to fleet	60-100375
	Quality	
	- Professional and technical advice based on current Automotive Technology, Industry Standards - Reports are prepared by qualified individuals	100%95%100%95%
	Timeliness	
	Processing of requests from the Minister will commence immediately and remitted within the specified deadlines.	95%95%
Location		
Grand Cayman	100%	100%
Cost	\$115,032	\$449,975
Related Broad Outcome:		
5. Modern, Smart Infrastructure		

LSU 1	Valuation and Collection of Stamp Duty	\$239,733
Description The assessment and collection of Stamp Duty on residential and commercial property, including re-assessment of values, together with the provision of related guidance and advice.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity - Number of duty stamped documents issued and commercial leases assessed - Number of valuations completed - Number of re-assessments actioned	5,500-6,000 1,700-1,900 400-500	6,000 1,900 430
Quality - All documents properly assessed and duty (plus interest when appropriate) collected, in accordance with the Stamp Duty Law (2006 Revision) - Assessment/valuation of all instruments in accordance with Royal Institute of Chartered Surveyors Manual of Valuation (RICS) - Valuations are conducted by qualified personnel	100% 100% 100%	100% 100% 100%
Timeliness - Valuation turnaround time for all cases – two working days after receipt of all relevant documents - Stamp Duty documents sent out – within two days of assessment	90-100% 100%	90 -100% 100%
Location Grand Cayman and Cayman Brac	100%	100%
Cost	\$239,733	\$242,582
Related Broad Outcome: 5. Modern, Smart Infrastructure		

LSU 2	Technical Advice on Land and Survey Matters	\$231,241
Description - The provision of advice and information in respect of the various laws administered by Lands and Survey Department (excluding enquiries dealt with by Land Registry staff), - To witness and notarize execution of legal documents.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
- Number of enquiries processed - Number of legal documents notarized	6,500-7,000 8-10	7,200 2
Quality		
Advice provided by professional and qualified personnel	100%	100%
Timeliness		
Advice is provided within two working days of request	95-100%	95-100%
Location		
Grand Cayman	100%	100%
Cost	\$231,241	\$222,383
Related Broad Outcome: 5. Modern, Smart Infrastructure		

LSU 3	Land Registry Records	\$1,343,887
Description Provision of a Land Registry to record land title information such as: • New parcels (including leases and strata parcels) • Registered title surveys (including Boundary Plans (BP), Prescribed Composite Maps (PCM) and Mutations) • Registered Strata Plans		
Measures Quantity • Number of new parcels • Number of title surveys registered • Number of Strata Plans registered Quality • All documents meet the requirements of the Registered Land Law (2004 Revision) as directed by the Manual of Land Registry Procedure. • All documents are signed off by a qualified person Timeliness All documents are processed within five to ten working days after receipt of all relevant documents. Location Grand Cayman and Cayman Brac Cost	2014/15 Budget	2013/14 Forecast
	900-1,100	744
	140-170	154
	20-50	48
	100%	100%
	100%	100%
	95-100%	95-100%
	100%	100%
	\$1,343,887	\$1,296,415
Related Broad Outcome: 5. Modern, Smart Infrastructure		

LSU 4	Land Survey Services	\$490,326
Description The provision of Land Survey services which include: • Surveys: Hydrographic and coastal works surveys, surveys for Registry Map updates, Cadastral and road delimitation of Government lands, Topographic and Site Setting out • Consultancy and Contract supervision • Monitoring of Seven Mile Beach (SMB) topography		
Measures	2014/15 Budget	2013/14 Forecast
Quantity • Number of cadastral surveys conducted • Number of monitoring surveys conducted (SMB)	25-35 12	10 12
Quality • Compliance with Land Surveyors Law (1996 Revision) and the Land Survey Regulations (1996 Revision) • Regular quality control of the work performed is conducted	100% 100%	100% 100%
Timeliness • Standard surveys with field work completed to field specification and submitted to Quality Assurance within six weeks of request • Monitoring surveys are completed once a month	80-100% 95-100%	80-100% 95-100%
Location Cayman Islands	100%	100%
Cost	\$490,326	\$360,284
Related Broad Outcome: 5. Modern, Smart Infrastructure		

Note: The total cost of supplying this output is \$690,326. However, the revenue of \$100,000 from government authorities and \$100,000 from other third parties reduces the cost to Cabinet to \$490,326.

LSU 5	Authentication of Survey Plans	\$267,682
Description: Quality Assurance (QA) and Quality Control (QC) through provision of a Quality Management System (QMS) covering all aspects of the survey and mapping processes within Lands and Survey. Services provided includes: • Authentication of Cadastral plans and approval of all other surveys and plans • QA or QC of cadastral and topographic surveys • QA or QC of Boundary Plan (BP) and Prescribed Composite Map (PCM) production • Chairmanship of the Land Surveyor's Board including setting of examinations for licensure • Issuance of Survey licenses		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
• Number of survey plans authenticated	200	145
• Number of Land Surveyors Board meetings held and chaired by the Chief Surveyor	1-2	0
• Number of Survey licenses issued	2	0
Quality		
• Authentication is in compliance with the Land Surveyors Law (1996 Revision), the Land Survey Regulations (1996 Revision) and the Registered Land Law (1995 Revision)	100%	100%
• Licenses issued according to with the Land Surveyors Law (1996 Revision), the Land Survey Regulations (1996 Revision) and the Registered Land Law (1995 Revision)	100%	100%
Timeliness		
• Turn-around time for authentication of fully compliant submissions within ten working days	90-100%	90-100%
• Survey licenses issued within three months from successful interview with the Board members	100%	100%
• Land Surveyor Board meetings are held two – three times per year	100%	100%
Location		
Grand Cayman	100%	100%
Cost	\$267,682	\$235,640
Related Broad Outcome: 5. Modern, Smart Infrastructure		

LSU 6	Land Survey Control Network and Services	\$121,223
Description: The provision and maintenance of National Land Survey Control Network to facilitate the cadastre, mapping and National Land Information System Services provided include: • Maintenance and regular inspections of Global Positioning System (GPS) base stations • Geodetic consultancy to private and government clients • Inspection of Tidal gauge installation and data recording		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
• Number of inspections conducted on GPS base stations	24	24
• Number of geodetic consultations	20	5
• Number of Tidal gauges inspected	72	62
Quality		
• Inspections are conducted according to Lands and Survey policies and principles	100%	100%
• Consultations are conducted in compliance with the Land Surveyors Law (1996 Revision), the Land Survey Regulations (1996 Revision) and the Registered Land Law (1995 Revision)	100%	100%
Timeliness		
• Inspections of GPS base stations conducted six times per year	95-100%	95-100%
• Consultations completed within two working days of request	95-100%	95-100%
• Inspections of Tidal gauges completed twelve times per year	95-100%	95-100%
Location		
Cayman Islands	100%	100%
Cost	\$121,223	\$174,487
Related Broad Outcome: 5. Modern, Smart Infrastructure		

Note: The total cost of supplying this output is \$139,373. However, the revenue of \$18,150 from third parties reduces the cost to Cabinet to \$121,223.

LSU 7	Government Property Procurement and Disposal	\$98,410
Description Property procurement for Government, by way of lease, outright purchase or compulsory acquisition Roads Law (2005 Revision) or Land Acquisition Law (1995 Revision), together with disposals of Crown lands including Crown Grants and Vestings. Rent reviews and lease renewals for Cabinet.		
Measures Quantity - Number of leases: buildings - Number of leases: land - Number of property acquisitions - Number of property sales and lettings recommended for approval Quality All acquisitions, disposal or leasing are in accordance with Statutory regulations and current applicable Laws- Roads Law (2005 Revision) and Land Acquisition Law (1995 Revision) Timeliness - Leases of buildings and land concluded within three to six months of date of valuation completed - Property acquisitions concluded within three months of agreement of consideration - Property sales concluded within six months of agreement for sale Location Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	52	55
	2	2
	5	0
	3-5	0
	100%	100%
	90-100%	90-100%
	90-100%	90-100%
	90-100%	90-100%
	100%	100%
	\$98,410	\$100,150
Related Broad Outcome: 5. Modern, Smart Infrastructure		

Note: The total cost of supplying this output is \$123,410. However, the revenue of \$25,000 from government authorities reduces the cost to Cabinet to \$98,410.

LSU 8	Management of Crown Property	\$116,139
Description		
General management of unoccupied Crown-owned land holdings and Crown properties leased to third parties.		
Services include:		
• Inspection of the land parcels for encroachments/Crown Properties • Rent collection for leased properties		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
• Number of inspections completed: - o Land - o Leased Properties • Number of units rented	100 6 3	140 6 3
Quality		
• Inspections of Crown Properties are signed off by the Chief Valuation Officer • All relevant contracts go through a tendering process, are monitored and managed to deliver the expected outcomes	100% 95-100%	100% 95-100%
Timeliness		
• Service calls: - o Emergency calls – action immediately - o High Priority calls – action within twenty four hours - o Normal Priority calls – action within three to five days • Regular inspections of Crown Properties • Expected outcomes are delivered within the timeframe stipulated in all contracts	100% 100% 100% 95-100% 95-100%	100% 100% 100% 95-100% 95-100%
Location		
Cayman Islands	100%	100%
Cost	\$116,139	\$92,423
Related Broad Outcome:		
5. Modern, Smart Infrastructure		

Note: The total cost of supplying this output is \$215,414. However, the revenue of \$99,275 from third parties reduces the cost to Cabinet to \$116,139.

LSU 9	Real Estate Valuation and Appraisal	\$96,749
Description The provision of a real estate valuation and appraisal service to Government, to permit negotiation of claims for compensation (i.e. roads), acquisition/disposal of Government property, and valuation of Crown assets.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity Number of valuation reports completed	10-15	15
Quality - All asset valuation reports are prepared in compliance with the prevailing Royal Institution of Chartered Surveyors' (RICS) Valuation Manual/Regulations - All asset valuations are conducted in compliance with the prevailing RICS Valuation Manual/Regulations	100%	100%
Timeliness - Turn-around time for all valuation reports: four weeks - Turn-around time for valuation of Crown Assets: two weeks	90-100%	90-100%
Location Cayman Islands	100%	100%
Cost	\$96,749	\$117,560
Related Broad Outcome: 5. Modern, Smart Infrastructure		

Note: The total cost of supplying this output is \$126,749. However, the revenue of \$30,000 from other government agencies reduces the cost to Cabinet to \$96,749.

LSU 10	National Geographic Information Service	\$45,702
Description: To coordinate, manage, facilitate and deliver the National Geographic Information Service (GIS) Services provided includes: • Provision of data-hub comprising geospatial data in graphic and tabular form • Maintain the National GIS including design, configuration, deployment and facilitation • Provision of Lands and Survey services, information and interactive mapping solutions online via Cayman Land Info website • Provide technical customer support and liaison		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
• Number of applications/solutions supported	35	20
• Number of customer support requests processed	400-500	600
• Total number of users supported	550	N/A
Quality		
• All agreements for website subscriptions are signed by the Director	100%	90-100%
• Maintenance of the National GIS provided by qualified personnel	100%	100%
• Customer support provided by qualified personnel	100%	100%
Timeliness		
• Maintenance of the National GIS:		
o Routine updates: action within one business hour	95-100%	N/A
o Major upgrades: action within two to five business hours	95-100%	N/A
• Licenses are issued within one business day once the agreement is signed and payment received.	95-100%	95-100%
• Support calls:		
o High Priority calls: action immediately	95-100%	95-100%
o Medium priority calls: action within eight business hours	95-100%	95-100%
o Low priority calls: action within fifteen business hours	95-100%	95-100%
Location		
Cayman Islands	100%	N/A
Cost	\$45,702	\$0
Related Broad Outcome: 5. Modern, Smart Infrastructure		

Note: The total cost of supplying this output is \$310,702. However, the revenue of \$265,000 from third parties reduces the cost to Cabinet to \$45,702.

LSU 11	Mapping Service	\$178,402
Description: To provide geographical information and mapping services utilising the National GIS. Services provided includes: - Parcel mutations for the Land Registry - Produce various maps including Buffer maps, customized maps and Boundary Plans (BP) and Prescribed Composite Maps (PCM) - Provide customer service: respond to queries and provide information - Street Addressing: Street naming and issuance of building numbers		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
Number of parcel mutations for the Land Registry	300-350	160
Number of maps produced	300-400	350
Number of maps delivered	125,000	120,000
Number of customer enquiries processed	8,500	8,300
Number of Building numbers processed	375	338
Quality		
Parcel mutations are in accordance with the authenticated Survey Plan and Land Registry Standards	100%	100%
Maps are produced in accordance with Industry Standard Cartographic principles and standards	100%	100%
Customer enquiries are responded to by trained and experienced personnel	100%	100%
Building numbers are according to the Roads (Naming and Numbering) Law, 1997 and the Roads (Road Names and Property Numbers) Regulations, 1996	100%	100%
Timeliness		
Registry parcel mutations are processed within two working days after generation of Land Registers	100%	100%
Maps are processed within one working day of request	90-100%	90-100%
BP and PCM are processed within five working days from receipt of instructions	90-100%	90-100%
Customer enquiries are responded to within one working day of request	90-100%	90-100%
Building numbers are processed within one working day of request	90-100%	90-100%
Location		
Cayman Islands	100%	100%
Cost	\$178,402	\$292,812
Related Broad Outcome: 5. Modern, Smart Infrastructure		

Note: The total cost of supplying this output is \$283,402. However, the revenue of \$105,000 from third parties reduces the cost to Cabinet to \$178,402.

LSU 12	Software Development Services	\$24,209
Description: To provide new Geographic Information solutions in support of broader Government mandates and initiatives, and business development solutions for the private sector. Services provided includes: • GIS application support of deployed services • Development of new GIS products and applications • Upgrade and customization of current “Cayman Land Info” website • GIS and Web/IT Consultancy/Design/Training		
Measures	2014/15 Budget	2013/14 Forecast
Quantity • Number of applications/solutions developed/redeveloped • Number of Companies subscribed • Number of Government Agencies supported	10-15 90 40	25 80 33
Quality • All software applications/solutions are developed in accordance with industry standard programming techniques and practices • All applications are supported and developed by professionally qualified software developers	100% 100%	100% 100%
Timeliness • Complex applications developed within six months to one year • Normal applications developed within three to six months • Simple applications developed within ten to fifteen days	90-100% 90-100% 90-100%	90-100% 90-100% 90-100%
Location Cayman Islands	100%	100%
Cost	\$24,209	\$107,270
Related Broad Outcome: 5. Modern, Smart Infrastructure		

Note: The total cost of supplying this output is \$264,209. However, the revenue of \$240,000 from third parties reduces the cost to Cabinet to \$24,209.

POS 1	Revenue Collection	\$47,882
Description Use of the network of postal facilities to enhance customer access to non-core postal services and revenue payments. Services offered include: • Post Office clearance fee payments • Fax and photocopying services • Custom Duty and Package Tax • CINICO payments		
Measures	2014/15 Budget	2013/14 Forecast
Quantity Number of transactions processed	40,000-50,000	50,352
Quality Revenue collected in accordance with rates established in relevant legislation.	100%	98%
Timeliness Maximum 5 – 7 minutes per customer per transaction	90-100%	98%
Location Cayman Islands	100%	100%
Cost	\$47,882	\$37,968
Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy		

Note: The total cost of supplying this output is \$110,282. However, the revenue of \$62,400 from third parties reduces the cost to Cabinet to \$47,882.

POS 2	National Mail Service – Grand Cayman	\$838,998
Description Provision of a National Mail Service including: - the processing of domestic and incoming international mail for local delivery - the processing and overseas dispatch of outgoing international mail to countries outside the Cayman Islands Mail comprises of various services and processing methods, as well as a wide category of items. The main categories of mail would include ordinary letter mail, registered mail, prepaid mail, parcels and the postal industry's courier service – Express Mail Service (EMS).		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
Number of domestic and international mail items processed	4.0M-4.5M	5.5M
Number of Express Mail Services items processed	13,000-14,000	11,000
Number of stamp sales transactions	58,100-73,000	72,260
Number of post office box rental transactions	11,900-13,000	12,000
Number of licenses issued for franking meters	50-75	75
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%
Timeliness		
- Domestic Mail Service - Mail posted in Grand Cayman by 3:00 p.m. Monday-Friday will be delivered to any Grand Cayman and dispatched to the Sister Island within two business days after posting	85%	71%
- 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	85%	71%
- Express Mail Services - Outgoing: Items posted by 1:00 p.m. Monday-Friday will be processed for dispatched overseas the same business day - Incoming: Items received by 2:00 p.m. Monday-Friday will be processed for delivery same business day	95%	94%
- Stamp Sales / Post Office Box Rentals / Franking Meter Licenses - 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 upon availability and receipt of payment - Franking meter licenses issued within one business day after receipt of payment	95%	76%
Location		
All Post Offices on Grand Cayman: Airport, General, Seven Mile Beach, West Bay, Hell, Savannah, Bodden Town, North Side and East End	100%	100%
Cost	\$838,998	\$878,645
Related Broad Outcome: 2. A Work-Ready and Globally Competitive Workforce		

Note: The total cost of supplying this output is \$3,921,538. However, the revenue of \$3,082,540 from third parties reduces the cost to Cabinet to \$838,998.

POS 4	Philatelic Services	\$181,922
Description The provision of services which includes: • Production of official Cayman Islands stamps • Philatelic Services (stamp collecting)		
Measures Quantity • Number of stamp issues produced • Number of Philatelic educational presentations • Number of Philatelic Services(stamp collecting) 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 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 Location Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	3-5 2-4 2,500-3,000	5 3 2,500
	100%	100%
	100%	100%
	100%	100%
	90-100%	100%
	100%	100%
	\$181,922	\$214,545
Related Broad Outcome: 2. A Work-Ready and Globally Competitive Workforce		

Note: The total cost of supplying this output is \$206,222. However, the revenue of \$24,300 from third parties reduces the cost to Cabinet to \$181,922.

PLN 24	Policy Advice to the Minister	\$286,507
Description Provide advice to the Minister of Planning, Lands, Agriculture, Housing and Infrastructure and the Central Planning Authority on policy issues related to planning and development throughout the three islands.		
Measures Quantity Hours spent on briefings, papers and reports Quality Reviewed for compliance with the Development and Planning Laws (2011 Revisions) and Regulations (2013 Revisions), Central Planning Authority policies and vetted through internal review processes , where applicable Timeliness Response to requests for advice: ongoing throughout the period Location Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	2,000-2,750	2,000-2,500
	95-100%	95-100%
	100%	100%
	100%	100%
	\$286,507	\$324,749
Related Broad Outcomes 1. A Strong, Thriving and Increasingly Diverse Economy 3. A More Secure Community 5. Modern, Smart Infrastructure 8. A Culture of Good Governance 9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics 10. Conservation of our Biological Diversity and Ecologically Sustainable Development 11. Robust Agriculture Sector Suited to the Needs and Resources of the Country		

Note: The total cost of supplying this output is \$289,007. However, the revenue of \$2,500 from other third parties reduces the cost to Cabinet to \$286,507.

PLN 26	Central Planning Authority – Development Control Board Annual Report		\$71,723
Description Prepare the annual report as required pursuant to Section 50 of the Development and Planning Law (2011 Revision). This report details the activities of the Central Planning Authority (CPA), the Development Control Board (DCB) and the Planning Department during the previous calendar year.			
Measures Quantity Number of reports Quality - Reviewed for compliance with the Development and Planning Laws (2011 Revisions) and Regulations (2013 Revisions), Central Planning Authority policies and vetted through internal review processes , where applicable - Report is certified by CPA Chairman , DCB Chairman and Executive Secretary Timeliness Report to the Ministry of Planning, Lands, Agriculture, Housing and Infrastructure by February 3, 2015 Location Cayman Islands Cost	2014/15 Budget	2013/14 Forecast	
	1	1	
	98-100%	98-100%	
	98-100%	98-100%	
	98-100%	98-100%	
	100%	100%	
	\$71,723	\$30,796	
Related Broad Outcomes 1. A Strong, Thriving and Increasingly Diverse Economy 3. A More Secure Community 5. Modern, Smart Infrastructure 8. A Culture of Good Governance 9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands’ Unique Characteristics 10. Conservation of our Biological Diversity and Ecologically Sustainable Development 11. Robust Agriculture Sector Suited to the Needs and Resources of the Country			

PLN 27	Process Development Applications	\$728,533
Description The processing of development applications for planning permission		
Measures Quantity - Processing Development Applications Administratively- - Processing Development Applications for the CPA/DCB- - Non-routine applications - Trade and Business letters - Zoning queries - Compiling Appeal Briefs Quality Reviewed for compliance with the Development and Planning Laws (2011 Revisions) and Regulations (2013 Revisions), Central Planning Authority policies and vetted through internal review processes Timeliness Meet the following review time targets : - Routine applications – seven calendar days completion of initial review - Semi-routine applications – ten calendar days completion of initial review - Non-routine applications – fourteen calendar days completion of initial review - Trade and Business letter – seven calendar days - Zoning queries – seven calendar days - Compiling Appeal Briefs -12 calendar days Location Grand Cayman Cost	2014/15 Budget	2013/14 Forecast
	600-650	500-550
	450-500	400-450
	NA	100-150
	150-200	100-150
	50-75	50-75
	10-12	10-12
	99-100%	99-100%
	90-100%	90-100%
	90-100%	90-100%
	90-100%	90-100%
	95-100%	95-100%
	95-100%	95-100%
	95-100%	95-100%
	100%	100%
	\$728,533	\$758,777
Related Broad Outcomes 1. A Strong, Thriving and Increasingly Diverse Economy 3. A More Secure Community 5. Modern, Smart Infrastructure 8. A Culture of Good Governance 9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics 10. Conservation of our Biological Diversity and Ecologically Sustainable Development 11. Robust Agriculture Sector Suited to the Needs and Resources of the Country		

PLN 28	Enforcement of Planning Laws and Regulations	\$229,050
Description Enforcement of planning laws and regulations		
Measures Quantity Number of enforcement cases opened Quality Reviewed for compliance with the Development and Planning Laws (2011 Revisions) and Regulations (2013 Revisions), Central Planning Authority policies and vetted through internal review processes , where applicable Timeliness - Investigate complaint – within ten (10) calendar days - Contact relevant parties – within Fifteen (15) calendar days of Case being opened - Issuance of enforcement notice within Eighteen (18) calendar days of Confirmation of Minutes of CPA authorization - Forward Case to Legal Dept. within Sixty (60) calendar days of notice expiration date Location Cayman Islands Cost	2014/15 Budget 120-145 100% 90-100% 90-100% 90-100% 90-100% 100% \$229,050	2013/14 Forecast 120-145 100% 90-100% 90-100% 90-100% 90-100% 100% \$183,215
Related Broad Outcomes 1. A Strong, Thriving and Increasingly Diverse Economy 3. A More Secure Community 5. Modern, Smart Infrastructure 8. A Culture of Good Governance 9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics 10. Conservation of our Biological Diversity and Ecologically Sustainable Development 11. Robust Agriculture Sector Suited to the Needs and Resources of the Country		

PLN 30	Processing Building Permit Applications	\$1,396,063
Description Reviewing development applications for compliance with the Building Code for the issuance of building permits and the carrying out of inspections to ensure the compliance with approved plans and certify buildings fit for occupancy		
Measures Quantity - Number of reviews - Number of building permits issued - Number of Inspections - Number of Certificate of Occupancy (CO) issued Quality Reviewed for compliance with the Development and Planning Laws (2011 Revisions) and Regulations (2013 Revisions), Central Planning Authority policies and vetted through internal review processes , where applicable Timeliness Meet the following review targets :- - Processing routine (R3) applications –Fourteen (14) calendar days - Processing Major (C/MF)applications –Twenty-One (21) calendar days - Applications reviewed and inspected for Code Compliance - Inspections conducted within two (2) calendar days of request - Issues COs within two (2) calendar days of final inspection and other reviewing agencies sign off Location Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	5,000-5,500	5,000-5,500
	900-950	900-950
	13,000-14,500	12,500-13,000
	325-350	325-350
	100%	100%
	90-100%	85-90%
	95-100%	80-90%
	95-100%	95-100%
	98-100%	98-100%
	95-100%	95-100%
	100%	100%
	\$1,396,063	\$1,620,519
Related Broad Outcomes 1. A Strong, Thriving and Increasingly Diverse Economy 3. A More Secure Community 5. Modern, Smart Infrastructure 8. A Culture of Good Governance 9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics 10. Conservation of our Biological Diversity and Ecologically Sustainable Development 11. Robust Agriculture Sector Suited to the Needs and Resources of the Country		

Note: The total cost of supplying this output is \$1,739,063. However, the revenue of \$343,000 from other third parties reduces the cost to Cabinet to \$1,396,063.

PLN 33	Statistical Information	\$72,212
Description Preparation of statistical reports on the details of development applications for the economic analysis by the public and private sectors		
Measures	2014/15 Budget	2013/14 Forecast
Quantity Number of statistical information reports produced	20-25	20-30
Quality Internal review and data quality assurance measures applied	98-100%	98-100%
Timeliness - Quarterly reports submitted within five working days of quarter end - Other reports processed within 15 working days of request	95-100% 95-100%	95-100% 95-100%
Location Cayman Islands	100%	100%
Cost	\$72,212	\$56,135
Related Broad Outcomes 1. A Strong, Thriving and Increasingly Diverse Economy 3. A More Secure Community 5. Modern, Smart Infrastructure 8. A Culture of Good Governance 9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics 10. Conservation of our Biological Diversity and Ecologically Sustainable Development 11. Robust Agriculture Sector Suited to the Needs and Resources of the Country		

PLN 34	Support to Boards and Committee	\$80,946
Description Provide administrative and technical support to the Central Planning Authority (CPA), Development Control Board (DCB), Electrical Board of Examiners (EBE), and Development Planning Law and Regulatory Review Committee (DPL& RRC) to assist them in carrying out their mandates.		
Measures Quantity - Number of CPA meeting agendas - Number of CPA minutes - Number of CPA decision letters - Number of DCB meeting agenda - Number of DCB meeting minutes - Number of DCB decision letters - Number of EBE meeting agenda - Number of EBE meeting minutes - Number of EBE decision letters Quality Meeting Agendas and Minutes reviewed by Executive Secretary for accuracy before distribution	2014/15 Budget	2013/14 Forecast
	28-30	28-30
	28-30	28-30
	900-100	900-100
	24-28	24-28
	24-28	24-28
	350-400	350-400
	12-14	12-14
	12-14	12-14
	250-300	250-300
Timeliness - Agenda – four working days before the meeting - Minutes – ten working days after the meeting is held - Letters – five working days after the meeting is held	95-100%	95-100%
	98-100%	98-100%
	98-100%	98-100%
Location Cayman Islands	100%	100%
Cost	\$80,946	\$68,047
Related Broad Outcomes 1. A Strong, Thriving and Increasingly Diverse Economy 3. A More Secure Community 5. Modern, Smart Infrastructure 8. A Culture of Good Governance 9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics 10. Conservation of our Biological Diversity and Ecologically Sustainable Development 11. Robust Agriculture Sector Suited to the Needs and Resources of the Country		

PWD 1	Policy Advice on Government Facilities and Related Matters	\$35,900
Description Policy advice and services on government facilities and related matters to support the Minister of Planning, Lands, Agriculture, Housing and Infrastructure, involving: • Preparation of reports and advice papers • Attending meetings		
Measures Quantity • Number of meetings attended • Number of advice papers issued • Number of reports issued 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 Timeliness • Advice papers and reports to be provided within agreed timeframes. • Meetings attended as scheduled Location Cayman Islands Cost		2014/15 Budget 15-25 15-25 15-20 95% 95% 95% 95% 100% \$35,900
		2013/14 Forecast 10-20 10-20 1-5 95% 95% 95% 95% 100% \$21,231
Related Broad Outcomes 3. A More Secure Community 4. A More Efficient, Accessible and Affordable Public Service 5. Modern, Smart Infrastructure		

PWD 2	Advice and Assistance on Government Facilities and Related Matters	\$122,201
Description Advice and services on government buildings, facilities and related matters to support various entities involving: • Preparation of reports and advice papers • Attending meetings		
Measures Quantity • Number of meetings attended • Number of Advice papers issued • Number of reports issued 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 Timeliness • Advice papers meetings, and reports to be provided within agreed timeframe • Meetings attended as scheduled Location Grand Cayman		2014/15 Budget 100-150 50-70 10-20 95% 95% 95% 95% 100% \$122,201
		2013/14 Forecast 100-150 50-70 10-20 95% 95% 95% 95% 100% \$82,051
Related Broad Outcomes 3. A More Secure Community 4. A More Efficient, Accessible and Affordable Public Service 5. Modern, Smart Infrastructure		

PWD 6	Public Facility Maintenance and Management	\$1,250,480
Description Maintain and manage public toilets, docks, ramps, cemeteries, beaches and parks		
Measures Quantity - Number of public toilets maintained - Number of docks/ramps maintained - Number cemeteries maintained - Number of beaches maintained - Number of beach accesses maintained - Number of parks and sites maintained Quality General Manager and Supervisors monitor toilets, docks/ramps cemeteries, beaches, beach accesses upkeep, and parks maintenance. Timeliness - Public toilets maintained daily - Docks / Ramps and parks maintained weekly - Cemetery grounds maintained - Beaches and beach accesses maintained weekly Location Grand Cayman Cost	2014/15 Budget 14-16 8-15 12-15 12-15 15-25 10-17 100% 100% 100% 100% 100% 100% \$1,250,480	2013/14 Forecast 14-16 8-15 12-15 12-15 15-25 10-17 100% 100% 100% 100% 100% 100% \$1,314,745
Related Broad Outcomes 3. A More Secure Community 4. A More Efficient, Accessible and Affordable Public Service 5. Modern, Smart Infrastructure		

PWD 7	District Beautification, Town Planning and Maintenance	\$28,636
Description Provision of advice on master planning and functional Town planning. Implementation and maintenance of the master plan for central George Town.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity - Number of streets/sidewalks maintained - Number of miles of road cleaned	10-25 10-20	10-25 10-20
Quality - Inspection of streets/sidewalks by Supervisor and General Manager - Inspection of streets/clean with MADVAC Street Sweeper by General Manager	80-100% 80-100%	100% 100%
Timeliness Conduct works and services consistent with the scheduled time table	80-100%	100%
Location George Town, Grand Cayman	100%	100%
Cost	\$28,636	\$30,645
Related Broad Outcomes: 3. A More Secure Community 4. A More Efficient, Accessible and Affordable Public Service 5. Modern, Smart Infrastructure		

PWD 8	Consulting Services for Government Building Projects	\$739,053
Description Provision for architectural, project management and quantity surveying services to provide the following: • Project Definition Documents (PDD) • Architectural Designs • Drawing production • Cost estimates • Tender documentation • Consultant contracts • Consultant coordination • Change orders • Certificate of payments • Construction punch list • Project handover		
Measures: Quantity • Number of drawings/plans produced • Number of cost estimates produced • Number of Project Service Level Agreements (PSLA) signed • Number of projects managed Quality • Drawing/plans produced in accordance with the Central Planning Authority (CPA) and Building Control Unit (BCU) requirements • Pre-tendered estimates within 10% of successful tender received • Project Service Level Agreements (PSLA) to define project scope, time-frame and budget • Meeting client's requirements and successfully fulfilling planning (CPA) and (BCU) approval Timeliness Plans, cost estimates and project management within time frames agreed, at outset / in project SLA or within client agreed extensions to that time frame Location Grand Cayman Cost		2014/15 Budget 30-40 30-40 30-40 20-30 85% 90% 100% 90% 85% 100% \$739,053
		2013/14 Forecast 30-40 30-40 0 20-30 85% 90% 100% 90% 85% 100% \$854,082
Related Broad Outcomes: 3. A More Secure Community 4. A More Efficient, Accessible and Affordable Public Service 5. Modern, Smart Infrastructure		

PWD 9	Facilities Maintenance, Construction and Renovations of Government Buildings	\$7,032,447	
Description			
Maintenance to and construction of government facilities including: • Execution of work orders for mechanical, electrical and plumbing services (N.B. this involves assessment and procurement of materials and identification of labour, etc.) • Preparation of Facility Condition Reports. • Construction of new facilities and repairs/renovations to existing buildings. • Conduct energy efficiency audits for select facilities.			
Measures:		2014/15 Budget	2013/14 Forecast
Quantity			
• Number of maintenance work orders completed		6,000-8,000	4,000-6,000
• Number of facility condition reports prepared		10-20	10-15
• Number of construction projects completed		20-35	10-20
• Number of energy audits		6	0
Quality			
• Work orders signed off by Supervisor confirming work completed to acceptable standard		95%	95%
• Work orders completed to a satisfactory or better standard as measured by customer surveys of completed work orders.		85%	90%
• Customer survey forms/positive feedback		95%	95%
• Preventative maintenance services work orders signed off by Supervisor confirming work completed to acceptable standard.		100%	100%
• Facility condition reports reviewed / signed off by appropriate PWD management level.		100%	100%
• Construction projects to be in compliance with Cayman Islands Building Code and Certificates of Occupancy (CO's) to be obtained on completion, confirming compliance. (On those projects requiring CO's)		100%	100%
• Energy audits produced to indicate means of cost savings in operation of facilities and measures to achieve		100%	

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. • PSLA’s to be delivered within 15 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%
	95%	95%
	95%	95%
	80%	80%
Location Cayman Islands	100%	100%
Cost	\$7,032,447	\$7,288,126
Related Broad Outcomes: 3. A More Secure Community 4. A More Efficient, Accessible and Affordable Public Service 5. Modern, Smart Infrastructure		

PWD 10	Disaster Preparedness	\$79,838
Description Carry out disaster preparedness activities for hurricane, earthquake, and other natural and manmade disasters including: • Executing an annual hurricane preparedness exercise • Responding to live storms/disaster		
Measures	2014/15 Budget	2013/14 Forecast
Quantity • Number of hurricane preparedness exercises executed • Number of buildings prepared / inspected • Number of shelters and critical facility mechanical / electrical / plumbing systems inspected • Number of live-storms/disasters responded to	1 97 97 35	1 97 97 35
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%
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%
Location Grand Cayman	100%	100%
Cost	\$79,838	\$83,821
Related Broad Outcomes 3. A More Secure Community 4. A More Efficient, Accessible and Affordable Public Service 5. Modern, Smart Infrastructure		

PWD 25	Project Management of Major Projects	\$52,894
Description Provision of Project Management Services through the Major Projects Office to the following Major Projects: • Cruise Berthing Project • Airports Development Project • Solid Waste Management Disposal System Project • Other major projects as identified		
Measures	2014/15 Budget	2013/14 Forecast
Quantity Number of major projects being managed	3	.0
Quality • Project Management of Major Projects to be delivered in accordance with industry standard PM procedures • Project Management of Major Projects to be delivered to full satisfaction of client	90%	0
Timeliness • 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%	0
Location Cayman Islands	100%	0
Cost	\$52,894	\$0
Related Broad Outcomes 3. A More Secure Community 4. A More Efficient, Accessible and Affordable Public Service 5. Modern, Smart Infrastructure		

VLT 9	Licensing of Drivers and Vehicles	\$224,576
Description Provision of services relating to the testing and licensing of vehicles and drivers.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity - Number of vehicle inspections - Number of vehicle licensed - Number of written tests - Number of road testing of drivers - Provisional and Full Drivers' Licenses issued - Input of disqualifications/endorsements in Licensing Register - Extract of records of vehicles from Licensing Register - Extract of records of drivers from Licensing Register	33,000-35,000 58,000-60,000 3,800-4,100 1,400-1,500 20,000-22,000 500-700 600-700 600-700	33,000 58,000 4,000 1,500 20,000 700 625 600
Quality Compliance with Traffic Law and Regulations, Public Finance and Management Law (PFML) (2013 Revision) and strict departmental standard by qualified personnel	95-100%	90%
Timeliness - Vehicle inspection and licensing, written tests and road testing of drivers within 5 – 15 minutes - Provisional and Full Drivers' Licenses issued within 5 – 15 minutes - Input of disqualifications/endorsements within 1 - 2 working days upon receipt from Court Office and Police Department - Extract of records within 3 - 5 working day	95-100% 95-100% 95-100% 95-100%	90% 90% 90% 95%
Location Grand Cayman	100%	100%
Cost	\$224,576	\$4,887
Related Broad Outcome 3. A More Secure Community		

Note: The total cost of supplying this output is \$2,347,527. However, revenue of \$2,122,951 from third parties reduces the cost to Cabinet to \$224,576.

VLT 10	Policy Advice	\$43,423
Description Policy advice provided to the Hon. Minister and Ministry of District Administration, Works, Lands and Agriculture on all matters relating to Vehicle and Drivers' Licensing.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity - Number of meetings attended - Research for Cabinet papers - Number of technical advice to Ministry - Number of press releases - Number of monthly/quarterly/annual reports - Number of replies to written correspondence	50-60 2-4 40-50 4-6 40-50 160-180	60 2 50 2 50 180
Quality - Percentage of meetings attended with required information and predetermined standards - Percentage of Cabinet papers research, technical advice, press releases and replies to written correspondence properly researched, meeting the prescribed format and accurately presented - Percentage of reports submitted within prescribed format	95-100% 95-100% 95-100%	95% 95% 95%
Timeliness - Advice and responses within scheduled time - Meetings will be attended as scheduled - 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%
Location Grand Cayman	100%	100%
Cost	\$43,423	\$138,040
Related Broad Outcome 3. A More Secure Community		

5. PAYMENT ARRANGEMENTS

Cabinet will pay the Ministry of Planning, Lands, Agriculture, Housing and Infrastructure for delivery of the outputs described in section 1.

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

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

INVOICE PROFILE

MONTH	MPA 1 \$	MPA 2 \$	MPA 3 \$	MPA 4 \$	MPA 5 \$	AGR 21 \$	AGR 24 \$	AGR 25 \$	AGR 26 \$
July	3,052	156,260	3,052	437,890	4,689	110,423	46,960	29,178	31,068
August	3,052	156,260	3,052	437,890	4,689	110,423	46,960	29,178	31,068
September	3,052	156,260	3,052	437,890	4,689	110,423	46,960	29,178	31,068
October	3,052	156,260	3,052	437,890	4,689	110,423	46,960	29,178	31,068
November	3,052	156,260	3,052	437,890	4,689	110,423	46,960	29,178	31,068
December	3,052	156,260	3,052	437,890	4,689	110,423	46,960	29,178	31,068
January	3,052	156,260	3,052	437,890	4,689	110,423	46,960	29,178	31,068
February	3,052	156,260	3,052	437,890	4,689	110,423	46,960	29,178	31,068
March	3,052	156,260	3,052	437,890	4,689	110,423	46,960	29,178	31,068
April	3,052	156,260	3,052	437,890	4,689	110,423	46,960	29,178	31,068
May	3,052	156,260	3,052	437,890	4,689	110,423	46,960	29,178	31,068
June	3,052	156,260	3,052	437,890	4,689	110,423	46,960	29,178	31,068
TOTAL	36,625	1,875,125	36,625	5,254,679	56,272	1,325,075	563,516	350,134	372,812

MONTH	AGR 27 \$	AGR 28 \$	AGR 29 \$	AGR 31 \$	AGR 32 \$	CPI 1 \$	DVE 1 \$	DVE 2 \$	DVE 3 \$
July	48,184	25,199	18,958	39,538	8,624	18,109	9,223	224,579	9,223
August	48,184	25,199	18,958	39,538	8,624	18,109	9,223	224,579	9,223
September	48,184	25,199	18,958	39,538	8,624	18,109	9,223	224,579	9,223
October	48,184	25,199	18,958	39,538	8,624	18,109	9,223	224,579	9,223
November	48,184	25,199	18,958	39,538	8,624	18,109	9,223	224,579	9,223
December	48,184	25,199	18,958	39,538	8,624	18,109	9,223	224,579	9,223
January	48,184	25,199	18,958	39,538	8,624	18,109	9,223	224,579	9,223
February	48,184	25,199	18,958	39,538	8,624	18,109	9,223	224,579	9,223
March	48,184	25,199	18,958	39,538	8,624	18,109	9,223	224,579	9,223
April	48,184	25,199	18,958	39,538	8,624	18,109	9,223	224,579	9,223
May	48,184	25,199	18,958	39,538	8,624	18,109	9,223	224,579	9,223
June	48,184	25,199	18,958	39,538	8,624	18,109	9,223	224,579	9,223
TOTAL	578,206	302,391	227,493	474,456	103,488	217,304	110,679	2,694,943	110,679

MONTH	DVE 4 \$	DVE 5 \$	DVE 6 \$	LSU 1 \$	LSU 2 \$	LSU 3 \$	LSU 4 \$	LSU 5 \$	LSU 6 \$
July	123,330	15,536	9,586	19,978	19,270	111,991	40,861	22,307	10,102
August	123,330	15,536	9,586	19,978	19,270	111,991	40,861	22,307	10,102
September	123,330	15,536	9,586	19,978	19,270	111,991	40,861	22,307	10,102
October	123,330	15,536	9,586	19,978	19,270	111,991	40,861	22,307	10,102
November	123,330	15,536	9,586	19,978	19,270	111,991	40,861	22,307	10,102
December	123,330	15,536	9,586	19,978	19,270	111,991	40,861	22,307	10,102
January	123,330	15,536	9,586	19,978	19,270	111,991	40,861	22,307	10,102
February	123,330	15,536	9,586	19,978	19,270	111,991	40,861	22,307	10,102
March	123,330	15,536	9,586	19,978	19,270	111,991	40,861	22,307	10,102
April	123,330	15,536	9,586	19,978	19,270	111,991	40,861	22,307	10,102
May	123,330	15,536	9,586	19,978	19,270	111,991	40,861	22,307	10,102
June	123,330	15,536	9,586	19,978	19,270	111,991	40,861	22,307	10,102
TOTAL	1,479,958	186,430	115,032	239,733	231,241	1,343,887	490,326	267,682	121,223

MONTH	LSU 7 \$	LSU 8 \$	LSU 9 \$	LSU 10 \$	LSU 11 \$	LSU 12 \$	POS 1 \$	POS 2 \$	POS 4 \$
July	8,201	9,678	8,062	3,809	14,867	2,017	3,990	69,917	15,160
August	8,201	9,678	8,062	3,809	14,867	2,017	3,990	69,917	15,160
September	8,201	9,678	8,062	3,809	14,867	2,017	3,990	69,917	15,160
October	8,201	9,678	8,062	3,809	14,867	2,017	3,990	69,917	15,160
November	8,201	9,678	8,062	3,809	14,867	2,017	3,990	69,917	15,160
December	8,201	9,678	8,062	3,809	14,867	2,017	3,990	69,917	15,160
January	8,201	9,678	8,062	3,809	14,867	2,017	3,990	69,917	15,160
February	8,201	9,678	8,062	3,809	14,867	2,017	3,990	69,917	15,160
March	8,201	9,678	8,062	3,809	14,867	2,017	3,990	69,917	15,160
April	8,201	9,678	8,062	3,809	14,867	2,017	3,990	69,917	15,160
May	8,201	9,678	8,062	3,809	14,867	2,017	3,990	69,917	15,160
June	8,201	9,678	8,062	3,809	14,867	2,017	3,990	69,917	15,160
TOTAL	98,410	116,139	96,749	45,702	178,402	24,209	47,882	838,998	181,922

MONTH	POS 5 \$	PWD 1 \$	PWD 2 \$	PWD 6 \$	PWD 7 \$	PWD 8 \$	PWD 9 \$	PWD 10 \$	PWD 25 \$
July	30,803	2,992	10,183	104,207	2,386	61,588	586,037	6,653	4,408
August	30,803	2,992	10,183	104,207	2,386	61,588	586,037	6,653	4,408
September	30,803	2,992	10,183	104,207	2,386	61,588	586,037	6,653	4,408
October	30,803	2,992	10,183	104,207	2,386	61,588	586,037	6,653	4,408
November	30,803	2,992	10,183	104,207	2,386	61,588	586,037	6,653	4,408
December	30,803	2,992	10,183	104,207	2,386	61,588	586,037	6,653	4,408
January	30,803	2,992	10,183	104,207	2,386	61,588	586,037	6,653	4,408
February	30,803	2,992	10,183	104,207	2,386	61,588	586,037	6,653	4,408
March	30,803	2,992	10,183	104,207	2,386	61,588	586,037	6,653	4,408
April	30,803	2,992	10,183	104,207	2,386	61,588	586,037	6,653	4,408
May	30,803	2,992	10,183	104,207	2,386	61,588	586,037	6,653	4,408
June	30,803	2,992	10,183	104,207	2,386	61,588	586,037	6,653	4,408
TOTAL	369,636	35,900	122,201	1,250,480	28,636	739,053	7,032,447	79,838	52,894

MONTH	VLT 9 \$	VLT 10 \$	PLN 24 \$	PLN 26 \$	PLN 27 \$	PLN 28 \$	PLN 30 \$	PLN 33 \$	PLN 34 \$
July	18,715	3,619	23,876	5,977	60,711	19,087	116,339	6,018	6,745
August	18,715	3,619	23,876	5,977	60,711	19,087	116,339	6,018	6,745
September	18,715	3,619	23,876	5,977	60,711	19,087	116,339	6,018	6,745
October	18,715	3,619	23,876	5,977	60,711	19,087	116,339	6,018	6,745
November	18,715	3,619	23,876	5,977	60,711	19,087	116,339	6,018	6,745
December	18,715	3,619	23,876	5,977	60,711	19,087	116,339	6,018	6,745
January	18,715	3,619	23,876	5,977	60,711	19,087	116,339	6,018	6,745
February	18,715	3,619	23,876	5,977	60,711	19,087	116,339	6,018	6,745
March	18,715	3,619	23,876	5,977	60,711	19,087	116,339	6,018	6,745
April	18,715	3,619	23,876	5,977	60,711	19,087	116,339	6,018	6,745
May	18,715	3,619	23,876	5,977	60,711	19,087	116,339	6,018	6,745
June	18,715	3,619	23,876	5,977	60,711	19,087	116,339	6,018	6,745
TOTAL	224,576	43,423	286,507	71,723	728,533	229,050	1,396,063	72,212	80,946



MINISTRY OF PLANNING, LANDS, AGRICULTURE, HOUSING AND INFRASTRUCTURE
STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

These forecast financial statements have been prepared in accordance with the provisions of the Public Management and Financial Law (2013 Revision).

I accept responsibility for the accuracy and integrity of the financial information in these forecast financial statements and their compliance with the Public Management and Finance Law (2013 Revision).

To the best of my knowledge the statements are:

- a. Complete and reliable;
- b. Fairly reflect the forecast financial position as at 30th June 2015 and performance for the 2014/15 financial year; and
- c. Comply with generally accepted accounting practice.

Mr. Alan Jones, MRCIS

Chief Officer

Ministry of Planning, Lands, Agriculture, Housing and Infrastructure

[] June 2014

Ministry of Planning, Lands, Agriculture, Housing and Infrastructure
FORECAST STATEMENT OF FINANCIAL POSITION
AS AT JUNE 30, 2015

		Budget 2014/15	Estimated 2013/14	Unaudited 2012/13
Current Assets				
Cash and cash equivalents	1	6,463	4,802	3,698
Trade receivables	2	5,284	17,368	6,897
Other receivables	2	9		
Inventories	3	1,860	3,060	2,081
Prepayments	5	0	1,368	30
Total Current Assets		13,616	26,598	12,706
Non-Current Assets				
Prepayments	5			
Intangible Assets	6	308	274	
Property, plant and equipment	6	22,565	23,899	19,137
Total Non-Current Assets		22,873	24,173	19,137
Total Assets		36,489	50,771	31,843
Current Liabilities				
Trade payables	7	636	3,521	3,720
Other payables and accruals	7	2,857		-102
Bank Overdraft	1	8		
Unearned revenue	8	451	451	451
Employee entitlements	9	854	1,163	924
Repayment of surplus		0		
Total Current Liabilities		4,806	5,135	4,993
Non-Current Liabilities				
Employee entitlements	9			
Total Non-Current Liabilities		0	0	0
Total Liabilities		4,806	5,135	4,993
Net Assets		31,683	45,636	26,850
NET WORTH				
Contributed capital		17,805	21,015	16,897
Other Reserves				
Revaluation reserve		10,089	14,307	10,718
Accumulated surpluses/(deficits)		3,789	10,315	-765
Total Net Worth		31,683	45,637	26,850

Ministry of Planning, Lands, Agriculture, Housing and
Infrastructure
FORECAST STATEMENT OF FINANCIAL PERFORMANCE
AS AT JUNE 30, 2015

	Note	Budget 2014/15	Estimated 2013/14	Unaudited 2012/13
Revenue				
Sale of goods and services	10	43,644	44,095	45,777
Investment revenue	11	0		
Donations	12	0		
Other revenue		0		
Total Revenue		43,644	44,095	45,777
Expenses				
Personnel costs	13	26,195	26,262	25,889
Supplies and consumables	14	16,296	16,577	17,414
Depreciation & Amortisation	6	1,096	1,101	1,047
Impairment of property, plant and equipment	6			
Impairment of inventory	3			
Finance costs (overdraft interest)	15			
Litigation costs	16			
Gains/(losses) on foreign exchange transactions	17	1		
Gains/(losses) on disposal/revaluation of property, plant and equipment	17	0		
Other expenses		56	56	56
Total Expenses		43,644	43,996	44,406
Surplus or (Deficit) for the period		0	99	1,371

Ministry of Planning, Lands, Agriculture, Housing and Infrastructure
FORECAST CASH FLOWS STATEMENT
AS AT JUNE 30, 2015

	Budget 2014/15	Estimated 2013/14	Unaudited 2012/13
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Receipts</i>			
Outputs to Cabinet	33,276	34,219	35,544
Outputs to other government agencies	1,131	1,224	775
Sale of goods and services - third party	10,358	8,653	9,458
Other receipts	0		
<i>Payments</i>	0		
Personnel costs	(26,195)	(26,262)	(25,889)
Supplies and consumables	(16,297)	(16,578)	(17,414)
Interest paid	0		
Other payments	(56)	(56)	(56)
Net cash flows from operating activities	2,217	1,200	2,418
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment	(817)	(543)	
Proceeds from sale of property, plant and equipment	0		
Net cash flows from investing activities	(817)	(543)	0
CASH FLOWS FROM FINANCING ACTIVITIES			
Equity Investment from Org 40	517	543	270
Repayment of Surplus to Org 40	0	(99)	(1,371)
Net cash flows from financing activities	517	444	(1,101)
Net increase/(decrease) in cash and cash equivalents	1,917	1,101	1,317
Cash and cash equivalents at beginning of period	4,538	3,701	2,381
Cash and cash equivalents at end of period	6,455	4,802	3,698

Ministry of Planning, Lands, Agriculture, Housing and Infrastructure
FORECAST STATEMENT OF CHANGES IN NET WORTH
AS AT JUNE 30, 2015

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2013	16,747	0	10,718	3,788	31,253
Changes in net worth for 2012/13					0
Prior Year Adjustments					0
Restated balance	16,747	0	10,718	3,788	31,253
Changes in net worth for 2013/14					
Gain/(loss) on property revaluation	0	0	-629	0	-629
Equity Investment from Cabinet	543	0	0	0	543
Capital withdrawals by Cabinet	0	0	0	0	0
Repayment of surplus to Cabinet	0	0	0	0	0
Net revenue / expenses recognised directly in net worth	543	0	-629	0	-87
Total recognised revenues and expenses for the period	543	0	-629	0	-87
Balance at 30 June 2014 carried forward	17,289	0	10,089	3,788	31,166
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2014 brought forward	17,289	0	10,089	3,788	31,166
Changes in net worth for 2013/14					0
Restated balance	17,289	0	10,089	3,788	31,166
Changes in net worth for 2014/15					
Equity Investment from Cabinet	517				517
Net revenue / expenses recognised directly in net worth	517	0	0	0	517
Surplus/(deficit)for the period 2014/15				0	0
Total recognised revenues and expenses for the period	517	0	0	0	517
Balance at 30 June 2015	17,806	0	10,089	3,788	31,683

STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These forecast financial statements are for the Planning, Lands, Agriculture, Housing and Infrastructure

Basis of preparation

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

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

Reporting Period

The reporting period is June 30, 2015.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

Cash and cash equivalents

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

Receivables and advances

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

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

Other plant and equipment, which includes motor vehicles and office equipment, is recorded at cost (or fair value if acquired prior to 2010) less accumulated depreciation.

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.

Note 1: Cash and cash equivalents

Description	Foreign Currency	Exchang e Rate	Budget 2014/15	Estimate d 2013/14	Unaudite d 2012/13
Cash on hand (IRIS Confirmation Account/Petty Cash)	7	1.0000	7	9	22
Cash in transit (IRIS Remittance Account)	160	1.0000	160	161	146
CI\$ Operational Current Account held at Royal Bank of Canada	6,080	1.0000	6,080	4,343	3,247
US\$ Operational Current Account held at Royal Bank of Canada	216	0.8375	216	216	216
Payroll Current Account held at Royal Bank of Canada	-8	1.0000	-8	73	-8
Bank Accounts held at other financial institutions <u>[DISCLOSE ACCOUNT DETAILS IF MATERIAL]</u>	0	1.0000	0	0	75
Fixed Deposits held with Treasury (less than 90 days)	0	1.0000	0		
TOTAL			6,455	4,802	3,698

Note 2: Trade and other receivables

Trade Recivables	Budget 2014/15	Estimated 2013/14	Unaudited 2012/13
Sale of goods and services	2,422	10,395	3,811
Outputs to Cabinet	2,862	4,610	3,051
Less: provision for doubtful debts	0	-710	
Total trade receivables	5,284	14,295	6,862

Other Receivables	Budget 2014/15	Estimated 2013/14	Unaudited 2012/13
Advances (salary, Official Travel, etc)	0	54	2
Dishonoured cheques	9	9	34
Other	0	3,010	
Less: provision for doubtful debts			
Total other receivables	9	3,073	36

	Trade Receivables	Other Receivables	Budget 2014/15	Estimated 2013/14	Unaudited 2012/13
Current					
Past due 1-30 days	5,284	8	5,293	17,368	6,897
Past due 31-60 days			0		
Past due 61-90 days			0		
Past due 90 and above			0		
Non-Current					
Past due 1 year and above		0	0		
Total	5,284	8	5,293	17,368	6,897

Changes in the provision of doubtful debts:

Description	Budget 2014/15	Estimated 2013/14	Unaudited 2012/13
Balance at 1 July	0	-710	0
Additional provisions made during the year			
Receivables written off during the period			
Balance at 30 June	0	0	0

Note 3: Inventories

Description	Current	Non-Current	Budget 2014/15	Estimated 2013/14	Unaudited 2012/13
Inventory held for use in the provision of goods and services	66		66	66	66
Work in Progress and finished goods	1,793		1,793	2,993	2,015
			0		
			0		
TOTAL INVENTORIES	1,859	0	1,859	3,059	2,081

Note 4: Investments

Investments	Current	Non-Current	Budget 2014/15
Investments	0		0
			0
			0
			0
Total Investments at the lower of cost or market value	0	0	0

Note 5: Prepayments

Description	Current	Non-Current	Budget 2014/15	Estimated 2013/14	Unaudited 2012/13
Accrued Prepayments	0		0	31	36
Prepaid Insurance	0		0	0	0
Other			0	0	0
Total	0	0	0	31	36

Note 6: Property, plant & 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>Roads and Sidewalks</i>	<i>Water Retriculation</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Aircraft</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 July 2013	4,323	28,536	0	808	1,814	850	27	91	3,278	15,357	9	1,638	1,865	1,742	60,337
Additions	92	0	0	0	60	94	0	0	0	287	0	0	0	0	533
Disposals and Derecognition	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	-2,240	-7,119	0	-299	-147	-9	0	0	-4	-11,217	-9	-1,638	-1,677	0	-24,359
Balance as at 30 June 2014	2,175	21,418	0	508	1,728	934	27	91	3,274	4,427	0	0	187	1,742	36,510
	<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>Roads and Sidewalks</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 30 June 2014	2,175	21,418	0	508	1,728	934	27	91	3,274	4,427	0	0	187	1,742	36,510
Additions	84	0	0	0	10	168	0	0	0	440	0	0	52	0	754
Disposals and Derecognition	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Balance as at 30 June 2015	2,258	21,418	0	508	1,738	1,102	27	91	3,274	4,868	0	0	239	1,742	37,264

<u>Accumulated Depreciation and impairment losses</u>															
	<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>Roads and Sidewalks</i>	<i>Water Retriculation</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Aircraft</i>	<i>Other assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 July 2013	3,866	1,393	0	700	1,743	674	4	30	2,008	14,948	3	88	431	0	25,888
Transfers	-2,336	556	0	-238	-196	-100	0	0	-6	-10,710	-3	-88	-203	0	-13,326
Impairment Reserve 2013/14 (closing balance)	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation Expense 2013/14	114	226	22	8	305	78	1	9	29	274	0	0	6	0	1,071
Eliminate on Disposal or Derecognition 2013/14	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Balance as at 30 June 2014	1,643	2,175	22	470	1,851	652	5	39	2,031	4,511	0	0	234	0	13,633
	<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>Roads and Sidewalks</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 30 June 2014	1,643	2,175	22	470	1,851	652	5	39	2,031	4,511	0	0	234	0	13,633
Transfers	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Impairment change 2014/15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Depreciation Expense 2014/15	115	228	22	11	290	79	1	6	29	279	0	0	5	0	1,066
Eliminate on Disposal or Derecognition 2014/15	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Balance as at 30 June 2015	1,758	2,403	44	481	2,141	731	6	45	2,060	4,790	0	0	239	0	14,699
Net Book value 30 June 2014	532	19,243	-22	38	-123	282	22	52	1,242	-84	0	0	-47	1,742	22,877
Net Book value 30 June 2015	500	19,015	-44	27	-403	371	20	46	1,214	78	0	0	0	1,742	22,565

Note 7: Trade payables, other payables & Accruals

	Current	Non-Current	Budget 2014/15	Estimated 2013/14	Unaudited 2012/13
Creditors	636		636	637	464
Creditors Ministries/Portfolios			0		
Creditors other government agencies			0		
Non current Accounts payable		0	0		
Payroll Deductions	0		0	7	
Operating Lease	0		0		
Accrued Expenses	2,496		2,496	2,496	2,897
Other payables	361		361	380	359
Total trade payables other payables and accruals	3,493	0	3,493	3,520	3,720

Note 8 : Unearned Revenue

Details	Current	Non-Current	Budget 2014/15	Estimated 2013/14	Unaudited 2012/13
Rentals paid in advance	0		0		
Immigration deposits	0		0		
Customs deposits	0		0		
Revenue deposits	0		0		
Other unearned revenue	451		451	451	451
Non-current Unearned revenue		0	0		
Total unearned revenue	451	0	451	451	451

Note 9: Employee entitlements

	Budget 2014/15	Estimated 2013/14	Unaudited 2012/13
Annual Leave	0	10	12
Retirement and long service leave	854	1,154	912
Accrued salaries	0		
Travel	0		
Pension	0		
Other salary related entitlements	0	0	0
Total current portion	854	1,164	924
<i>Non-current employee entitlements are represented by:</i>			
Retirement and long service leave			
Total employee entitlements	854	1,164	924

Note 10: Sales of Goods & Services

Revenue type	Budget 2014/15	Estimated 2013/14	Unaudited 2012/13
Outputs to Cabinet	33,639	34,219	35,544
Outputs to other government agencies	1,131	1,224	775
Fees and charges	3,636	3,610	3,732
General sales	3,669	3,613	4,075
Rentals	1,128	1,148	1,351
Other	442	282	299
Total sales of goods and services	43,644	44,096	45,776

Fees and Charges

Agricultural Department Fees	299
Customised Motor Vehicle Licence Plate Fees	24
Drivers Examination Fees	172
Duplicate Vehicle Log Books	41
Electrical Inspection Fees	25
Electrical Licence Fees	20
Elevator Inspection Fees	50
Heavy Equipment Application Fees	4
Land Survey Fees	100
Mail Terminal Credits	480
Maintenance of Buildings (Labour)	10
Motor Vehicle Inspection Fees	1,257
Motor Vehicle Licence Plate Fees	320
Other Fees	61
Planning Appeal Fees	1
Vehicle And Equip. Maintenance Fees	35
Vehicle Bank Liens	47
Vehicle Change of Ownership	179
Web Receipts	265
Online Planning System Fees	240
Planning Inspection Call-Out Fee	8
Fees & Charges	3,636

General Sales	
Inventory Spare Parts	55
Maintenance of Buildings (Materials)	179
Other Postal Business	62
Philatelic Sales	24
Postal Stamps	1,670
Sale of Agric. Supplies/Produce	1,675
Sale of Planning Documents	3
Total General Sales	3,669
Rentals	
Postal Box Rental Fees	1,014
Rentals - Craft Market	60
Rentals - Other Properties	39
Rentals - Town Halls	15
Total Rentals	1,128
Other Goods & Services Revenue	
Goods & Services Revenue	
GIS Applications	240
GPS Licenses Refund	18
Mapping Services	105
Miscellaneous Licensing Receipts	79
Miscellaneous Receipts	0
	442
Sales of Outputs to Cabinet	
Sales of Outputs to Cabinet	33,639
Total Sales of Outputs to Cabinet	33,639
Other Interdepartmental Revenue	
Financial Attest Services	0
Revenue from Ministries/Portfolios & Public Authorities	1,131
Total Other Interdepartmental Revenue	1,131
Total Goods and Services	43,644

Note 13: Personnel costs

Description	Budget 2014/15	Estimated 2013/14	Unaudited 2012/13
Salaries, wages and allowances	20,543	20,378	20,382
Health care	4,396	4,627	4,232
Pension	1,144	1,146	1,096
Leave	4	4	74
Other personnel related costs	108	106	104
Total Personnel Costs	26,195	26,261	25,888

Note 14: Supplies and consumables

Description	Budget 2014/15	Estimated 2013/14	Unaudited 2012/13
Supplies and Materials	6,252	6,835	7,185
Purchase of services	4,530	4,356	4,826
Lease of Property and Equipment	221	199	232
Utilities	3,289	3,037	2,937
General Insurance	1,513	1,707	1,701
Interdepartmental expenses	81	56	127
Travel and Subsistence	77	78	180
Recruitment and Training	205	154	124
Other	128	155	102
Total Supplies & consumables	16,296	16,577	17,414

Note 15: Finance costs

	Budget 2014/15
Overdraft Expenses	0
Entity Interest Account	0
Total Finance cost	0

Note 16: Litigation cost

Litigation Costs	Budget 2014/15
Legal Fees	0
Description	
Total Litigation cost	0

Note 17: Gains / (losses)

	Budget 2014/15	Estimated 2013/14	Unaudited 2012/13
Net (gain) / loss on disposal of property, plant and equipment	0		126
Net (gain) / loss on foreign exchange Transactions	2		-24
Total gains/ (losses)	2	0	102

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

Description	Budget 2014/15	Estimated 2013/14	Unaudited 2012/13
Surplus/(deficit) from ordinary activities	0	99	1,371
Non-cash movements			
Depreciation expense	1,096	1,101	1,047
Impairment	0		
(Gain)/losses on sale of property plant and equipment	0		
Changes in current assets and liabilities:			
(Increase)/decrease in receivables - Cabinet	1,121		
(Increase)/decrease in other current assets			
Increase/(decrease) in payables			
(Increase)/decrease in inventories			
Increase/(decrease) in payables			
Net cash flows from operating activities	2,217	1,200	2,418

ANNUAL BUDGET STATEMENT

MINISTRY OF EDUCATION, EMPLOYMENT AND GENDER AFFAIRS

FOR THE FINANCIAL YEAR
ENDING 30 JUNE 2015

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

CONTENT

STATEMENTS: STATEMENT OF MINISTER/ OFFICIAL MEMBER AND CHIEF OFFICER

PART A: Ownership Performance

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

PART B: Output Performance

5. Outputs to be Delivered
6. Payment Arrangements

APPENDIX: Forecast Financial Statements

STATEMENT OF THE MINISTER

I confirm that the draft Annual Budget Statement and the draft Purchase Agreements reflect the outputs I wish to purchase in the 2014/15 financial year. The Draft Annual Budget Statement and the draft Ownership performance I want to be delivered in the 2014/15 financial year.

I also confirm that the Draft Annual Plan and Estimates includes the various measures I am planning to enforce during the 2014/15 financial year.

Honourable Tara Rivers, JP
Minister

Ministry of Education, Employment and Gender Affairs

[] [] 2014

STATEMENT OF THE CHIEF OFFICER

The Draft Budget has been compiled using the best information available and is to the best of my knowledge complete and accurate as of this date.

The Draft Budget complies with the requirements of the Strategic Policy Statement including the expenditure parameters agreed by Cabinet and Legislative Assembly.

I take responsibility for the accuracy and completeness of the financial numbers and other information contained in the Draft Budget

Mrs. Mary Rodrigues, JP
Chief Officer

Ministry of Education, Employment and Gender Affairs

[] [] 2014

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General Nature of Activities

The Ministry is responsible for providing policy advice, administrative and governance support and the delivery of a range of programmes and services to the public, to enable the Minister to achieve the strategic goals for these areas of ministerial responsibility: Education, Employment and Gender Affairs.

Departments/Units within the Ministry's remit include: the Department of Education Services (DES); the Early Childhood Care and Education Unit; the Education Quality Assurance Unit (EQUA) (formerly Educational Standards and Assessment Unit); the Department of Labour and Pensions; the National Workforce Development Agency (NWDA); Public Libraries (LIB); the Sunrise Adult Training Centre (SRC), Information, Communication and Technology Services (ICT) and the Gender Affairs Unit.

The University College of the Cayman Islands (UCCI), a Government Owned Company, also falls within the remit of the Ministry.

Scope of Activities

The scope of the Ministry's activities includes:

Core Ministry

- Policy advice, development, implementation, communication and evaluation services to the Hon. Minister, and support for legislation
- Funding and governance services by the core ministry to its departments/units, and, on the Minister's behalf, for UCCI. The Ministry also manages executive expenditure and executive assets which fall within the Minister's areas of responsibility
- General secretarial and administrative services to the Hon. Minister, as well as services to support the administration of the Education Council and Young Nation Builders Scholarship Programmes, as well as Secretariat services to the Education Council.

Departments and Units

- **Department of Education Services** - provision of Primary, Secondary, Further Education, Special Education and alternative education services in public schools
- **Early Childhood Care and Education Unit** - provision of services to enhance the quality of and access to early childhood care and education, in private and public settings
- **Education Quality Assurance Unit**- provision of quality assurance services for education, focusing on monitoring, evaluating and reporting on educational standards in private and public schools, and other institutions as required.
- **Sunrise Adult Training Centre** – provision of training and therapeutic programmes for adults with Disabilities
- **Department of Labour and Pensions** - administration of both the Labour Law and the National Pensions Law, including workplace compliance and enforcement, administrative support for Employment Tribunals, training and promotion to promote harmonious labour relations and the adoption of good employment and human resource practices.
- **National Workforce Development Agency** - provision of services to enhance the employability and competitiveness of both employees and job seekers; address barriers to employment; assist with job placements; and provide labour market information
- **Cayman Islands Public Library Service** - provision of materials and services for community residents of all ages for personal enrichment, enjoyment and educational needs. The Library has a special mission to young children and their parents to encourage a love of reading and learning.
- **Information Communication Technology**- strategic oversight and management of Information, Communications Technology (ICT) throughout the Ministry of Education, Employment and Gender

Affairs, including management of Education ICT network (approximately 600 teachers and 5000 students,) and provision of ICT support for end-users; procurement; systems integration and ICT policy.

- **Gender Affairs Unit** – provision of gender mainstreaming through research, policy advice, gender analysis of legislation, policies, operations and programmes within the Ministry and other government entities, as well as public education and sector or issue specific gender training. The Unit also provides administrative support for the Gender Equality Tribunal.
- **University College of the Cayman Islands** – provision of tertiary educational opportunities at several levels including, Pre-College, Dual Entry and Technical programmes; and Associate's, Bachelor's and Master's degree programmes.

Customers

The Ministry's customers are the Cabinet, the Minister of Education, Employment and Gender Affairs, all its departments and Units, UCCI and other Government Ministries. Externally, services are provided to the business community, students, employers and employees and the general public.

Services of this Ministry are provided from various locations throughout the Cayman Islands.

2. STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the Ministry of Education, Employment and Gender Affairs for 2014/15 and the subsequent two years are as follows:

- To strengthen communications within and across the Ministry as a whole;
- To enhance the efficiency and effectiveness of centralized 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.

Strategic Objectives for 2014/15

1. The Ministry is committed to delivering a world-class education system the outcomes that position our children and young people for success in further learning, employment and life.

Some key initiatives:

- Introduce an enhanced governance model or education, with a new level of partnership with the private sector, and more devolved responsibilities and greater accountability for all stakeholders;
- Develop a new legislative framework for Education;
- Improve school climate to create safe and positive learning environments, including:
 - i. Developing clear and consistent expectations to promote positive behaviour
 - ii. Training school staff to apply school discipline and student behaviour policies consistently;
 - iii. Launch new “SNAP” programme, to work with parents of children with behaviour difficulties;
- To strengthen the role of special educational needs coordinators to ensure they play a key role in determining the strategic development of the SEN policy and provision for their individual schools in line with national policy and guidance on SEN;
- Implement a procedure to improve the coordination of specialist staff in schools to strengthen their role in early identification and intervention for students with special educational needs;
- Implement new graduation criteria, with academic requirements, and a new High Honours category to inspire and recognise excellence;
- Continue implementation of the National Strategic Plan for Education;
- Review the inspection model and criteria, and prepare for the relaunching of an inspection programme for Government and private schools;
- Continue focus on strategies to improve teaching in maths and literacy;
- Fully implement the Revised National Framework for Early Childhood Care and Education, and the New Education Council Guidelines for the Operation and Registration of ECCE Centres;
- Implement recommendations from stakeholder review to enhance quality and range of provision and student outcomes at Cayman Islands Further Education Centre (CIFEC).

2. The National Workforce Development Agency (NWDA) will deliver services that support work readiness and job placements for Caymanians actively seeking employment or career progression.

Some key initiatives:

- Develop legislation to underpin the work of the National Workforce Development Agency;

- Implement the national work readiness programme, in which barriers to employment and career progression are effectively identified and remediated through training opportunities;
 - Implement national employment programmes, such as Passport2Success, to help vulnerable groups overcome their specific barriers to employment;
 - Introduce enhanced employment services, including the full implementation of a new NWDA Job Portal, to facilitate online registration by job seekers, posting of jobs by employers, and online job search and self-referral;
 - Implement National Apprenticeship and internship programmes;
 - Establish registration standards and a quality assurance framework for training institutions.
3. The Ministry will continue to support the Sunrise Adult Training Centre's vocational training programme which focuses on providing vocational training and support services 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:
 - Development of a partnership with NWDA to increase employment placements for adults with disabilities
 - Implement an internship programme to enable placements in Government and community work environments;
 - Establish life skills and craft workshop projects featuring client-made products;
 - Establish the Sunrise Adult Training Centre pathway of care to determine appropriate programme and care offer for clients.
4. The Ministry will continue to support the Department of Labour and Pensions, in providing more effective and efficient mechanisms for managing compliance and enforcement of private sector pension and labour matters, and the advancement of the Labour and Pensions regime in general.

Some key initiatives:

- Continue to reposition the DLP as a critical friend of business, while advocating for the rights of the employee, promoting compliance with the Labour and National Pensions laws, particularly with a view to fostering a culture of compliance, workplace excellence, and dignity for retired pension contributors;
 - Expand training and awareness, particularly in the important area of occupational safety and health, especially as the construction sector continues to recover;
 - The new Inspections Unit to implement an active schedule of offsite and onsite workplace Inspections
 - Implement a new "client pre-screening and resolution" system at the Reception, to be efficient and time-sensitive;
 - Continue to tackle legacy issues affecting the National Pensions, with various special projects, including a new Governance compliance review of all registered Pension Plans.
 - Support the finalization and facilitate the effective implementation of new Amendments to the Labour Law, the National Pensions Law, and the Pensions Investment Regulations.
 - Ministry to facilitate the work of the Minimum Wage Advisory Committee to conduct research and analysis and make recommendations to Cabinet on a minimum wage or industry specific minimum wages for the Cayman Islands.
5. The Ministry will continue to support the further development of the Public Library Service as critical

community resources for personal enrichment, enjoyment and educational needs, and as an important component of the national workforce development and training agenda.

Some key initiatives:

- Continue reorganizing all Public Library branches in order to provide enhanced customer service and to ensure that the needs of the community are being met;
- Develop a comprehensive reference collection that includes local histories, publications written by local authors and selected law volumes;
- Continue to develop the Library as a central location for research and study;
- Develop and implement new library programs and services for specific target groups and to support lifelong learning and to encourage a love of reading ;
- Revise and update the Libraries Law.

6. The Ministry will continue to provide gender mainstreaming efforts in Government through the Gender Affairs Unit.

Some key initiatives:

- Continue to work towards extension of the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) to the Cayman Islands;
- Facilitate a review of the National Policy on Gender Equity and Equality, in concert with the 10 year anniversary of its approval, to report on achievement and to establish key implementation priorities going forward;
- Undertake collaborative research project on gender issues in education, in particular the underperformance of boys and young men in the education system;
- Pursue amendments to the Gender Equality Law, 2011, and implement relevant recommendations from Law Reform Commission reports on Sexual Harassment and Stalking;
- Continue to promote gender equality and provide awareness of the Gender Equality Law and CEDAW through training and communications;
- In collaboration with the Ministry of Home and Community Affairs – Community Affairs, review the National Committee on Gender and Family Violence (NCGFV) with an aim to revamp the committee’s structure and terms of reference

7. Under new leadership, the UCCI Board of Governors is committed to working towards a strategic alignment of UCCI programmes, courses and services, to deliver educational programmes that provide citizens with access to world class educational opportunities, which will position them to successfully participate in and contribute to the core and developing industries in the Cayman Islands economy. The Chairman of the UCCI Board of Governors has established a number of board sub-committees charged with the responsibility for assessing and making recommendations that will lead to the re-engineering of UCCI to ensure that that it is positioned to:

- Adhere to high standards of governance and management, while ensuring that UCCI, in its unique role as our national tertiary institution, contributes to realizing the National Vision for Tertiary Education in the Cayman Islands.
- Deliver internationally recognised 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.

3. OWNERSHIP PERFORMANCE TARGETS

The ownership performance targets for the Ministry of Education, Employment and Gender Affairs for the 2014/15 financial year are as follows:

FINANCIAL PERFORMANCE MEASURE	2014/15 Budget \$000	2013/14 Forecast \$000
Revenue from Cabinet	73,177	72,803
Revenue from Ministries, Portfolios, Statutory Authorities and Government Companies		
Revenue from others	1,496	1,491
Surplus/(deficit) from outputs	177	-
Ownership expenses	74,496	74,294
Operating Surplus/Deficit	0	0
Net Worth	287,829	279,105
Cash flows from operating activities	8,024	6,798
Cash flows from investing activities	(6,271)	(2,900)
Cash flows from financing activities	6,271	2,900
Change in cash balances	8,024	6,798

FINANCIAL PERFORMANCE RATIO	2014/15 Budget %	2013/14 Forecast %
Current Assets : Current Liabilities	1038%	984%
Total Assets : Total Liabilities	4709%	4938%

HUMAN CAPITAL MEASURES	2014/15 Budget	2013/14 Forecast
Total Full Time Equivalent Staff Employed	865	861
Staff Turnover (%)		
Managers	8%	8%
Professional and technical staff	9%	9%
Clerical and Labourer Staff	11%	11%
Average Length of Service (Number of years in Current Position)		
Managers	3	3
Professional and technical staff	4	4
Clerical and Labourer Staff	3	3

PHYSICAL CAPITAL MEASURES	2014/15 Budget \$000/%	2013/14 Forecast \$000/%
Value of total assets	\$291,285	\$284,873
Asset replacements : total assets	1%	1%
Book value of assets : initial cost of those assets	76%	78%
Depreciation : cash flow on asset purchases	108%	234%
Changes to asset management policies		

MAJOR <u>NEW</u> ENTITY CAPITAL EXPENDITURES FOR THE YEAR	2014/15 Budget \$000	2013/14 Forecast \$000
Phased construction new high schools project JGHS	4,000	-
Related auxiliary/close out costs related to new high school construction	444	676
ICT	180	939
Vehicle	94	72
Equipment, Furniture & Fittings	217	516
Existing School Building Works & Upgrades to	1,308	657
Other Minor Projects	28	40
Total NEW Entity Capital Expenditures	6,271	2,900

MAJOR ENTITY CAPITAL EXPENDITURE COMMENCED BUT NOT COMPLETED IN PREVIOUS YEARS	ANTICIPATED PROJECT STATUS AT 1ST JULY 2014
New John Gray High School (JGHS)	Ongoing

SUMMARY OF ESTABLISHMENT

Postion Title	2014/15 Budget	2013/14 Forecast
Department of Labour & Pension	22	22
Administrative Officer III	1	1
Assistant Director - Employment Inspectorate	1	1
Assistant Director (Pension & Labour)	1	1
Customer Liaison Officer II	2	2
Deputy Director - Labour	1	1
Director, Department of Pension & Labour	1	1
Head of Inspections (DLP)	1	1
Labour & Pensions Inspector	1	1
Labour Officer	2	2
Pensions Inspector		4
Receptionist/Executive Officer	1	1
Senior Labour Inspector		3
Senior Labour Officer	3	
Senior Pensions Officer	5	1
Deputy Director - Pension	1	1
Tribunal Secretary	1	1
Education Quality Assurance Unit	3	2
Budget & Administrative Officer	1	1
Senior Evaluator	2	1
ETE - Information, Communication & Technology	8	8
ICT Manager	1	1
Jr. ICT Technician		1
Jr. Support Administrator	1	
Senior Systems Administrator	4	4
Support Project Manager	1	1
Systems Administrator	1	1
Cayman Islands Public Library Service	17	17
Admin/Finance Manager	1	
Branch Manager	5	
Cleaner	1	1
Community Branch Librarian	2	3
Deputy Director	1	1
Director of Public Libraries	1	1
Executive Officer I/II		1
Human Resources Officer	1	1
Library Assistant	5	9
Core Ministry	55	53
Accountant	1	

Accounts Officer (AP)	2	2
Accounts Officer (AR)	1	1
Accounts Officer IV	1	1
Accountant		1
Chief Financial Officer	1	1
Chief Officer	1	1
Chief Policy Advisor EDU Policy & Planning	1	1
Communications Manager/Policy Analyst	1	1
Deputy Chief Financial Officer	2	2
Deputy Chief Officer	2	2
Early Childhood Care and Education Officer	3	3
Executive Officer I/II	4	4
Facilities Manager	1	1
Financial Controller	1	1
Head of Professional Development	1	1
HR/Payroll Officer	1	1
DES HR Liaison Officer	1	
Human Resources Manager	1	1
ICT Integration Specialist	1	1
Liaison Accountant	1	1
Literacy Specialist	1	1
Manager Scholarship Secretariat	1	1
Scholarship Administrator	1	1
Numeracy Specialist	1	1
Office Manager	1	1
Operational HR Officer	2	2
Personal Assistant	2	2
Policy Advisor Family Learning	1	1
Policy Advisor Safer Schools	1	1
Policy Officer (Gender Affairs)	1	1
Programme Coordinator & Liaison Officer (At Risk)	1	1
Programme Manager, Initial Teacher Training	1	1
Programme Manager (At Risk Youth)	1	1
Project Manager (JGHS)	1	
Recruitment Manager	1	1
Reporting Accountant	1	1
Senior Scholarship Administrator	1	1
Senior Accountant (MEH)	1	1
Senior Fixed Assets Accountant	1	1
Senior Manager Operations (SHRM & Corporate)	1	1
Senior Policy Advisor & Manager (CS&P)	1	1
Senior Policy Advisor & Manager (ECCE)	1	1
Senior Policy Advisor & Manager (Inclusion Unit)	1	1

Senior Policy Advisor (HCD)	1	1
Senior Policy Officer (Gender Affairs)	1	1
National Workforce Development Agency	12	11
Assistant Director Labour Market Research & Statis	1	1
Assistant Employment Services Officer	1	1
Director	1	1
Employment Development Outreach Coordinator	1	1
Employment Services Officer	4	4
Manager, Employment Services	1	1
Manager, Training & Development	1	1
Executive Officer/Receptionist	1	1
TVET Coordinator	1	
Sunrise Adult Training Centre	19	18
Accounts & Office Administrator	1	1
Adaptive Living Specialist	2	2
Assistant Adaptive Living Specialist	1	1
Assistant Adult Protective Service Worker	1	1
Bus Driver (Sunrise)	2	2
Director Sunrise Adult Training Centre	1	1
Functional Life Skills Instructor	2	1
Occupational Therapist	1	1
Occupational Therapist Assistant	2	1
Programme Manager (Sunrise)	1	1
Programme Support Assistant	1	1
Programme Support Assistant/Bus Warden	2	3
Receptionist	1	1
Vocational Training Coordinator	1	1
Department of Education Services	729	730
Assistant Teacher	23	23
Behaviour Support Assistant	3	
Special Support Aide	85	85
Special Support Aide II	1	1
Special Support Assistant	4	4
Special Support Aide/Bus Warden	2	2
Sub Total - Teaching Support Posts	118	115
Bursar	2	2
Bus Driver	6	7
Bus Warden	19	23
Career Advisor	2	2
Chief Education Officer	1	1
Cleaner	13	14
Cleaner/Caretaker	1	1
Clerical Officer/Clerical Officer I	3	3
Data Services Officer	1	1
Deputy Director (CIFEC)	1	

Deputy Principal	10	10
Director - CIFEC	1	1
Early Intervention Programme Teacher	1	1
Educational Psychologist	5	5
EIP Coordinator	1	1
Executive Officer I/II	24	24
Facilities Coordinator	2	2
Facilities Manager	1	1
Facilities Superintendent (CHHS)	1	1
Groundsman	6	7
Head of Business Services	1	1
Head of Subject	6	7
Head of Testing and Exams	1	1
Head of Year	1	1
Laboratory Assistant	1	1
Learning Mentor	7	7
Librarian	1	1
Literacy Coach	3	3
Maintenance Technician I	7	7
Maintenance/Security Officer	1	1
Manager, Pregnant & Parenting Teens Unit	1	1
Music Therapist	1	
Numeracy Coach	1	1
Occupational Therapist	5	5
Office Attendant I	1	1
Personal Assistant	1	1
Practice Administrator	1	1
Principal	15	16
Procurement Officer	1	1
Registration/Attendance & Truancy Officer	1	2
Attendance & Truancy Reporting Officer	1	
School Counsellor	10	10
School Inclusion Specialist	11	11
School Inclusion Team Manager	1	
Schools Broadcast Officer	1	1
Science Lab Technician I	1	1
Secondary Deputy Principal	7	7
Security Guard I	9	10
Senior Customer Service Manager	1	
Senior Customer Service Officer	1	1
Senior Manager - Data Services	1	1
Senior School Improvement Officer	4	4
Special Education Needs Co-ordinator	2	2
Speech & Language Pathologist	8	8
Teacher	379	378

Teachers Aid	6	6
Teaching & Learning Coach	1	1
Teaching & Learning Coordinator	7	6
Technology Technician	1	1
Testing and Exams Assistant	1	1
Total	865	861

RISK MANAGEMENT

KEY RISK FACED BY THE PORTFOLIO	CHANGE IN STATUS FROM 2013/14	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 organization	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 unauthorized access to data through the Internet. • Offsite and off-island backups implemented.	Unquantifiable at this time

Environmental Potential legal claims for environmental health hazards	Unchanged	• All buildings insured by CIG- Risk Management or a recognized Insurer • Managing Environmental controls i.e. air/heating systems • Regular environmental testing • Regular cleaning and maintenance of properties • Improve preparation procedures for a disaster	Risk should be adequately covered by public liability insurance
Damage of schools by natural/manmade disasters	Unchanged	• Continue with wire upgrades and alarm systems • Identify fire exits • All buildings insured by CIG- Risk Management insurance providers • Continuity of Operations Plans are maintained for all departments and the Ministry.	
Injury or potential death of students while using transportation services contracted by the Education Department	Unchanged	• All contractors or transportations staff are required to provide up to date proof of a valid driver's license with no traffic related convictions. • Vehicle insurance is checked by the DES.	Unquantifiable at this time

Canteen Operations Settlement of a potential liability claim arising from a food related illness	Unchanged	• All contractors and their staff providing the service must have valid food handling certificates issued by the health department. • All contractors must have at least \$2 million in public liability coverage	Unquantifiable at this time
Health and potential safety risks to staff working with mould (those cleaning or restoring area)	Unchanged	For all users of facilities: • Regular cleaning and maintenance of buildings • Regular environmental monitoring of buildings For facilities staff: • Use of protective personal equipment • Proper care and handling of materials and equipment to limit exposure	Unquantifiable at this time
Liability inherent in the type of programme SRC operates	Unchanged	• Exercise all due care and best practice • Liability Insurance in place • Training has occurred in relation to risk reduction / safety management of clients. • Pre-visit risk assessments are undertaken • Policy/procedures in production to further mitigate risks	Unquantifiable at this time

4. EQUITY INVESTMENTS AND WITHDRAWALS

Equity Movement	2014/15 Budget \$000	2013/14 Actual \$000
Equity Investment from Cabinet into the <i>Ministry of Education, Employment and Gender Affairs</i>	6,271	2,900
Capital (Equity) Withdrawal by Cabinet from the <i>Ministry of Education, Employment and Gender Affairs</i>		

PART B

OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

MEG 1	Policy Advice, Development and Implementation	\$2,218,449
Description Provision of policy advice and support services to the Minister in the areas of Education, Employment and Gender Affairs, in relation to: • Policy research, development, communication, implementation and evaluation • Strategy development and management of strategic priority projects		
Measures	2014/15 Budget	2013/14 Forecast
Quantity • Number of contributions to the Throne Speech • 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 60-80 15-20 1-5 2-5 20-25	1 60-80 20-30 1-4 2-6 20-25
Quality • 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 by Chief Officer or delegate and approved by Minister prior to release	100% 100% 100%	100% 100% 100%
Timeliness All services delivered within established schedules or as required by Minister	100%	100%
Location Cayman Islands	100%	100%
Cost	\$2,218,449	\$2,033,619
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 2. A Work-Ready and Globally Competitive Workforce 7. A Centre of Excellence in Education 12. Equity and Justice in a Society that Values the Contribution of all		

Note: The total cost of supplying this output is \$2,224,449. However, the revenue of \$6,000 from third party reduces the cost to Cabinet to \$2,218,449.

MEG 2	Legislative Initiatives	\$164,840
Description		
Provision of services to support the development of new or revised legislation. Services to include: • Research and consultation with key stakeholders • Cabinet papers on legislative proposals and objectives • Preparation of drafting instructions and subsequent ongoing liaison with and advice to Legal Draftsperson • Assistance for Minister of Education, Employment and Gender Affairs during enactment phase, including speeches, press releases and other communications		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
• Number of drafting instructions prepared	2-3	3
• Number of Cabinet papers	2-3	6
• Number of speech notes for the Legislative Assembly	2-3	3
• Number of press advisories prepared	2-3	3
Quality		
• Drafting instructions prepared by suitably qualified and experienced personnel	100%	100%
• Drafting instructions developed through a consultative process to include relevant stakeholders	100%	100%
• Cabinet papers, drafting instructions, speech notes and press releases reviewed by Chief Officer or delegate and approved by Minister prior to submission	100%	100%
Timeliness		
• Drafting instructions issued by December 2014 or as agreed with Minister	100%	100%
• Cabinet papers, speeches and press releases delivered within established schedules or as required by Minister	100%	100%
Location		
Cayman Islands	100%	100%
Cost	\$164,840	\$156,305
Related Broad Outcomes:		
2. A Work-Ready and Globally Competitive Workforce		
7. A Centre of Excellence in Education		
12. Equity and Justice in a Society that Values the Contributions of all		

MEG 3	Ministerial Services	\$1,606,139
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, Government Information Services liaison and other press release matters - Education Council Secretariat Services, including correspondence, research as requested, preparation of agendas and supporting documentation and minute-taking - Scholarship Administration Services - Other administration Services provided to the Minimum Wage Advisory Committee, John Gray High School Project Steering Committee and National Workforce Advisory Committee - Governance and representation on regulatory Boards and Councils, international boards or committees and boards related to the Ministry and Statutory Authorities and Government Owned Companies (SAGC) (University College of the Cayman Islands) - Project/Facilities Management and oversight.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity - Number of events hosted or promotions managed - Number of press releases or press briefings prepared - Number of speeches written - Number of local scholarships/grants administered - Number of overseas scholarships administered - Number of regulatory Boards, Councils and Committees where represented - Number of memberships on SAGC boards represented - Number of Department receiving facilities management support	1-5 40-50 15-20 650-750 490-560 7-11 1 3-5	7 80 40 678 569 9 1 5
Quality - Services provided by appropriately experienced and qualified Personnel - Scholarship awards to be governed by agreed criteria - Representatives on Boards, Committees and Councils to be nominated from senior management team by Chief Officer	100% 100% 100%	100% 100% 100%

Timeliness • Press releases, briefings, promotions and speeches: as scheduled or agreed with Minister • Secretariat/administration services provided within proposed schedule for Education Council meetings and/or as directed by Chairpersons • Updates on key items/issues from meetings provided to Minister/Chief Officer on ongoing basis • Capital Works deliverables by June 30th, 2015 • Recommended new Overseas Scholarship applications for the 15/16 school year submitted to Education Council by June 30th, 2015 • Recommended new Local Scholarship applications for the 14/15 school year to be approved by August 31st, 2014	100%	98%
	100%	100%
	100%	N/A
	100%	100%
	90-100%	N/A
	90-100%	N/A
Location Cayman Islands	100%	100%
Cost	\$1,606,139	\$1,425,603
Related Broad Outcomes: 2. A Work-Ready and Globally Competitive Workforce 7. A Centre of Excellence in Education 12. Equity and Justice in a Society that Values the Contributions of all		

MEG 4	Safer Schools Initiative	\$664,684	
Description Provision of National policy, advice, technical expertise and guidance to a range of partners to promote inclusion and create safe learning environments to include: • Research, evaluation of provision or services and consultation with key stake holders • Provide recommendations to develop services and build capacity Provide strategic oversight of specific initiatives and services for at risk students to include: • Extended After School Programme • Crime Prevention days • K9 services • Music therapy • Sexual trauma therapy • SNAP outreach programme • Pastoral Support Workers • Hedge fund care grant Devising targeted training to a range of key stake holders in relation to school discipline and student behavior, including Special Needs Co-ordinators (SENCOs) and other school staff			
Measures		2014/15 Budget	2013/14 Forecast
Quantity • Policies, procedures and guidance documents completed in relation to building safer school communities • Number of programmes overseen and/or coordinated by the Inclusion Unit of Ministry of EE&GA • Number of training sessions developed and delivered		2-5 7-10 8-15	8 7 New
Quality • Policy, advice, technical guidance and services are delivered by suitable qualified and experienced staff • Policies, procedures and guidance documents are developed using research and are guided by standards of international best practice • Purchase agreements or MOUs established for all programmes overseen and inform monitoring functions • Evaluations for training are rated good or above in meeting the aims of the course		100% 100% 100% 80%	100% 100% New 96%
Timeliness • Policies, procedures and guidance documents to be delivered during August 2014-June 2015 • Deliverables against programmes overseen and/ or coordinated monitored monthly between Sept. 2014- June 2015 • Development and delivery of training to be provided from Aug. 2014- June 2015		100% 100% 100%	100% 100% 100%
Location Cayman Islands		100%	100%
Cost		\$664,684	\$616,411
Related Broad Outcome: 7. A Centre of Excellence in Education			

MEG 5	Gender Affairs Unit	\$309,369
Description As the focal point within Government to address the issue of gender mainstreaming, the unit will provide the following services: • Policy advice and support services to the Minister in the area of Gender Affairs in relation to policy research, development, communication, implementation and evaluation • Gender analysis of policies, operations and programmes within the Ministry and other government entities as required • Ministerial services and support in the area of Gender Affairs by contributing to speeches, briefings, statements and mass communications; writing correspondences/responses on behalf of the Minister • Administrative and secretarial support to the Gender Equality Tribunal • Sector specific gender training, public education efforts and gender awareness training • Collaboration with key stakeholders to include a gender perspective by promoting and participating in inter-ministerial meetings, workshops, presentations and training sessions • Support the development of new or revised legislation by researching, consulting key stakeholders, preparing drafting instructions and liaising with the Legal Department		
Measures	2014/15 Budget	2013/14 Forecast
Quantity • Number of cabinet papers, presentations or notes prepared • Number of minister's briefing sessions • Number of policy reports prepared • Number of speeches, briefings, statements and mass communications prepared • Number of legislative drafting instructions prepared • Number of written correspondences on behalf of the Minister • Number of Gender Equality Tribunal meetings/hearings supported • Number of correspondence or reports produced for the Gender Equality Tribunal • Number of training sessions and public education efforts • Number of inter-ministerial meetings, workshops, presentations, training sessions attended or hosted		
	2-4	4-5
	2-6	3-6
	1-4	2-3
	15-20	15-20
	1-2	1
	10-15	12-16
	6-12	8-12
	15-25	20-25
	15-25	15-20
	15-20	10-15

Quality • All cabinet papers, notes and reports to be reviewed and approved by the Chief Officer and/or delegate prior to submission • Policy advice and information to be based on relevant legislation, international conventions, best practices and/or professional standards • All policy reports, speeches, mass communications, correspondence, statements, responses to parliamentary questions, drafting instructions reviewed and signed off by Chief Officer or delegate • All Gender Equality Tribunal hearings to be conducted in accordance with the Gender Equality Law and GET's Policies & Procedures Manual and correspondence and reports are reviewed by Tribunal Members and approved by Chairperson prior to publication • Workshops, meetings, presentations and training sessions are hosted/attended by qualified personnel; 80% of evaluations provided with training sessions are rated "good" or better. Timeliness • Cabinet papers and notes are to be submitted to the Cabinet Office prior to cabinet office deadlines • All policy advice, speeches, mass communications, correspondences, drafting instructions, etc. will be given in the timeframe agreed with the Chief Officer and/or Minister. • All Gender Equality Tribunal hearings and administrative matters are in accordance with the time frames in the Gender Equality Law Location Cayman Islands Cost	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	95-100%	93%
	100%	94%
	100%	100%
	\$309,369	\$288,738
Related Broad Outcome 12: Equity and Justice in a Society that Values the Contributions of all		

MEG 6	Information, Communication and Technology Services	\$1,810,995
Description Strategic oversight and management of Information, Communications Technology (ICT) throughout the Ministry of Education, Employment and Gender Affairs including integration of systems, ICT Operational Use policies, procurement of ICT resources, and management of Education ICT network. • Provision of helpdesk services to support ICT users (teachers & students) in the public schools • Provision of ICT infrastructure, wireless and internet access and appropriate software and hardware technology (all public schools including Little Cayman and Cayman Brac schools, Cayman Brac Teacher's Centre, Department of Education Services) • Management of ICT procurement process for educational sites ensuring compliance with the Public Management and Finance Law (PMFL)(2013 Revision) and Public Management and Finance Regulation (2013 Revision) • Provision of technical advice and recommendations for strategic purchasing decisions and implementation of ICT hardware, software and online resources to support ICT integration in Education and other Ministry objectives and key initiatives • Support for the ICT Integration Specialist in piloting new hardware and software initiatives in all schools • Development of ICT Operational Use policies		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
• Number of sites fully operational with ICT infrastructure, wireless and internet access and appropriate software and hardware technology	20	20
• Number of online portals and websites supported	10-12	10
• Number of laptop, desktop and tablet computers maintained	2,500-2,750	2,600
• Number of end users supported	5,750-6,000	5,800
• Policies developed for ICT related strategies and management	1-2	2
Quality		
• ICT support structure for schools, educational centres, portals and websites to be maintained by certified technical support technicians, systems administrators and qualified vendors with standardized ICT hardware and software infrastructure	100%	100%
• Laptop and Desktop PC's to be maintained with approved hardware peripherals and consistent software updates	85-95%	85%
• Policies Developed through a consultative process with strategic partners	100%	100%
Timeliness		
• All ICT services available during normal working hours	90-95%	93%
• Policies to be completed by 30 June, 2015	100%	100%
Location		
Cayman Islands	100%	100%
Cost	\$1,810,995	\$1,835,497
Related Broad Outcome: 7. A Centre of Excellence in Education		

MEG 7	Early Childhood Care and Education Unit	\$587,063	
Description Provision of strategies and services to improve the quality of and access to early childhood care and education (ECCE) in private and government settings including: • Support for implementation of Education Council Guidelines and the registration process for new and existing ECCE centres • Providing parents with training and information through a variety of media to support them in their parenting role • Supporting ECCE centre owners through the provision of leadership and management tools and the training to implement these • Develop and facilitate training to ensure confident and qualified teachers with a focus on increasing the number of qualified Caymanian teachers in the early years • Support for implementation of the Cayman Islands Early Years Curriculum Framework (CIEYCF) • Collaboration between early childhood centres and primary schools to ensure that children have a smooth transition to schools • Administering the Early Childhood Assistance Programme (ECAP) to support access to ECCE centres • Interagency collaborations and promotion of ECCE within the community			
Measures Quantity • Support visits to ECCE settings • Support visits/training for implementation of The Cayman Islands Early Years Curriculum Framework (CIEYCF) • ECAP applications processed • ECCE centres re-registered using the new registration process and criteria from the Education Council Guidelines • Professional Development sessions facilitated • Meetings for consultation, transitions and interagency collaboration Quality • Support visits conducted and documented by appropriately qualified and experienced personnel • Visits and training for successful implementation of Early Years Curriculum conducted and documented by appropriately qualified and experienced personnel • ECAP process consistently applied within the approved guidelines • Existing centres are re-registered using the Education Council Guidelines with collaboration with other agencies and appropriately qualified and experienced personnel • Consultation meetings are attended and documented		2014/15 Budget	2013/14 Forecast
		100	134
		30-50	N/A
		200-220	220
		37	N/A
		10-15	N/A
		5-10	8
		100%	100%
		100%	N/A
		100%	100%
		100%	N/A
		100%	100%

Timelines • Support visits to ECCE centres and schools conducted from September-June • Support and training held from July - June • ECAP applications processed by 31 August 2015 • Guidance and support offered to ECCE Centres during support quarter prior to re-registration • Professional Development sessions held between July – June • Meetings facilitated between July – June	80-100%	100%
	80-100%	100%
	80-100%	100%
	80-100%	100%
	80-100%	100%
	80-100%	100%
	80-100%	100%
Location Cayman Islands	100%	100%
Cost	\$587,063	\$545,217
Related Broad Outcome: 7.A Centre of Excellence in Education		

MEG 8	Reports on Educational Standards and School-Related Matters	\$587,063
Description The provision of services to inspect and report on educational standards in government and private schools and pre-schools and school related matters. The focus for this year will be: - the development and launch of an updated inspection model; - capacity- building within the system for the implementation of the updated model, to include: - Resourcing and rebranding of the Educational Quality Assurance Unit - Development and training of additional local occasional inspectors - Development and training for schools on inspections and self-evaluation - Continuation of inspection programme of early childhood care and education centres - Baseline inspection of government schools		
Measures Quantity - Updated inspection model and handbook - Number of communication plans developed - Number of survey reports - Number of local occasional inspectors training programmes - Number of guidance documents on inspection and self-evaluation Quality - All projects to be implemented by appropriately qualified and experienced personnel and in consultation with key stakeholders - All inspections to be conducted in accordance with standards and criteria established in the “Handbook for Inspections and Self- Evaluation” - All reports to be reviewed by Chief Officer prior to publication - All Inspections will be conducted by suitably trained and experienced personnel. Timeliness - Updated Inspection model and handbook by Dec 31st or as agreed - Communications plan, local occasional inspector training programme and guidance documents developed by June 2015 - ECCE centres survey inspection report by June 2015 Location Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	1	New
	1	New
	1-2	New
	1	New
	1	New
	100%	New
	100%	New
	100%	New
	100%	New
	100%	New
	100%	New
	100%	New
	100%	New
	100%	New
	100%	New
	100%	New
Related Broad Outcome: 7. A Centre of Excellence in Education		

DES 1	Primary Level Teaching and Learning	\$20,606,114
Description Provision of teaching and learning services for children between the age of 5 and 11 at government primary schools, including: • Delivery of the Key Stages 1 and 2 National Curriculum, in accordance with the aims and guiding principles of the National Curriculum Overview document • Assessment, recording and reporting of students' achievement • Student progress and achievement reports issued with reference to National Curriculum attainment targets at least twice yearly • Standardised testing administered to students annually to assess Reading and Mathematics skills, providing data to inform teaching and learning, to track students' progress and to report to parents. Students to sit Cognitive Ability Test (CAT) in Years 4 and 6 • National curriculum subject tests in core subjects of Mathematics and English		
Measures Quantity • Number of students for whom primary school service is provided • Number of schools • Number of instructional days for students • Number of national curriculum subjects taught • Number of annual standardised tests administered • Number of national student progress and achievement reports per student • Number of core curriculum subject tests administered Quality • Lessons, assessment and preparation of student reports by teachers with appropriate training and qualifications • Student/teacher ratio is less than 15.0 : 1 (Students per total teaching staff within the school) • Standardised tests selected for reliability, validity and relevance for students educated in the Cayman Islands and for international currency • National curriculum tests externally written, with extensive pre-testing Timeliness • Primary education programmes to be delivered over academic year from September through June • Standardised and national curriculum tests administered in last school term • Students' progress reports to parents at least twice annually Location Cayman Islands		2014/15 Budget 2,300-2,600 10 180 9 3 2 2 95-100% 95-100% 100% 100% 100% 100% 100% 100% 100% 100% 100%
Cost		2013/14 Forecast 2,372 10 180 9 3 2 2 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100%
Related Broad Outcome: 7: A Centre of Excellence in Education		\$20,606,114 \$20,908,190

Note: The total cost of this output is \$20,758,314. However, the revenue of \$152,200 from third parties reduces the cost to Cabinet to \$20,606,114.

DES 2	Secondary Level Teaching and Learning	\$21,655,922
Description Provision of secondary level teaching and learning services for children in Years 7-11 at government secondary schools, including: • Delivery of Key Stage 3 (KS 3) National Curriculum, in accordance with the aims and guiding principles of the National Curriculum Overview document • Delivery of Key Stage 4 (KS 4) curriculum, to meet the requirements of exam board syllabi and school curriculum guidance and schemes of work • Assessment, recording and reporting of students' achievement : ○ Student progress and achievement reports issued with reference to National Curriculum attainment targets (in Key Stage 3) or predicted examination grades (in Years 10 & 11) at least twice yearly ○ 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) administered in Y9. Students sit CXC CSEC/GCSE and other equivalent external qualifications as appropriate in Year 11.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
• Number of students for whom secondary school service is provided	2,100-2,300	2,100
• Number of schools	3	3
• Number of instructional days for students	180	180
• Number of national curriculum subjects taught in KS3	11	12
• Number of core subjects taught at KS4	6	6
• Number of optional subjects offered	15-27	19
• Number of annual standardised tests administered	3	3
• Number of student progress reports produced per student	2	2
Quality		
• Lessons, assessment and preparation of student reports by teachers with appropriate training and qualifications	95-100%	100%
• Student/teacher ratio (Students per total teaching staff within the school) 10-13:1	100%	100%
• Standardised tests selected for reliability, validity and relevance for students educated in the Cayman Islands and for international currency	100%	100%
• National curriculum tests externally written, with extensive pre-testing	100%	100%
Timeliness		
• Secondary education programmes to be delivered over academic year from September through June	100%	100%
• Standardised and national curriculum tests administered in last school term	100%	100%
• Students progress reports to parents at least twice annually	100%	100%
Location		
Cayman Islands	100%	100%
Cost	\$21,655,922	\$22,394,103
Related Broad Outcome: 7: A Centre of Excellence in Education		

DES 3	Teaching and Learning at Lighthouse School	\$2,679,711	
Description Provision of educational and developmental services to students with disabilities within the Early Years and compulsory education sector at the Lighthouse School (LHS), including: • Delivery of the Key Stage 1, 2 and 3 National Curriculum, adapted to the specific needs of the students • Critical Life skills Programme for students at primary and secondary levels with more profound disabilities, emphasizing communication and independent living skills • Mainstream inclusion programme, for students up to Yr 10, to give eligible primary and secondary students opportunities to be educated part-time in mainstream schools, where communication, social and academic needs can be appropriately addressed outside the Lighthouse School. • Specialised programmes for secondary students, with reference to students’ Individual Education Plans, including: ○ Pre-Vocational Programme for students who experience moderate disabilities and who may be able to access future vocational settings or sheltered workshop programmes ○ Vocational Work Experience Programme for students in their last year of enrolment capable of supervised employment in supportive work settings. (Various aspects of work for students in Year 7- Vocational Programme is accredited using the internationally recognised Award Scheme Development and Accreditation Network (ASDAN) programme) • Assessment, recording and written reports of students’ achievement ○ Student progress and achievement reports issued, against targets within Individual Educational Plans (IEPs) [including in 10/11, introduction of reporting against P Levels (pre-national curriculum levels)], to inform teaching and learning, to track students’ progress and to report to parents.			
Measures		2014/15 Budget	2013/14 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 specialized programmes provided • Number of student progress reports produced per student		100 6-10 180 3 2	105 6 180 3 2
Quality • Lessons provided by teachers with appropriate training and qualifications • ASDAN framework used to accredit aspects of work of secondary students • Students with current IEPs		95-100% 100% 100%	95-100% 100% NEW

Timeliness - All education programmes to be delivered over academic year from September through June - Student progress reports to parents at least twice yearly	100%	100%
	100%	100%
Location Cayman Islands	100%	100%
Cost	\$2,679,711	\$2,731,131
Related Broad Outcome: 7: A Centre of Excellence in Education		

*Note: The total cost of supplying this output is **\$2,703,711**. However, the revenue of **\$24,000** from third parties reduces the cost to Cabinet to **\$2,679,711**.*

DES 4	School Inclusion Services	\$1,154,585	
Description - Central co-ordination and oversight of school inclusion services against established operating parameters and expectations for deliverance and student outcome. - Provision of school inclusion services for students with social, emotional and behavioural needs who require alternative delivery of the curriculum provided by mainstream schools, including: Primary Inclusion Services -Provision of a : - Primary behaviour support team for students in Primary schools who present behavioural, emotional, social and/or mental health issues as a barrier to their learning. The team works with Government Primary schools to provide support, training, advice and strategies so that students remain in mainstream placements. - Primary Therapeutic Service for primary students with significant behavioural, emotional, social and/or mental health issues who require temporary withdrawal from mainstream schools by providing appropriate interventions to support the reintegration of these students to their Primary school. Secondary Inclusion Services - Provision of: - Four Secondary School in-school inclusion provisions, providing individual support for learning and behaviour to reduce the risk of exclusion. - Secondary Therapeutic service for KS3/ KS4 students providing intensive support for learning and behaviour with a curriculum linked at KS4 to graduation requirements.			
Measures		2014/15 Budget	2013/14 Forecast
Quantity - Number of in-school secondary inclusion provisions - Number of in-school suspension units - Number of secondary students participating in the Secondary Therapeutic Behaviour Services Programme - Number of Secondary Therapeutic provision - Number of Primary Therapeutic provision - Number of students supported in mainstream settings through the Primary Behaviour Support Service - Number of students supported through the Primary Therapeutic Service - Days of operation of School Inclusion services		4 4 8-10 1 1 50-60 8-10 180	4 4 9 1 1 58 6 180
Quality - Services by school inclusion specialists to be provided by staff with appropriate training, qualifications and experience - All students in Primary Therapeutic Behaviour Services Programme with Individual Educational Plans (IEPs)/Individual Behavioral Plans (IBPs) - All students in Secondary Therapeutic Behaviour Services Programme with IEP/IBPs		100% 100% 100%	100% 100% 100%

Timeliness - All education programmes to be delivered over academic year from September through June - Student progress reports to parents at least twice yearly	100%	100%
	100%	100%
	100%	100%
	100%	100%
Location Cayman Islands	100%	100%
Cost	\$1,154,585	\$995,639
Related Broad Outcome: 7: A Centre of Excellence in Education		

DES 5	Student Services	\$2,901,550	
Description			
Provision and co-ordination of assessment, identification and intervention services to children with significant barriers to learning in order to allow them to access the full range of educational opportunities, including:			
• Educational Psychology providing expert assessment and intervention services for students with a range of social, emotional, psychological and cognitive challenges • Speech and Language Therapy for students with difficulties in communication • Occupational Therapy • School Counselling • English as a Second Language services • Services for the Hearing Impaired and the Visually Impaired • Early Intervention Services to promote the growth and development of children in the early years with significant barriers to learning • Provision of early intervention services to promote the growth and development of children in the early years with significant barriers to learning			
Measures		2014/15 Budget	2013/14 Forecast
Quantity			
• Individual student psychological assessments		225-250	220
• Individual speech and language assessments		180-220	180
• Individual occupational therapy assessments		140-160	140
• Students supported through English as a Second Language instruction		100-125	120
• Students served in Gifted and Talented Education		65-85	38
• Students served in occupational therapy sessions		150 - 200	166
• Students served in speech and language therapy sessions		270-300	270
• Students served individually in counselling sessions		1,200-1,600	1,700
• Students served in Programme for Hearing Impaired		6-10	7
• Students served in Programme for Visually Impaired		25-30	35
• Number of children served through the Early Intervention Programme		125-175	200
Quality			
• Assessments and interventions to be provided by appropriately trained and qualified individuals		95-100%	100%
• Assessments and interventions selected for reliability and validity for students educated in the Cayman Islands		100%	100%
• All services to be aligned with student IEP's and IBDs		100%	100%
• Early intervention assessments and interventions carried out by appropriately qualified and experienced staff		100%	100%
Timeliness			
• Psychological assessments provided within 60 days of approved request		95-100%	100%
• Speech and language assessments provided within 60 days of approved request		90-100%	100%
• Occupational therapy assessments provided within 60 days of approved request		90-100%	100%
• Early childhood assessment and interventions conducted in line with SEN Code of Practice		100%	100%
Location			
Cayman Islands		100%	100%
Cost		\$2,901,550	\$2,730,596
Related Broad Outcome:			
7: A Centre of Excellence in Education			

DES 6	Operational School Support Services	\$5,602,825	
Description • Provision of key infrastructural, procurement and other services to support the effective operations of schools and the education system, including: • Centralised tendering and procurement services for capital and recurrent expenditure orders for schools: ○ Identifying quality suppliers, negotiating and managing contracts, managing supplier relationships, managing tendering processes (Central Tenders Committee (CTC) and Departmental Tenders Committee) • Free student transportation to and from schools • Oversight of canteen services at schools • Janitorial services • Campus Security services			
Measures		2014/15 Budget	2013/14 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 administered • Number of schools for whom transportation contracts administered • Number of canteen contracts managed • Number of tender processes managed • Number of security contracts administered		20	20
		5-10	10
		35-40	40
		12-14	13
		10-12	11
		11-12	7
		9-12	18
		3-6	n/a
Quality • Procurement processes managed by appropriately qualified and experienced individuals • Tendering processes administered in line with CTC Regulations • Contracts awarded in line with tender specifications and any relevant legal requirements		100%	100%
		100%	100%
		100%	100%
Timeliness • Consolidated capital and overseas recurrent orders processed within 60 days of confirmation. • Contracts tendered by May 2015 • 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		90-100%	100%
		90-100%	100%
		90-100%	100%
		100%	100%
		100%	100%
Location Cayman Islands		100%	100%
Cost		\$5,602,825	\$5,089,829
Related Broad Outcome: 7: A Centre of Excellence in Education			

DES 10	Facilities Maintenance Services	\$1,667,128
Description Provision of building management and facility maintenance services to all schools, Department of Education Services and other educational facilities.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
• Number of facilities maintained	20	20
• Number of full inspections	20	20
• Number of maintenance plans developed	16-20	20
• Number of facilities contracts managed	45-50	45
• Number of monthly maintenance reports	12	12
Quality		
• Maintenance services and inspection to be provided by appropriately qualified and/or experienced personnel	95-100%	100%
• All plant and equipment to be serviced and maintained by qualified technicians	100%	100%
• Maintenance services to be delivered in accordance with maintenance plans	90-100%	100%
• Maintenance plans to reflect specific needs and key data for individual schools	100%	100%
Timeliness		
• Facilities Inspections conducted annually in January	100%	100%
• Facility maintenance plans to be developed by February	90-100%	100%
• New contract documentation to be prepared 30 days prior to expiration of current contract	100%	100%
• Facility Maintenance reports submitted monthly	90-100%	100%
Location		
Cayman Islands	100%	100%
Cost	\$1,667,128	\$1,883,064
Related Broad Outcome: 7: A Centre of Excellence in Education		

DES 11	Further Education Programme	\$2,158,066
Description Provision of Further Education programmes, to offer a wide range of academic, career and technical education opportunities for students in Year 12 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 who attend off-site educational programmes for Year 12 credit (e.g. UCCI, A Levels). In addition, a key component of the Further Education Programme will be enhanced career guidance, advisory and counselling for all secondary students, with a significant emphasis on supporting further education students.		
Measures Quantity • Number of students provided services through the advanced Dual-Entry programme • Number of student places available in career and technical programmes components • 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 Quality • Career and technical programmes accredited through external qualification schemes • Programmes delivered by staff with appropriate training and qualifications Timeliness • Programmes to be delivered over academic year from September to June Location Cayman Islands Cost		2014/15 Budget 80-100 300 10-14 250-300 300-350 180 100% 95-100% 90-100% 100% \$2,158,066
		2013/14 Forecast 85 272 12 270 320 180 100% 100% 100% 100% \$2,193,461
Related Broad Outcome: 7: A Centre of Excellence in Education		

Note: The total cost of this output is \$2,189,566. However, the revenue of \$31,500 from third parties reduces the cost to Cabinet to \$2,158,066.

DES 12	School Improvement Support Services	\$1,899,160
Description The provision of school improvement services to schools, to provide targeted challenge and support to schools, to raise standards of achievement and improve the quality of teaching and learning, 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 and 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	2014/15 Budget	2013/14 Forecast
Quantity - Number of School Improvement Plans advised, monitored and reported on - Number of Structured Support Plans developed and implemented - Number of 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 and home school licences processed for approval by Education Council		
	15	15
	3-5	3
	10	10
	5-10	10
	1	1
	4-6	6
	4,500-5,000	4,174
	5	5
	1	3
	500-600	NEW
	400-450	NEW
	80-120	NEW
	80-120	NEW
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 Chief Officer 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%	NEW
	100%	NEW

Timeliness - School Improvement Plans submitted by 31 October 2014 - All School Support Plans to be delivered over academic year from September through June - Progress reports on SIPs by 31 September 2014 - Statistical reports on standardised and key stage tests by 31 August 2014 - Statistical report on external examinations by 30 September 2014 - Annual DES report by 31 August 2014 - Transcripts completed within 10 working days of receipt of payment - Temporary teacher licence applications processed within ten days of application - Full Teacher licence applications completed for approval by Education Council within three days of application	90-100%	NEW
	100%	100%
	90-100%	100%
	95-100%	100%
	95-100%	100%
	95-100%	100%
	95-100%	NEW
	100%	NEW
	100%	NEW
Location Cayman Islands	100%	100%
Cost	\$1,899,160	\$1,911,313
Related Broad Outcome: 7: A Centre of Excellence in Education		

*Note: The total cost of this output is **\$1,909,160**. However, the revenue of **\$10,000** from third parties reduces the cost to Cabinet to **\$1,899,160**.*

DLP 1	Compliance and Enforcement of the Labour Law	\$1,083,345	
Description			
Provision of services to administer the Labour Law to ensure that the Rights and Dignity of employees and employers are protected:			
• Training and Education to facilitate compliance with the Labour Law. • Resolution of individual disputes of rights. • Labour Inspections and Investigations. • Enforcement of non-compliance. • Referral of cases to the Legal Department for Prosecution.			
		2014/15 Budget	2013/14 Forecast
Quantity			
• Number of training and education programmes conducted		10-16	8-14
• Number of cases of individual disputes of rights mediated/conciliated		850-1,100	800-1,100
• Number of proactive workplace inspections/investigations		80-90	70-90
• Number of cases referred for prosecution (on going)		5-10	3-5
• Number of tribunal cases scheduled		50-80	60-70
Quantity			
• Training and education programmes are in accordance with certifying bodies and departmental guidelines		100%	100%
• Individual disputes of rights processed in accordance with established procedures		100%	100%
• Inspections and investigations are in compliance with internationally accepted best-practice		100%	100%
• Referrals to prepared in accordance with established guidelines		100%	100%
• Tribunal cases scheduled in accordance with set procedures		100%	100%
Timeliness			
• Training and education programmes are delivered as scheduled		100%	100%
• Individual disputes of rights processed in within 30 calendar days		100%	100%
• Notification to complainant of outcome of investigation within 14 working days of completion of investigation		100%	100%
• Complaints for Unfair dismissal/Severance pay referred to labour Tribunal within 14 working days of collection of evidential material		100%	100%
• Cases scheduled within set time-lines		100%	100%
Location			
Cayman Islands		100%	100%
Cost		\$1,083,345	\$1,050,724
Related Broad Outcome:			
2. A Work-Ready and Globally Competitive Workforce			

Note: The total cost of supplying this output is \$1,108,345. However, the revenue of \$25,000, from third parties reduced the cost to Cabinet to \$1,083,345.

NWD 1	Services to Improve Workforce Readiness	\$311,903
Description Provision of services to improve the workforce readiness of the people of the Cayman Islands including: • Career counselling, work readiness assessment, training and other employment initiatives and by supporting targeted groups so that barriers to employment can be identified and overcome; and • Maintenance of a register of training institutions • Implementation of standards for the registration of training institutions		
Measures Quantity • Number of training programmes and employment initiatives coordinated • Number of assessment and guidance services provided • Number of registers maintained • Registration Standards Handbook for training institutions developed Quality • Content of training programmes and employment initiatives approved by Chief Officer in consultation with the Director as being relevant to a particular need of the labour market • Assessment and guidance services provided are carried out in line with established policies and procedures • Register of training institutions is compiled in collaboration with key stakeholders • Standards for the registration of training institutions are in line with international standards of best practice Timeliness • Training programmes and employment initiatives delivered in accordance with agreed schedules • Assessment and guidance services provided on an on-going basis through-out the year • Maintenance of the register of training institutions are kept up to date and reviewed on a monthly basis • Registration Standards Handbook developed by June 2015 Location Cayman Islands		2014/15 Budget 13-16 3-5 1 1 100% 100% 100% 100% 100% 100% 100% 100% 100%
		2013/14 Forecast 15 3 1 0 100% 100% 50% 50% 100% 100% 50% 50%
Cost		\$311,903 \$184,449
Related Broad Outcome: 2: A Work-Ready and Globally Competitive Workforce		

NWD 2	Job Placement Services	\$577,104	
Description			
Provision of Job Placement Services:			
- To improve access to employment for Caymanian job-seekers (both employed and unemployed) including: assisting Job Seekers through registering, assessing and providing career guidance and counselling, processing, job matching, job referrals to employers, referrals for training, and support for Immigration Board Meetings or preparation of reports on work permit issues - To aid employers with finding Caymanians for employment including: Processing of vacancies, review of jobs, coding of jobs, matching with job-seekers.			
Measures	2014/15 Budget	2013/14 Forecast	
	Quantity		
	Number of jobseekers assisted		
	1,500-2,000	1,650	
	Number of job vacancies processed		
	4,000-4,500	3,690	
	Number of Immigration Boards supported		
	2	2	
	Quality		
	All jobseekers assisted in accordance with established procedures		
	100%	100%	
	All vacancies processed in accordance with established procedures		
100%	100%		
Board meetings supported by Director or designate			
100%	50%		
Timeliness			
Job seekers assisted within 10 working days of initial or subsequent contact seeking employment as outlined in procedures			
100%	80%		
Response to employers seeking employees within 10 working days			
100%	80%		
Immigration Board Meetings supported in accordance with agreed schedules or as required			
100%	50%		
Location			
Cayman Islands			
100%	100%		
Cost			
\$577,104	\$499,430		
Related Broad Outcome:			
2: A Work-Ready and Globally Competitive Workforce			

NWD 3	Labour Market Information and Research	\$200,783	
Description Oversee the maintenance and upgrading of the Job Placement Database and provision of Labour Market Information including: • Analysis and dissemination of labour market information including information to Immigration Boards and monthly Job Placement statistics; • Training seminars to promote the use of the Job Placement Database amongst relevant stakeholders • Conduct research projects on employment, labour and social issues; • Develop, implement and maintain the Cayman Islands Standards Classification of Occupations (CISCO) including a Job Dictionary and Register of Job Profiles that establish the required Occupational Skills, Industry Skills and Knowledge for individual jobs across the main economic sectors in the Cayman Islands.			
Measures		2014/15 Budget	2013/14 Forecast
Quantity • Number of projects for the maintenance/upgrade of the Job Placement Database • Number of Labour Market Reports prepared • Number of training seminars organised on use of Database (e.g. CISCO codes) • Labour Market Information and Research Projects • Number of projects for the development and maintenance of Cayman Islands Standard Classification of Occupations		1 10-12 1-2 1-3 1	1 10 2 1 2
Quality • Maintenance and upgrading of the Job Placement Database in accordance with ministerial guidelines • Labour Market Reports prepared according to agreed templates or as required. • Training Seminars delivered in accordance with departmental guidelines • Information and Research Projects completed in accordance with international best practice • Projects for the Cayman Islands Standard Classification of Occupations are consistent with ILO or other international standards and meet local requirements		100% 100% 100% 100% 100%	80% 50% 100% 100% 80%

Timeliness - Maintenance and upgrading of the Job Placement Database according to project timelines or as required. - Labour Market Reports are produced monthly or as required - Training Seminars organised quarterly or as required. - Information and Research projects are completed within project time frames - Projects for the Cayman Islands Standard Industrial Classification of Occupations are completed and maintained within project time frames.		
	100%	100%
	100%	50%
	100%	100%
	100%	100%
	100%	80%
Location Cayman Islands	100%	100%
Cost	\$200,783	\$126,803
Related Broad Outcome: 2: A Work-Ready and Globally Competitive Workforce		

LIB 5	Community Information, Education and Recreational Resource Centre	\$1,659,298
Description Provision of a central George Town library service and five community library branches, to serve as a community destination for information access in support of the following key strategic objectives: • Literacy promotion to encourage a love of appreciation of reading. • Connection building to encourage and facilitate self-directed learning. • Development and coordination of programme, service and collection offerings in support of primary stakeholders (MEEG as well as other government ministries). • Development of collections, programmes and services that are responsive to the needs of the community (consumer education, small business support, cultural heritage) • Development and implementation of coordinated access to collections, services and resource's among the libraries in the Cayman Islands to maximize resources.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity • Number of items circulation throughout the year • Number of Reference Transactions • Number of literacy programs • Number of community/cultural programs • Number of information access/technology programs • Number of adult books acquired • Number of juvenile books acquired • Number of ICT hours accessed • Number of Facilities Operated	40,000-50,000 1,500-2,000 25-30 10-12 15-20 1,500-2,000 1,000-1,500 25,000-28,000 6	50,000 2,000 26 11 18 2,000 1,500 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%
Timeliness • Materials will be available for loan throughout the library's opening hours • Ready reference enquiries will be processed within twenty-four hours of receipt. • Library materials will be acquired quarterly. • Programmes will be prepared and delivered on a monthly basis • Library facilities are operated on an agreed schedule as approved by the Chief Officer	100% 100% 100% 100% 100%	100% 100% 95% 100% 100%
Location Cayman Islands	100%	100%
Cost	\$1,659,298	\$1,672,541
Related Broad Outcome: 7: A Centre of Excellence in Education		

Note: The total cost of supplying this output is \$1,676,298. However, revenue of \$17,000 from third parties reduced the cost to cabinet to \$1,659,298.

Services of LIB 617 Public Education and Advocacy Output which was in the 13/14 Budget has now been merged into LIB 517 Output Community Information, Education and Recreational Resource Centre. The forecast for 14/15 reflects the cost of both outputs amalgamated.

SRC 7	Training and Therapeutic Programmes for Adults with Disabilities	\$1,346,880	
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: • Recreational Day Programme: • Daily Life Skills Training and Development Programme: ▪ Personal hygiene, cooking/meal prep, and social skills • Functional Academics ▪ Reading and communication skills, functional math and computer skills ▪ Client Progress Reports Annually • Occupational Therapy Services ▪ Functional Assessments to determine programme placement, services, and support ▪ Promoting Health and Fitness, Habilitation and Life Long Maintenance ▪ Recreational Activities and Community Outings • Supported Workshops: • Arts & Crafts • Grow Box Projects • Janitorial and Dining Services Training • Occupational Therapy Services • Vocational Training, Placement and Support: • Provide training for job placement in community • Resource viable job placements for work ready clients • Providing on-going monitoring and support to workers and employers to promote and maintain job placements • Occupational Therapy Services			
Measures		2014/15 Budget	2013/14 Forecast
Quantity • Number of full-time Clients registered in the Centre Day Programmes • Number of programme days for Clients • Number of Specialized programmes provided • Number of Employed Clients enrolled in Vocational Programme		45-50 205 3 18-25	50 205 6 18
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		100% 100% 100%	100% 100% 100%
Timeliness • All programmes to be delivered over the Training Year from Sept. – July • Programme delivery will be Monday through Friday from 8:30a.m. to 2:30p.m.		100% 100%	100% 100%
Location • Sunrise Centre and Community Locations in Grand Cayman		100%	100%
Cost		\$1,346,880	\$1,313,733
Related Broad Outcome: 7: A Centre of Excellence in Education			

6. PAYMENT ARRANGEMENTS

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

Payment will be made on the basis of an invoice provided monthly to the Minister of Education, Employment and Gender Affairs. The invoice will contain sufficient evidence of the outputs delivered for the Premier to be able to satisfy himself that the outputs have in fact been delivered.

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

The expected amount of each invoice for output's to be delivered during the year is outlined in the following table.

INVOICE PROFILE

	MEG 1	MEG 2	MEG 3	MEG 4	MEG 5	MEG 6
MONTH	\$	\$	\$	\$	\$	\$
JULY	184,868	13,733	133,845	55,394	25,778	150,919
AUGUST	184,871	13,737	133,845	55,390	25,781	150,916
SEPTEMBER	184,871	13,737	133,845	55,390	25,781	150,916
OCTOBER	184,871	13,737	133,845	55,390	25,781	150,916
NOVEMBER	184,871	13,737	133,845	55,390	25,781	150,916
DECEMBER	184,871	13,737	133,845	55,390	25,781	150,916
JANUARY	184,871	13,737	133,845	55,390	25,781	150,916
FEBRUARY	184,871	13,737	133,845	55,390	25,781	150,916
MARCH	184,871	13,737	133,845	55,390	25,781	150,916
APRIL	184,871	13,737	133,845	55,390	25,781	150,916
MAY	184,871	13,737	133,845	55,390	25,781	150,916
JUNE	184,871	13,737	133,844	55,390	25,781	150,916
TOTAL	2,218,449	164,840	1,606,139	664,684	309,369	1,810,995

	MEG 7	MEG 8	DES 1	DES 2	DES 3	DES 4
MONTH	\$	\$	\$	\$	\$	\$
JULY	48,921	25,910	1,717,178	1,804,660	223,312	96,220
AUGUST	48,922	25,916	1,717,176	1,804,660	223,309	96,215
SEPTEMBER	48,922	25,916	1,717,176	1,804,660	223,309	96,215
OCTOBER	48,922	25,916	1,717,176	1,804,660	223,309	96,215
NOVEMBER	48,922	25,916	1,717,176	1,804,660	223,309	96,215
DECEMBER	48,922	25,916	1,717,176	1,804,660	223,309	96,215
JANUARY	48,922	25,916	1,717,176	1,804,660	223,309	96,215
FEBRUARY	48,922	25,916	1,717,176	1,804,660	223,309	96,215
MARCH	48,922	25,916	1,717,176	1,804,660	223,309	96,215
APRIL	48,922	25,916	1,717,176	1,804,660	223,309	96,215
MAY	48,922	25,916	1,717,176	1,804,660	223,309	96,215
JUNE	48,922	25,916	1,717,176	1,804,662	223,309	96,215
TOTAL	587,063	310,986	20,606,114	21,655,922	2,679,711	1,154,585

MONTH	DES 5	DES 6	DES 10	DES 11	DES 12	DLP 1
	\$	\$	\$	\$	\$	\$
JULY	241,794	466,903	138,931	179,837	158,267	90,276
AUGUST	241,796	466,902	138,927	179,839	158,263	90,279
SEPTEMBER	241,796	466,902	138,927	179,839	158,263	90,279
OCTOBER	241,796	466,902	138,927	179,839	158,263	90,279
NOVEMBER	241,796	466,902	138,927	179,839	158,263	90,279
DECEMBER	241,796	466,902	138,927	179,839	158,263	90,279
JANUARY	241,796	466,902	138,927	179,839	158,263	90,279
FEBRUARY	241,796	466,902	138,927	179,839	158,263	90,279
MARCH	241,796	466,902	138,927	179,839	158,263	90,279
APRIL	241,796	466,902	138,927	179,839	158,263	90,279
MAY	241,796	466,902	138,927	179,839	158,263	90,279
JUNE	241,796	466,902	138,927	179,839	158,263	90,279
TOTAL	2,901,550	5,602,825	1,667,128	2,158,066	1,899,160	1,083,345

MONTH	LIB 5	NWD 1	NWD 2	NWD 3	SRC 7
	\$	\$	\$	\$	\$
JULY	138,273	25,991	48,092	16,731	112,240
AUGUST	138,275	25,992	48,092	16,732	112,240
SEPTEMBER	138,275	25,992	48,092	16,732	112,240
OCTOBER	138,275	25,992	48,092	16,732	112,240
NOVEMBER	138,275	25,992	48,092	16,732	112,240
DECEMBER	138,275	25,992	48,092	16,732	112,240
JANUARY	138,275	25,992	48,092	16,732	112,240
FEBRUARY	138,275	25,992	48,092	16,732	112,240
MARCH	138,275	25,992	48,092	16,732	112,240
APRIL	138,275	25,992	48,092	16,732	112,240
MAY	138,275	25,992	48,092	16,732	112,240
JUNE	138,275	25,992	48,092	16,732	112,240
TOTAL	1,659,298	311,903	577,104	200,783	1,346,880



MINISTRY OF EDUCATION, EMPLOYMENT AND GENDER AFFAIRS
STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

These forecast financial statements have been prepared in accordance with the provisions of the Public Management and Financial Law (2013 Revision).

I accept responsibility for the accuracy and integrity of the financial information in these forecast financial statements and their compliance with the Public Management and Finance Law (2013 Revision).

To the best of my knowledge the statements are:

- d. Complete and reliable;
- e. Fairly reflect the forecast financial position as at 30th June 2015 and performance for the 2014/15 financial year; and
- f. Comply with generally accepted accounting practice.

Mrs. Mary Rodrigues, JP

Chief Officer

Ministry of Education, Employment and Gender Affairs

[] June 2014

Ministry of Education, Employment and Gender Affairs
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2015

		2014/15 Budget	2013/14 Forecast	2012/13 Unaudited Actual
	Note	\$000	\$000	\$000
Current Assets				
Cash and cash equivalents	1	56,192	48,174	41,088
Marketable securities and deposits				
Trade receivables	2	7,920	8,619	9,472
Other receivables	2	16	14	14
Inventories	3			
Investments	4			
Prepayments	5	73	2	2
Total Current Assets		64,202	56,809	50,576
Non-Current Assets				
Trade receivables	3			
Other receivables	3			
Inventories	4			
Intangible Assets	6	101	146	140
Property, plant and equipment	6	226,982	227,918	243,253
Total Non-Current Assets		227,083	228,064	243,394
Total Assets		291,285	284,873	293,970
Current Liabilities				
Trade payable	7	53	181	
Other payables and accruals	7			467
Bank overdraft	2	5,918	5,398	4,823
Unearned revenue		3	3	3
Employee entitlements	8	211	186	186
Repayment of surplus				
Total Current Liabilities		6,185	5,768	5,479
Non-Current Liabilities				
Trade payables	7			
Other payables and accruals	7			
Employee entitlements	8			
Total Non-Current Liabilities				
Total Liabilities		6,185	5,768	5,479
Net Assets		285,100	279,105	288,491
NET WORTH				
Contributed capital		302,159	295,888	293,014
Other Reserves				
Revaluation reserve		11,186	11,639	12,091
Accumulated surpluses/(deficits)		(28,245)	(28,422)	(16,614)
Total Net Worth		285,100	279,105	288,491

Ministry of Education, Employment and Gender Affairs
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2015

		2014/15 Budget	2013/14 Forecast	2012/13 Unaudited Actual
	Note	\$000	\$000	\$000
Revenue				
Sale of goods and services	9	74,667	74,288	74,528
Investment revenue	10	6	6	6
Donations	11	-	-	189
Other revenue				
Total Revenue		74,673	74,294	74,722
Expenses				
Personnel costs	12	50,108	49,680	48,532
Supplies and consumables	13	17,589	17,816	16,640
Depreciation	6	6,799	6,798	6,712
Impairment of property, plant and equipment	6			
Impairment of inventory	4			
Finance costs (overdraft interest)	14			
Amortization of intangible asset	6	-	-	88
Litigation costs	15	-	-	739
Gain/(losses) on foreign exchange transactions	16	-	-	13
Gain/(losses) on disposal/revaluation of property, plant and equipment	16	-	-	(1)
Total Expenses		74,496	74,294	72,724
Surplus or (deficit) for the period		177	0	1,998

CASH FLOW STATEMENT**FOR THE YEAR ENDED 30 JUNE 2015**

		2014/15 Budget	2013/14 Forecast	2012/13 Unaudited Actual
	Note	\$000	\$000	\$000
CASH FLOWS FROM OPERATING ACTIVITIES				
<i>Receipts</i>				
Outputs to Cabinet		74,230	73,855	73,047
Outputs to other government agencies				
Sales and Goods and services – third party		1,491	1,507	1,886
Interest received				4
Donations / Grants				191
Other receipts				70
<i>Payments</i>				
Personnel costs		(50,107)	(50,205)	(48,153)
Supplies and consumables		(17,589)	(18,360)	(14,878)
Interest paid				
Other payment				(367)
Net cash flows from operating activities		8,024	6,798	11,800
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment		(6,271)	(2,900)	(19,150)
Proceeds from sale of property, plant and equipment				
Purchase of investments				
Proceeds from sale of investments				
Cash advances				
Cash receipts from repayment of advances				
Net cash flows from investing activities		(6,271)	(2,900)	(19,150)
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity investment		6,271	2,900	18,369
Repayment of surplus				
Capital withdrawal				
Net cash flows from financing activities		6,271	2,900	18,369
Net increase/(decrease) in cash and cash equivalents		8,024	6,798	11,019
Cash and cash equivalents at beginning of period		48,169	41,376	30,069
Cash and cash equivalents at end of period		56,192	48,174	41,088

**STATEMENT OF CHANGES IN NET WORTH
FOR THE YEAR ENDED 30 JUNE 2015**

	Contributed Capital \$000	Other Reserves \$000	Revaluation Reserve \$000	Accumulated Surplus/ (deficits) \$000	Total \$000
Balance at 30 June 2013	292,989	0	12,091	(28,422)	276,658
Changes in net worth for 2013/14					
Changes in accounting policy					0
Prior Year Adjustments					0
Restated balance	292,989	0	12,091	(28,422)	276,658
Changes in net worth for 2013/14					
Amortization of Gain on property revaluation			(453)		(453)
Gain on revaluation of investments					0
Equity Investment from Cabinet	2,900				2,900
Repayment of surplus to Cabinet					0
Net revenue / expenses recognised directly in net worth	2,900	0	(453)	0	2,447
Surplus/(deficit)for the period 2013/14				0	0
Total recognised revenues and expenses for the period	2,900	0	(453)	0	2,447
Balance at 30 June 2014 carried forward	295,888	0	11,639	(28,422)	279,105

	Contributed Capital \$000	Other Reserves \$000	Revaluation Reserve \$000	Accumulated Surplus/ (deficits) \$000	Total \$000
Balance at 30 June 2014 brought forward	295,888	0	11,639	(28,422)	279,105
Changes in accounting policy					
Prior Year Adjustments					
Restated balance	295,888	0	11,639	(28,422)	279,105
Changes in net worth for 2014/15					
Amortization of Gain on property revaluation			(453)		(453)
Gain on revaluation of investments					
Change due to Reorganisation of Ministry					
Exchange differences on translating foreign operations					
Equity Investment from Cabinet	6,271				6,271
Repayment of surplus to Cabinet					
Net revenue / expenses recognised directly in net worth	6,271		(453)		5,818
Surplus/(deficit)for the period 2014/15				176	176
Total recognised revenues and expenses for the period	6,271		(453)	176	5,995
Balance at 30 June 2015	302,159		11,186	(28,245)	285,100

STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These Forecast financial statements are for the Ministry of Education, Employment and Gender Affairs

Basis of preparation

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

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

Reporting Period

The reporting period is the period ended 30 June 2015.

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 2010) 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.

NOTE 1. CASH AND CASH EQUIVALENTS

Description - <u>Enter overdraft as negative</u>	Foreign Currency	Exchange Rate	Budget 2014/15
Cash on hand (IRIS Confirmation Account/Petty Cash)	1	1.0000	1
Cash in transit (IRIS Remittance Account)	1	1.0000	1
CI\$ Operational Current Account held at Royal Bank of Canada	50,156	1.0000	50,156
US\$ Operational Current Account held at Royal Bank of Canada	730	0.8375	612
Payroll Current Account held at Royal Bank of Canada	3,034	1.0000	3,034
Fixed Deposits held with Treasury (less than 90 days)	2,390	1.0000	2,390
TOTAL	0	0	56,192

NOTE 2. TRADE AND OTHER RECEIVABLES**TRADE RECEIVABLES**

	2014/15 Budget	2013/14 Forecast	2012/13 Unaudited Actual
	\$000	\$000	\$000
Sale of goods and services	917	1,209	1,210
Outputs to Cabinet	7,764	8,171	9,022
Outputs to other government agencies			
Less: provision for doubtful debts	(761)	(761)	(760)
Total trade receivables	7,920	8,619	9,472

OTHER RECEIVABLES

	2014/15 Budget	2013/14 Forecast	2012/13 Unaudited Actual
		\$000	\$000
Advances (salary, official travel, etc)	3	7	7
Dishonoured cheques	1		
Interest receivable	7	4	4
Other	5	3	3
Less: provision for doubtful debts			
Total other receivables	16	14	14

	Trade Receivables	Other Receivables	2014/15 Budget
Current			
Past due 1-30 days	6,785	16	6,801
Past due 31-60 days	10		10
Past due 61-90 days	205		205
Past due 90 and above	920		920
Non-Current			
Past due 1 year and above			
Total	7,920	16	7,936

Changes in the provision of doubtful debts:

Description	2014/15 Budget	2013/14 Forecast	2012/13 Unaudited Actual
Balance at 1 July, 2014	(761)	(761)	(752)
(Additional provisions made during the year			(8)
Receivables written off during the period			
Balance at 30 June, 2015	(761)	(761)	(760)

NOTE 3. INVENTORIES

	Current	Non-Current	2014/15 Budget
Inventory held for use in the provision of goods and services			
Inventory held for sale			
Impairment of Inventory			
Total Inventories			

NOTE 4. INVESTMENTS

	2014/15 Budget	2013/14 Forecast	2012/13 Unaudited Actual
Investments			
Description			
Total Investments at the lower of cost or Market value			

NOTE 5. PREPAYMENTS			
Description	2014/15 Budget	2013/14 Forecast	2012/13 Unaudited Actual
Accrued Prepayments			
Prepaid Insurance	73	2	2
Total	73	2	2

NOTE 6. PROPERTY, PLANT AND EQUIPMENT & INTANGIBLE ASSETS

	<i>Plant and equipment</i>	<i>Buildings</i>	<i>Leasehold Improv.</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Eqpmt.</i>	<i>Infra - structure</i>	<i>Motor Vehicles</i>	<i>Other Assets</i>	<i>Work in Progress</i>	<i>Total</i>
Balance as at 1 July 2013	3,200	98,997	472	7,299	9,095	2,717	193	1,519	3,497	170,752	297,741
Additions			65	399	695	(168)	601		25	1,283	2,900
Disposals											
Transfers	(302)	93,700						(76)		(104,231)	(10,910)
Balance as at 30 June 2014	2,898	192,697	536	7,697	9,790	2,549	793	1,443	3,522	67,804	289,731

	<i>Plant and equipment</i>	<i>Buildings</i>	<i>Leasehold Improv.</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Eqpmt.</i>	<i>Infra - structure</i>	<i>Motor Vehicles</i>	<i>Other Assets</i>	<i>Work in Progress</i>	<i>Total</i>
Balance as at 30 June 2014	2,898	192,697	536	7,697	9,790	2,549	793	1,443	3,522	67,804	289,731
Additions	92	194		78	243	48		94	45	5,478	6,271
Disposals											
Transfers											
Balance as at 30 June 2015	2,990	192,890	536	7,775	10,032	2,597	793	1,537	3,567	73,282	296,002

Accumulated Depreciation and impairment losses

	<i>Plant and equip</i>	<i>Buildings</i>	<i>Leasehold Improv.</i>	<i>Furniture</i>	<i>Computer Hardware</i>	<i>Office Eqpmt.</i>	<i>Infra - structure</i>	<i>Motor Vehicles</i>	<i>Other Assets</i>	<i>Work in Progress</i>	<i>Total</i>
Balance as at 1 July 2013	1,963	40,675	117	3,119	6,850	2,355	169	1,375	244		56,866
Adjustments	(396)	(2,533)	26	(80)	(410)	(286)	(81)	(105)	2,016		(1,850)
Impairment Reserve (closing balance)											0
Depreciation Expense	188	4,796	107	371	643	117	156	74	344		6,798
Eliminate on Disposal											0
Balance as at 30 June 2014	1,755	42,938	250	3,410	7,083	2,186	244	1,344	2,604	0	61,813

	<i>Plant and equip</i>	<i>Buildings</i>	<i>Leasehold Improv.</i>	<i>Furniture and Fittings</i>	<i>Comp Hardware</i>	<i>Off. Eqpmt.</i>	<i>Infra - structure</i>	<i>Motor Veh.</i>	<i>Oth Assets</i>	<i>Work in Progress</i>	<i>Total</i>
Balance as at 1 July 2014	1,755	42,937	250	3,410	7,083	2,186	244	1,344	2,604	0	61,813
Adjustment		453									453
Impairment loss											0
Depreciation Expense	190	4,709	107	370	867	88	6	71	343		6,754
Eliminate on Disposal											
Balance as at 30 June 2015	1,945	48,099	357	3,780	7,950	2,274	250	1,415	2,947		69,020

Net Book value 30 June 2014	1,143	149,759	286	4,287	2,707	363	549	99	918	67,804	227,918

Net Book value 30 June 2015	1,045	144,791	180	3,994	2,082	322	543	122	620	73,282	226,982

	<i>Computer Software</i>	<i>Intangible Assets under construction or development</i>	<i>Total</i>
Balance as at 1 July 2013	592		592
Additions	56		56
Revaluations			0
Disposals and Derogisation			0
Transfers			0
Balance as at 30 June 2014	648	0	648
	<i>Computer Software</i>	<i>Intangible Assets under construction or development</i>	<i>Total</i>
Balance as at 30 June 2014	648		648
Additions			0
Revaluations			0
Disposals and Derogisation			0
Transfers			0
Balance as at 30 June 2015	648		648

Accumulated Depreciation and impairment losses

	<i>Computer Software</i>	<i>Intangible Assets under construction or development</i>	<i>Total</i>
Balance as at 1 July 2013	452		452
Transfers			0
Eliminate on Disposal/Derecognition 2012/13			0
Amortisation Expense 2012/13	50		50
Impairment Reserve 2012/13 (closing balance 12/13) Allocate			0
Balance as at 30 June 2014	502	0	502
	<i>Computer Software</i>	<i>Intangible Assets under construction or development</i>	<i>Total</i>
Balance as at 30 June 2014	502		502
Transfers			0
Eliminate on Disposal/Derecognition 2013/14			0
Amortisation Expense 2013/14	45		45
Impairment Reserve 2012/13 (closing balance 13/14) Allocate			0
Balance as at 30 June 2015	547		547
Net Book value 30 June 2014	146	0	146
Net Book value 30 June 2015	101	0	101

NOTE 7. TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

	Current	Non-Current	Budget 2014/15
Creditors	53		53
Creditors Ministries/Portfolios			0
Creditors other government agencies			0
Payroll Deductions	386		386
Operating Lease	0		0
Accrued Expenses	5331		5331
Accrued Expenses Ministries/Portfolios			0
Accrued Expenses other government agencies			0
Inter-entity due to	0		0
Accrued Entity Interest	0		0
Provisions	0		0
Other payables	202		202
Total trade payables other payables and accruals	5,971	0	5,971

NOTE 8. EMPLOYEE ENTITLEMENTS

	2014/15 Budget	2013/14 Forecast	2012/13 Unaudited Actual
		\$000	\$000
Annual Leave	211	186	186
Retirement and long service leave			
Accrued salaries			
Travel			
Total current portion	211	186	186

Non-current employee entitlements are represented by:

Retirement and long term service leave

Total employee entitlements	211	186	186

NOTE 9a. SALES OF GOODS AND SERVICES

Revenue Type	2014/15 Budget	2013/14 Forecast	2012/13 Unaudited Actual
	\$000	\$000	\$000
Outputs to Cabinet	73,177	72,803	72,617
Outputs to other government agencies			
Fees and charges	1,346	1,390	1,749
General sales			12
Rentals	144	92	118
Other	-	3	32
Total sales of goods and services	74,667	74,288	74,528

FEES AND CHARGES

Fees and Charges	2014/15 Budget	2013/14 Forecast	2012/13 Unaudited Actual
	\$000	\$000	\$000
Examination Fees	89	110	359
External Training	25	25	16
Pension Plan Registration Fees	1,023	998	953
Public Library Fees	17	13	16
School Fees	187	237	399
Transcript Fees	5	7	7
Fees & Charges	1,346	1,390	1,749

Rentals	2014/15 Budget	2013/14 Forecast	2012/13 Unaudited Actual
	\$000	\$000	\$000
Rentals – Other properties	29	8	-
Rental - School Canteens	115	84	118
Total Rentals	144	92	118

Other Goods & Services Revenue
Goods & Services Revenue

Other Goods & Services Revenue	2014/15 Budget	2013/14 Forecast	2012/13 Unaudited Actual
		\$000	\$000
Goods & Services Revenue			
Miscellaneous Receipts	-	3	44
Total Miscellaneous Receipts	-	3	44

Sales of Outputs to Cabinets

	2014/15 Budget	2013/14 Forecast	2012/13 Unaudited Actual
		\$000	\$000
Sales of Outputs to Cabinets	73,177	72,803	72,617
Total Sales of Outputs to Cabinet	73,177	72,803	72,617
Other Interdepartmental Revenue			
Financial Attest Services			
Revenue from Ministries/Portfolios & Public Authorities			
Total Other Interdepartmental Revenue			
Total Goods and Services	73,177	72,803	72,617

NOTE 9b. REVENUE CONCESSIONS

Revenue Type	2014/15 Budget	2013/14 Forecast	2012/13 Unaudited Actual
	\$000	\$000	\$000
nil			
Total concessions			

NOTE 10. INVESTMENT REVENUE

Revenue Type	2014/15 Budget	2013/14 Forecast	2012/13 Unaudited Actual
	\$000	\$000	\$000
Interest on deposits held with cabinet			
Interest on cash balances	6	6	6
Royalties			
Other			
Total Investment revenue	6	6	6

NOTE 11. DONATIONS

Source	2014/15 Budget	2013/14 Forecast	2012/13 Unaudited Actual
	\$000	\$000	\$000
Maples & Calder	-	-	189
	-	-	
Total donations			189

NOTE 12. PERSONNEL COSTS

	2014/15 Budget	2013/14 Forecast	2012/13 Unaudited Actual
	\$000	\$000	\$000
Salaries, wages and allowances	40,253	39,597	39,388
Health care	7,262	7,484	6,926
Pension	2,221	2,265	2,138
Leave	-	0	(163)
Other personnel related costs	372	335	242
Total Personnel Costs	50,108	49,680	48,532

NOTE 13. SUPPLIES AND CONSUMABLES

	2014/15 Budget	2013/14 Forecast	2012/13 Unaudited Actual
	\$000	\$000	\$000
Supplies and Materials	972	1,157	891
Purchase of services	8,546	7,954	7,243
Lease of property and equipment	294	284	324
Utilities	4,651	4,625	4,558
General Insurance	2,122	2,447	2,678
Interdepartmental expenses	135	345	125
Travel and Subsistence	75	101	62
Recruitment and Training	186	247	151
Other	606	656	609
Total Supplies and Consumables	17,589	17,816	16,640

NOTE 14. FINANCE COSTS

	2014/15 Budget	2013/14 Forecast	2012/13 Unaudited Actual
	\$000	\$000	\$000
Interest on overdraft	nil		
Other			
Total Finance cost			

NOTE 15. LITIGATION COSTS

The Attorney General's Office provides litigation services to Ministry of Education, Employment and Gender Affairs . However during the forthcoming year ending 30 June 15 the use of legal services from the outside of the Government may be authorised by the Attorney General's office. The costs of these services were forecasted as nil in 2013/14 and \$739,000 in 2012/13.

Litigation Costs	2014/15 Budget	2013/14 Forecast	2012/13 Unaudited Actual
	\$000	\$000	\$000
Services Rendered for New Schools Project	-	-	739
Total Litigation cost		0	739

NOTE 16. GAINS / (LOSSES)

	2014/15 Budget	2013/14 Forecast	2012/13 Unaudited Actual
	\$000	\$000	\$000
Net (gain) / loss on Derecognition of Asset/Liability	-	-	(1)
Net (gain) / loss on foreign exchange Transactions	-	-	13
Total gains / (losses)	0	0	12

During the period 2012/13 the Ministry disposed of assets that wer for the purposes of producing our outputs. Internal approval was obtained to dispose of these assets. Also reflected is the a net loss on foreign exchange transactions.

NOTE 17. RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT)

	2014/15 Budget	2013/14 Forecast	2012/13 Unaudited Actual
	\$000	\$000	\$000
Surplus/(deficit) from ordinary activities	176	0	1,998
Non-cash movements			
Depreciation expense	6,800	6,798	6,712
Impairment			
Doubtful debt expense			42
(Gain)/losses on sale of property plant and equipment			(1)
Foreign exchange gains/(losses)			13
Changes in current assets and liabilities			
(Increase)/decrease in other current assets	373	520	1,126
(Increase)/decrease in receivables			3,639
(Increase)/decrease in receivables - Cabinet		(829)	
(Increase)/decrease in inventories			
(Increase)/decrease in payables	675	309	(1,235)
(Increase)/decrease in provisions relating to employee costs			(158)
(Increase)/decrease in receivables & prepayments			(337)
Net cash flows from operating activities	8,024	6,798	11,800

NOTE 18. CONTINGENT LIABILITIES AND ASSETS

There are no contingent liabilities or assets for this Ministry.

	Beginning Balance	Additions	Disbursements	Adjustments	2013/14 Budget
Guarantees					
Item 1 heading					
Item 1 description/nature/timing of outflow/uncertainties of amounts and timing					
Item 2 heading					
Item 2 description/nature/timing of outflow/uncertainties of amounts and timing					
Total Quantifiable Guarantees					
Legal Proceedings and Disputes					
Item 1 heading					
Item 1 description/nature/timing of outflow/uncertainties of amounts and timing					
Item 2 heading					
Item 2 description/nature/timing of outflow/uncertainties of amounts and timing					
Total Legal Proceedings and Disputes					
Other Contingent Liabilities					
Item 1 heading					
Item 1 description/nature/timing of outflow/uncertainties of amounts and timing					
Item 2 heading					
Item 2 description/nature/timing of outflow/uncertainties of amounts and timing					
Total Other Contingent Liabilities					
Total contingent liabilities					
Contingent Assets					
Item 1 heading					
Item 1 description/nature/timing of outflow/uncertainties of amounts and timing					
Item 2 heading					
Item 2 description/nature/timing of outflow/uncertainties of amounts and timing					
Total Other Contingent Assets					

NOTE 19: COMMITMENTS

Type	One year or less	One to five Years	Over five Years	Total
Capital Commitments				
Property, plant and equipment	6,145	2,000		8,145
Other fixed assets	126			126
Other commitments (list separately if material)				0
Total Capital Commitments	6,271	2,000	0	8,271
Operating Commitments				
Non-cancellable accommodation leases				0
Other non-cancellable leases				0
Non-cancellable contracts for the supply of goods and services				0
Other operating commitments	3,770	3,770		7,540
Total Operating Commitments	10,041	5,770	0	15,811

NOTE 21. RELATED PARTY AND KEY MANAGEMENT PERSONNEL DISCLOSURES

The Ministry of Education, Employment & Genders Affairs is a wholly owned entity of the government from which it derives a major source of its revenue. The Ministry of Education, Employment & Genders Affairs and its key management personnel transact with other government entities on a regular basis. These transactions were provided free of cost during the financial year ended 30 June 2010 and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions.

Description	2014/15 Budget \$000	2013/14 Forecast \$000	2012/13 Unaudited Actual \$000
Salaries and other short-term employee benefits	828	806	806
Past employee benefits			
Other long-term benefits			
Termination benefits			
Loans			
Total	828	806	806

The following additional information is provided in relation to loans granted to key management personnel and or their close relatives:-

Loan Recipient	Relationship to key management personnel	Amount Advanced	Amount Repaid	Balance	Terms and conditions of Loan

nil

NOTE 22: Financial instrument risks

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

Credit risk

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

Currency and interest rate risk

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

Liquidity risk

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

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

ANNUAL BUDGET STATEMENT

MINISTRY OF HEALTH, SPORTS, YOUTH AND CULTURE

FOR THE FINANCIAL YEAR
ENDING 30 JUNE 2015

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

CONTENT

STATEMENTS: STATEMENT OF MINISTER/ OFFICIAL MEMBER AND CHIEF OFFICER

PART A: Ownership Performance

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

PART B: Output Performance

11. Outputs to be Delivered
12. Payment Arrangements

APPENDIX: Forecast Financial Statements

STATEMENT OF THE MINISTER

I confirm that the draft Annual Budget Statement and the draft Purchase Agreements reflect the outputs I wish to purchase in the 2014/15 financial year. The Draft Annual Budget Statement and the draft Ownership performance I want to be delivered in the 2014/15 financial year.

I also confirm that the Draft Annual Plan and Estimates includes the various measures I am planning to enforce during the 2014/15 financial year.

Honourable Osbourne Bodden,
Minister

Ministry of Health, Sports, Youth and Culture

[] [] 2014

STATEMENT OF THE CHIEF OFFICER

The Draft Budget has been compiled using the best information available and is to the best of my knowledge complete and accurate as of this date.

The Draft Budget complies with the requirements of the Strategic Policy Statement including the expenditure parameters agreed by Cabinet and Legislative Assembly.

I take responsibility for the accuracy and completeness of the financial numbers and other information contained in the Draft Budget

MRs. Jennifer Ahearn, JP
Chief Officer

Ministry of Health, Sports, Youth and Culture

[] [] 2014

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General Nature of Activities

The Ministry of Health, Sports, Youth and Culture 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 of Health, Sports, Youth and Culture include: Environmental Health, Youth, Sports, Cadet Corps, Health Regulatory Services and the Mosquito Research & Control Unit.

Department of Environmental Health

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

Sports

The Department of Sport's primary function is to provide sporting activities as a mechanism for social integration and development; coordinate and manage recreational facilities; provide guidance to various stakeholders to help maximize the impact their organizations can make in the community.

Cadet Corps

The Cadet Corps' main activity is to provide discipline and to develop leadership skills through the use of a military structure. The cadets will learn about field craft, map and compass, the Cayman Island's civics and history. The Cadets will also participate in community service activities and water sports activities. They will learn how to conduct and manage themselves in everyday life.

Youth

Empowerment of our youth through education such that their leadership skills, sense of national pride and civic responsibility are developed and they are able to achieve their full potential and become productive citizens.

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 of Health, Sports, Youth and Culture and regulate healthcare facilities

Mosquito Research & Control Unit

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

Scope of Activities

Department of Environmental Health

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

Solid Waste Section Functions

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

Environmental Health Section Functions:

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

of plans submitted to the DEH by Planning Department and customers. Issue recommendations for certificate of occupancy and provide advice to customers.

- Cemetery Management – provide vault sales and long term planning for vault construction, cemetery expansion, acquisition, and development.
- Hazardous Waste and Emergency Response – provision of trained Hazmat personnel to assist in cleaning up or identification of a hazardous substance or incident.
- Services to Support the Ministry – provision of sound technical advice; review, research and produce reports on relevant matters; serve on Boards, Committees and generate quarterly and annual departmental reports.

Sports

The Department's scope of activities is intrinsically related to the needs of the community, sport associations, clubs, schools and youth organizations. The scope of activities includes and is not limited to: local and international games and events, training and development programmes, recreational and community events.

Cadet Corps

- Drill Training
- Civic and citizenship programmes
- Music and Band training
- Social Behavioral Adjustment programme
- Community Service
- BTEC Diploma in Public Service and Music
- Marine Training
- Disaster Mitigation (Provide personnel for National Emergency Operation Centre) (NEOC)

Youth

Monitoring youth service providers to ensure vibrant youth programmes are run in each district and offering secretariat support to the Cayman Islands Youth Assembly which empowers youth to be meaningfully involved in decision making forums. The Unit also collaborates with other service providers to ensure that young citizens access all services provided for the general populace.

Health Regulatory Services

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

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

- Register and Licensing of health care practitioners within their respective councils

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

Mosquito Research and Control Unit

To conduct a range of mosquito control operations designed to prevent the hatching of mosquito eggs into aquatic stages, impede the emergence of adult mosquitoes from larval forms and to reduce the numbers of biting mosquitoes.

To minimise the introduction of exotic disease-vector mosquitoes into the Cayman Islands, and prevent local outbreaks of mosquito-transmitted diseases

To employ a variety of non-chemical and chemical control techniques, and to maintain an active and innovative research program, to ensure that mosquito control in the Cayman Islands keeps up-to-date with scientific advances and current with the highest professional standards.

Customers and Location of Activities

Customers of the Ministry of Health, Sports, Youth and Culture include members of the public, members of Cabinet, members of the Legislative Assembly and public servants, private and public sector entities, health practitioners, health service providers, sports and youth organisations.

The Ministry of Health, Sports, Youth and Culture delivers services throughout the Cayman Islands.

2. STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the *Ministry of Health, Sports, Youth and Culture* in 2014/15 and the subsequent two years are as follows:

The *Ministry of Health, Sports, Youth and Culture* is committed to ensuring quality health care for the people of the Cayman Islands and will continue to embrace its guiding principle: **“improved health and well-being for all”**. The key strategic ownership goals for the *Ministry* in 2014/15 and the subsequent two years are as follows:

Department of Environmental Health

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

- Continue to upgrade the department's laboratory and information system to enable it to become certified to international standards.

Sports

The Department of Sports ownership performance is strongly connected to the various Sporting Associations, Clubs, Non Profit Organizations, Schools, Community and Church sporting activities. Each one of these agencies that are mentioned works as a tightly knit chain where development and performance of all participants are paramount.

The Department uses three methods to achieve development and performance in the Grand Cayman which are: Social/ Recreational/ Community Sporting Activities, National Program and assisting the Public and Private Schools with Sport.

The Department of Sports Goals are as follows:

Community

To teach fundamentals of sports and sport-specific skills to children/adults involved in our programs; giving them a proper foundation to develop as athletes to participate in local leagues/events.

To build character and positively engage the children involved in our programs to reduce their chances of becoming involved in negative activities

To help develop motor skills and increase physical activity in children and adults to reduce the risks of cardiovascular diseases and produce a healthier society; a healthier society will reduce the demands on our health care system and provide more productive citizens.

To increase community cohesion by creating an environment for positive interaction and character building.

School Sessions

To help increase the number of children that are taught fundamentals of sports and sport specific skills in addition to community programs.

To assist schools in delivering their sports curriculum.

To help develop relationships with students and encourage them to get involved with after-school/community sports programs

National Programs

To enhance and develop sport specific skills of talented athletes; this enables them to compete at regional and international events, gain more recognition, exposure and recruitment opportunities.

To provide assistance to the National Sporting Associations through Coaches.

To help build national pride through participation at regional and national events.

Summer Camps

To provide a highly concentrated, sport-specific learning period during which skills are taught for a particular sport and then implemented in game simulations;

To provide ways to keep children positively engaged during periods where there is a huge amount of unsupervised time (e.g. Summer Holidays)

To assist children in expending most of their energy, reducing the likelihood of deviant activities taking place.

Workshops

To increase the quality of volunteer coaches and officials throughout the island to augment sports programs.

To provide the opportunity for potential volunteers to become qualified officials/coaches/administrators; enabling them to positively contribute to the society through supporting sports organizations.

The Department has an array of strategies to achieve its goal's which are as follows:

- Organize workshops and seminars to update and qualify individuals in a specific sport who have an interest in conducting sports programs within the community.
- Assist the public and private schools in organizing their sport/physical education programs and coaching of students.
- Assist in organizing various tournaments to acquire student and athlete participation.
- Assist in organizing leagues which cater to high performance athletes and events for recreational purposes.
- To provide maintenance to all Government owned sporting facilities which are managed and operated by the Department.

Cadet Corps

- Recruit cadets and maintain at least 75% attendance of at least 70 cadets
- To establish and maintain a standard of cadetting that is comparable internationally
- Develop leadership skills in cadets
- To ensure that cadetting is enjoyable
- To ensure that Cadets in the Cayman Islands are always well equipped
- To provide knowledge that will foster individual development
- To enhance community and citizenship awareness
- To ensure that our cadets have 75% pass rate in the BTEC Diploma in Public Service
- To create frameworks for learning, training and improving employment qualifications
- To develop employment skills, training programmes that meet market needs

Youth

- Empowerment of youth by promoting the professionalization of youth development workers, directors and leaders thus increasing the capacity of the various faith-based, uniform and community groups who receive funding from the ministry of youth by:
- Promoting the Bachelor of Science in Youth Development Work at the Grand Cayman University of the West Indies Open Campus located at the University College of the Cayman Islands (UCCI) campus to youth leaders, directors, and workers.
- Requiring youth service providers to address a minimum of three National Youth Policy goals in weekly and/or monthly youth programmes
- Visiting and reporting on service providers who receive funding from the ministry of youth to gather and collate data which will indicate the impact of funds invested in programmes.
- Providing youth access to a number of media (radio show, newsletter annual youth forum, Youth Assembly membership, travel to CARICOM Youth Ambassador Workshops and Commonwealth Youth Programme (CYP) conferences, summer camps, leadership workshops etc.) which offer opportunities to develop their leadership abilities.
- Providing opportunities for youth to be a part of decision-making forums such as the Cayman Islands Youth Assembly, National Youth Commission, and committees' drafting/reviewing/updating national policies pertaining to youth issues.

Health Regulatory Services

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

Mosquito Research & 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 sterile male release program based on the Oxitec RIDL genetically modified mosquito.
- Prevent Chikungunya from becoming endemic on the islands.
- Develop and implement a public education programme to enhance the effectiveness of the Department's overall mosquito control strategy by improving public awareness of the issues surrounding mosquito control and encouraging the involvement of the general public in particular control methods.

- Research and develop control methods targeting Grassland Mosquitoes.
- Continue to improve application efficiency by applied research in the area of spray droplet dynamics.
- Improve the disease prevention capability by developing DNA analysis techniques to detect the presence of vector-borne diseases in mosquito populations, with particular emphasis on Chikungunya, Dengue Fever, Malaria and West Nile virus.

3. OWNERSHIP PERFORMANCE TARGETS

The ownership performance targets for the Ministry of Health, Sports, Youth and Culture for the 2014/15 financial year are as follows:

Financial Performance

Financial Performance Measure	2014/15 Budget \$	2013/14 Forecast \$
Revenue from Cabinet	18,407,866	17,900,000
Revenue from ministries, portfolios, statutory authorities, government companies	66,000	71,000
Revenue from others	3,531,000	4,103,000
Surplus/deficit from outputs		
Ownership expenses	21,875,385	21,934,000
Operating Surplus/Deficit	129,483	139,000
Net Worth	48,875,454	44,053,000
Cash flows from operating activities	(1,033,489)	(1,133,489)
Cash flows from investing activities	(1,150,000)	(1,840,000)
Cash flows from financing activities	2,183,489	2,973,489
Change in cash balances		(1,982,764)

Financial Performance Ratio	2014/15 Budget %	2013/14 Forecast %
Current Assets: Current Liabilities (Working Capital)	26	25
Total Assets: Total Liabilities	1.5	1.7

MAINTENANCE OF CAPABILITY

Human Capital Measures		2014/15 Budget	2013/14 Forecast
Total full time equivalent staff employed		227	215
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:			

Summary of Establishment

Position	2014/15 Budget	2013/14 Forecast
Chief Officer	1	1
Deputy Chief Officer	1	1
Chief Financial Officer	1	1
Deputy Chief financial Officer	1	1
Chief Medical Officer	1	0
Operational HR Manager	1	1
Corporate Compliance Officer	1	1
Collections Manager – Nat'l Museum	1	1
Higher Executive Officer	1	1
Personal Assistant - Minister	1	1
Senior Policy advisor	2	2
Administrative Officer II	1	1
Accounts Officer I	1	1
HR Assistant	1	1
Accounts Officer III	2	2
Administrative Secretary	1	1
Assistant Director – Solid Waste	1	1
Assistant Director – Environmental Health	1	1
Biohazard Waste Collector	3	3
Clerical Officer I	1	1
Director of Environmental Health	1	1
EH Administrative Assistant	1	1
EH Laboratory Manager	1	1
Environmental Health Engineering Aid II	1	1
Environmental Health Engineering Officer II	1	1
Environmental Health Engineering Assistant	1	0
Environmental Health Engineering Manager	1	1
Environmental Health Officer I	4	3
Environmental Health Officer II (District)	4	4

Position	2014/15 Budget	2013/14 Forecast
Environmental Health Officer III (Lab)	1	1
Executive Officer (Solid Waste)	1	1
Finance Manager (Env)	1	1
Finance Officer (Payables)	1	1
Finance Officer (Receivables)	1	1
Foreman	5	4
Foreman Residential Collections	1	0
Gate Attendant	1	1
Heavy Equipment Operator I	5	5
Heavy Equipment Operator (LC)	1	1
Heavy Equipment Operator II	2	2
Heavy Vehicle Driver I	5	4
Heavy Vehicle Driver II	10	9
HR & Administrative Manager	1	1
Inventory Store Clerk	1	1
Laboratory Attendant	1	1
Laboratory Technician	1	1
Laboratory Technician II	1	1
Landfill Attendant	4	4
Landfill Foreman	1	1
Maintenance Technician	1	1
Office Attendant I – Clerical Officer (Base)	1	0
Office Attendant II – (Complaints)	1	1
Office Support Assistant	1	1
Operations Manager – Solid Waste	1	1
Personnel Administrator	1	0
Pest Control Technician I	2	2
Pest Control Technician II	2	2
Public Education and Promotions Officer	1	1
Recycling Waste Processor	6	6
Research Officer (Analytical Chemistry)	1	0

Position	2014/15 Budget	2013/14 Forecast
Research Officer (Micro-biology)	1	1
Senior Port Hygiene Officer	1	0
Solid Waste Drivers Assistant	27	20
Solid Waste Labourers	9	9
Supervisor Customer Service	1	1
Welder	2	2
Director	1	1
Deputy Director	1	1
Financial Administrator	1	1
Accounts Officer II	1	1
Clerical Officer/Receptionist	1	1
Sports Coordinator for Women	1	1
School Sports Coordinator	1	0
Senior Swimming Instructor	1	1
Swimming Instructor	2	2
Track and Field Coach	1	1
Assistant Basketball Coach	1	1
Sports Instructor	8	8
Community Football Trainer	1	1
Community Track and Field Trainer	1	1
Maintenance Officer	8	7
Head of Department, Commandant	1	1
Commanding Officer	2	2
Head of Unit	1	1
Programme Officer	1	1
Youth Empowerment Officer	1	1
Scouts Trainer	1	1
Youth Services Coordinator	1	1
Superintendent of Health Insurance	1	1
Deputy Director of Health Regulatory Services	1	1
Financial Accountant	1	1

Position	2014/15 Budget	2013/14 Forecast
Health Care Practice and Facilities Inspector	1	1
Health Insurance Inspector	3	3
Assistant Health Insurance Inspector	1	0
Administrative Assistant	1	1
Administrative Secretary	3	3
Executive Officer	1	1
Director MRCU	1	1
Assistant Director (R&D)	1	1
Administrative Manager	1	1
Aircraft Engineer Assistant	1	1
Disease Prevention Officer	17	1
Entomology Laboratory Technician	2	1
Accounts Officer 1	1	1
Chief Pilot	1	1
Executive Officer	1	1
Executive Officer II	1	1
Graduate Research Officer	1	1
Heavy Equipment Operator I	1	1
Heavy Equipment Operator II	1	1
Licensed Aircraft Maintenance Engineer	1	1
Maintenance Mechanic	2	0
Research Manager	1	1
Safety and Compliance Manager	1	0
Senior Research Officer	1	1
Senior Superintendent	1	1
Senior Disease Prevention Officer	2	0
Field Technical Officer	1	1
Project Manager – Waste Management Facility	1	0

Physical Capital Measures	2014/15 Budget	2013/14 Forecast
Value of total assets	\$49,618,000	\$44,805,000
Asset replacements: total assets		
Book value of assets: initial cost of those assets		
Depreciation: cash flow on asset purchases		
Changes to asset management policies		

Major <u>New</u> Entity Capital Expenditures for the Year	2014/15 Budget \$
Museum	
Purpose Built Facility	100,000
Health Service Authority	
Various Capital Items including Int'l Affiliation RFP (\$200k)	850,000
CINICO AP invoices from 2008/09. Final EI to cover settlement as per agreement	1,033,489
CNCF - Miss Lassie's House	100,000
Ministry of Health, Sports, Youth and Culture - Admin	
Fees for Landfill Solution	1,880,000
Computer Equipment - Replace existing PCs	50,000
	1,930,000
Department of Sports	
ANNEX - Development	100,000
Equipment for Artificial Turf maintenance	100,000
	200,000
Mosquito Research and Control Unit	
Replacement Pesticide loader	70,000
F150 replacement vehicles	70,000
Toyota twin cab vehicles	99,000
Excavator repairs (bucket, welding and tracks)	65,000
Replacement photocopier	17,000
Oxitec 2nd year of sterile male release programme	341,489
	662,489

Major <u>New</u> Entity Capital Expenditures for the Year (con'd)	2014/15 Budget \$
Department of Environment Health	
Vehicles (Environmental Health section) 10 replacements	133,000
Office Furniture GCM,CB, & LC	9,000
Laboratory Refrigerator	8,500
Laboratory Shaker	3,000
LEL Gas Meters - HAZMAT Response	3,000
Automated Test/Calibration System for LEL Gas meters - HAZMAT Response	2,500
Commercial Waste Containers & lids, new and upgrading current system, Solid Waste disposal (Source for Revenue). Part of the plan to improve Collection system services	95,000
Front Loaders (2), Collection system - Solid Waste	240,000
Roll on Roll Off (1), collection system - Solid Waste	225,000
Rear Loaders (2) , collection system - Solid Waste	155,000
Replacement/New Litter collection bus	60,000
New Light Trucks , fleet needs and replacement plan	110,000
Water Truck (Solid Waste)	103,000
Dump Truck - Landfill (Solid Waste)	128,000
Recycling Truck (equipped with lift kit), GT Landfill	120,000
Washbay equipment, current site	60,000
Upgrade/Refurbish Solid Waste Main offices and landfill trailer - Dispatch	30,000
Showers for Collection and Landfill team	10,000
Scale House Upgrade	5,000
Incinerator upgrade/replacement parts, GT Landfill	20,000
Posi Shell Equip & Supplies	70,000
Security Cameras	15,000
10-Ton heavy duty Lift to service fleet equipment	30,000
Commercial containers (5) for public drop-off area (large) – 40cyd3	30,000
Bio-medical waste conveyor belt with feed hopper for the incinerator	95,000
Landfill Improvements: Little Cayman	60,000
Landfill improvements: Cayman Brac	80,000
	1,900,000
Subtotal	\$6,775,978

Major Entity Capital Expenditure Commenced but not completed in previous years	Anticipated Project Status at 1 st July 2014
-	

RISK MANAGEMENT

Key risks faced by the Portfolio	Change in status from 2013/14	Actions to manage risk	Financial value of risk
Volunteer turnover due to the rollover policy	No change	Promote recruitment of Caymanians/Permanent Residents	Undetermined
Volunteers to the Cadet Corps may quit the Corps	No change	Improved volunteer training	Undetermined
Loss of Uniforms due to Cadets dropping out	Not applicable	. Collect a down payment for uniforms . Take back uniform if a Cadet drops out . Observe attendance before issuing uniform	\$300.00 per child
Conflict between the Public Service Management Law 2006 and the Cadet Corps Law 2003	No change	Review the Cadet Corps law and the PSML to eliminate or alleviate the anomalies	Undetermined
Reduction in services provide to young people	A new staff member was employed for Cayman Brac; however stability for available supervision is needed. There's no Dep. Commandant	Identify and recruit personnel with the required technical knowledge and retain staff with experience and technical competency. Alternatively make provision for a stipend to attract technical competent volunteers.	Undetermined
Insufficient Maintenance Staff			\$50,000
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	Reassign duties of existing staff	
Lack of good working relationship of Board and Councils	N/A	Clarity of roles, responsibilities and good communication	
Inadequate Funding	N/A	Possibly cut services and staff	
Loss of key Personnel	MRCU now has a Chief HR Manager to assist in staffing issues/retention	Cross-training of staff to avoid loss of time if someone left employment. Counselling and Training	Unquantifiable
Loss of staff that are on fixed-term contract	Significant change	Encourage and support staff to further their education by attending Civil Service College, UCCI or other recognized institutions in order to improve their capabilities	Unquantifiable
Loss of fixed/capital assets, due to natural disasters	No change	Insurance coverage under Risk Management Implementing disaster preparedness procedures	Unquantifiable

Key risks faced by the Portfolio	Change in status from 2013/14	Actions to manage risk	Financial value of risk
Lack of qualified/skilled persons within the local labour 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.	Loss through insecticide wastage, up to \$1,250,000
Loss of MRCU Pilot	No change	Employ two pilots or make arrangements for locum pilot	Costs of hiring locum pilot, approx. \$90,000 per year
Failure of Aircraft Engine or Airframe	No change	Regular aircraft maintenance and periodic overhaul.	Up to \$1,200,000 per aircraft
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 and	Undefined loss of business and revenue and/or increased expenditure
Work related injuries to persons		Introduction, training and implementation of safety standards for heavy equipment machinery and workforce personnel.	
Public liability due to the nature of activities of the Department of Environmental Health,		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		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			

Key risks faced by the Portfolio (Cont'd)	Change in status from 2013/14	Actions to manage risk	Financial value of risk
Insufficient funding to complete Capital Development requirements.			
Inappropriate or untimely repair and maintenance on the vehicles and equipment due to aging fleet			

4. EQUITY INVESTMENTS AND WITHDRAWALS

Equity Movement	2014/15 Budget \$	2013/14 Forecast \$
Equity Investment from Cabinet into the <i>Ministry of Health, Sports, Youth and Culture</i>	4,692,489	6,206,406
Capital (Equity) Withdrawal by Cabinet from the <i>Ministry of Health, Sports, Youth and Culture</i>		

PART B

OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

MHE 1	Administrative Services for the Minister	\$920,652
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	2014/15 Budget	2013/14 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 1-2 5-10 2-3	5,250 30 60 1 25 3
Quality • All information subject to internal peer review • Cabinet papers and notes are accurate and meet Cabinet guidelines • Accurate, easily understood and appropriate: - o Speeches and statements - o Responses to parliamentary questions - o Correspondence - o Press releases - o Public service announcements • Delivery of clear, appropriate and timely information for media	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 Honourable Minister/Chief Officer	100% 100% 100% 100% 100% 100%	100% 100% 100% 100% 100% 100%
Location Grand Cayman	100%	100%
Cost	\$920,652	\$761,918
Related Broad Outcomes: 1. Strong, Thriving and Increasingly Diverse Economy 6. A Fit and Healthy Population		

MHE 2	Development of Legislation	\$361,934
Description Provision of original and revised drafting instructions for revision or creation of the following laws: • Cancer Registry Law • Human Tissue Transplant Regulations • Pharmacy Law and Regulations • Mental Health Regulations		
Measures	2014/15 Budget	2013/14 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	3-6 3-6 1-3	4 2 0
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%
Timeliness Drafting instructions and commentary submitted to Legislative Counsel within timelines stipulated by the Honourable Minister	100%	100%
Location Cayman Islands	100%	100%
Cost	\$361,934	\$381,697
Related Broad Outcome: 6. A Fit and Healthy Population		

MHE 3	Policy Advice to the Minister of Health, Sports, Youth and Culture	\$466,693
Description Conduct research and a review of services to provide policy advice to the Minister of Health, Sports, Youth and Culture and Cabinet on the following: • Health • Environment • Youth • Sports • Culture		
Measures Quantity • Number of hours of policy advice Policy papers on: • Health • Health Insurance • Environment • National Youth Policy • Sports Policy • National Cultural Policy • Others (as required) 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 Timeliness All policy papers will be completed within timelines stipulated by the Honourable Minister Location Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	3,000-3,500	2,800
	6-10	20
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	\$466,693	\$490,777
Related Broad Outcomes: 6. A Fit and Healthy Population 7. A Centre of Excellence in Education 10. Conservation of our Biological Diversity and Ecologically Sustainable Development		

MHE 7	Monitor the Performance of Statutory Authorities, Government Companies and Non-Governmental Organisations	\$248,211
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) - Youth, Sports and Cultural Organizations		
Measures Quantity - Number of Purchase Agreements - Number of Ownership Agreements - Collate Annual Reports - Number of payment transactions - Meetings attended Quality - Purchase agreements to contain quantity, quality, cost and timeliness measures to meet standards specified in the Public Management and Finance Law (2013 Revision) - Ownership agreements to conform to approved scope of business and financial parameters in accordance with the Public Management and Finance Law (2013 Revision) - Satisfaction of the Minister that the material incorporates and accurately reflects the agreed performance - Manage payments to ensure they are supported by evidence of output delivery - Reports are accurate, relevant and submitted within agreed timelines Timeliness - Purchase Agreements/Ownerships are finalized 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 Location Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	40-50	41
	4-5	4
	2	0
	300-350	250
	20-36	36
	100%	100%
	100%	100%
	100%	100%
	100%	100%
100%	100%	
100%	100%	
100%	100%	
100%	100%	
100%	100%	
100%	100%	
100%	100%	
\$248,211	\$273,036	
Related Broad Outcomes: 6. A Fit and Healthy Population 7. A Centre of Excellence in Education		

EVH 1	Environmental Health Education and Promotion	\$123,043
Description Environmental health awareness and promotion to the public and government.		
Measures Quantity - Number of school visits / promotions - Number of educational lectures - Number of production of brochures - Number of promo functions / fairs - Number of media promotions - Number of Environmental Health education packages distributed Quality - School visits, programs and promotions to meet internal peer review standards for format, accuracy, and comprehensiveness - Positive feedback from client surveys - The promotional brochures/ functions/ fairs content and presentation to meet Department of Environmental Health standards - Media promotions to be in accordance with Government Information Service (GIS) format and meet accepted procedural standards Timeliness - School visits/promotions and lectures to be conducted as scheduled - Feedback survey form issued at end of school visit/promotion/lecture - Brochures to be printed and available for distribution (At time of event) - Promotions and fairs to be attended on time - Media releases are to be prepared and sent for approval promptly on the event Location Cayman Islands	2014/15 Budget 30-35 4-6 4-6 6-8 30-40 7,000-9,000 95-100% 80-90% 95-100% 95-100% 95-100% 90% 95-100% 95-100% 95-100% 100%	2013/14 Forecast 30-35 4-6 4-6 6-8 30-40 7,000-9,000 95-100% 80-90% 95-100% 95-100% 95-100% 90% 95-100% 95-100% 95-100% 100%
Cost	\$123,043	\$116,121
Related Broad Outcome: 10. Conservation of our Biological Diversity and Ecologically Sustainable Development		

EVH 5	Waste Disposal	\$1,632,173
Description Management of landfills including disposal of biomedical and hazardous waste.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity - Number of landfills managed - Total waste managed at the landfills (tons) - Total infectious waste incinerated / managed (tons) - Island-Wide Clean –up Campaign	3 70,000-90,000 275-300 1	3 70,000-90,000 275-300 1
Quality - Percentage of waste (tons) managed complying with applicable regulations and environmental/industry standards - Infectious waste incinerated to applicable environmental/industry standards	95-100% 95-100%	95-100% 95-100%
Timeliness - Six operating days per week on Grand Cayman - Infectious waste incinerated within 24-48 hours	90-95% 95-100%	90-95% 95-100%
Location Cayman Islands	100%	100%
Cost	\$1,632,173	\$1,523,630
Related Broad Outcome: 10. Conservation of our Biological Diversity and Ecologically Sustainable Development		

Note: The total cost of supplying this output is \$1,688,373. However, the revenue of \$50,100 from other government agencies and \$6,100 from other third parties reduces the cost to Cabinet to \$1,632,173.

EVH 8	Rodent Control	\$271,949
Description Rodent control services including de-ratting certifications.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity - Number of rodent control inspections of government buildings - Number of routine control inspections of residential properties - Number of commercial and institutional properties baited - Number of response to rodent control requests/complaints - Number of de-ratting certificate inspections - Number of leaflets on rodent control issued	100-150 1,500-1,700 50-75 180-220 5-10 800-1,200	160-180 2,000-2,500 10-15 450-650 5-10 1,500-2,000
Quality - Maintain surveillance and baiting of buildings/properties (residential, commercial, institutional) in accordance with the Department of Environmental health standards - Responses meeting departmental standards - De-ratting certificate issued in accordance with International Standards and Public Health Law - Printed leaflets to be clear, concise and informative in compliance with departmental standards	100% 95-100% 100% 100%	100% 95-100% 100% 100%
Timeliness - Properties for surveillance / baiting that meet the departmental and/or customer schedule - Responses to complaints/requests which meet the following standards: Emergency (High) - within 24 hours; Medium Priority - within 72 hours; Low Priority – within 120 hours - De-ratting certificates issued within one day of inspection (provided they passed) - Printed leaflets available for immediate distribution	100% 95-100% 100% 100%	100% 95-100% 100% 100%
Location Cayman Islands	100%	100%
Cost	\$271,949	\$246,457
Related Broad Outcome: 10. Conservation of our Biological Diversity and Ecologically Sustainable Development		

EVH 9	Food Safety and Hygiene Surveillance	\$376,989
Description Inspection and surveillance of food establishments including food recalls, food-borne illnesses, local meat inspections and training of food handlers.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity - Number of food handlers training course - 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 inspection - 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	25-30 250-300 900-1,000 250-350 15-25 2,000-2,500 100-150 12-17 2-4 1-3 200-250	30-40 500-600 900-1,000 100-200 20-30 3,000-3,200 180-200 15-25 2-4 1-3 300-350
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%
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 6 hours/ Sister Islands no more than 24hours) - 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%
Location Cayman Islands	100%	100%
Cost	\$376,989	\$282,389
Related Broad Outcome: 10. Conservation of our Biological Diversity and Ecologically Sustainable Development		

Note: The total cost of supplying this output is \$389,289. However, the revenue of \$12,300 from other third parties reduces the cost to Cabinet to \$376,989.

EVH 10	Environmental Health Laboratory Services	\$429,747
Description Microbiological and chemical analytical services such as analysis of drinking water, recreational water and food samples including air and noise assessments.		
Measures Quantity - Number of potable water samples analyzed and reported on - Number of recreational water samples analysed and reported on - Number of dialysis water samples analyzed - Number of food safety samples analysed and reported on - Number of special projects samples analyzed - Number of training and seminars delivered and presented - Number of indoor air quality assessments conducted and reported - Number of used oil samples conducted Quality - Samples analyzed/conducted in accordance with established international/acceptable laboratory standards - Reports reviewed for accuracy, consistency, and readability and signed off by the Supervising Officer - Training and seminars in compliance with internal peer review for format, accuracy and departmental standards - Air and noise assessments complying with acceptable scientific protocols Timeliness - Reports which are ready within: 72 hours for drinking water and seven days for all other tests - Training and seminars to be conducted as scheduled - Air quality and noise assessments conducted as scheduled between clients Location Grand Cayman and Cayman Brac	2014/15 Budget 900-1,000 250-300 50-60 135-165 35-45 6-8 30-40 800-900 95-100% 95-100% 95-100% 95-100% 95-100% 95-100% 95-100% 95-100% 100%	2013/14 Forecast 900-1,000 200-250 50-60 135-165 35-40 6-8 30-40 800-900 95-100% 95-100% 95-100% 95-100% 95-100% 95-100% 95-100% 95-100% 100%
Cost	\$429,747	\$380,120
Related Broad Outcome: 10. Conservation of our Biological Diversity and Ecologically Sustainable Development		

Note: The total cost of supplying this output is \$439,347. However, the revenue of \$9,600 from other third parties reduces the cost to Cabinet to \$429,747.

EVH 11	Development and Engineering Control	\$167,044
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	2014/15 Budget	2013/14 Forecast
Quantity • Reports on plan review applications • Inspections and reports for Certificate of Occupancy (CO) • Engineering advice and reports • Engineering monitoring • Number of new vaults inspected • Number of other cemetery works / projects • Number of cemetery capacity reports • Construction of vaults to maintain cemetery capacity • Number of cemetery vaults prepared prior to burial	200-250 100-125 125-150 125-150 100-120 1-3 3-4 110-120 75-85	250-350 125-150 175-200 255-275 100-120 1-3 3-4 110-120 75-85
Quality • Reports and inspections which meet internal peer review standards for accuracy, relevance and adherence to applicable laws and standards • Engineering advice and reports to be in compliance with internationally acceptable codes and standards including local laws • Field work and construction meeting internal review and acceptable departmental standards for compliance • Capacity reports meeting terms of reference and other predetermined acceptable standards	95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100%
Timeliness • Reports (plans review and Certificate of Occupancy) completed within two weeks • Minimum of three days for final Inspection of construction projects • Other reports which are completed within seven days after completion of the investigation/research	95-100% 95-100% 95-100%	95-100% 95-100% 95-100%
Location Cayman Islands	100%	100%
Cost	\$167,044	\$158,256
Related Broad Outcome: 10. Conservation of our Biological Diversity and Ecologically Sustainable Development		

Note: The total cost of supplying this output is \$302,944. However, the revenue of \$15,900 from other government agencies and \$120,000 from other third parties reduces the cost to Cabinet to \$167,044.

EVH 14	Hazardous Waste and Emergency Management	\$140,430
Description		
Hazardous waste operations and emergency response to natural or manmade events.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
• Number of responses to all hazardous material incidents	1-3	1-3
• Number of disaster management responses	2-3	2-3
• Number of Inspections and reports of potentially hazardous sites	3-4	3-4
• Number of response drills	1-3	1-3
• Shipment of hazardous waste products (gallons)	10,000-15,000	15,000-20,000
• Number of identification of unknown chemicals containers	10-20	10-20
Quality		
• Responses and drills which are appropriately conducted and assessed by peer review which will consider human and environmental safety	95-100%	95-100%
• The ability to respond promptly to a storm, hurricane or other event based on national and departmental plans	90-100%	90-100%
• Reports meeting internal standards for accuracy, relevance and adherence to applicable standards	90%	90%
• Hazardous waste products shipped complying with external vendor standards	95-100%	95-100%
• Unknown chemicals analyzed in accordance with internationally acceptable laboratory standards and without incident	95-100%	95-100%
Timeliness		
• Activate the pre-hurricane response plan before the event as outlined in the departmental document and along with national plans	95-100%	95-100%
• Conduct drills and training before the start of the hurricane season	95-100%	95-100%
• Responses within 6-8 hours of receiving notification of a hazardous material spill or situation	95-100%	95-100%
• Identification of unknown chemicals and shipment of hazardous wastes to be undertaken as scheduled by the laboratory		
Location		
Cayman Islands	100%	100%
Cost	\$140,430	\$133,203
Related Broad Outcome:		
10. Conservation of our Biological Diversity and Ecologically Sustainable Development		

EVH 15	Ministerial Servicing to the Minister of Health, Sports, Youth and Culture	\$113,486
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	2014/15 Budget	2013/14 Forecast
Quantity - Number of replies to parliamentary questions - Number of correspondence - Number of speeches and briefing notes - Number of technical reports - Number of Boards / Committees served on and supported - Number of meetings and hearings attended - Number of capacity planning reports - Number of monthly, quarterly, annual reports	3-5 75-80 10-15 4-6 4-6 25-30 2-3 12-14	3-5 75-80 10-15 4-6 4-6 25-30 2-3 12-14
Quality - Parliamentary questions properly researched, meeting format, accurate and submitted by deadlines - Correspondence and speeches/briefings complying with predetermined standards including accuracy, comprehension, and appropriateness - Technical and capacity reports meeting terms of reference and other predetermined acceptable standards - Representation on committees/boards based on relevant expertise - Meetings and hearings in compliance with predetermined standards	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
Timeliness - Written questions or requests from Cabinet, Legislative Assembly, or Minister prepared and presented by the due date - Reports, speeches, briefings and Correspondence to Ministry by agreed deadline - Meetings/hearings/committees attended as scheduled	100% 100% 100%	100% 100% 100%
Location Cayman Islands	100%	100%
Cost	\$113,486	\$106,459
Related Broad Outcome: 10. Conservation of our Biological Diversity and Ecologically Sustainable Development		

EVH 18	Collection and Disposal of Waste and Litter Control	\$1,561,538
Description Collection of all solid waste materials and the provision and maintenance of roadside litter control programme.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity - Tons 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	60,000-80,000 4,000-6,000 150-200 300-400	39,245 3,835 169 410
Quality - Collection of solid waste is in accordance to International standards - Comply with contracted obligations	95-100% 95-100%	95-100% 95-100%
Timeliness - Twice per week as per current residential collection scheduled - 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%
Location Cayman Islands	100%	100%
Cost	\$1,561,538	\$1,014,634
Related Broad Outcome: 10. Conservation of our Biological Diversity and Ecologically Sustainable Development		

Note: The total cost of supplying this output is \$4,191,538. However, the revenue of \$2,630,000 from other third parties reduces the cost to Cabinet to \$1,561,538.

DSP 9	Sports Facilities Management	\$1,585,686	
Description- Rental and coordination of Sporting Facilities, provision of Security for Facilities, Maintenance, Cleaning and Inspections for: - Stadiums-Truman Bodden Sports Complex, T. E. McField Stadium, Ed Bush Stadium, Jimmy Powell Cricket Oval, - Fields - Bodden Town Primary School, Donovan Rankin, George Hicks, Haig Bodden, John A. Cumber, Old Man Bay , Smith Road Cricket Oval, West Bay Softball Field, Breakers Field, North Side Primary School - Hard Courts- Bodden Town Civic Centre, Bodden Town Basketball Court, East End Civic Centre, Eastern Avenue Basketball Court, John A. Cumber, North Side, T.E. McField - Lions Aquatic Centre and Dalmain Ebanks Boxing Gym			
Measures		2014/15 Budget	2013/14 Forecast
Quantity - Number of Facility and Course Application Forms processed - Number of days Security is provided - Number of Maintenance/Cleaning Inspections conducted		500-550 340-365 300-330	150-250 340-365 300-330
Quality - Application forms are signed, approved and stamped by authorized personnel - Security Services provided within accordance to contractual agreements and/or trained experience personnel - Maintenance /Inspections and cleaning of facilities as per departmental regulations		100% 100% 100%	100% 100% 100%
Timeliness - Applications are processed in 2 business days - Security-Ed Bush Stadium-7 days per week 240 hrs. per month; T.E. McField Stadium- 7 days per week- 250 hrs. per month, Truman Bodden Sports Complex- 7 days per week 408 hrs. per month - Inspections completed daily, before and after special events in accordance to the Departments' Operational Procedures		100% 100% 100%	100% 100% 100%
Location Grand Cayman		100%	100%
Cost		\$1,585,686	\$1,109,515
Related Broad Outcome: 6. A Fit and Healthy Population			

DSP 10	Sports Education and Training	\$2,200,022
Description The provision of sports coaching and instructing primarily in the 6 focus sports- Basketball, Cricket, Football, Netball, Track & Field and Swimming, which are conducted to improve the health, well-being, technical skills and fitness of youths and adults at novice to elite levels via: • Community Sport Programs – Development Programs conducted in the various districts throughout Grand Cayman which involves several age groups ranging from age 7 – Adults. • National Programs - Caters specifically to elite athletes (juniors/seniors) in preparing them to compete in regional and international sports events. • After-School Programs -. Programs are designed to enable students to participate in recreational events by enhancing their sport-specific skill and fitness needs as the more confident a child is in their ability to play a sport, the more active they will be for life. • School sessions- Coaching Sessions are provided in compliance to the Public and Private Schools curriculum. • Sports Workshops –Educate as well as develop the technical skills of volunteers in various sports organizations to enhance the quality of coaching throughout the Grand Cayman. • Recreational Leagues and Events – Organized to encourage physical activities for corporations and also for students by fostering school competitions, interaction amongst students and opportunities for students to apply skills acquired through coaching/training sessions. • Summer Camps- Summer Camps serves a two-fold purpose; to provide a highly concentrated, sport-specific learning period during which skills are taught for a particular sport and then implemented in game simulations; to keep children positively engaged during periods where there is a huge amount of unsupervised time (e.g. Summer Holidays) and cause children to expend most of their energy, reducing the likelihood of deviant activities taking place.		
Measures Quantity • Number of Sport Programs conducted: • Number of Community Sport Development Programs • Number of National Programs Coached • Number of Recreational Leagues/Events Organized • Number of School Coaching Sessions • Number of Workshops Conducted Quality • Community/National Coaching, are conducted by technical staff trained to standards set by the international governing body for the particular sport • School sessions are aligned and conducted in compliance with school strategy/plan/ Timeliness • Community Coaching/National Programs held daily 5- 6 days per week • Recreational Leagues/Events and Workshop are conducted once every 4-6 months Location Grand Cayman		2014/15 Budget 40-44 6-8 8-10 2,100-2,300 4-6 8-10 100% 100% 100% 100% 100%
		2013/14 Forecast 30-33 6-8 1-2 2,800-3,100 4-6 0 100% 100% 100% 100% 100%
Cost		\$2,200,022 \$2,195,236
Related Broad Outcomes: 6. A Fit and Healthy Population 7. A Centre of Excellence in Excellence		

Note: The total cost of supplying this output is \$2,206,022. However, the revenue of \$6,000 from other third parties reduces the cost to Cabinet to \$2,200,022.

DSP 11	Technical Advice and Support to Ministry and other Sport Agencies	\$28,158
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 Quantity - Number of requests from Sports Agencies/Ministries assisted through technical Support and/or advice directly or via the Ministry Quality - Advice provided is in compliance with international best practice for the particular sport(s). Timeliness - Advice provided within 2-4 business days or within an agreed time frame Location Grand Cayman Cost	2014/15 Budget 6-15 100% 100% 100% \$28,158	2013/14 Forecast 6-15 100% 100% 100% \$73,743
Related Broad Outcome: 6. A Fit and Healthy Population		

CAD 4	Cadet Corps Training Programme	\$232,662	
Description - Provision of an internationally recognized Star 4 Cadet Corp program for youth ages 11 – 19 including: - Instructional (practical and theoretical) Training including Band/Music instruction - Land Training including ; Drill & Turn-out, first aid, Map & compass, field craft & adventure training - Marine training including sailing, kayaking, diving ; - Physical Activities including participation in various sport, fun runs, - Leadership Program including Method of Instructions (MOI), Team control and lesson planning - Adult Training for Instructors and Officers - Regular reporting to parents - Participate in National Parades including: Remembrance Day, Heroes' Day, and Queen's Birthday. There are also local parades including Passing Out (Enrollment) and Awards/ Closing Parades. There are also special ceremonies including state visits, special conferences opening ceremonies where cadets bear the flags and sing the national song/anthem. - Provide community service to the wider community, including : - Community clean up - Volunteer services to other Government Departments and Organizations - Man the NEOC 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		2014/15 Budget	2013/14 Forecast
Quantity - Number of training sessions - Number of Parades participated (Inc. National & Local Cadet Parade) - Number of Camps operated locally - Number of Camps attended Regionally and Internationally - Number of community projects facilitated		194 4-6 1 -3 1-2 4 - 6	194 4-6 1 -3 1-2 4 - 6
Quality - Training and Camps delivered in accordance with the Army Cadet Force (ACF) Cadet Training handbook and regional and international standards - Land and Marine training conducted by competent drill instructors - Civic knowledge should supplement and expand on the national curriculum - Persons participating in Parades will be experienced in drill instruction and words of command on parade - Facilitators of community projects will be officers who are knowledgeable and disciplined.		100% 100% 100% 100%	100% 100% 100% 100%
Timeliness - The Training Programme operates Monday to Friday 4:00pm–8:00pm and every Saturday 9:00am–12:00pm during school term - Attend parades and community projects as agreed with 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%

Location Grand Cayman and Cayman Brac	100%	100%
Cost	\$232,662	\$224,355
Related Broad Outcome: 7. A Centre of Excellence in Education		

CAD 6	Cadet Corps BTEC Vocational Qualification Program	\$38,893
Description - Provide a vocational and technical training programme, Business, Technology and Education Council (BTEC) in First Diploma in Public Service (equivalent to four O’Level) and/or Music to Cadets who are at least 16 years of age and Star 2 qualified. - First Diploma in Public Service Cadets will cover areas such as - Professional CV preparation, - Interviewing techniques, - Communication, - First aid, - Adventure training, - Health and nutrition. - Physical Fitness - For the Diploma 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	2014/15 Budget	2013/14 Forecast
Quantity Number of training sessions delivered	36	60-75
Quality - Delivery of modular units by trained instructors based on the BTEC programme administered by the CVQO in the UK. - Completion of the Senior Cadet Instructors Course (SCIC) delivered in a separate camp setting in accordance with the Cadet Training Manual. - The BTEC award will verify by the Cadet Vocational Qualification Office (CVQO) in the United Kingdom (UK) and awarded through the Edexcel Examination Board in the UK.	100% 100% 100%	100% 100% 100%
Timeliness Training sessions held once a week during the school calendar year	100%	100%
Location Cayman Islands	100%	100%
Cost	\$38,893	\$47,199
Related Broad Outcome: 7. A Centre of Excellence in Education		

YSU 7	Monitoring Youth Service Providers	\$132,682
Description		
Monitoring of and reporting on youth service providers who receive funding from the Ministry of Health, Sports, Youth and Culture. Offering support to these providers such that they are able to offer vibrant programmes which reflect the goals and objectives held in the National Youth Policy. Offering feedback and recommendations to the Ministry on opportunities for partnership improvements to effect positive change in society.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
• Number of progress reports prepared	30	30
• Number of Life Skills presentations conducted by Unit staff to youth in service provider groups	9	9
• Number of annual performance reports/requests for further funding from youth service providers on behalf of the ministry of Health, Sports, Youth and Culture	18	18
• Updated Youth Service Provider Directory	1	N/A
Quality		
• Prepared in accordance with Unit standards i.e. peer and senior management review	100%	100%
• Presentations delivered by qualified youth workers	100%	100%
• A robust, well-researched annual performance report signed off by senior management	100%	100%
• A comprehensive listing of service providers in the 3 Cayman Islands – with the exception of sporting organizations – that offer programming of interest to youth ages 10-25 years.	100%	N/A
Timeliness		
• Progress reports prepared within 3-4 working days	100%	100%
• Presentations delivered in less than 30 minutes with a 5-10 minute period of audience questions, comments and observations	100%	100%
• Annual performance report vetted, queried and presented to Ministry of Health, Sports, Youth and Culture	100%	100%
• Directory completed by June 30 2015	100%	N/A
Location		
Cayman Islands	100%	100%
Cost	\$132,682	\$124,166
Related Broad Outcome:		
7. A Centre of Excellence in Education		

YSU 8	Youth Leadership Programmes and Governance	\$232,466
Description Coordinating and managing the weekly meetings of the Cayman Islands Youth Assembly and monitoring the progression of the annual Position Papers produced by the group. In addition, the coordination and production of newsletters and radio shows to disseminate information to youth. The delivery of a summer camp which keeps youth productively engaged and adequately supervised during their summer holidays.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity - Number of meetings facilitated for the Cayman Islands Youth Assembly - Number of Position Papers edited for the Cayman Islands Youth Assembly - Number of Unit newsletters produced - Number of radio shows produced - Number of summer programmes offered - Number of Special events - Researched report on an identified youth related issue - Number of FAN Club meetings - Number of Scouts training sessions	25 	25
Quality - Meets the standards of excellence for productive meetings as set by Youth Services Unit. - Adheres to the standard for proper Position Papers as set by The Hague International Model United Nations (THIMUN) Youth Assembly - Concurs with the standard of accurate reporting as set forth by the Youth Services Unit - Adheres to the quality measures of Radio Cayman - Meets the standards of meaningful programme planning and delivery held by the Youth Services Unit - Meets generally accepted academic standards for research - Meets the standard set by the Youth Services Unit of a meaningful and well-produced youth event - Meets the standard of excellence for productive meetings as set by the Youth Services Unit - Meets the standards of excellence for productive training sessions as set by the Scouts Association	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 - Position Papers are submitted by the end of May - Newsletters are produced seasonally – September, December, April and June - Radio shows are broadcast weekly – Wednesday at 4pm - Summer programme held annually – July - Special event held September – Caribbean Youth Day - Researched report submitted end of May - 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 - Training presented in a sequence that assists the leaders in adding these new skills to his/her present knowledge base such that youth can achieve maximum benefit from their leader being trained	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
Location Cayman Islands	100%	100%
Cost	\$232,466	\$256,040
Related Broad Outcome: 7. A Centre of Excellence in Education		

HRB 9	Certification of Health Care Facilities	\$82,466
Description • Provision of certificates • Assessment of applications • Inspection of facilities (conduct inspections) • Prepare and produce reports • Meetings with the Health Practice Commission Board • Presentations to the Health Practice Commission Board		
Measures	2014/15 Budget	2013/14 Forecast
Quantity • Number of certificates issued • Number of reports	25-45 6-12	1-20 6-12
Quality • Certificates issued in accordance with the Health Practice Law & Regulations (2013 Revision) • 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%
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%
Location Cayman Islands	100%	100%
Cost	\$82,466	\$74,132
Related Broad Outcome: 6. A Fit and Healthy Population		

HRB 10	Health Insurance Complaints Resolution	\$245,568
Description - Review, investigate and resolve complaints and inquiries received by the Health Insurance Commission - Issuance of letters / notices - Preparation and production of reports		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
- Number of reports - Number of letters/ notices	6-10 1,600-1,900	6-10 1,300-1,500
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%
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%
Location		
Cayman Islands	100%	100%
Cost	\$245,568	\$225,638
Related Broad Outcome 6. A Fit and Healthy Population		

HRB 11	Administer the Segregated Insurance Fund and the Number of Insured Persons	\$96,450
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 Quantity - Number of receipts issued to approved insurers - Number of reports on the number of insured persons - Number of financial statements produced Quality - Receipts generated for payments must be accurate and processed based on approved policy and procedures and in accordance with the Public Management and Finance Law (2013 Revision) - Reports on the number of insured persons must be accurate and relevant - Financial statements must be prepared in accordance the Public Management and Finance Law (2013 Revision) 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 of Health at least once per month. - Financial statements to be delivered to the office of the Auditor General within the agreed time frame Location Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	95-110	95-110
	12	12
	1	1
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
Related Broad Outcome 6. A Fit and Healthy Population		

HRB 12	Public Education Campaign – Health Insurance	\$41,323
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	2014/15 Budget	2013/14 Forecast
Quantity		
• Number of publications (pamphlets) disseminated	40-50	40-50
• Number of presentations delivered	4-8	4-8
• Number of website updates	6-8	6
• Number of meetings attended	8-14	8-14
Quality		
• All disseminated information will be in compliance with Health Insurance legislation, clear and written in layman's language	100%	100%
• All presentations will be done based on current updates	100%	100%
• All website updates must be accurate and based on current information	100%	100%
Timeliness		
• Dissemination of information- monthly	100%	100%
• Meetings- monthly	100%	100%
Location		
Cayman Islands	100%	100%
Cost	\$41,323	\$30,596
Related Broad Outcome 6. A Fit and Healthy Population		

HRB 13	Enforcement of Health Insurance Legislation	\$85,192	
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		2014/15 Budget	2013/14 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		20-24 6-8 1-5	20-24 6-8 1-5
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%
Timeliness Case files will be submitted to Legal Department within 120 working days of the initial complaints		100%	100%
Location Cayman Islands		100%	100%
Cost		\$85,192	\$76,123
Related Broad Outcome 6. A Fit and Healthy Population			

HRB 14	Registration of health care practitioners	\$203,050
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	2014/15 Budget	2013/14 Forecast
Quantity		
Number of certificates:		
Medical and Dental Council	175-225	350-450
Nursing and Midwifery Council	150-200	325-375
Council of Professions Allied with Medicine	125-175	200-250
Pharmacy	25-35	50-60
Number of letters of Good Standing produced	25-35	40-50
Quality		
Certificates issued in accordance with Health Practice Law and Regulations (2013 Revision)	100%	100%
All certificates signed by the Registrar	100%	100%
Letters and correspondences are done in accordance with the approved policy and procedures	100%	100%
Timeliness		
Certificates will be issued 30 working days after the Councils have approved the application	100%	100%
Receipts will be issued in accordance with approved policy and procedures	100%	100%
Letters and correspondences are issued 10 working days after Council meeting	100%	100%
Location		
Cayman Islands	100%	100%
Cost	\$203,050	\$218,462
Related Broad Outcome		
6. A Fit and Healthy Population		

HRB 15	Policy Advice and Reports to the HIC Board and Ministry	\$201,467
Description - Contributions to cabinet papers - Production of papers, reports, statements and responses to questions and replies to correspondence - Review and research legislation		
Measures 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 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 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 Location Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	1-3	1-3
	5-10	5-10
	9-11	9-11
	1-3	1-3
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	\$201,467	\$188,927
Related Broad Outcome 6. A Fit and Healthy Population		

HRB 16	Advice and Support to the HPC Board , Councils and Ministry	\$19,307
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 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 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 Timeliness - All reports/ papers will be delivered within the agreed timeframe - All minutes will be produced within 20 working days of the board meeting Location Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	1-3	1-3
	55-65	55-65
	6 -10	6-10
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	\$19,307	\$14,106
Related Broad Outcome 6. A Fit and Healthy Population		

HRB 17	On-site Inspections	\$38,031
Description On-site inspections of stakeholders		
Measures Quantity - Number of on-site inspections - Number of reports produced Quality - On-site inspections and investigations are carried out based on approved policies and procedures - Reports are current, accurate and relevant - Reports will be signed off by the assigned inspector and Superintendent of Health Insurance 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 - 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 Location Cayman Islands	2014/15 Budget 9-18 6-10 100% 100% 100% 100% 100%	2013/14 Forecast 6-8 6-10 100% 100% 100% 100% 100%
Cost	\$38,031	\$31,093
Related Broad Outcome 6. A Fit and Healthy Population		

HRB 18	Public Education Campaign – Health Practice Commission	\$11,730
Description • Updates to the Health Practice Commission's website • Make presentations to stakeholders • Attend meetings with stakeholders		
Measures Quantity • Number of presentations delivered • Number of website updates (bi-monthly) • Number of meetings attended Quality • All presentations done based on current updates • All website updates must be accurate and based on current information Timeliness Meetings- quarterly Location Cayman Islands Cost		2014/15 Budget 3-6 6-8 4-6 100% 100% 100% 100% 100% \$11,730
		2013/14 Forecast 3-6 6 2-4 100% 100% 100% 100% 100% \$12,878
Related Broad Outcome 6. A Fit and Healthy Population		

MRC 3	Larviciding Programme to Control Mosquitoes	\$1,976,012
Description		
Maintain the capability to carry out a larviciding programme to control swamp-breeding mosquitoes.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
Maintain the capability to apply larvicide to swamp breeding sites (aerial and ground based) up to the following levels:		
• Aerial treatments (acres)	500,000-700,000	600,000
• Ground Treatments (acres)	100	100
Quality		
Applications conform to the Operations Manual and other relevant guidelines	100%	100%
Timeliness		
• Ongoing throughout period. Provide capability to make larvicide applications at any time, as environmental conditions require	Capability Provided	Capability Provided
• Applications completed within departmental timescale	100%	100%
Location		
Grand Cayman, Cayman Brac (no aerial applications Cayman Brac)	100%	100%
Cost	\$1,976,012	\$3,018,801
Related Broad Outcome:		
10. Conservation of our Biological Diversity and Ecologically Sustainable Development		

MRC 4	Adulticiding Programme to Control Mosquitoes	\$1,807,958
Description Maintain capability to carry out an adulticiding programme to control swamp-breeding mosquitoes.		
Measures 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) Quality Applications conform to the Operations Manual and other relevant guidelines Timeliness - Ongoing throughout period. Capability to make adulticide treatments maintained as necessary during the period (i.e. at any time of day or night, seven days per week) - Applications made within timescale set by Director Location Grand Cayman, Cayman Brac, Little Cayman; No aerial applications in Cayman Brac or Little Cayman Cost	2014/15 Budget	2013/14 Forecast
	24,000-30,000	28,911
	100	100
	100%	100%
	Capability Provided	Capability Provided
	100%	100%
	100%	100%
	\$1,807,958	\$1,684,292
Related Broad Outcome: 10. Conservation of our Biological Diversity and Ecologically Sustainable Development		

MRC 8	Mosquito Control Call-Out Service	\$58,258
Description Mosquito control call-out service		
Measures <i>Quantity</i> Number of call-out requests <i>Quality</i> Call-out requests responded to and mosquito complaint resolved <i>Timeliness</i> Respond to call-out requests within 24 hours <i>Location</i> Grand Cayman <i>Cost</i>	2014/15 Budget	2013/14 Forecast
	150-250	175
	100%	100%
	100%	100%
	100%	100%
	\$58,258	\$172,991
Related Broad Outcome: 10. Conservation of our Biological Diversity and Ecologically Sustainable Development		

MRC 11	Scientific Advice on Mosquito Matters	\$106,578
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	2014/15 Budget	2013/14 Forecast
Quantity Number of pieces of advice	19-49	25
Quality Supervisor sign-off where appropriate	100%	100%
Timeliness Request completed on agreed time	100%	100%
Location Cayman Islands	100%	100%
Cost	\$106,578	\$98,477
Related Broad Outcome: 10. Conservation of our Biological Diversity and Ecologically Sustainable Development		

MRC12	Mosquito Control Education Programme	\$38,759
Description Provide education programme to promote awareness of mosquito control methods and public safety.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity - Number of visits / presentations - Number of press releases	3-8 5-10	6 6
Quality - Visits/presentations carried out by qualified personnel - Press releases completed to departmental standards	100% 100%	100% 100%
Timeliness Completed according to departmental schedule	100%	100%
Location Grand Cayman	100%	100%
Cost	\$38,759	\$240,373
Related Broad Outcomes: 6. A Fit and Healthy Population 10. Conservation of our Biological Diversity and Ecologically Sustainable Development		

MRC 14	Non-Chemical Control of Mosquitoes	\$174,688
Description Programme to control swamp-breeding mosquitoes by non-chemical (physical and biological) means, including the annual hatch and strand programme.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity - Hectares of canalized swamp maintained - Hectares of swamp flooded and drained	1,500	1,500
Quality Operations to be completed with supervisor sign-off and in compliance with the operational plan	100%	100%
Timeliness - Service provided throughout period, five days per week - Operations completed within timescale set by supervisor	100%	100%
Location Grand Cayman	100%	100%
Cost	\$174,688	\$181,772
Related Broad Outcome: 10. Conservation of our Biological Diversity and Ecologically Sustainable Development		

MRC 15	Disease Prevention and Control	\$1,490,725
Description Programme to reduce the number of disease vector mosquitoes, monitor populations of these species, and prevent the importation of disease-carrying mosquitoes.		
Measures Quantity - Number of ovipots collected - Yards surveyed - Number of treatments of arriving aircrafts, vessels, vehicles and Containers Quality Operations to conform with Operations Manual Guidelines Timeliness - Provide service throughout year, as required - Operations completed within timelines set by Supervisor Location Grand Cayman, Cayman Brac, and Little Cayman (disinsection of containers only) Cost	2014/15 Budget	2013/14 Forecast
	650-800	
	80-100k	95,000
	450-750	550
	100%	100%
	100%	100%
	100%	100%
	\$1,490,725	\$1,299,816
Related Broad Outcomes: 6. A Fit and Healthy Population 10. Conservation of our Biological Diversity and Ecologically Sustainable Development		

6. PAYMENT ARRANGEMENTS

Cabinet will pay the *Ministry of Health, Sports, Youth and Culture* for delivery of the outputs described in section 1.

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

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

The expected amount of each invoice for outputs to be delivered during the year is outlined in the following table.

Table 1: Expected Invoice Profile

MONTH	MHE 1 \$	MHE 2 \$	MHE 3 \$	MHE 7 \$	EVH 1 \$	EVH 5 \$	EVH 8 \$	EVH 9 \$
July	76,721	30,161	38,891	20,684	10,254	136,014	22,662	31,416
August	76,721	30,161	38,891	20,684	10,254	136,014	22,662	31,416
September	76,721	30,161	38,891	20,684	10,254	136,014	22,662	31,416
October	76,721	30,161	38,891	20,684	10,254	136,014	22,662	31,416
November	76,721	30,161	38,891	20,684	10,254	136,014	22,662	31,416
December	76,721	30,161	38,891	20,684	10,254	136,014	22,662	31,416
January	76,721	30,161	38,891	20,684	10,254	136,014	22,662	31,416
February	76,721	30,161	38,891	20,684	10,254	136,014	22,662	31,416
March	76,721	30,161	38,891	20,684	10,254	136,014	22,662	31,416
April	76,721	30,161	38,891	20,684	10,254	136,014	22,662	31,416
May	76,721	30,161	38,891	20,684	10,254	136,014	22,662	31,416
June	76,721	30,163	38,892	20,687	10,249	136,019	22,667	31,413
TOTAL	920,652	361,934	466,693	248,211	123,043	1,632,173	271,949	376,989

MONTH	EVH 10 \$	EVH 11 \$	EVH 14 \$	EVH 15 \$	EVH 17 \$	EVH 18 \$	DSP 9 \$	DSP 10 \$
July	35,812	13,920	11,703	9,457	38,821	130,128	132,141	183,335
August	35,812	13,920	11,703	9,457	38,821	130,128	132,141	183,335
September	35,812	13,920	11,703	9,457	38,821	130,128	132,141	183,335
October	35,812	13,920	11,703	9,457	38,821	130,128	132,141	183,335
November	35,812	13,920	11,703	9,457	38,821	130,128	132,141	183,335
December	35,812	13,920	11,703	9,457	38,821	130,128	132,141	183,335
January	35,812	13,920	11,703	9,457	38,821	130,128	132,141	183,335
February	35,812	13,920	11,703	9,457	38,821	130,128	132,141	183,335
March	35,812	13,920	11,703	9,457	38,821	130,128	132,141	183,335
April	35,812	13,920	11,703	9,457	38,821	130,128	132,141	183,335
May	35,812	13,920	11,703	9,457	38,821	130,128	132,141	183,335
June	35,815	13,924	11,697	9,459	38,818	130,130	132,135	183,337
TOTAL	429,747	167,044	140,430	113,486	465,849	1,561,538	1,585,686	2,200,022

MONTH	DSP 11 \$	CAD 4 \$	CAD 6 \$	YSU 7 \$	YSU 8 \$	HRB 9 \$	HRB 10 \$	HRB 11
July	2,347	19,389	3,241	11,057	19,372	6,872	20,464	8,038
August	2,347	19,389	3,241	11,057	19,372	6,872	20,464	8,038
September	2,347	19,389	3,241	11,057	19,372	6,872	20,464	8,038
October	2,347	19,389	3,241	11,057	19,372	6,872	20,464	8,038
November	2,347	19,389	3,241	11,057	19,372	6,872	20,464	8,038
December	2,347	19,389	3,241	11,057	19,372	6,872	20,464	8,038
January	2,347	19,389	3,241	11,057	19,372	6,872	20,464	8,038
February	2,347	19,389	3,241	11,057	19,372	6,872	20,464	8,038
March	2,347	19,389	3,241	11,057	19,372	6,872	20,464	8,038
April	2,347	19,389	3,241	11,057	19,372	6,872	20,464	8,038
May	2,347	19,389	3,241	11,057	19,372	6,872	20,464	8,038
June	2,341	19,383	3,242	11,055	19,374	6,874	20,464	8,032
TOTAL	28,158	232,662	38,893	132,682	232,466	82,466	245,568	96,450

MONTH	HRB 12 \$	HRB 13 \$	HRB 14 \$	HRB 15 \$	HRB 16 \$	HRB 17 \$	HRB 18 \$	MRC 3
July	3,444	7,099	16,921	16,789	1,609	3,169	978	164,668
August	3,444	7,099	16,921	16,789	1,609	3,169	978	164,668
September	3,444	7,099	16,921	16,789	1,609	3,169	978	164,668
October	3,444	7,099	16,921	16,789	1,609	3,169	978	164,668
November	3,444	7,099	16,921	16,789	1,609	3,169	978	164,668
December	3,444	7,099	16,921	16,789	1,609	3,169	978	164,668
January	3,444	7,099	16,921	16,789	1,609	3,169	978	164,668
February	3,444	7,099	16,921	16,789	1,609	3,169	978	164,668
March	3,444	7,099	16,921	16,789	1,609	3,169	978	164,668
April	3,444	7,099	16,921	16,789	1,609	3,169	978	164,668
May	3,444	7,099	16,921	16,789	1,609	3,169	978	164,668
June	3,439	7,103	16,919	16,788	1,608	3,172	972	164,664
TOTAL	41,323	85,192	203,050	201,467	19,307	38,031	11,730	1,976,012

MONTH	MRC 4 \$	MRC 8 \$	MRC 11 \$	MRC 12 \$	MRC 14 \$	MRC 15 \$
July	150,663	4,855	8,882	3,230	14,557	124,227
August	150,663	4,855	8,882	3,230	14,557	124,227
September	150,663	4,855	8,882	3,230	14,557	124,227
October	150,663	4,855	8,882	3,230	14,557	124,227
November	150,663	4,855	8,882	3,230	14,557	124,227
December	150,663	4,855	8,882	3,230	14,557	124,227
January	150,663	4,855	8,882	3,230	14,557	124,227
February	150,663	4,855	8,882	3,230	14,557	124,227
March	150,663	4,855	8,882	3,230	14,557	124,227
April	150,663	4,855	8,882	3,230	14,557	124,227
May	150,663	4,855	8,882	3,230	14,557	124,227
June	150,665	4,853	8,876	3,229	14,561	124,228
TOTAL	1,807,958	58,258	106,578	38,759	174,688	1,490,725



MINISTRY OF HEALTH, SPORTS, YOUTH AND CULTURE
STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

These forecast financial statements have been prepared in accordance with the provisions of the Public Management and Financial Law (2013 Revision).

I accept responsibility for the accuracy and integrity of the financial information in these forecast financial statements and their compliance with the Public Management and Finance Law (2013 Revision).

To the best of my knowledge the statements are:

- g. Complete and reliable;
- h. Fairly reflect the forecast financial position as at 30th June 2015 and performance for the 2014/15 financial year; and
- i. Comply with generally accepted accounting practice.

Ms. Jennifer Ahearn, JP

Chief Officer

Ministry of Health, Sports, Youth and Culture

[] June 2014

Ministry of Health, Sports, Youth and Culture
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2015

		2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
	Note	\$000	\$000	\$000
Current Assets				
Cash and cash equivalents	1	11,963	9,866	7,375
Marketable securities and deposits				
Trade receivables	2	1,534	1,497	1,343
Other receivables	2			
Inventories	3	300	516	39
Investments	4			
Prepayments	5			
Total Current Assets		13,797	11,879	8,756
Non-Current Assets				
Trade receivables	3	7,259	7,259	0
Other receivables	3			
Inventories	4			
Property, plant and equipment	6	28,563	25,667	20,776
Total Non-Current Assets		35,821	32,926	20,776
Total Assets		49,618	44,805	29,532
Current Liabilities				
Trade payable	7	743	752	417
Other payables and accruals	7			386
Bank overdraft	2			
Unearned revenue				148
Employee entitlements	8			114
Repayment of surplus				2,210
Total Current Liabilities		743	752	3,275
Non-Current Liabilities				
Trade payables	7			
Other payables and accruals	7			
Employee entitlements	8			
Total Non-Current Liabilities		0	0	0
Total Liabilities		743	752	3,275
Net Assets		48,875	44,053	26,257
NET WORTH				
Contributed capital		44,593	39,901	29,977
Other Reserves				
Revaluation reserve		713	713	0
Accumulated surpluses/(deficits)		3,569	3,439	(3,719)
Total Net Worth		48,875	44,053	26,258

Ministry of Health, Sports, Youth and Culture

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2015

		2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
	Note	\$000	\$000	\$000
Revenue				
Sale of goods and services	9	22,005	22,073	23,384
Investment revenue	10			
Donations	11			
Other revenue				
Total Revenue		22,005	22,073	23,384
Expenses				
Personnel costs	12	12,907	11,650	11,725
Supplies and consumables	13	6,976	5,309	5,509
Depreciation	6	1,797	1,595	1,169
Impairment of property, plant and equipment	6			
Impairment of inventory	4			
Finance costs (overdraft interest)	14			
Litigation costs	15	195	20	211
Gain/(losses) on foreign exchange transactions	16			
Gain/(losses) on disposal/revaluation of property, plant and equipment	16		3,360	1,655
Other expenses				
Total Expenses		21,875	21,934	20,269
Surplus or (deficit) for the period		129	139	(339)

Ministry of Health, Sports, Youth and Culture
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2015

	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
Note	\$000	\$000	\$000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Outputs to Cabinet	18,371	17,900	18,344
Outputs to other government agencies	66	20	46
Sales and Goods and services – third party	3,522	4,103	3,755
Interest received			
Donations / Grants			
Other receipts	9	50	0
Payments			
Personnel costs	(12,907)	(11,650)	(11,725)
Supplies and consumables	(6,964)	(5,309)	(5,509)
Interest paid			
Other payment			(211)
Net cash flows from operating activities	2,097	5,114	4,701
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment	(4,692)	(6,406)	(128)
Proceeds from sale of property, plant and equipment			
Purchase of investments			
Proceeds from sale of investments			
Cash advances			
Cash receipts from repayment of advances			
Net cash flows from investing activities	(4,692)	(6,406)	(128)
CASH FLOWS FROM FINANCING ACTIVITIES			
Equity investment	4,692	6,406	128
Repayment of surplus			
Capital withdrawal			
Net cash flows from financing activities	4,692	6,406	128
Net increase/(decrease) in cash and cash equivalents	2,097	5,114	4,701
Cash and cash equivalents at beginning of period	9,866	4,752	2,673
Cash and cash equivalents at end of period	11,963	9,866	7,374

**STATEMENT OF CHANGES IN NET WORTH
FOR THE YEAR ENDED 30 JUNE 2015**

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
	\$000	\$000	\$000	\$000	\$000
Balance at 30 June 2013	33,695		713	3,301	37,708
Changes in accounting policy					
Prior Year Adjustments					
Restated balance	33,695		713	3,301	37,708
Changes in net worth for 2013/14					
Gain/(loss) on property revaluation					
Gain/(loss) on revaluation of investments					
Exchange differences on translating foreign operations					
Equity Investment from Cabinet	6,206				6,206
Capital withdrawals by Cabinet					
Repayment of surplus to Cabinet					
Net revenue / expenses recognised directly in net worth	6,206				6,206
Surplus/(deficit)for the period 2013/14				139	139
Total recognised revenues and expenses for the period	6,206			139	6,345
Balance at 30 June 2014 carried forward	39,901		713	3,440	44,053
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
	\$000	\$000	\$000	\$000	\$000
Balance at 30 June 2014 brought forward	39,901		713	3,440	44,053
Changes in net worth for 2014/15					
Changes in accounting policy					
Prior Year Adjustments					
Restated balance	39,901		713	3,440	44,053
Changes in net worth for 2014/15					
Gain/(loss) on property revaluation					
Gain/(loss) on revaluation of investments					
Exchange differences on translating foreign operations					
Equity Investment from Cabinet	4,692				4,692
Capital withdrawals by Cabinet					
Repayment of surplus/Dividends to Cabinet					
Net revenue / expenses recognised directly in net worth	4,692				4,692
Surplus/(deficit)for the period 2014/15					129
Total recognised revenues and expenses for the period	4,692		713		4,822
Balance at 30 June 2015	44,593		713		48,875

STATEMENT OF ACCOUNTING POLICIES

Ministry of Health, Sports, Youth and Culture

General Accounting Policies

Reporting entity

These forecast financial statements are for the Ministry of Health, Sports, Youth and Culture

Basis of preparation

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

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

Reporting Period

The reporting period is the period ended 30 June 2015.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

Cash and cash equivalents

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

Receivables and advances

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

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

Other plant and equipment, which includes motor vehicles and office equipment, is recorded at cost (or fair value if acquired prior to 2010) less accumulated depreciation.

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.

NOTE 1. CASH AND CASH EQUIVALENTS

	Foreign Currency \$000	Exchange Rate \$000	2014/15 Budget
Cash on hand (IRIS Confirmation Account/Petty Cash)			
Cash in transit (IRIS Remittance Account)			
CI\$ Operational Current Account held at Royal Bank of Canada	11,963		11,963
US\$ Operational Current Account held at Royal Bank of Canada			
Payroll Current Account held at Royal Bank of Canada			
Bank accounts held at other financial Institutions			
[DISCLOSE ACCOUNT]			
Fixed Deposits held with Treasury (less than 90 days)			
Total Cash and Cash Equivalents			11,963

NOTE 2. TRADE AND OTHER RECEIVABLES**TRADE RECEIVABLES**

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Sale of goods and services	7,969		
Outputs to Cabinet	1,534	1,497	1,343
Outputs to other government agencies			
Less: provision for doubtful debts	(710)		
Total trade receivables	8,793	1,497	1,343

OTHER RECEIVABLES

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Advances (salary, official travel, etc)			
Dishonoured cheques			
Interest receivable			
Other	0	0	39
Less: provision for doubtful debts			
Total other receivables	0	0	39

	Trade Receivables	Other Receivables	2014/15 Budget
Current			
Past due 1-30 days	1,534	1,497	1,534
Past due 31-60 days			
Past due 61-90 days			
Past due 90 and above			
Non-Current			
Past due 1 year and above	7,259	0	7,259
Total	8,793	1,497	8,793

Changes in the provision of doubtful debts:

Description	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
Balance at 1 July, 2014	(710)	(710)	0
Additional provisions made during the year			
Receivables written off during the period			
Balance at 30 June, 2015	(710)	(710)	0

NOTE 3. INVENTORIES

	Current	Non- Current	2014/15 Budget
Inventory held for use in the provision of goods and services			
	300		300
Inventory held for sale			
Impairment of Inventory			
Total Inventories	300		300

NOTE 6. PROPERTY, PLANT AND EQUIPMENT

Cost of Property, plant and equipment

	<i>Buildings</i>	<i>Motor Vehicles</i>	<i>Boats</i>	<i>Aircraft</i>	<i>Furn & Fittings</i>	<i>Comp Equip</i>	<i>Office Equip</i>	<i>Infra-structure</i>	<i>Other Assets</i>	<i>Assets in progress</i>	<i>Total</i>
Balance as at 1 July 2013	20,199	8,202	15	1,638	256	182	127	97	1,681		32,397
Additions	4,131	1,175								900	6,206
Revaluations											0
Disposals											0
Transfers											0
Balance as at 30 June 2014	24,330	9,377	15	1,638	256	182	127	97	1,681	900	38,603

	<i>Buildings</i>	<i>Motor Vehicles</i>	<i>Boats</i>	<i>Aircraft</i>	<i>Furn & Fittings</i>	<i>Comp Equip</i>	<i>Office Equip</i>	<i>Infra-structure</i>	<i>Other Assets</i>	<i>Assets in progress</i>	<i>Total</i>
Balance as at 1 July 2014	24,330	9,377	15	1,638	256	182	127	97	1,681	900	38,603
Additions	1,456	1,263			9	50	17		17	1,880	4,692
Disposals											0
Transfers											0
Balance as at 30 June 2015	25,786	10,640	15	1,638	265	232	144	97	1,698	2,780	43,295

Accumulated Depreciation and Impairment Losses

	<i>Buildings</i>	<i>Motor Vehicles</i>	<i>Boats</i>	<i>Aircraft</i>	<i>Furn & Fittings</i>	<i>Comp Equip</i>	<i>Office Equip</i>	<i>Infra-structure</i>	<i>Other Assets</i>	<i>Work in progress</i>	<i>Total</i>
Balance as at 1 July 2013	2,742	7,301	5	87	153	152	116	31	755	0	11,342
Transfers											0
Disposal 13/14											0
Depreciation Expense 2013/14	1,095	338	5	10	23	21	10		91		1,593
Balance as at 30 June 2014	3,837	7,639	10	97	176	173	126	31	846	0	12,935

	<i>Buildings</i>	<i>Motor Vehicles</i>	<i>Boats</i>	<i>Aircraft</i>	<i>Furn & Fittings</i>	<i>Comp Equip</i>	<i>Office Equip</i>	<i>Infra-structure</i>	<i>Other Assets</i>	<i>Work in progress</i>	<i>Total</i>
Balance as at 1 July 2014	3,837	7,639	10	97	176	173	126	31	846	0	12,935
Transfers											0
Disposal 14/15											0
Depreciation Expense 2014/15	1,344	403		10	22	4	5	5	4	0	1,797
Balance as at 30 June 2015	5,181	8,042	10	107	198	177	131	36	850	0	14,732
Net Book value 30 June 2014	20,493	1,738	5	1,541	80	9	1	66	835	900	25,667
Net Book value 30 June 2015	20,605	2,598	5	1,531	67	55	13	61	848	2,780	28,563

Summary of major projects in work-in-progress:

Prior year	Description	Current year
900	Waste Management System	1,880

NOTE 7. TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
	\$000	\$000	\$000
Creditors	743	752	417
Creditors Ministries/Portfolios			
Creditors other government agencies			
Total trade payables	743	752	417
Payroll Deductions	0	0	50
Operating Lease			
Accrued Expenses	0	0	335
Other payables	0	0	1
Total other payables and accruals	0	0	386
Total trade payables, other payables and accruals	743	752	803

Note 8: Employee entitlements

	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
	\$000	\$000	\$000
<i>Current employee entitlements are represented by:</i>			
· Annual Leave	0	114	114
· Retirement and long service leave			
· Accrued salaries	0		
· Travel	0		
Total current portion	0	114	114
<i>Non-current employee entitlements are represented by:</i>			
· Retirement and long service leave			
Total employee entitlements	0	114	114

NOTE 9. SALES OF GOODS AND SERVICES

Revenue Type	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Outputs to Cabinet	18,408	17,900	16,050
Outputs to other government agencies	66	20	46
Fees and charges	3,522	4,103	3,755
General sales			
Rentals			
Other	9	50	78
Total sales of goods and services	22,005	22,073	19,930

NOTE 12. PERSONNEL COSTS

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Salaries, wages and allowances	10,118	9,173	9,201
Health care	2,187	1,977	2,023
Pension	540	474	466
Leave	20	6	26
Other personnel related costs	42	19	9
Total Personnel Costs	12,907	11,650	11,725

NOTE 13. SUPPLIES AND CONSUMABLES

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Supplies and Materials	2,440	1,900	2,097
Purchase of services	2,455	2,191	1,862
Lease of property and equipment	151	299	132
Utilities	929	818	714
General Insurance	767	764	611
Interdepartmental expenses	62	8	2
Travel and Subsistence	69	39	27
Recruitment and Training	84	42	46
Other	18	12	18
Total Supplies and Consumables	6,976	5,309	5,509

NOTE 15. LITIGATION COSTS

The Attorney General's Office provides litigation services to the Ministry. However, for the budget year ending 30 June 2015 the use of legal services from outside of the Government will be authorised by the Attorney General's Office. The costs of these services: \$20,000 in 2014 (Est. actual) and \$245,367 in 2013.

NOTE 17. RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT)

	2014/15 Budget	2013/14 Est. Actual This Year	2012/13 Actual
	\$000	\$000	\$000
Surplus/(deficit) from ordinary activities	129	139	(339)
Non-cash movements			
Depreciation expense	1,797	1,595	1,169
Impairment			
(Gain)/losses on sale of property plant and equipment			
Foreign exchange gains/(losses)			
Changes in current assets and liabilities			
(Increase)/decrease in other current assets	216	3,380	3,872
(Increase)/decrease in receivables			
(Increase)/decrease in receivables - Cabinet	(37)		
(Increase)/decrease in inventories			
(Increase)/decrease in payables	(10)		
(Increase)/decrease in provisions relating to employee costs			
Net cash flows from operating activities	2,097	5,114	4,702

Note 21: Related party and key management personnel disclosures

Related party disclosure

The Ministry is a wholly owned entity of the government from which it derives a major source of its revenue. The Ministry and its key management personnel transact with other government entities on a regular basis. These transactions were provided free of cost during the financial year ended 30 June 2013 and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions.

Key management personnel

Key management personnel, defined as Ministers of the Government, are also considered to be related parties.

Description	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Salaries & other short-term employee benefits		1,392	1,289
Past employee benefits			
Other long-term benefits			
Termination benefits			
Loans			
Total		1,392	1,289

Loans are not granted to key management personnel.

NOTE 22: Financial instrument risks

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

Credit risk

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

Currency and interest rate risk

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

Liquidity risk

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

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

ANNUAL BUDGET STATEMENT

PORTFOLIO OF THE CIVIL SERVICE

FOR THE FINANCIAL YEAR

ENDING 30 JUNE 2015

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

CONTENT

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PART B: Output Performance

- 17. Outputs to be Delivered
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APPENDIX: Forecast Financial Statements

STATEMENT OF THE DEPUTY GOVERNOR

I confirm that the draft Annual Budget Statement and the draft Purchase Agreements reflect the outputs I wish to purchase in the 2014/15 financial year. The Draft Annual Budget Statement and the draft Ownership performance I want to be delivered in the 2014/15 financial year.

I also confirm that the Draft Annual Plan and Estimates includes the various measures I am planning to enforce during the 2014/15 financial year.

Honourable Franz Manderson, Cert Hon, JP
Deputy Governor

Portfolio of the Civil Service

[] [] 2014

STATEMENT OF THE CHIEF OFFICER

The Draft Budget has been compiled using the best information available and is to the best of my knowledge complete and accurate as of this date.

The Draft Budget complies with the requirements of the Strategic Policy Statement including the expenditure parameters agreed by Cabinet and Legislative Assembly.

I take responsibility for the accuracy and completeness of the financial numbers and other information contained in the Draft Budget

Mrs. Gloria McField-Nixon, JP
Chief Officer

Portfolio of the Civil Service

[] [] 2014

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General Nature of Activities

The Portfolio of the Civil Services (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 other learning and development opportunities, and the promotion of Human Resources best practice. We provide policy advice on HR matters to Her Excellency the Governor and the Head of Civil Service, monitor and evaluate compliance with the Public Service Management Law (PSML) and Personnel Regulations. The PoCS also provides a range of operational HR services and is responsible for the implementation and monitoring of Public Sector reform initiatives.

Scope of Activities

Strategic Human Resource Services

- Policy advice and support relating to service-wide, human resource policies and practices for the civil service and the personnel functions of the Governor and the Head of the Civil Service
- Development and maintenance of legislation and regulations governing civil service HR practices
- Advice to civil service agencies to support the effective implementation of the PSML and Personnel Regulations.
- Promotion of the public service values and public servant's code of conduct
- Job evaluation assessments for civil service positions
- Monitoring trends and developments in HR matters across the service as a whole, including reports on service-wide trends and data
- Providing professional advice on the potential HR impacts and implications of Government proposals and initiatives and other developments within the civil service
- Development of capability and promotion of HR best practice across the civil service
- Management of compensation and benefits

Operational Human Resource Services

- Technical and administrative support to the Head of Civil Service (and where relevant the Governor) in relation to the Chief Officer. Human Resources services for the Ministries and Portfolio as required including recruitment, job analysis and the preparation of job descriptions, records management, succession planning and advice on specific HR matters.
- HR matters including appointment, remuneration, dismissal, succession planning, and performance agreement and performance assessments of Chief Officers, and in relation to the Civil Service entity staff HR matters.

Human Resources Audit Services

- Audits of Civil Service entity HR systems, to establish the extent of compliance with the PSML and PR and relevant legislative requirements.
- Special Investigations into HR issues and practices, including any alleged breaches of the code of conduct by Chief Officers.
- Promotion of self-assessment and publication of audit findings to share HR best practice and identify priorities for improvement within the Civil Service.

Management Support of Civil Service Agencies

- Provision of free internal consultancy support to Government Agencies to enhance and improve performance in their strategic, financial or HR management functions.

Public Sector Reform

- Monitor and support the effective implementation of Civil Service Reform, and other public sector management reform initiatives

Internal Audit Services

- Evaluation of management systems in order to determine whether financial and operating information is accurate and reliable; risks to government agencies are being identified and minimized; regulations, policies and procedures are followed; assets are adequately safeguarded; resources are used efficiently and economically; agencies are operating efficiently and effectively.

Cayman National Archives

- Identification and acquisition of archives and historical records and access to archives and historical information of various media through the Reading Room service. Preservation and recovery of historical archives and government records.
- Monitor and evaluate records and information management gaps within the public service and develop practical recordkeeping tools for improvement.
- Policy development, advice and guidance on records and information management to promote efficient administration, ease of access to information, accountability and transparency.
- Promotion of the historical and cultural holdings through outreach programmes.

Legislative Department

Servicing the Legislative Assembly and the Members of the Legislative Assembly including:

- Sale of Cayman Laws to the Public

- Servicing and supporting sittings of the House
- Administrative support and research for the Speaker and MLAs and the local branch of the Commonwealth Parliamentary Association
- Managing the Legislative Assembly Building

Elections Office

The office maintains the electoral register involving addition of eligible voters and deletion of deceased or ineligible voters. Also, it is responsible for administering and holding general elections as well as the planning and execution of referendums.

H.E. Governor's Office

The office is responsible for servicing and supporting Her Excellency the Governor including:

- Managing the Government House
- Coordinating engagement programmes
- Providing support including administrative and accommodations, for the Foreign and Commonwealth Office (FCO) staff in the Governor's Office

Deputy Governor's Office

The office is responsible for servicing and supporting the Deputy Governor including:

- Provision of policy advice on public administration and other matters
- Coordinating official visits and ceremonial occasions
- Issuing Governor's permit, deportation, exclusion orders and processing of submission for the grant of Cayman status
- Provision of administrative services to the Advisory Committee of the Prerogative of Mercy Board (ACPM), the Prison's Inspection Board and the Parole's Commissioners' Board

Commission Secretariat

Provision of research, analytical, operational, policy, strategic and administrative support services to the Human Rights Commission, the Constitutional Commission, the Commission for Standards in Public Life, the Judicial and Legal Services Commission, the Civil Service Appeals Commission, the Anti-Corruption Commission and the Public Police Complaints Commission.

Learning and Development of Opportunities within the Civil Service

- Identification of priorities of human capital development within the civil service

- Implementation of learning and development interventions to meet the identified needs.
- Strategic development and management of a Civil Service College (CSC), to provide learning and development opportunities for all civil servants, as well as other public sector and overseas clients.

Customers and Location of Activities

The customers of PoCS are the Governor, Deputy Governor and Government Agencies and our services are within the Cayman Islands.

2. STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the Portfolio of the Civil Service for the 2014/15 and the subsequent two years are as follows:

- To maintain and further develop audit programs and staff capabilities in the HR Audit function
- To strengthen cross function training initiatives to enable the Portfolio to deliver its services more efficiently.
- Develop effective professional development strategies to ensure staff are capable of delivering HR best practice.
- Continue to implement and maintain the five-year strategic plan for the Portfolio.
- To provide ongoing support for the implementation of Part 1 of the Constitution.
- Develop the Portfolio's website as an effective informational and marketing tool.
- Maximise usage of the electronic document management systems in relation of personnel records
- Further develop the infrastructure of the Civil Service College
- Launch and Develop additional online learning programmes in the civil service.
- Continue Development of the Professional Diploma Programme for the Uniform Branches

3. OWNERSHIP PERFORMANCE TARGETS

The ownership performance targets for the Portfolio of the Civil Service for the 2014/15 financial year are as follows:

FINANCIAL PERFORMANCE MEASURE	2014/15 Budget 000's \$	2013/14 Forecast 000's \$
Revenue from Cabinet	7,468	7,523
Revenue from Ministries, Portfolios, Statutory Authorities and Government Companies		
Revenue from others	483	466
Surplus/deficit from outputs		
Ownership expenses		
Operating Surplus/Deficit		
Net Worth	1,338	1,955
Cash flows from operating activities	102	143
Cash flows from investing activities	0	(59)
Cash flows from financing activities	0	0
Change in cash balances	102	84

FINANCIAL PERFORMANCE RATIO	2014/15 Budget %	2013/14 Forecast %
Current Assets : Current Liabilities	611%	187%
Total Assets : Total Liabilities	700%	225%

MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2014/15 Budget	2013/14 Forecast
Total Full Time Equivalent Staff Employed	108	109
Staff Turnover (%)		
Managers	20%	20%
Professional and technical staff	6%	12%
Clerical and Labourer Staff	0	0%
Average Length of Service (Number of years in Current Position)		
Managers	11	9.8
Professional and technical staff	10	9
Clerical and Labourer Staff	10	9
Changes to Personnel Management System	None	None

SUMMARY OF ESTABLISHMENT

POSITION	2014/15 Budget	2013/14 Forecast
Administrative Officer I	1	1
Administrative Secretary	2	2
Administrator Parole Com & Prisons Insp Boards	1	1
Administrator/Analyst	2	2
Archive Education Outreach Officer	1	1
Archivist	2	2
Assistant Clerk II	1	1
Assistant Clerk Legislative	1	1
Chief Financial Officer	1	1
Chief Officer	1	1
Clerical Officer I	2	2
Clerk Legislative Assembly	1	1
Computer Technician	1	1
Conservator Archives	2	2
Corporate Manager	1	1
Deputy Chief Financial Officer	1	1
Deputy Chief Officer	1	1
Deputy Clerk Legislative Assembly	1	1
Deputy Director Civil Service College	1	1
Deputy Governor	1	1
Deputy Premier	1	1
Deputy Supervisor of Elections	3	3
Director of Internal Audit	1	1
Director of National Archives	1	1
EA/Secretary to Leader of Opposition	1	1
Executive Chef	1	1
Executive Officer I	1	1
Executive/Accounts Officer	1	1
Governor	1	1
Hansard Editor	1	1
Higher Executive Officer	1	1
House Manager	1	1
Housekeeper I	2	2
HR Auditor	2	2
HR Executive	1	1
Human Resources Assistant	1	1
Human Resources Management Advisor	1	2
Intern	1	0
Internal Audit Manager	1	0
Internal Auditor	1	1
Investigator	2	2
Lead Advisor - Elections	0	1
Leader of the Opposition	1	1

POSITION	2014/15 Budget	2013/14 Forecast
Management Support Advisor	1	1
Manager Commissions Secretariat	1	1
Manager HR Audit & Compliance Services	1	1
Manager of Leadership Learning	1	1
Manager Strategic & Corporate HR Services	1	1
Member of the Legislative Assembly	9	9
Messenger/Housekeeper	1	1
Minister	5	5
National Archivist	1	1
Office Administrator	1	1
Oral History Transcriber	1	1
Personal Assistant	3	2
Personal Assistant & Office Manager	0	1
Premier	1	1
Receptionist/ID Technician	1	1
Recording Technician	1	1
Records Centre Assistant	1	1
Records Centre Officer	1	1
Records Policy Advisor	1	1
Registering Officer	6	6
Reprographic Technical Officer	1	1
Revising Officer + Logistics Officer	1	1
Senior Executive Officer/Records Officer	1	1
Senior Hansard Officer	1	1
Senior Human Resources Executive	1	1
Senior Internal Auditor	4	5
Senior Investigator	1	1
Senior Records Policy Advisor	0	0
Sergeant At Arms	1	1
Social Secretary	1	1
Speaker - LA	1	1
Strategic Advisor to the DG	1	1
Strategic HR Analyst	1	1
Strategic HR Officer	2	2
Supervisor of Elections	1	1
TOTAL	108	109

PHYSICAL CAPITAL MEASURES	2014/15 Budget %	2013/14 Forecast %
Value of total assets	1,561	3,520
Asset replacements : total assets	0%	0%
Book value of assets : initial cost of those assets	0%	0%
Depreciation : cash flow on asset purchases	0%	0%
Changes to asset management policies		

MAJOR NEW ENTITY CAPITAL EXPENDITURES FOR THE YEAR	2014/15 BUDGET \$
NIL	NIL

MAJOR ENTITY CAPITAL EXPENDITURE COMMENCED BUT NOT COMPLETED IN PREVIOUS YEARS	ANTICIPATED PROJECT STATUS AT 1ST JULY 2014
NIL	NIL

RISK MANAGEMENT

KEY RISK FACED BY THE PORTFOLIO	CHANGE IN STATUS FROM 2013/14	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Natural Disaster - Loss of Vital Information	Complete	Implementation of electronic storage filing.	Unquantifiable
Natural Disaster – Loss of public communications	Changed	Refresher training on use of handheld two-way radios and satellite phone, purchase of solar powered chargers for alternative power supplies for electrical equipment.	Unquantifiable
Loss of Vital Human Resources	Unchanged	Continue cross training of staff ensuring that staff are all well versed in all areas of operation to facilitate continued smooth operations in the event of loss of vital staff. Succession Planning	Unquantifiable
Equipment Failure or Loss	Unchanged	Ensure that IT Systems in the Portfolio of the Civil Service are properly maintained and backed up on a regular basis to minimize data loss. Ensure computers have uninterrupted power supplies (UPS).	Unquantifiable
Security of Confidential Documents	Unchanged	All confidential documents to be kept locked away and are only accessed by authorised personnel.	Unquantifiable

4. EQUITY INVESTMENTS AND WITHDRAWALS

Equity Movement	2014/15 Budget \$	2013/14 Actual \$
Equity Investment from Cabinet into the Portfolio of the Civil Service	\$0	0
Capital (Equity) Withdrawal by Cabinet from the Portfolio	0	0

PART B

OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

PCS 1	Policy Advice and Support on Civil Service Matters	\$428,724
Description Policy advice to the Head of the Civil Service and the Governor relating to civil service matters including: • Advice on service-wide human resource policies and practices for the civil service • Advice on remuneration for government employees other than civil servants • Advice on the Head of the Civil Service's machinery of government powers • Drafting of replies to Parliamentary questions and general correspondence relating to Civil Service matters • Policy advice on the strategic development of the Civil Service College and other learning and development strategies within the Civil Service • Administrative Circulars • Managing Chief Officers' appointment processes • Assisting with negotiating remuneration levels with chief officers • Managing the processes surrounding the disciplining, dismissing or early retirement of chief officers • Developing succession plans for chief officers positions • Ensuring annual performance agreements are prepared for each Chief Officer and providing advice on the fairness of the agreement for the Head of the Civil Service's certification • Managing the process for annual performance assessment of chief officers including undertaking an initial assessment for consideration by the Head of the Civil Service		
Measures Quantity • Number of hours of policy advice provided • Number of Employee Recognition Programmes Quality • Policy advice reviewed by Chief Officer prior to submission • Award ceremony overseen by multi-agency advisory committee 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 Location Cayman Islands		2014/15 Budget 2,800-3,500 1 95-100% 100% 95-100% 100% 100% 100%
		2013/14 Forecast 3,500 -4,000 1 95-100% 100% 95-100% 100% 100%
Cost		\$428,724 \$475,415
Related Broad Outcomes: A Work-Ready and Globally Competitive Workforce A More Efficient, Accessible and Affordable Public Service; A Culture of Good Governance; Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics		

PCS 2	Strategic Human Resources Services	\$108,204
Description The provision of strategic Human Resource (HR) Services to the Head of the Civil Service, including: - Monitoring trends and developments in HR matters across the service as a whole, including reports on service-wide trends and data - Providing professional advice on the potential HR impacts and implications of Government proposals and initiatives and other developments within the civil service - Further development of Human Resources IRIS (HRIRIS) as a tool to support the strategic decision-making capability of Government - Employee surveys within the civil service - Management of corporate compensation and benefits - Negotiation and agreement of Annual Agreement with CINICO and resolution of eligibility matters - Personnel Circulars - Facilitation of Effective Human Resource (HR) Practices		
Measures Quantity - Number of reports - Number of HRIRIS projects to be completed - Number of surveys prepared and/or implemented - Number of Annual agreements - Number of meetings or HR forums - Number of advisories on HR best practice documents 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 - Annual agreement to be reviewed by senior personnel prior to Chief Officer sign off - Agendas for HR forums to be established by steering committees - Circulars to be approved by Chief Officer prior to curriculum Timeliness - Annual service-wide personnel statistical reports: August 2014 - Other statistical reports: on or before agreed deadlines - HRIRIS Development project completed: June 2015 - Survey to be completed by June 2015 - Contract negotiations completed by June 2015 - Quarterly HR Forums - Circulars on or before deadlines required Location Cayman Islands Cost		2014/15 Budget 4-7 2 1 1 3-5 1-4 95-100% 95-100% 95-100% 95-100% 95-100% 95-100% 95-100% 95-100% 95-100% 95-100% 95-100% 95-100% 100% \$108,204
		2013/14 Forecast 4-7 2 1 1 3-5 1-4 95-100% 95-100% 95-100% 95-100% 95-100% 95-100% 95-100% 95-100% 95-100% 95-100% 95-100% 95-100% 100% \$146,681
Related Broad Outcomes: A Work-Ready and Globally Competitive Workforce A More Efficient, Accessible and Affordable Public Service; A Culture of Good Governance; Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics		

PCS 4	Auditing Compliance with Human Resource (HR) Policies	\$255,389
Description Auditing civil service entity compliance with Government Human Resource (HR) policies as established by the Public Service Management Law and Personnel Regulations including: • Undertaking ongoing audits of civil service personnel systems to establish the extent of compliance with the Public Service Management Law and advising the Head of the Civil Service accordingly • Inquiring into alleged breaches of the code of conduct by Chief Officers and reporting to the Head of the Civil Service on the results of such enquiries • Undertaking such other investigations and human resource related services as the Governor, Head of the Civil Service or Cabinet may from time to time request		
Measures Quantity • Number of HR audits • Number of investigations Quality HR Audits and investigations conducted in accordance with established methodology and policies Timeliness • HR audits completed within agreed timetable • Investigations commenced within 10 days of request Location Cayman Islands Cost		2014/15 Budget 45-50 0-10 100% 100% 85-100% 100% 100% \$255,389
		2013/14 Forecast 47 6 100% 100% 100% 100% \$297,198
Related Broad Outcome: A Work-Ready and Globally Competitive Workforce		

PCS 5	Management of Public Sector Reform	\$63,981
Description Facilitate the enhancement of the Government's management system and provide advice to the Head of the Civil Service on opportunities for improvement, including the facilitation of such initiatives as: • Public Service Reviews • Statutory Authority Legislation • Modifications to Public Service Management Law		
Measures Quantity Hours spent on the management of reforms Quality Facilitation of reforms provided by qualified Management Support Unit personnel Timeliness • Delivery of reform activities in line with timelines agreed with Deputy Governor Location Grand Cayman and Cayman Brac Cost		2014/15 Budget 900-1,100 100% 95-100% 100% \$63,981
		2013/14 Forecast 1,100-1,200 100% 95-100% 100% \$111,388
Related Broad Outcome : A Work-Ready and Globally Competitive Workforce		

PCS 7	Management Advice and Support	\$207,172
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	2014/15 Budget	2013/14 Forecast
Quantity Number of hours of advice and support provided	2,100-2,400	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%
Timeliness Advice provided in accordance with a schedule agreed with the relevant client	90 – 100%	90 – 100%
Location Grand Cayman and Cayman Brac	100%	100%
Cost	\$207,172	\$167,245
Related Broad Outcome: A Work-Ready and Globally Competitive Workforce		

PCS 12	Employee Records	\$224,016	
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		2014/15 Budget	2013/14 Forecast
Quantity Number of agencies records maintained		80-90	80-90
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%
Timeliness - Information from a current employee’s file to be retrieved within three working days of request - Requests for access to employee file by authorized 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%
Location Cayman Islands		100%	100%
Cost		\$224,016	\$187,333
Related Broad Outcome: A Work-Ready and Globally Competitive Workforce A More Efficient, Accessible and Affordable Public Service			

PCS 14	Accounting Services to Cabinet Office	\$234,109
Description Provision of financial services to the Cabinet Office including budget preparation, quarterly and monthly reporting, the maintenance of the IRIS ledgers and their associated control systems.		
Measures Quantity - Number of hours of support on accounting activities - Number of management reports provided to the Cabinet Secretary - Number of annual and supplementary budgets Quality - Accounts approved by Chief Financial Officer or Deputy Chief Financial Officer - Reports inclusive of all outputs and reported in the accordance with Public Management and Finance Law (2012 Revision) - Budgets prepared in accordance with Budget and Management Unit (BMU) requirements evidenced by being passed by the Legislative Assembly Timeliness - As required by Cabinet Office - Monthly reports submitted within five days of the end of each month - Budgets completed within deadline set by BMU Location Grand Cayman	2014/15 Budget	2013/14 Forecast
	1,400-1,600	900 -1,100
	12	4
	2	2
	90-100%	90-100%
	80-90%	80-90%
	80-90%	80-90%
	90-100%	90-100%
	90-100%	90-100%
	90-100%	90-100%
	100%	100%
Cost	\$234,109	\$103,291
Related Broad Outcomes: A Work-Ready and Globally Competitive Workforce A More Efficient, Accessible and Affordable Public Service		

PCS 15	Civil Service College	\$499,644
Description Provision of learning and development opportunities to the Cayman Islands' Civil Service and other clients, through continued strategic development and management of a Civil Service College (CSC), to deliver: • Courses for academic accreditation and/or professional certification • Focus on certain professional groupings for intensive staff development (e.g. uniformed services supervisor training, procurement professionals training, etc) • Development of framework for learning opportunities to support staff personal development plans Special courses on matters such as statutory authority governance as requested (such as HR, IRIS, FOI, Governance, Constitution etc.)		
Measures Quantity • Number of accredited courses delivered • Number of professional groupings supported • Number of frameworks • Special courses Quality • Courses and programmes subject to approval by Director of CSC, and other participating institutions where appropriate • Framework to be approved by Chief Officer prior to distribution • Delivered by qualified staff based on Director of CSC approval Timeliness • Accredited courses delivered in line with agreed schedule • Special courses as demanded • Professional grouping strategies and programmes delivered Location Cayman Islands and Overseas Cost		2014/15 Budget 40-60 3-6 2-3 20-30 90-100% 100% 100% 90-100% 90-100% 90-100% 90-100% \$499,644
		2013/14 Forecast 50 4 1 20 90-100% 100% 100% 90-100% 90-100% 90-100% 90-100% \$448,706
Related Broad Outcome: A Work-Ready and Globally Competitive Workforce		

PCS 19	Human Resources Services to Civil Service Agencies	\$287,662
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 Quantity • Number of Job Descriptions evaluated • Number of hours of advice on job descriptions • Number of hours of recruitment services • Number of agencies provided with advice, support and guidance Quality • Job evaluation process conducted in compliance with HAY standards • Advice and guidance to be based on best Human Resource practice and compliant with the Public Service Management Law and the Personnel Regulations 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 Location Cayman Islands		2014/15 Budget 130 - 160 250-325 600-800 80-90 100% 90-100% 90-100% 90-100% 100%
Cost		2013/14 Forecast 180 300-400 600-800 80-90 100% 90-100% 90-100% 90-100% 100%
Related Broad Outcomes: A Work-Ready and Globally Competitive Workforce A More Efficient, Accessible and Affordable Public Service		
\$287,662		\$502,366

IAU 3	Internal Auditing Assurance and Advisory and Assistance Services	\$651,464
Description - Provision of internal auditing assurance services to the Financial Secretary and the entire public sector - Provide advice and assistance to ministries/portfolios/statutory authorities and government companies based on requests		
Measures Quantity - Audit Reports to be completed - Hours of Advisory and Assistance Services Quality - Audits conducted in accordance with established methodology - Performed, prepared and reviewed in accordance with the Standards for the professional Practice of Internal Auditing, management requests and service level agreements, the Unit's methodologies, policies and procedures. Timeliness - Audits will be completed within agreed timeframes - Audit/Consulting services will be completed within the time frame and budgets agreed with requesting agencies Location - All audits will be conducted within Government Departments, Statutory Authorities and Government Companies in the Cayman Islands. Cost	2014/15 Budget	2013/14 Forecast
	16-20	14
	750-800	1,000
	90-100%	95-100%
	90-100%	95-100%
	90-100%	90-100%
	90-100%	90-100%
	100%	100%
	\$651,464	\$653,134
Related Broad Outcome: A Culture of Good Governance		

LGL 1	Sale of Laws	\$83,153
Description Sale of Cayman Islands Laws to the Public		
Measures Quantity - Number of Laws sold Quality - Laws provided are the current revision or amendment Timeliness - Orders taken at window: within five minutes - Orders taken by Email/Fax/Letter: Prepared within 15 minutes Location Grand Cayman	2014/15 Budget 600-800 99-100% 85-95% 85-95% 100% \$83,153	2013/14 Forecast 800-1,000 99-100% 95-100% 85-95% 100% \$45,832
Related Broad Outcomes: A More Efficient, Accessible and Affordable Public Service A Culture of Good Governance		

Note: The total cost of supplying this output is \$86,753. However, estimated entity revenue of \$3,600 from other third parties reduces the cost to Cabinet to \$83,153.

LGL 3	Support for the Speaker and Members of the Legislative Assembly	\$289,989
Administrative support and research for the Speaker and Members of the Legislative Assembly and the local. Branch of the Commonwealth Parliamentary Association involving: • Organizing the CPA annual general and committee meetings and the attendance of Members at seminars and conferences • Maintaining CPA records and accounts • Miscellaneous administrative activities and research for Members • Provision of information to the media and general public including researching records proceedings • Providing public tours of the Legislative Assembly Building		
Measures	2014/15 Budget	2013/14 Forecast
Quantity • Number of hours spent on administrative support and research • Number of tours conducted • Number of CPA meetings organized • Number of overseas meeting, conferences, seminars, visits organized for CPA	900-1,000 30-40 10-12 6-8	900-1,000 30-40 4-6 5-7
Quality • Advice provided by suitably qualified personnel	100%	100%
Timeliness • Advice and information research provided within three days of request • Tours provided upon request on any day the House is not sitting • Secretarial and administrative support: within a day of request	95-100% 95-100% 95-100%	99-100% 99-100% 99-199%
Location Grand Cayman	100%	100%
Cost	\$289,989	\$467,549
Related Broad Outcomes: Modern, Smart Infrastructure A More Efficient, Accessible and Affordable Public Service; A Culture of Good Governance		

LGL 4	Management of the Legislative Assembly	\$187,280
Description Management of the Legislative Assembly Building and precincts involving: Provision of security Maintenance of equipment, building and precincts, Audio and video; and Housekeeping and mail service		
Measures Quantity - Number of working days that the Legislative Building is operative Quality - Security provided by trained security staff - Equipment operative when building open Timeliness - Facilities provided are operative every working day Location Grand Cayman Cost	2014/15 Budget	2013/14 Forecast
	230-250	250
	95-100%	95%
	95-100%	100%
	95-100%	95-100%
	100%	100%
	\$187,280	\$208,447
Related Broad Outcomes: Modern, Smart Infrastructure A More Efficient, Accessible and Affordable Public Service; A Culture of Good Governance		

GOV 1	Management and Maintenance of Government House	\$525,684
Description Management of Government House including: • Co-ordination of food preparation for Her Excellency and guests • Maintenance of Government House and grounds		
Measures	2014/15 Budget	2013/14 Forecast
Quantity • Numbers of guests served and catered to • Days of upkeep of house and grounds	3,500-4,000 365	3,000-3,500 365
Quality • Meals served in line with internal rules • Upkeep of grounds and house are done in compliance with request as set by Her Excellency	99-100% 95-100%	99-100% 95-100%
Timeliness • Meals provided within specified periods • Maintenance of House and grounds - items resolved within 1 - 3 weeks	95-100% 95-100%	95-100% 95-100%
Location Government House, Grand Cayman	100%	100%
Cost	\$525,684	\$410,617
Related Broad Outcome: Modern, Smart Infrastructure		

GOV 2	Coordination of Engagement Programme and Support for Governor	\$146,156
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	2014/15 Budget	2013/14 Forecast
Quantity • Number of invitations prepared and issued • Local/overseas events attended • Travel itineraries/plans	6,000-8,500 150-250 7-10	6,000-8,500 100-150 4
Quality • Refer to checklist and verified by the Social Secretary ensuring all details are accurate for an event Her Excellency is attending • Ensure menu, set up and presentation is satisfactory to checklist	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 check list 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%
Location Grand Cayman	100%	100%
Cost	\$146,156	\$195,156
Related Broad Outcome: Modern, Smart Infrastructure		

GOV 3	Administrative Support for the Foreign and Commonwealth Office	\$99,044
Description Support, including administrative and accommodations, provided to the Foreign and Commonwealth Office (FCO) staff housed in the Governor's office		
Measures	2014/15 Budget	2013/14 Forecast
Quantity Number of FCO staff members supported	3	3
Quality All administrative and accommodations expenses are contracted at the most efficient and economic price	98-100%	98-100%
Timeliness Support and accommodations are provided year round	95-100%	95-100%
Location Grand Cayman	100%	100%
Cost	\$99,044	\$182,967
Related Broad Outcome: Modern, Smart Infrastructure		

CNA 24	Preservation Management	\$214,722
Description • Identification of vital records and assistance to agencies with securing vital records prior to a disaster. • Microfilming and digitisation of archives and vital records to ensure long term preservation and accessibility. • Preservation of 9,290 linear feet of semi-active government records from fire, flood, theft, insect infestation, mould contamination and chemical and physical deterioration through optimal environmental conditions and non-invasive preservation. • Invasive conservation treatment to government records to ensure longevity. • Preservation advice to Government agencies regarding the long term preservation of records and archives		
Measures Quantity • Number of government agencies surveyed • Number of master Images produced • Number of government records conserved Quality • Survey reviewed and sign off by supervisor • Master Images and government records conserved are carried out in compliance with international standards (BS 5454, BS 4971) Timeliness • Survey conducted on average of 1 business day. • Image produced Monday – Friday, 8:30a.m-5:00p.m or dependent on complexity of image • Conservation treatment conducted within 5 business days or based upon complexity of request by client Location Grand Cayman Cost	2014/15 Budget	2013/14 Forecast
	86-90	86-90
	25,000-30,000	25,000-30,000
	8-10	8-10
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
\$214,722	\$212,860	
Related Broad Outcomes: A More Efficient, Accessible and Affordable Public Service Modern, Smart Infrastructure		

CNA 25	Records and Information Management	\$487,208
Description - Provision of records management support sessions to ensure that government agencies have the proper recordkeeping infrastructure in place. - Retrieval of semi-active records from the records centre, including a ‘Help-Desk’ service. - Support sessions to assist agencies with best practice recordkeeping, including a ‘Help-Desk’ service. - Representation on Records Advisory Committee as prescribed by the National Archive and Public Records Law, (2010 Revision).		
Measures 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 Quality - All records management tasks carried out in accordance with National Archive and Public Records Law (2010 Revision) and in compliance with international standard ISO 15489 - Guidance papers and disposal schedules reviewed by senior manager and signed off by Director - Support sessions conducted by qualified records management staff - Meetings attended by qualified Archivist Timeliness - File requests processed, Monday – Friday, 8:30a.m-5:00p.m. - Guidance papers produced by June 2015 - Support sessions conducted as agreed with client - Disposal schedules produced as scheduled or agreed with client - Representation on committee with agreed schedule of meeting Location Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	600-610	600-610
	1-2	1-2
	4-6	8-10
	2-4	4-6
	2-3	2-3
	100%	100%
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CNA 26	Archives Management and Promotions	\$429,862
Description • Provide access to historical collections to researchers, students and the general public through the preparation of finding aids and the operation of a non-circulation Reading Room service. • Acquire historical material relating to the Cayman Islands through disposal schedules, transfer from government agencies, oral history interviews, and donation of private archives or by purchase. • Reproduction of photographic material from the historical collections for access to the public and government agencies. • Outreach by actively promoting the historical and cultural holdings of the Cayman Islands National Archive by engaging schools, private or public sector institutions and forging partnerships with cultural institutions.		
Measures Quantity • Number of research inquiries answered • Number of oral history interviews conducted • Number of documents reproduced • Number of photographic prints and scans produced • Number of presentations delivered • Number of meetings attended Quality • Research advice provided by qualified archivists • Oral history interviews conducted in accordance with CINA’s Oral History Program procedures, edited and signed off by supervisor • Documents reproduced in accordance with CINA’s reproduction policy • Photographic prints and scans produced in accordance with CINA’s operational procedures • Outreach conducted by qualified archivist, conservator or records management personnel • Meetings attended by qualified Archive staff 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. • Publications and prints available Monday to Friday, 8:30a.m – 5:00p.m. • Oral History interviews conducted as agreed with client • Presentations delivered as scheduled or agreed with client • Representation as agreed with meeting schedule Location Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	300-310	200-210
	6-10	6-10
	1,800-2,000	1,200-1,210
	130-140	130-140
	1-2	3-4
	1-2	2-4
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ELO 1	Maintenance of the Electoral Register	\$421,784
Description Maintenance of the electoral register involving addition of eligible voters and deletion of deceased or ineligible voters		
Measures Quantity - Number of electoral registers provided Quality - Registers provided are accurate to the information provided by registered voters and are in compliance with the Elections Law (2000 Revision) Timeliness - Register produced every quarter Location Grand Cayman Cost	2014/15 Budget	2013/14 Forecast
	4	4
	90-100%	90-100%
	100%	100%
	100%	100%
	\$421,784	\$424,886
Related Broad Outcomes: Modern, Smart Infrastructure A Culture of Good Governance		

COS 2	Investigative Services for the Anti-Corruption Commission	\$268,678
Description Provision of investigative services by trained investigators who receive, record, assess and investigate allegations of suspected corruption in accordance with the Anti-Corruption Law on behalf of the Anti-Corruption Commission.		
Measures Quantity Number of Commissions supported Quality Work carried out by experienced staff Timeliness Work carried out to timetable agreed with Commission Location Grand Cayman Cost	2014/15 Budget	2013/14 Forecast
	1	1
	100%	100%
	100%	100%
	100%	100%
	\$268,678	\$281,678
Related Broad Outcomes: A More Secure Community A Culture of Good Governance Equity and Justice in a Society that Values the Contributions of all		

COS 3	Investigative Services for the Public Police Complaints Commission	\$79,119
Description Provision of investigative services by a trained investigator who will receive, record, assess and investigate complaints made against serving Police Officers in accordance with the relevant legislation on behalf of the Public Police Complaints Commission, once established.		
Measures <i>Quantity</i> Number of Commissions supported <i>Quality</i> Work carried out by experienced staff <i>Timeliness</i> Work carried out to timetable agreed with Commission <i>Location</i> Grand Cayman <i>Cost</i>	2014/15 Budget	2013/14 Forecast
	1	1
	100%	100%
	100%	100%
	100%	100%
	\$79,119	\$50,492
Related Broad Outcomes: A More Secure Community A Culture of Good Governance Equity and Justice in a Society that Values the Contributions of all		

DGO 1	Policy Advice and Administrative Support Provided to the Deputy Governor	281,199
Description • Policy advice to the Deputy Governor on public administration and other matters • Processing applications for British Overseas Territories Citizenship & registration as British Citizens • Provision of Administration Services and advice to the Parole’s Commissioners’ Board, the Prison’s Inspection Board and the Advisory Committee of the Prerogative of Mercy Board (ACPM) • Issuance of deportation and exclusion orders • Coordination of official visits and ceremonial occasions		
Measures Quantity • Number of hours spent on providing policy advice • Applications for British Overseas Territories Citizenship & registrations as British Citizens • Number of interviews conducted with eligible inmates • Number of inspection reports produced • Number of ACPM applications processed • Number of deportation and exclusion orders issued • Number of official visits and events coordinated Quality • All personnel providing policy advice is qualified in his/her area of expertise • All matters are handled in accordance with the immigration law • All interviews conducted in accordance with the prison law • All inspections are conducted by qualified individuals and reports completed in accordance with the prison law • All applications are processed in accordance with the Cayman Islands Constitution Section 39 and 40 Timeliness • All advice is provided in a timely manner to the Deputy Governor • All services provided within one day to four weeks • All interviews completed within timelines set by the Office of the Deputy Governor • All reports completed within timelines set by the Office of the Deputy Governor • All applications processed within timelines set by the Office of the Deputy Governor • Arrangements completed in time for each official visit or event Location Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	1,600-2,000	1,600- 2,000
	850 -1,150	850 -1,150
	35-45	35-45
	30-40	30-40
	15-20	15-20
	20-25	20-25
	4-7	4-7
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	95-100%	95-100%
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\$281,199	\$310,046	
Related Broad Outcome: A Culture of Good Governance A Work-Ready and Globally Competitive Workforce		

Note: The total cost of supplying this output is \$753,199. However, estimated entity revenue of \$472,000 from other third parties reduces the cost to Cabinet to \$281,199.

6. PAYMENT ARRANGEMENTS

Cabinet will pay the Portfolio of the Civil Service for delivery of the outputs described in the Preface.

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

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

The expected amount of each invoice for output's to be delivered during the year is outlined in the following table.

INVOICE PROFILE

Month	PCS000100	PCS000200	PCS000400	PCS000500	PCS000700	PCS001200	PCS001400
	\$	\$	\$	\$	\$	\$	\$
July	35,727	9,017	21,282	5,332	17,264	18,668	19,509
August	35,727	9,017	21,282	5,332	17,264	18,668	19,509
September	35,727	9,017	21,282	5,332	17,264	18,668	19,509
October	35,727	9,017	21,282	5,332	17,264	18,668	19,509
November	35,727	9,017	21,282	5,332	17,264	18,668	19,509
December	35,727	9,017	21,282	5,332	17,264	18,668	19,509
January	35,727	9,017	21,282	5,332	17,264	18,668	19,509
February	35,727	9,017	21,282	5,332	17,264	18,668	19,509
March	35,727	9,017	21,282	5,332	17,264	18,668	19,509
April	35,727	9,017	21,282	5,332	17,264	18,668	19,509
May	35,727	9,017	21,282	5,332	17,264	18,668	19,509
June	35,727	9,017	21,282	5,332	17,264	18,668	19,509
Total	428,724	108,204	255,389	63,981	207,172	224,016	234,109

Month	PCS001500	PCS001900	COS000100	COS000200	COS000300	ELO000100	GOV000100
	\$	\$	\$	\$	\$	\$	\$
July	41,637	23,972	40,547	22,390	6,593	35,149	43,807
August	41,637	23,972	40,547	22,390	6,593	35,149	43,807
September	41,637	23,972	40,547	22,390	6,593	35,149	43,807
October	41,637	23,972	40,547	22,390	6,593	35,149	43,807
November	41,637	23,972	40,547	22,390	6,593	35,149	43,807
December	41,637	23,972	40,547	22,390	6,593	35,149	43,807
January	41,637	23,972	40,547	22,390	6,593	35,149	43,807
February	41,637	23,972	40,547	22,390	6,593	35,149	43,807
March	41,637	23,972	40,547	22,390	6,593	35,149	43,807
April	41,637	23,972	40,547	22,390	6,593	35,149	43,807
May	41,637	23,972	40,547	22,390	6,593	35,149	43,807
June	41,637	23,972	40,547	22,390	6,593	35,149	43,807
Total	499,644	287,662	486,565	268,678	79,119	421,784	525,684

Month	GOV000200	GOV000300	IAU000300	LGL000100	LGL000200	LGL000300	LGL000400
	\$	\$	\$	\$	\$	\$	\$
July	12,180	8,254	54,289	6,929	42,254	24,166	15,607
August	12,180	8,254	54,289	6,929	42,254	24,166	15,607
September	12,180	8,254	54,289	6,929	42,254	24,166	15,607
October	12,180	8,254	54,289	6,929	42,254	24,166	15,607
November	12,180	8,254	54,289	6,929	42,254	24,166	15,607
December	12,180	8,254	54,289	6,929	42,254	24,166	15,607
January	12,180	8,254	54,289	6,929	42,254	24,166	15,607
February	12,180	8,254	54,289	6,929	42,254	24,166	15,607
March	12,180	8,254	54,289	6,929	42,254	24,166	15,607
April	12,180	8,254	54,289	6,929	42,254	24,166	15,607
May	12,180	8,254	54,289	6,929	42,254	24,166	15,607
June	12,180	8,254	54,289	6,929	42,254	24,166	15,607
Total	146,156	99,044	651,464	83,153	507,052	289,989	187,280

Month	CNA002400	CNA002500	CNA002600	DGO000100
	\$	\$	\$	\$
July	17,894	40,601	35,822	23,433
August	17,894	40,601	35,822	23,433
September	17,894	40,601	35,822	23,433
October	17,894	40,601	35,822	23,433
November	17,894	40,601	35,822	23,433
December	17,894	40,601	35,822	23,433
January	17,894	40,601	35,822	23,433
February	17,894	40,601	35,822	23,433
March	17,894	40,601	35,822	23,433
April	17,894	40,601	35,822	23,433
May	17,894	40,601	35,822	23,433
June	17,894	40,601	35,822	23,433
Total	214,722	487,208	429,862	281,199



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 Financial Law (2013 Revision).

I accept responsibility for the accuracy and integrity of the financial information in these forecast financial statements and their compliance with the Public Management and Finance Law (2013 Revision).

To the best of my knowledge the statements are:

- j. Complete and reliable;
- k. Fairly reflect the forecast financial position as at 30th June 2015 and performance for the 2014/15 financial year; and
- l. Comply with generally accepted accounting practice.

Mrs. Gloria McField- Nixon, JP

Chief Officer

Portfolio of the Civil Service

[] June 2014

PORTFOLIO OF THE CIVIL SERVICE
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2015

		2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Current Assets	Note			
Cash and cash equivalents	1	836	1,951	1,862
Marketable securities and deposits				
Trade receivables	2	500	944	944
Other receivables	2			
Inventories	3			
Investments	4			
Prepayments	5	27	27	34
Total Current Assets		1,363	2,922	2,840
Non-Current Assets				
Trade receivables	2			
Other receivables	2			
Inventories	3			
Property, plant and equipment	6	194	594	16
Intangible Assets	7	3	4	
Total Non-Current Assets		198	598	16
Total Assets		1,561	3,520	2,856
Current Liabilities				
Trade payable	8	20	130	1
Other payables and accruals	8	15	7	136
Bank overdraft	1		1	
Unearned revenue	9			
Employee entitlements	10	188	188	30
Repayment of surplus			1,239	1,645
Total Current Liabilities		223	1,565	1,812
Non-Current Liabilities				
Trade payables	8			
Other payables and accruals	8			
Employee entitlements	10			
Total Non-Current Liabilities		0	0	0
Total Liabilities		223	1,565	1,812
Net Assets		1,338	1,955	1,044
Net worth				
Contributed capital		1,338	1,337	1,044
Other Reserves				
Revaluation reserve			218	
Accumulated surpluses/(deficits)			399	
Total Net Worth		1,338	1,955	1,044

PORTFOLIO OF THE CIVIL SERVICE
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2015

		2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Revenue	Note			
Sale of goods and services	11	7,951	7,989	2,203
Investment revenue	12			4
Donations	13			
Other revenue				
Total Revenue		7,951	7,989	2,207
Expenses				
Personnel costs	14	5,454	5,250	1,525
Supplies and consumables	15	2,354	2,540	266
Depreciation	6	102	139	5
Amortisation of intangible assets	7		4	
Impairment of property, plant and equipment				
Impairment of inventory				
Finance costs (overdraft interest)	16			
Litigation costs	17	40	55	
Gain/(losses) on foreign exchange transactions	18	0	0	
Gain/(losses) on disposal/revaluation of property, plant and equipment	18			
Other expenses				
Total Expenses		7,951	7,989	1,796
Surplus or (deficit) for the period		0	(0)	411

PORTFOLIO OF THE CIVIL SERVICE
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2015

		2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Outputs to Cabinet		7,468	6,989	2,454
Outputs to other government agencies				45
Sales and Goods and services – third party		483		
Interest received				
Donations / Grants				
Other receipts				11
Payments				
Personnel costs		(5,454)	(5,362)	(1,615)
Supplies and consumables		(2,354)	(2,640)	(289)
Interest paid				
Other payment		(40)	(55)	
Net cash flows from operating activities	19	102	(1,069)	606
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment			(59)	(5)
Proceeds from sale of property, plant and equipment				
Purchase of investments				
Proceeds from sale of investments				
Cash advances				
Cash receipts from repayment of advances				
Net cash flows from investing activities		0	(59)	(5)
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity investment				
Repayment of surplus				
Capital withdrawal				
Net cash flows from financing activities		0	0	0
Net increase/(decrease) in cash and cash equivalents		102	(1,128)	601
Cash and cash equivalents at beginning of period		734	1,862	1,261
Cash and cash equivalents at end of period		836	734	1,862

PORTFOLIO OF THE CIVIL SERVICE
STATEMENT OF CHANGES IN NET WORTH
FOR THE YEAR ENDED 30 JUNE 2015

	Contribut ed Capital	Reserves	Revaluation Reserve	Accumulat ed Surplus/ (deficits)	Total
Balance at 30 June 2013	1,044				1,044
Changes in accounting policy					
Prior Year Adjustments					
Restated balance	1,044		-	-	1,044
Changes in net worth for 2013/14					
Gain/(loss) on property revaluation					
Gain/(loss) on revaluation of investments					
Exchange differences on translating foreign operations					
Equity Investment from Cabinet					
Capital withdraw als by Cabinet	294				294
Repayment of surplus to Cabinet				(411)	(411)
Net revenue / expenses recognised directly in net worth	294			(411)	(117)
Surplus/(deficit)for the period 2013/14				411	411
Total recognised revenues and expenses for the period	294			-	294
Balance at 30 June 2014 carried forward	1,338		-	-	1,338
	Contribut ed Capital	Other Reserves	Revaluation Reserve	Accumulat ed Surplus/ (deficits)	Total
Balance at 30 June 2014 brought forward	1,338		-	-	1,338
Changes in net worth for 2013/14					
Changes in accounting policy					
Prior Year Adjustments					
Restated balance	1,338		-	-	1,338
Changes in net worth for 2014/15					
Gain/(loss) on property revaluation					
Gain/(loss) on revaluation of investments					
Exchange differences on translating foreign operations					
Equity Investment from Cabinet					
Capital withdraw als by Cabinet					
Repayment of surplus/Dividends to Cabinet					
Net revenue / expenses recognised directly in net worth					
Surplus/(deficit)for the period 2014/15					
Total recognised revenues and expenses for the period					
Balance at 30 June 2015	1,338		-	-	1,338

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

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

Reporting Period

The reporting period is the period ended 30 June 2015.

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, Tourism and Development (Treasury).

Receivables and advances

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

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

Other plant and equipment, which includes motor vehicles and office equipment, is recorded at cost (or fair value if acquired prior to 2010) less accumulated depreciation.

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.

Note 1: Cash and cash equivalents

	Foreign Currency \$000	Exchange Rate	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Cash on hand (IRIS Confirmation Account/Petty Cash)	0	1	0	4	
Cash in transit (IRIS Remittance Account)	0	1	0	0	
CI\$ Operational Current Account held at Royal Bank of Canada	836	1	836	1,947	1,863
US\$ Operational Current Account held at Royal Bank of Canada	0	1	0	0	
Payroll Current Account held at Royal Bank of Canada	0	1	0	(1)	(1)
Bank accounts held at other financial Institutions [<u>DISCLOSE ACCOUNT</u>]	0	1			
Fixed Deposits held with Treasury (less than 90 days)	0	1			
Total Cash and Cash Equivalents			836	1,950	1,862

Note 2: Trade and other receivables

	2014/15	2013/14	2012/13
	Budget	Est. Actual	Actual
	\$000	\$000	\$000
Sale of goods and services			
Outputs to Cabinet	500	944	944
Outputs to other government agencies			
Less: provision for doubtful debts			
Total trade receivables	500	944	944

	2014/15	2013/14	2012/13
	Budget	Est. Actual	Actual
	\$000	\$000	\$000
Advances (salary, official travel, etc)			
Dishonoured cheques			
Interest receivable			
Other			
Less: provision for doubtful debts			
Total other receivables	0	0	0

	Trade Receivables	Other Receivables	2014/15	2013/14	2012/13
			Budget	Est. Actual	Actual
	\$000	\$000	\$000	\$000	\$000
Current					
Past due 1-30 days	500		500	944	103
Past due 31-60 days					
Past due 61-90 days					
Past due 90 and above					841
Non-Current					
Past due 1 year and above					
Total	500	0	500	944	944

Changes in the provision of doubtful debts:

	2014/15	2013/14	2012/13
Description	Budget	Est. Actual	Actual
	\$000	\$000	\$000
Balance at 1 July, 2013			
Additional provisions made during the year			
Receivables written off during the period			
Balance at 30 June, 2014	0	0	0

Note 5: Prepayments

	Current	Non-Current	2014/15	2013/14	2012/13
Description			Budget	Est. Actual	Actual
Accrued Prepayments	27		27	27	34
Prepaid Insurance					
Other					
Total	27		27	27	34

NOTE 6. PROPERTY, PLANT AND EQUIPMENT

Cost of Property, plant & equipment

	Plant and equipment	Buildings	Furniture and fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Total
Balance as at 1 July 2013	730	470	662	331	89		163	2,455
Additions								
Disposals								
Transfers								
Balance as at 30 June 2014	730	470	662	331	89	10	163	2,455

	Plant and equipment	Buildings	Furniture and fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Total
Balance as at 30 June 2014	730	470	662	331	89		163	2,455
Additions								
Disposals								
Transfers								
Balance as at 30 June 2015	730	470	662	331	89	10	163	2,455

Accumulated Depreciation and impairment losses

	Plant and equipment	Buildings	Furniture and fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Total
Balance as at 1 July 2013	603	433	509	284	77		153	2,079
Transfers								
Impairment Reserve 2013/14 (closing balance)								
Depreciation Expense 2013/14		18	17	31	24	2		
Eliminate on Disposal 2013/14								
Balance as at 30 June 2014	621	450	540	308	80	10	153	2,161

	Plant and equipment	Buildings	Furniture and fittings	Computer Hardware	Office Equipment	Infrastructure	Motor Vehicles	Total
Balance as at 30 June 2014	621	450	540	308	80		153	2,161
Transfers								
Impairment loss 2014/15								
Depreciation Expense 2014/15		18	17	31	24	2		
Eliminate on Disposal 2014/15								
Balance as at 30 June 2015	638	467	570	331	82	10	163	2,261

Net Book value 30 June 2014	110	20	122	24	10	(0)	10	295

Net Book value 30 June 2015	92	3	92	(0)	8	(0)	-	194

Note 7: Intangible Assets

Cost of Property, plant & equipment

	Computer Software	Total
Balance as at 1 July 2013	67	67
Additions		
Revaluations		
Disposals and Derogation		
Transfers		
Balance as at 30 June 2014	67	67

	Computer Software	Total
Balance as at 30 June 2014	67	67
Additions		
Revaluations		
Disposals and Derogation		
Transfers		
Balance as at 30 June 2015	67	67

Accumulated Depreciation and impairment losses

	Computer Software	Total
Balance as at 1 July 2013	60	60
Transfers		
Eliminate on Disposal/Derecognition 2013/14		
Amortisation Expense 2013/14	2	2
Impairment Reserve 2013/14 (closing balance 13/14) Allocate		
Balance as at 30 June 2014	62	62

	Computer Software	Total
Balance as at 30 June 2014	62	62
Transfers		
Eliminate on Disposal/Derecognition 2014/15		
Amortisation Expense 2014/15	2	2
Impairment Reserve 2013/14 (closing balance 14/15) Allocate		
Balance as at 30 June 2015	64	64
Net Book value 30 June 2014	5	5
Net Book value 30 June 2015	3	3

Note 8: Trade payables, other payables & Accruals

			2014/15	2013/14	2012/13
	Current	Non-Current	Budget	Est. Actual	Actual
	\$000	\$000	\$000	\$000	\$000
Creditors	20		20	130	
Creditors Ministries/Portfolios					128
Creditors other government agencies					2
Payroll Deductions					
Operating Lease					
Accrued Expenses	15		15	6	6
Accrued Expenses Ministries/Portfolios					
Accrued Expenses other government agencies					
Inter-entity due to					
Surplus payable					1,645
Accrued Entity Interest					
Provisions					
Other payables		0	0	1	1
Total trade payables other payables and accruals	35	0	35	137	1,782

Note 9 : Unearned Revenue

		2014/15	2013/14	2012/13
	Current	Budget	Est. Actual	Actual
	\$000	\$000	\$000	\$000
Rentals paid in advance				
Immigration deposits				
Customs deposits				
Revenue deposits				
Other unearned revenue				
Total unearned revenue	0	0	0	0

Note 10: Employee entitlements

	2014/15	2013/14	2012/13
	Budget	Est. Actual	Actual
Annual Leave	160	160	28
Retirement and long service leave	28	28	2
Accrued salaries			
Travel			
Pension			
Other salary related entitlements			
Total current portion	188	188	30
Non-current employee entitlements are represented by:			
Retirement and long service leave			
Total employee entitlements	188	188	30

Note 11: Sales of Goods & Services

	2014/15	2013/14	2012/13
Revenue Type	Budget	Est. Actual	Actual
	\$000	\$000	\$000
Outputs to Cabinet	7,468	7,523	2,203
Outputs to other government agencies			4
Fees and charges	460	460	
General sales	4	6	
Rentals			
Other	19		
Total sales of goods and services	7,951	7,989	2,207

	2014/15	2013/14	2012/13
Fees and Charges	Budget	Est. Actual	Actual
	\$000	\$000	\$000
Naturalisation and Registration Fees	460	460	
Total Fees and Charges	460	460	0

	2014/15	2013/14	2012/13
General Sales	Budget	Est. Actual	Actual
	\$000	\$000	\$000
Sale Of Laws	4	6	
Total General Sales	4	6	0

	2014/15	2013/14	2012/13
Other	Budget	Est. Actual	Actual
	\$000	\$000	\$000
Internal Audit Service Fee	7		
Miscellaneous Receipts	12		
Total General Sales	19	0	0

	2014/15	2013/14	2012/13
Sales of Outputs to Cabinets	Budget	Est. Actual	Actual
	\$000	\$000	\$000
Sales of outputs to Cabinet	7,468	7,523	2,203
Total Sales of Outputs to Cabinet	7,468	7,523	2,203

	2014/15	2013/14	2012/13
Other Interdepartmental Revenue	Budget	Est. Actual	Actual
	\$000	\$000	\$000
Revenue from Ministries/Portfolios & Public Authorities		0	4
Total Other Interdepartmental Revenue	0	0	4

	2014/15	2013/14	2012/13
Total Goods and Services	7,951	7,989	2,207

Note 14: Personnel costs

	2014/15	2013/14	2012/13
	Budget	Est. Actual	Actual
	\$000	\$000	\$000
Salaries, wages and allowances	4,560	4,345	1,296
Health care	624	639	148
Pension	249	238	74
Leave	5	6	7
Other personnel related costs	16	22	0
Total Personnel Costs	5,454	5,250	1,525

Note 15: Supplies and consumables

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Supplies and Materials	237	250	9
Purchase of services	875	1,012	188
Lease of property and equipment	325	345	13
Utilities	435	456	6
General Insurance	129	130	13
Interdepartmental expenses	70	54	31
Travel and Subsistence	100	105	3
Recruitment and Training	132	141	2
Other	51	48	
Total Supplies and Consumables	2,354	2,540	265

Note 17: Litigation cost

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Litigation Costs			
Legal Fees	40	55	0
Description			
Total Litigation cost	40	55	0

Note 18: Gains / (losses)

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Net (gain) / loss on disposal of property, plant and equipment			
Net (gain) / loss on derecognition and revaluation of assets			
Net (gain) / loss on foreign exchange Transactions	0	0	1
Total gains/ (losses)	0	0	0

Note 19: Reconciliation of net cash flows from operating activities to surplus/(deficit)

	2014/15 Budget	2013/14 Est. Actual This Year	2012/13 Actual
	\$000	\$000	\$000
Surplus/(deficit) from ordinary activities			411
Prior period adjustments			(5)
Non-cash movements			
Depreciation & Amortisation	102	143	5
Impairment			
(Gain)/losses on sale of property plant and equipment			
Foreign exchange gains/(losses)			
Changes in current assets and liabilities			
(Increase)/decrease in other current assets			(14)
(Increase)/decrease in receivables			
(Increase)/decrease in receivables - Cabinet			214
(Increase)/decrease in inventories			
(Increase)/decrease in payables			(12)
(Increase)/decrease in provisions relating to employee			7
Net cash flows from operating activities	102	143	606

NOTE 20. CONTINGENT LIABILITIES AND ASSETS

The Portfolio of the Civil Service has no contingent Liabilities or assets.

NOTE 21. COMMITMENTS

The Portfolio of the Civil Service has no capital commitments.

Note 22 : Related party and key management personnel disclosures

	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
	\$000	\$000	\$000
Description			
Salaries and other short-term employee benefits	674	674	669
Total	674	674	669

NOTE 23: FINANCIAL INSTRUMENT RISKS

The Portfolio of the Civil Service 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 Portfolio of the Civil Service is subject to credit risk from debtors other than the Cabinet. The Cabinet Office does not have significant concentrations of credit risk for its other financial instruments.

Currency and interest rate risk

The Portfolio of the Civil Service has no significant exposure to currency exchange loss risk and interest rate risk.

Liquidity risk

In meeting its liquidity requirements, the Portfolio of the Civil Service closely monitors its Actual cash requirements with expected cash drawdowns from Cabinet and receipts from third parties.

The Portfolio of the Civil Service maintains a target level of available cash to meet liquidity requirements.

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

ANNUAL BUDGET STATEMENT

PORTFOLIO OF LEGAL AFFAIRS

FOR THE FINANCIAL YEAR

ENDING 30 JUNE 2015

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

CONTENT

STATEMENTS: STATEMENT OF MINISTER/ OFFICIAL MEMBER AND CHIEF OFFICER

PART A: Ownership Performance

- 19. Nature and Scope of Activities
- 20. Strategic Ownership Goals
- 21. Ownership Performance Targets
- 22. Equity Investments and Withdrawals

PART B: Output Performance

- 23. Outputs to be Delivered
- 24. Payment Arrangements

APPENDIX: Forecast Financial Statements

STATEMENT OF THE ATTORNEY GENERAL

I confirm that the draft Annual Budget Statement and the draft Purchase Agreements reflect the outputs I wish to purchase in the 2014/15 financial year. The Draft Annual Budget Statement and the draft Ownership performance I want to be delivered in the 2014/15 financial year.

I also confirm that the Draft Annual Plan and Estimates includes the various measures I am planning to enforce during the 2014/15 financial year.

Honourable Samuel Bulgin, QC, JP
Attorney General

Portfolio of Legal Affairs

[] [] 2014

STATEMENT OF THE CHIEF OFFICER

The Draft Budget has been compiled using the best information available and is to the best of my knowledge complete and accurate as of this date.

The Draft Budget complies with the requirements of the Strategic Policy Statement including the expenditure parameters agreed by Cabinet and Legislative Assembly.

I take responsibility for the accuracy and completeness of the financial numbers and other information contained in the Draft Budget

Ms. Jacqueline Wilson
Acting Chief Officer

Portfolio of Legal Affairs

[] [] 2014

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General Nature of Activities

Scope of Activities

General Nature of Activities

The provision of legal advice and legal education services.

Scope of Activities

The Portfolio's scope of activities involves:

- The provision of legal services and legal advice to the Government, government agencies, and the Cayman Islands Mutual Legal Assistance Authority;
- Conducting Civil Litigations on behalf of Government;
- Drafting of legislation;
- The provision of legal education and training;
- Provision of financial intelligence services to the Attorney General;
- Law Revision services; and

Law Reform Commission

Customers and Location of Activities

Customer for all activities is the Attorney General, Government agencies and 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 2014/15 and the subsequent two years are as follows:

- Ensure optimum use of Government resources so that costs are reduced as much as possible.
- Development of Staff Retention Program to ensure that department continues to be adequately staffed.
- Provision of optimum legal services to the Government and Government entities.
- Complete the joint web-site for the Courts and the Portfolio of Legal Affairs.
- Training of articulated clerks.
- The continuing professional education of qualified attorneys in Government service.
- Training of administrative and support staff to paralegal standard.
- Comply with the performance appraisal system.
- Developing and maintaining legal research tools and data base.
- 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 2014/15 financial year are as follows:

Financial Performance

Financial Performance Measure	2014/15 Budget \$	2013/14 Forecast \$
Revenue from Cabinet	5,894,012	5,869,000
Revenue from ministries, portfolios, statutory authorities, government companies	60,000	50,000
Revenue from others	704,000	725,000
Surplus/deficit from outputs		
Ownership expenses	6,658,012	6,644,000-
Operating Surplus/Deficit	-	-
Net Worth	2,216,936	2,217,000
Cash flows from operating activities	199,965	315,000
Cash flows from investing activities	(205,000)	(184,000))
Cash flows from financing activities		(2,813,000)
Change in cash balances	5,035	(2,682,000)

Financial Performance Ratio	2014/15 Budget %	2013/14 Forecast %
Current Assets: Current Liabilities (Working Capital)	4.97	4.724
Total Assets: Total Liabilities	5.59	5.59

Maintenance of Capability

Human Capital Measures	2014/15 Budget	2013/14 Forecast
Total full time equivalent staff employed	51	47
Staff turnover (%)		
Managers	10%	10%
Professional and technical staff	10%	10%
Clerical and labourer staff		
Average length of service (number of years in current position)		
Managers	8	8
Professional and technical staff	4	4
Clerical and labourer staff	4	4
Changes to personnel management system:		

Summary of Establishment

Position	2014/15 Budget \$	2013/14 Forecast \$
<u>Legislative Drafting</u>		
First Legislative Counsel	1	1
Senior Legislative Counsel	3	2
Legislative Counsel	1	1
Legislative Counsel(Financial Services)	1	1
Administrative Secretary	1	1
<u>Law Reform Commission</u>		
Director	1	1
Legislative Counsel	1	1
Paralegal Officer (shared post with AG and SGO)	1	1
Executive Officer II	1	1
<u>Attorney General's Chambers</u>		
Chief Financial Officer (Shared post with all DEPTS, JUD & DPP)	1	1
Financial Administrator (Shared post with Shared post with all DEPTS & DPP)	1	1
Senior Crown Counsel (International)	1	1
Personal Assistant	1	0
Executive Officer I	1	1
Head of AML	1	0
Support Staff AML	1	0
Administrative Secretary	1	1
Articled Clerk	1	1
<u>Solicitor General Chambers</u>		
Solicitor General	1	1
Senior Crown Counsel (Civil)	1	1
Crown Counsel I	1	1
Crown Counsel (Civil)	5	5
Crown Counsel junior	1	0
Legal Secretary	1	1
Executive Officer I/Records Officer	1	1
Human Resource Manager (Shared post with DPP)	1	1
Personal Assistant to Solicitor General	1	0

Position	2014/15 Budget	2013/14 Forecast
<u>Law School</u>		
Director	1	1
PPC Course Leader	1	1
Senior Law Lecturer	2	2
Lectures	4	2
Admin. Assistant	1	1
Executive Officer	1	1
Library Assistant/Administrator	1	1
<u>FRA</u>		
Director	1	1
Legal Advisor	1	1
Administrative Manager	1	1
Senior Accountant	1	1
Financial Analyst	2	2
Senior Financial Analyst	1	1
Total	51	47

Physical Capital Measures	2014/15 Budget	2013/14 Forecast
Value of total assets	2,699,613	\$2,700,000
Asset replacements: total assets	0.08%	0.07%
Book value of assets: initial cost of those assets	0.30%	0.34
Depreciation: cash flow on asset purchases	1.14%	1.27%
Changes to asset management policies		

Major <u>New</u> Entity Capital Expenditures for the Year	2014/15 Budget \$

Major Entity Capital Expenditure Commenced but not completed in previous years	Anticipated Project Status at 1 st July 2013

RISK MANAGEMENT

Key risks faced by the Portfolio	Change in status from 2013/14	Actions to manage risk	Financial value of risk
Loss of Files	Reduced risk partially by implementing case file management system	Improved Alternative Storage Continue with implementation of case file management system	Unknown
Insufficient Administrative Support	Unchanged	Continue to add support staff	Unknown

4. EQUITY INVESTMENTS AND WITHDRAWALS

Equity Movement	2014/15 Budget \$	2013/14 Forecast \$
Equity Investment from Cabinet into the <i>Portfolio of Legal Affairs</i>	-	132,000
Capital (Equity) Withdrawal by Cabinet from the <i>[insert Ministry/Portfolio name]</i>		

PART B

OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

PLG 2	Drafting of Legislation and Regulations	\$781,712
Description Drafting of legislation and regulations for the Government.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity Number of drafting hours	7,000-8,000	6,300
Quality - Work undertaken by qualified and experienced legal drafters - Law revisions accurately reflect amendment laws	100% 100%	100% 100%
Timeliness Laws drafted with the deadlines established by Cabinet	100%	100%
Location Cayman Islands	100%	100%
Cost	\$781,712	\$766,486
Related Broad Outcomes: 3. A More Secure Community 12. Equity and Justice in a Society that Values the Contributions of all		

PLG 16	Legal Advice and Representation	\$1,957,701
Description Provision of legal advice on civil matters to Government Ministries and Portfolios.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
Number of hours of advice and representation	10,000-10,500	10,000-10,500
Quality		
Advice and representation provided by qualified Crown Counsel and Attorneys	100%	100%
Timeliness		
• Opinions issued within two weeks	100%	100%
• Representations when proceedings occur	100%	100%
Location		
Grand Cayman	100%	100%
Cost	\$1,957,701	\$2,095,570
Related Broad Outcome: 3. A More Secure Community		

PLG 20	Ministerial Servicing and Policy Advice for the Attorney General	\$1,028,885
Description Provision of Ministerial Services to support the Attorney General including secretarial administrative, law revision and policy advice.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity Number of hours providing secretarial and administrative support and policy advice	7,500-9,000	7,500-9,000
Quality - Policy advice provided by competent experienced lawyers and other professionals - Work undertaken by qualified personnel	100% 100%	100% 100%
Timeliness - Correspondence responded to within one week of receipt - Policy advice within the timeframe set by the Attorney General	100% 100%	100% 100%
Location Grand Cayman	100%	100%
Cost	\$1,028,885	\$959,043
Related Broad Outcome: 3. A More Secure Community		

PLG 21	Financial Intelligence Services	\$705,568
Description Provision of financial intelligence services to the Attorney General including: • Receipt of financial intelligence Suspicious Activity Reports (SARs) under the Proceeds of Criminal Conduct Law, the Misuse of Drugs Law and anti-terrorism legislation; • Handling requests for financial intelligence from overseas counterparts; • Appropriately disseminate intelligence to those authorised by law to receive them in a timely manner; • Guidance to the industry on money laundering typologies; • Statistical reports to the Anti Money Laundering Steering Group (AMLSG) relating to financial intelligence services; and • Representation of the Cayman Islands in the Egmont Group, CFATF and other international forums.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
• Total number of cases (SARs' and Overseas Requests) received	380-410	392
Breakdown of cases as follows:	340-370	219
Number of cases analyzed	320-330	330
Number of cases (SARs) received locally		
Number of cases (Requests) for financial intelligence from Overseas	60-80	62
Financial Intelligence Units (FIUs')	54-72	13
Number of requests answered within 30 days	-	31
Number of requests answered after 30 days	75-90	81
Number of financial intelligence disclosures to local authorities		
Number of cases voluntarily disclosed to overseas FIUs 'and Law	20-35	22
Enforcement Agencies	34-42	155
Number of cases (SARs) in progress at year end	6-8	18
Number of cases (Requests) in progress at year end		
•		
• Number of guidance pamphlets issued on money laundering typologies	0	0
• Annual Report produced as per the Proceeds of Criminal Conduct Law (PCCL)	1 10-15	1 13
• Number of days spent on representation activities		
Quality		
• Case information received , logged into database and kept secure from unauthorized use or disclosure	100%	100%
• Thorough analysis of cases leading to closure by the Director within 90 days (accurate and useful financial intelligence)	90.0%	100%
• Dealings with local authorities and overseas counterparts (including in Egmont Group context) conducted in accordance with the PCCL and operating policies	100%	35.5%
• Annual Report approved by the AMLSG	100%	100%

Timeliness - Cases entered into database and acknowledged within four days - Cases analysed within 18 days of receipt - Cases analysed outside 18 days of receipt - Cases reviewed and closed by Director within 90 days of receipt - Respond to requests from overseas counterparts within 1 month - Turnaround time on financial intelligence to local authorities one week of Director's approval being given - Annual Report produced on or before the 30th September as per the Proceeds of Crime Law (PoCL) Location - Grand Cayman - Various overseas locations Cost		
	90.0%	82.6%
	90.0%	19.4%
	-	48.9%
	90.0%	35.5%
	90.0%	32.5%
	90.0%	47.9%
	100%	100%
	100%	100%
	-%	-%
	\$705,568	\$682,829
Related Broad Outcome 3. A More Secure Community		

PLG 24	Review and Modernization of Laws	\$425,505
Description The study and review of statutes and other laws comprising the law of the Cayman Islands with a view to its systematic development and reform, including: - the modification of any branch of the law as far as that is practicable - the elimination of anomalies in the law, the repeal of obsolete and unnecessary enactments and the simplification and modernization of the law - the development of new areas in the law with the aim of making them more responsive to the changing needs of Cayman Islands society - the adoption of new or more effective methods for the administration of the law and the dispensation of justice; and - the codification of the unwritten laws of the Cayman Islands		
Measures	2014/15 Budget	2013/14 Forecast
Quantity Number of review hours	3,400-3,700	3,544
Quality Work undertaken by qualified and experienced lawyers	100%	100%
Timeliness Within the deadlines agreed by members of the Commission	100%	100%
Location Grand Cayman	100%	100%
Cost	\$425,505	\$456,872
Related Broad Outcome: 3. A More Secure Community		

PLG 26	Law Teaching and Publications	\$994,640	
Description Provision of law teaching relating to: - 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		2014/15 Budget	2014/15 Forecast
Quantity - Number of student - Attorney of Law Certificate6-815 - Full –Time LLB degree60-6560 - Part-Time LLB degree30-3531 - Individual courses22 - Attorney of Law Certificate - Courses provided within academic year88 - Hours of classroom lecturing per academic year200200 - LLB (Hons) - Modules taught over three academic years1919 - Hours of classroom teaching per module5050 - Hours of classroom lecturing per academic year950950 - Number of publications2-44			
Quality Attorney of Law Certificate - Percentage of courses taught by lecturers qualified to teach in the field.100%100% - Percentage of courses taught in accordance with a curriculum approved by Legal .Advisory Council100%100% - Peer review of assessment criteria (setting of examinations) by External examiners100%1000% - Peer review of internal assessment of coursework by external examiners.100%100%			
LLB Degree - Percentage of courses taught by lecturers qualified to teach in the field.100%100% - Percentage of courses taught in accordance with a curriculum approved by the University of Liverpool100%100% - Peer review of assessment criteria (setting of examinations and coursework) by staff of the Faculty of Law, Liverpool University100%100% - Peer review of internal assessment of coursework by staff of Faculty of Law, Liverpool University100%100%			
Publications Meet standards required for publication100%100%			
Timeliness - Courses offered during each academic year100%100% - Research papers are completed on an ongoing basis throughout the calendar year100%100%			

Location Grand Cayman Cost	\$994,640	\$1,633,578
Related Broad Outcome 6: A Centre of Excellence in Education		

Note: This output is partly subsidized by the general public in the amount of \$720,000 the number of students above is the total number in attendance and is not pro-rated for fees paid by the general public.

6. PAYMENT ARRANGEMENTS

Cabinet will pay the *[insert Ministry/Portfolio name]* for delivery of the outputs described in section 1.

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

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

The expected amount of each invoice for outputs to be delivered during the year is outlined in the following table.

INVOICE PROFILE

MONTH	PLG 2 \$	PLG 16 \$	PLG 20 \$	PLG 21 \$	PLG 24 \$	PLG 26 \$
July	65,143	163,142	85,740	58,797	35,459	82,887
August	65,143	163,142	85,740	58,797	35,459	82,887
September	65,143	163,142	85,740	58,797	35,459	82,887
October	65,143	163,142	85,740	58,797	35,459	82,887
November	65,143	163,142	85,740	58,797	35,459	82,887
December	65,143	163,142	85,740	58,797	35,459	82,887
January	65,143	163,142	85,740	58,797	35,459	82,887
February	65,143	163,142	85,740	58,797	35,459	82,887
March	65,143	163,142	85,740	58,797	35,459	82,887
April	65,143	163,142	85,740	58,797	35,459	82,887
May	65,143	163,142	85,740	58,797	35,459	82,887
June	65,139	163,139	85,745	58,801	35,456	82,883
TOTAL	781,712	1,957,701	1,028,885	705,568	425,505	994,640



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 Financial Law (2013 Revision).

I accept responsibility for the accuracy and integrity of the financial information in these forecast financial statements and their compliance with the Public Management and Finance Law (2013 Revision).

To the best of my knowledge the statements are:

- m. Complete and reliable;
- n. Fairly reflect the forecast financial position as at 30th June 2015 and performance for the 2014/15 financial year; and
- o. Comply with generally accepted accounting practice.

Ms. Jacqueline Wilson

Solicitor General/Chief Officer

Portfolio of Legal Affairs

[] June 2014

[Portfolio of Legal Affairs]
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2015

		2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Current Assets	Note			
Cash and cash equivalents	1	1,021	1,026	3,708
Marketable securities and deposits				
Trade receivables	2	648	615	598
Other receivables	2	4	4	21
Inventories	3			
Investments	4			
Prepayments	5	65	65	131
Total Current Assets		1,738	1,710	4,458
Non-Current Assets				
Trade receivables	3			
Other receivables	2	8	8	8
Inventories	3			
Prepayments	4			
Intangible Assets	5			
	6	26	-	-
Property, plant and equipment	6	928	982	1,031
Total Non-Current Assets		962	990	1,039
Total Assets		2,700	2,700	5,497
Current Liabilities				
Trade payable	7	47	47	46
Other payables and accruals	7	122	122	123
Bank overdraft	2			
Unearned revenue				
Employee entitlements	9	138	150	146
Repayment of surplus		43	43	2,988
Total Current Liabilities		350	362	3,303
Non-Current Liabilities				
Trade payables	7			
Other payables and accruals	7			
Employee entitlements	8	133	121	109
Total Non-Current Liabilities		133	121	109
Total Liabilities		483	483	3,412
Net Assets		2,217	2,217	2,085
NET WORTH				

Contributed capital	2,217	2,217	2,085
Other Reserves			
Revaluation reserve			
Accumulated surpluses/(deficits)			
Total Net Worth	2,217	2,217	2,085

STATEMENT OF FINANCIAL PERFORMANCE**FOR THE YEAR ENDED 30 JUNE 2015**

		2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
	Note	\$000	\$000	\$000
Revenue				
Sale of goods and services	10	6,658	6,644	6,023
Investment revenue	10			
Donations	11			
Other revenue				
Total Revenue		6,658	6,644	6,023
Expenses				
Personnel costs	13	4,553	4,322	3,844
Supplies and consumables	14	1,345	1,513	1,450
Depreciation	6	233	233	234
Impairment of property, plant and equipment	6			
Impairment of inventory	4			
Finance costs (overdraft interest)	14			
Litigation costs	15			
Gain/(losses) on foreign exchange transactions	16	527	576	462
Gain/(losses) on disposal/revaluation of property, plant and equipment	16	-	-	14
Other expenses				(6)
Total Expenses		6,658	6,644	5,998
Surplus or (deficit) for the period				25

CASH FLOW STATEMENT**FOR THE YEAR ENDED 30 JUNE 2015**

	Note	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Outputs to Cabinet		5,871	5,816	5,468
Outputs to other government agencies		50	113	123
Sales and Goods and services – third party		704	698	840
Interest received				
Donations / Grants				
Other receipts				
Payments				
Personnel costs		(4,553)	(4,306)	(3,748)
Supplies and consumables		(1,872)	(2,006)	(1,755)
Interest paid				
Other payment				
Net cash flows from operating activities		200	315	928
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment		(205)	(184)	(129)
Proceeds from sale of property, plant and equipment				
Purchase of investments				
Proceeds from sale of investments				
Cash advances				
Cash receipts from repayment of advances				
Net cash flows from investing activities		(205)	(184)	(129)
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity investment		-	132	128
Repayment of surplus		-	(2,945)	-
Capital withdrawal				
Net cash flows from financing activities			(2,813)	128
Net increase/(decrease) in cash and cash equivalents		(5)	(2,682)	927
Cash and cash equivalents at beginning of period		1,026	3,708	2,781
Cash and cash equivalents at end of period		1,021	1,026	3,708

CAYMAN ISLANDS GOVERNMENT

Portfolio of Legal Affairs]

STATEMENT OF ACCOUNTING POLICIES

Portfolio of Legal Affairs

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

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

Reporting Period

The reporting period is the period ended 30 June 2012.

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, Tourism and Development (Treasury).

Receivables and advances

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

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

Other plant and equipment, which includes motor vehicles and office equipment, is recorded at cost (or fair value if acquired prior to 2010) less accumulated depreciation.

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.

NOTE 1. CASH AND CASH EQUIVALENTS

	Foreign Currency \$000	Exchange Rate \$000	2014/15 Budget
Cash on hand (IRIS Confirmation Account/Petty Cash)			
Cash in transit (IRIS Remittance Account)	8	1.000	8
CI\$ Operational Current Account held at Royal Bank of Canada	272	1.000	272
US\$ Operational Current Account held at Royal Bank of Canada	825	0.8375	691
Payroll Current Account held at Royal Bank of Canada	50	1.0000	50
Bank accounts held at other financial Institutions			
<u>[DISCLOSE ACCOUNT]</u>			
Fixed Deposits held with Treasury (less than 90 days)			
Total Cash and Cash Equivalents			1,021

NOTE 2. TRADE AND OTHER RECEIVABLES**TRADE RECEIVABLES**

	2014/15 Budget \$000	2013/14 Est. Actual \$000	201/13 Actual \$000
Sale of goods and services	103	103	76
Outputs to Cabinet	495	472	419
Outputs to other government agencies	60	50	113
Less: provision for doubtful debts	(10)	(10)	(10)
Total trade receivables	648	615	598

OTHER RECEIVABLES

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Advances (salary, official travel, etc)	-	-	4
Dishonoured cheques	18	18	21
Interest receivable			
Other non-currents assets			
Other	-	-	10
Less: provision for doubtful debts	(14)	(14)	(14)
Total other receivables	4	4	21

	Trade Receivables	Other Receivables	2014/15 Budget
Current			
Past due 1-30 days	648	-	648
Past due 31-60 days			
Past due 61-90 days			
Past due 90 and above	10		10
Non-Current			
Past due 1 year and above		8	8
Total	658	8	666

Changes in the provision of doubtful debts:

Description	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
Balance at 1 July, 2014	(24)	(24)	(24)
Additional provisions made during the year			
Write off-excess provision		-	
Receivables written off during the period			
Balance at 30 June, 2015	(24)	(24)	(24)

NOTE 3. INVENTORIES

	Current	Non-Current	2014/15 Budget
Inventory held for use in the provision of goods and services			
Inventory held for sale			
Impairment of Inventory			
Total Inventories			

NOTE 4. INVESTMENTS

	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
Investments			
Description			
Total Investments at the lower of cost or Market value			

NOTE 5. PREPAYMENTS

	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
Description			
Accrued prepayments	65	65	131
Total	65	65	131

NOTE 6. PROPERTY, PLANT AND EQUIPMENT

	As at 30 June 2015					
	Vehicles \$000	Furniture and Fittings \$000	Computer Hardware and Software \$000	Office Equipment \$000	Other Assets \$000	Total \$000
<u>Cost</u>						
At 1 July 2014	15	278	26	207	2,403	2,929
Additions	-		30	25	150	205
At 30 June 2015	15	278	56	232	2,553	3,134
<u>Accumulated depreciation</u>						
At 1 July 2014	15	245	21	166	1,500	1,947
Depreciation charge for the year	-	13	6	12	202	233
At 30 June 2015	15	258	27	178	1,702	2,180
Carrying value at 30 June 2015	-	20	29	54	851	954

	As at 30 June 2014					
	Vehicles \$000	Furniture and Fittings \$000	Computer Hardware and Software \$000	Office Equipment \$000	Other Assets \$000	Total \$000
<u>Cost</u>						
At 1 July 2013	15	278	20	181	2,251	2,745
Additions	-		6	26	152	184
At 30 June 2013	15	278	26	207	2,403	2,929
<u>Accumulated depreciation</u>						
At 1 July 2013	15	220	20	153	1,306	1,714
Depreciation charge for the year	-	25	1	13	194	233
At 30 June 2014	15	245	21	166	1,500	1,947
Carrying value at 30 June 2014	-	33	5	41	903	982

NOTE 7. TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Creditors	7	7	8
Creditors Ministries/Portfolios	40	40	40
Accrued Expenses	122	122	118
Payroll Deductions			
Other payables	-	-	3
Total trade payables, other payables and accruals	169	169	169

NOTE 8. EMPLOYEE ENTITLEMENTS

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Annual Leave	138	150	146
Retirement and long service leave			
Accrued salaries			
Travel			
Total current portion	138	150	146
<i>Non-current employee entitlements are represented by:</i>			
Retirement and long term service leave	133	121	109
Total employee entitlements	271	271	255

NOTE 9a. SALES OF GOODS AND SERVICES

Revenue Type	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Outputs to Cabinet	5,894	5,869	5,194
Outputs to other government agencies	60	50	13
Fees and charges	700	720	782
General sales			
Rentals			
Other	4	5	34
Total sales of goods and services	6,658	6,644	6,023

FEES AND CHARGES

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Fees and Charges			
Description			
Law School	700	720	782
Total Fees and Charges	700	720	782
General Sales			
Description			
Total General Sales			
Rentals			
Description			
Total Rentals			
Other Goods & Services Revenue			
Goods & Services Revenue			
Miscellaneous Receipts	4	5	34
Total Other Goods & Services Revenue	4	5	34
Sales of Outputs to Cabinets			
Sales of outputs to Cabinet	5,894	5,869	5,194
Total Sales of Outputs to Cabinet	5,894	5,869	5,194
Other Interdepartmental Revenue			
Revenue from Ministries/Portfolios & Public Authorities	60	50	13
Total Other Interdepartmental Revenue	60	50	13
Total Goods and Services	6,658	6,644	6,023

NOTE 9b. REVENUE CONCESSIONS

Revenue Type	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
(e.g. Examination fees; construction materials)			

Total concessions

NOTE 10. INVESTMENT REVENUE

Revenue Type	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Interest on deposits held with cabinet			
Interest on cash balances			
Royalties			
Other			
Total Investment revenue			

NOTE 11. DONATIONS

Source	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Total donations			

NOTE 12. PERSONNEL COSTS

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Salaries, wages and allowances	3,878	3,684	3,308
Health care	437	415	341
Pension	210	201	173
Leave		22	22
Other personnel related costs	28		
Total Personnel Costs	4,553	4,322	3,844

NOTE 13. SUPPLIES AND CONSUMABLES

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Supplies and Materials	85	53	36
Purchase of services	323	337	305
Lease of property and equipment	436	617	617
Utilities	172	237	226
General Insurance	25	25	22
Interdepartmental expenses	31	31	30
Travel and Subsistence	120	110	115
Recruitment and Training	72	28	20
Other	81	75	79
Total Supplies and Consumables	1,345	1,513	1,450

NOTE 14. FINANCE COSTS

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Interest on overdraft			
Other			
Total Finance cost			

NOTE 15. LITIGATION COSTS

The Attorney General's Office provides litigation services to [Ministry/Portfolio]. However during the year ended 30 June [] the use of legal services from the outside of the Government were authorised by the Attorney General's office. The costs of these services were \$XX in [Current Year] and \$XX in [Prior Year].

Litigation Costs	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Description			
Description	527	576	462
Total Litigation cost	572	576	462

NOTE 16. GAINS / (LOSSES)

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Net (gain) / loss on disposal of property, plant and equipment			
Net (gain) / loss on foreign exchange Transactions			
Total gains / (losses)			

During the period the [Ministry/Portfolio] disposed of [type of property, plant, equipment] that was [state purpose]. The net gain on [type of property, plant, equipment] disposals was \$XX [2008/09; \$XX]. Approval was obtained to dispose of these assets.

NOTE 17. RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT)

	2014/15 Budget \$000	2013/14 Est. Actual This Year \$000	2012/13 Actual \$000
Surplus/(deficit) from ordinary activities		-	25
Non-cash movements			
Depreciation expense	233	233	234
Recovery of bad debts			
(Gain)/losses on sale of property plant and equipment	-	-	(6)
Foreign exchange gains/(losses)	-	-	14
Changes in current assets and liabilities			
(Increase)/decrease in other current assets		66	(83)
(Increase)/decrease in receivables	(10)	53	(19)
(Increase)/decrease in receivables - Cabinet	(23)	(53)	732
(Increase)/decrease in inventories			
(Increase)/decrease in payables	-	-	31
(Increase)/decrease in provisions relating to employee costs	-	16	-
Net cash flows from operating activities	200	315	928

NOTE 18. CONTINGENT LIABILITIES AND ASSETS

	Beginning Balance	Additions	Disbursements	Adjustments	2014/15 Budget
Guarantees					
Item 1 heading					
Item 1 description/nature/timing of outflow/uncertainties of amounts and timing					
Item 2 heading					
Item 2 description/nature/timing of outflow/uncertainties of amounts and timing					
Total Quantifiable Guarantees					
Legal Proceedings and Disputes					
Item 1 heading					
Item 1 description/nature/timing of outflow/uncertainties of amounts and timing					
Item 2 heading					
Item 2 description/nature/timing of outflow/uncertainties of amounts and timing					
Total Legal Proceedings and Disputes					
Other Contingent Liabilities					
Item 1 heading					
Item 1 description/nature/timing of outflow/uncertainties of amounts and timing					
Item 2 heading					
Item 2 description/nature/timing of outflow/uncertainties of amounts and timing					
Total Other Contingent Liabilities					
Total contingent liabilities					
Contingent Assets					
Item 1 heading					
Item 1 description/nature/timing of outflow/uncertainties of amounts and timing					
Item 2 heading					
Item 2 description/nature/timing of outflow/uncertainties of amounts and timing					
Total Other Contingent Assets					

NOTE 19: COMMITMENTS

Type	One year or less	One to five Years	Over five Years	Total
Capital Commitments				
Property, plant and equipment				
Other fixed assets				
Other commitments (list separately if material)				
Total Capital Commitments				
Operating Commitments				
Non-cancellable accommodation leases				
Other non-cancellable leases				
Non-cancellable contracts for the supply of goods and services				
Other operating commitments				
Total Operating Commitments				
Total Commitments				

NOTE 21. RELATED PARTY AND KEY MANAGEMENT PERSONNEL DISCLOSURES

The [Ministry/Portfolio] is a wholly owned entity of the government from which it derives a major source of its revenue. The [Ministry/Portfolio] and its key management personnel transact with other government entities on a regular basis. These transactions were provided free of cost during the financial year ended 30 June 2010 and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions.

Description	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Salaries and other short-term employee benefits	780	780	805
Past employee benefits			
Other long-term benefits			
Termination benefits			
Loans			
Total	780	780	805

The following additional information is provided in relation to loans granted to key management personnel and or their close relatives:-

Loan Recipient	Relationship to key management personnel	Amount Advanced	Amount Repaid -ve	Balance	Terms and conditions of Loan

[If no loans were granted to key management personnel or their close relatives during the financial year then make statement to this effect].

[THE BELOW IS A GUIDE. MINISTRIES/PORTFOLIOS MUST IDENTIFY AND DISCLOSE THEIR SPECIFIC RISKS. SEE IPSAS 15 PARAGRAPHS 48 AND 49]

The [Ministry/Portfolio] 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/Portfolio] is subject to credit risk from debtors other than the Cabinet. The [Ministry/Portfolio] does not have significant concentrations of credit risk for its other financial instruments.

Currency and interest rate risk

The [Ministry/Portfolio] has no significant exposure to currency exchange loss risk and interest rate risk.

Liquidity risk

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

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

ANNUAL BUDGET STATEMENT

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

**FOR THE FINANCIAL YEAR
ENDING 30 JUNE 2015**

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

CONTENT

STATEMENTS: STATEMENT OF MINISTER/ OFFICIAL MEMBER AND CHIEF OFFICER

PART A: Ownership Performance

- 25. Nature and Scope of Activities
- 26. Strategic Ownership Goals
- 27. Ownership Performance Targets
- 28. Equity Investments and Withdrawals

PART B: Output Performance

- 29. Outputs to be Delivered
- 30. Payment Arrangements

APPENDIX: Forecast Financial Statements

STATEMENT OF THE ATTORNEY GENERAL

I confirm that the draft Annual Budget Statement and the draft Purchase Agreements reflect the outputs I wish to purchase in the 2014/15 financial year. The Draft Annual Budget Statement and the draft Ownership performance I want to be delivered in the 2014/15 financial year.

I also confirm that the Draft Annual Plan and Estimates includes the various measures I am planning to enforce during the 2014/15 financial year.

Honourable Samuel Bulgin, QC, JP
Minister

Office of the Director of Public Prosecutions

[] [] 2014

STATEMENT OF THE CHIEF OFFICER

The Draft Budget has been compiled using the best information available and is to the best of my knowledge complete and accurate as of this date.

The Draft Budget complies with the requirements of the Strategic Policy Statement including the expenditure parameters agreed by Cabinet and Legislative Assembly.

I take responsibility for the accuracy and completeness of the financial numbers and other information contained in the Draft Budget

Ms. Cheryl Richards, QC, JP
Director of Public Prosecution/ Chief Officer

Office of the Director of Public Prosecutions

[] [] 2014

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General Nature of Activities

Prosecution of criminal offences and international cooperation.

Scope of Activities

- The prosecution of criminal offences; and
- International legal cooperation activity

Customers and Location of Activities

Customers for all activities are the Royal Cayman Island Police Service, Customs, Immigration, Government agencies and general public. All services located in the Cayman Islands.

2. STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the *[Office of Director of Public Prosecution]* in 2014/15 and the subsequent two years are as follows:

- Ensure optimum use of Government resources so that costs are reduced as much as possible
- Provision of optimum legal services to the Government and Government entities.
- Identify areas for greater efficiency and reduction of systematic delay to include working with justice system partners to address back log in the Court system
- Continue work on Staff Retention Program to ensure that Office continues to be adequately staffed
- Training of articulated clerks
- Development of Junior Attorneys
- The continuing professional education of qualified attorneys in Government service
- Training of all administrative and support staff to paralegal standard
- Comply with the performance appraisal system
- Maintain legal research tools and data base
- The maintenance of equipment conducive to the production of the outputs of the Office.

3. OWNERSHIP PERFORMANCE TARGETS

The ownership performance targets for the Office of the Director of Public Prosecutions for the 2014/15 financial year are as follows:

Financial Performance

Financial Performance Measure	2014/15 Budget \$	2013/14 Forecast \$
Revenue from Cabinet	2,919,000	2,741,000
Revenue from ministries, portfolios, statutory authorities, government companies		
Revenue from others		
Surplus/deficit from outputs		
Ownership expenses	2,919,000	2,741,000
Operating Surplus/Deficit		
Net Worth	374,000	374,000
Cash flows from operating activities	29,000	42,000
Cash flows from investing activities	(35,000)	(48,000)
Cash flows from financing activities		(13,000)
Change in cash balances	(6,000)	(19,000)

Financial Performance Ratio	2014/15 Budget %	2013/14 Forecast %
Current Assets: Current Liabilities (Working Capital)	1.36	1.33
Total Assets: Total Liabilities	1.76	1.76

Maintenance of Capability

Human Capital Measures	2014/15 Budget	2013/14 Forecast
Total full time equivalent staff employed	22	21
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:		

Summary of Establishment

Position	2014/15 Budget	2013/14 Forecast
Director of Public Prosecutions	1	1
Deputy Director of Public Prosecutions	1	1
Senior Crown Counsel (International)	1	1
Senior Crown Counsel (Grand Court)	1	1
Senior Crown Counsel (Summary Court)	1	1
Crown Counsel Criminal	8	8
Traffic Court Prosecutor	2	2
Administrative Assistant	1	1
Legal Executive Main Summary Court Clerk	1	1
Clerical Officer, Summary Court	1	1
Executive Officer Grand Court	1	1
Clerical Officer 1 – Reception	1	1
Office Assistant/ Bearer	1	1
Serious Crime Case Manager	1	-
Total	22	21

Physical Capital Measures	2014/15 Budget	2013/14 Forecast
Value of total assets	\$867,000	\$867,000
Asset replacements: total assets	0.04%	0.056%
Book value of assets: initial cost of those assets	0.59%	0.71%
Depreciation: cash flow on asset purchases	1.37%	0.90%
Changes to asset management policies		

Major <u>New</u> Entity Capital Expenditures for the Year	2014/15 Budget \$
Library books and leasehold improvements	35,000

Major Entity Capital Expenditure Commenced but not completed in previous years	Anticipated Project Status at 1st July 2014

Risk Management

Key risks faced by the Portfolio	Change in status from 2013/14	Actions to manage risk	Financial value of risk
Loss of Files	Unchanged	Improved Alternative Storage Continue with implementation of case file management system	Unknown
Insufficient Administrative Support	Unchanged	Continue to add support staff	Unknown
Loss of Staff	Unchanged	- Ensure that the compensation differential with the private sector is at an acceptable level - Improve the physical working environment - Ensure that departments are adequately staffed which will ensure an equitable distribution of workload	Unknown

4. EQUITY INVESTMENTS AND WITHDRAWALS

Equity Movement	2014/15 Budget \$	2013/14 Forecast \$
Equity Investment from Cabinet into the <i>Director of Public Prosecutions</i>	-	43,000
Capital (Equity) Withdrawal by Cabinet from the <i>Director of Public Prosecutions</i>		

PART B

OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

DPP 1	Prosecution and Victims Support	\$2,677,654
Description		
Provision of prosecution services relating to criminal matters.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
• Number of cases for which legal rulings provided	1,800-2,500	2,250
• Number of cases prosecuted	1,500-2,050	2,031
Quality		
• Availability of qualified Crown Counsel	100%	100%
• Percentage of indictments that were drafted correctly and did not required revision	100%	95%
• Percentage of indictments that were successfully lodged	100%	100%
• Percentage of times that disclosures provided to the defense was satisfactory to the expectations of the end-user	95%	95%
Timeliness		
• Percentage of rulings within specified time	100%	98%
• Percentage of advice given within specified time	100%	98%
• Percentage of indictments drafted within period prescribed by Grand Court practice direction two weeks	100%	99%
• Percentage of prosecution undertaken within a given period or as required	100%	100%
• Percentage of disclosure provided within reasonable time to assist the defense in their preparation prior to trial/hearing	95%	95%
• Percentage of Preliminary Bundles prepared within time specified the court	100%	95%
• Percentage of times hearings are accomplished within time set for such hearings	95%	95%
Location		
Grand Cayman	100%	100%
Cost	\$2,677,654	\$2,438,880
Related Broad Outcome:		
3. A More Secure Community		

DPP 2	International Legal Cooperation Activities	\$241,036
Description Administer, manage and implement the various forms of International Legal Assistance available through the Portfolio. Conduct criminal prosecutions and make ancillary applications arising out of international requests for assistance.		
Measures Quantity - Number of request of assistance from Authority Quality - Qualified Attorneys to provide requested assistance Timeliness - Assistance given within required time line Location - Grand Cayman Cost	2014/15 Budget	2013/14 Forecast
	20-30	21
	100%	100%
	100%	100%
	100%	100%
	\$241,036	\$302,307
Related Broad Outcome: 3. A More Secure Community		

6. PAYMENT ARRANGEMENTS

Cabinet will pay the *[insert Ministry/Portfolio name]* for delivery of the outputs described in section 1.

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

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

The expected amount of each invoice for outputs to be delivered during the year is outlined in the following table.

INVOICE PROFILE

MONTH	DPP 1 \$	DPP 2 \$
July	223,138	20,086
August	223,138	20,086
September	223,138	20,086
October	223,138	20,086
November	223,138	20,086
December	223,138	20,086
January	223,138	20,086
February	223,138	20,086
March	223,138	20,086
April	223,138	20,086
May	223,138	20,086
June	223,136	20,090
TOTAL	2,677,654	241,036



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 Financial Law (2013 Revision).

I accept responsibility for the accuracy and integrity of the financial information in these forecast financial statements and their compliance with the Public Management and Finance Law (2013 Revision).

To the best of my knowledge the statements are:

- p. Complete and reliable;
- q. Fairly reflect the forecast financial position as at 30th June 2015 and performance for the 2014/15 financial year; and
- r. Comply with generally accepted accounting practice.

Ms. Cheryl Richards, QC, JP
Director of Public Prosecutions

Office of the Director of Public Prosecutions

[] June 2014

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2015**

	Note	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Current Assets				
Cash and cash equivalents	1	422	428	447
Marketable securities and deposits				
Trade receivables	2	243	224	226
Other receivables	2			4
Inventories	3			
Investments	4			
Prepayments	5	6	6	5
Total Current Assets		671	658	682
Non-Current Assets				
Trade receivables	3			
Other receivables	3			
Inventories	4			
Property, plant and equipment	6	196	209	204
Total Non-Current Assets		196	209	204
Total Assets		867	867	886
Current Liabilities				
Trade payable	7	20	20	20
Other payables and accruals	7	185	185	192
Bank overdraft	2			
Unearned revenue				
Employee entitlements	9	90	90	89
Repayment of surplus		198	198	254
Total Current Liabilities		493	493	555
Non-Current Liabilities				
Trade payables	7			
Other payables and accruals	7			
Employee entitlements	8			
Total Non-Current Liabilities			-	-
Total Liabilities		374	374	331
Net Assets		374	374	331
NET WORTH				
Contributed capital		374	374	331
Other Reserves				
Revaluation reserve				
Accumulated surpluses/(deficits)				
Total Net Worth		374	374	331

Office of Director of Public Prosecution
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2015

		2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
	Note	\$000	\$000	\$000
Revenue				
Sale of goods and services	10	2,919	2,741	2,724
Investment revenue	10			
Donations	11			
Other revenue			-	17
Total Revenue		2,919	2,741	2,741
Expenses				
Personnel costs	13	2,041	1,923	1,799
Supplies and consumables	14	530	525	436
Depreciation	6	48	43	31
Impairment of property, plant and equipment	6			
Impairment of inventory	4			
Finance costs (overdraft interest)	14			
Litigation costs	15	300	250	294
Gain/(losses) on foreign exchange transactions	16			
Gain/(losses) on disposal/revaluation of property, plant and equipment	16			
Other expenses				
Total Expenses		2,919	2,741	2,560
Surplus or (deficit) for the period		-	-	181

Office of Director of Public Prosecution
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2015

	Note	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Outputs to Cabinet		2,899	2,743	2,660
Outputs to other government agencies				
Sales and Goods and services – third party				72
Interest received				
Donations / Grants				
Other receipts				
Payments				
Personnel costs		(2,041)	(1,922)	(1,793)
Supplies and consumables		(829)	(779)	(1,192)
Interest paid				
Other payment				
Net cash flows from operating activities		29	42	(253)
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment		(35)	(48)	(128)
Proceeds from sale of property, plant and equipment				
Purchase of investments				
Proceeds from sale of investments				
Cash advances				
Cash receipts from repayment of advances				
Net cash flows from investing activities		(35)	(48)	(128)
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity investment			43	127
Repayment of surplus			(56)	
Capital withdrawal				
Net cash flows from financing activities			(13)	127
Net increase/(decrease) in cash and cash equivalents		(6)	(19)	(254)
Cash and cash equivalents at beginning of period		428	447	701
Cash and cash equivalents at end of period		422	428	447

**STATEMENT OF CHANGES IN NET WORTH
FOR THE YEAR ENDED 30 JUNE 2014**

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2013	331				331
Changes in accounting policy					
Prior Year Adjustments					
Restated balance	331				331
Changes in net worth for 2013/14					
Gain/(loss) on property revaluation					
Gain/(loss) on revaluation of investments					
Exchange differences on translating foreign operations					
Equity Investment from Cabinet	43				43
Capital withdrawals by Cabinet					
Repayment of surplus to Cabinet					
Net revenue / expenses recognised directly in net worth	43				43
Surplus/(deficit)for the period 2013/14					
Total recognised revenues and expenses for the period	43				43
Balance at 30 June 2014 carried forward	374				374
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2014 brought forward	374				374
Changes in net worth for 2014/15					
Changes in accounting policy					
Prior Year Adjustments					
Restated balance	374				374
Changes in net worth for 2014/15					
Gain/(loss) on property revaluation					
Gain/(loss) on revaluation of investments					
Exchange differences on translating foreign operations					
Equity Investment from Cabinet					
Capital withdrawals by Cabinet					
Repayment of surplus/Dividends to Cabinet					
Net revenue / expenses recognised directly in net worth	374				374
Surplus/(deficit)for the period 2014/15					
Total recognised revenues and expenses for the period					
Balance at 30 June 2015	374				374

Office of Director of Public Prosecution

STATEMENT OF ACCOUNTING POLICIES

Office of Director of Public Prosecution

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

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

Reporting Period

The reporting period is the period ended 30 June 2012.

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, Tourism and Development (Treasury).

Receivables and advances

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

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

Other plant and equipment, which includes motor vehicles and office equipment, is recorded at cost (or fair value if acquired prior to 2010) less accumulated depreciation.

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.

NOTE 1. CASH AND CASH EQUIVALENTS

	Foreign Currency \$000	Exchange Rate \$000	2014/15 Budget
Cash on hand (IRIS Confirmation Account/Petty Cash)			
Cash in transit (IRIS Remittance Account)			
CI\$ Operational Current Account held at Royal Bank of Canada	397	1.0000	397
US\$ Operational Current Account held at Royal Bank of Canada			25
Payroll Current Account held at Royal Bank of Canada	25	1.0000	
Bank accounts held at other financial Institutions			
<u>/DISCLOSE ACCOUNT/</u>			
Fixed Deposits held with Treasury (less than 90 days)			
Total Cash and Cash Equivalents			422

NOTE 2. TRADE AND OTHER RECEIVABLES

TRADE RECEIVABLES

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Sale of goods and services			
Outputs to Cabinet	243	224	226
Outputs to other government agencies			
Less: provision for doubtful debts			
Total trade receivables	243	224	226

OTHER RECEIVABLES

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Advances (salary, official travel, etc)			
Dishonoured cheques			
Interest receivable			
Other			4
Less: provision for doubtful debts			
Total other receivables	-	-	4

	Trade Receivables	Other Receivables	2014/15 Budget
Current			
Past due 1-30 days	243		243
Past due 31-60 days			
Past due 61-90 days			
Past due 90 and above			
Non-Current			
Past due 1 year and above			
Total	243		243

Changes in the provision of doubtful debts:

Description	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
Balance at 1 July, 2012			
Additional provisions made during the year			
Receivables written off during the period			
Balance at 30 June, 2013			

NOTE 3. INVENTORIES

	Current	Non-Current	2014/15 Budget
Inventory held for use in the provision of goods and services			
Inventory held for sale			
Impairment of Inventory			
Total Inventories			

NOTE 4. INVESTMENTS

Investments	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
Description			
Total Investments at the lower of cost or Market value			

NOTE 5. PREPAYMENTS

Description	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
Accrued prepayments	6	6	5
Total	6	6	6

NOTE 6. PROPERTY, PLANT AND EQUIPMENT

	As at 30 June 2015			
	Furniture and fittings \$000	Office equipment \$000	Other Assets \$000	Total \$000
<u>Cost</u>				
At 1 July 2014	17	38	240	295
Additions	-	-	35	35
At 30 June 2015	17	38	275	330
<u>Accumulated depreciation</u>				
At 1 July 2014	4	11	71	86
Depreciation charge for the year	2	6	40	48
At 30 June 2015	6	17	111	134
Net book value at 30 June 2015	11	21	164	196

	As at 30 June 2014			
	Furniture and fittings \$000	Office equipment \$000	Other Assets \$000	Total \$000
<u>Cost</u>				
At 1 July 2013	17	38	192	247
Additions	-	-	48	48
At 30 June 2014	17	38	240	295
<u>Accumulated depreciation</u>				
At 1 July 2013	2	5	36	43
Depreciation charge for the year	2	6	35	43
At 30 June 2014	4	11	71	86
Net book value at 30 June 2014	13	27	205	209

NOTE 7. TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

	2013/14 Budget \$000	2012/13 Est. Actual \$000	2011/12 Actual \$000
Creditors			
Creditors Ministries/Portfolios	20	20	20
Accrued Expenses	185	185	192
Payroll Deductions			
Total trade payables, other payables and accruals	205	205	212

NOTE 8. EMPLOYEE ENTITLEMENTS

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Annual Leave			
Retirement and long service leave	90	90	89
Accrued salaries			
Travel			
Total current portion	90	90	89
<i>Non-current employee entitlements are represented by:</i>			
Retirement and long term service leave			
Total employee entitlements	90	90	89

NOTE 9a. SALES OF GOODS AND SERVICES

Revenue Type	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Outputs to Cabinet	2,919	2,741	2,724
Outputs to other government agencies			
Fees and charges			
General sales			
Rentals			
Other	-	-	17
Total sales of goods and services	2,919	2,741	2,741

FEES AND CHARGES

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Fees and Charges			
Description			
Total Fees and Charges			
General Sales			
Description			
Total General Sales			
Rentals			
Description			
Total Rentals			
Other Goods & Services Revenue			
Goods & Services Revenue			
Description			
Total			
Sales of Outputs to Cabinets			
Sales of Outputs to Cabinet	2,919	2,741	2,724
Total Sales of Outputs to Cabinet	2,919	2,741	2,724
Other Interdepartmental Revenue			
Financial Attest Services			
Revenue from Ministries/Portfolios & Public Authorities			
Total Other Interdepartmental Revenue			
Total Goods and Services	2,919	2,741	2,724

NOTE 9b. REVENUE CONCESSIONS

Revenue Type	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
(e.g. Examination fees; construction materials)			

Total concessions

NOTE 10. INVESTMENT REVENUE

Revenue Type	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Interest on deposits held with cabinet			
Interest on cash balances			
Royalties			
Other			
Total Investment revenue			

NOTE 11. DONATIONS

Source	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Total donations			

NOTE 12. PERSONNEL COSTS

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Salaries, wages and allowances	1,712	1,609	1,518
Health care	220	213	191
Pension	99	94	84
Leave	10	7	6
Other personnel related costs			
Total Personnel Costs	2,041	1,923	1,799

NOTE 13. SUPPLIES AND CONSUMABLES

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Supplies and Materials	49	51	47
Purchase of services	61	71	69
Lease of property and equipment	177	162	153
Utilities	63	63	55
General Insurance	5	5	3
Interdepartmental expenses	20	20	20
Travel and Subsistence	20	20	18
Recruitment and Training	20	20	12
Other	115	113	59
Total Supplies and Consumables	530	525	436

NOTE 14. FINANCE COSTS

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Interest on overdraft			
Other			
Total Finance cost			

NOTE 15. LITIGATION COSTS

The Attorney General's Office provides litigation services to [Ministry/Portfolio]. However during the year ended 30 June [] the use of legal services from the outside of the Government were authorised by the Attorney General's office. The costs of these services were \$XX in [Current Year] and \$XX in [Prior Year].

Litigation Costs	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Description	300	250	294
Description			
Total Litigation cost	300	250	294

NOTE 16. GAINS / (LOSSES)

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Net (gain) / loss on disposal of property, plant and equipment			
Net (gain) / loss on foreign exchange Transactions			
Total gains / (losses)			

During the period the [Ministry/Portfolio] disposed of [type of property, plant, equipment] that was [state purpose]. The net gain on [type of property, plant, equipment] disposals was \$XX [2008/09; \$XX]. Approval was obtained to dispose of these assets.

NOTE 17. RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT)

	2014/15 Budget \$000	2013/14 Est. Actual This Year \$000	2012/13 Actual \$000
Surplus/(deficit) from ordinary activities		-	181
Non-cash movements			
Depreciation expense	48	43	31
Impairment			
(Gain)/losses on sale of property plant and equipment			
Foreign exchange gains/(losses)			
Changes in current assets and liabilities			
(Increase)/decrease in other current assets		3	50
(Increase)/decrease in receivables			
(Increase)/decrease in receivables - Cabinet	(19)	2	(64)
(Increase)/decrease in inventories		(7)	(451)
(Increase)/decrease in payables			
(Increase)/decrease in provisions relating to employee costs		1	
Net cash flows from operating activities	29	42	(253)

NOTE 18. CONTINGENT LIABILITIES AND ASSETS

	Beginning Balance	Additions	Disbursements	Adjustments	2014/15 Budget
Guarantees					
Item 1 heading					
Item 1 description/nature/timing of outflow/uncertainties of amounts and timing					
Item 2 heading					
Item 2 description/nature/timing of outflow/uncertainties of amounts and timing					
Total Quantifiable Guarantees					
Legal Proceedings and Disputes					
Item 1 heading					
Item 1 description/nature/timing of outflow/uncertainties of amounts and timing					
Item 2 heading					
Item 2 description/nature/timing of outflow/uncertainties of amounts and timing					
Total Legal Proceedings and Disputes					
Other Contingent Liabilities					
Item 1 heading					
Item 1 description/nature/timing of outflow/uncertainties of amounts and timing					
Item 2 heading					
Item 2 description/nature/timing of outflow/uncertainties of amounts and timing					
Total Other Contingent Liabilities					
Total contingent liabilities					
Contingent Assets					
Item 1 heading					
Item 1 description/nature/timing of outflow/uncertainties of amounts and timing					
Item 2 heading					
Item 2 description/nature/timing of outflow/uncertainties of amounts and timing					
Total Other Contingent Assets					

NOTE 19: COMMITMENTS

Type	One year or less	One to five Years	Over five Years	Total
Capital Commitments				
Property, plant and equipment				
Other fixed assets				
Other commitments (list separately if material)				
Total Capital Commitments				
Operating Commitments				
Non-cancellable accommodation leases	153,000	153,000		306,000
Other non-cancellable leases				
Non-cancellable contracts for the supply of goods and services				
Other operating commitments				
Total Operating Commitments	153,000	153,000		306,000
Total Commitments	153,000	153,000		306,000

NOTE 21. RELATED PARTY AND KEY MANAGEMENT PERSONNEL DISCLOSURES

The [Ministry/Portfolio] is a wholly owned entity of the government from which it derives a major source of its revenue. The [Ministry/Portfolio] and its key management personnel transact with other government entities on a regular basis. These transactions were provided free of cost during the financial year ended 30 June 2010 and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions.

Description	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Salaries and other short-term employee benefits	147	147	148
Past employee benefits			
Other long-term benefits			
Termination benefits			
Loans			
Total	147	147	148

The following additional information is provided in relation to loans granted to key management personnel and or their close relatives:-

Loan Recipient	Relationship to key management personnel	Amount Advanced	Amount Repaid -ve	Balance	Terms and conditions of Loan

The [Ministry/Portfolio] 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/Portfolio] is subject to credit risk from debtors other than the Cabinet. The [Ministry/Portfolio] does not have significant concentrations of credit risk for its other financial instruments.

Currency and interest rate risk

The [Ministry/Portfolio] has no significant exposure to currency exchange loss risk and interest rate risk.

Liquidity risk

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

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

ANNUAL BUDGET STATEMENT

JUDICIAL ADMINISTRATION

FOR THE FINANCIAL YEAR

ENDING 30 JUNE 2015

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

CONTENT

STATEMENTS: STATEMENT OF MINISTER/ OFFICIAL MEMBER AND CHIEF OFFICER

PART A: Ownership Performance

- 31. Nature and Scope of Activities
- 32. Strategic Ownership Goals
- 33. Ownership Performance Targets
- 34. Equity Investments and Withdrawals

PART B: Output Performance

- 35. Outputs to be Delivered
- 36. Payment Arrangements

APPENDIX: Forecast Financial Statements

STATEMENT OF THE CHIEF JUSTICE

I confirm that the draft Annual Budget Statement and the draft Purchase Agreements reflect the outputs I wish to purchase in the 2014/15 financial year. The Draft Annual Budget Statement and the draft Ownership performance I want to be delivered in the 2014/15 financial year.

I also confirm that the Draft Annual Plan and Estimates includes the various measures I am planning to enforce during the 2014/15 financial year.

Honourable Justice Anthony Smellie, QC
Chief Justice

Judicial Administration

[] [] 2014

STATEMENT OF THE CHIEF OFFICER

The Draft Budget has been compiled using the best information available and is to the best of my knowledge complete and accurate as of this date.

The Draft Budget complies with the requirements of the Strategic Policy Statement including the expenditure parameters agreed by Cabinet and Legislative Assembly.

I take responsibility for the accuracy and completeness of the financial numbers and other information contained in the Draft Budget

Mr. Kevin McCormac, JP
Courts Administrator/ Chief Officer

Judicial Administration

[] [] 2014

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General Nature of Activities

To provide administrative support for the dispensation of Justice in the Cayman Islands, for Judicial and Mutual Legal assistance to foreign Courts and Governments, and for the resolution of disputes that come before the Courts.

Scope of Activities

Case Management – Criminal and Civil

- Provision of services to support the work of the Judiciary in determining and managing criminal and civil cases.
- 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

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. Customers:- Chief Justice, other government agencies

2. STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the *Judicial Administration* in 2014/15 and the subsequent two years are as follows:

- Ensure optimum use of Government resources so that costs are reduced as much as possible.
- Establishment of the Family Court which is still in its implementation stages.
- Continue ongoing technological modernization of the Courts system, through an inter-active website
- Ongoing implementation of the Alternative Sentencing Law and Policies.

3. OWNERSHIP PERFORMANCE TARGETS

The ownership performance targets for the Judicial Administration for the 2014/15 financial year are as follows:

Financial Performance

Financial Performance Measure	2014/15 Budget \$	2013/14 Forecast \$
Revenue from Cabinet	5,516,214	5,327,000
Revenue from ministries, portfolios, statutory authorities, government companies		
Revenue from others	38,500	42,000
Surplus/deficit from outputs		
Ownership expenses	5,554,714	5,369,000
Operating Surplus/Deficit		-
Net Worth	1,754,682	1,754,000 ⁷
Cash flows from operating activities	204,553	196,000
Cash flows from investing activities	(60,000)	(188,000)
Cash flows from financing activities	-	180,000)
Change in cash balances	144,553	188,000

Financial Performance Ratio	2014/15 Budget %	2013/14 Forecast %
Current Assets: Current Liabilities (Working Capital)	2.00	1.85
Total Assets: Total Liabilities	272	2.72

3.2 Maintenance of Capability

Human Capital Measures	2014/15 Budget	2013/14 Forecast
Total full time equivalent staff employed	61	61
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:		

Summary of Establishment

Position	2014/15 Budget	2013/14 Forecast
Courts Administrator (Chief Officer)	1	1
Clerk of Courts	1	1
Registrar of the Court of Appeal(Part time)	1	0
Senior Deputy Clerk of Court/Registrar Financial Services Division	1	1
Deputy Clerk of Court	1	1
Judicial Research Analyst	0	1
Administrative and Finance Manager	1	1
Human Resource Manager	1	1
Cashier	3	3
Drug Rehabilitation Court Officer	1	1
Administrative Secretary	3	3
Filing Assistant	1	1
Accounts Officer I	1	1
Accounts Officer II	0	1
Executive Officer II	5	5
Supervisor Summary Criminal Registry	1	1
Marshals	8	8
Chief Marshal	1	1
Chief Bailiff/Chief Marshal	1	0
Receptionist	1	1
Information Systems Analyst	1	1
Listing Officer	1	1
Court Fund Accountant	1	1
Executive Officer 1-Grand Court Clerk	2	2
Court Reporter	3	3
Senior Court Reporter	1	1
Judge's Personal Assistant	4	4
Bailiff	2	2
Legal Aid Officer	1	1
Personal Assistant	1	1
Office Support Assistant	2	2
Office Attendant	1	1
Case Manager, Maintenance and Affiliation	1	1
Supervisor Civil Registry	1	1
Librarian (Legal Services)	1	1

Position – cont'd	2014/15 Budget	2013/14 Forecast
Judicial Support Officer	1	1
Warehouse Clerk 1 (Part Time)	1	1
Administrative Assistant (Civil)	0	1
Case Manager, Family Proceedings Unit	1	0
Supervisor, Family Proceedings Unit	1	0
TOTAL	61	61

Physical Capital Measures	2014/15 Budget	2013/14 Forecast
Value of total assets	2,774,232	2,774,232
Asset replacements: total assets	0.022%	0.068%
Book value of assets: initial cost of those assets	0.272%	0.333%
Depreciation: cash flow on asset purchases	3.433%	1.165%
Changes to asset management policies		

Major <u>New</u> Entity Capital Expenditures for the Year	2014/15 Budget \$
Furniture, library books and office equipment	60,000

Major Entity Capital Expenditure Commenced but not completed in previous years	Anticipated Project Status at 1st July 2014

Risk Management

Key risks faced by the Portfolio	Change in status from 2013/14	Actions to manage risk	Financial value of risk
Loss of key personnel	Unchanged	• Training Plan • Regular Performance feedback	Unknown
Judicial Enforcement Management System (JEMS) training	Unchanged	Continue with training and implementation schedule	Unknown
Hurricane or other damage and/or loss of confidential documents/exhibits and the inability of the courts to operate fully	Unchanged	• Maintenance of strong-room and vault; and back-up computer disks. • Generator to be acquired	Unknown

4. EQUITY INVESTMENTS AND WITHDRAWALS

Equity Movement	2014/15 Budget \$	2013/14 Forecast \$
Equity Investment from Cabinet into the <i>Judicial Administration</i>	60,000	180,000
Capital (Equity) Withdrawal by Cabinet from the <i>[insert Ministry/Portfolio name]</i>		

PART B

OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

JUD 1	Support to the Judiciary	\$1,155,289
Description Support to the Judiciary, involving: • Secretarial, correspondence, transcripts, listing and support for cases and appeals to the Chief Justice and the Judiciary • Compiling statistics for Chief Justice and ESO office of the previous year • Order Law Reports and relevant material for the comprehensive legal library to be used by Judges, Magistrates, Attorneys and Public		
Measures	2014/15 Budget	2013/14 Forecast
Quantity • Number of judgments prepared • Number of statistical reports • Number of transcripts for appeals • Number of Law Reports in library	100-150 1 75-100 4,000-4,500	150 1 75-100 3,700-4,000
Quality • Judgments prepared accurately in accordance with the Judge's and Magistrates drafts and directions • Statistical reports are accurate and subject to peer review • Transcripts of trials and Hearings prepared accurately and based on Judges/Magistrates directions • Order Law Reports, catalog material, and track books borrowed from Library	100% 100% 100% 100%	100% 100% 100% 100%
Timeliness • Judgments are prepared in accordance with Judges request • Statistic report available by January 1st 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%
Location Courts Office, Grand Cayman	100%	100%
Cost	\$1,155,289	\$995,910
Related Broad Outcome: 12. Equity and Justice in a Society that Values the Contributions of all		

JUD 2	Collection of Revenue	\$465,612
Description The collection and receipting of Revenue in JEMS in accordance with Laws and court orders for Court Fines, Traffic Tickets, Court Fees, Notary Public Fees, Bailiff Fees, Legal Practitioners Fees, and Law Firm Operational Licences.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
Number of receipts Issued	12,000-18,000	15,000
Quality		
Amount receipted equates to funds received	100%	100%
Judicial Financial Stamp applied to original receipt	100%	100%
Funds received in JEMS posted to IRIS	100%	95%
Timeliness		
Money received deposited to the bank within one working day	100%	100%
Money posted from JEMS to IRIS by the end of the current month	100%	100%
Location		
Kirk House, Grand Cayman, Government Administration, Cayman Brac	100%	100%
Cost	\$465,612	\$160,169
Related Broad Outcome: 12. Equity and Justice in a Society that Values the Contributions of all		

JUD 7	Legal Aid Certificates	\$203,300
Description		
Issuing Legal Aid Certificates for Criminal and Civil cases and the Taxation Certificates for Legal Aid bills submitted for payment.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
• Legal Aid Certificates Issued	750	700
• Legal Aid Taxation Certificates Issued	1,100	1,000
Quality		
• Certificates issued and signed by authorized Legal Aid officer in accordance with Legal Aid Law	100%	80%
• Taxation Certificates processed and signed by Clerk of the Court in accordance with Legal Aid Law and Practice Direction	100%	80%
Timeliness		
• Legal Aid notification certificate issued and sent out with-in 5 working days	100%	80%
• Taxation Certificate issued with-in 10 working days	100%	90%
Location		
Courts Office, Grand Cayman	100%	100%
Cost	\$203,300	\$131,374
Related Broad Outcome:		
12. Equity and Justice in a Society that Values the Contributions of all		

JUD 13	Court Funds Trust Operations	\$250,282
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 Quantity - Number of Receipts Issued - Number of Payments Issued - Financial Statement Issued - Number of nominated accounts - Number of General accounts Quality - Amount receipted equates to funds received - Amount paid equated amount receipted - Judicial Financial Stamp applied to original receipt - All monies collected recorded accurately and in accordance with Public Management and Finance Law (2013 Revision) and Direction of the Financial Secretary Timeliness - Money received deposited to the bank within one working day - Payments made with-in two working days of court order time - Money posted from JEMS to IRIS by the end of the current month - Annual Financial Statement to be prepared in accordance with Finance Regulations, (2013 Revision) Location Kirk House, Grand Cayman and Gov't Administration Cayman Brac	2014/15 Budget	2013/14 Forecast
	9,000	9,000
	10,000	10,000
	1	1
	75-100	100
	1,500	1,500
	100%	100%
	100%	90%
	100%	100%
	100%	100%
	100%	95%
	100%	95%
	100%	100%
	100%	60%
	\$250,282	\$317,286
Related Broad Outcome: 12. Equity and Justice in a Society that Values the Contributions of all		

JUD 15	Support for the Conduct of Civil Proceedings	\$1,421,529
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 & 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	2014/15 Budget	2013/14 Forecast
Quantity		
• Number of files prepared	1,400-1,600	1,500
• Number of Gazette Notices prepared	50-70	50
• Number of Civil appeals prepared	25-50	30
• Number of Grand Court cases prepared	800-12,000	11,000
• Number of Court documents served	170-200	170-200
• Number of Maintenance Summonses prepared	800-1,000	900
• Number of Civil cases processed including summary court	350-500	470
• Number of Divorce cases processed	200-250	220
• Number of Probate and Administration processed	100-175	135
• Number of Financial Service Division cases processed	150-200	160
Quality		
• Appeal bundles prepared in accordance with the relevant Law	100%	100%
• Court documents: to be served and executed in accordance with the rules of the relevant court and convention	100%	100%
• Administration of the Maintenance and Affiliation Law (child and spouse support) summonses prepared accurately and in accordance with the relevant laws and procedures	100%	95%
Timeliness		
• Files prepared within 2-5 working days based on urgency	100%	100%
• Bundles prepared before the relevant court session	100%	95%
• Court documents served within 14 days	100%	80%
• Summonses for child & spousal support issued within 1week	100%	95%
Location		
Kirk House Grand Cayman	100%	100%
Cost	\$1,421,529	\$1,387,396
Related Broad Outcome		
12. Equity and Justice in a Society that Values the Contributions of all		

Note: the total cost of supplying this output is \$1,440,779. However, the revenue of \$19,250 from other third parties reduces the cost to Cabinet to \$1,421,529.

JUD 16	Support for the Conduct of Criminal and Traffic Proceedings	\$1,779,448
Description Administrative Support for the Conduct of Criminal and Traffic proceedings, involving: • Receiving and processing charges and legal documents relating to cases; • Selecting, summoning and empanelling jurors; • Preparing trial and Appeal Bundles; • Preparing Coroner's files and issuing Certificates; and • Issuing summonses and bail bonds. • Providing Court Room services by ushering Judges & Magistrates in and out of the Courts, swearing in witnesses, keeping order in Court, ensuring that the files are available for the particular court; and write a verbatim record of court proceedings in stenographic code in a computerized stenographic machine for inclusion in appeal bundles.		
Measures	2014/15 Budget	2013/14 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	5,000-8,000 25-50 40-75 75-125 50-75 75-125 600-800	5,000-8,000 25-50 55 100 60 110 700
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 5 working days after Jury verdict	100% 100% 100% 100%	100% 95% 80% 100%
Location Courts Office Grand Cayman, Kirk House Grand Cayman, Ashton Rutty Building Cayman Brac	100%	100%
Cost	\$1,779,448	\$1,999,615
Related Broad Outcome 12. Equity and Justice in a Society that Values the Contributions of all		

6. PAYMENT ARRANGEMENTS

Cabinet will pay the Judicial Administration for delivery of the outputs described in section 1.

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

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

INVOICE PROFILE

MONTH	JUD 1 \$	JUD 2 \$	JUD 7 \$	JUD 13 \$	JUD 15 \$ ¹	JUD 16 \$	JUD 17 \$
July	96,274	38,801	16,942	20,857	118,461	148,287	20,063
August	96,274	38,801	16,942	20,857	118,461	148,287	20,063
September	96,274	38,801	16,942	20,857	118,461	148,287	20,063
October	96,274	38,801	16,942	20,857	118,461	148,287	20,063
November	96,274	38,801	16,942	20,857	118,461	148,287	20,063
December	96,274	38,801	16,942	20,857	118,461	148,287	20,063
January	96,274	38,801	16,942	20,857	118,461	148,287	20,063
February	96,274	38,801	16,942	20,857	118,461	148,287	20,063
March	96,274	38,801	16,942	20,857	118,461	148,287	20,063
April	96,274	38,801	16,942	20,857	118,461	148,287	20,063
May	96,274	38,801	16,942	20,857	118,461	148,287	20,063
June	96,275	38,801	16,938	20,855	118,458	148,287	20,063
TOTAL	1,155,289	465,612	203,300	250,282	1,421,529	1,779,448	240,753



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 Financial Law (2013 Revision).

I accept responsibility for the accuracy and integrity of the financial information in these forecast financial statements and their compliance with the Public Management and Finance Law (2013 Revision).

To the best of my knowledge the statements are:

- s. Complete and reliable;
- t. Fairly reflect the forecast financial position as at 30th June 2015 and performance for the 2014/15 financial year; and
- u. Comply with generally accepted accounting practice.

Mr. Kevin McCormac, JP

Courts Administrator/ Chief Officer

Judicial Administration

[] June 2014

Judicial Administration
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2015

		2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Current Assets	Note			
Cash and cash equivalents	1	1,434	1,327	1,139
Marketable securities and deposits				
Trade receivables	2	460	458	415
Other receivables	2			
Inventories	3	80	80	87
Investments	4			
Prepayments	5	25	25	23
Total Current Assets		1,999	1,890	1,664
Non-Current Assets				
Trade receivables	3			
Other receivables	3			
Inventories	4			
Intangible assets	6	24	40	56
Property, plant and equipment	6	714	844	859
Total Non-Current Assets		738	884	915
Total Assets		2,737	2,774	2,579
Current Liabilities				
Trade payable	7	55	4	4
Other payables and accruals	7	125	178	150
Bank overdraft	2			
Unearned revenue				
Employee entitlements	9	125	125	138
Repayment of surplus		713	713	713
Total Current Liabilities		1,020	1,020	1,005
Non-Current Liabilities				
Trade payables	7			
Other payables and accruals	7			
Employee entitlements	8			
Total Non-Current Liabilities		-	-	-
Total Liabilities		1,020	1,020	1,005
Net Assets		1,718	1,754	1,574

NET WORTH	2,849	2,849	2,669
Contributed capital	2,849		
Other Reserves			
Revaluation reserve			
Accumulated surpluses/(deficits)	(1,131)	(1,095)	(1,095)
Total Net Worth	1,718	1,754	1,574

Judicial Administration

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2015

	Note	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Revenue				
Sale of goods and services	9	5,555	5,369	4,983
Investment revenue	10			
Donations	11			
Other revenue				45
Total Revenue		5,555	5,369	5,028
Expenses				
Personnel costs	13	3,543	3,467	3,328
Supplies and consumables	14	1,806	1,683	1,558
Depreciation	6	206	219	199
Impairment of property, plant and equipment	6			
Impairment of inventory	4			59
Finance costs (overdraft interest)	14			
Litigation costs	15			
Gain/(losses) on foreign exchange transactions	16			
Gain/(losses) on disposal/revaluation of property, plant and equipment	16			
Other expenses				
Total Expenses		5,555	5,369	5,144
Surplus or (deficit) for the period		-	-	(116)

Judicial Administration
CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2015

	Note	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Outputs to Cabinet		5,553	5,326	5,009
Outputs to other government agencies				
Sales and Goods and services – third party				43
Interest received				
Donations / Grants				
Other receipts				
Payments				
Personnel costs		(3,543)	(3,480)	(3,373)
Supplies and consumables		(1,806)	(1,650)	(1,734)
Interest paid				
Other payment				
Net cash flows from operating activities		204	196	(55)
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment		(60)	(188)	(213)
Proceeds from sale of property, plant and equipment				
Purchase of investments				
Proceeds from sale of investments				
Cash advances				
Cash receipts from repayment of advances				
Net cash flows from investing activities		(60)	(188)	(213)
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity investment			180	50
Repayment of surplus				
Capital withdrawal				
Net cash flows from financing activities		-	180	50
Net increase/(decrease) in cash and cash equivalents		144	188	(218)
Cash and cash equivalents at beginning of period		1,290	1,139	1,357
Cash and cash equivalents at end of period		1,434	1,327	1,139

**STATEMENT OF CHANGES IN NET WORTH
FOR THE YEAR ENDED 30 JUNE 2015**

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2013	2,669			(1,131)	1,538
Changes in accounting policy					
Prior Year Adjustments					
Restated balance	2,669			(1,131)	1,538
Changes in net worth for 2013/14					
Gain/(loss) on property revaluation					
Gain/(loss) on revaluation of investments					
Exchange differences on translating foreign operations					
Equity Investment from Cabinet	180				180
Capital withdrawals by Cabinet					
Repayment of surplus to Cabinet					
Net revenue / expenses recognised directly in net worth	180				180
Surplus/(deficit) for the period 2013/14				-	
Total recognised revenues and expenses for the period	180				180
Balance at 30 June 2014 carried forward	2,849			(1,131)	(1,718)
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2014 brought forward	2,849			(1,131)	1,718
Changes in net worth for 2014/15					
Changes in accounting policy					
Prior Year Adjustments					
Restated balance	2,849			(1,131)	1,718
Changes in net worth for 2014/15					
Gain/(loss) on property revaluation					
Gain/(loss) on revaluation of investments					
Exchange differences on translating foreign operations					
Equity Investment from Cabinet					
Capital withdrawals by Cabinet					
Repayment of surplus/Dividends to Cabinet					
Net revenue / expenses recognised directly in net worth					
Surplus/(deficit) for the period 2014/15				-	
Total recognised revenues and expenses for the period					
Balance at 30 June 2015	2,849			(1,131)	1,717

STATEMENT OF ACCOUNTING POLICIES

Judicial Administration

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

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

Reporting Period

The reporting period is the period ended 30 June 2015.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

Depreciation of non-financial physical assets is generally provided on a straight-line basis at rates based on

the expected useful lives of those assets.

Assets

Cash and cash equivalents

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

Receivables and advances

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

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

Other plant and equipment, which includes motor vehicles and office equipment, is recorded at cost (or fair value if acquired prior to 2010) less accumulated depreciation.

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.

NOTE 1. CASH AND CASH EQUIVALENTS

	Foreign Currency	Exchange Rate	2014/15 Budget
	\$000	\$000	
Cash on hand (IRIS Confirmation Account/Petty Cash)	1	1.0000	1
Cash in transit (IRIS Remittance Account)	1	1.0000	1
CI\$ Operational Current Account held at Royal Bank of Canada		1.0000	
US\$ Operational Current Account held at Royal Bank of Canada	1,223		1,223
Payroll Current Account held at Royal Bank of Canada	144	.8375	121
	88	1.000	88
Bank accounts held at other financial Institutions <u>[DISCLOSE ACCOUNT]</u>			
Fixed Deposits held with Treasury (less than 90 days)			
Total Cash and Cash Equivalents			1,434

NOTE 2. TRADE AND OTHER RECEIVABLES**TRADE RECEIVABLES**

	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
	\$000	\$000	\$000
Sale of goods and services			
Outputs to Cabinet	457	455	410
Outputs to other government agencies	3	3	5
Less: provision for doubtful debts			
Total trade receivables	460	458	415

OTHER RECEIVABLES

	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
	\$000	\$000	\$000
Advances (salary, official travel, etc)			
Dishonoured cheques			
Interest receivable			
Other			
Less: provision for doubtful debts			
Total other receivables			

	Trade Receivables	Other Receivables	2014/15 Budget
Current			
Past due 1-30 days	460	-	460
Past due 31-60 days			
Past due 61-90 days			
Past due 90 and above			
Non-Current			
Past due 1 year and above			
Total	460	-	460

Changes in the provision of doubtful debts:

Description	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
Balance at 1 July, 2014			
Additional provisions made during the year			
Receivables written off during the period			
Balance at 30 June, 2015			

NOTE 3. INVENTORIES

	Current	Non-Current	2014/15 Budget
Inventory held for use in the provision of goods and services			
Inventory held for sale	80	-	80
Impairment of Inventory			
Work in progress and finished goods	0		0
Total Inventories	80		80

NOTE 4. INVESTMENTS

Investments	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
Description			
Total Investments at the lower of cost or Market value			

NOTE 5. PREPAYMENTS

Description	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
Accrued prepayments	25	25	23
Total	25	25	23

NOTE 6. PROPERTY, PLANT AND EQUIPMENT

	Vehicles \$000	Furniture and fittings \$000	Computer hardware and software \$000	Office equipment \$000	Other Fixed Assets \$000	Total \$000
<u>Cost</u>						
At 1 July 2013	30	291	169	252	1,721	2,463
Additions	36	30	5	30	87	188
At 30 June 2014	66	321	174	282	1,808	2,651
<u>Accumulated depreciation</u>						
At 1 July 2013	30	199	53	178	1,088	1,548
Depreciation charge for the year	4	13	34	22	146	219
At 30 June 2014	34	212	87	200	1,234	1,767
Carrying value at 30 June 2014	32	109	87	82	574	884

Cost

	Vehicles	Furniture and fittings	Computer hardware and software	Office equipment	Other Fixed Assets	Total
	\$000	\$000	\$000	\$000	\$000	\$000
At 1 July 2014	66	321	174	282	1,808	2,651
Additions	-	10	-	15	35	60
At 30 June 2015	66	331	174	297	1,843	2,711

Accumulated depreciation

At 1 July 2014	34	212	87	200	1,234	1,767
Depreciation charge for the year	7	15	34	23	127	206
At 30 June 2015	41	227	121	223	1,361	1,973
Carrying value at 30 June 2015	25	104	53	74	482	738

NOTE 7. TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

	2014/13 Budget	2013/14 Est. Actual	2012/13 Actual
	\$000	\$000	\$000
Creditors	4	4	4
Creditors Ministries/Portfolios	52	52	49
Accrued Expenses	126	126	100
Payroll Deductions		-	1
Total trade payables, other payables and accruals	182	182	154

NOTE 8. EMPLOYEE ENTITLEMENTS

	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
	\$000	\$000	\$000
Annual Leave			
Retirement and long service leave	125	125	117
Accrued salaries			
Travel			21
Appeal Settlement			
Total current portion	125	125	138
<i>Non-current employee entitlements are represented by:</i>			
Retirement and long term service leave			
Total employee entitlements	125	125	138

NOTE 9a. SALES OF GOODS AND SERVICES

Revenue Type	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
	\$000	\$000	\$000
Outputs to Cabinet	5,516	5,327	4,983
Outputs to other government agencies			
Fees and charges	1	6	6
General sales	20	16	17
Rentals			
Other	18	20	22
Total sales of goods and services	5,55	5,369	5,028

FEES AND CHARGES

	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
	\$000	\$000	\$000
Fees and Charges			
Bailiff Fees	1	6	6
Total Fees and Charges	1	6	6
General Sales			
Sale of Laws	20	16	17
Total General Sales	20	16	17
Rentals			
Total Rentals			
Other Goods & Services Revenue			
Goods & Services Revenue			
Miscellaneous Receipts	18	20	22
Total Goods & Services Revenue	18	20	22
Sales of Outputs to Cabinets			
Sales of outputs to Cabinet			
Total Sales of Outputs to Cabinet	5,5161	5,327	4,983
Other Interdepartmental Revenue			
Financial Attest Services			
Revenue from Ministries/Portfolios & Public Authorities			
Total Other Interdepartmental Revenue	-	-	-
Total Goods and Services	5,555	5,369	5,028

NOTE 9b. REVENUE CONCESSIONS

Revenue Type	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
	\$000	\$000	\$000
(e.g. Examination fees; construction materials)			

Total concessions

NOTE 10. INVESTMENT REVENUE

Revenue Type	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
	\$000	\$000	\$000
Interest on deposits held with cabinet			
Interest on cash balances			
Royalties			
Other			
Total Investment revenue			

NOTE 11. DONATIONS

Source	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
	\$000	\$000	\$000

Total donations

NOTE 12. PERSONNEL COSTS

	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
	\$000	\$000	\$000
Salaries, wages and allowances	2,866	2,821	2,738
Health care	524	493	460
Pension	148	143	130
Leave		10	
Other personnel related costs	5		
Total Personnel Costs	3,543	3,467	3,328

NOTE 13. SUPPLIES AND CONSUMABLES

	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
	\$000	\$000	\$000
Supplies and Materials	215	153	166
Purchase of services	566	513	396
Lease of property and equipment	540	540	534
Utilities	275	267	260
General Insurance	80	75	75
Interdepartmental expenses	30	30	24
Travel and Subsistence	8	8	7
Recruitment and Training	30	35	23
Other	62	62	73
Total Supplies and Consumables	1,806	1,683	1,558

NOTE 14. FINANCE COSTS

	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
	\$000	\$000	\$000
Interest on overdraft			
Other			
Total Finance cost			

NOTE 15. LITIGATION COSTS

The Attorney General's Office provides litigation services to [Ministry/Portfolio]. However during the year ended 30 June [] the use of legal services from the outside of the Government were authorised by the Attorney General's office. The costs of these services were \$XX in [Current Year] and \$XX in [Prior Year].

Litigation Costs	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
	\$000	\$000	\$000
Description			
Description			
Total Litigation cost			

NOTE 16. GAINS / (LOSSES)

	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
	\$000	\$000	\$000
Net (gain) / loss on disposal of property, plant and equipment			
Net (gain) / loss on foreign exchange Transactions			
Total gains / (losses)			

During the period the [Ministry/Portfolio] disposed of [type of property, plant, equipment] that was [state purpose]. The net gain on [type of property, plant, equipment] disposals was \$XX [2008/09; \$XX]. Approval was obtained to dispose of these assets.

NOTE 17. RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT)

	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
	\$000	This Year \$000	\$000
Surplus/(deficit) from ordinary activities		-	(116)
Non-cash movements			
Depreciation expense	206	219	199
Impairment			
(Gain)/losses on sale of property plant and equipment			
Foreign exchange gains/(losses)			
Changes in current assets and liabilities			
(Increase)/decrease in other current assets		(2)	59
(Increase)/decrease in receivables			
(Increase)/decrease in receivables – Cabinet	(2)	(43)	24
(Increase)/decrease in prepayments			(14)
(Increase)/decrease in inventories		7	(54)
Increase/(decrease) in payables		28	(153)
Increase/(decrease) in provisions relating to employee costs		(13)	
Net cash flows from operating activities	204	196	(55)

NOTE 18. CONTINGENT LIABILITIES AND ASSETS

	Beginning Balance	Additions	Disbursements	Adjustments	2014/15 Budget
Guarantees					
Item 1 heading					
Item 1 description/nature/timing of outflow/uncertainties of amounts and timing					
Item 2 heading					
Item 2 description/nature/timing of outflow/uncertainties of amounts and timing					
Total Quantifiable Guarantees					
Legal Proceedings and Disputes					
Item 1 heading					
Item 1 description/nature/timing of outflow/uncertainties of amounts and timing					
Item 2 heading					
Item 2 description/nature/timing of outflow/uncertainties of amounts and timing					
Total Legal Proceedings and Disputes					
Other Contingent Liabilities					
Item 1 heading					
Item 1 description/nature/timing of outflow/uncertainties of amounts and timing					
Item 2 heading					
Item 2 description/nature/timing of outflow/uncertainties of amounts and timing					
Total Other Contingent Liabilities					
Total contingent liabilities					
Contingent Assets					
Item 1 heading					
Item 1 description/nature/timing of outflow/uncertainties of amounts and timing					
Item 2 heading					
Item 2 description/nature/timing of outflow/uncertainties of amounts and timing					
Total Other Contingent Assets					

NOTE 19: COMMITMENTS

Type	One year or less	One to five Years	Over five Years	Total
Capital Commitments				
Property, plant and equipment				
Other fixed assets				
Other commitments (list separately if material)				
Total Capital Commitments				
Operating Commitments				
Non-cancellable accommodation leases		469	-	-
Other non-cancellable leases				
Non-cancellable contracts for the supply of goods and services				
Other operating commitments				
Total Operating Commitments				
Total Commitments		469	-	-

NOTE 21. RELATED PARTY AND KEY MANAGEMENT PERSONNEL DISCLOSURES

The [Ministry/Portfolio] is a wholly owned entity of the government from which it derives a major source of its revenue. The [Ministry/Portfolio] and its key management personnel transact with other government entities on a regular basis. These transactions were provided free of cost during the financial year ended 30 June 2010 and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions.

Description	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Salaries and other short-term employee benefits	125	125	119
Past employee benefits			
Other long-term benefits			
Termination benefits			
Loans			
Total	125	125	119

The following additional information is provided in relation to loans granted to key management personnel and or their close relatives:-

Loan Recipient	Relationship to key management personnel	Amount Advanced	Amount Repaid	Balance	Terms and conditions of Loan

Note 23: Financial instrument risks

The Judicial Administration 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 Judicial Administration is subject to credit risk from debtors other than the Cabinet. The Judicial Administration does not have significant concentrations of credit risk for its other financial instruments.

Currency and interest rate risk

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

Liquidity risk

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

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

ANNUAL BUDGET STATEMENT

OFFICE OF THE AUDITOR GENERAL

FOR THE FINANCIAL YEAR

ENDING 30 JUNE 2015

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

CONTENT

STATEMENTS: STATEMENT OF MINISTER/ OFFICIAL MEMBER AND CHIEF OFFICER

PART A: Ownership Performance

- 37. Nature and Scope of Activities
- 38. Strategic Ownership Goals
- 39. Ownership Performance Targets
- 40. Equity Investments and Withdrawals

PART B: Output Performance

- 41. Outputs to be Delivered
- 42. Payment Arrangements

APPENDIX: Forecast Financial Statements

STATEMENT FROM THE AUDITOR GENERAL

I confirm that the draft Annual Budget Statement and the draft Purchase Agreements reflect the outputs I wish to purchase in the 2014/15 financial year. The Draft Annual Budget Statement and the draft Ownership performance I want to be delivered in the 2014/15 financial year.

I also confirm that the Draft Annual Plan and Estimates includes the various measures I am planning to enforce during the 2014/15 financial year.

Mr. Alastair Swarbrick
Auditor General

Office of the Auditor General

[] [] 2014

STATEMENT FROM THE CHAIRMAN OF THE PUBLIC ACCOUNTS COMMITTEE

The Draft Budget has been compiled using the best information available and is to the best of my knowledge complete and accurate as of this date.

The Draft Budget complies with the requirements of the Strategic Policy Statement including the expenditure parameters agreed by Cabinet and Legislative Assembly.

I take responsibility for the accuracy and completeness of the financial numbers and other information contained in the Draft Budget

Mr. Roy McTaggart
Chairman of the Public Accounts Committee

Office of the Auditor General

[] [] 2014

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General Nature of Activities

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

It further states that *“In the exercise of his or her functions, the Auditor General (and any person acting on his or her behalf in the exercise of those functions) shall not be subject to the direction or control of any other person or authority, save that the Auditor General is answerable to the Public Accounts Committee of the Legislative Assembly and must attend upon the Committee at its request.”* The powers and duties of the Auditor General are further set out in the *Public Management and Finance Law (2013 Revision)*.

We have developed a clear vision for the work that the Office of the Auditor General (OAG or Office) carries out, along with three core values that underpin our vision. We envision that:

“Our independent work promotes good governance, transparency and accountability in the use of public funds”

The three core values underpinning the Office’s vision are:

- **Independent** – We work independently from Government
- **Professional** – We carry out our work with integrity and respect, competently and in the public interest.
- **Accountable** – We are accountable to the Legislative Assembly and the people of the Cayman Islands for what we do.

Our vision and values provide an overarching framework under which we have developed the strategic objectives and related activities as outlined 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 carry out this role on a day to day basis by undertaking three main categories of work:

- Financial statement audits – includes the Entire Public Sector (EPS) consolidated financial statements, and of each Ministry, Portfolio, Statutory Authority, Government Company and certain non-public funds.
- Performance audits and public information reports which promote the efficient, effective and economic use of resources across Ministries, Portfolios, Statutory Authorities or Government Companies.
- Support and assistance to the Public Accounts Committee (PAC) of the Legislative Assembly.

We also 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 2014/15, the Office of the Auditor General will further develop performance indicators relating to its performance that will provide the Members of the Legislative Assembly a better means to assess the performance of the Office and how well it achieved its planned results. These will be discussed with the Public Accounts Committee prior to their use.

Customers and Location of Activities

Customers: The Legislative Assembly and the Public Accounts Committee.

Audit Clients: All Ministries/Portfolios, all Statutory Authorities and Government Companies.

Locations: Office of the Auditor General, Grand Cayman, Cayman Islands; Client's offices

2. STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the Auditor General in 2014/15 and the subsequent three years are as follows:

- To develop and strengthen the Office's human resource capability in order to provide an effective and efficient audit service.
- To ensure that we meet the changing needs and expectations of our stakeholders by focusing our resources on matters offering the greatest potential to improve their performance and accountability.
- To continuously improve our own business management practices by identifying and giving priority to the most important risks.
- To enhance the independence of the Office by developing a framework for a separate Auditor General's Act and having it implemented.
- To enhance public accountability through the release of relevant and timely audit reports to all stakeholders.
- To meet the deadlines and commitments of the *Public Management and Finance Law (2013 Revision)* and the *Public Service Management Law (2013 Revision)* and the Personnel Regulations, 2013 Revision.

3. OWNERSHIP PERFORMANCE TARGETS

The ownership performance targets for the Office of the Auditor General for the 2014/15 financial year are as follows:

Financial Performance

Financial Performance Measure	2014/15 Budget \$000	2013/14 Est. Actual \$000
Revenue from PAC	650	641
Revenue from ministries, portfolios, statutory authorities, government companies	1,973	1,678
Revenue from others	-	-
Surplus/deficit from outputs	-	-
Ownership expenses	-	-
Operating Surplus/(Deficit)	466	29
Net Worth	688	688
Cash flows from operating activities	281	285
Cash flows from investing activities	(22)	(43)
Cash flows from financing activities	(142)	(77)
Change in cash balances	117	165

Financial Performance Ratio	2014/15 Budget %	2013/14 Est. Actual %
Current Assets: Current Liabilities (Working Capital)	205	304
Total Assets: Total Liabilities	215	321

Maintenance of Capability

Human Capital Measures		2014/15 Budget	2013/14 Est. Actual
Total full time equivalent staff employed at 30 June		19	17
Staff turnover (%)			
Managers		25%	0%
Professional and technical staff		25%	16%
Clerical and labourer staff		0%	0%
Average length of service (number of years in current position)			
Managers		6	8
Professional and technical staff		5	5
Clerical and labourer staff		7.5	6
Changes to personnel management system:	None It is estimated that there will be two staff turning over in 2013/14; however, it is anticipated that there will be more movement in the 2014/15 fiscal year.		

Summary of Personnel Establishment

Position	2014/15 Budget	2013/14 Est. Actual
Auditor General	1	1
Deputy Auditor General and Information Manager	1	1
Audit Principals	2	2
Finance and Administrative Manager	1	1
Audit Project Leaders	12	10
Auditors	1	1
Executive Officer	1	1
TOTAL	19	17

Physical Capital Measures	2014/15 Budget	2013/14 Est. Actual
Value of total assets	\$1,288,000	\$999,000
Asset replacements: total assets	2%	4%
Book value of assets: initial cost of those assets	37%	39%
Depreciation: cash flow on asset purchases	86%	30%
Changes to asset management policies	None	Plan to move into new premises; otherwise no changes to management policies

Major <u>New</u> Entity Capital Expenditures for the Year	2014/15 Budget \$
Computers	7,400
Printer	15,000

Major Entity Capital Expenditure Commenced but not completed in previous years	Anticipated Project Status at 1 st July 2014
N/A	

Risk Management

Key risks faced by the Office	Change in status from 2013/14	Actions to manage risk	Financial value of risk
Issuing an inappropriate audit opinion on government financial accounts or not being in compliance with accepted auditing standards.	Unchanged	Internal activity: - Update risk based approach audit software program for new changes - Improve knowledge of business for all agencies - More emphasis on risk-based audit planning - Staff training on new developments in accounting and auditing External activity: - Invite CO and CFO participation in audit planning to ensure effective cooperation	Not quantifiable
Issuance of performance audit reports that have an inappropriate conclusion or insufficient evidence	Unchanged	Internal activity: - Improved knowledge of business for all agencies and outputs - Staff training in performance auditing - Further developing a performance audit framework External activity: - Invite CO / CEO to provide comments on draft report	Not quantifiable
Perceived lack of independence from the government entities we audit	Unchanged	Internal activity: - Separate Auditor General's Act enacted - Educate stakeholders on the necessity for an independent external audit function	Not quantifiable
Timely recovery in the event of a natural disaster.	Unchanged	Internal activity: Employee awareness of risk and taking necessary precaution to protect physical assets and important information	Not quantifiable

4. EQUITY INVESTMENTS AND WITHDRAWALS

Equity Movement	2014/15 Budget \$	2013/14 Est. Actual \$
Equity Investment from Cabinet into the <i>Office of the Auditor General</i>	-	-
Capital (Equity) Withdrawal by Cabinet from the <i>Office of the Auditor General</i>	-	-

PART B

OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

AUD 2	Financial and Performance Audit Reports	\$625,000
Description Audit reports and advice to the Public Accounts Committee (PAC) and other Legislative Committees relating to: • Management of executive financial transactions; • Financial Management of Entire Public Sector (EPS) or of any Ministry, Portfolio, Statutory Authority or Government Company; • The economy, efficiency and effectiveness of any Ministry, Portfolio, Statutory Authority or Government Company; and • Other matters of public interest as determined by the Auditor General.		
Measures Quantity • Number of reports issued reports to the Legislative Assembly • Number of audits in progress / partial reports at year end Quality • Issued reports are reviewed and signed off by the Audit Principal and/or Auditor General • Request client's comments on the draft reports and amend the final report if necessary • Report recommendations are agreed to by PAC 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. Location Cayman Islands: Office of the Auditor General and Client premises (local & international)		2014/15 Budget 6-8 1-3 100% 100% 80-100% 100% 100% 100%
		2013/14 Est. Actual 8 5 100% 100% N/A% 40% 100% 100%
Cost		\$625,000 \$625,000
Related Broad Outcome: 8. Culture of Good Governance		

AUD 8	Support Services to the National Emergency Operations Centre and Hazard Management	\$25,000
Description Advice and assistance to Hazard Management Cayman Islands, which includes providing strategic direction for the National Emergency Operations Centre, Support Services Group when a national disaster occurs and oversight and monitoring through the Logistics Support System (LSS) for the distribution of international aid donated to the Government.		
Measures	2014/15 Budget	2013/14 Est. Actual
Quantity		
• Number of Memo of Understandings (MOU) updated	3	3
• Number of training sessions provided/attended on LSS	1-2	1
• Number of Hazard Management Plan Report updated	1	1
• Number of relief support services provided through the National Emergency Operations Centre due to a disaster	0-1	0
Quality		
• MOUs are prepared by senior management and agreed and signed off by the Auditor General	100%	100%
• LSS training evaluation rated as good to very good by the participants	80-100%	80%
• Hazard Management Plan prepared in accordance with the Hazard Management Cayman Islands standards	100%	100%
• Relief support services provided to the standards required by Hazard Management Cayman Islands	80-100%	N/A%
Timeliness		
• MOU signed off by mid June	100%	100%
• LSS training session held by end of May	100%	100%
• Hazard Management Plan submitted by May 31	100%	100%
• Relief Support services provided within two days of the disaster	80-100%	N/A%
Location		
Cayman Islands	100%	100%
Cost	\$25,000	\$16,000
Related Broad Outcome: 8. Culture of Good Governance		

6. PAYMENT ARRANGEMENTS

Public Accounts Committee will pay the Office of the Auditor General for delivery of the outputs described in section 1.

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

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

The expected amount of each invoice for outputs to be delivered during the year is outlined in the following table:

INVOICE PROFILE

MONTH	AUD 2 \$	AUD 8 \$
July	45,000	-
August	55,000	-
September	35,000	5,000
October	20,000	-
November	20,000	5,000
December	10,000	-
January	35,000	-
February	75,000	-
March	80,000	-
April	85,000	5,000
May	85,000	5,000
June	80,000	5,000
TOTAL	625,000	25,000



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 Financial Law (2013 Revision).

I accept responsibility for the accuracy and integrity of the financial information in these forecast financial statements and their compliance with the Public Management and Finance Law (2013 Revision).

To the best of my knowledge the statements are:

- v. Complete and reliable;
- w. Fairly reflect the forecast financial position as at 30th June 2015 and performance for the 2014/15 financial year; and
- x. Comply with generally accepted accounting practice.

Mr. Alistair Swarbrick, MA (Hons), CPFA

Auditor General

Office of the Auditor General

[] June 2014

OFFICE OF THE AUDITOR GENERAL

FORECAST STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2015

		2014/15 Budget	2013/14 Est. Actual	2012/13 Actual (restated)
	Note	\$000	\$000	\$000
Current Assets				
Cash and cash equivalents	1	647	530	365
Accounts receivable	2	569	397	649
Prepayments		15	18	2
Total Current Assets		1,231	945	1,016
Non-Current Assets				
Property, plant and equipment	3	57	54	23
Total Non-Current Assets		57	54	23
Total Assets		1,288	999	1,039
Current Liabilities				
Accounts payable	4	25	45	20
Employee entitlements	5	80	95	114
Surplus Payable	6	495	171	217
Total Current Liabilities		600	311	351
Non-Current Liabilities				
Employee entitlements		-	-	-
Other non-current liabilities		-	-	-
Total Non-Current Liabilities		-	-	-
Total Liabilities		600	311	351
TOTAL ASSETS LESS TOTAL LIABILITIES		688	688	688
NET WORTH				

Contributed capital	688	688	688
Asset revaluation reserve	-	-	-
Accumulated surpluses	-	-	-
Total Net Worth	688	688	688

OFFICE OF THE AUDITOR GENERAL

FORECAST STATEMENT OF FINANCIAL PERFORMANCE

FOR THE YEAR ENDED 30 JUNE 2015

		2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
	Note			
Revenue				
Audit services provided to Public Accounts Committee		650	641	502
Audit services provided to other government agencies		2,153	1,641	1,726
Total Operating Revenue		2,803	2,282	2,228
Operating Expenses				
Personnel costs	8	1,785	1,724	1,683
Operating Expenses	9	533	516	389
Depreciation	3	19	13	14
Total Operating Expenses		2,337	2,253	2,086
Net Surplus for the period		466	29	142

OFFICE OF THE AUDITOR GENERAL

FORECAST STATEMENT OF CHANGES IN NET ASSETS / EQUITY

FOR THE YEAR ENDED 30 JUNE 2015

		2014/15 Budget	2013/14 Est. Actual	2012/13 Actual (restated)
	Note	\$000	\$000	\$000
Opening balance net assets/equity		688	688	688
Net surplus / (deficit)		466	29	142
Property revaluations		-		-
Investment revaluations		-		-
Net revaluations during the period		-		-
Total recognised revenues and expenses		466	29	142
Equity investment / contributed goods & services		-		-
Repayment of surplus		(466)	(29)	(142)
Capital withdrawal		-		-
Closing balance net assets/equity		688	688	688

OFFICE OF THE AUDITOR GENERAL

FORECAST STATEMENT OF CASH FLOWS

FOR YEAR ENDED 30 JUNE 2015

		2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
	Note			
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Audit services provided to Public Accounts Committee		645	784	317
Audit services provided to other government agencies		1,986	1,750	1,747
Payments				
Personnel costs		(1,799)	(1,743)	(1,678)
Suppliers		(551)	(506)	(437)
<i>Net cash flows from operating activities</i>	10	281	285	(51)
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of non-current assets	3	(22)	(43)	-
<i>Net cash flows from investing activities</i>		(22)	(43)	-
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity investment		-		-
Repayment of surplus		(142)	(77)	(790)
Capital withdrawal		-		-
<i>Net cash flows from financing activities</i>		(142)	(77)	(790)
<i>Net increase/(decrease) in cash and cash equivalents</i>		117	165	(841)
Cash and cash equivalents at beginning of period		530	365	1,206
Cash and cash equivalents at end of period	1	647	530	365

OFFICE OF THE AUDITOR GENERAL

STATEMENT OF ACCOUNTING POLICIES

FOR YEAR ENDED 30 JUNE 2015

(Expressed in Cayman Islands dollars)

Background Information

The Office of the Auditor General (the “Office”) was originally established under the Cayman Islands (Constitution) (Order) 1993 under Section 55B and was re-established under the new 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 (2013)* (“PMFL”). The main source of revenue is earned from contracted services provided to the Cayman Islands Government (“the Government”). Some of the audit services are undertaken by private sector auditors on behalf the Auditor General.

General Accounting Policies

Reporting entity

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

Basis of preparation

The forecast financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSASs) using the accrual basis of accounting.

The forecast financial statements have been prepared on a going concern basis and the accounting policies set out below have been applied consistently to all periods presented. The forecast financial statements are presented in Cayman Islands dollars using the historical cost basis of accounting.

Reporting Period

The reporting period is the twelve months ended 30 June 2015.

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. As at 30 June 2015 forecast and 30 June 2014 estimated actuals, no reliable fair value estimate of contributed goods and services provided by Government entities could be made and therefore no estimated amounts are recorded in these financial statements.

Specific Accounting Policies

Revenue

Audit Services Revenue

The Office derives its revenue from the Public Accounts Committee (“PAC”) and other government entities for audit services provided according to the provisions in the PMFL. These services are defined in the PMFL, which includes financial statement audit work, other assurance work and special investigations undertaken on the initiative of the Auditor General or at the request of the Legislative Assembly or any of its committees or subcommittees. Audit services revenue is recognised in the accounting period in which it is earned.

Expenses

General

Expenses are recognised when incurred on the accrual basis of accounting. In addition, an expense is recognized for the consumption of the estimated fair value of contributed goods and services received, when an estimate can realistically be made.

OFFICE OF THE AUDITOR GENERAL

STATEMENT OF ACCOUNTING POLICIES

FOR YEAR ENDED 30 JUNE 2015

(Expressed in Cayman Islands dollars)

Expenses (continued)

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 where a significant portion of the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under the operating leases are recognized as an expense on a straight line basis over the lease term.

Assets

Cash and cash equivalents

Cash and cash equivalents include cash held in two bank accounts in the name of the Office of the Auditor General maintained with the Royal Bank of Canada in the Cayman Islands and a petty cash fund.

Accounts Receivables

Accounts receivables are recognised initially at fair value and are subsequently measured at amortized cost less a provision for impairment. A provision for impairment of accounts receivables is established when there is objective evidence that the Office will not be able to collect all amounts due according to the original terms of the receivables. Significant delays in payments are considered indicators that the receivable may be impaired. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in the statement of financial performance. When an accounts receivable is uncollectible, it is written off against the allowance account for accounts receivable. Subsequent recoveries of amounts

previously written off are recognized in future periods as revenue in the year in which it is collected.

Work in Progress

Work in progress represents time spent performing contracted services that has not yet been billed. Work in progress is stated at net realisable value.

Property, Plant and Equipment

Property, plant and equipment are carried at historical cost (which includes acquisition cost) less accumulated depreciation and are depreciated on the straight line basis at the following rates and estimated useful lives:

Leasehold Improvements:	over the remaining life of the lease
Furniture and fittings:	6.66% (15 years) to 20% (5 years)
Computer Equipment:	33.33% (3 years)
Office Equipment :	10% (10 years) to 33.33% (3 years)

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the period end. Assets that are subject to amortisation are reviewed for impairment whenever events of changes in circumstances indicate that the carrying amount may not be recoverable. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amounts. The recoverable amount is the higher of the asset's fair value less costs to sell and its value for use in service.

OFFICE OF THE AUDITOR GENERAL

STATEMENT OF ACCOUNTING POLICIES

FOR YEAR ENDED 30 JUNE 2015

(Expressed in Cayman Islands dollars)

Liabilities

Accounts Payable

Accounts payable are recognised initially at fair value and subsequently measured at amortized cost.

Employee Benefits

a) Annual Leave entitlement

Annual leave due, but not taken, is recognized as a current liability at the current rates of pay.

b) Pension Obligations

Pension contributions for employees of the Office are paid to the Public Service Pensions Fund (the “Fund”). The Fund is administered by the Public Service Pensions Board and is operated as a multi-employer non-contributory Fund, whereby the employer pays both employer and employee contributions. Pension contributions are included in personnel costs in the statement of financial performance. All employees of the Office belong to the defined contribution scheme.

Surplus Payable

Pursuant to the *Public Management & Finance Law (2013 Revision)* section 39 (3)(f) the Office may “retain such part of its net operating surplus as is determined by the Minister of Finance”. When surpluses arise these are booked as a payable to the Cayman Islands Government, unless the Office is directed by the Minister of Finance that the surplus can be retained.

Provisions

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

Contributed Capital

Contributed capital relates to initial working capital and start up cash provided to the Office, equity injections for fixed asset acquisitions that are funded by the Cayman Islands Government and contributed goods and services provided by Cayman Islands Government entities to the Office.

Foreign Exchange

Monetary assets and liabilities denominated in foreign currencies are translated into Cayman Islands dollars at the exchange rate prevailing on the statement of financial position date. Revenue and expense items denominated in foreign currencies are translated in Cayman Islands dollars at the exchange rate prevailing on the transaction date. Gains and losses on translation are included in the statement of financial performance.

OFFICE OF THE AUDITOR GENERAL

NOTES TO THE FORECAST FINANCIAL STATEMENTS

FOR YEAR ENDED 30 JUNE 2015

(Expressed in Cayman Islands dollars)

• NOTE 1: CASH AND CASH EQUIVALENTS

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Bank accounts	647	530	365
Total Cash and Cash Equivalents	647	530	365

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• NOTE 2: ACCOUNTS RECEIVABLE & WORK IN PROGRESS

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Audit Services to PAC (accounts receivable)	90	-	187
Audit Services to PAC (work in progress)	85	80	36
Audit Services to other government agencies (accounts receivable)	236	152	310
Audit Services to other government agencies (work in progress)	158	165	116
Total Gross	569	397	649
Less provision for doubtful debts	-		-
Total Net	569	397	649

Aging Analysis of Accounts Receivable & Work in Progress

	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
Current	\$000	\$000	\$000
Current (WIP)	243	245	152
Past due 1-30 days	180	140	110
Past due 31-60 days	95	12	95
Past due 61-90 days	51	-	63
Past due 90-180 day	-	-	149
Past due 181-365 days	-	-	80
Non-Current			
Past due 1 year and above	-	-	-
Total	569	397	649

OFFICE OF THE AUDITOR GENERAL

NOTES TO THE FORECAST FINANCIAL STATEMENTS

FOR YEAR ENDED 30 JUNE 2015

(Expressed in Cayman Islands dollars)

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- **NOTE 3: PROPERTY, PLANT AND EQUIPMENT**
-

	Furniture & Fittings	Office Equipment	Computer Equipment	Leasehold Improvements	Estimated Est. Actual Total
	\$000	\$000	\$000	\$000	\$000
<u>Cost</u>					
At July 1, 2013	66	28	29	4	127
Additions	20	12	11	-	43
Disposals	(9)	(7)	(12)	(4)	(32)
At June 30, 2014	77	33	28	-	138
<u>Accumulated Depreciation</u>					
At July 1, 2013	51	26	24	2	103
Accumulated depreciation on disposals	(9)	(7)	(12)	(4)	(32)
Depreciation charge for the year	5	1	5	2	13
At June 30, 2014	47	20	17	-	84
Net Book Value at June 30, 2014	30	13	11	-	54

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	Furniture & Fittings	Office Equipment	Computer Equipment	Leasehold Improvements	Budget Total
	\$000	\$000	\$000	\$000	\$000
<u>Cost</u>					
At July 1, 2014	77	33	28	-	138
Additions	-	15	7	-	22
Disposals			(6)	-	(6)
At June 30, 2015	77	48	29	-	154
<u>Accumulated Depreciation</u>					
At July 1, 2014	47	20	17	-	84
Accumulated depreciation on disposals	-	-	(6)	-	(6)
Depreciation charge for the year	6	5	8	-	19
At June 30, 2015	53	25	19	-	97
Net Book Value at June 30, 2015	24	23	10	-	57

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OFFICE OF THE AUDITOR GENERAL

NOTES TO THE FORECAST FINANCIAL STATEMENTS

FOR YEAR ENDED 30 JUNE 2015

(Expressed in Cayman Islands dollars)

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- **NOTE 4: ACCOUNTS PAYABLE**
-

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Trade Creditors	11	31	6
Accruals	14	14	14
Total Accounts Payable	25	45	20

-
-
- **NOTE 5: EMPLOYEE ENTITLEMENTS (CURRENT)**
-

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Annual Leave	65	80	91
Time off in Lieu	15	15	23
Total Employee Entitlements	80	95	114

- **NOTE 6: SURPLUS PAYABLE**

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000 (restated)
Surplus Payable	495	171	217
Total Surplus Payable	495	171	217

On the 30 October 2013, the Minister of Finance communicated that Ministries/Portfolios/Offices should arrange to pay the net accumulated surpluses for all fiscal years up to and including the year ended 30 June 2012. The Office previously

accrued for the gross surplus payable and was not offset by any deficits incurred. Therefore the surplus payable amount has been restated for the 30 June 2013 year end to \$217k from \$619k, a reduction of \$402k. This reduction of \$402k is the total net deficits incurred since the 2004/05 fiscal year.

• **NOTE 7: 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.

	2014/15	2013/14	2012/13
	Budget	Est. Actual	Actual
	\$000	\$000	\$000
Opening Net Assets/Equity 2004/05	103	103	103
Equity Injections	404	404	404
Contributed Goods & Services (2010/11)	181	181	181
Total Contributed Capital	688	688	688

OFFICE OF THE AUDITOR GENERAL

NOTES TO THE FORECAST FINANCIAL STATEMENTS

FOR YEAR ENDED 30 JUNE 2015

(Expressed in Cayman Islands dollars)

• NOTE 8: PERSONNEL COSTS

	2014/15	2013/14	2012/13
	Budget	Est. Actual	Actual
	\$000	\$000	\$000
Salaries and allowances (including employee pension contributions)	1,463	1,432	1,406
Health insurance	212	197	198
Employer pension expense	80	78	77
Other personnel costs	30	17	2
Total Personnel Costs	1,785	1,724	1,683

• NOTE 9: OPERATING EXPENSES

	2014/15	2013/14	2012/13
	Budget	Est. Actual	Actual
	\$000	\$000	\$000
Professional Fees	200	219	85
Operating lease rentals	141	128	128
Legal Fees	35	27	54
Utilities	27	27	25
Software licensing fees	25	22	12
Other goods & services	24	23	18
Travel & subsistence	23	21	16
Training	23	18	18
Audit Fees	14	14	15
Janitorial services	13	12	10
Computer & communication supplies	4	1	4
Insurance	4	4	4
Total Supplies and Consumables	533	516	389

OFFICE OF THE AUDITOR GENERAL

NOTES TO THE FORECAST FINANCIAL STATEMENTS

FOR YEAR ENDED 30 JUNE 2015

(Expressed in Cayman Islands dollars)

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• **NOTE 10: RECONCILIATION OF OPERATING SURPLUS TO CASH FLOWS FROM OPERATING ACTIVITIES**
•

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Operating surplus	466	29	142
Non-cash movements			
Depreciation	19	13	14
Increase / (Decrease) in payables/accruals	(35)	(6)	(42)
(Increase) / Decrease in receivables	(172)	252	(164)
(Increase) / Decrease in prepayments	3	(3)	(1)
Net cash flows from operating activities	281	285	(51)

NOTE 11: COMMITMENTS

The Office has a non-cancellable accommodation lease with Anderson Square Development Company Ltd., which ends at the 30 June 2014. It is anticipated the Office will be leasing new space in the coming years as an increase in office space is needed.

NOTE 12: CONTINGENT LIABILITIES

As at the 30 June 2015 there are no forecasted quantifiable and non-quantifiable contingent liabilities (30 June 2014: no contingent liabilities) and therefore no contingent liabilities have been provided for in these forecasted financial statements.

NOTE 13: RELATED PARTY TRANSACTIONS

There is to be no inter-agency charges for goods and services (human resource services, financial support services, legal services, computer hardware & systems support services, and software licensing fees) provided amongst the various core government entities, except for the audit fees that we bill. The Office is unable to make an estimate of the fair value of these contributed goods and services received for 2014/15, 2013/14 and 2012/13.

Key Management Personnel

We are budgeting for four personnel at the senior management level (2014: 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 2014/15 is forecasted to be \$524k (2013/14: \$512k). There are no budgeted loans to be made to key management personnel or their close family members in 2014/15 (2013/14: \$0).

OFFICE OF THE AUDITOR GENERAL

NOTES TO THE FORECAST FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2015

(Expressed in Cayman Islands Dollars)

NOTE 14: FINANCIAL RISK MANAGEMENT

The Office is exposed to a variety of financial risks including credit risk and liquidity risk. The Office's risk management policies are designed to identify and manage these risks, to set appropriate risk limits and controls, and to monitor the risks and adhere to limits by means of up to date and reliable information systems. These risks are managed within the parameters established by the Financial Regulations (2013 Revision).

Credit Risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Office. Financial assets which potentially expose the Office to credit risk comprise cash and cash equivalents and accounts receivable.

The Office is exposed to potential loss that would be incurred if the counterparty to the bank balances fail to discharge its obligation to repay. All bank balances are with one financial institution located in the Cayman Islands which management considers to be financially secure and well managed.

The Office is also exposed to a significant concentration of credit risk in relation to accounts receivables, all of which are due from other Government entities. No credit limits have been established. Forecasted as at 30 June 2015 and 2014, 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 in which the Office has had no past experience of any significant default or loss.

The carrying amount of financial assets recorded in the forecasted financial statements represents the Office's maximum exposure to credit risk. No collateral is required from debtors.

Liquidity Risk

Liquidity risk is the risk that the Office is unable to meet its payment obligations associated with its financial liabilities when they are due.

The ability of the Office to meet its debts and obligations is dependent upon its ability to collect the debts outstanding to the Office in a timely basis. Management manages liquidity risk through monitoring cash flows from debtors, maximizing days credit taken from suppliers if needed, and if the circumstances required it to obtain funding from Government to temporarily fund any shortfalls the Office would have with its own cash flows. Forecasted as at 30 June 2015 and 2014, all of the financial liabilities are anticipated to be due within three months of the year end dates.

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NOTE 15: FINANCIAL INSTRUMENTS – FAIR VALUES

As at 30 June 2015 and 2014, 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.

ANNUAL BUDGET STATEMENT

OFFICE OF THE COMPLAINTS COMMISSIONER

FOR THE FINANCIAL YEAR

ENDING 30 JUNE 2015

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

CONTENT

STATEMENTS: STATEMENT OF MINISTER/ OFFICIAL MEMBER AND CHIEF OFFICER

PART A: Ownership Performance

- 43. Nature and Scope of Activities
- 44. Strategic Ownership Goals
- 45. Ownership Performance Targets
- 46. Equity Investments and Withdrawals

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- 47. Outputs to be Delivered
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APPENDIX: Forecast Financial Statements

STATEMENT FROM THE CHAIRMAN OF THE OVERSIGHT COMMITTEE

I confirm that the draft Annual Budget Statement and the draft Purchase Agreements reflect the outputs I wish to purchase in the 2014/15 financial year. The Draft Annual Budget Statement and the draft Ownership performance I want to be delivered in the 2014/15 financial year.

I also confirm that the Draft Annual Plan and Estimates includes the various measures I am planning to enforce during the 2014/15 financial year.

Mr. Ezzard Miller
Chairman of the Oversight Committee

Office of the Complaint's Commissioner

[] [] 2014

STATEMENT OF THE CHIEF OFFICER

The Draft Budget has been compiled using the best information available and is to the best of my knowledge complete and accurate as of this date.

The Draft Budget complies with the requirements of the Strategic Policy Statement including the expenditure parameters agreed by Cabinet and Legislative Assembly.

I take responsibility for the accuracy and completeness of the financial numbers and other information contained in the Draft Budget

Ms. Nicola Williams
Commissioner

Office of the Complaint's Commissioner

[] [] 2014

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General Nature of Activities

The Office of the Complaints Commissioner is responsible for undertaking the investigatory functions in respect of complaints against all government entities as set out in the Complaints Commissioner Law (2006) Revision.

Scope of Activities

- Receiving written complaints from the public and deciding whether they should be investigated;
- Investigating written complaints from the public and reporting to the complainant and government entity on the results of the investigation;
- Making recommendations for actions to be taken where injustice has occurred as a result of maladministration, monitoring compliance with those recommendations;
- Where no adequate action is taken, preparing a special report to the Legislative Assembly in accordance with S.18(3) of the Complaints Commissioners Law;
- Referring to the relevant person or body for their action any evidence of breach of duty, misconduct or criminal offence;
- Ascertain the inequitable or unreasonable nature or operation of any enactment or rule of law; and
- Reporting annually to the Legislative Assembly on the performance of the Office of the Complaints Commissioner's functions.
- Conducting Investigations of the Commissioner's Own Motion (OMI's) on matters of special importance in the public interest in accordance with S.11 of the Complaints Commissioners Law.
- Continuous monitoring of the effectiveness of the Internal Complaints Process established by the OCC throughout the civil and public service by means of quarterly reporting and the Annually Meeting / Seminar
- Educating and raising awareness of the role and function of the Office of the Complaints Commissioner, both amongst government entities and with the general public.

Customers and Location of Activities

The Office of the Complaints Commissioner Oversight Committee of the Legislative Assembly is the customer.

The recipients of the services are the general public of the Cayman Islands.

2. STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the Office of the Complaints Commissioner in 2014/15 and the subsequent two years are as follows:

- Provide first-class training to the Office of the Complaints Commissioner staff.
- Improve presence on the internet for informational purposes and to register complaints on line;
- Provide reports to the media on the work of the Office of the Complaints Commissioner;
- Increase public awareness education and outreach through OCC publications, media interviews, advertising social media and an active presence during Heritage Week;
- Monitoring and reviewing the implementation of the internal complaints procedure to increase civil and public servants knowledge of the role and mandate of the Office of the Complaints Commissioner, including providing annual training;
- Enhance the international visibility of the Office of the Complaints Commissioner's; and
- Participate on the Anti-Corruption Commission.

3. OWNERSHIP PERFORMANCE TARGETS

The ownership performance targets for the Office of the Complaints Commissioner for the 2014/15 financial year are as follows:

Financial Performance

Financial Performance Measure	2014/15 Budget \$	2013/14 Forecast \$
Revenue from Cabinet	766,700	739,678
Revenue from ministries, portfolios, statutory authorities, government companies		
Revenue from others		
Surplus/deficit from outputs		
Ownership expenses	766,700	739,678
Operating Surplus/Deficit		
Net Worth	157,725	157,725
Cash flows from operating activities	5,671	4,000
Cash flows from investing activities	0	(21,000)
Cash flows from financing activities	0	(878,000)
Change in cash balances	5,671	(895,000)

Financial Performance Ratio	2014/15 Budget %	2013/14 Forecast %
Current Assets: Current Liabilities (Working Capital)	2.46	1.14
Total Assets: Total Liabilities	2.64	1.16

Maintenance of Capability

Human Capital Measures	2014/15 Budget	2013/14 Forecast
Total full time equivalent staff employed	6	6
Staff turnover (%)		
Managers	1	1
Professional and technical staff	1	
Clerical and labourer staff		
Average length of service (number of years in current position)		
Managers	7	7
Professional and technical staff	2	2
Clerical and labourer staff	7	7
Changes to personnel management system:		

Summary of Establishment

Position	2014/15 Budget	2013/14 Forecast
Complaints Commissioner	1	1
Administrative and Investigative Officer	1	1
Complaints Investigator	2	2
Executive Assistant to the Commissioner	1	1
Intake Officer	1	1
Total	6	6

Physical Capital Measures	2014/15 Budget	2013/14 Forecast
Value of total assets	\$254,000	\$254,000
Asset replacements: total assets	-%	0.83%
Book value of assets: initial cost of those assets	0.22	0.22%
Depreciation: cash flow on asset purchases	-%	.01%
Changes to asset management policies		

Major <u>New</u> Entity Capital Expenditures for the Year	2014/15 Budget \$

Major Entity Capital Expenditure Commenced but not completed in previous years	Anticipated Project Status at 1 st July 2014

Risk Management

Key risks faced by the Portfolio	Change in status from 2013/14	Actions to manage risk	Financial value of risk

4. EQUITY INVESTMENTS AND WITHDRAWALS

Equity Movement	2014/15 Budget \$	2013/14 Forecast \$
Equity Investment from Cabinet into the <i>Office of the Complaints Commissioner</i>	-	21,000
Capital (Equity) Withdrawal by Cabinet from the <i>Office of the Complaints Commissioner</i>		

PART B

OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

OCC 1	Investigation of Written Complaints or Public Interests	\$534,367
Description Investigations of written complaints includes: - Enquiries, advice and guidance to the public that do not result in a formal investigation - Investigate written complaints made regarding injustice cause by improper, unreasonable or inadequate administrative conduct on the part of any Ministry/Portfolio and respective department, unit and section, Government owed company and statutory authority; and - Undertake public interest investigations		
Measures Quantity - Number of enquiries, complaints referred to Internal Complaints Processes (ICP's), and ICP's Monitored - Number of written complaints - Number of Public Interest Investigations/Report Quality - All Enquiries to be investigated by suitably qualified and trained staff - All Reports to be signed off by the Complaints Commissioner or Acting Commissioner - All complaints investigated in accordance with the parameters established by the Complaints Commissioner Law (2006 Revision) Timeliness - All Enquiries to be answered within five days - Decision to investigate complaint and if accepted, commencement of investigation of complaint within one month - All investigations to be completed within four months of the investigation being commenced - All reports/public interest investigations to be completed within five months of request Location Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	200-350	115
	30-60	37
	1-3	2
	100%	100%
	100%	100%
	100%	100%
	90-100%	90-100%
	95-100%	95-100%
	80-100%	80-100%
\$534,367	\$514,728	
Related Broad Outcome:		

OCC 2	Monitor the Implementation of the Commissioner's Recommendations	\$133,345	
Description			
- Monitor the implementation of the recommendations of the report of the Commissioner and the timescales specified in the report of action to be taken; and - Provide Special Reports to the Legislative Assembly where no adequate action has been made to remedy the injustice or evidence found of breach of duty, or criminal offence.			
Measures	2014/15 Budget	2013/14 Forecast	
	Quantity		
	Number of recommendations to be monitored	20-50	24
	Number of special reports delivered to the Clerk of the Financial Oversight Committee of the Office of the Complaints Commissioner	1-3	1
	Quality		
	All monitoring carried out by suitably qualified and trained staff	80-100%	100%
	All Reports to be signed off by the Complaints Commissioner or Acting Commissioner	80-100%	100%
	All recommendations monitored in accordance with the parameters established by the Complaints Commissioner Law (2006 Revision)	80-100%	100%
	Timeliness		
	Monitoring carried out on an on-going basis until recommendations are substantially implemented, or withdrawn or until they are included in a special report to the Legislative Assembly	80-100%	80-100%
Special Reports submitted to the Clerk of the Legislative Assembly Committee within one month of the Complaints Commissioner determining that no adequate action has been undertaken or evidence found of breach of duty or criminal offence	80-100%	80-100%	
Location			
Cayman Islands			
Cost	\$133,345	\$136,739	
Related Broad Outcome:			

OCC 3	Policy	\$12,092
Description		
Provision of policy advice on matters with the scope of activities of the Office of the Complaints Commissioner.		
Measures	2014/15 Budget	2013/14 Forecast
Quantity		
• Number of meetings attended to provide strategic advice	1-4	3
• Number of reports including statistical information	1-4	4
• Number of Anti-corruption Law task force meetings attended	1-5	2
Quality		
• Agenda and Minutes accurately reflect the decisions made and are vetted and amended by the Chairman of the Financial Oversight Committee of the Office of the Complaints Commissioner	100%	100%
• All reports will be appropriately researched, employing the necessary analytical techniques to ensure the production of comprehensive and complete reports	100%	100
• All reports will be prepared with due processional care and will define issues clearly and succinctly as directed by the Commissioner	100%	100%
• Reports will provide relevant and accurate information, which is clearly and succinctly presented and written by qualified and trained staff	100%	100%
Timeliness		
• Attendance at meetings by the Commissioner or delegate within the agreed time frame when meetings are called	95-100%	95-100%
• Agenda and Minutes are prepared and distributed as per the deadlines set by the Chairman of the Financial Oversight Committee of the Office of the Complaints Commissioner	95-100%	95-100%
• Reports processed in accordance with the guidelines and within the time frames established by the Chairman of the Oversight Committee and the Commissioner	95-100%	95-100%
Location Cayman Islands		
Cost	\$12,092	\$11,375
Related Broad Outcome:		

OCC 4	Public Education Outreach	\$86,896
Description Public Education Outreach programme to establish the presence of the Office of the Complaints Commissioner (OCC) including: - Community events – to educate the public of the role of the OCC to safeguard the community in its dealings with government agencies e.g. Heritage Days, special events. - Public Meetings – to foster public administration within government agencies ensuring that the principles and practices of public administration are sensitive and responsive to the interest of the public. Trainings to be also held in Cayman Brac and Little Cayman, International Ombudsman to provide training to entities. - Media appearances, newsletter, updating of small claims handbook.		
Measures Quantity - Number of events attended - Number of Public meetings spoken at - Number of media appearances and updates Quality - All material presented will be in compliance with the OCC Law - All meetings will be informative and contribute to public discussion on the work of the OCC - All material to be approved by the Commissioner prior to release. Timeliness - All events will be held within a specified period - Meetings to be held quarterly - Appearances and updates to be done twice a year Location Cayman Islands Cost		2014/15 Budget 10-12 1-5 10-15 80-100% 80-100% 80-100% 80-100% 80-100% 80-100% 100% \$86,896
		2013/14 Forecast 11 2 10 80-100% 80-100% 80-100% 80-100% 80-100% 80-100% 100% \$76,835
Related Broad Outcome:		

6. PAYMENT ARRANGEMENTS

Cabinet will pay the Office of the Complaints Commissioner for delivery of the outputs described in section 1. Payment will be made on the basis of an invoice provided monthly to the Minister of *[title of relevant minister]*. The invoice will contain sufficient evidence of the outputs delivered for the Minister to be able to satisfy himself that the outputs have in fact been delivered.

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

The expected amount of each invoice for outputs to be delivered during the year is outlined in the following table.

INVOICE PROFILE

MONTH	OCC 1 \$	OCC 2 \$	OCC3 \$	OCC 5 \$
July	44,531	11,112	1,008	7,241
August	44,531	11,112	1,008	7,241
September	44,531	11,112	1,008	7,241
October	44,531	11,112	1,008	7,241
November	44,531	11,112	1,008	7,241
December	44,531	11,112	1,008	7,241
January	44,531	11,112	1,008	7,241
February	44,531	11,112	1,008	7,241
March	44,531	11,112	1,008	7,241
April	44,531	11,112	1,008	7,241
May	44,531	11,112	1,008	7,241
June	44,526	11,113	1,004	7,245
TOTAL	534,367	133,345	12,092	86,896



OFFICE OF THE COMPLAINTS COMMISSIONER

STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

These forecast financial statements have been prepared in accordance with the provisions of the Public Management and Financial Law (2013 Revision).

I accept responsibility for the accuracy and integrity of the financial information in these forecast financial statements and their compliance with the Public Management and Finance Law (2013 Revision).

To the best of my knowledge the statements are:

- y. Complete and reliable;
- z. Fairly reflect the forecast financial position as at 30th June 2015 and performance for the 2014/15 financial year; and
- aa. Comply with generally accepted accounting practice.

Ms. Nicola Williams

Complaints Commissioner

Office of the Complaints Commissioner

[] June 2014

Office of the Complaints Commissioner

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2015

	Note	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Current Assets				
Cash and cash equivalents	1	166	160	1,055
Marketable securities and deposits				
Trade receivables	2	64	64	57
Other receivables	2			
Inventories	3			
Investments	4			
Prepayments	5	7	7	7
Total Current Assets		237	231	1,119
Non-Current Assets				
Trade receivables	3			
Other receivables	3			
Inventories	4			
Intangible assets	6	5	6	-
Property, plant and equipment	6	12	17	6
Total Non-Current Assets		17	23	6
Total Assets		254	254	1,125
Current Liabilities				
Trade payable	7	16	16	11
Other payables and accruals	7	5	5	4
Bank overdraft	2			
Unearned revenue				
Employee entitlements	9	5	5	4
Repayment of surplus		70	70	969
Total Current Liabilities		96	96	988
Non-Current Liabilities				
Trade payables	7			
Other payables and accruals	7			
Employee entitlements	8			
Total Non-Current Liabilities		-	-	-
Total Liabilities		96	96	988
Net Assets		158	158	137

NET WORTH

Contributed capital	158	158	137
Other Reserves			
Revaluation reserve			
Accumulated surpluses/(deficits)			
Total Net Worth	158	158	137

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2015**

		2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Revenue	Note			
Sale of goods and services	10	767	740	695
Investment revenue	10			
Donations	11			
Other revenue				
Total Revenue		767	740	695
Expenses				
Personnel costs	13	507	487	433
Supplies and consumables	14	254	249	180
Depreciation	6	6	4	2
Impairment of property, plant and equipment	6			
Impairment of inventory	4			
Finance costs (overdraft interest)	14			
Litigation costs	15			
Gain/(losses) on foreign exchange transactions	16			
Gain/(losses) on disposal/revaluation of property, plant and equipment	16			
Other expenses				
Total Expenses		767	740	615
Surplus or (deficit) for the period			-	80

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2015**

	Note	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Outputs to Cabinet		766	733	695
Outputs to other government agencies				
Sales and Goods and services – third party				
Interest received				
Donations / Grants				
Other receipts				
Payments				
Personnel costs		(507)	(486)	(438)
Supplies and consumables		(253)	(243)	(182)
Interest paid				
Other payment				
Net cash flows from operating activities		6	4	75
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment		-	(21)	-
Proceeds from sale of property, plant and equipment				
Purchase of investments				
Proceeds from sale of investments				
Cash advances				
Cash receipts from repayment of advances				
Net cash flows from investing activities		-	(21)	-
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity investment		-	21	-
Repayment of surplus			(899)	
Capital withdrawal				
Net cash flows from financing activities		-	(878)	-
Net increase/(decrease) in cash and cash equivalents		6	(895)	75
Cash and cash equivalents at beginning of period		160	1,055	980
Cash and cash equivalents at end of period		166	160	1,055

**STATEMENT OF CHANGES IN NET WORTH
FOR THE YEAR ENDED 30 JUNE 2015**

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2013	137				137
Changes in accounting policy					
Prior Year Adjustments					
Restated balance	137				137
Changes in net worth for 2013/14					
Gain/(loss) on property revaluation					
Gain/(loss) on revaluation of investments					
Exchange differences on translating foreign operations					
Equity Investment from Cabinet	21				21
Capital withdrawals by Cabinet					
Repayment of surplus to Cabinet					
Net revenue / expenses recognised directly in net worth	21				21
Surplus/(deficit) for the period 2013/14					
Total recognised revenues and expenses for the period	21				21
Balance at 30 June 2014 carried forward	158				158
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2014 brought forward	158				158
Changes in net worth for 2014/15					
Changes in accounting policy					
Prior Year Adjustments					
Restated balance	158				158
Changes in net worth for 2014/15					
Gain/(loss) on property revaluation					
Gain/(loss) on revaluation of investments					
Exchange differences on translating foreign operations					
Equity Investment from Cabinet					
Capital withdrawals by Cabinet					
Repayment of surplus/Dividends to Cabinet					
Net revenue / expenses recognised directly in net worth					
Surplus/(deficit) for the period 2014/15					
Total recognised revenues and expenses for the period					
Balance at 30 June 2015	158				158

Office of the Complaints Commissioner

STATEMENT OF ACCOUNTING POLICIES

Office of the Complaints Commissioner

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

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

Reporting Period

The reporting period is the period ended 30 June 2015

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, Tourism and Development (Treasury).

Receivables and advances

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

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

Other plant and equipment, which includes motor vehicles and office equipment, is recorded at cost (or fair value if acquired prior to 2010) less accumulated depreciation.

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.

NOTE 1. CASH AND CASH EQUIVALENTS

	Foreign Currency \$000	Exchange Rate \$000	2014/15 Budget
Cash on hand (IRIS Confirmation Account/Petty Cash)			
Cash in transit (IRIS Remittance Account)			
CI\$ Operational Current Account held at Royal Bank of Canada	139	1.0000	139
US\$ Operational Current Account held at Royal Bank of Canada			
Payroll Current Account held at Royal Bank of Canada	27	1.0000	27
Bank accounts held at other financial Institutions			
<u>[DISCLOSE ACCOUNT]</u>			
Fixed Deposits held with Treasury (less than 90 days)			
Total Cash and Cash Equivalents			166

NOTE 2. TRADE AND OTHER RECEIVABLES

TRADE RECEIVABLES

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Sale of goods and services			
Outputs to Cabinet	64	64	57
Outputs to other government agencies			
Less: provision for doubtful debts			
Total trade receivables	64	64	57

OTHER RECEIVABLES

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Advances (salary, official travel, etc)			
Dishonoured cheques			
Interest receivable			
Other			
Less: provision for doubtful debts			
Total other receivables			

	Trade Receivables	Other Receivables	2014/15 Budget
Current			
Past due 1-30 days	64		64
Past due 31-60 days			
Past due 61-90 days			
Past due 90 and above			
Non-Current			
Past due 1 year and above			
Total	64		64

Changes in the provision of doubtful debts:

Description	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
Balance at 1 July, 2012			
Additional provisions made during the year			
Receivables written off during the period			
Balance at 30 June, 2013			

NOTE 3. INVENTORIES

	Current	Non-Current	2014/15 Budget
Inventory held for use in the provision of goods and services			
Inventory held for sale			
Impairment of Inventory			
Total Inventories			

NOTE 4. INVESTMENTS

Investments	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
Description			
Total Investments at the lower of cost or Market value			

NOTE 5. PREPAYMENTS

Description	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
Accrued prepayments	7	7	7
Total	7	7	7

NOTE 6. PROPERTY, PLANT AND EQUIPMENT

	2014					
	Vehicles \$000	Furniture and fittings \$000	Computer hardware and software \$000	Office equipment \$000	Other Assets \$000	Total \$000
<u>Cost</u>						
At July 1, 2013	-	12	31	14	-	57
Additions	-	-	7	14	-	21
At June 30, 2014	-	12	38	28	-	78
<u>Accumulated depreciation</u>						
At July 1, 2013	-	8	29	14	-	51
Depreciation charge for the year	-	1	1	2	-	4
At June 30, 2014	-	9	30	16	-	55
Net book value at June 30, 2014	-	3	8	12	-	23
	2015					
	Vehicles \$000	Furniture and fittings \$000	Computer hardware and software \$000	Office equipment \$000	Other Assets \$000	Total \$000
<u>Cost</u>						
At July 1, 2014	-	12	38	28	-	78
Additions	-	-	3	-	-	-
At June 30, 2015	-	12	38	28	-	78
<u>Accumulated depreciation</u>						
At July 1, 2014	-	9	30	16	-	55
Depreciation charge for the year	-	1	2	3	-	6
At June 30, 2015	-	10	32	19	-	61
Net book value at June 30, 2014	-	2	6	9	-	17

NOTE 7. TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

	2015/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Creditors	-	-	-
Creditors Ministries/Portfolios	16	16	11
Accrued Expenses	5	5	4
Payroll Deductions			
Total trade payables, other payables and accruals	21	21	15

NOTE 8. EMPLOYEE ENTITLEMENTS

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Annual Leave	5	5	4
Retirement and long service leave			
Accrued salaries			
Travel			
Total current portion	5	5	4
<i>Non-current employee entitlements are represented by:</i>			
Retirement and long term service leave			
Total employee entitlements	5	5	4

NOTE 9a. SALES OF GOODS AND SERVICES

Revenue Type	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Outputs to Cabinet	767	740	695
Outputs to other government agencies			
Fees and charges			
General sales			
Rentals			
Other			
Total sales of goods and services	767	740	695

FEES AND CHARGES

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Fees and Charges			
Description			
Total Fees and Charges			
General Sales			
Description			
Total General Sales			
Rentals			
Description			
Total Rentals			
Other Goods & Services Revenue			
Goods & Services Revenue			
Description			
Total			
Sales of Outputs to Cabinets			
Sales of outputs to Cabinet	767	740	695
Total Sales of Outputs to Cabinet	767	740	695
Other Interdepartmental Revenue			
Financial Attest Services			
Revenue from Ministries/Portfolios & Public Authorities			
Total Other Interdepartmental Revenue			
Total Goods and Services	767	740	695

NOTE 9b. REVENUE CONCESSIONS

Revenue Type	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
(e.g. Examination fees; construction materials)			

Total concessions

NOTE 10. INVESTMENT REVENUE

Revenue Type	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Interest on deposits held with cabinet			
Interest on cash balances			
Royalties			
Other			
Total Investment revenue			

NOTE 11. DONATIONS

Source	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Total donations			

NOTE 12. PERSONNEL COSTS

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Salaries, wages and allowances	412	398	372
Health care	70	60	40
Pension	24	23	21
Leave	0		
Other personnel related costs	1	6	-
Total Personnel Costs	507	487	433

NOTE 13. SUPPLIES AND CONSUMABLES

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Supplies and Materials	22	17	12
Purchase of services	68	65	18
Lease of property and equipment	75	75	75
Utilities	38	39	32
General Insurance	1	1	1
Interdepartmental expenses	15	15	13
Travel and Subsistence	16	16	15
Recruitment and Training	18	20	10
Other	1	1	4
Total Supplies and Consumables	254	249	180

NOTE 14. FINANCE COSTS

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Interest on overdraft			
Other			
Total Finance cost			

NOTE 15. LITIGATION COSTS

The Attorney General's Office provides litigation services to [Ministry/Portfolio]. However during the year ended 30 June [] the use of legal services from the outside of the Government were authorised by the Attorney General's office. The costs of these services were \$XX in [Current Year] and \$XX in [Prior Year].

Litigation Costs	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Description			
Description			
Total Litigation cost			

NOTE 16. GAINS / (LOSSES)

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Net (gain) / loss on disposal of property, plant and equipment			
Net (gain) / loss on foreign exchange Transactions			
Total gains / (losses)			

During the period the [Ministry/Portfolio] disposed of [type of property, plant, equipment] that was [state purpose]. The net gain on [type of property, plant, equipment] disposals was \$XX [2008/09; \$XX]. Approval was obtained to dispose of these assets.

NOTE 17. RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT)

	2014/15 Budget \$000	2013/14 Est. Actual This Year \$000	2012/13 Actual \$000
Surplus/(deficit) from ordinary activities		-	80
Non-cash movements			
Depreciation expense	6	4	2
Impairment			
(Gain)/losses on sale of property plant and equipment			
Foreign exchange gains/(losses)			
Changes in current assets and liabilities			
(Increase)/decrease in other current assets			(1)
(Increase)/decrease in receivables			
(Increase)/decrease in receivables - Cabinet		(7)	
(Increase)/decrease in inventories			
(Increase)/decrease in payables		6	(6)
(Increase)/decrease in provisions relating to employee costs		1	
Net cash flows from operating activities	6	4	75

NOTE 18. CONTINGENT LIABILITIES AND ASSETS

None

NOTE 19: COMMITMENTS

Type	One year or less	One to five Years	Over five Years	Total
Capital Commitments				
Property, plant and equipment				
Other fixed assets				
Other commitments (list separately if material)				
Total Capital Commitments				
Operating Commitments				
Non-cancellable accommodation leases				
Other non-cancellable leases				
Non-cancellable contracts for the supply of goods and services				
Other operating commitments				
Total Operating Commitments				
Total Commitments				

NOTE 21. RELATED PARTY AND KEY MANAGEMENT PERSONNEL DISCLOSURES

The [Ministry/Portfolio] is a wholly owned entity of the government from which it derives a major source of its revenue. The [Ministry/Portfolio] and its key management personnel transact with other government entities on a regular basis. These transactions were provided free of cost during the financial year ended 30 June 2010 and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions.

Description	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Salaries and other short-term employee benefits	132	132	126
Past employee benefits			
Other long-term benefits			
Termination benefits			
Loans			
Total	132	132	126

The following additional information is provided in relation to loans granted to key management personnel and or their close relatives:-

Loan Recipient	Relationship to key management personnel	Amount Advanced	Amount Repaid -ve	Balance	Terms and conditions of Loan

[

The [Ministry/Portfolio] 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/Portfolio] is subject to credit risk from debtors other than the Cabinet. The [Ministry/Portfolio] does not have significant concentrations of credit risk for its other financial instruments.

Currency and interest rate risk

The [Ministry/Portfolio] has no significant exposure to currency exchange loss risk and interest rate risk.

Liquidity risk

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

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

ANNUAL BUDGET STATEMENT

INFORMATION COMMISSIONER'S OFFICE

FOR THE FINANCIAL YEAR

ENDING 30 JUNE 2015

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

CONTENT

STATEMENTS: STATEMENT OF MINISTER/ OFFICIAL MEMBER AND CHIEF OFFICER

PART A: Ownership Performance

- 49. Nature and Scope of Activities
- 50. Strategic Ownership Goals
- 51. Ownership Performance Targets
- 52. Equity Investments and Withdrawals

PART B: Output Performance

- 53. Outputs to be Delivered
- 54. Payment Arrangements

APPENDIX: Forecast Financial Statements

STATEMENT FROM THE OFFICIAL MEMBER

I confirm that the draft Annual Budget Statement and the draft Purchase Agreements reflect the outputs I wish to purchase in the 2014/15 financial year. The Draft Annual Budget Statement and the draft Ownership performance I want to be delivered in the 2014/15 financial year.

I also confirm that the Draft Annual Plan and Estimates includes the various measures I am planning to enforce during the 2014/15 financial year.

Mr. Michael Austin
Chairman of the Oversight Committee

Information Commissioner's Office

[] [] 2014

STATEMENT OF THE CHIEF OFFICER

The Draft Budget has been compiled using the best information available and is to the best of my knowledge complete and accurate as of this date.

The Draft Budget complies with the requirements of the Strategic Policy Statement including the expenditure parameters agreed by Cabinet and Legislative Assembly.

I take responsibility for the accuracy and completeness of the financial numbers and other information contained in the Draft Budget

Ms. Jennifer Dilbert, MBE, JP
Information Commissioner

Information Commissioner's Office

[] [] 2014

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General Nature of Activities

As a quasi-judicial office, continue to administer the *Freedom of Information Law, 2007*, (FOI Law) through processing, mediating and hearing appeals; monitoring public authorities to ensure they are in compliance with the law and the public's rights under the law have been upheld, and to promote FOI within the Cayman Islands.

In the event that the Data Protection Bill is adopted by the Legislative Assembly (on the Legislative Schedule for the Spring of 2014), the ICO will play a similar enforcement role in relation to that statute, but in relation both the Private and Public Sector.

Scope of Activities

Freedom of Information Law:

- (a) Hear, investigate and rule on appeals filed under the Law;
- (b) Monitor and report on the compliance by public authorities with their obligations under the FOI Law;
- (c) Make recommendations for reform both of a general nature and directed at specific public authorities;
- (d) Refer to the appropriate authorities cases where it appears that a criminal offence has been committed;
- (e) Publicise the requirements of the FOI Law and the right of individuals under it.

Similar scope of activities under the Data Protection Law, if passed by the Legislative Assembly.

Customers and Location of Activities

Entire Public Sector including:

Central Government
Statutory Authorities
Government companies
Cayman Islands

Entire Private Sector (under Data Protection Law if passed by the Legislative Assembly)

2. STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the *Information Commissioner's Office* in 2014/15 and the subsequent two years are as follows:

FOI Appeals/Mediation/Hearings

- To review eligible appeals under the FOI Law in accordance with the policies and procedures of the ICO, for instance where an applicant has exercised the right to access records and is unhappy with a public authority's decision, action or non-action with respect to a request filed under the Law.
- To process, mediate and/or hear appeals where an applicant is unhappy with the decision or response of a public authority who has:
 - (a) Failed to indicate whether or not it holds a record;
 - (b) Failed to communicate the information contained in a record within the time allowed by this Law or at all;
 - (c) Failed to respond to a request for a record within the time limits established in this Law;
 - (d) Failed to provide a notice in writing of its response to a request for a record;
 - (e) Charged a fee that is in contravention of this Law; or
 - (f) Otherwise failed to comply with an obligation imposed under this Law.
- Where an appeal is not resolved at mediation, the Commissioner reviews the issues and make a binding decision with which the public authority must comply. If the public authority is unsatisfied with the Commissioner's decision, a application for Judicial Review of the decision can be filed with the Grand Court in accordance with the Law.

Monitoring Compliance with FOI Law

- Monitor and Investigate Public Authorities: to monitor public authorities to ensure compliance with the Law and carry out investigations in accordance with ICO procedures.
- FOI Law review: assist the Hon. Speaker and the FOI Law Review Subcommittee of the Legislative Assembly in the statutorily mandated review of the FOI Law, and suggest further amendments if appropriate.
- Data Protection: assist the Hon. Attorney General and carry out preparations for the implementation planning relating to a Data Protection Law, in the event that the Data Protection Bill is passed in the Legislative Assembly.

Public Awareness of FOI

- ICO is committed to raising awareness of our role among the general public and planning promotional activities and producing promotional products to increase public awareness of the rights provided under the FOI Law throughout the Cayman Islands.

- The ICO assists public officers, in particular Information Managers, with questions relating to the general workings of the FOI Law, and conducts training seminars on introductory and specialist topics relating to FOI.
- The general public can communicate with our office for inquiries and assistance at the physical office location, telephone and email. This information is available electronically on the ICO website which is maintained and updated on a regular basis.
- We aim for outreach and networking opportunities including an annual or bi-annual Caribbean Conference in cooperation with our associate Information Commissioner Offices, in order to:
 - promote Cayman Islands as an Information Rights leader in the Caribbean;
 - assist and learn from International Commissioners' experiences and collaboration with these offices to develop best practices and standards in the Cayman Islands;
 - assist other UK Overseas Offices in establishing, developing and maintaining Information Commissioner Offices, as required.

The ICO's Strategic Ownership Goals under the Data Protection Law will be similar, if the DP Bill is passed by the Legislative Assembly.

3. OWNERSHIP PERFORMANCE TARGETS

The ownership performance targets for the Information Commissioner's Office for the 2014/15 financial year are as follows:

Financial Performance

Financial Performance Measure	2014/15 Budget \$	2013/14 Forecast \$
Revenue from Cabinet	780,511	770,720
Revenue from ministries, portfolios, statutory authorities, government companies		
Revenue from others		
Surplus/deficit from outputs		
Ownership expenses		
Operating Surplus/Deficit	780,511	770,720
Net Worth	62,010	62,010
Cash flows from operating activities	1.049	(25,898)
Cash flows from investing activities	-	-
Cash flows from financing activities	-	-
Change in cash balances	1,049	(25,898)

Financial Performance Ratio	2014/15 Budget %	2013/14 Forecast %
Current Assets: Current Liabilities (Working Capital)	1.47	1.45
Total Assets: Total Liabilities	1.56	1.56

Maintenance of Capability

Human Capital Measures	2014/15 Budget	2013/14 Forecast
Total full time equivalent staff employed	6	6
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	17% 2 4	33% 2 4
Changes to personnel management system:		

Summary of Establishment

Position	2014/15 Budget	2013/14 Forecast
Information Commissioner	1	1
Deputy Information Commissioner	1	1
Senior Appeals and Policy Analyst	1	1
Appeals and Compliance Analyst	1	1
Registrar of Hearings	1	1
Office Manager	1	1
TOTAL	6	6

Physical Capital Measures	2014/15 Budget	2013/14 Forecast
Value of total assets	\$172,728	\$172,728
Asset replacements: total assets	-%	-%
Book value of assets: initial cost of those assets	0.099%	0.117%
Depreciation: cash flow on asset purchases	-%	-%
Changes to asset management policies		

Major <u>New</u> Entity Capital Expenditures for the Year	2014/15 Budget \$

Major Entity Capital Expenditure Commenced but not completed in previous years	Anticipated Project Status at 1 st July 2014

3.3 Risk Management

Key risks faced by the Portfolio	Change in status from 2013/14	Actions to manage risk	Financial value of risk
Security of confidential documents	Unchanged	All confidential documents e.g. personnel records, appeal and hearing files are kept secure in locked cabinets, accessed only by authorized personnel.	
Non-compliance with legislation could result in erroneous disclosure of sensitive government records	Unchanged	Ensure staff has high professional and ethical values	

4. EQUITY INVESTMENTS AND WITHDRAWALS

Equity Movement	2014/15 Budget \$	2013/14 Forecast \$
Equity Investment from Cabinet into the <i>[Information Commissioner's Office]</i>		
Capital (Equity) Withdrawal by Cabinet from the <i>[Information Commissioner's Office]</i>		

PART B

OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

ICO 1	Compliance with Freedom of Information Legislation	\$780,511
Description The Information Commissioner's Office (ICO) reports to the Legislative Assembly, with its primary purpose being to serve as an external appellate body under the Freedom of Information Law. The ICO will process, investigate, and hear appeals; monitor public authorities to ensure that they are in compliance with the Law and that the public's rights under the law have been upheld, and promote FOI within the Cayman Islands		
Measures	2014/15 Budget	2013/14 Forecast
Quantity - Number of hours available to hear investigate and decide on appeals - Number of hours available to monitor Public Authorities (as defined by FOI Law), to produce reports to the Legislative Assembly, to conduct investigations of public entities and make recommendations for reform both of a general nature and directed at specific public bodies - Number of hours available to plan promotional activities and to promote public awareness of FOI	2,000-2,500 1,000-1,500 2,000-2,500	2,000-2,500 1,000-1,500 2,000-2,500
Quality - Appeals processed in accordance with internal policies and procedures developed in accordance with the Law. - All public authorities monitored in compliance with the Information Commissioner's requirements, Investigations carried out in accordance with ICO procedures and an annual report produced on the operation of this Law during the year. - Promotional activities approved by the Information Commissioner	90-100% 90-100% 90-100%	90-100% 90-100% 90-100%
Timeliness - Appeals processed within timelines established in internal policies and procedures - Reports received and analyzed within three months of the reporting date; Investigations completed in accordance with timelines in ICO policies and procedures; Annual report presented to the Legislative Assembly by the end of April; and Recommendations for Law review reviewed annually. - Public awareness of FOI will be carried out on a monthly basis	90-100% 90-100% 95-100%	90-100% 90-100% 95-100%
Location Cayman Islands	100%	100%
Cost	\$780,511	\$770,720
Related Broad Outcome: 4. A More Efficient, Accessible and Affordable Public Service		

6. PAYMENT ARRANGEMENTS

Cabinet will pay the *Information Commissioner's Office* for delivery of the outputs described in section 1.

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

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

The expected amount of each invoice for outputs to be delivered during the year is outlined in the following table.

INVOICE PROFILE

MONTH	ICO 1 \$
July	65,043
August	65,043
September	65,043
October	65,043
November	65,043
December	65,043
January	65,043
February	65,043
March	65,043
April	65,043
May	65,043
June	65,043
TOTAL	780,511



INFORMATION COMMISSIONER'S OFFICE
STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

These forecast financial statements have been prepared in accordance with the provisions of the Public Management and Financial Law (2013 Revision).

I accept responsibility for the accuracy and integrity of the financial information in these forecast financial statements and their compliance with the Public Management and Finance Law (2013 Revision).

To the best of my knowledge the statements are:

- bb. Complete and reliable;
- cc. Fairly reflect the forecast financial position as at 30th June 2015 and performance for the 2014/15 financial year; and
- dd. Comply with generally accepted accounting practice.

Jan Liebars

Acting Chief Officer

Information Commissioner's Office

[] June 2014

Information Commissioner's Office

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2015

	Note	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Current Assets				
Cash and cash equivalents	1	96	95	121
Marketable securities and deposits				
Trade receivables	2	65	64	44
Other receivables	2			
Inventories	3			
Investments	4			
Prepayments	5	2	2	1
Total Current Assets		<u>163</u>	<u>161</u>	<u>166</u>
Non-Current Assets				
Trade receivables	3			
Other receivables	3			
Inventories	4			
Property, plant and equipment	6	10	12	16
Total Non-Current Assets		<u>10</u>	<u>12</u>	<u>-</u>
Total Assets		<u>173</u>	<u>173</u>	<u>182</u>
Current Liabilities				
Trade payable	7	65	65	64
Other payables and accruals	7	3	3	14
Bank overdraft	2			
Unearned revenue				
Employee entitlements	8	4	4	3
Repayment of surplus		39	39	39
Total Current Liabilities		<u>111</u>	<u>111</u>	<u>120</u>
Non-Current Liabilities				
Trade payables	7	-	-	-
Other payables and accruals	7			
Employee entitlements	8			
Total Non-Current Liabilities		<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities		<u>111</u>	<u>111</u>	<u>120</u>
Net Assets		<u>62</u>	<u>62</u>	<u>62</u>
NET WORTH				
Contributed capital		84	84	84
Other Reserves				
Revaluation reserve				
Accumulated surpluses/(deficits)		(22)	(22)	(22)
Total Net Worth		<u>62</u>	<u>62</u>	<u>62</u>

**STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2015**

	Note	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Revenue				
Sale of goods and services	9	781	815	582
Investment revenue	10			
Donations	11			
Other revenue				
Total Revenue		781	815	582
Expenses				
Personnel costs	12	530	530	435
Supplies and consumables	13	174	161	111
Depreciation	6	2	5	18
Impairment of property, plant and equipment	6			
Impairment of inventory	4			
Finance costs (overdraft interest)	14			
Litigation costs	15	75	119	55
Gain/(losses) on foreign exchange transactions	16			
Gain/(losses) on disposal/revaluation of property, plant and equipment	16			
Other expenses				
Total Expenses		781	815	619
Surplus or (deficit) for the period		-	-	(37)

**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 JUNE 2015**

	Note	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Outputs to Cabinet		780	795	549
Outputs to other government agencies				
Sales and Goods and services – third party				2
Interest received				
Donations / Grants				
Other receipts			-	-
Payments				
Personnel costs		(530)	(530)	(445)
Supplies and consumables		(249)	(291)	(118)
Interest paid				
Other payment				
Net cash flows from operating activities		1	(26)	(12)
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment		-	-	-
Proceeds from sale of property, plant and equipment				
Purchase of investments				
Proceeds from sale of investments				
Cash advances				
Cash receipts from repayment of advances				
Net cash flows from investing activities		-	-	-
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity investment				
Repayment of surplus				
Capital withdrawal				
Net cash flows from financing activities		-	-	
Net increase/(decrease) in cash and cash equivalents		1	(26)	(12)
Cash and cash equivalents at beginning of period		95	121	133
Cash and cash equivalents at end of period		96	95	121

**STATEMENT OF CHANGES IN NET WORTH
FOR THE YEAR ENDED 30 JUNE 2014**

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2012	84			(22)	62
Changes in accounting policy					
Prior Year Adjustments					
Restated balance	84			(22)	62
Changes in net worth for 2013/14					
Gain/(loss) on property revaluation					
Gain/(loss) on revaluation of investments					
Exchange differences on translating foreign operations					
Equity Investment from Cabinet					
Capital withdrawals by Cabinet					
Repayment of surplus to Cabinet					
Net revenue / expenses recognised directly in net worth					
Surplus/(deficit) for the period 2013/14	-				-
Total recognised revenues and expenses for the period	-				
Balance at 30 June 2014 carried forward	84			(22)	62

	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2012 brought forward					
Changes in net worth for 2014/15					
Changes in accounting policy					
Prior Year Adjustments					
Restated balance	84			(22)	62
Changes in net worth for 2014/15					
Gain/(loss) on property revaluation					
Gain/(loss) on revaluation of investments					
Exchange differences on translating foreign operations					
Equity Investment from Cabinet					
Capital withdrawals by Cabinet					
Repayment of surplus/Dividends to Cabinet					
Net revenue / expenses recognised directly in net worth					
Surplus/(deficit) for the period 2014/15	-				-
Total recognised revenues and expenses for the period	-				
Balance at 30 June 2015	84			(22)	62

STATEMENT OF ACCOUNTING POLICIES

Information Commissioner's Office

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

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

Reporting Period

The reporting period is the period ended 30 June 2015.

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, Tourism and Development (Treasury).

Receivables and advances

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

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

Other plant and equipment, which includes motor vehicles and office equipment, is recorded at cost (or fair value if acquired prior to 2010) less accumulated depreciation.

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.

NOTE 1. CASH AND CASH EQUIVALENTS

	Foreign Currency \$000	Exchange Rate \$000	2014/15 Budget
Cash on hand (IRIS Confirmation Account/Petty Cash)	1	1.0000	1
Cash in transit (IRIS Remittance Account)			
CI\$ Operational Current Account held at Royal Bank of Canada	92	1.0000	92
US\$ Operational Current Account held at Royal Bank of Canada			
Payroll Current Account held at Royal Bank of Canada	4	1.0000	4
Bank accounts held at other financial Institutions <u>[DISCLOSE ACCOUNT]</u>			
Fixed Deposits held with Treasury (less than 90 days)			
Total Cash and Cash Equivalents			96

NOTE 2. TRADE AND OTHER RECEIVABLES

TRADE RECEIVABLES

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Sale of goods and services			
Outputs to Cabinet	65	64	44
Outputs to other government agencies			
Less: provision for doubtful debts			
Total trade receivables	65	64	44

OTHER RECEIVABLES

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Advances (salary, official travel, etc)			
Dishonoured cheques			
Interest receivable			
Other	-	-	-
Less: provision for doubtful debts			
Total other receivables	-	-	-

	Trade Receivables	Other Receivables	2014/15 Budget
Current			
Past due 1-30 days	65	-	65
Past due 31-60 days			
Past due 61-90 days			
Past due 90 and above			
Non-Current			
Past due 1 year and above			
Total	65	-	65

Changes in the provision of doubtful debts:

Description	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
Balance at 1 July, 2012			
Additional provisions made during the year			
Receivables written off during the period			
Balance at 30 June, 2013			

NOTE 3. INVENTORIES

	Current	Non-Current	2014/15 Budget
Inventory held for use in the provision of goods and services			
Inventory held for sale			
Impairment of Inventory			
Total Inventories			

NOTE 4. INVESTMENTS

Investments	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
Description			
Total Investments at the lower of cost or Market value			

NOTE 5. PREPAYMENTS

Description	2014/15 Budget	2013/14 Est. Actual	2012/13 Actual
Accrued Prepayments	2	2	1
Total	2	2	1

NOTE 6. PROPERTY, PLANT AND EQUIPMENT

Description	Furniture	Office Equipment	Computer Equipment	Leasehold Improvements	Total
Cost					
Balance at the beginning of the year	22	5	6	69	102
Additions during the year	-	-	-	-	-
Balance at the end of the year	22	5	6	69	102
Accumulated Depreciation:					
Balance at the beginning of the year	8	4	6	67	85
Depreciation expense during the year	2	1	-	2	5
Balance at the end of the year	10	5	6	69	90
Net Book Value at June 30, 2014	12	-	-	-	12

Description	Furniture	Office Equipment	Computer Equipment	Leasehold Improvements	Total
Cost					
Balance at the beginning of the year	22	5	6	69	102
Additions during the year	-	-	-	-	-
Balance at the end of the year	22	5	6	69	102
Accumulated Depreciation:					
Balance at the beginning of the year	10	5	6	69	90
Depreciation expense during the year	2	-	-	-	2
Balance at the end of the year	12	5	6	69	92
Net Book Value at June 30, 2015	10	-	-	-	10

NOTE 7. TRADE PAYABLES, OTHER PAYABLES AND ACCRUALS

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Creditors	-	-	-
Creditors Ministries/Portfolios	65	65	64
Accrued Expenses	3	3	14
Payroll Deductions			
Total trade payables, other payables and accruals	68	68	78

NOTE 8. EMPLOYEE ENTITLEMENTS

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Annual Leave	4	4	3
Retirement and long service leave			
Accrued salaries			
Travel			
Total current portion	4	4	3
Non-current employee entitlements are represented by:			
Retirement and long term service leave			
Total employee entitlements	4	4	3

NOTE 9a. SALES OF GOODS AND SERVICES

Revenue Type	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Outputs to Cabinet	781	771	582
Outputs to other government agencies			
Fees and charges			
General sales			
Rentals			
Other			
Total sales of goods and services	781	771	582

FEES AND CHARGES

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Fees and Charges			
Description			
Total Fees and Charges			
General Sales			
Description			
Total General Sales			
Rentals			
Description			
Total Rentals			
Other Goods & Services Revenue			
Goods & Services Revenue			
Description			
Total			
Sales of Outputs to Cabinets			
Sales of outputs to Cabinet			
Total Sales of Outputs to Cabinet			
Other Interdepartmental Revenue			
Financial Attest Services			
Revenue from Ministries/Portfolios & Public Authorities			
Total Other Interdepartmental Revenue			
Total Goods and Services			

NOTE 9b. REVENUE CONCESSIONS

Revenue Type	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
(e.g. Examination fees; construction materials)			

Total concessions

NOTE 10. INVESTMENT REVENUE

Revenue Type	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Interest on deposits held with cabinet			
Interest on cash balances			
Royalties			
Other			
Total Investment revenue			

NOTE 11. DONATIONS

Source	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Total donations			

NOTE 12. PERSONNEL COSTS

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Salaries, wages and allowances	426	442	338
Health care	75	60	55
Pension	25	26	42
Leave			
Other personnel related costs	4	2	-
Total Personnel Costs	530	530	435

NOTE 13. SUPPLIES AND CONSUMABLES

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Supplies and Materials	11	11	6
Purchase of services	44	30	14
Lease of property and equipment	50	52	49
Utilities	22	22	22
General Insurance	2	2	2
Interdepartmental expenses	15	15	15
Travel and Subsistence	12	20	2
Recruitment and Training	17	8	1
Other	1	1	-
Total Supplies and Consumables	174	161	111

NOTE 14. FINANCE COSTS

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Interest on overdraft			
Other			
Total Finance cost			

NOTE 15. LITIGATION COSTS

The Attorney General's Office can only provide litigation services to *Information Commissioner's Office* in certain circumstances, as challenges against the ICO decisions are typically brought by public authorities, themselves represented by the Attorney General. The costs of legal services from the outside of the Government were \$XX in [Current Year] and \$XX in [Prior Year].

Litigation Costs	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Legal fees	75	119	55
Description			
Total Litigation cost	75	119	55

NOTE 16. GAINS / (LOSSES)

	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Net (gain) / loss on disposal of property, plant and equipment			
Net (gain) / loss on foreign exchange Transactions			
Total gains / (losses)			

During the period the [Ministry/Portfolio] disposed of [type of property, plant, equipment] that was [state purpose]. The net gain on [type of property, plant, equipment] disposals was \$XX [2008/09; \$XX]. Approval was obtained to dispose of these assets.

NOTE 17. RECONCILIATION OF NET CASH FLOWS FROM OPERATING ACTIVITIES TO SURPLUS/(DEFICIT)

	2014/15 Budget \$000	2013/14 Est. Actual This Year \$000	2012/13 Actual \$000
Surplus/(deficit) from ordinary activities	-	-	(37)
Non-cash movements			
Depreciation expense	2	5	18
Impairment			
(Gain)/losses on sale of property plant and equipment			
Foreign exchange gains/(losses)			
Changes in current assets and liabilities			
(Increase)/decrease in other current assets		(1)	
(Increase)/decrease in receivables			
(Increase)/decrease in receivables - Cabinet	(1)	(20)	(32)
(Increase)/decrease in inventories			
Increase/(decrease) in payables		(9)	49
(Increase)/decrease in provisions relating to employee costs		(1)	(10)
Net cash flows from operating activities	1	(26)	(12)

NOTE 18. CONTINGENT LIABILITIES AND ASSETS

	Beginning Balance	Additions	Disbursements	Adjustments	2014/15 Budget
Guarantees					
Item 1 heading					
Item 1 description/nature/timing of outflow/uncertainties of amounts and timing					
Item 2 heading					
Item 2 description/nature/timing of outflow/uncertainties of amounts and timing					
Total Quantifiable Guarantees					
Legal Proceedings and Disputes					
Item 1 heading					
Item 1 description/nature/timing of outflow/uncertainties of amounts and timing					
Item 2 heading					
Item 2 description/nature/timing of outflow/uncertainties of amounts and timing					
Total Legal Proceedings and Disputes					
Other Contingent Liabilities					
Item 1 heading					
Item 1 description/nature/timing of outflow/uncertainties of amounts and timing					
Item 2 heading					
Item 2 description/nature/timing of outflow/uncertainties of amounts and timing					
Total Other Contingent Liabilities					
Total contingent liabilities					
Contingent Assets					
Item 1 heading					
Item 1 description/nature/timing of outflow/uncertainties of amounts and timing					
Item 2 heading					
Item 2 description/nature/timing of outflow/uncertainties of amounts and timing					
Total Other Contingent Assets					

NOTE 19: COMMITMENTS

Type	One year or less	One to five Years	Over five Years	Total
Capital Commitments				
Property, plant and equipment				
Other fixed assets				
Other commitments (list separately if material)				
Total Capital Commitments				
Operating Commitments				
Non-cancellable accommodation leases				
Other non-cancellable leases				
Non-cancellable contracts for the supply of goods and services				
Other operating commitments				
Total Operating Commitments				
Total Commitments				

NOTE 21. RELATED PARTY AND KEY MANAGEMENT PERSONNEL DISCLOSURES

The /information Commissioner's Office is a wholly owned entity of the government from which it derives a major source of its revenue. The [Ministry/Portfolio] and its key management personnel transact with other government entities on a regular basis. These transactions were provided free of cost during the financial year ended 30 June 2015 and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions.

Description	2014/15 Budget \$000	2013/14 Est. Actual \$000	2012/13 Actual \$000
Salaries and other short-term employee benefits	316	313	313
Past employee benefits			
Other long-term benefits			
Termination benefits			
Loans			
Total	316	313	313

The following additional information is provided in relation to loans granted to key management personnel and or their close relatives:-

Loan Recipient	Relationship to key management personnel	Amount Advanced	Amount Repaid -ve	Balance	Terms and conditions of Loan

The [Ministry/Portfolio] 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/Portfolio] is subject to credit risk from debtors other than the Cabinet. The [Ministry/Portfolio] does not have significant concentrations of credit risk for its other financial instruments.

Currency and interest rate risk

The [Ministry/Portfolio] has no significant exposure to currency exchange loss risk and interest rate risk.

Liquidity risk

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

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