



CAYMAN ISLANDS
GOVERNMENT

ANNUAL BUDGET STATEMENTS



2015/16

THE YEAR ENDING
30 JUNE 2016



ANNUAL BUDGET STATEMENTS

YEAR ENDING 30 JUNE 2016

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

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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 2015/16 financial year.

The 2014/15 Forecasted 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 2015/16 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:

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

ACCRUAL- BASED FORECAST FINANCIAL STATEMENTS

Cabinet Purchased Outputs and Interagency Charging

In 2015/16, 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 2015/16 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 2015/16 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 2015/16 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 2016**

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

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PART A: Ownership Performance

1. Nature and Scope of Activities
2. Strategic Ownership Goals
3. Ownership Performance Targets
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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 2015/16 financial year. The Draft Annual Budget Statement and the draft Ownership performance I want to be delivered in the 2015/16 financial year.

I also confirm that the Draft Annual Plan and Estimates includes the various measures I am planning to enforce during the 2015/16 financial year.

Honourable Alden McLaughlin, MBE, JP
Premier

Cabinet Office

[] [] 2015

STATEMENT OF 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

[] [] 2015

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General Nature of Activities

Providing support for The Premier, Cabinet and the National Security Council; 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; and coordinating the development and implementation of cross-Ministerial policy.

To support the extension of all Cayman Islands Government activities in the United Kingdom and Europe and provide a contact point for foreign stakeholders, whilst promoting social, cultural and political understanding of the Cayman Islands

Scope of Activities

- Support for the Cabinet in coordinating the collection and dissemination of information regarding the decisions of the Cabinet.
- Developing, coordinating and monitoring the policy initiatives of the Government and providing secretarial, administrative and policy support for The Premier.
- Providing for the support of Government agencies in communicating proactively and responsively with the public, utilising the mass media as primary partners.
- Providing advice, training and coordination of services through the management of formal and informal Government ceremonial, protocol and diplomatic events and activities.
- Facilitating the further administration of freedom of information and data protection coordination.
- Providing on air broadcasting of government bulletins, commercials, news, public affairs programmes, entertainment and public service announcements as well as educational, cultural and religious programmes.
- Facilitating policy training for senior and mid-management civil servants, Statutory Authorities and Government Companies.
- Enhance the reputation of the Cayman Islands through the promotion of Cayman Islands policies and businesses to governments, individuals, international agencies, organizations and the media.
- Gather information about the political and economic environment in the UK and EU to advise the Ministry on relevant developments;

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.

Caymanians studying and living in the United Kingdom (UK) and Europe; stakeholders located in the UK and Europe that have an interest in investing in the Cayman Islands; local and national governments with a presence in the UK and Europe.

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

2. STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the Cabinet Office for the 2015/16 and the subsequent two years are as follows:

- The establishment of mechanisms to improve the development and coordination of Government Policy, encourage innovation and creativity in policymaking, and identify and oversee policy which encompasses a number of ministries and portfolios.
- The development of a set of modelling tools and information sources in order to assess the impact of Government policies.
- Facilitate the completion of any further constitutional review exercises in accordance with the timetable set by the Government.
- Create greater administrative efficiency to ensure that all services to Government agencies are provided in a timely, quality- oriented, customer focused, efficient and effective manner.
- Administer Freedom of Information across Government departments.
- Improve the Radio Cayman's competitiveness in the market and eventually become self-funding. Actively contribute to the community's development by providing opportunities for members of the community to become more involved and informed.
- Raise awareness and create a positive impression of the Cayman Islands as a preferred investment location and an excellent place to do business
- Represent and protect the interests of the Government and people of the Cayman Islands
- To promote the Cayman Islands as an international jurisdiction of importance.

3. OWNERSHIP PERFORMANCE TARGETS

The ownership performance targets for the Cabinet Office for the 2015/16 financial year are as follows:

FINANCIAL PERFORMANCE MEASURE	2015/16 Budget 000's \$	2014/15 Forecast 000's \$
Revenue from Cabinet	6,585	5,017
Revenue from ministries, portfolios, statutory authorities, government companies		
Revenue from others	1,191	1,256
Surplus/deficit from outputs	72	397
Ownership expenses	7,704	5,875
Operating Surplus/Deficit	397	422
Net Worth	7,516	7,166
Cash flows from operating activities	266	518
Cash flows from investing activities	(350)	0
Cash flows from financing activities	278	0
Change in cash balances	194	518

FINANCIAL PERFORMANCE RATIO	2015/16 Budget %	2014/15 Forecast %
Current Assets : Current Liabilities	20:1	9:1
Total Assets : Total Liabilities	23:1	11:1

MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2015/16 Budget	2014/15 Forecast
Total Full Time Equivalent Staff Employed	65	62
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	2015/16 Budget	2014/15 Forecast
Account Executive	3	3
Accounts Officer I	1	1
Accounts Officer II	1	1
Accounts Officer III	1	1
Administrative Assistant	2	2
Announcer II	1	1
Announcer/Music Automation	1	1
Announcer/Producer	1	1
Announcer/Remote Operations	1	1
Cabinet Secretary /Chief Officer	1	1
Chief Information Officer	1	1
Clerical Officer I	2	2
Clerk of Cabinet	1	1
Coordinator Graphic Design	1	1
Deputy Director Broadcasting	1	1
Deputy Clerk of Cabinet	1	1
Director of Broadcasting	1	1
Director of E-Government	1	1
Director of Special Projects/Cabinet Office	1	1
Director Policy Co-ordination Unit	1	1
Executive Officer I	2	1
FOI Analyst	1	1
Graphic Designer	2	2
Information Officer	4	4
International Affairs Analyst	1	1
Manager Electronic Media	1	1
News Director	1	1
News Reporter II	3	4
Personal Assistant to Cabinet Secretary	1	1
Personal Assistant to the Premier	1	1

Position	2015/16 Budget	2014/15 Forecast
Policy Analyst	4	3
Political Assistant	1	1
Press Secretary to the Premier	1	1
Protocol Assistant	1	0
Protocol Coordinator	1	1
Protocol Officer	1	1
Protocol officer (Trainee)	1	0
Public Information Manager	1	1
Relief Announcer II	1	1
Research Analyst	1	0
Secretary Immigration Appeals Tribunal	3	3
Senior Political Advisor	1	1
Service Engineer	1	1
Talk Show Host	1	1
Traffic Officer/Librarian & Information Manager	1	1
Video Production Specialist	3	3
Deputy Representative (UK Office)	1	1
Assistant to the Representative (UK Office)	1	1
Total	65	62

PHYSICAL CAPITAL MEASURES	2015/16 Budget %	2014/15 Forecast %
Value of total assets	7,856	7,903
Asset replacements : total assets	4%	0%
Book value of assets : initial cost of those assets	62%	59%
Depreciation : cash flow on asset purchases	55%	0%
Changes to asset management policies	None	None

MAJOR <u>NEW</u> ENTITY CAPITAL EXPENDITURES FOR THE YEAR	2015/16 Budget \$	2014/15 Forecast \$
E-Government Infrastructure and Software	350,000	

Major Entity Capital Expenditure Commenced but not completed in previous years	Anticipated Project Status at 1st July 2015
NIL	NIL

RISK MANAGEMENT

KEY RISK FACED BY THE PORTFOLIO	CHANGE IN STATHS FROM 2014/15	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Natural Disaster – Loss of Vital Information	Unchanged	• Employees transfer vital information on a regular basis to the Archives • Archiving of application files and other documents • Off-site real-time copies of data • Increased Awareness and Preparedness	Unquantifiable
Loss of fixed/capital assets, due to natural disasters	Unchanged	• Insurance coverage under Risk Management and Implementing disaster preparedness procedures	Unquantifiable
Security of Confidential Documents	Unchanged	• All confidential documents 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

KEY RISK FACED BY THE PORTFOLIO	CHANGE IN STATUS FROM 2014/15	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss of staff that are on fixed-term contract.	No 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
Lack of qualified/skilled persons within the local labour force to fill key positions such as announcers and news reporters	Unchanged	Try to retain those staff members on fixed term contract who are fulfilling expectations of performance	Unquantifiable
Loss of the on air computer network	Unchanged	Computers are maintained and upgraded to alleviate failures	Unquantifiable but disruption could affect commercials and programmes
Lawsuit for defamation	No Change	Continuous sensitization of hosts and a delay system	Undetermined
Staff Shortage (London Office)	None	Take on Caymanian students in the UK for internship programs as part-time receptionists.	Undetermined

4. EQUITY INVESTMENTS AND WITHDRAWALS

Equity Movement	2015/16 Budget \$	2014/15 Forecast \$
Equity Investment from Cabinet into the Cabinet Office	350,000	0
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	\$805,174
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	2015/16 Budget	2014/15 Forecast
Quantity Number of hours of development coordination and advice	5,900-6,400	5,900-6,400
Quality Advice, management, and coordination reviewed or provided by senior personnel	95-100%	95-100%
Timeliness All advice submitted in accordance with schedules as agreed with the client	90-100%	90-100%
Location Cayman Islands and overseas	100%	100%
Cost	\$805,174	\$700,410
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 8. A Culture of Good Governance 11. A Robust Agriculture Sector Suited to the Needs and Resources of the Country		

CAB 2	Coordinating and Monitoring of Policy Implementation	\$168,545
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	2015/16 Budget	2014/15 Forecast
Quantity Number of hours spent coordinating and monitoring policy implementation	700-800	700-800
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	\$168,545	\$151,036
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 3. A More Secure Community 8. A Culture of Good Governance 12. Equity and Justice in a Society that Values the Contribution of All		

CAB 4	Administrative Support for Cabinet and the National Security Council		\$290,307
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 and the National Security Council meetings and subcommittees • Advising on procedures regarding the conduct of Cabinet and the National Security Council meetings • Briefing the Cabinet and the National Security Council • Preparing and maintaining Code of Conduct for Ministers and Business Guide for Cabinet			
Measures		2015/16 Budget	2014/15 Forecast
Quantity • Number of agendas prepared and circulated • Number of minutes prepared and circulated • Number of extracts prepared and circulated • Number of Cabinet and the National Security Council briefings conducted		85-95 35-40 2,975-3,000 20-30	85-95 35-40 2,975-3,000 20-30
Quality • All Agendas, minutes and extracts are prepared in accordance with the Guidelines to the Operation of Cabinet • Agendas signed by the Clerk to the Cabinet or Acting Clerk • Minutes reviewed by Cabinet Secretary • Briefings conducted by qualified and experienced personnel		95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100%
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		90-100% 90-100% 90-100% 90-100%	90-100% 90-100% 90-100% 90-100%
Location Grand Cayman		100%	100%
Cost		\$290,307	\$257,920
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 3. A More Secure Community 8. A Culture of Good Governance			

CAB 6	Administrative Support for the Processing of Appeals	\$249,272
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	2015/16 Budget 45-60 100% 90-100% 100%	2014/15 Forecast 45-60 100% 90-100% 100%
Cost	\$249,272	\$280,740
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 12. Equity and Justice in a Society that Values the Contributions of all		

Note: The total cost of supplying this output is \$305,272. However, the revenue of \$56,000 from other third parties reduces the cost to Cabinet to \$249,272.

CAB 7	Tax Undertaking Certificates	\$121,086
Description Preparation and distribution of: Tax Undertaking Certificates for Exempted Companies, Trusts and Limited Partnerships		
Measures Quantity - Number of Tax Undertaking Certificates issued 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 Timeliness - Tax undertaking certificates issued 2 – 3 weeks from receipt of application Location Grand Cayman Cost	2015/16 Budget	2014/15 Forecast
	6,000-6,700	6,000-6,700
	95-100%	95-100%
	90-100%	90-100%
	100%	100%
	\$121,086	\$157,990
Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy		

CAB 12	Freedom of Information and Data Protection Coordination	\$109,346
Description The Freedom of Information (FOI) Unit will: • Lead and coordinate freedom of information and data protection across government. • Implementation of the Freedom of Information (FOI) legislation primarily by developing tools and procedures. • Organize and conduct training for staff in public entities • Raise awareness in the entire public sector		
Measures	2015/16 Budget	2014/15 Forecast
Quantity • Number of proactive training and awareness sessions • Number of reactive assistance interactions with public entities • Number of statutory, regulatory and policy requirements reviewed • Number of web sites maintained	5-12 300-600 1-6 1-2	19 0 0 1
Quality • Training and awareness to be provided by qualified officer • Reactive Assistance provided by qualified officer • Number of statutory, regulatory and policy requirements reviewed by a qualified officer • Website information created and approved by a qualified officer	95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100%
Timeliness • Reactive assistance provided as required • Reports submitted conducted within agreed upon timeframes • Website online and maintained throughout the year	95-100% 95-100% 90-100%	90-100% 90-100% 90-100%
Location Cayman Islands	100%	100%
Cost	\$109,346	\$128,115
Related Broad Outcomes: 8. A Culture of Good Governance 12. Equity and Justice in a Society that Values the Contributions of all		

CAB 14	Development of E-Government Programme	\$769,379
Description: - Oversight of Programme development (Oversee the implementation of processes to receive, review, approve and track initiatives) - Implementation of E-Government Program Framework - Develop E-Government Platform Foundation (architecture) to support central government online services - Establish and promote the use of a E-Government portal for Cayman Islands Government (CIG) online services - Promotional campaign through radio adds, newspaper to drive customer use of CIG online services		
Measures Quantity - Number of E-Government Steering Committee meetings held - Number of programs/projects initiated - Number of Cayman Islands Government services available online - Number of Promotional activities carried out Quality - Business cases approved adequately address customer experience - Steering Committee approved business cases are in accordance with approved E-Government strategy and guidelines - CIG services available online are accessible directly from gov.ky portal service listing Timeliness - E-Government Steering Committee meetings will be held every two months - Preliminary business cases review within 1 month Location Cayman Islands Cost	2015/16 Budget \$	2014/15 Forecast \$
	5-7	N/A
	3-5	N/A
	15	N/A
	3-5	N/A
	N/A	N/A
	N/A	N/A
	N/A	N/A
	80%	N/A
	100%	N/A
N/A	N/A	
\$769,379	\$0	
Related Broad Outcomes: 4. A More Efficient, Accessible and Affordable Public Service 5. Modern, Smart Infrastructure 8. A Culture of Good Governance		

PCF 1	Protocol Services	\$582,311
Description Included in this output are: The provision of a wide range of protocol services and interventions to the Cayman Islands Government and to the wider community as required. Additionally, this output includes various ceremonies including: ○ Heroes Day ○ Remembrance Day ○ Queen's Birthday ○ Official Funerals ○ Inaugurations		
Measures	2015/16 Budget	2014/15 Forecast
Quantity • Advice and reporting in relation to protocol matters • Number of protocol policies and services developed • Number of ceremonial and official events coordinated • Number of official visits (local/overseas), conferences and meetings given assistance and/or organized • Number of training sessions delivered • Number of airport courtesies and diplomatic facilitations delivered	3,500-4,000 1-2 8-10 6-8 5-6 200-250	3,500-4,000 1-2 8-10 6-8 5-6 200-250
Quality • All policies and practices will be developed with key stakeholders in conformance with international best practice while being tailored specifically for the Cayman Islands • Protocol advice, services and training to be provided by suitably experienced staff • Protocol advice, services and training in accordance with agreed policies and guidelines • Delivery of support and services to be provided in a professional and efficient manner	100% 100% 100% 100%	100% 100% 100% 100%
Timeliness • Protocol services will be delivered in line with timetables agreed with the Cabinet Secretary • Ceremonial and official events coordinated as required • Protocol assistance and organization of visits as required • Training to be provided throughout the year	95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100%
Location Grand Cayman	100%	100%
Cost	\$582,311	\$461,463
Related Broad Outcome: 5. Modern, Smart Infrastructure 12. Equity and Justice in a Society that Values the Contributions of all		

GIS 25	Advertising/Marketing Products and Services	\$265,786
Description Advertising/marketing products include: ○ Branding/Government Collateral ○ Brochures ○ Posters and Banners ○ Programmes ○ Signs ○ 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	2015/16 Budget	2014/15 Forecast
	900-1,100	900-1,100
	100%	100%
	5%	5%
	Annual	Annual
	100%	100%
	100%	100%
Related Broad Outcomes: 4. A More Efficient, Accessible and Affordable Public Service 5. Modern, Smart Infrastructure 8. A Culture of Good Governance		

GIS 26	Written, Photographic and Web Products—News and Public Information	\$108,829
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	2015/16 Budget	2014/15 Forecast
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	450-500 100-120 75-100 400-500 2 9 50-60 50-60	450-500 100-120 75-100 400-500 2 9 50-60 50-60
Quality - All products reviewed by manager prior to release - Client satisfaction survey - Increase in web and social media hits	100% Annual 5%	100% Annual 5%
Timeliness As agreed with client	100%	100%
Location Cayman Islands	100%	100%
Cost	\$108,829	\$348,238
Related Broad Outcomes: 4. A More Efficient, Accessible and Affordable Public Service 5. Modern, Smart Infrastructure 8. A Culture of Good Governance		

GIS 28	Strategic Communications and Media Relations Services	\$114,350
Description • Development and maintenance of strategic communications plans, includes: major and minor government public information and public education campaigns for government policies, projects, programmes and events as well as, issues management, risk communications, crisis communications. Includes contributions to planning by all Government Information Services sections. • Reports on characteristics of target audiences. • Media contacts developed and maintained • Other databases developed and maintained • Communications assistance for public information and public education events • Communications training internal and external • Speeches		
Measures	2015/16 Budget	2014/15 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	100%	100%
Cost	\$114,350	\$296,771
Related Broad Outcomes: 4. A More Efficient, Accessible and Affordable Public Service 5. Modern, Smart Infrastructure 8. A Culture of Good Governance		

GIS 29	Electronic Media Products	\$439,484
Description Content for CIGTV to include: • GIS Spotlight • Special Electronic Media Programmes • Messages • Audio and Video Public Service Announcements (PSA) • Coverage of Legislative Assembly (LA) broadcasts		
Measures 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	2015/16 Budget	2014/15 Forecast
	5	5
	200-300	200-300
	20-30	20-30
	15-30	15-30
	200	200
	100%	100%
	Annual	Annual
	Annual	Annual
	100%	100%
	100%	100%
	\$439,484	\$321,407
Related Broad Outcomes: 4. A More Efficient, Accessible and Affordable Public Service 5. Modern, Smart Infrastructure 8. A Culture of Good Governance		

OTP 1	Advice and Assistance to the Premier and Administration of the Premier's Office	\$936,525
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 and other jurisdictions Cost	2015/16 Budget 4,800-5,000 100% 90-100% 100% \$936,525	2014/15 Forecast 4,800-5,000 100% 90-100% 100% \$729,890
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 8. A Culture of Good Governance		

RCY 1	Public Information, Newscasts and Sports	\$471,448
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	2015/16 Budget	2014/15 Forecast
Quantity - Number of bulletin board items - Number of news items - Number of sports items	17,000-18,000 27,000-28,000 2,000-3,000	17,942 27,089 2,783
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	100% 100%	100% 100%
Timeliness - Other public information newscasts broadcast on Radio Cayman's established schedules - Emergency/urgent public information delivered within ten minutes	100% 100%	100% 100%
Location Cayman Islands	100%	100%
Cost	\$471,448	\$473,115
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 5. Modern, Smart Infrastructure 8. A Culture of Good Governance		

RCY 2	On Air Programmes	\$631,299
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	2015/16 Budget	2014/15 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	900-1,000 1,700-1,800 500-600 3,000-4,000 100-200 90-125 3,000-3,500 10,000-11,000	945 1,715 549 3,458 122 94 3,528 10,826
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	100%	100%
Cost	\$631,299	\$574,528
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 5. Modern, Smart Infrastructure 8. A Culture of Good Governance		

UKO 9	Policy Advice and Ministerial Servicing	\$136,352
Description Provision of advice and information to the Cayman Islands Government on events, policies and developments in the United Kingdom 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 United Kingdom and Europe provided within three working days following the identification of relevant issue Location United Kingdom and Europe Cost	2015/16 Budget	2014/15 Forecast
	15-25	20
	95-100%	100%
	95-100%	100%
	98-100%	100%
	100%	100%
	\$136,352	\$236,541
Related Broad Outcomes 1. A Strong, Thriving and Increasingly Diverse Economy 8. A Culture of Good Governance		

UKO 11	Guidance and Information to Foreign Stakeholders and Other Business/Economic Development Activities	\$154,719
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	2015/16 Budget	2014/15 Forecast
Quantity Number of hours spend providing information or on business development activities	300-400	348
Quality - Information provided by qualified personnel - Professional presenters and lecturers - Appropriate settings and facilities - Information is accurate and up to date	90-100% 95-100% 90-100% 90-100%	100% 100% 100% 100%
Timeliness Information provided within two working days	98-100%	100%
Location London Office and various external venues	100%	100%
Cost	\$154,719	\$237,297
Related Broad Outcomes 1. A Strong, Thriving and Increasingly Diverse Economy 8. A Culture of Good Governance		

UKO 12	Consular Services	\$132,509
Description Provision of assistance to Caymanians residing, studying or visiting the United Kingdom (UK) and Europe; provision of visa, work permit and other immigration assistance to persons visiting or relocating to the Cayman Islands; provision of support and coordination of disaster response efforts. Provision of assistance within our capability to Caymanians who are experiencing distress in the UK and Europe.		
Measures 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 United Kingdom and Europe		2015/16 Budget 200-250 90-100% 95-100% 95-100% 100%
Cost		2014/15 Forecast 240 100% 100% 100% 100%
Related Broad Outcome 12. Equity and Justice in a Society that Values the Contributions of all		
\$132,509		\$269,061

UKO 13	Representational Duties and International Relations	\$98,338
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 United Kingdom and Europe Cost	2015/16 Budget	2014/15 Forecast
	60-100	75
	95-100%	100%
	90-100%	100%
	100%	100%
\$98,338	\$138,310	
Related Broad Outcomes 8. A Culture of Good Governance		

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 outputs to be delivered during the year is outlined in the following table.

Table 1: Expected Invoice Profile

MONTH	CAB 1	CAB 2	CAB 4	CAB 6	CAB 7	CAB 12	CAB 14
	\$	\$	\$	\$	\$	\$	\$
July	67,098	14,045	24,192	20,773	10,091	9,112	64,115
August	67,098	14,045	24,192	20,773	10,091	9,112	64,115
September	67,098	14,045	24,192	20,773	10,091	9,112	64,115
October	67,098	14,045	24,192	20,773	10,091	9,112	64,115
November	67,098	14,045	24,192	20,773	10,091	9,112	64,115
December	67,098	14,045	24,192	20,773	10,091	9,112	64,115
January	67,098	14,045	24,192	20,773	10,091	9,112	64,115
February	67,098	14,045	24,192	20,773	10,091	9,112	64,115
March	67,098	14,045	24,192	20,773	10,091	9,112	64,115
April	67,098	14,045	24,192	20,773	10,091	9,112	64,115
May	67,098	14,045	24,192	20,773	10,091	9,112	64,115
June	67,098	14,045	24,192	20,773	10,091	9,112	64,115
Total	805,174	168,545	290,307	249,272	121,086	109,346	769,379

MONTH	PCF 1	GIS 25	GIS 26	GIS 28	GIS 29	OTP 1
	\$	\$	\$	\$	\$	\$
July	48,526	22,149	9,069	9,529	36,624	78,044
August	48,526	22,149	9,069	9,529	36,624	78,044
September	48,526	22,149	9,069	9,529	36,624	78,044
October	48,526	22,149	9,069	9,529	36,624	78,044
November	48,526	22,149	9,069	9,529	36,624	78,044
December	48,526	22,149	9,069	9,529	36,624	78,044
January	48,526	22,149	9,069	9,529	36,624	78,044
February	48,526	22,149	9,069	9,529	36,624	78,044
March	48,526	22,149	9,069	9,529	36,624	78,044
April	48,526	22,149	9,069	9,529	36,624	78,044
May	48,526	22,149	9,069	9,529	36,624	78,044
June	48,526	22,149	9,069	9,529	36,624	78,044
Total	582,311	265,786	108,829	114,350	439,484	936,525

MONTH	RCY 1	RCY 2	UK 9	UK 11	UK 12	UK 13
	\$	\$	\$	\$	\$	\$
July	39,287	52,608	11,363	12,893	11,042	8,195
August	39,287	52,608	11,363	12,893	11,042	8,195
September	39,287	52,608	11,363	12,893	11,042	8,195
October	39,287	52,608	11,363	12,893	11,042	8,195
November	39,287	52,608	11,363	12,893	11,042	8,195
December	39,287	52,608	11,363	12,893	11,042	8,195
January	39,287	52,608	11,363	12,893	11,042	8,195
February	39,287	52,608	11,363	12,893	11,042	8,195
March	39,287	52,608	11,363	12,893	11,042	8,195
April	39,287	52,608	11,363	12,893	11,042	8,195
May	39,287	52,608	11,363	12,893	11,042	8,195
June	39,287	52,608	11,363	12,893	11,042	8,195
Total	471,448	631,299	136,352	154,719	132,509	98,338



CABINET OFFICE

STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

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

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

To the best of my knowledge the statements are:

- a. Complete and reliable;
- b. Fairly reflect the forecast financial position as at 30th June 2016 and performance for the 2015/16 financial year; and
- c. Comply with generally accepted accounting practice.

Mr. Samuel Rose, JP

Chief Officer

Cabinet Office

30 June 2015

CABINET OFFICE
STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 30 June 2016
(Expressed in Cayman Islands Dollars)

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2016	Note	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$,000
Current Assets				
Cash and cash equivalents	1	5,488	5,692	6,295
Marketable securities and deposits		0	0	0
Trade receivables	2	1,100	1,100	962
Other receivables	2	105	105	129
Prepayments	5	1	1	1
Total Current Assets		6,695	6,898	7,387
Non-Current Assets				
Intangible Assets	6	257	52	52
Property, plant and equipment	6	904	952	1,090
Total Non-Current Assets		1,161	1,005	1,143
Total Assets		7,751	7,798	8,530
Current Liabilities				
Trade payables	7	90	90	196
Other payables and accruals	7	140	140	108
Employee entitlements	9	90	110	135
Repayment of surplus		0	397	1,785
Total Current Liabilities		320	737	2,225
Total Liabilities		320	737	2,225
Net Assets		7,516	7,166	6,305
NET WORTH				
Contributed capital		7,431	7,061	6,305
Other Reserves		0	0	0
Revaluation reserve		0	0	0
Accumulated surpluses/(deficits)		0	0	0
Total Net Worth		7,516	7,166	6,305

CABINET OFFICE
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 June 2016
(Expressed in Cayman Islands Dollars)

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2016	Note	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$,000
Revenue				
Sale of goods and services	10	7,776	6,273	5,933
Total Revenue		7,776	6,273	5,933
Expenses				
Personnel costs	13	4,955	4,420	4,333
Supplies and consumables	14	2,550	1,334	1,181
Depreciation & Amortisation	6	194	121	156
Other Gains and Losses	16	5	0	
Total Expenses		7,704	5,875	5,669
Surplus or (Deficit) for the period		72	397	264

CABINET OFFICE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 June 2016
(Expressed in Cayman Islands Dollars)

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2016		Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$,000
CASH FLOWS FROM OPERATING ACTIVITIES				
<i>Receipts</i>				
Outputs to Cabinet		6,585	5,372	4,728
Sale of goods and services - third party		1,191	1,276	1,613
Personnel costs		(4,955)	(4,026)	(4,311)
Supplies and consumables		(2,550)	(1,042)	(1,000)
Other payments		(5)		0
Net cash flows from operating activities		266	1,580	1,030
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment		(350)	0	(390)
Net cash flows from investing activities		(350)	0	(390)
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity Investment from Org 40		350	0	16
Repayment of Surplus to Org 40		(72)	(2,183)	0
Net cash flows from financing activities		278	(2,183)	16
Net increase/(decrease) in cash and cash equivalents		194	518	656
Cash and cash equivalents at beginning of period		5,692	6,295	5,638
Cash and cash equivalents at end of period	1	5,886	5,692	6,295

CABINET OFFICE
STATEMENT OF CHANGES IN NET WORTH
FOR THE YEAR ENDED 30 June 2016
(Expressed in Cayman Islands Dollars)

	Contributed Capital	Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2014	7,563	0	0	0	6,305
Changes in net worth for 2013/14					
Changes in accounting policy					
Prior Year Adjustments					
Restated balance	7,563	0	0	0	6,305
Changes in net worth for 2014/15					
Repayment of surplus to Cabinet				(397)	0
Net revenue / expenses recognised directly in net worth	0	0	0	(397)	0
Surplus/(deficit)for the period 2014/15				397	0
Total recognised revenues and expenses for the period	7,563	0	0	(397)	0
Balance at 30 June 2015 carried forward	7,563	0	0	(397)	7,061
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2015 brought forward	7,563	0	0	(397)	7,166
Changes in net worth for 2014/15					
Changes in accounting policy					0
Prior Year Adjustments					0
Restated balance	7,563	0	0	(397)	7,166
Changes in net worth for 2015/16					
Equity Investment from Cabinet	350				350
Repayment of surplus/Dividends to Cabinet				(72)	(72)
Net revenue / expenses recognised directly in net worth		0	0	(72)	(72)
Surplus/(deficit)for the period 2015/16				72	72
Total recognised revenues and expenses for the period	350	0	0	0	350
Balance at 30 June 2016	7,913	0	0	(397)	7,516

CABINET OFFICE
Notes to the Financial Statements
FOR THE YEAR ENDED 30 June 2016
(Expressed in Cayman Islands Dollars)

Note 1: Cash and cash equivalents

Description	Foreign Currency	Exchange Rate	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Cash on hand (IRIS Confirmation Account/Petty Cash)	0	1.0000	0	0	0
Cash in transit (IRIS Remittance Account)	0	1.0000	0	0	65
CI\$ Operational Current Account held at Royal Bank of Canada	5,536	1.0000	5,489	5,342	5,912
US\$ Operational Current Account held at Royal Bank of Canada	0	0.8375	0	350	313
Payroll Current Account held at Royal Bank of Canada	0	1.0000	0	0	5
Bank Accounts held at other financial institutions	0	1.0000	0	0	0
Fixed Deposits held with Treasury (less than 90 days)	0	1.0000	0	0	0
TOTAL			5,488	5,692	6,295

Note 2: Trade and other receivables

Trade Receivables	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Sale of goods and services	1,100	1,100	1,447
Outputs to Cabinet	0	0	0
Outputs to other government agencies	0	0	0
Other	0	0	0
Less: provision for doubtful debts	0	0	(485)
Total trade receivables	1,100	1,100	962

Other Receivables	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Advances (salary, Official Travel, etc.)	0	0	(3)
Dishonored cheques	5	5	7
Interest receivable	0	0	0
Loans	0	0	0
Interentity Due from	0	0	0
Other Non-Current Assets	0	0	0
Other	100	100	125
Less: provision for doubtful debts	0	0	0
Total other receivables	105	105	129

CABINET OFFICE
Notes to the Financial Statements
FOR THE YEAR ENDED 30 June 2016
(Expressed in Cayman Islands Dollars)

	Trade Receivables	Other Receivables	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Current					
Past due 1-30 days	750	55	805	805	627
Past due 31-60 days	300	50	350	350	378
Past due 61-90 days	50	0	50	50	9
Past due 90 and above	0	0	0	0	77
Non-Current					
Past due 1 year and above	0	0	0		0
Total	1,100	105	1,100	1,100	1,091

Changes in the provision of doubtful debts

Description	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Balance at 1 July	0	0	0
Additional provisions made during the year			(485)
Receivables written off during the period			
Balance at 30 June	0	0	(485)

Note 5: Prepayments

Description	Current	Non-Current	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Accrued Prepayments	1	0	1	1	1
Prepaid Insurance	0	0	0	0	0
Other	0	0	0	0	0
Total	1	0	1	1	1

Note 6: Property, plant & equipment

<i>Cost of Property, plant & equipment</i>	<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>Total</i>
Balance as at 1 July 2014	284	885	47	108	10	194	80	1,608
Additions	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Balance as at 30 June 2015	284	885	47	108	10	194	80	1,608

<i>Cost of Property, plant & equipment</i>	<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>Total</i>
Balance as at 1 July 2015	284	885	47	108	10	194	80	1,608
Additions	0	0	0	0	0	125	0	125
Disposals and Derecognition	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0
Balance as at 30 June 2015	284	885	47	108	10	319	80	1,733

<i>Accumulated Depreciation and impairment losses</i>	<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>Total</i>
Balance as at 1 July 2014	198	94	27	94	10	153	80	656
Transfers	0	0	0	0	0	0	0	0
Impairment Reserve 2014/15 (closing balance)	0	0	0	0	0	0	0	0
Depreciation Expense 2014/15	0	0	0	0	0	0	0	0
Eliminate on Disposal or Derecognition 2014/15	0	0	0	0	0	0	0	0
Balance as at 30 June 2015	198	94	27	94	10	153	80	656

<i>Accumulated Depreciation and impairment losses</i>	<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>Total</i>
Balance as at 1 July 2015	198	94	27	94	10	153	80	656
Transfers	0	0	0	0	0	0	0	0
Impairment change 2015/16	0	0	0	0	0	0	0	0
Depreciation Expense 2015/16	0	0	0	0	0	0	0	0
Eliminate on Disposal or Derecognition 2015/16	0	0	0	0	0	0	0	0
Balance as at 30 June 2015	198	94	27	94	10	153	80	656

Net Book value 30 June 2015	86	791	20	14	0	41	0	952
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Net Book value 30 June 2016	86	791	20	14	0	166	0	1,077
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Note 11: Property, plant & equipment

<i>Cost</i>	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 30 June 2014	61	0	61
Balance as at 30 June 2015	61	0	61

<i>Cost</i>	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 30 June 2015	61	0	61
Additions	225	0	225
Balance as at 30 June 2016	286	0	286

Accumulated Depreciation and impairment losses

<i>Accumulated Depreciation</i>	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Impairment Reserve 2014/15 (closing balance)	8	0	8
Balance as at 30 June 2015	8	0	8

<i>Accumulated Depreciation</i>	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 30 June 2015	8	0	8
Depreciation Expense 2015/16	20	0	20
Balance as at 30 June 2016	29	0	29

Net Book value 30 June 2015	52	0	52
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Net Book value 30 June 2016	257	0	257
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CABINET OFFICE
Notes to the Financial Statements
FOR THE YEAR ENDED 30 June 2016
(Expressed in Cayman Islands Dollars)

Note 7: Trade payables, other payables & Accruals

	Current	Non-Current	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Creditors	90	0	90	90	39
Creditors Ministries/Portfolios	0	0	0	0	97
Creditors other government agencies	0	0	0	0	63
Non-current Accounts payable	0	0	0	0	0
Payroll Deductions	0	0	0	0	(28)
Operating Lease	0	0	0	0	0
Accrued Expenses	140	0	140	140	81
Accrued Expenses Ministries/Portfolios	0	0	0	0	27
Other payables	0	0	0	0	25
Total trade payables other payables and accruals	230	0	230	230	304

Note 9: Employee entitlements

	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Annual Leave	50	60	72
Retirement and long service leave	40	50	63
Total current portion	90	110	135
	0	0	0
Total employee entitlements	90	110	135

Note 10: Sales of Goods & Services

Revenue type	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Outputs to Cabinet	6,585	5,017	4,640
Output to Other Government Agencies	0	0	7
Fees and charges	61	56	81
General sales	1,130	1,200	1,198
Other	0	0	7
Total sales of goods and services	7,776	6,273	5,933

CABINET OFFICE
Notes to the Financial Statements
FOR THE YEAR ENDED 30 June 2016
(Expressed in Cayman Islands Dollars)

Note 10: Sales of Goods & Services (continued)

	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Fees and Charges			
Cabinet Appeal Fees (formerly Executive Council Appeal Fees)	56	56	77
Funds Received from RCY Events	5	0	4
Other Fees	0	0	7
Total Fees and Charges	61	56	88
General Sales			
Sale Of Advertising Space	430	500	416
Sale Of Gazettes And Subscriptions	700	700	777
Other Sales			7
Total General Sales	1,130	1,200	1,205
Sales of Outputs to Cabinet			
Sales of Outputs to Cabinet	6,585	5,017	4,640
Total Sales of Outputs to Cabinet	6,585	5,017	4,640
	0	0	0
Total Goods and Services	7,776	6,273	5,933

Note 13: Personnel costs

Description	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Salaries, wages and allowances	4,045	3,588	3,504
Health care	687	627	572
Pension	223	204	193
Leave	0	0	48
Other personnel related costs	1	1	16
Total Personnel Costs	4,955	4,420	4,333

Note 14: Supplies and consumables

Description	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Supplies and Materials	289	276	277
Purchase of services	1,474	573	487
Lease of Property and Equipment	199	32	32
Utilities	163	146	159
General Insurance	61	33	27
Interdepartmental expenses	7	52	47
Travel and Subsistence	211	146	102
Recruitment and Training	52	15	0
Other	94	61	51
Total Supplies & consumables	2,550	1,334	1,182

CABINET OFFICE
Notes to the Financial Statements
FOR THE YEAR ENDED 30 June 2016
(Expressed in Cayman Islands Dollars)

Note 16: Gains / (losses)

	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Net (gain) / loss on disposal of property, plant and equipment	0	0	0
Gain/Loss on Derecognition of Assets	0	0	0
Net (gain) / loss on foreign exchange Transactions	5	0	(1)
Total gains/ (losses)	5	0	(1)

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

Description	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Surplus/(deficit) from ordinary activities	72	397	264
Prior Period Adjustments	0	0	(221)
Non-cash movements			
Depreciation & Amortization	194	121	156
(Gain)/Losses on Foreign Exchange	0	0	1
(Gain)/losses on sale of property plant and equipment	0	0	0
Changes in current assets and liabilities:	0	0	0
(Increase)/decrease in receivables - Cabinet	0	0	409
(Increase)/decrease in receivables - Other Government agencies	0	0	0
(Increase)/decrease in receivables - Other current Assets	0	0	653
Increase/(decrease) in provisions relating to employee costs	0	0	(75)
Increase/(decrease) in payables - Other Government agencies	0	0	0
Increase/(decrease) in other current liabilities	0	0	(153)
Net cash flows from operating activities	266	518	420

Note 22 : Related party and key management personnel disclosures

Description	2015/16 Budget \$000	2014/15 Forecast \$000	2013/14 Actual \$000
Salaries and other short-term employee benefits	907	907	907
Other long-term benefits			
Loans			
Total	907	907	907

ANNUAL BUDGET STATEMENT

HOME AFFAIRS, HEALTH AND CULTURE – (HOME AFFAIRS)

**FOR THE FINANCIAL YEAR
ENDING 30 JUNE 2016**

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

Contents

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 2015/16 financial year. The Draft Annual Budget Statement and the draft Ownership performance I want to be delivered in the 2015/16 financial year.

I also confirm that the Draft Annual Plan and Estimates includes the various measures I am planning to enforce during the 2015/16 financial year.

Honourable Alden McLaughlin, MBE, JP
Premier

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

[] [] 2015

STATEMENT OF 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, JP
Chief Officer

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

[] [] 2015

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General Nature of Activities

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

Scope of Activities

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

Customers and Location of Activities

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

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

2. STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the *Ministry of Home Affairs* in 2015/16 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.

3. OWNERSHIP PERFORMANCE TARGETS

The ownership performance targets for the *Ministry of Home Affairs* for the 2015/16 financial year are as follows.

3.1 Financial Performance

FINANCIAL PERFORMANCE MEASURE	2015/16 Budget 000's \$	2014/15 Forecast 000's \$
Revenue from Cabinet	86,152	84,412
Revenue from ministries, portfolios, statutory authorities, government companies	329	397
Revenue from others	8,933	8,793
Surplus/deficit from outputs		
Ownership expenses		
Operating Surplus/Deficit		
Net Worth	85,004	80,982
Cash flows from operating activities	7,090	5,352
Cash flows from investing activities	(2,000)	(4,190)
Cash flows from financing activities	2,000	2,933
Change in cash balances	7,090	4,095

FINANCIAL PERFORMANCE RATIO	2015/16 Budget %	2014/15 Forecast %
Current Assets : Current Liabilities (working capital)	359%	313%
Total Assets : Total Liabilities	644%	619%

MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2015/16 Budget	2014/15 Forecast
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		
Changes to Personnel Management System		

PHYSICAL CAPITAL MEASURES	2015/16 Budget %	2014/15 Forecast %
Value of total assets	55,317	47,677
Asset replacements : total assets	4%	0%
Book value of assets : initial cost of those assets	124,941	184,138
Depreciation : cash flow on asset purchases	232%	123%
Changes to asset management policies	None	None

MAJOR <u>NEW</u> ENTITY CAPITAL EXPENDITURES FOR THE YEAR	2015/16 Budget \$
National Emergency Operation Center	75,000
IT Infrastructure	200,000
Computer Aided Dispatch	150,000
Immigration Border Protection	375,000
Police Capital Projects	400,000
H.M Prison Capital Project	300,000
IT Core Network Upgrade phase II	250,000

Major Entity Capital Expenditure Commenced but not completed in previous years	Anticipated Project Status at 1st July 2015
Immigration Customer Service Improvement Application	\$250,000

3.3 Risk Management

KEY RISK FACED BY THE PORTFOLIO	CHANGE IN STATUS FROM 2014/15	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	

4. EQUITY INVESTMENTS AND WITHDRAWALS

Equity Movement	2015/16 Budget \$	2014/15 Forecast \$
Equity Investment from Cabinet into the Ministry of Home Affairs	2,000,000	2,328,060
Capital (Equity) Withdrawal by Cabinet from the Ministry of Home Affairs		

PART B

OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

CSD 42	Technology Support Services	\$6,716,108	
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		2015/16 Budget	2014/15 Forecast
Quantity			
• Number of hours that the CSD Helpdesk operates per fiscal year		4,000-4,300	4,131
• Minimum staffing of CSD helpdesk on duty/working day:			
o 7:30-08:30am, 1 hour lunchtime, and 3-5pm		1	1
o 08:30am-3pm excluding lunchtime (Peak)		2	2
• Number of dispatched Logs Service processed per month average with Staffing (defined above)		1,500-2,000	1,900
• Number of hours for Logs and IT Projects		63,000-68,000	67,000
• Number of Databases		20-30	27
• Number of PCs Supported		2,500-3,000	2,600
• Number of online Government services created/ hosted and managed		2-3	3
• Number of Internet accesses granted-Basic & Low Video Streaming		2,000-2,500	2,452
• Number of Remote Services accesses granted-Blackberry/Forward Email/Token/Active Sync Devices		1,500-2,000	1,860
Quality			
• Customer Satisfaction scores regarding Logs Calls For Service		75%	75%
• Customer Satisfaction scores regarding IT Project Reviews		75%	75%

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%	70-80%
	75%	N/A
	80-100%	80-100%
Location Cayman Islands	100%	100%
Cost	\$6,716,108	\$6,569,406
Related Broad Outcome: 5. Modern, Smart Infrastructure		

Note: The total cost of supplying this output is \$7,027,074. However, the revenue of \$307,378 from other Government Agencies and \$3,588 from other third parties reduces the cost to Cabinet to \$6,716,108.

DCR 9	Court Services for Adult Offenders	\$1,100,611
Description Provision of reports and rehabilitative services for adult offenders 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 Ongoing throughout the period as specified by a Court Order condition or based on the request of the Courts. Location Cayman Islands Cost	2015/16 Budget	2014/15 Forecast
	1,500-1,600	2,380
	1,800-1,900	2,500
	550-650	600
	3,700-3,800	4,500
	95-100%	100%
	85-95%	95%
	80-90%	98%
	100%	100%
	\$1,100,611	\$832,358
Related Broad Outcome 3. A More Secure Community		

DCR 10	"Through-Care" and "After-Care" Services	\$472,200
Description Provision of "Through-Care" and "After-Care" services to assist persons in and on release from the Prison System.		
	2015/16 Budget	2014/15 Forecast
Measures		
Quantity		
• Number of reports submitted to the Secretary of the Parole Board	60-70	65
• Number of Through-care cases	120-180	200
• Number of Parole Licences supervised	170-180	230
Quality		
• Reports to be prepared in the established format as required by the Parole Board	95-100%	100%
• Initiate and Maintain supervision based on Licence requirements (Supervision is based on client contact through home visits, office visits, and other community contacts which may include job sites, and group participation)	85-95%	98%
Timeliness		
• Through-care services provided weekly, between 8:30-5:00 Monday – Friday and ongoing	80-90%	98%
• 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	100%	100%
Cost	\$472,200	\$512,347
Related Broad Outcome 3. A More Secure Community		

DCR 11	Public Education and Policy Advice	\$224,845
Description Provision of information, education and advice on rehabilitative services aimed at crime reduction in the Cayman Islands.		
Measures	2015/16 Budget	2014/15 Forecast
Quantity - Number of public awareness presentations/projects - Number of reports and advice offered to the Ministry/Portfolio - Number of interdepartmental meetings for strategic advice offered	4-6 2-4 25-30	8 2 12
Quality - Information based on research, experience and professional guidelines related to Probation and Parole services - Group facilitation based on departmental guidelines	95-100% 95-100%	100% 100%
Timeliness - Quarterly presentations/projects - Education, reports and advice provided as required	95-100% 95-100%	95-100% 95-100%
Location Cayman Islands	100%	100%
Cost	\$224,845	\$214,029
Related Broad Outcome 3. A More Secure Community		

DCR 12	Empowerment Services	\$410,347
Description Provision of Community and Institution Programmes and Victim Services.		
Measures	2015/16 Budget	2014/15 Forecast
Quantity - Number of psycho-educational programmes offered in the community - Number of empowerment sessions offered - Number of client-related presentations in the community and institutions - Number of community service cases - Number of victim/witness cases	8-10 0 8-10 450-550 600-700	8 0 9 1,700 1,000
Quality - Programmes delivered in accordance with Department's guidelines - Reports prepared in the established format as needed by the Police or Courts	95-100% 95-100%	95% 95%
Timeliness - Reports provided as required by the Police or Courts - Services provided as required	80-90% 85-95%	95% 95%
Location Primarily in Grand Cayman, with occasional services to the Sister Islands	100%	100%
Cost	\$410,347	\$343,298
Related Broad Outcome 3. A More Secure Community		

DCR 16	Special Need and Intensive Supervision Services	\$287,491
Description Provision of intensive supervision and intervention services to high risk and clients.		
Measures	2015/16 Budget	2014/15 Forecast
Quantity - Number of domestic violence cases - Number of mental health cases - Number of drug rehabilitation court cases	750-850 500-650 350-450	950 750 375
Quality - Services delivered in accordance with Department guidelines - Initiate and maintain supervision based on assessments and diagnosis	85-95% 75-85%	95% 90%
Timeliness Services provided based on client needs as identified through assessments and diagnosis.	75-85%	95%
Location Cayman Islands	100%	100%
Cost	\$287,491	\$527,020
Related Broad Outcome: 3. A More Secure Community		

EMC 1	Public Safety Communications Centre	\$1,963,985
Description The Department operates a 24-hour Public Safety Answering Point (PSAP) to support public safety first responder services including Police, Fire and Emergency Medical Services known as the Public Safety Communications Centre (PSCC).		
Measures Quantity - Number of hours that the PSCC operates per fiscal year (24/7/365 basis) - Minimum staffing of 9-1-1 Telecommunications staff on duty 24/7 except Friday and Saturday nights (Non-peak) - Friday and Saturday nights (Peak) - Number of incoming 9-1-1 telephone calls answered per month on average - Number of dispatched calls for service processed per month on average - Number of RCIPS vehicle stops, pedestrian stops and boat checks tracked by the Public Safety Communications Centre per month on average Quality - Quality Assurance case reviews completed on calls for service (both call-taking and dispatch functions) - Quality Assurance scores regarding calls for service case reviews	2015/16 Budget	2014/15 Forecast
	8,784	8,760
	2	2
	3	3
	7,500-8,300	6,100
	2,800	2,700
	650	650
	300	300
	85%	82%

Timeliness - Percentage of 9-1-1 telephone calls answered within 10 seconds for calendar year (as recorded by PSCC Power911 reports) - Percentage of highest priority Calls For Service dispatched to emergency personnel within 90 seconds from when 9-1-1 telephone call was answered or CAD event was initiated (as recorded by PSCC Computer Aided Dispatch reports) - Average time of highest priority Calls For Service dispatched to emergency personnel from when 9-1-1 telephone call was answered or CAD event was initiated (as recorded by PSCC Computer Aided Dispatch reports)	98%	98%
	70%	70%
	1 minute, 15 seconds	1 minute, 15 seconds
Location Cayman Islands	100%	100%
Cost	\$1,963,985	\$1,675,208
Related Broad Outcome: 3. A More Secure Community		

EMC 2	Electronic Monitoring Centre	\$1,521,507
Description The Electronic Monitoring Centre (EMC) has two distinct programmes which support the commitment to lessen the impact of crime in the Cayman Islands (electronic monitoring of offenders and National CCTV Programme).		
Measures Quantity - Number of hours that the EMC maintains the capacity to tag, monitor, document and report violations of Electronic Monitoring Programme offenders and monitor and support the National CCTV project with backup provided by Public Safety Communications Centre (24/7/365 basis) - Number of offenders monitored simultaneously (maximum) if provided funding at an equivalent of FY14/15 budget - 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 from RCIPS for copies of archived CCTV video recordings are processed within five calendar days Location Cayman Islands	2015/16 Budget	2014/15 Forecast
	8,784	8,760
	36	36
	350	350
	120	120
	93%	92%
	89%	85%
	89%	86%
	100%	100%
Cost	\$1,521,507	\$1,747,462
Related Broad Outcome: 3. A More Secure Community		

FRE 9	Responding to Domestic Fire Emergencies, Emergency Communication, Planning and Preparedness	\$6,521,649
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 - Provide 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 National Fire Protection Association's guidelines Timeliness 24 hours per day 365 days per year, to respond (exit the station) within 20 seconds on receipt of calls to arrive at scene of fire- George Town and Cayman Brac within 25 minutes		2015/16 Budget 365 365 3,840 95% 100% 66% 66% 100% 100%
Location Cayman Islands		2014/15 Forecast 365 3,840 100% 96% 100% 100% 100%
Cost		\$6,521,649 \$6,464,988
Related Broad Outcome: 3. A More Secure Community		

FRE 10	Aerodrome Fire Services	\$5,502,452
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. - Number of yearly 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 - Firefighting 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. However, if adequate funding is not provided in this 2013/13 Budget, the quality of this output will be reduced proportionally, resulting in non-compliance of ICAO requirements for RFFS CI airports. - 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	2015/16 Budget	2014/15 Forecast
Cost	\$5,502,452	\$4,880,356
Related Broad Outcome: 3. A More Secure Community		

FRE 11	Inspection for Compliance with Fire Code	\$257,064
Description Enforcement of the Cayman Islands 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 Quality • Inspections carried out by qualified personnel • Developments are in compliance with laws, standard and codes e.g. Cayman Islands 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 • 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 Cayman Islands Tourism Accommodation Board and Liquor License Board • Reports submitted within three days of completion Location Cayman Islands Cost		2015/16 Budget 700-1,000 400 -600 400-600 100% 98-100% 100% 100% 98-100% 98-100% 98-100% 100% \$257,064
		2014/15 Forecast 500 320 611 100% 98-100% 100% 100% 98-100% 98-100% 98-100% 100% \$200,240
Related Broad Outcome: 3. A More Secure Community		

FRE 12	Investigation of Fires	\$255,893
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	2015/16 Budget	2014/15 Forecast
Quantity		
• Number of cause and origin investigated	25-30	20
• Number of assessment reports	25-30	22
• Number of hours as witness	24	0
Quality		
• Inspection undertaken by certified fire investigator and in compliance with laws, codes or standards	100%	100%
• Reports identify key issues make recommendations for action related to the implementation of fire safety standards and codes based on Cayman Islands Laws and Codes	100%	100%
• Provide comprehensive, relevant and accurate information, which is clearly and succinctly presented	100%	100%
Timeliness		
• Investigation completed within two days	100%	100%
• Report completed with three day of incident if further investigation is not required	98-99%	98-99%
• Witness attendance whenever courts summons	100%	100%
Location		
Cayman Islands	100%	100%
Cost	\$255,893	\$192,625
Related Broad Outcome: 3. A More Secure Community		

FRE 13	Fire Safety Education and Training Programmes	\$212,948
Description		
Provide fire and life safety strategy programs by ensuring public education		
Measures	2015/16 Budget	2014/15 Forecast
Quantity		
• Number of educational demonstrations	10-20	15
• Number of workshops	6-8	9
• Number of daily media announcements	1-2	1-2
• 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 and publications as required	100%	100%
Location		
Cayman Islands	100%	100%
Cost	\$212,948	\$128,904
Related Broad Outcome:		
3. A More Secure Community		

IMM 1	Policy Advice on Immigration Matters	\$345,099	
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 United States Immigration and Customs authorities • Participation in the Cabinet appointed Review Team			
Measures		2015/16 Budget	2014/15 Forecast
Quantity Number of reports submitted		15-30	15-30
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		100%	100%
Timeliness Provide in a timely manner depending on the scope and complexity of the exercise and in accordance with any deadlines set by the requester.		100%	100%
Location Grand Cayman		100%	100%
Cost		\$345,099	\$348,641
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	\$203,335
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 (2014 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	2015/16 Budget	2014/15 Forecast
	550-650	400-500
	4,500-6,500	4,000-6,000
	99-100%	99-100%
	99-100%	99-100%
	99-100%	98-100%
	90-100%	90-100%
	90-100%	90-100%
Cost	\$203,335	\$174,206
Related Broad Outcome 1. A Strong, Thriving and Increasingly Diverse Economy		

Note: The total cost of supplying this output is \$806,335. However, the revenue of \$603,000 from other third parties reduces this to \$203,335.

IMM 5	Immigration Appeal Statements	\$117,625	
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 Quantity Number of appeal statements produced Quality - Define issues clearly and succinctly; with the nature and scope of the issues being clear, in a way that properly explains the Board’s decision - Contain references to the relevant sections of the Immigration Law (2014 Revision) and the Immigration (Amendment) Regulations, 2014 Timeliness - Will be processed within 28 days of receipt of appeal statement request in relation to Cayman Status, Work Permit and Business Staffing Plan applications in accordance with the Immigration Law (2014 Revision) - Will be processed within 14 days of receipt of appeal statement request in relation to Temporary Work Permit applications in accordance with the Immigration Law (2014 Revision) Location Grand Cayman Cost		2015/16 Budget	2014/15 Forecast
		600-1,000	600-1,000
		100%	100%
		100%	100%
		85-100%	85-100%
		100%	100%
		100%	100%
		\$117,625	\$116,081
		Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy	

IMM 6	Detection and Prosecution of Immigration Offenders	\$1,764,846
Description The detection, investigation and prosecution of persons committing offences under the Immigration Law (2014 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 seven days of the conclusion of the case. - Case file submitted to Legal Department within 7-30 days of an arrest, which is taken to prosecution stage. (All files are subject to the statute of limitations - 6 months). Location Cayman Islands	2015/16 Budget	2014/15 Forecast
	200-300	200-300
	225-275	175-250
	200-300	200-300
	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	\$1,764,846	\$1,641,346
Related Broad Outcome: 3. A More Secure Community		

IMM 7	Entry and Embarkation Control	\$3,204,341
Description Provide an entry and embarkation control for all passengers/persons seeking permission to enter/depart the Cayman Islands.		
Measures Quantity - Number of air arrival passengers processed - Number of cruise arrival passengers processed Quality All passengers will be processed in accordance with Immigration Laws and established guidelines Timeliness - Passengers from aircraft should be cleared within 30-90 minutes of arrival - Passengers from vessels should be cleared within 15-30 minutes of arrival Location Cayman Islands Cost	2015/16 Budget 400,000-600,000 1,400,000-1,600,000 98-100% 100% 95-100% 100% \$3,204,341	2014/15 Forecast 400,000-600,000 1,400,000-1,600,000 98-100% 100% 95-100% 100% \$3,302,538
Related Broad Outcome: 3. A More Secure Community		

Note: The total cost of supplying this output is \$3,214,341. However, the revenue of \$10,000 from other third parties reduces this to \$3,204,341.

IMM 8	Work Permits	\$1,609,075
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 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 Quality - Compliance with Immigration Law (2014 Revision), Immigration Directives, Immigration (Amendment) Regulations, 2014 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. 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 Location Grand Cayman	2015/16 Budget 10,000-15,000 10,000-15,000 0 130-230 100% 100% 100% 90-100% 95-100% 95-100% 100%	2014/15 Forecast 10,000-15,000 10,000-15,000 400-600 100-200 100% 100% 100% 90-100% 95-100% 95-100% 100%
Cost	\$1,609,075	\$1,682,730
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 \$4,677,075. However, entity revenue of \$3,068,000 from third parties reduces the cost to Cabinet to \$1,609,075.

IMM 9	Status and Permanent Residency Applications	\$237,211
Description Processing: Applications for: Acknowledgement of the Right to be Caymanian, Grant of the Right to be Caymanian, Residency and Employment Rights Certificate, Residency Certificates for Persons of Independent Means: Applications for permission to reside as the dependant of a Caymanian; applications for Direct Investment Certificates.		
Measures	2015/16 Budget	2014/15 Forecast
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	275-425 650-850 1,000-1,500 12-25 1-10 10-20	275-425 625-825 1,500-2,000 12-25 1-10 10-20
Quality - Compliance with Immigration Law (2014 Revision), Immigration Directives, Immigration (Amendment) Regulations 2014, 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.	98-100% 95-100% 100%	98-100% 95-100% 100%
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	85-100% 85-100%	85-100% 85-100%
Location Grand Cayman	100%	100%
Cost	\$237,211	\$139,294
Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy		

Note: The total cost of supplying this output is \$1,020,961. However, entity revenue of \$783,750 reduces the cost to Cabinet to \$237,211.

IMM 11	Business Staffing Plans	\$473,203	
Description			
Processing Business Staffing plan Applications on behalf of the Business Staffing Plan Board			
Measures	2015/16 Budget	2014/15 Forecast	
	Quantity		
	Number of Business Staffing Plan applications processed	60-70	25-55
	Quality		
	• Compliance with Immigration Law (2014 Revision), Immigration Directives, Immigration (Amendment) Regulations, 2014, 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	\$473,203	\$488,014	
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 \$523,679. However, revenue of \$50,476 from other third parties reduces the cost to Cabinet to \$473,203.

IMM 13	Issuance of Marriage Licenses	\$97,655
Description Issuance of the Governor's Special Marriage Licenses to visitors		
Measures <i>Quantity</i> Number of marriage licenses issued <i>Quality</i> Licenses issued in accordance with the Marriage Law and established guidelines and procedures. <i>Timeliness</i> Licenses issued within 30 minutes of receipt of application <i>Location</i> Grand Cayman <i>Cost</i>	2015/16 Budget	2014/15 Forecast
	500-600	525-625
	100%	100%
	90-100%	90-100%
	100%	100%
	\$97,655	\$46,933
Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy		

Note: The total cost of supplying this output is \$119,655. However, revenue of \$22,000 from other third parties reduces the cost to Cabinet to \$97,655.

IMM 15	Freedom of Information	\$87,182
Description Processing applications for information submitted under the Freedom of Information (FOI) Law, 2007		
Measures Quantity Number of requests processed 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 - 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 - Prepare cases for internal review or appeal to the Information Commissioner as required Timeliness - Acknowledgement letters issued within 10 calendar days of receiving request - 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 - Documents to be provided to applicant within 14 calendar days of making decision to release Location Cayman Islands Cost	2015/16 Budget 75-100 100% 99-100% 99-100% 100% 100% 100% 100%	2014/15 Forecast 75-100 100% 100% 100% 100% 100%
Related Broad Outcome: 8. A Culture of Good Governance		

Note: The total cost of supplying this output is \$87,704. However, revenue of \$522.00 from other third parties reduces the cost to Cabinet to \$87,182.

IMM 17	Working by Operation of Law	\$155,376
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 (2014 Revision), Immigration Regulations (2014 Revision), and established policies - Properly completed application forms are verified against Immigration Support System with due care, accuracy and completeness Timeliness - Processing time from receipt of application to dissemination of decision will be the same day for Working by Operation of Law applications - Processing time from receipt of application to dissemination of decision will be within three business days for provision for continuation of work applications Location Grand Cayman Cost	2015/16 Budget	2014/15 Forecast
	750-1,000	1,600-1,850
	100%	100%
	95-100%	95-100%
	90-100%	90-100%
	100%	100%
	100%	100%
	\$155,376	\$133,861
Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy		

Note: The total cost of supplying this output is \$238,876. However, revenue of \$83,500 from other third parties reduces the cost to Cabinet to \$155,376.

MHA 1	Policy Advice to Minister	\$2,226,429
Description Policy advice to Minister of Home Affairs on policing, immigration, public administration and other matters		
Measures	2015/16 Budget	2014/15 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	\$2,226,429	\$2,054,892
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	\$381,042
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	2015/16 Budget	2014/15 Forecast
Quantity - Number of hours providing disaster preparedness - Hours to develop and coordinate community response through Community Emergency Response Teams - Hours of meetings of the National Hazard Management Executive and Council	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 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	\$381,042	\$310,911
Related Broad Outcome 5. Modern, Smart Infrastructure		

NEM 2	Policy Advice and Ministerial Servicing	\$173,321
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	2015/16 Budget	2014/15 Forecast
Quantity - Hours of advice on Hazard Management - Hours 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	\$173,321	\$200,391
Related Broad Outcome 5. Modern, Smart Infrastructure		

NEM 3	Hazard Mitigation	\$169,799
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 - Hours to ensure periodic review and update and application of codes and standards to meet emerging or changing threats - Days to provide seismic monitoring for the Cayman Islands of any natural seismic events - 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 Home Affairs - Seismic monitoring 365 days per year Location Cayman Islands Cost	2015/16 Budget 100-150 365 250-300 80-90% 100% 95-100% 100% 100%	2014/15 Forecast 100 365 50 100% 100% 95-100% 100%
Related Broad Outcome 5. Modern, Smart Infrastructure		

NEM 4	National Disaster Response	\$379,230
Description Provide the management and support needed to ensure National Response readiness in the event of any national disaster. The provision of assistance during or immediately after a disaster for the preservation of life and the provision of basic essential supply and services for those people affected. The deployment of telecommunications equipment and personnel.		
Measures Quantity - Number of hours providing National Emergency Operation Center management and coordination. - Hours to plan and conduct Annual Hurricane exercise and other Disaster exercise - Hours to manage and coordinate relief assistance to the affected population. - Hours to ensure readiness of electronic incident management systems and emergency telecommunications. 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. 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 Location Cayman Islands	2015/16 Budget 3,000–4,000 250-300 250-300 500-600 100% 80-90% 80-100% 100% 100% 100% 100% 100%	2014/15 Forecast 900 100 0 600 100% 90-100% 80-100% 100% 100% 100% 100%
Cost	\$379,230	\$363,895
Related Broad Outcome 5. Modern, Smart Infrastructure		

NEM 6	Emergency Shelters Management and Preparedness Activities	\$232,532
Description Provide shelter management activities and ensure availability of shelters during and after a disaster. Maintain Emergency Generators and other essential facilities for shelter operations. • Inspection of physical facilities and liaising with PWD to ensure necessary maintenance and repairs are carried out. • Restocking of essential supplies and documentation kit and post-disaster food supplies • Distribution of radios, keys and telephones to Shelter Managers and district representatives		
Measures	2015/16 Budget	2014/15 Forecast
Quantity		
• Number of Emergency Shelters managed	20	20
• Capacity to provide shelter occupancy	5,000-6,000	5,665
• Maintain and fuel shelter generators	16	16
• Maintain shelter cisterns and provide adequate water supply	16	16
Quality		
All National Disaster Plan requirements are compiled in agreement with the National Hazard Management Council and shelters are available for activation.	95-100%	95-100%
Timeliness		
• All Emergency Shelter capacity is available in the event of a Tropical Cyclone or other Disaster occurring	100%	100%
• Shelter remain open until alternative accommodation is found for displaced people	95-100%	95-100%
• All shelter generators are maintained and fueled for operation	95-100%	95-100%
• Adequate food and water supply is available at shelters	100%	100%
Location		
Cayman Islands	100%	100%
Cost	\$232,532	\$174,074
Related Broad Outcome 5. Modern, Smart Infrastructure		

NEM 8	Technical Services for Telecommunication System	\$173,548
Description Provision of technical services required for the planning, operating and maintaining of the telecommunication system infrastructure: Switching, Radio and ancillaries equipment that support the Government Agencies.		
Measures Quantity - Number of radios using system infrastructure - Radio System Management Quality System infrastructure is continuous 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	2015/16 Budget	2014/15 Forecast
	1,700-1,800	1,776
	1,400-1,500	1,500
	95-99%	99%
	95-99%	100%
	90-95%	100%
	90-95%	100%
	100%	100%
	\$173,548	\$111,937
Related Broad Outcome: 5. Modern, Smart Infrastructure		

POL 6	Investigate Reported and Detected Crime	\$11,078,678
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 Quantity Number of hours of investigations Quality - Increase overall detection rate by 2.5% - Improve the level of customer satisfaction with crime investigation (measured through citizen survey) 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 Location Cayman Islands Cost	2015/16 Budget	2014/15 Forecast
	232,700-257,200	236,853
	80-90%	87%
	50-60%	33%
	80-85%	49%
	50-55%	10%
	100%	100%
	\$11,078,678	\$11,096,159
Related Broad Outcome: 3. A More Secure Community		

Note: the total cost of supplying this output is \$11,965,578. However, the revenue of \$886,900 from Other third parties reduce the cost to \$11,078,678.

POL 7	Police Security Services	\$1,172,857
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 Quantity • Number of security hours provided 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 Human Resources obligations and 2010 Police Law Timeliness • Security provided when requested Location Cayman Islands Cost		2015/16 Budget 25,650-28,350 90% 100% 80-90% 100% \$1,172,857
		2014/15 Forecast 26,930 100% N/A 100% \$1,270,406
Related Broad Outcome: 3. A More Secure Community		

POL 8	Policy Advice on Policing and Security Matters	\$67,693
Description Provide policy and security advice to Her Excellency the Governor, Deputy Governor, Cabinet, National Security Council and the Anti-Corruption Commission as well as non-Government entities.		
Measures Quantity - Number of oral briefings, policy advice papers and reports - Number of statistical reports provided Quality - Provide 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	2015/16 Budget	2014/15 Forecast
	44-48	46
	54-56	56
	100%	N/A
	100%	100%
	90%	100%
	100%	100%
	100%	100%
	100%	100%
Related Broad Outcome 3. A More Secure Community		

POL 9	Firearms Vetting and Licensing	\$135,212
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	2015/16 Budget	2014/15 Forecast
	311-343	327
	1,468-1,622	1,545
	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	\$17,839,319
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 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 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) 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 Location Cayman Islands	2015/16 Budget	2014/15 Forecast
	33,920-37,490 280,440-309,960 68,685-75,915	35,705 271,575 68,374
	90-100%	0%
	50-60%	40%
	80-100%	58%
	80-90%	N/A
	100%	100%
Cost	\$17,839,319	\$17,234,879
Related Broad Outcome 3. A More Secure Community		

POL 14	Maritime Patrols	\$2,468,075
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	2015/16 Budget	2014/15 Forecast
Quantity - Number of patrolling hours for marine unit including training - Number of search and rescue operations conducted	1,190-1,316 68-76	1,253 72
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%	70-100% 70-85% 100%	25% N/A 52%
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	75-80% 65-70%	N/A N/A
Location Within 100 square miles of the Cayman Islands	100%	100%
Cost	\$2,468,075	\$2,291,369
Related Broad Outcome: 3. A More Secure Community		

POL 15	Aerial Patrols	\$1,641,745
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 Quantity - Number of actual aerial patrol hours - Number of tactical operational deployments - Number of search and rescue operations conducted - Number of deployments in Medevac roles Quality - Increase participation in number of proactive operations conducted by 5% - Percentage of Staff trained has Paramedic standard 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 Location Within 100 square miles of the Cayman Islands Cost	2015/16 Budget	2014/15 Forecast
	371-410	399
	1,398-1,546	1,606
	23-25	26
	2-4	3
	90-100%	N/A
	100%	80%
	85-90%	N/A
	65-70%	N/A
	100%	100%
	\$1,641,745	\$1,890,714
Related Broad Outcome: 3. A More Secure Community		

POL 16	Police Criminal Justice Services	\$865,336
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	2015/16 Budget	2014/15 Forecast
Quantity		
• Number of summons served	7,558-8,354	7,956
• Number of warrants executed	750-828	789
• Number of case files reviewed	3,525-3,897	3,711
• Number of detections recorded	2,837-3,135	2,986
• Number of charges preferred against accused persons	3,411-3,770	3,590
Quality		
• Summons and warrants served or executed in accordance with the procedural code and the terms of the warrant	99-100%	92%
• Processing of prisoners conducted in accordance with the Police Law, other relevant laws and Police policies and procedures	100%	100%
Timeliness		
• Summons and warrants to be served or executed within 60 days	80-90%	92%
• Prosecutions within six months of coming to police notice	90-100%	99%
• Accused persons processed within appropriate legal time guidelines	90-100%	80%
Location		
Cayman Islands	100%	100%
Cost	\$865,336	\$924,630
Related Broad Outcome: 3. A More Secure Community		

POL 19	Private Security Licensing Services	\$135,410
Description Receipt, processing and vetting of applications for licensing of Security Companies and Guards		
Measures	2015/16 Budget	2014/15 Forecast
Quantity - Number of security guards/ security technicians licenses issued - Number of security companies licenses issued	617-681 28-30	649 29
Quality Licenses only issued to persons with no criminal convictions	100%	90%
Timeliness Applications vetted within one month of receipt	60-65%	60%
Location Cayman Islands	100%	100%
Cost	\$135,410	\$123,589
Related Broad Outcome 3. A More Secure Community		

PRI 13	Custodial Services	\$5,015,812
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 secured custody – average per day - Number of prisoners received and discharged - Number of prisoner escorts to courts and other environments - Number of monthly illegal drug substance tests - Number of monthly searches conducted Quality Staff supervising custodial services do so in accordance with National Occupational Standards for Custodial Care (NSO) and Prison Inspection Board	2015/16 Budget	2014/15 Forecast
Timeliness - Security and services provided 24 hours, seven days per week - Court escorts to be delivered on time - Prisoners to be unlocked for 12.00 hours, 7 days per week Location Grand Cayman		
Cost	\$5,015,812	\$4,438,114
Related Broad Outcome: 3. A More Secure Community		

PRI 14	Prison Order	\$2,722,618
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	2015/16 Budget	2014/15 Forecast
Quantity - Provision of safe and orderly supervision of prisoners (average per day) - Number of prisoner adjudications heard	185-198 300-360	185-220 300-360
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	100% 100%	100% 100%
Timeliness - Order maintained 24 hours, seven days a week - Complaints and adjudications are dealt within the specified timeframe	100% 100%	100% 100%
Location Grand Cayman	100%	100%
Cost	\$2,722,618	\$2,609,519
Related Broad Outcome: 3. A More Secure Community		

PRI 15	Prisoners Care	\$2,983,015
Description To provide prisoners with healthcare, food, clothing, bedding and the facilities and resources to maintain personal hygiene.		
Measures Quantity - Number of meals provided (three meals per day per prisoner) - 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 Nations rules for the treatment of prisoners Timeliness All activities are provided within specific times Location Grand Cayman Cost	2015/16 Budget	2014/15 Forecast
	202,575-216,810	202,575-240,900
	1,800-2,040	1,800-2,040
	98-100%	98-100%
	100%	100%
	100%	100%
	100%	100%
	\$2,983,015	\$2,722,010
Related Broad Outcome: 3. A More Secure Community		

PRI 16	Prisoner Development Opportunities	\$2,547,989
Description		
To provide a programme of sentence planning, education, group work and work skills development.		
Measures	2015/16 Budget	2014/15 Forecast
Quantity		
• Number of prisoners attending prisoner development opportunities	130-150	130-150
• Number of Case Management / Reentry Treatment Plans created for new receptions per month	8-14	25-30
Quality		
• Group work programmes accredited by an awarding body	100%	100%
• Vocational training programmes accredited by an awarding body	100%	100%
• Educational programmes accredited by an awarding body	100%	100%
Timeliness		
• Group work programmes to be provided Monday – Friday as per programme	100%	100%
• Education classes to be provided Monday – Friday as per programme	100%	100%
• Vocational classes to be provided Monday – Friday as per programme	100%	100%
• Case Management/Reentry treatment plans to be completed within 2 weeks of intake	100%	100%
• All programmes delivered within agreed timeframes	100%	100%
Location		
Grand Cayman	100%	100%
Cost	\$2,547,989	\$3,078,734
Related Broad Outcome:		
3. A More Secure Community		

6. PAYMENT ARRANGEMENTS

Cabinet will pay the *Ministry of Home Affairs, Health and Culture – 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 Affairs, Health and Culture – Home Affairs*. The invoice will contain sufficient evidence of the outputs delivered for the Minister to be able to satisfy himself that the outputs have in fact been delivered.

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

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	CSD 42	DCR 9	DCR 10	DCR 11	DCR 12	DCR 16	EMC 1	EMC 2
	\$	\$	\$	\$	\$	\$	\$	\$
July	559,676	91,718	39,350	18,737	34,196	23,958	163,665	126,792
August	559,676	91,718	39,350	18,737	34,196	23,958	163,665	126,792
September	559,676	91,718	39,350	18,737	34,196	23,958	163,665	126,792
October	559,676	91,718	39,350	18,737	34,196	23,958	163,665	126,792
November	559,676	91,718	39,350	18,737	34,196	23,958	163,665	126,792
December	559,676	91,718	39,350	18,737	34,196	23,958	163,665	126,792
January	559,676	91,718	39,350	18,737	34,196	23,958	163,665	126,792
February	559,676	91,718	39,350	18,737	34,196	23,958	163,665	126,792
March	559,676	91,718	39,350	18,737	34,196	23,958	163,665	126,792
April	559,676	91,718	39,350	18,737	34,196	23,958	163,665	126,792
May	559,676	91,718	39,350	18,737	34,196	23,958	163,665	126,792
June	559,676	91,718	39,350	18,737	34,196	23,958	163,665	126,792
TOTAL	6,716,108	1,100,611	472,200	224,845	410,347	287,491	1,963,985	1,521,507

MONTH	FRE 9	FRE 10	FRE 11	FRE 12	FRE 13	IMM 1	IMM 2	IMM 5
	\$	\$	\$	\$	\$	\$	\$	\$
July	543,471	458,538	21,422	21,324	17,746	28,758	16,945	9,802
August	543,471	458,538	21,422	21,324	17,746	28,758	16,945	9,802
September	543,471	458,538	21,422	21,324	17,746	28,758	16,945	9,802
October	543,471	458,538	21,422	21,324	17,746	28,758	16,945	9,802
November	543,471	458,538	21,422	21,324	17,746	28,758	16,945	9,802
December	543,471	458,538	21,422	21,324	17,746	28,758	16,945	9,802
January	543,471	458,538	21,422	21,324	17,746	28,758	16,945	9,802
February	543,471	458,538	21,422	21,324	17,746	28,758	16,945	9,802
March	543,471	458,538	21,422	21,324	17,746	28,758	16,945	9,802
April	543,471	458,538	21,422	21,324	17,746	28,758	16,945	9,802
May	543,471	458,538	21,422	21,324	17,746	28,758	16,945	9,802
June	543,471	458,538	21,422	21,324	17,746	28,758	16,945	9,802
TOTAL	6,521,649	5,502,452	257,064	255,893	212,948	345,099	203,335	117,625

MONTH	IMM 6	IMM 7	IMM 8	IMM 9	IMM 11	IMM 13	IMM 15	IMM 17
	\$	\$	\$	\$	\$	\$	\$	\$
July	147,071	267,028	134,090	19,768	39,434	8,138	7,265	12,948
August	147,071	267,028	134,090	19,768	39,434	8,138	7,265	12,948
September	147,071	267,028	134,090	19,768	39,434	8,138	7,265	12,948
October	147,071	267,028	134,090	19,768	39,434	8,138	7,265	12,948
November	147,071	267,028	134,090	19,768	39,434	8,138	7,265	12,948
December	147,071	267,028	134,090	19,768	39,434	8,138	7,265	12,948
January	147,071	267,028	134,090	19,768	39,434	8,138	7,265	12,948
February	147,071	267,028	134,090	19,768	39,434	8,138	7,265	12,948
March	147,071	267,028	134,090	19,768	39,434	8,138	7,265	12,948
April	147,071	267,028	134,090	19,768	39,434	8,138	7,265	12,948
May	147,071	267,028	134,090	19,768	39,434	8,138	7,265	12,948
June	147,071	267,028	134,090	19,768	39,434	8,138	7,265	12,948
TOTAL	1,764,846	3,204,341	1,609,075	237,211	473,203	97,655	87,182	155,376

MONTH	MHA 1	NEM 1	NEM 2	NEM 3	NEM 4	NEM 6	NEM 8
	\$	\$	\$	\$	\$	\$	\$
July	185,536	31,754	14,443	14,150	31,603	19,378	14,462
August	185,536	31,754	14,443	14,150	31,603	19,378	14,462
September	185,536	31,754	14,443	14,150	31,603	19,378	14,462
October	185,536	31,754	14,443	14,150	31,603	19,378	14,462
November	185,536	31,754	14,443	14,150	31,603	19,378	14,462
December	185,536	31,754	14,443	14,150	31,603	19,378	14,462
January	185,536	31,754	14,443	14,150	31,603	19,378	14,462
February	185,536	31,754	14,443	14,150	31,603	19,378	14,462
March	185,536	31,754	14,443	14,150	31,603	19,378	14,462
April	185,536	31,754	14,443	14,150	31,603	19,378	14,462
May	185,536	31,754	14,443	14,150	31,603	19,378	14,462
June	185,536	31,754	14,443	14,150	31,603	19,378	14,462
TOTAL	2,226,429	381,042	173,321	169,799	379,230	232,532	173,548

MONTH	POL 6	POL 7	POL 8	POL 9	POL 13	POL 14	POL 15
	\$	\$	\$	\$	\$	\$	\$
July	923,223	97,738	5,641	11,268	1,486,610	205,673	136,812
August	923,223	97,738	5,641	11,268	1,486,610	205,673	136,812
September	923,223	97,738	5,641	11,268	1,486,610	205,673	136,812
October	923,223	97,738	5,641	11,268	1,486,610	205,673	136,812
November	923,223	97,738	5,641	11,268	1,486,610	205,673	136,812
December	923,223	97,738	5,641	11,268	1,486,610	205,673	136,812
January	923,223	97,738	5,641	11,268	1,486,610	205,673	136,812
February	923,223	97,738	5,641	11,268	1,486,610	205,673	136,812
March	923,223	97,738	5,641	11,268	1,486,610	205,673	136,812
April	923,223	97,738	5,641	11,268	1,486,610	205,673	136,812
May	923,223	97,738	5,641	11,268	1,486,610	205,673	136,812
June	923,223	97,738	5,641	11,268	1,486,610	205,673	136,812
TOTAL	11,078,678	1,172,857	67,693	135,212	17,839,319	2,468,075	1,641,745

MONTH	POL 16	POL 19	PRI 13	PRI 14	PRI 15	PRI 16
	\$	\$	\$	\$	\$	\$
July	72,111	11,284	417,984	226,885	248,585	212,332
August	72,111	11,284	417,984	226,885	248,585	212,332
September	72,111	11,284	417,984	226,885	248,585	212,332
October	72,111	11,284	417,984	226,885	248,585	212,332
November	72,111	11,284	417,984	226,885	248,585	212,332
December	72,111	11,284	417,984	226,885	248,585	212,332
January	72,111	11,284	417,984	226,885	248,585	212,332
February	72,111	11,284	417,984	226,885	248,585	212,332
March	72,111	11,284	417,984	226,885	248,585	212,332
April	72,111	11,284	417,984	226,885	248,585	212,332
May	72,111	11,284	417,984	226,885	248,585	212,332
June	72,111	11,284	417,984	226,885	248,585	212,332
TOTAL	865,336	135,410	5,015,812	2,722,618	2,983,015	2,547,989



MINISTRY OF HOME AFFAIRS, HEALTH AND CULTURE (HOME AFFAIRS)
STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

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

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

To the best of my knowledge the statements are:

- a. Complete and reliable;
- b. Fairly reflect the forecast financial position as at 30th June 2016 and performance for the 2015/16 financial year; and
- c. Comply with generally accepted accounting practice.

Mr. Eric Bush, JP
Chief Officer

Home Affairs, Health and Culture (Home Affairs)

30 June 2015

MINISTRY OF HOME AFFAIRS
GOVERNMENT OF THE CAYMAN ISLANDS

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2016	Note	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Current Assets				
Cash and cash equivalents	1	36,741	29,652	25,557
Marketable securities and deposits	0			
Trade receivables	2	18,565	18,565	19,301
Other receivables	2	142	142	(310)
Inventories	3	205	205	122
Investments	4			
Prepayments	5	354	354	284
Total Current Assets		56,007	48,918	44,954
Non-Current Assets				
Trade receivables	2			
Other receivables	2			
Inventories	3			
Investments	4			
Prepayments	5			
Property, plant and equipment	6	44,449	46,416	51,380
Intangible Assets	6	161	1,261	839
Total Non-Current Assets		44,610	47,677	52,219
Total Assets		100,617	96,595	97,173
Current Liabilities				
Trade payable	7	11,845	11,845	(461)
Other payables and accruals	7	889	889	15,151
Bank overdraft	1			
Unearned revenue	8			1
Employee entitlements	9	2,879	2,879	3,142
Repayment of surplus				
Total Current Liabilities		15,613	15,613	17,833

MINISTRY OF HOME AFFAIRS
GOVERNMENT OF THE CAYMAN ISLANDS

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2016 (Cont'd)	Note	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Non-Current Liabilities				
Trade payables	7			
Other payables and accruals	7			
Unearned revenue	8			
Employee entitlements	9			
Total Non-Current Liabilities		0	0	0
Total Liabilities		15,613	15,613	17,833
TOTAL ASSETS LESS TOTAL LIABILITIES		85,004	80,982	79,340
Net worth				
Contributed capital		73,728	71,728	68,778
Other Reserves				
Revaluation reserve				
Accumulated surpluses/(deficits)		(132)	(2,154)	(1,360)
Total Net Worth		85,004	80,982	79,339

MINISTRY OF HOME AFFAIRS
GOVERNMENT OF THE CAYMAN ISLANDS

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2016		Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
	Note			
Revenue				
Sale of goods and services	10	95,414	93,603	90,443
Investment revenue	11			62
Donations	12			18
Other revenue				
Total Operating Revenue		95,414	93,603	90,523
Operating Expenses				
Personnel costs	13	70,657	69,230	65,729
Supplies and consumables	14	17,615	16,777	18,345
Depreciation	6	4,630	5,169	5,159
Amoritisation of intangible assets	6	437	583	166
Impairment of property, plant and equipment				663
Impairment of inventory				0
Finance costs (overdraft interest)	0			0
Litigation costs	16	50		54
Other gains and losses	0	16	50	54
Other expenses		3	8	(37)
Total Operating Expenses		93,392	91,767	90,079
Surplus from Operating activities and before extraordinary items		2,022	1,836	444
Extraordinary items				
Net Surplus		2,022	1,836	444

MINISTRY OF HOME AFFAIRS
GOVERNMENT OF THE CAYMAN ISLANDS

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2016	Note	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
<i>Receipts</i>				
Outputs to Cabinet		86,152	77,570	71,284
Outputs to other government agencies		329	576	(65)
Sales of Goods and services – third party		8,880	9,244	8,703
Interest received			71	18
Donations / Grants			18	32
Other receipts			101	99
<i>Payments</i>				
Personnel costs		(70,657)	(65,949)	(56,122)
Supplies and consumables		(17,615)	(14,710)	(17,311)
Interest paid				
Other payments			(1,569)	-427
Net cash flows from operating activities		7,089	5,352	6,211
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment		(2,000)	(4,190)	(995)
Proceeds from sale of property, plant and equipment				
Net cash flows from investing activities		(2,000)	(4,190)	(995)
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity investment		2,000	2,933	2,271
Repayment of surplus		0	0	0
Capital withdrawal				
Net cash flows from financing activities		2,000	2,933	2,271
Net increase/(decrease) in cash and cash equivalents		7,095	4,095	7,487
Cash and cash equivalents at beginning of period		29,652	25,557	18,070
Cash and cash equivalents at end of period		36,741	29,652	25,557

MINISTRY OF HOME AFFAIRS
GOVERNMENT OF THE CAYMAN ISLANDS

	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
STATEMENT OF CHANGES IN NET WORTH FOR THE YEAR ENDED 30 JUNE 2016				
Balance at 30 June 2014	67,701	11,917	(179)	79,439
Changes in accounting policy				
Prior Year Adjustments				
Restated balance	67,701	11,917	(179)	79,439
Changes in net worth 2014/15				
Gain/(loss) on property revaluation		(508)		(508)
Gain/(loss) on revaluation of investments				
Exchange differences on translating foreign operations				
Equity investment from Cabinet				
Capital withdrawals by Cabinet	4,026			4,026
Repayment of surplus to Cabinet			(1,975)	(1,975)
Net revenue / expenses recognised directly in net worth	4,026	(508)	(1,975)	1,543
Surplus/(deficit)for the period 2014/15				
Total recognised revenues and expenses for the period	4,026	(508)	(1,975)	1,543
Balance at 30 June 2015 carried forward	71,727	11,409	(2,154)	80,982
	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2015 brought forward	71,727	11,409	(2,154)	80,982
Changes in net worth for 2015/16				
Changes in accounting policy				
Prior Year Adjustments				
Restated balance	71,727	11,409	(2,154)	80,982
Changes in net worth for 2015/16				
Gain/(loss) on property revaluation				
Gain/(loss) on revaluation of investments				
Exchange differences on translating foreign operations				
Equity Investment from Cabinet	2,000			2,000
Capital withdrawals by Cabinet				
Repayment of surplus/Dividends to Cabinet				
Net revenue / expenses recognised directly in net worth	2,000			2,000
Surplus/(deficit)for the period 2015/16			2,022	2,022
Total recognised revenues and expenses for the period			2,022	2,022
Balance at 30 June 2016	73,727	11,409	(132)	85,004

Ministry of Home Affairs

STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These forecast financial statements are for the *Ministry of Home 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 2016

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

Cash and cash equivalents

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

Receivables and advances

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

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

Buildings are recorded at historical cost (or fair value as at time of first recognition) or valuation. Other plant and equipment, which includes motor vehicles and office equipment, is recorded at cost (or fair value if acquired prior to 2005) less accumulated depreciation.

Computer Hardware and Software

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

Liabilities*Accounts Payable*

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

Provisions

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

Employee entitlements

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

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

MINISTRY OF HOME AFFAIRS
NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and Cash Equivalents

Description	Foreign Currency	Exchange Rate	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Cash on hand (IRIS Confirmation Account/Petty Cash)	73	0	73	73	5
Cash in transit (IRIS Remittance Account)	454	0	454	454	207
CI\$ Operational Current Account held at Royal Bank of Canada	15,383	0	15,383	8,293	9,155
US\$ Operational Current Account held at Royal Bank of Canada	113	0	95	95	259
Payroll Current Account held at Royal Bank of Canada	4	0	4	4	(6)
Bank Accounts held at other financial institutions	125	0	125	125	259
Fixed Deposits held with Treasury (less than 90 days)	20,607	0	20,607	20,607	15,677
Total cash and cash equivalents			36,741	29,651	25,556

Note 2: Trade and Other Receivables

Trade Receivables	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Sale of goods and services	9,935	9,935	14,272
Outputs to Cabinet	10,659	10,659	7,137
Outputs to other government agencies	159	159	44
Other			
Less: provision for doubtful debts	(2,188)	(2,188)	(2,153)
Total trade receivables	18,565	18,565	19,300

Other Receivables	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Advances (salary, official travel, etc)			3
Dishonoured cheques			1
Interest receivable	36	36	10
Loans	5	5	
Other	101	101	(324)
Less: provision for doubtful debts			
Total trade receivables	142	142	(310)

Note 3: Inventories

Description	Current \$'000	Non- Current \$'000	Budget 2015/16 \$'000
Inventory held for use in the provision of goods and services	205		205
Worked in progress and finished goods			
Impairment of Inventory b/f			
Impairment of Inventory 2013/14			
Total Inventories	205		205

Note 4: Investments

Description	Current \$'000	Non- Current \$'000	Budget 2015/16 \$'000
Investments			
Total Investments at the lower of cost or market value			

Note 5: Prepayments

Description	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Accrued Prepayments	354	354	284
Prepaid Insurance			
Other			
Total	354	354	284

Note 6: Property, plant and Equipment

Cost of Property, plant and equipment

	<i>Land \$ 000</i>	<i>Plant & Equipment</i>	<i>Buildings</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>
Balance as at 1 July 2014	2,282	28,583	32,171	1,537	981	13,068	765
Additions	-	50	47	-	-	220	205
Revaluations	-	-	8,877	-	-	-	-
Disposals and Derecognition	-	(3)	-	-	-	(284)	(57)
Transfers	-	-	-	-	-	-	-
Balance as at 30 June 2015	2,282	28,630	41,095	1,537	981	13,004	913

<i>Continued</i>	<i>Water Retriculation</i>	<i>Infrastructure</i>	<i>Motor Vehicles \$000</i>	<i>Marine Vessels \$000</i>	<i>Aircraft \$'000</i>	<i>Other Assets</i>	<i>Work in progress \$000</i>	<i>Total \$'000</i>
Balance as at 1 July 2014	(18)	8,031	6,060	4,736	3,224	145	1,212	102,777
Additions	18	37	881	-	-	-	2,569	4,027
Revaluations	-	-	-	-	-	-	-	8,877
Disposals and Derecognition	-	(373)	(516)	(22)	-	(16)	(176)	(1,447)
Transfers	-	-	-	-	-	-	-	-
Balance as at 30 June 2015	0	7,695	6,425	4,714	3,224	129	3,605	114,234

	<i>Land \$ 000</i>	<i>Plant & Equipment</i>	<i>Buildings</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>
Balance as at 1 July 2015	2,282	28,630	41,095	1,537	981	13,004	913
Additions	300				75	1,225	
Revaluations							
Disposals							
Transfers							
Balance as at 30 June 2016	2,582	28,630	41,095	1,537	1,056	14,229	913

<i>Continued</i>	<i>Water Retriculation</i>	<i>Infrastructure</i>	<i>Motor Vehicles \$000</i>	<i>Marine Vessels \$000</i>	<i>Aircraft \$'000</i>	<i>Other Assets</i>	<i>Work in progress \$000</i>	<i>Total \$'000</i>
Balance as at 1 July 2015		7,695	6,425	4,714	3,224	129	3,605	114,234
Additions			400					2,000
Revaluations								
Disposals								
Transfers								
Balance as at 30 June 2016	0	7,695	6,825	4,714	3,224	129	3,605	116,234

Note 6: Property, plant and Equipment (continued)

Cost of Property, plant and equipment

Accumulated Depreciation and impairment losses

	<i>Land \$ 000</i>	<i>Plant & Equipment</i>	<i>Buildings</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>
Balance as at 1 July 2014		16,860	18,821	1,166	605	12,120	812
Eliminate on Disposals 2014/15							
Depreciation Expense 2014/15		1,302	927	19	74	688	44
Impairment Reserve 2014/15 (closing balance)							
Transfers							
Balance as at 30 June 2015	0	18,162	19,748	1,185	679	12,808	856

(continued)	<i>Water Reticulation</i>	<i>Infra- structure</i>	<i>Motor Vehicles \$000</i>	<i>Marine Vessels \$000</i>	<i>Aircraft \$'000</i>	<i>Other Assets</i>	<i>Work in progress \$000</i>	<i>Total \$'000</i>
Balance as at 1 July 2014	(2)	3,554	4,710	1,760	1,357	27		61,790
Eliminate on Disposals 2014/15								
Depreciation Expense 2014/15	2	696	381	193	370	47		4,743
Impairment Reserve 2014/15 (closing balance)					624			624
Transfers								
Balance as at 30 June 2015	0	4,250	5,091	1,953	2,351	74	0	67,157

	<i>Land \$ 000</i>	<i>Plant & Equipment</i>	<i>Buildings</i>	<i>Leasehold Improvements</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>
Balance as at 30 June 2015		18,162	19,748	1,185	679	12,808	856
Transfers							
Impairment loss 2014/15							
Depreciation Expense 2014/15		1,136	1,039	26	83	823	48
Eliminate on Disposal							
Balance as at 30 June 2016		19,298	20,787	1,211	762	13,631	904

Net Book value 30 June 2015	2,282	10,468	21,347	352	302	196	57
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Net Book value 30 June 2016	2,582	9,332	20,308	326	294	598	9
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Note 6: Property, plant and Equipment (continued)

Cost of Property, plant and equipment

Accumulated Depreciation and impairment losses

(continued)	Water Retriculation	Infra- structure	Motor Vehicles \$000	Marine Vessels \$000	Aircraft \$'000	Other Assets	Work in progress \$000	Total \$'000
Balance as at 1 July 2014		4,250	5,091	1,953	2,351	74		67,157
Transfers								
Impairment loss 2014/15								
Depreciation Expense 2014/15	2	782	478	192		22		4,631
Eliminate on Disposal								
Balance as at 30 June 2016	2	5,032	5,569	2,145	2,351	96	0	71,788

(continued) Net Book value 30 June 2015	0	3,445	1,334	2,761	873	55	3,605	47,077
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(continued) Net Book value 30 June 2016	(2)	2,663	1,256	2,569	873	33	3,605	44,446
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Intangible Assets

Description	Computer Software \$'000			Total \$'000
Balance as at 1 July 2014	10,707			10,707
Additions				
Revaluations				
Disposals and Derecognitions				
Transfers				
Balance as at 30 June 2015	10,707	0	0	10,707

Description	Computer Software \$'000			Total \$'000
Balance as at 1 July 2015	10,707			10,707
Additions				
Disposals and Derecognitions				
Revaluations				
Transfers				
Balance as at 30 June 2016	10,707	0	0	10,707

Accumulated Depreciation and impairment losses

Description	Computer Software \$'000			Total \$'000
Balance as at 1 July 2014	8,864			8,864
Transfers				
Impairment Reserve 2013/14 (closing balance)	663			663
Depreciation Expense 2013/14	583			583
Eliminate on Disposal 2013/14				
Balance as at 30 June 2015	10,110	0	0	10,110

Description	Computer Software \$'000			Total \$'000
Balance as at 30 June 2015	10,110			10,110
Transfers				
Impairment loss 2014/15				
Depreciation Expense 2014/15	437			437
Eliminate on Disposal 2014/15				
Balance as at 30 June 2016	10,547	0	0	10,547

Net Book value 30 June 2015	597			597
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Net Book value 30 June 2016	160			160
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Note 7: Trade payables, other payables and accruals

	Current \$'000	Non- Current \$'000	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Creditors	11,845		11,845	11,845	13,692
Creditors Ministries/Portfolios					
Creditors other government agencies					
Payroll Deductions	438		438	438	444
Operating Lease					
Accrued Expenses					
Other payables	450		450	450	554
Total trade payables other payables and accruals	12,733	0	12,733	12,733	14,690

Note 8: Employee entitlements

	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Annual Leave	2,587	2,587	2,646
Retirement and long service leave			
Accrued salaries	291	291	495
Travel			
Pension			
Other salary related entitlements			
Total current portion	2,878	2,647	3,141
<i>Non-current employee entitlements are represented by:</i>			
Retirement and long service leave	0	0	0
Total employee entitlements	2,878	2,647	3,141

Note 9a: Sales of Goods and Services

Revenue type	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Outputs to Cabinet	86,152	84,412	80,763
Outputs to other government agencies	329	397	454
Fees and charges	8,044	7,771	8,156
General sales	835	957	984
Rentals			
Other	55	65	85
Total sales of goods and services	95,415	93,602	90,442

Note 12: Personnel costs

Description	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Salaries, wages and allowances	56,155	54,942	51,982
Health care	11,510	11,229	10,185
Pension	2,829	2,885	2,701
Leave	8	8	73
Other personnel related costs	156	167	788
Total Personnel Costs	70,658	69,231	65,729

Note 13: Supplies and consumables

Description	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Supplies and Materials	2,813	2,289	2,189
Purchase of services	7,306	6,972	7,334
Lease of Property and Equipment	1,477	1,614	1,635
Utilities	3,068	2,941	2,966
General Insurance	1,779	1,954	1,918
Interdepartmental expenses	153	153	152
Travel and Subsistence	174	145	102
Recruitment and Training	739	593	525
Other	106	116	1,524
Total Supplies & consumables	17,615	16,777	18,345

Note 15: Ligation costs

Description	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Legal Fees	50	0	54
Total Legal Fees	50	0	54

Note 16: Gains / (Losses)

Description	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Net (gain) / loss on disposal of property, plant and equipment			8
Net (gain) / loss on derecognition and revaluation of assets			
Net (gain) / loss on foreign exchange Transactions	3	8	(45)
Total gains / (losses)	3	8	(37)

Note 17: Reconciliation of net cash flows from operating activities to surplus/(deficit)

Description	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Surplus/(deficit) from ordinary activities	2,022	1,836	
Non-cash movements			
Depreciation expense	5,067	5,752	5,325
Amortisation of Intangible Assets			
Impairment			
(Gain)/losses on sale of property plant and equipment			
Gain)/losses on derecognition and revaluation of assets			
Exchange gains/(losses)			
Changes in current assets and liabilities:			
(Increase)/decrease in receivables - Cabinet			
Increase)/decrease in other current assets			
Increase/(decrease) in payables		(2,236)	886
(Increase)/decrease in inventories			
Increase/(decrease) in payables			
Net cash flows from operating activities	7,089	5,352	6,211

Note 19: Commitments

Type	One year or less \$'000	One to five years \$'000	Over five years \$'000	Total \$'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

Description	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000	Number of Persons
Salaries and other short-term employee benefits	1,655	1,826	1,826	12
Past employee benefits	51	51	51	
Other long-term benefits				
Termination benefits				
Loans				
Total	1,706	1,877	1,877	12

ANNUAL BUDGET STATEMENT

HOME AFFAIRS, HEALTH AND CULTURE – (HEALTH AND CULTURE)

**FOR THE FINANCIAL YEAR
ENDING 30 JUNE 2016**

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

CONTENT

STATEMENTS: STATEMENT OF MINISTER/ OFFICIAL MEMBER AND CHIEF OFFICER

PART A: Ownership Performance

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

PART B: Output Performance

5. Outputs to be Delivered
6. Payment Arrangements

APPENDIX: Forecast Financial Statements

STATEMENT OF THE MINISTER

I confirm that the draft Annual Budget Statement and the draft Purchase Agreements reflect the outputs I wish to purchase in the 2015/16 financial year. The Draft Annual Budget Statement and the draft Ownership performance I want to be delivered in the 2015/16 financial year.

I also confirm that the Draft Annual Plan and Estimates includes the various measures I am planning to enforce during the 2015/16 financial year.

Honourable Alden McLaughlin, MBE, JP
Premier and Minister

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

[] [] 2015

STATEMENT OF 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 Home Affairs, Health and Culture –
(Health and Culture)

[] [] 2015

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General Nature of Activities

The Ministry of Home Affairs, Health and Culture are 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 Home Affairs, Health and Culture include: Environmental Health, 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.

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 Home Affairs, Health and Culture - Health and Culture and regulate healthcare facilities

Mosquito Research and Control Unit

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

Scope of Activities

Department of Environmental Health

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

Solid Waste Section Functions

- Solid Waste Education and Awareness - provide appropriate solid waste and recycling information and training to the public.
- Solid Waste Collection and Litter Control – performed once 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.

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 Home Affairs, Health 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 Home Affairs, Health and Culture deliver services throughout the Cayman Islands.

2. STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the *Ministry of Home Affairs, Health and Culture - Health and Culture* in 2015/16 and the subsequent two years are as follows:

The *Ministry of Home Affairs, Health and Culture – Health and Culture* are 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 2015/16 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 potentially a Waste-to-Energy facility for Grand Cayman and the Sister Islands.
- Expand environmental health educational and promotional programs to students and the public to enable them to do their part in controlling or eliminating environmental health nuisances, risks, and diseases through behaviour modification and civic pride.
- Facilitate the promulgation of a new Environmental Health Law (EHL) and Regulations to effectively manage environmental health functions, inclusive of food safety, solid waste management, recycling, and waste to energy facilities.
- Reorganize and improve the solid waste management operations in Grand Cayman, Cayman Brac and Little Cayman to improve efficiency and reduce risks;
- Develop environmental health engineering fact sheets and provide updated guidelines for swimming pools and other areas of development;
- Complete the design and functionality of the department’s website to enable it to ‘be live’ with relevant information and data for public access;
- Continue to upgrade the department’s laboratory and information system to enable it to become certified to international standards.

Health Regulatory Services

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

Mosquito Research and Control Unit

- To improve the efficiency and effectiveness of MRCU through a restructuring of the 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. To minimize the number of local cases by effective mosquito control.
- Develop and implement a public education programme to enhance the effectiveness of the Department's overall mosquito control strategy by improving public awareness of the issues surrounding mosquito control and encouraging the involvement of the general public in particular control methods.
- Evaluate the In2Care mosquito trap as a tool against *Aedes Aegypti*.
- Research and develop control methods targeting Grassland Mosquitoes.
- Continue to improve application efficiency by applied research in the area of spray droplet dynamics.
- Improve the disease prevention capability by developing DNA analysis techniques to detect the presence of vector-borne diseases in mosquito populations, with particular emphasis on Chikungunya, Dengue Fever, Malaria and West Nile virus.

3. OWNERSHIP PERFORMANCE TARGETS

The ownership performance targets for the *Ministry of Home Affairs, Health and Culture - Health and Culture* for the 2015/16 financial year are as follows.

3.1 Financial Performance

Financial Performance Measure	2015/16 Budget \$	2014/15 Forecast \$
Revenue from Cabinet	14,833,597	14,044,358
Revenue from ministries, portfolios, statutory authorities, government companies	66,000	66,000
Revenue from others	3,657,000	3,880,000
Surplus/deficit from outputs		
Ownership expenses	18,377,568	17,860,875
Operating Surplus/Deficit	179,029	129,483
Net Worth	25,841,398	23,463,000
Cash flows from operating activities	1,257,000	839,000
Cash flows from investing activities	(2,200,000)	(4,692,000)
Cash flows from financing activities	2,200,000	4,692,000
Change in cash balances	1,257,000	839,000

Financial Performance Ratio	2015/16 Budget %	2014/15 Forecast %
Current Assets: Current Liabilities (Working Capital)	2.1	7.5
Total Assets: Total Liabilities	4.7	24.6

3.2 Maintenance of Capability

Human Capital Measures	2015/16 Budget	2014/15 Forecast
Total full time equivalent staff employed	198	227
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:	Transfer of Youth and Sports to Ministry of Community Affairs	

Summary of Establishment

Position	2015/16 Budget	2014/15 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	1
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	0	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	2	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	0
Environmental Health Engineering Assistant	1	1
Environmental Health Engineering Manager	1	1
Environmental Health Officer I	5	4
Environmental Health Officer II (District)	3	3

Position	2015/16 Budget	2014/15 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	5
Gate Attendant	1	1
Heavy Equipment Operator I	4	4
Heavy Equipment Operator (LC)	1	1
Heavy Equipment Operator II	1	1
Heavy Vehicle Driver I	5	5
Heavy Vehicle Driver II	16	14
HR and Administrative Manager	1	1
Information Technology Officer	1	1
Inventory Store Clerk	1	1
Laboratory Technician I	1	2
Laboratory Technician II	1	2
Landfill Attendant	5	4
Operations Manager – Solid Waste	1	1
Personnel Administrator	1	0
Pest Control Technician I	2	2
Pest Control Technician II	1	1
Public Education and Promotions Officer	1	1
Recycling Waste Processor	5	5
Research Officer (Analytical Chemistry)	1	0
Research Officer (Micro-biology)	1	1
Solid Waste Drivers Assistant	30	20
Solid Waste Labourers	10	9
Welder	2	2

Position	2015/16 Budget	2014/15 Forecast
Superintendent of Health Insurance	1	1
Deputy Director of Health Regulatory Services	1	1
Financial Accountant	1	1
Health Care Practice and Facilities Inspector	1	1
Health Insurance Inspector	3	3
Assistant Health Insurance Inspector	1	1
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	1

Physical Capital Measures	2015/16 Budget	2014/15 Forecast
Value of total assets	\$32,863,000	\$24,456,000
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	2015/16 Budget \$
Health Service Authority	
Int'l Affiliation RFP (\$900k)	1,000,000
Ministry of Health and Culture - Admin	
Fees for Landfill Solution – ISWMS	1,000,000
Mental Health Facility – LTRMHF	1,000,000
Ministry Admin – MRCU/DEH	200,000
Cemetery Vaults (DEH)	100,000
Subtotal	3,300,000

Major Entity Capital Expenditure Commenced but not completed in previous years	Anticipated Project Status at 1st July 2015

3.3 Risk Management

Key risks faced by the Portfolio	Change in status from 2014/15	Actions to manage risk	Financial value of risk
Closure of Approved Insurer(s)	Number of Approved Insurers reduced	Work with other approved insurers to ensure adequate health insurance coverage is provided	
Turnover of Staff	Reduction of staff	Re-evaluate duties of existing staff	
Lack of good working relationship of Board and Councils	N/A	Clarity of roles, responsibilities and good communication	
Inadequate Funding	N/A	Possibly cut services and staff	
Loss of key Personnel	No Change	Cross-training of staff to avoid loss of time if someone left employment.	Unquantifiable
Loss of fixed/capital assets, due to natural disasters	No change	Insurance coverage under Risk Management Implementing disaster preparedness procedures	Unquantifiable
Lack of qualified/skilled persons within the local 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	Unquantifiable
Loss of MRCU Pilot	No change	Employ two pilots or make arrangements for locum pilot	Unquantifiable
Failure of Aircraft Engine or Airframe	No change	Regular aircraft maintenance and periodic overhaul.	Unquantifiable
Damage to buildings by natural disasters, fire, flooding, natural deterioration and burglary or vandalism	No change	Maintain older buildings as funding permits. Keep security systems operational	Unquantifiable

Key risks faced by the Portfolio	Change in status from 2014/15	Actions to manage risk	Financial value of risk
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 Department of Environmental Health,	No change	Adequate insurance coverage Implement driver-training courses. Disciplinary action for staff not demonstrating due care. Appropriate training in operation of vehicle or equipment to reduce Operational misuse.	
Required reporting from EVMAS Garbage fee system or IRIS and associated data	No change	Continued implementation of required audit recommendations to improve reporting capabilities of DEH Garbage fee system	
Natural Disaster leading to loss of assets or curtailed operations	No change		
Insufficient funding to complete Capital Development requirements.	No change		
Inappropriate or untimely repair and maintenance on the vehicles and equipment due to aging fleet	No change		
Lack and loss of trained staff	No change	Formulation of succession plan for key staff, including understudy programmes. Use acting appointments to ensure staff are exposed to different roles	

4. EQUITY INVESTMENTS AND WITHDRAWALS

Equity Movement	2015/16 Budget \$	2014/15 Forecast \$
Equity Investment from Cabinet into the <i>Ministry of Home Affairs, Health and Culture – (Health and Culture)</i>	2,200,000	4,692,489
Capital (Equity) Withdrawal by Cabinet from the <i>Ministry of Home Affairs, Health and Culture – (Health and Culture)</i>		

PART B

OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

MHE 1	Administrative Services for the Minister	\$682,110
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	2015/16 Budget \$	2014/15 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 40 1 70 2
Quality • All information subject to internal peer review • Cabinet papers and notes are accurate and meet Cabinet guidelines • Accurate, easily understood and appropriate: ○ Speeches and statements ○ Responses to parliamentary questions ○ Correspondence ○ Press releases ○ Public service announcements • Delivery of clear, appropriate and timely information for media	100% 100% 100% 100%	100% 100% 100% 100%

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%
	100%	100%
Location Grand Cayman	100%	100%
Cost	\$682,110	\$920,652
Related Broad Outcomes: 1. Strong, Thriving and Increasingly Diverse Economy 6. A Fit and Healthy Population		

MHE 2	Development of Legislation	\$354,086
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	2015/16 Budget	2014/15 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	3 3 1
Quality • Research and review current information to inform process of recommending revision to Laws • Provide clear, accurate and relevant drafting instructions and comments for the above Bills • Drafting instructions subject to peer review and signed off by the Chief Officer • Legislative Counsel rate instructions and comments as clear and relevant	100% 100% 100% 100%	100% 100% 100% 100%
Timeliness Drafting instructions and commentary submitted to Legislative Counsel within timelines stipulated by the Honourable Minister	100%	100%
Location Cayman Islands	100%	100%
Cost	\$354,086	\$361,934
Related Broad Outcome: 6. A Fit and Healthy Population		

MHE 3	Policy Advice to the Minister of Health and Culture	\$546,288
Description Conduct research and a review of services to provide policy advice to the Minister of Health and Culture and Cabinet on the following: • Health • Environmental Health • Culture		
Measures Quantity • Number of hours of policy advice - Policy papers on: • Health • Health Insurance • Environmental Health • 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	2015/16 Budget	2014/15 Forecast
	3,000-3,500	3,200
	6-10	6-10
	100%	100%
	100%	100%
	100%	100%
	\$546,288	\$466,693
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	\$252,126
Description Monitor and review the delivery of outputs for: - Statutory Authorities (Health Services Authority, Cayman Islands National Museum, National Gallery and Cayman National Cultural Foundation) - 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		2015/16 Budget 10-15 4-5 2 100-150 20-36 100% 100% 100% 100% 100% 100% 100% 100% 100% \$252,126
		2014/15 Forecast 40 4 1 100 20 100% 100% 100% 100% 100% 100% 100% 100% 100% \$248,211
Related Broad Outcomes: 6. A Fit and Healthy Population 7. A Centre of Excellence in Education		

EVH 1	Environmental Health Education and Promotion	\$128,130
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	2015/16 Budget 30-35 4-6 4-6 8-10 35-45 8,000-10,000 95-100% 80-90% 95-100% 95-100% 95-100% 90% 95-100% 95-100% 95-100% 100%	2014/15 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	\$128,130	\$123,043
Related Broad Outcome: 10. Conservation of our Biological Diversity and Ecologically Sustainable Development		

EVH 8	Rodent Control	\$324,540
Description Rodent control services including de-ratting certifications.		
Measures 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 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 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 Location Cayman Islands	2015/16 Budget 100-150 900-1,100 50-75 300-400 5-10 800-1,200 100% 95-100% 100% 100% 100% 95-100% 100% 100% 100%	2014/15 Forecast 100-150 800-1,000 50-60 200-300 5-10 800-1,200 100% 95-100% 100% 100% 100% 95-100% 100%
Cost	\$324,540	\$271,949
Related Broad Outcome: 10. Conservation of our Biological Diversity and Ecologically Sustainable Development		

EVH 9	Food Safety and Hygiene Surveillance	\$405,529
Description Inspection and surveillance of food establishments including food recalls, food-borne illnesses, local meat inspections and training of food handlers.		
Measures	2015/16 Budget	2014/15 Forecast
Quantity		
• Number of food handlers training course	25-30	30-35
• Number of food handlers trained	250-300	250-300
• Number of inspections of food establishments	900-1,000	900-1,000
• Number of inspections of imported containers	700-800	250-350
• Number of special food condemnation inspections	15-25	15-25
• Number of local meat slaughter inspection	2,500-3,000	2,000-2,500
• Number of procurement of sample	100-150	100-150
• Number of food related complaints investigated	12-17	12-17
• Number of food-borne illness investigations	2-4	2-4
• Number of food advice reports	1-3	1-3
• Number of food recall surveillance	200-250	200-250
Quality		
• Training in compliance with internal peer review standards for format, accuracy, and comprehensiveness by departmental standards	95-100%	95-100%
• Measured by positive food handlers customer satisfaction survey	90-100%	90-100%
• Percentage of inspections, condemnations and investigations conducted in accordance with the Public Health Law and departmental guidelines	95-100%	95-100%
• Percentage of food and water samples collected and managed in accordance with acceptable laboratory standards	95-100%	95-100%
• Percentage of substantiated food related complaints resolved	95-100%	95-100%
• Food advice to be clear, comprehensive, and technical in compliance with departmental standards	95-100%	95-100%
• Percentage of food recalls acted on based on official recalls by the United States Department of Agriculture or other appropriate authority	95-100%	95-100%

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%
	95-100%	95-100%
Location Cayman Islands	100%	100%
Cost	\$405,529	\$376,989
Related Broad Outcome: A Fit and Healthy Population		

Note: The total cost of supplying this output is \$416,129. However, the revenue of \$10,600 from other third parties reduces the cost to Cabinet to \$405,529.

EVH 10	Environmental Health Laboratory Services	\$421,311
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	2015/16 Budget 900-1,000 250-300 50-60 135-165 40-50 6-8 30-40 800-900 95-100% 95-100% 95-100% 95-100% 95-100% 95-100% 95-100%	2014/15 Forecast 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%
Cost	\$421,311	\$429,747
Related Broad Outcome: 6. A Fit and Healthy Population		

Note: The total cost of supplying this output is \$427,311. However, the revenue of \$6,000 from other third parties reduces the cost to Cabinet to \$421,311.

EVH 11	Development and Engineering Control	\$229,954
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	2015/16 Budget	2014/15 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	200-250 100-125 100-110 125-150 100-120 1-3 3-4 110-120 75-85	200-250 100-125 125-150 125-150 100-120 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	\$229,954	\$167,044
Related Broad Outcome: 10. Conservation of our Biological Diversity and Ecologically Sustainable Development		

Note: The total cost of supplying this output is \$365,554. However, the revenue of \$124,800 from other third parties and \$10,800 from other agency revenues reduces the cost to Cabinet to \$229,954.

EVH 14	Hazardous Waste and Emergency Management	\$210,294
Description		
Hazardous waste operations and emergency response to natural or manmade events.		
Measures	2015/16 Budget	2014/15 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	5-7	3-4
• Number of response drills	3-4	1-3
• Shipment of hazardous waste products (gallons)	10,000-15,000	10,000-15,000
• Number of identification of unknown chemicals containers	25-30	10-20
Quality		
• Responses and drills which are appropriately conducted and assessed by peer review which will consider human and environmental safety	95-100%	95-100%
• 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 analysed 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	95-100%	95-100%
Location		
Cayman Islands	100%	100%
Cost	\$210,294	\$140,430
Related Broad Outcome:		
10. Conservation of our Biological Diversity and Ecologically Sustainable Development		

EVH 15	Ministerial Servicing to the Minister of Home Affairs, Health and Culture	\$120,916
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	2015/16 Budget	2014/15 Forecast
Quantity		
• Number of replies to parliamentary questions	3-5	3-5
• Number of correspondence	75-80	75-80
• Number of speeches and briefing notes	10-15	7-12
• Number of technical reports	4-6	7-9
• Number of Boards / Committees served on and supported	4-6	4-6
• Number of meetings and hearings attended	25-30	25-30
• Number of capacity planning reports	2-3	1-2
• Number of monthly, quarterly, annual reports	12-14	12-14
Quality		
• Parliamentary questions properly researched, meeting format, accurate and submitted by deadlines	100%	100%
• Correspondence and speeches/briefings complying with predetermined standards including accuracy, comprehension, and appropriateness	100%	100%
• Technical and capacity reports meeting terms of reference and other predetermined acceptable standards	100%	100%
• Representation on committees/boards based on relevant expertise	100%	100%
• Meetings and hearings in compliance with predetermined standards	100%	100%
Timeliness		
• Written questions or requests from Cabinet, Legislative Assembly, or Minister prepared and presented by the due date	100%	100%
• Reports, speeches, briefings and Correspondence to Ministry by agreed deadline	100%	100%
• Meetings/hearings/committees attended as scheduled	100%	100%
Location		
Cayman Islands	100%	100%
Cost	\$120,916	\$113,486
Related Broad Outcome:		
10. Conservation of our Biological Diversity and Ecologically Sustainable Development		

EVH 17	Environmental Health Monitoring Services	\$506,661
Description Provision of services such as, statutory nuisance monitoring and enforcements, occupational hygiene and safety services, surveillance inspections and monitoring; control of pollution from sources; and protection of public premises.		
Measures	2015/16 Budget	2014/15 Forecast
Quantity - Number of monitoring inspections of premises - Number of complaints investigated - Number of training courses - Number of operatives trained - Number of procurement of water samples - Number of public housing and accommodation reports - Number of reports and correspondence - Number of abatement notices served - Number of briefs to Legal Department	1,000-1,500 300-350 4-6 30-40 75-125 4-6 250-300 10-15 2-4	1,000-1,500 300-350 4-6 30-40 75-125 4-6 250-300 10-15 2-4
Quality - Investigations and reports which meet internal peer review standards for accuracy, relevance and adherence to applicable standards - Investigations, training courses and reports which are appropriately conducted and reviewed for accuracy, relevance and adherence to applicable standards - Fieldwork and correspondence meeting internal peer review, which will consider format, accuracy, and relevance - Food and water samples collected and managed in accordance with acceptable laboratory standards - Complaint investigations, letters, and correspondence assessed by peer review for accuracy, relevance and adherence to applicable laws and standards - Abatement notices served in accordance with the Public Health Laws - Briefs to the legal department that complies with proper format, accuracy and complies with departmental standards	90-100% 90-100% 90-100% 90-100% 90-100% 90-100% 90-100%	90-100% 90-100% 90-100% 90-100% 90-100% 90-100% 90-100%

Timeliness • Responses to complaints within allotted period: High-risk complaints within 24 hours; Medium risk within 72 hours; Low risk, within 120 hours • Reports which are completed within seven days after completion of the investigation • Scheduled inspections performed on time • Samples collected and delivered to laboratory standards • High risk complaint investigations within 24 hours; medium risk investigated within 72 hours; and low risk within 120 hours • Letters and briefings completed and mailed within one week • Abatement Notices served within 2 - 3 days of investigation	90-100%	90-100%
	90-100%	90-100%
	90-100%	90-100%
	90-100%	90-100%
	90-100%	90-100%
	90-100%	90-100%
	90-100%	90-100%
Location Cayman islands	100%	100%
Cost	\$506,661	\$465,849
Related Broad Outcome: 6. A Fit and Healthy Population		

EVH 18	Collection and Disposal of Waste and Litter Control	\$1,931,736
Description Collection of all solid waste materials and the provision and maintenance of roadside litter control programme.		
Measures	2015/16 Budget	2014/15 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	45,000-65,000 4,000-6,000 150-200 300-400	40,000-60,000 4,000-6,000 150-200 300-400
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	\$1,931,736	\$1,561,538
Related Broad Outcome: 6. A Fit and Healthy Population		

Note: The total cost of supplying this output is \$4,581,736. However, the revenue of \$2,650,000 from other third parties reduces the cost to Cabinet to \$1,931,736.

DSP 9	Sports Facilities Management	\$0
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	2015/16 Budget	2014/15 Actual (Dec 2014)
Quantity • Number of Facility and Course Application Forms processed • Number of days Security is provided • Number of Maintenance/Cleaning Inspections conducted	N/A N/A N/A	103 179 173
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	N/A N/A N/A	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	N/A N/A N/A	100% 100% 100%
Location Grand Cayman	N/A	100%
Cost	\$0	\$797,675
Related Broad Outcome: 6. A Fit and Healthy Population		

Note: This Output was transferred to Ministry of Community Affairs, Youth and Sports effective January 1st 2015

DSP 10	Sports Education and Training	\$0
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		2015/16 Budget 2014/15 Actual (Dec 2014)
Quantity		
• Number of sport programs conducted:		N/A 10
• Number of community sport development programs		N/A 204
• Number of national programs coached		N/A 49
• Number of recreational leagues/events organized		N/A 21
• Number of school coaching sessions		N/A 1,278
• Number of workshops conducted		N/A 4
Quality		
• Community/National Coaching, are conducted by technical staff trained to standards set by the international governing body for the particular sport		N/A 100%
• School sessions are aligned and conducted in compliance with school strategy/plan		N/A 100%

Timeliness - Community Coaching/National Programs held daily 5- 6 days per week - Recreational Leagues/Events and Workshop are conducted once every 4-6 months	N/A	100%
	N/A	100%
Location Grand Cayman	N/A	100%
Cost	\$0	\$1,549,346
Related Broad Outcomes: 6. A Fit and Healthy Population 7. A Centre of Excellence in Excellence		

Note: This Output was transferred to Ministry of Community Affairs, Youth and Sports effective January 1st 2015

DSP 11	Technical Advice and Support to Ministry and other Sport Agencies	\$0
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	2015/16 Budget	2014/15 Actual (Dec 2014)
Quantity Number of requests from Sports Agencies/Ministries assisted through technical Support and/or advice directly or via the Ministry	N/A	8
Quality Advice provided is in compliance with international best practice for the particular sport(s).	N/A	100%
Timeliness Advice provided within 2-4 business days or within an agreed time frame	N/A	100%
Location Grand Cayman	N/A	100%
Cost	\$0	\$15,017
Related Broad Outcome: 6. A Fit and Healthy Population		

Note: This Output was transferred to Ministry of Community Affairs, Youth and Sports effective January 1st 2015

CAD 4	Cadet Corps Training Programme	\$0
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 Quantity - Number of training sessions - Number of Parades participated (National & Local Cadet Parade) - Number of Camps operated locally - Number of Camps attended Regionally and Internationally - Number of community projects facilitated 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/expand on the nat'l 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	2015/16 Budget	2014/15 Actual (Dec 2014)

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	N/A	100%
	N/A	100%
	N/A	100%
	N/A	100%
Location Grand Cayman and Cayman Brac	N/A	100%
Cost	\$0	\$165,180
Related Broad Outcome: 7. A Centre of Excellence in Education		

Note: This Output was transferred to Ministry of Community Affairs, Youth and Sports effective January 1st 2015

CAD 6	Cadet Corps BTEC Vocational Qualification Program	\$0
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	2015/16 Budget	2014/15 Actual (Dec 2014)
Quantity Number of training sessions delivered	N/A	14
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.	N/A	100%
Timeliness Training sessions held once a week during the school calendar year	N/A	100%
Location Cayman Islands	N/A	100%
Cost	\$0	\$7,259
Related Broad Outcome: 7. A Centre of Excellence in Education		

Note: This Output was transferred to Ministry of Community Affairs, Youth and Sports effective January 1st 2015

YSU 8	Youth Leadership Programmes and Governance	\$0
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	2015/16 Budget	2014/15 Actual (Dec 2014)
Quantity		
- Number of meetings facilitated for the C.I. Youth Assembly - Number of Position Papers edited for the C.I. 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	N/A N/A N/A N/A N/A N/A N/A N/A N/A	13 0 2 22 2 2 0 0 6
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 – Sept, Dec, 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	N/A N/A N/A N/A N/A N/A N/A N/A	100% 100% 100% 100% 100% 100% 100% 100%
Location		
Cayman Islands	N/A	100%
Cost	\$0	\$93,981
Related Broad Outcome:		
7. A Centre of Excellence in Education		

Note: This Output was transferred to Ministry of Community Affairs, Youth and Sports effective January 1st 2015

HRB 9	Certification of Health Care Facilities	\$88,921
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	2015/16 Budget	2014/15 Forecast
Quantity • Number of certificates issued • Number of reports to the Health Practice Commission Board • Number of on-site Inspections • Number of Clinical Trial Certificates issued	25-45 6-12 9-18 1-5	25-45 6-12 N/A N/A
Quality • Certificates issued in accordance with the Health Practice Law and 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	\$88,921	\$82,466
Related Broad Outcome: 6. A Fit and Healthy Population		

HRB 10	Health Insurance Complaints Resolution	\$270,678
Description - Review, investigate and resolve complaints and inquiries received by the Health Insurance Commission - Issuance of letters and notices - Preparation and production of reports		
Measures	2015/16 Budget	2014/15 Forecast
Quantity - Number of reports - Number of letters and notices	6-10 1,600-1,900	6-10 1,600-1,900
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 and 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	\$270,678	\$245,568
Related Broad Outcome 6. A Fit and Healthy Population		

HRB 11	Administer the Segregated Insurance Fund and the Number of Insured Persons	\$111,071
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	2015/16 Budget	2014/15 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	\$49,323
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 Quantity • Number of publications (pamphlets) disseminated • Number of presentations delivered • Number of website updates • Number of meetings attended Quality • All disseminated information will be in compliance with Health Insurance legislation, clear and written in layman’s language • All presentations will be done based on current updates • All website updates must be accurate and based on current information Timeliness • Dissemination of information- monthly • Meetings- monthly Location Cayman Islands	2015/16 Budget	2014/15 Forecast
	40-50	40-50
	4-8	4-8
	6-8	6
	8-14	8-14
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	\$49,323	\$41,323
Related Broad Outcome 6. A Fit and Healthy Population		

HRB 13	Enforcement of Health Insurance Legislation	\$97,107
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 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 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 Timeliness Case files will be submitted to Legal Department within 120 working days of the initial complaints	2015/16 Budget	2014/15 Forecast
	20-24	20-24
	6-8	6-8
	1-5	1-5
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	\$97,107	\$85,192
Related Broad Outcome 6. A Fit and Healthy Population		

HRB 14	Registration and Licensing to Practice of Health Care Practitioners	\$217,546
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 Quantity - Number of Registration Certificates issued: - Medical and Dental Council - Nursing and Midwifery Council - Council of Professions Allied with Medicine - Pharmacy - Number of Practicing Licenses issued: - Medical and Dental Council - Nursing and Midwifery Council - Council of Professions Allied with Medicine - Pharmacy - Number of letters of Good Standing produced	2015/16 Budget	2014/15 Forecast
Quality - Certificates issued in accordance with Health Practice Law and Regulations (2013 Revision) - All certificates signed by the Registrar - Letters and correspondences are done in accordance with the approved policy and procedures	80-90 80-90 30-50 2-8 175-225 150-200 125-175 25-35 25-35	175-225 150-200 125-175 25-35 25-35 N/A N/A N/A N/A 25-35
Timeliness - Certificates will be issued 30 working days after the Councils have approved the application - Receipts will be issued in accordance with approved policy and procedures - Letters and correspondences are issued 10 working days after Council meeting	100% 100% 100%	100% 100% 100%
Location Cayman Islands	100%	100%
Cost	\$217,546	\$203,050
Related Broad Outcome 6. A Fit and Healthy Population		

HRB 15	Policy Advice and Reports to the HIC Board and Ministry	\$261,498	
Description - Contributions to cabinet papers - Production of papers, reports, statements and responses to questions and replies to correspondence - Review and research legislation			
Measures		2015/16 Budget	2014/15 Forecast
Quantity - Number of contributions to cabinet papers - Number of papers, reports, speeches, statements, responses to questions and replies to correspondence - Number of minutes produced - Number of recommendations to amend legislation		1-3 5-10 9-11 1-3	1-3 5-10 9-11 1-3
Quality - Contributions, reports, papers and statements must be clear, accurate, current and provided within required deadlines - Information must be suitably researched, benchmarked and supported by industry standards. - Provide clear, accurate and relevant information for the amendments of legislation - All reports, papers, speeches will be reviewed and signed off by the head of department		100% 100% 100% 100%	100% 100% 100% 100%
Timeliness - All contributions, reports, papers, statements will be given within the agreed timeframe - Recommendations on amendments to legislation will be delivered within the agreed timeframe		100% 100%	100% 100%
Location Cayman Islands		100%	100%
Cost		\$261,498	\$201,467
Related Broad Outcome 6. A Fit and Healthy Population			

HRB 16	Advice and Support to the HPC Board , Councils and Ministry	\$20,691
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	2015/16 Budget	2014/15 Forecast
Quantity - Number of research reports and papers outlining amendments to legislation - Number of minutes produced - Number of papers, reports, statements, responses to questions and replies to correspondence	1-3 40-60 1,100-1,600	1-3 55-65 6 -10
Quality - Provide clear, accurate, relevant and current information for amendments to legislation - Minutes must be clear, accurate and provided within required deadlines - All reports, papers, statements and responses to questions must be researched, benchmarked and submitted within required deadlines	100% 100% 100%	100% 100% 100%
Timeliness - All reports and papers will be delivered within the agreed timeframe - All minutes will be produced within 20 working days of the board meeting	100% 100%	100% 100%
Location Cayman Islands	100%	100%
Cost	\$20,691	\$19,307
Related Broad Outcome		
6. A Fit and Healthy Population		

HRB 17	On-site Inspections	\$46,753
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 Cost	2015/16 Budget 9-18 6-10 100% 100% 100% 100% 100% 100% 100% \$46,753	2014/15 Forecast 9-18 6-10 100% 100% 100% 100% 100% 100% 100% \$38,031
Related Broad Outcome 6. A Fit and Healthy Population		

HRB 18	Public Education Campaign – Health Practice Commission	\$12,756
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	2015/16 Budget	2014/15 Forecast
	3-6	3-6
	6-8	6-8
	4-6	4-6
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	\$12,756	\$11,730
Related Broad Outcome 6. A Fit and Healthy Population		

MRC 4	Adulticiding Programme to Control Mosquitoes	\$1,817,434
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	2015/16 Budget	2014/15 Forecast
	24,000-30,000 100	28,911 100
	100%	100%
	Capability Provided 100%	Capability Provided 100%
	100%	100%
	\$1,817,434	\$1,807,958
Related Broad Outcome: 10. Conservation of our Biological Diversity and Ecologically Sustainable Development		

MRC 8	Mosquito Control Call-Out Service	\$59,174
Description Mosquito control call-out service		
Measures	2015/16 Budget	2014/15 Forecast
Quantity Number of call-out requests	150-250	175
Quality Call-out requests responded to and mosquito complaint resolved	100%	100%
Timeliness Respond to call-out requests within 24 hours	100%	100%
Location Grand Cayman	100%	100%
Cost	\$59,174	\$58,258
Related Broad Outcome: 10. Conservation of our Biological Diversity and Ecologically Sustainable Development		

MRC 11	Scientific Advice on Mosquito Matters	\$111,640
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 <i>Quantity</i> Number of pieces of advice <i>Quality</i> Supervisor sign-off where appropriate <i>Timeliness</i> Request completed on agreed time <i>Location</i> Cayman Islands <i>Cost</i>	2015/16 Budget	2014/15 Forecast
	19-49	25
	100%	100%
	100%	100%
	100%	100%
	\$111,640	\$106,578
Related Broad Outcome: 10. Conservation of our Biological Diversity and Ecologically Sustainable Development		

MRC 12	Mosquito Control Education Programme	\$42,000
Description Provide education programme to promote awareness of mosquito control methods and public safety.		
Measures Quantity - Number of visits/presentations - Number of press releases Quality - Visits/presentations carried out by qualified personnel - Press releases completed to departmental standards Timeliness Completed according to departmental schedule Location Grand Cayman Cost	2015/16 Budget 3-8 5-10 100% 100% 100% 100% \$42,000	2014/15 Forecast 6 6 100% 100% 100% 100% \$38,759
Related Broad Outcome: 6. A Fit and Healthy Population 10. Conservation of our Biological Diversity and Ecologically Sustainable Development		

MRC 14	Non-Chemical Control of Mosquitoes	\$197,982
Description Programme to control swamp-breeding mosquitoes by non-chemical (physical and biological) means, including the annual hatch and strand programme.		
Measures Quantity - Hectares of canalized swamp maintained - Hectares of swamp flooded and drained Quality Operations to be completed with supervisor sign-off and in compliance with the operational plan Timeliness - Service provided throughout period, five days per week - Operations completed within timescale set by supervisor Location Grand Cayman Cost	2015/16 Budget 1,500 100% 100% 100% 100% \$197,982	2014/15 Forecast 1,500 100% 100% 100% 100% \$174,688
Related Broad Outcome: 10. Conservation of our Biological Diversity and Ecologically Sustainable Development		

MRC 15	Disease Prevention and Control	\$1,544,274
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 (disinfection of containers only) Cost	2015/16 Budget	2014/15 Forecast
	650-800	650-800
	80-100k	95,000
	450-750	550
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	\$1,544,274	\$1,490,725
Related Broad Outcomes: 6. A Fit and Healthy Population 10. Conservation of our Biological Diversity and Ecologically Sustainable Development		

Note: The total cost of supplying this output is \$1,556,273. However, the revenue of \$12,000 from other third parties reduces the cost to Cabinet to \$1,544,274.

6. PAYMENT ARRANGEMENTS

Cabinet will pay the *Ministry of Home Affairs, Health and Culture – Health 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 Ministry of Home Affairs, Health and Culture - Health and Culture*. The invoice will contain sufficient evidence of the outputs delivered for the Minister to be able to satisfy himself that the outputs have in fact been delivered.

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

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	56,843	29,507	45,524	21,011	10,678	145,539	27,045	33,794
August	56,843	29,507	45,524	21,011	10,678	145,539	27,045	33,794
September	56,843	29,507	45,524	21,011	10,678	145,539	27,045	33,794
October	56,843	29,507	45,524	21,011	10,678	145,539	27,045	33,794
November	56,843	29,507	45,524	21,011	10,678	145,539	27,045	33,794
December	56,843	29,507	45,524	21,011	10,678	145,539	27,045	33,794
January	56,843	29,507	45,524	21,011	10,678	145,539	27,045	33,794
February	56,843	29,507	45,524	21,011	10,678	145,539	27,045	33,794
March	56,843	29,507	45,524	21,011	10,678	145,539	27,045	33,794
April	56,843	29,507	45,524	21,011	10,678	145,539	27,045	33,794
May	56,843	29,507	45,524	21,011	10,678	145,539	27,045	33,794
June	56,843	29,507	45,524	21,011	10,678	145,539	27,045	33,794
TOTAL	682,110	354,086	546,288	252,126	128,130	1,746,465	324,540	405,529

MONTH	EVH 10	EVH 11	EVH 14	EVH 15	EVH 17	EVH 18	HRB 9	HRB 10
	\$	\$	\$	\$	\$	\$	\$	\$
July	35,109	19,163	17,525	10,076	42,222	160,978	7,410	22,557
August	35,109	19,163	17,525	10,076	42,222	160,978	7,410	22,557
September	35,109	19,163	17,525	10,076	42,222	160,978	7,410	22,557
October	35,109	19,163	17,525	10,076	42,222	160,978	7,410	22,557
November	35,109	19,163	17,525	10,076	42,222	160,978	7,410	22,557
December	35,109	19,163	17,525	10,076	42,222	160,978	7,410	22,557
January	35,109	19,163	17,525	10,076	42,222	160,978	7,410	22,557
February	35,109	19,163	17,525	10,076	42,222	160,978	7,410	22,557
March	35,109	19,163	17,525	10,076	42,222	160,978	7,410	22,557
April	35,109	19,163	17,525	10,076	42,222	160,978	7,410	22,557
May	35,109	19,163	17,525	10,076	42,222	160,978	7,410	22,557
June	35,109	19,163	17,525	10,076	42,222	160,978	7,410	22,557
TOTAL	421,311	229,954	210,294	120,916	506,661	1,931,736	88,921	270,678

MONTH	HRB 11	HRB 12	HRB 13	HRB 14	HRB 15	HRB 16	HRB 17	HRB 18
	\$	\$	\$	\$	\$	\$	\$	\$
July	9,256	4,110	8,092	18,129	21,792	1,724	3,896	1,063
August	9,256	4,110	8,092	18,129	21,792	1,724	3,896	1,063
September	9,256	4,110	8,092	18,129	21,792	1,724	3,896	1,063
October	9,256	4,110	8,092	18,129	21,792	1,724	3,896	1,063
November	9,256	4,110	8,092	18,129	21,792	1,724	3,896	1,063
December	9,256	4,110	8,092	18,129	21,792	1,724	3,896	1,063
January	9,256	4,110	8,092	18,129	21,792	1,724	3,896	1,063
February	9,256	4,110	8,092	18,129	21,792	1,724	3,896	1,063
March	9,256	4,110	8,092	18,129	21,792	1,724	3,896	1,063
April	9,256	4,110	8,092	18,129	21,792	1,724	3,896	1,063
May	9,256	4,110	8,092	18,129	21,792	1,724	3,896	1,063
June	9,256	4,110	8,092	18,129	21,792	1,724	3,896	1,063
TOTAL	111,071	49,323	97,107	217,546	261,498	20,691	46,753	12,756

MONTH	MRC 3	MRC 4	MRC 8	MRC 11	MRC 12	MRC 14	MRC 15
	\$	\$	\$	\$	\$	\$	\$
July	168,717	151,453	4,931	9,303	3,500	16,499	128,690
August	168,717	151,453	4,931	9,303	3,500	16,499	128,690
September	168,717	151,453	4,931	9,303	3,500	16,499	128,690
October	168,717	151,453	4,931	9,303	3,500	16,499	128,690
November	168,717	151,453	4,931	9,303	3,500	16,499	128,690
December	168,717	151,453	4,931	9,303	3,500	16,499	128,690
January	168,717	151,453	4,931	9,303	3,500	16,499	128,690
February	168,717	151,453	4,931	9,303	3,500	16,499	128,690
March	168,717	151,453	4,931	9,303	3,500	16,499	128,690
April	168,717	151,453	4,931	9,303	3,500	16,499	128,690
May	168,717	151,453	4,931	9,303	3,500	16,499	128,690
June	168,717	151,453	4,931	9,303	3,500	16,499	128,690
TOTAL	2,024,602	1,817,434	59,174	111,640	42,000	197,982	1,544,274



MINISTRY OF HOME AFFAIRS, HEALTH AND CULTURE - HEALTH AND CULTURE
STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

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

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

To the best of my knowledge the statements are:

- a. Complete and reliable;
- b. Fairly reflect the forecast financial position as at 30th June 2016 and performance for the 2015/16 financial year; and
- c. Comply with generally accepted accounting practice.

Ms. Jennifer Ahearn, JP
Chief Officer

Ministry of Home Affairs , Health and Culture – Health and Culture

30 June 2015

MINISTRY OF HOME AFFAIRS, HEALTH AND CULTURE - HEALTH AND CULTURE
GOVERNMENT OF THE CAYMAN ISLANDS

FORECAST OPERATING STATEMENT FOR THE YEAR ENDED 30 JUNE 2016		Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
	Note			
Revenue				
Sale of goods and services	8	18,560	17,934	21,639
Total Revenue		18,560	17,934	21,639
Operating Expenses				
Personnel costs	13	11,270	10,606	12,002
Supplies and consumables	14	5,942	6,479	6,302
Depreciation	6	974	774	1,605
Litigation costs	15	195	75	20
(Gains) / losses on foreign exchange transactions	16	0	0	0
Gains) / losses on disposal/revaluation of property, plant and equipment	6	0	0	0
Extraordinary Items		0	0	0
Total Expenses		18,381	17,934	19,929
Surplus or (deficit) for the period		179	0	1,710

MINISTRY OF HOME AFFAIRS, HEALTH AND CULTURE - HEALTH AND CULTURE
GOVERNMENT OF THE CAYMAN ISLANDS

FORECAST STATEMENT OF CHANGES IN NET WORTH FOR THE YEAR ENDED 30 JUNE 2016	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2014	38,471	730	(2,741)	36,459
Prior Year Adjustments				
Restated balance	38,471	730	(2,741)	36,459
Changes in net worth 2014/15				
Gain on property revaluation	0	0	0	0
Transfers	4,492	0	0	4,492
Equity investment from Cabinet	(16,900)	0	0	(16,900)
Net revenue / expenses recognised directly in net worth	(12,408)	0	0	(12,408)
Surplus/(deficit)for the period 2014/15			(589)	(589)
Total recognised revenues and expenses for the period	(12,408)	0	(589)	(12,997)
Balance at 30 June 2015 carried forward	26,063	730	(3,331)	23,462
	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2015 brought forward	26,063	730	(3,331)	23,462
Changes in net worth for 2014/15				
Restated balance	26,063	730	(3,331)	23,462
Changes in net worth for 2015/16				
Equity Investment from Cabinet	2,200	0	0	2,200
Repayment of surplus to Cabinet				0
Net revenue / expenses recognised directly in net worth	2,200	0	0	2,200
Deficit for the period 2015/16			179	179
Total recognised revenues and expenses for the period	2,200	0	179	2,379
Balance at 30 June 2016	28,263	730	(3,152)	25,841

MINISTRY OF HOME AFFAIRS, HEALTH AND CULTURE - HEALTH AND CULTURE
GOVERNMENT OF THE CAYMAN ISLANDS

FORECAST BALANCE SHEET AS AT 30 JUNE 2016	Note	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Current Assets				
Cash and cash equivalents	1	10,794	3,823	13,753
Trade receivables	2	3,865	3,646	4,101
Other receivables		0	0	258
Inventories		0	0	662
Prepayments		0	0	415
Total Current Assets		14,649	7,469	19,189
Non-Current Assets				
Property, plant and equipment	6	18,214	16,987	24,127
Total Non-Current Assets		18,214	16,987	24,127
Total Assets		32,863	24,456	43,316
Current Liabilities				
Trade payable	7	7,021	994	2,958
Other payables and accruals	7	0	0	1,274
Unearned revenue		0	0	0
Employee entitlements	8	0	0	415
Repayment of surplus		0	0	2,210
Total Current Liabilities		7,021	994	6,857
Non-Current Liabilities				
Other payables and accruals				
Total Non-Current Liabilities		0	0	0
Total Liabilities		7,021	994	6,857
Net Assets		25,841	23,462	36,459
Net worth				
Contributed capital		28,263	26,063	38,471
Revaluation reserve		730	730	730
Accumulated surpluses/(deficits)		(3,152)	(3,331)	(2,742)
Total Net Worth		25,841	23,462	36,459

MINISTRY OF HOME AFFAIRS, HEALTH AND CULTURE - HEALTH AND CULTURE
GOVERNMENT OF THE CAYMAN ISLANDS

FORECAST CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2016	Note	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
<i>Receipts</i>				
Outputs to Cabinet	10	14,743	14,044	17,282
Outputs to other government agencies	10	66	0	28
Sales of Goods and services – third party	10	3,657	3,880	3,519
Other receipts	10	4	0	4
<i>Payments</i>				
Personnel costs	13	(11,270)	(10,606)	(11,598)
Supplies and consumables	14	(5,942)	(6,479)	(4,908)
Other payments	14	0	0	(298)
Net cash flows from operating activities	18	1,257	839	4,029
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment		(2,200)	(4,692)	(2,970)
Proceeds from sale of property, plant and equipment				
Purchase of sale of investments				
Proceeds from sale of investments				
Cash advances				
Cash receipts from repayment of advances				
Net cash flows from investing activities		(2,200)	(4,692)	(2,970)
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity investment		2,200	4,692	5,319
Repayment of surplus				
Capital withdrawal				
Net cash flows from financing activities		2,200	4,692	5,319
Net increase in cash and cash equivalents		1,257	839	6,378
Cash and cash equivalents at beginning of period		9,537	13,753	7,375
Cash and cash equivalents at end of period	1	10,794	14,592	13,753

**MINISTRY OF HOME AFFAIRS, HEALTH AND CULTURE – HEALTH AND CULTURE
STATEMENT OF ACCOUNTING POLICIES**

General Accounting Policies

Reporting entity

These forecast financial statements are for the *Ministry of Home Affairs, Health and Culture – Health and Culture*

Basis of preparation

The forecast financial statements have been prepared in accordance with International Public Sector Accounting Standards (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 2016.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

Cash and cash equivalents

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

Receivables and advances

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

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

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

Computer Hardware and Software

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

Liabilities***Accounts Payable***

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

Provisions

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

Employee entitlements

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

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

MINISTRY OF HOME AFFAIRS, HEALTH AND CULTURE - HEALTH AND CULTURE
NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and cash equivalents

Description	Foreign Currency	Exchange Rate	Budget 2015/16
Cash on hand (IRIS Confirmation Account/Petty Cash)			0
Cash in transit (IRIS Remittance Account)			0
CI\$ Operational Current Account held at Royal Bank of Canada			10,794
US\$ Operational Current Account held at Royal Bank of Canada		0.8375	0
Payroll Current Account held at Royal Bank of Canada			0
Bank Accounts held at other financial institutions			0
Fixed Deposits held with Treasury (less than 90 days)			0
TOTAL			10,974

Note 2: Trade and other receivables

Trade Receivables	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Sale of goods and services	8,331	8,331	8,449
Outputs to Cabinet	1,236	1,145	1,543
Outputs to other government agencies	0	0	0
Less: provision for doubtful debts	(5,711)	(5,830)	(5,949)
Total trade receivables	3,856	3,646	4,043

Other Receivables	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Advances (salary, Official Travel, etc.)	0	0	0
Dishonored cheques	0	0	0
Other	0	0	0
Total other receivables	0	0	0

	Trade Receivables	Prior Year Impairment	Net
Current			
Past due 1-30 days	3,856		3,856
Past due 31-60 days			0
Past due 61-90 days			0
Past due 90 and above			0
Total	3,856	0	3,856

Note 6: Property, plant and Equipment

Cost of Property, plant and equipment

	<i>Plant and Equipment</i>	<i>Buildings and Leasehold</i>	<i>Motor Vehicles</i>	<i>Boats</i>	<i>Aircraft</i>	<i>Furn & Fittings</i>	<i>Infra-structure</i>	<i>Comp Equip</i>	<i>Office Equip</i>	<i>Other Assets</i>	<i>Assets in progress</i>	<i>Total</i>
Balance as at 1 July 2014	3,431	19,412	6,704	15	1,638	256	97	170	140	80	4,393	36,337
Additions												0
Revaluations												0
Disposals												0
Transfers	-115	-12,250	-157	-15		-83	-92	-61	-30	-11	-1,681	-14,494
Balance as at 30 June 2015	3,317	7,162	6,547	0	1,638	173	5	110	110	69	2,712	21,843

	<i>Plant and Equipment</i>	<i>Buildings and Leasehold</i>	<i>Motor Vehicles</i>	<i>Boats</i>	<i>Aircraft</i>	<i>Furn & Fittings</i>	<i>Infra-structure</i>	<i>Comp Equip</i>	<i>Office Equip</i>	<i>Other Assets</i>	<i>Assets in progress</i>	<i>Total</i>
Balance as at 1 July 2015	3,317	7,162	6,547	0	1,638	173	5	110	110	69	2,712	21,843
Additions											2,200	2,200
Balance as at 30 June 2016	3,317	7,162	6,547	0	1,638	173	5	110	110	69	4,912	24,043

Accumulated Depreciation and Impairment Losses

	<i>Plant and Equipment</i>	<i>Buildings and Leasehold</i>	<i>Motor Vehicles</i>	<i>Boats</i>	<i>Aircraft</i>	<i>Furn & Fittings</i>	<i>Infra-structure</i>	<i>Comp Equip</i>	<i>Office Equip</i>	<i>Other Assets</i>	<i>Work in progress</i>	<i>Total</i>
Balance as at 1 July 2014	2,547	2,110	6,349	6	672	174	34	167	126	24	0	12,210
Transfers	-90	-2,405	-5,370	-6	-82	-48	-38	-62	-24	-4	0	-8,129
Disposal 14/15												0
Depreciation Expense 2014/15	9	501	168	0	82	5	4	4	1	1	0	774
Balance as at 30 June 2015	2,466	206	1,146	0	672	131	0	109	103	21	0	4,856

	<i>Plant and Equipment</i>	<i>Buildings</i>	<i>Motor Vehicles</i>	<i>Boats</i>	<i>Aircraft</i>	<i>Furn & Fittings</i>	<i>Infra-structure</i>	<i>Comp Equip</i>	<i>Office Equip</i>	<i>Other Assets</i>	<i>Work in progress</i>	<i>Total</i>
Balance as at 1 July 2015	2,466	206	1,146	0	672	131	0	109	103	21	0	4,856
Depreciation Expense 2015/16	392	148	390	0	10	14	5	6	5	4	0	974
Balance as at 30 June 2016	2,858	355	1,536	0	682	145	5	115	108	24	0	5,829

Net Book value 30 June 2015	850	6,956	5,401	0	965	42	5	0	7	48	2,712	16,987
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Net Book value 30 June 2016	458	6,807	5,011	0	955	28	1	-6	2	45	4,912	18,214
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Note 7: Trade payables, other payables & Accruals

	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Creditors	7,021	994	2,606
Creditors Ministries/Portfolios			
Creditors other government agencies			
Total trade payables	7,021	994	2,606
Payroll Deductions	0	0	0
Operating Lease			
Accrued Expenses	0	0	821
Other payables	0	0	
Total other payables and accruals	0	0	821
Total trade payables other payables and accruals	7,021	994	3,427

Note 10: Sales of Goods & Services

Revenue type	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Outputs to Cabinet 1	14,834	14,044	17,502
Outputs to other government agencies 2	66	0	4
Fees and charges 3	3,657	3,880	4,084
General sales 3	0	0	0
Rentals 3	0	0	0
Other 3	4	10	49
Total sales of goods and services	18,560	17,934	21,639

Note 13: Personnel costs

Description	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Salaries, wages and allowances	8,650	8,603	9,589
Health care	2,084	1,551	1,958
Pension	475	388	478
Leave	15	40	(40)
Other personnel related costs	45	24	18
Total Personnel Costs	11,270	10,606	12,002

Note 14: Supplies and consumables

Description	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Supplies and Materials	2,942	2,445	2,486
Purchase of services	1,897	2,364	2,156
Lease of Property and Equipment	151	697	389
Utilities	276	569	765
General Insurance	485	213	341
Interdepartmental expenses	62	86	75
Travel and Subsistence	65	43	59
Recruitment and Training	65	55	28
Other	0	8	3
Total Supplies & consumables	5,942	6,479	6,302

Note 15: Litigation cost

The Attorney General's Office provides litigation services to the Ministry. However, for the budget year ending 30 June 2016 the use of legal services from outside of the Government will be authorised by the Attorney General's Office. The costs of these services are estimated at: \$195,000 in 2016 and \$75,000 in 2015.

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

Description	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Surplus/(deficit) from ordinary activities	179	0	1,710
Non-cash movements			
Depreciation expense	974	774	1,605
(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	0	0	216
(Increase)/decrease in receivables			
(Increase)/decrease in receivables - Cabinet	(91)	(398)	(37)
Increase/(decrease) in payables	6,027	1,612	0
Increase/(decrease) in other current liabilities	(5,832)	0	(10)
Net cash flows from operating activities	1,257	1,988	3,485

Note 22: Financial instrument risks

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

Credit risk

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

Currency and interest rate risk

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

Liquidity risk

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

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

ANNUAL BUDGET STATEMENT

MINISTRY OF DISTRICT ADMINISTRATION, TOURISM AND TRANSPORT

**FOR THE FINANCIAL YEAR
ENDING 30 JUNE 2016**

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

CONTENT

STATEMENTS: STATEMENT OF MINISTER/ OFFICIAL MEMBER AND CHIEF OFFICER

PART A: Ownership Performance

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

PART B: Output Performance

5. Outputs to be Delivered
6. Payment Arrangements

APPENDIX: Forecast Financial Statements

STATEMENT OF THE MINISTER

I confirm that the draft Annual Budget Statement and the draft Purchase Agreements reflect the outputs I wish to purchase in the 2015/16 financial year. The Draft Annual Budget Statement and the draft Ownership performance I want to be delivered in the 2015/16 financial year.

I also confirm that the Draft Annual Plan and Estimates includes the various measures I am planning to enforce during the 2015/16 financial year.

Honourable Moses Kirkconnell, MBE, JP
Premier

[] [] 2015

STATEMENT OF 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 A. Bodden, JP
Chief Officer

Cabinet Office

[] [] 2015

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General Nature of Activities

Ministry of Tourism

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

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

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

Scope of Activities

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

Sister Islands' Administration

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

Strategic Planning and Management of the Cayman Islands Tourism Industry

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

Consultation and Secretarial Services for Boards

- Port Authority
- Airports Authority
- Cayman Turtle Farm
- Cayman Airways
- Hotel Licensing Board
- Public Transport Board
- 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

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.

Public Transportation Unit

General Nature of Activities

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

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

Scope of Activities

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

- Queue and dispatch omnibuses from the Bus Depot

Customers and Location of Activities

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

District Administration

General Nature of Activities

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

Scope of Activities

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

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

Customers and Location of Activities

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

Department of Tourism

General Nature of Activities

The Department of Tourism is a public sector agency charged with short and medium term responsibility for strategic planning and general destination management for the Cayman Islands tourism industry. The department practices 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

- 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 & Committees
- Tourism Public Relations Services
- Crisis and Emergency Communications
- Product Development & 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 & Audit of Tourism Revenue
- Marketing & Public Relations (International & National)
 - Collection, Preparation of Statistical Information
 - Marketing Planning & Implementation
 - Digital & Social Media Marketing
 - Promotional Activities
 - Advertising Activities
 - Websites Management
 - Events Marketing
 - Relationship Management with Strategic Partners
 - COOP Marketing & Affinity Marketing
- Development of Human Capital for the Tourism Industry
 - Tourism Education
 - Tourism Apprenticeship Training
 - Tourism Industry Customer Service Training
 - Tourism Community Awareness

Customers and Location of Activities

Stakeholders are located on all three islands and include: Cayman Islands Tourism Association, Sister Islands Tourism Association, Chamber of Commerce, Land & Sea Cooperative, Education & 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.

National Weather Service

General Nature of Activities

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

Scope of Activities

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

Customers and Location of Activities

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

2. STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the *Ministry of District Administration Tourism and Transport and its departments* in 2015/16 and the subsequent two years are as follows:

Ministry of Tourism:

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

Department of Public Transportation Unit:

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

Department of District Administration:

- Market and promote the Sister Islands, particularly Cayman Brac, as a prime destination for tourists and business
- Expand and upgrade the Sister Islands Roads Network
- Expand & upgrade Historical Sites and Nature Trails
- Continue developing and promoting the Eco-Tourism project
- Enhance the programme for domestic tourism and cruise passenger day tours from GCM
- Expand anti-drug campaigns, awareness and interdiction programmes
- Continue upgrading cemetery pier and related park facility
- Expand and improve sporting facilities and activities in the Sister Islands
- Continue staff training and development initiatives as part of the HR Development Plan
- Expand and improve disaster management capabilities in the Sister Islands
- Expand and upgrade the public beach facilities in Cayman Brac

- Expand the District Administration Building to facilitate improved public services
- Expand cemetery space in Little Cayman and in the Creek community in Cayman Brac

Department of Tourism:

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

Department of National Weather Service:

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

3. OWNERSHIP PERFORMANCE TARGETS

The ownership performance targets for the *Ministry of District Administration, Tourism and Transport* for the 2015/16 financial year are as follows.

3.1 FINANCIAL PERFORMANCE

Financial Performance Measure	2015/16 Budget \$	2014/15 Forecast \$
Revenue from Cabinet	29,820,056	28,575,389
Revenue from ministries, portfolios, statutory authorities, government companies	0	0
Revenue from others	498,655	456,430
Surplus/deficit from outputs	0	0
Ownership expenses	0	0
Operating Surplus/Deficit	0	0
Net Worth	13,195,381	12,995,381
Cash flows from operating activities	161,631	6,121,051
Cash flows from investing activities	(200,000)	(95,000)
Cash flows from financing activities	200,000	95,000
Change in cash balances	161,631	6,121,051

Financial Performance Ratio	2015/16 Budget	2014/15 Forecast
Current Assets: Current Liabilities (Working Capital)	1:0.1	1:0.1
Total Assets: Total Liabilities	1:0.1	1:0.1

3.2 MAINTENANCE OF CAPABILITY

Human Capital Measures		2015/16 Budget	2014/15 Forecast
Total full time equivalent staff employed		281	276
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:	None		

Physical Capital Measures	2015/16 Budget	2014/15 Forecast
Value of total assets	\$14,788,940	\$14,588,940
Asset replacements: total assets	74:1	154:1
Book value of assets: initial cost of those assets	7.52:1	8.77:1
Depreciation: cash flow on asset purchases	5:1	1.24:1
Changes to asset management policies	None	None

3.3 RISK MANAGEMENT

KEY RISK FACED BY THE PORTFOLIO	CHANGE IN STATUS FROM 2014/15	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 staff	Ongoing	Coordinate with Ministry and Portfolio of Civil Services	Undetermined
Rigid implementation of vacation leaves which could affect the timeliness of outputs	Ongoing	Request for exemption from vacation leave rules such that it takes into account the work production cycle	Undetermined
Inadequate warehouse storage space in cases of natural disaster.	Unchanged	Review and reconfigure existing space or seek alternative storage accommodation at Depot	300,000

4. EQUITY INVESTMENTS AND WITHDRAWALS

Equity Movement	2015/16 Budget \$	2014/15 Forecast \$
Equity Investment from Cabinet into the <i>Ministry of District Administration, Tourism and Transport</i>	200,000	95,000
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	\$361,763
Description The provision of policy and strategic advice to the Minister of District Administration, Tourism and Transport and the Cabinet on the Ministry's Departments, Government Owned Companies, Boards, Committees and Statutory Authorities through the following means: ○ production of cabinet papers and notes ○ briefing sessions/notes ○ production of policy reports		
Measures	2015/16 Budget	2014/15 Forecast
Quantity • Number of cabinet papers and notes sent to Cabinet • Number of minister's briefing notes prepared • Number of policy advice reports submitted on behalf of the Ministry • Number of Government motions and reports submitted to the Legislative Assembly • Number of briefing session	10-20 6-12 20-30 5-10 30-40	N/A 8 25 7 N/A
Quality • All Cabinet papers and notes will be signed off by the Chief Officer and or designate and will define issues clearly and succinctly, include pertinent research and data, have an unambiguous statement of policy objectives, and identify all viable options and assess the same • All briefing notes/sessions and policy advice will be based on relevant legislation and professional standards	100% 100%	100% 100%
Timeliness • All policy advice will be given in the timeframe agreed with the Minister of DAT&T • All papers and notes will be submitted by the designated deadline established by Cabinet • Legislation Motions and reports to the Legislative Assembly will be submitted in accordance with Ministers directives	90-100% 90-100% 90-100%	90-100% 90-100% 90-100%
Location Cayman Islands	100%	100%
Cost	\$361,763	\$592,451
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: Output has been revised from 2014-15

MDT 2	Ministerial Servicing	\$1,000,842
Description Provision of administrative support services to the Minister of District Administration, Tourism and Transport: • Speeches and statements • Written replies to enquires • Response to parliamentary questions		
Measures	2015/16 Budget	2014/15 Forecast
Quality		
• Number of speeches and statements prepared and media releases	100-120	110
• Number of written replies to enquires, board appointments and complaints	75-100	85
• Number of responses to parliamentary questions	5-10	7
Quality		
• Speeches, statements and media releases will be in line with stated policies and subject to review by chief officer and/or minister	90-100%	90-100%
• Written replies will be factual and well researched, and in accordance with the relevant law	90-100%	90-100%
• Responses to parliamentary questions will be prepared with due professional care and approved by the Minister and / or chief officer	90-100%	90-100%
Timeliness		
• Speeches and statements will be finalized and approved a minimum of one day before the event	90-100%	90-100%
• Written replies issued within ten working days 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%
Location		
Cayman Islands	100%	100%
Cost	\$1,000,842	\$449,843
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics		

MDT 3	Consultative and Secretarial Services for Statutory Authorities, Boards, Committees and Crown Corporations	\$104,231
Description Provision of consultative and secretarial services to the Statutory Authorities Boards, Committees and Crown Corporations which fall under the Ministry.		
Measures	2015/16 Budget	2014/15 Forecast
Quality - Number of meetings attended - Number of agendas/minutes prepared for the Public Transport Appeals Tribunal	90-100 10-12	75 10
Quality - Agenda and minutes accurately reflect Board decisions, vetted and amended as necessary by respective board - Advice is technically accurate	90-100% 90-100%	90-100% 90-100%
Timeliness - Attendance - when required - Agendas - within two to three working days before scheduled meeting - Minutes - circulated within ten working days after meeting	90-100% 80-100% 80-100%	90-100% 80-100% 80-100%
Location Cayman Islands	100%	100%
Cost	\$104,231	\$198,990
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics		

MDT 17	Monitor the Performance of Statutory Authorities, Government Companies and Non-Governmental Organisations	\$137,034
Description Monitor and review the delivery of outputs for: - Statutory Authorities (Cayman Airways, Tourism Attraction Board, Sister Islands Affordable Housing Corporation, Port Authority, Airport Authority, Cayman Turtle Farm) - Non-Government Organizations (CI Angling Club, Carnival Committee, Caymanian Land and Sea Co-Operative Society Limited, Miss Cayman Committee, CI Gardening Club)		
Measures Quantity - Number of Purchase Agreements - Number of Ownership Agreements - Collate Annual Reports - Number of payment transactions 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		2015/16 Budget 8 6 11 300-350 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% \$137,034
		2014/15 Forecast 8 6 11 250 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% \$97,468
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	\$193,493
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	2015/16 Budget	2014/15 Forecast
Quantity		
• Number of reports prepared	40-60	50
• Number of applications processed	1,500-2,000	1,700
• Number of board meetings attended	8-15	11
• Number of meeting agendas prepared	12-24	11
• Number of permits and identification cards issued	500-800	700
• Number of letters written	1,200-2,200	1,550
• Number of letters served	1,200-2,200	1,200
• Number of Public Transport Appeals Tribunal meetings attended	6-12	10
• Number of General knowledge Test conducted	100-200	100
• Number of General Knowledge Test reviewed	30-100	100
• Number of meetings attended other than Board meetings	150-200	150-200
• Number of public queries at the office	2,000-2,500	2,300
Quality		
• Reporting will be in accordance with established law and regulations	100%	100%
• Applications process in accordance with established laws and regulations	100%	100%
• Meetings attended by Public Transportation Board members and Ministry District Administration, Tourism and Transport representative	75-100%	75-100%
• Agendas reflect correct decision	100%	100%
• Permits issued in accordance with decision by the Public Transport Board	100%	100%

Timeliness Reports will be prepared within ten working days of the following month. Applications, permits, letters and appeals will be reviewed and/or addressed within 30 working days.	90-100%	90-100%
Location Cayman Islands	100%	100%
Cost	\$193,493	\$155,199
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 4. A More Efficient, Accessible and Affordable Public Service		

Note: The total cost of supplying this output is \$217,493. However, the revenue of \$24,000 from other third parties reduces the cost to Cabinet to \$193,493.

PTO 3	Monitoring and Investigations	\$226,067
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 • Inspections carried out at random and on an annual basis • Complaint investigations will be conducted within five working days of receipt Location Cayman Islands Cost	2015/16 Budget	2014/15 Forecast
	1,000-1,200 600-900 450-600 100% 100% 75-100% 75-100% 100%	1,100 500 500 100% 100% 75-100% 75-100% 100%
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 3. A More Secure Community 4. A More Efficient, Accessible and Affordable Public Service		

PTO 4	Manage the Operation of Omni Bus Depot	\$174,279
Description Managing the queuing and dispatching of Omni Bus operators from the George Town bus depot in additional, responding to queries and providing information (destinations and attractions) to the travelling public regarding the operation of public transport services		
Measures	2015/16 Budget	2014/15 Forecast
Quantity - Average number of Omni buses ranked and dispatched per month - Average number of passengers transported from the bus depot to various destinations per month - Number of queries from the Public at the bus depot	4,500-6,000 13,000-13,500 2,500-3,000	4,500-6,000 13,000-13,500 2,800
Quality Omni bus dispatched in accordance with established rules and guidelines	70-100%	70-100%
Timeliness - Omni buses will be dispatched every 5-15 minutes - Queries will be dealt with immediately	60-100% 60-100%	60-100% 60-100%
Location Cayman Islands	100%	100%
Cost	\$174,279	\$171,065
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 4. A More Efficient, Accessible and Affordable Public Service 5. Modern, Smart Infrastructure		

DAD 16	Policy Advice on Cayman Brac and Little Cayman Matters	\$492,662
Description Provision of information and policy advice to Cabinet, Legislative Assembly, Portfolios and other Departments on matters relating to the Sister Islands.		
Measures	2015/16 Budget	2014/15 Forecast
Quantity		
• Number of parliamentary questions/ministry papers answered/prepared	2-3	0
• Number of meetings held/attended	40-45	45
Quality		
• Questions answered by qualified and experienced personnel	100%	100%
• Meetings held and attended by senior personnel	100%	100%
Timeliness		
• Parliamentary questions answered within agreed-upon timeline	90-100%	90-100%
• Meetings held and attended as required	90-100%	90-100%
Location		
Cayman Brac and Little Cayman	100%	100%
Cost	\$492,662	\$135,845
Related Broad Outcomes: 3. A More Secure Community 9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics		

DAD 17	Passport and Other Travel Documents	\$784,151
Description Processing of Cayman Islands Passports, United States Visas, Naturalization and British Citizenship applications. The issuance of United States Visa waivers and other travel documents (Certificates of Identity, documents to travel to Jamaica).		
Measures	2015/16 Budget	2014/15 Forecast
Quantity - Number of United States Visa and Waivers application processed - Number of Children Registration (BOTC) and Naturalization processed - Number of applications for new passports and renewals processed - Number of British Citizenship applications processed - Number of travel Documents to Jamaica issued - Number of Certificates of Identity issued	210-250 16-22 50-75 1-2 1-2 1-2	282 11 150 2 2 2
Quality Full compliance with established departmental procedures	90-100%	90-100%
Timeliness Within two days for waivers and other documents; 4-6 weeks for United States visas and two weeks for passports	100%	100%
Location Cayman Brac and Little Cayman	100%	100%
Cost	\$784,151	\$64,418
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		

DAD 18	Registration of Births, Deaths, Marriages and Companies	\$368,580
Description Processing of registration applications for corporate and vital information registers.		
Measures Quantity - Number of birth, death and marriage certificates issued - Number of births registered - Number of deaths registered - Number of special marriage licenses issued - Number of deed poll, certificates of NO impediment and adoption certificates processed - Number of certificates issued and processed for Good Standing and Incumbency (Companies) and Annual Returns (Companies) Quality - Documents verified by internal management review - All documents to meet legislative requirements Timeliness - Within one hour of request for birth and death certificates - Within one day of request for marriage licence Location Cayman Brac and Little Cayman	2015/16 Budget	2014/15 Forecast
	175-250	233
	15-20	17
	10-15	12
	10-15	13
	1-2	0
	1-2	0
	90-100%	90-100%
	100%	100%
	90-100%	90-100%
	90-100%	90-100%
	100%	100%
Cost	\$368,580	\$120,003
Related Broad Outcomes: 3. A More Secure Community 4. A More Efficient, Accessible and Affordable Public Service 6. A Fit and Healthy Population		

Note: The total cost of supplying this output is \$385,577. However, the revenue of \$16,997 from other third parties reduces the cost to Cabinet to \$368,580.

DAD 19	Organization of Official Visits and Ceremonial Events	\$141,262
Description Organize and conduct official visits and ceremonial events for the Governor, Ministries, Portfolios and Departments		
Measures <i>Quantity</i> - Number of events arranged <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>	2015/16 Budget	2014/15 Forecast
	70-80	73
	90-100%	90-100%
	90-100%	90-100%
	100%	100%
	\$141,262	\$116,764
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 8. A Culture of Good Governance		

DAD 20	Collection of Revenue	\$30,938
Description Collection of Government Revenue		
Measures Quantity - Number of revenue collection transactions / receipts Quality - Collect revenue in accordance with Public Management and Finance Law (2013 Revision), and other legal framework - Activities performed by trained staff - Revenue reconciliation carried out monthly Timeliness - Revenue deposited within two working days of collection - Legal penalties enforced within ninety calendar days on outstanding revenue Location Cayman Brac and Little Cayman Cost	2015/16 Budget	2014/15 Forecast
	9,000-9,300	9,083
	100%	100%
	90-100%	90-100%
	100%	100%
	90-100%	90-100%
	90-100%	90-100%
	100%	100%
	\$30,938	\$214,938
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 4. A More Efficient, Accessible and Affordable Public Service 8. A Culture of Good Governance		

Note: The total cost of supplying this output is \$160,938. However, the revenue of \$130,000 from other third parties reduces the cost to Cabinet to \$30,938.

DAD 21	Hurricane and Other Disaster Preparedness and Response Services	\$41,415
Description Disaster management, preparedness and response services		
Measures	2015/16 Budget	2014/15 Forecast
Quantity - Number of disaster exercise executed - Number of emergency shelters maintained	2-4 4	2 4
Quality - Annually updated Hurricane and Disaster Plan - Training exercises conducted according to guidelines - Key committee members attend the United States National Hurricane Conference - Emergency shelters are maintained in accordance with established departmental procedures and Public Works Department standards	100% 100% 100% 100%	100% 100% 100% 100%
Timeliness - Cover hurricane season June – November - Immediate response to other disasters	90-100% 90-100%	90-100% 90-100%
Location Cayman Brac and Little Cayman	100%	100%
Cost	\$41,415	\$82,429
Related Broad Outcomes: 3. A More Secure Community 4. A More Efficient, Accessible and Affordable Public Service		

DAD 22	Tourism and Business Development	\$233,590
Description Develop, implement and support Tourism and Business Initiatives to help energize the economy and create jobs.		
Measures Quantity - Number of meetings to review activities and programmes - Number of quarterly adverts in an international magazine - Number of responses to world-wide requests for information - Number of brochures distributed - Number of trade shows attended - Number of tours conducted - Number of websites and social media maintained - Number of workshops held - Marketing support for various organizations/community events Quality - Representatives attending trade shows are qualified officials - Create high quality ads in a magazine of more than 200,000 circulation - Produce brochures of highest quality using World Renown Photographers and printers and meet internal guidelines - Information provided in accurate and in accordance with established programmes and policies Timeliness - Produce and circulate brochures not later than March each year - Develop advertisement by June each year - Respond to inquiries within seven days Location Cayman Brac	2015/16 Budget	2014/15 Forecast
	40-50	39
	2-4	2
	3,000-4,000	4,032
	825-850	853
	4	1
	75-100	87
	3-4	3
	4-6	4
	45-50	47
	100%	100%
	90-100%	90-100%
	90-100%	90-100%
	100%	100%
	90-100%	90-100%
	90-100%	90-100%
	90-100%	90-100%
	100%	100%
Cost	\$233,590	\$212,300
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 2. A Work-Ready and Globally Competitive Workforce		

DAD 23	Public Information	\$63,624
Description Provide information and advice to the General Public.		
Measures	2015/16 Budget	2014/15 Forecast
Quantity - Number of direct hours utilized - Number of Freedom of Information requests	4,000-4,500 1-12	5,261 22
Quality Responses to public inquiry are accurate and done by qualified personnel	100%	100%
Timeliness - Routine inquiries- immediate response - Research/Response – within 2-3 days on average	90-100% 90-100%	90-100% 90-100%
Location Cayman Brac and Little Cayman	100%	100%
Cost	\$63,624	\$247,898
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 3. A More Secure Community 4. A More Efficient, Accessible and Affordable Public Service		

DAD 24	Construction and Maintenance of Public Facilities	\$3,936,278
Description Construction and Maintenance of Public Facilities broad outcomes: - Complete fourth changing room, track, and swimming pool at Cayman Brac Sports Complex, to encourage sports tourism on Cayman Brac, - Complete works to convert the Bluff hurricane shelter site into a new Cayman Brac High School campus, to replace the present campus. - Improving scheduled Cayman Airways Ltd. air service to Cayman Brac using large turboprop aircraft. - Complete terminal expansion at Charles Kirkconnell International Airport. This terminal expansion will allow for international flights into Cayman Brac. - Continue the installation of various size water mains along the North Coast (from West End Crossroads to District Administration Building). - Continue work on the Bluff site, to carry out preliminary hydrogeological investigations to construct a new water production/ storage/ distribution facility.		
Measures Quantity - Number of miles of road maintenance and construction - Number of building/facility maintenance job orders processed - Other projects / minor works Quality - Roads are constructed to National Engineering Standards - Project management and maintenance by professional staff Timeliness As set out in Annual Budget Guidelines and approved works program Location Cayman Brac and Little Cayman Cost	2015/16 Budget	2014/15 Forecast
	1,000-1,200	940
	500-600	734
	250-275	374
	100%	100%
	90-100%	90-100%
	90-100%	90-100%
	100%	100%
	\$3,936,278	\$3,997,099
	Related Broad Outcomes: 4. A More Efficient, Accessible and Affordable Public Service 5. Modern, Smart Infrastructure 9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics	

Note: The total cost of supplying this output is \$3,947,217. However, the revenue of \$10,939 from other third parties reduces the cost to Cabinet to \$3,936,278.

DAD 25	Inspection and Licensing Services	\$85,861
Description		
Vehicle, Electrical and Other Miscellaneous Inspection and Licensing Services		
Measures	2015/16 Budget	2014/15 Forecast
Quantity		
• Number of vehicles inspected / licensed	1,300-1,500	1,436
• Number of Driving Licenses issues	450-500	510
• Number of electrical inspections conducted	1-2	0
• Number of spear gun licenses issued	20-30	37
• Number of firearm licenses issued	25-30	29
• Number of other licenses (including Turtle, Fishing and Pot Licenses)	1-2	0
Quality		
• In accordance with Vehicle and Driving Licensing guidelines	100%	100%
• Inspections performed by certified persons	90-100%	90-100%
• 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	90-100%	90-100%
• Services are provided 8:30 a.m. – 4:00 p.m. Monday - Friday	100%	100%
Location		
Cayman Brac and Little Cayman	100%	100%
Cost	\$85,861	\$153,160
Related Broad Outcomes:		
4. A More Efficient, Accessible and Affordable Public Service		

Note: The total cost of supplying this output is \$153,306. However, the revenue of \$67,445 from other third parties reduces the cost to Cabinet to \$85,861.

DAD 26	Preservation and Display of Materials and Sites of Historical Significance	\$208,129
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 artifacts preserved (average) • Number of displays/exhibitions provided • Number of tours provided • Number of heritage house bookings / events 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		2015/16 Budget 3,500-4,000 175-200 400-450 5-10 100% 100% 90-100% 100% \$208,129
		2014/15 Forecast 3,750 192 427 6 100% 100% 90-100% 100% \$195,782
Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy		

DAD 27	Child Care and Pre-School Services	\$417,007
Description Provision of Child Daycare and Pre-School Services.		
Measures	2015/16 Budget	2014/15 Forecast
Quantity Number of students attending the Centre (per day)	25-30	28
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	100% 100% 100%	100% 100% 100%
Timeliness Services provided 8:00a.m. – 5:30p.m., Monday - Friday	90-100%	90-100%
Location Cayman Brac	100%	100%
Cost	\$417,007	\$496,177
Related Broad Outcomes: 3. A More Secure Community 4. A More Efficient, Accessible and Affordable Public Service 7. A Centre of Excellence in Education		

Note: The total cost of supplying this output is \$480,313. However, the revenue of \$63,306 from other third parties reduces the cost to Cabinet to \$417,007.

DAD 28	Customs and Immigration Services and Controls	\$1,354,349
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	2015/16 Budget	2014/15 Forecast
Quantity		
• Number of passengers processed	50,000-55,000	52,375
• Number of aircraft processed	4,000-5,000	5,292
• Number of vessels processed	200-215	221
• Imports – in tons	15,000-20,000	14,488
• Number of Board Meetings held	5-10	8
• Number of work permits processed	1,000-1,200	1,362
• Number of prosecutions effected	1-2	0
• Number of Trade and Business applications processed	150-180	203
• Number of arrests effected	5-10	7
• Number of investigations conducted	35-45	41
• Number of import entries cleared by customs	3,000-4,000	3,004
• Processing Migrants/Refuges in accordance with UNHCR guidelines	175-200	196
• Processing Visitor Extensions and Visas	125-150	149
• Administrative Services (Collection of Revenue and Accounting for same, including Trade and Business Licenses	1-2	0
Quality		
• Full compliance with Customs and Immigration Laws, Regulations and Procedures	100%	100%
• All work is carried out by qualified officers	90-100%	90-100%

Timeliness - Attend all vessels/aircraft: on demand - Passengers are processed within five minutes - Work permits are processed within three weeks - Cargo is inspected and cleared within 24 hours - Investigations, arrests and prosecutions are conducted in accordance with established guidelines and legal framework Location Cayman Brac and Little Cayman		
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	90-100%	90-100%
Cost	\$1,354,349	\$1,998,350
Related Broad Outcomes: - A Strong, Thriving and Increasingly Diverse Economy - A More Secure Community		

Note: The total cost of supplying this output is \$1,529,867. However, the revenue of \$175,518 from other third parties reduces the cost to Cabinet to \$1,354,349.

DAD 29	Processing Accounts Payable Transactions	\$151,535
Description Treasury Services: Processing Account Payable and Receivable Transactions.		
Measures	2015/16 Budget	2014/15 Forecast
Quantity - Number of transactions / batches processed - Number of cheques processed	925-975 2,000-2,500	950 2,356
Quality All payments executed In accordance with Public Management and Finance Law (2013 Revision) and departmental policy	100%	100%
Timeliness Payments processed within one week of receipt	100%	100%
Location Cayman Brac	100%	100%
Cost	\$151,535	\$213,304
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 8. A Culture of Good Governance		

DAD 30	Sister Islands Sports	\$324,323
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	2015/16 Budget	2014/15 Forecast
Quantity - Number of Community Sport Development Programmes - Number of national athletes coached - Number of recreational leagues/events organized - Number of school coaching sessions - Number of workshops conducted	50-60 15-20 45-50 325-350 250-275	58 19 50 336 265
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	90-100% 100%	90-100% 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 five days per week/ or when required.	100%	100%
	100%	100%
	90-100%	90-100%
Location Cayman Brac and Little Cayman	100%	100%
Cost	\$324,323	\$224,558
Related Broad Outcomes: 3. A More Secure Community 6. A Fit and Healthy Population		

TOU 9	Tourism Public Relations Services	\$1,621,179
Description • Manage local and international communications with external stakeholders: including the media, tourism industry partners and trade partners throughout the year and particularly during times of national emergency or crisis. • Increase awareness and enhance the image of the Cayman Islands, in order to promote tourism using channels such as: ○ Press Releases ○ Visiting Journalist Program ○ Targeted Media Event and Promotions ○ Speeches, Features, Articles and Newsletters. ○ Event Photography and Graphic Design ○ Social Media		
Measures	2015/16 Budget	2014/15 Forecast
Quantity • 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 • Event Photography and Graphic Design (Banners, Invitations, Ads etc.) • Number of presentations/reports	53-59 11-17 56-62 9-15 195-200 16-22 17-23 93-99 27-33	98 13 97 17 391 31 13 134 36
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 two days before event • Visiting journalist programme spans a calendar year, trip maybe centered around specific calendar events or maybe customized for specific journalist stories • Photography and graphic support provided as appropriate upon request • Attend all briefings as required by Chairperson(s) or by the Ministry	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
Location Cayman Islands	100%	100%
Cost	\$1,621,179	\$1,447,286
Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy		

TOU 11	Tourism Industry Customer Service Training	\$493,574
Description To provide customer training and improvement methods for private sector employees and public sector personnel.		
Measures Quantity - Number of customer service workshops to be conducted - Number of mystery shopping assessments - Number of new products that will enhance and build on the customer service training programme Quality - Workshops will be designed to meet CIDOT's performance metrics (learning objectives met, learning impact assessed) and the ASTD Standard. - Workshops will be customized, through consultation and feedback, to meet the needs of the target group (participant evaluations) - Mystery shopping assessments will be conducted to ensure that customer service training is being facilitated in the tourism industry. - New customer service products will facilitate the enhancement of the customer service training program Timeliness - Workshops- Ongoing throughout the year - Mystery Shopping- Quarter 3 (January to March) Location Cayman Islands	2015/16 Budget	2014/15 Forecast
	72-78	106
	1-3	N/A
	1-3	N/A
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
Cost	\$493,574	\$431,793
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 2. A Work-Ready and Globally Competitive Workforce		

Note: Output has been revised from 2014/15

TOU 14	Tourist Accommodation Inspections, Licensing and Revenue Collection Services	\$616,126	
Description			
• Provide Tourist Accommodation Inspections and Licensing Services on behalf of the Hotel Licensing Board • Collect and record Tourism Revenue including: ○ Tourist Accommodation Tax Charges (TAC) ○ Timeshare Tax Charges (TSC) ○ Tourist Accommodation 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		2015/16 Budget	2014/15 Forecast
Quantity			
• Number of inspections: ▪ Grand Cayman ○ Condo/Apartment ○ Villa/Guest House ○ Hotel ▪ Sister Islands ○ Condo/Apartment ○ Villa/Guest House ○ Hotel • Collection of revenue: ○ Number of tourist accommodation tax receipts issued ○ Number of timeshare tax receipts issued ○ Number of License Fee receipts issued ○ Number of accommodations audit reports issued			
		1,188-1,313	1,190
		884-977	624
		1,226-1,350	1,194
		110-120	55
		82-88	143
		95-105	56
		5,130-5,670	5,293
		82-86	93
		535-540	525
		1-3	0

Quality • Inspections will be based upon standards and regulations laid down in the Tourism Law • Internationally accepted standards and practices will be incorporated into accommodation and public facilities inspection evaluation process • Properties will be inspected by qualified personnel • Consultation and award of accommodation licenses will be done by the Hotel Licensing Board • All TAT and TST due for the months of July 2015 to June 2016 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		
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
Timeliness • Workshops- Ongoing throughout the year • Mystery Shopping- Quarter 3 (January to March)	100%	100%
Location Cayman Islands	100%	100%
Cost	\$616,126	\$673,892
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 5. Modern, Smart Infrastructure 9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics		

Note: Output has been revised from 2014/15.

TOU 15	Pilot Environmental Program for the Tourism Sector	\$184,716
Description Implement the Cayman Islands Environmental Program for the Tourism Sector (CEPTS). This program is designed and developed to increase environmental management awareness and to encourage environmentally responsible management practices. This will be achieved through: - Environmental Management Systems (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	2015/16 Budget	2014/15 Forecast
Quantity - Number of EMS support sessions to properties - Number of environmental awareness activities and programmes e.g. Annual Living Green Fair - Number of tourism partners adopting and implementing environmental best practices	9-15 2-6 9-15	14 8 12
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	100% 100%	100% 100%
Timeliness July 2015 – June 2016	100%	100%
Location Cayman Islands	100%	100%
Cost	\$184,716	\$174,253
Related Broad Outcomes: - A Strong, Thriving and Increasingly Diverse Economy - Conservation of our Biological Diversity and Ecologically Sustainable Development		

TOU 16	Tourism Product Enhancement Projects	\$466,042
Description Identify and facilitate Physical and Tourism Service Product Enhancement Projects as outlined in the annual work plan and using the guidelines of National Tourism Management Policy (NTMP) to enhance visitor experience		
Measures Quantity - Number of tourist way finding and attraction location signage - Number of Cayman Islands Tourism product enhancement/ infrastructure projects - Number of NTMP actions coordinated and implemented - Number of activities supporting community tourism, local culture and heritage in the Cayman Islands - Number of Musical Performances to enhance visitor experience at CIAA Airport and Royal Watler Terminal Ports - Number of Product Development Collateral Initiatives created and implemented Quality - Signage will be highly visible and in keeping with the aesthetics of the attractions/facilities - Success of these infrastructure projects will be measured by cruise and stay over exit surveys. - Actions and projects implemented will be aligned and guided by the NTMP - Success will be measured by visitor experience and satisfaction noted by cruise and stay-over exit surveys - Visitor Experience Programmes will be enhanced by local musicians and qualified Frontline staff at ports of exit - Projects and initiatives will be done in accordance with the NTMP Timeliness Ongoing throughout the year Location Cayman Islands Cost	2015/16 Budget 2-8 4-10 1-7 1-5 3-9 1-7 100% 100% 100% 100% 100% 100% 100% 100% \$466,042	2014/15 Forecast 6 4 3 28 24 0 100% 100% 100% 100% 100% 100% 100% 100% \$408,873
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 5. Modern, Smart Infrastructure 9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics		

Note: Output has been revised and merged with TOU 23

TOU 18	Collection, Preparation and Publication of Statistical Information	\$466,355
Description Data collection, preparation and publication of statistical reports, to be provided to Department of Tourism (DOT) Stakeholders, Industry Partners and Tourism Related Associations • Estimated hotel and apartment occupancy rates • Estimated hotel and apartment average length of stay • Tourist air arrivals by month • Tourist cruise arrivals by month • Public tourism arrivals report • Average daily rate • Data collection • Air/cruise exit survey		
Measures	2015/16 Budget	2014/15 Forecast
Quantity • Estimated Hotel and Apartment Occupancy Rate Report • Estimated Hotel and Apartment Average Length Of Stay Report • Tourist Air Arrivals By Month Report • Tourist Cruise Arrivals By Month Report • Public Tourism Arrivals Report • Exit Survey Reports • Data Collection using: ○ Sample of Air Exit Surveys ○ Sample of Cruise Exit Surveys	10-15 10-15 20-25 9-15 9-15 1-3 1,640-1,815 650-720	9 9 10 10 10 1 1,386 931
Quality • Data gathered and reports written according to Tourism Law (1995 Revision) and Tourism Regulations (1996 Revision) • All reports will follow the guidelines set out by the DOT to be posted on the Department of Tourism's official website at www.caymanislands.ky/statistics and distributed through press releases	100% 100%	100% 100%
Timeliness • Reports for any particular month will be produced and approved for release by the last Friday of the following month • Exit Survey reports will be produced annually and the data collection is done daily	100% 100%	100% 100%
Location Cayman Islands	100%	100%
Cost	\$466,355	\$407,625
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 5. Modern, Smart Infrastructure 9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics		

TOU 19	Tourism Education and Awareness Programmes	\$420,335
Description - To increase the community's awareness of the importance of tourism to the Cayman Islands economy: - Tourism Career Awareness, Promotion and Exploration to Students - Tourism Awareness and Assessment Tools - Tourism Curriculum Infusion - Plan and execute Tourism Activities in support of the Hospitality School and the Tourism Sector		
Measures	2015/16 Budget	2014/15 Forecast
Quantity		
• Number of assisted events	12-18	N/A
• Number of industry reports	12-18	N/A
• Tourism partner awareness and promotion		
• Number of International tourism partner competitions executed	1-7	1
• Number of Central Caribbean Marine Institute (CCMI)/ Cayman National Cultural Foundation (CNCF) /Cayman Islands Tourism Association (CITA) /National Trust Education Activities	7-13	5
• Number of media placements	17-23	15
• Number of tourism training/presentation workshops for teachers conducted	1-3	1
• Number of tourism familiarization trips undertaken	1-3	3
• Number of tourism education programmes/activities developed for students Grade 1 to 12	22-26	14
• Number of career awareness workshops	20-30	4
Quality		
All Tourism education programs will be designed and delivered to meet CIDOT's performance metrics (learning objectives met, learning impact assessed)		
• International partner competitions and speak-off/Tourism Ambassador competition managed according to international tourism partner standards	100%	100%
• Tourism career awareness presentations and expos will be delivered by knowledgeable, qualified personnel and 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%
• Assistance with Hospitality School events will be for the betterment and enhancement of the tourism industry	100%	100%
• Industry reports will be to support the tourism industry	100%	100%

Timeliness • Tourism competitions throughout the period • Tourism career awareness presentations and expos throughout the period • Tourism curriculum infusion session to be developed, monitored, and evaluated throughout the period • Community tourism awareness events to take place over the period of the year • Industry reports will be produced throughout the period	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
Location Cayman Islands	100%	100%
Cost	\$420,335	\$440,305
Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy		

Note: Output has been revised from 2014/15.

TOU 20	Digital Marketing	\$1,743,981
Description • Direct marketing of the Cayman Islands to consumers and trade through: ○ Digital e.g. electronic post cards, newsletters, and e-blasts delivered via the internet ○ Direct (e.g.- social on-site activation delivered, face-to-face) • Web management ○ Special events and promotions ○ Content updates ○ Partner E-brochure updates ○ Consumer enhancements • Social media ○ Messages ○ Videos ○ Activation (on-site)		
Measures	2015/16 Budget	2014/15 Forecast
Quantity • Number of direct marketing initiatives: ▪ Consumer ○ Number of digital post cards, newsletter or e-blasts developed and distributed ○ Number of direct activities ▪ Trade ○ Number of digital post cards, newsletter or e-blasts developed and distributed ○ Number of direct activities • Number of digital marketing initiatives: ▪ Website management ○ Number of promotions supported ○ Number of website content updates ○ Number of partner e-brochure updates ○ Website enhancement projects ▪ Social media ○ Number of messages posted on social media channels ○ Number of website content updates ○ Number of partner e-brochure updates		
	46-52	113
	35-42	N/A
	25-31	6
	8-13	N/A
	28-33	30
	2,580-2,855	4,365
	83-89	1,071
	6-10	8
	1,765-1,950	1,179
	13-19	N/A
	3-7	N/A

Quality • In accordance with the digital media framework • In accordance with the agreed strategy, plan and timeline of DOT's annual marketing plan • 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%	100%
	100%	100%
Timeliness • Ongoing throughout the year	100%	100%
Location US, UK, Canada and Cayman Islands	100%	100%
Cost	\$1,743,981	\$1,706,786
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 5. Modern, Smart Infrastructure 9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics		

Note: Output has been revised and includes quantity measures from TOU 21.

TOU 21	Promotional Activities	\$4,092,899	
Description Promote an awareness of, and travel to, the Cayman Islands using a variety of tools for both our trade and consumer audiences. These tools will range from in person sales calls with travel agents to Familiarization trips for travel agents to online presence through the management of seven websites used for promotional purposes. • Trade ○ Participate in Trade Shows ○ Conduct Trade Training Seminars ○ Sales “Blitz” ○ Sales calls ○ Partnership/Affinity Programs ○ Familiarization Trips ○ Hard copy e.g. post cards, promotional brochures sent via traditional post, travel planner • Consumer ○ Events Sponsorships ○ Consumer Shows ○ Partnership/Affinity Programs ○ Hard copy e.g. post cards, promotional brochures sent via traditional post, travel planner			
Measures		2015/16 Budget	2014/15 Forecast
Quantity • <u>Trade</u> ○ Number of trade shows attended ○ Number of trainings given ○ Number of sales’ blitz conducted ○ Number of Sales offices visited ○ Number of partnerships/ affinity programs entered into ○ Number of FAM trips ○ Number of hard copy e.g. post cards, promotional brochures sent via traditional post, travel planner • <u>Consumer</u> ○ Number of events sponsored ○ Number of consumer shows attended ○ Number of affinity programs ○ Number of special events hosted ○ Number of hard copy e.g. post cards, promotional brochures sent via traditional post, travel planner			
		58-64	64
		235-262	280
		6-12	18
		1,052-1,164	1,227
		2-6	8
		20-26	22
		35-42	43
		50-56	74
		80-84	88
		5-9	16
		1-5	7
		3-7	30

Quality - Exhibits at Trade Shows to be displayed in accordance with Tourism Guidelines - Special Events, Familiarisation Trips, Sales Calls, Sales blitz's and Training to be conducted by qualified, knowledgeable personnel - Quality should be in compliance with agreed plans and strategy - Branding image to be maintained at all times	100%	100%
Timeliness Ongoing throughout the year	100%	100%
Location US, UK, Canada and Cayman Islands	100%	100%
Cost	\$4,092,899	\$3,867,926
Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy		

Note: Output has been revised and includes quantity measures from TOU 20.

TOU 22	Advertising Activities	\$6,940,389
Description Market the Cayman Islands through the following methods of advertising: • Print • Radio • Television • Web/ Internet		
Measures	2015/16 Budget	2014/15 Forecast
Quantity		
• Number of print insertions	170-178	225
• Number of radio spots	975-980	739
• Number of television spots	4,358-4,816	3,372
• Number of web locations (digital activity placements)	233-239	216
Quality		
• Content of all materials to be in compliance with the agreed strategy set forth by the Department of Tourism	100%	100%
• In compliance with agreed plans and strategy	100%	100%
• Branding image to be maintained at all times	100%	100%
Timeliness		
• In accordance with agreed plan and timelines of the Department of Tourism's media plan	100%	100%
Location		
Cayman Islands, USA, UK and Continental Europe and Canada	100%	100%
Cost	\$6,940,389	\$7,007,164
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 5. Modern, Smart Infrastructure 9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics		

Note: The total cost of supplying this output is \$6,950,839. However, the revenue of \$10,450 from other third parties reduces the cost to Cabinet to \$6,940,389.

TOU 24	Cruise Tourism Management	\$505,841
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 - Cruise Events to enhance Cruise Visitor Experience at Seaport - Cruise Industry Reports 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	2015/16 Budget	2014/15 Forecast
	10-14	6
	1-5	12
	100%	100%
	100%	100%
	100%	100%
	\$505,841	\$474,994
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: Output has been revised from 2014/15.

TOU 26	Technical Advice and Oversight of Boards and Committees	\$235,388	
Description Provide administrative and consultative services to the following Boards and Committees: • Hotel Licensing Board (HLB) • Public Transportation Board (PTD) ○ Transportation • National Tourism Management Policy (NTMP) Steering Committee ○ Environment ○ Sustainable Tourism Development ○ Airport, George Town and Port Development ○ Research and Information ○ Human Research ○ Infrastructure and Product Enhancement • Hospitality School Advisory Council • Cayman Islands Film Commission Provide Tourism Advice to the Ministry of Tourism and other Government Ministries, Departments and other Industry Stakeholders on issues likely to impact the economy and infrastructure of the Cayman Islands. • Technical research reports • Policy input and advice • Special papers and reports as requested			
Measures		2015/16 Budget	2014/15 Forecast
Quantity • Hotels Licensing Board • Public Transportation Board • National Tourism Management Policy Steering Committee • Hospitality School Advisory Council • Cayman Islands Film Commission • Number of technical research reports • Policy input and advice in written format • Number of special papers, reports, and responses as requested		3-9 9-15 2-8 6-12 6-12 3-9 12-18 12-18	5 11 1 22 N/A 3 3 3

Quality - Board members/ committee members will define specific issues/opportunities, conduct necessary research, identify best practices and offer guidance or potential solutions to each respective board as necessary - Submitted by the Director of Tourism, all reports, responses and/or advice in written format will be prepared based on available research, existing international and national policy documents and drawing on the technical expertise available to the Department of Tourism in order to provide a comprehensive, objective, accurate and fact based information to the Ministry of Tourism and other agencies - Each submission will be presented with a statement of the issues, include pertinent data, have an unambiguous statement of policy objectives, identify viable options and assess the same Timeliness - Department of Tourism representative will attend meetings as called by committee chair - Advice provided within five working days of the timeframe mutually agreed between the Ministry/Other Agencies and Department. Location Cayman Islands	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
Cost	\$235,388	\$420,167
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 8. A Culture of Good Governance 9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics		

Note: Output has been revised and merged with TOU 25 from 2014/15

NWS 3	Meteorological Services	\$1,201,816
Description The meteorological service provides: • Meteorological and related services to the various governmental departments and statutory bodies in the form of reports and special projects • Range of weather information, forecast and warning services to the community at large through the media for protection of life and property • Maintenance of systems for the collection and quality control of observational data to assemble the national climate record and support meteorological research • Maintenance of the national climate archive as an integral part of providing climate monitoring and prediction services		
Measures	2015/16 Budget	2014/15 Forecast
Quantity • Number of Meteorological Aviation Observations • Number of Aviation Forecast • Number of Public Weather Forecast • Number of Weather Warnings • Number of reports as requested/needed due to media request, statistical request and special reports	10,750-11,000 2,900-2,950 1,075-1,100 250-300 30-50	10,800 2,920 1,080 275 40
Quality • All the work and data gathering is done under the conventions and recommended standards and practices of the World Meteorological Organization (WMO) and the International Civil Aviation Organization (ICAO) using most up to date technology where available. • All Forecast, Warnings and Reports are undertaken under the guidelines, standards and recommendation practices recognized by the World Metrological Organization (WMO)	100% 100%	100% 100%
Timeliness • Meteorological Aviation Observations will be submitted on an hourly basis • Aviation Forecast will be submitted four times per day • Public forecast reports will be updated three times daily • Warnings will be issued as required for threatening severe weather systems • Reports as requested by various Government departments for climate data to be used in project planning	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
Location Grand Cayman and Cayman Brac	100%	100%
Cost	\$1,201,816	\$1,124,588
Related Broad Outcome: 5. Modern, Smart Infrastructure		

5. PAYMENT ARRANGEMENTS

Cabinet will pay the Ministry of District Administration, Tourism and Transport 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 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.

Table 1: Expected Invoice Profile

MONTH	MDT 1	MDT 2	MDT 3	MDT 17	PTO 2	PTO 3	PTO 4
	\$	\$	\$	\$	\$	\$	\$
July	30,147	83,403	8,686	11,419	16,124	18,839	14,523
August	30,147	83,403	8,686	11,419	16,124	18,839	14,523
September	30,147	83,403	8,686	11,419	16,124	18,839	14,523
October	30,147	83,403	8,686	11,419	16,124	18,839	14,523
November	30,147	83,403	8,686	11,419	16,124	18,839	14,523
December	30,147	83,403	8,686	11,419	16,124	18,839	14,523
January	30,147	83,404	8,686	11,420	16,124	18,839	14,523
February	30,147	83,404	8,686	11,420	16,125	18,839	14,523
March	30,147	83,404	8,686	11,420	16,125	18,839	14,523
April	30,147	83,404	8,686	11,420	16,125	18,839	14,524
May	30,147	83,404	8,686	11,420	16,125	18,839	14,524
June	30,146	83,404	8,685	11,420	16,125	18,838	14,524
Total	361,763	1,00,842	104,231	137,034	193,493	226,067	174,279

MONTH	DAD 16	DAD 17	DAD 18	DAD 19	DAD 20	DAD 21	DAD 22
	\$	\$	\$	\$	\$	\$	\$
July	41,055	65,346	30,715	11,772	2,578	3,451	19,466
August	41,055	65,346	30,715	11,772	2,578	3,451	19,466
September	41,055	65,346	30,715	11,772	2,578	3,451	19,466
October	41,055	65,346	30,715	11,772	2,578	3,451	19,466
November	41,055	65,346	30,715	11,772	2,578	3,451	19,466
December	41,055	65,346	30,715	11,772	2,578	3,451	19,466
January	41,055	65,346	30,715	11,772	2,578	3,451	19,466
February	41,055	65,346	30,715	11,772	2,578	3,451	19,466
March	41,055	65,346	30,715	11,772	2,578	3,451	19,466
April	41,055	65,346	30,715	11,772	2,578	3,452	19,466
May	41,056	65,346	30,715	11,771	2,579	3,452	19,465
June	41,056	65,345	30,715	11,771	2,579	3,452	19,465
Total	492,662	784,151	368,580	141,262	30,938	41,415	233,590

MONTH	DAD 23	DAD 24	DAD 25	DAD 26	DAD 27	DAD 28	DAD 29
	\$	\$	\$	\$	\$	\$	\$
July	5,302	328,023	7,155	17,344	34,751	112,862	12,628
August	5,302	328,023	7,155	17,344	34,751	112,862	12,628
September	5,302	328,023	7,155	17,344	34,751	112,862	12,628
October	5,302	328,023	7,155	17,344	34,751	112,862	12,628
November	5,302	328,023	7,155	17,344	34,751	112,862	12,628
December	5,302	328,023	7,155	17,344	34,751	112,862	12,628
January	5,302	328,023	7,155	17,344	34,751	112,862	12,628
February	5,302	328,023	7,155	17,344	34,750	112,863	12,628
March	5,302	328,023	7,155	17,344	34,750	112,863	12,628
April	5,302	328,023	7,155	17,344	34,750	112,863	12,628
May	5,302	328,024	7,155	17,344	34,750	112,863	12,628
June	5,302	328,024	7,156	17,345	34,750	112,863	12,627
Total	63,624	3,936,278	85,861	208,129	417,007	1,354,349	151,535

MONTH	DAD 30	TOU 9	TOU 11	TOU 14	TOU 15	TOU 16	TOU 18
	\$	\$	\$	\$	\$	\$	\$
July	27,027	135,098	41,131	51,344	15,393	38,837	38,863
August	27,027	135,098	41,131	51,344	15,393	38,837	38,863
September	27,027	135,098	41,131	51,344	15,393	38,837	38,863
October	27,027	135,098	41,131	51,344	15,393	38,837	38,863
November	27,027	135,098	41,131	51,344	15,393	38,837	38,863
December	27,027	135,098	41,131	51,344	15,393	38,837	38,863
January	27,027	135,098	41,131	51,344	15,393	38,837	38,863
February	27,027	135,098	41,131	51,344	15,393	38,837	38,863
March	27,027	135,098	41,131	51,344	15,393	38,837	38,863
April	27,027	135,099	41,131	51,344	15,393	38,837	38,863
May	27,027	135,099	41,132	51,343	15,393	38,836	38,863
June	27,026	135,099	41,132	51,343	15,393	38,836	38,862
Total	324,323	1,621,179	493,574	616,126	184,716	466,042	466,355

MONTH	TOU 19	TOU 20	TOU 21	TOU 22	TOU 24	TOU 26	NWS 3
	\$	\$	\$	\$	\$	\$	\$
July	35,028	145,332	341,075	578,366	42,153	19,616	100,151
August	35,028	145,332	341,075	578,366	42,153	19,616	100,151
September	35,028	145,332	341,075	578,366	42,153	19,616	100,151
October	35,028	145,332	341,075	578,366	42,153	19,616	100,151
November	35,028	145,332	341,075	578,366	42,153	19,616	100,151
December	35,028	145,332	341,075	578,366	42,153	19,616	100,151
January	35,028	145,332	341,075	578,366	42,153	19,616	100,151
February	35,028	145,332	341,075	578,366	42,154	19,616	100,151
March	35,028	145,332	341,075	578,366	42,154	19,615	100,152
April	35,028	145,331	341,075	578,365	42,154	19,615	100,152
May	35,028	145,331	341,075	578,365	42,154	19,615	100,152
June	35,027	145,331	341,074	578,365	42,154	19,615	100,152
Total	420,335	1,743,981	4,092,899	6,940,389	505,841	235,388	1,201,816



DISTRICT ADMINISTRATION, TOURISM AND TRANSPORT
STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

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

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

To the best of my knowledge the statements are:

- d. Complete and reliable;
- e. Fairly reflect the forecast financial position as at 30th June 2016 and performance for the 2015/16 financial year; and
- f. Comply with generally accepted accounting practice.

Mr. Stran Bodden, JP
Chief Officer

Ministry of District Administration, Tourism and Transport

30 June 2015

Ministry of District Administration, Tourism and Transport

FORECAST OPERATING STATEMENT FOR THE YEAR ENDED 30 JUNE 2015	Note	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Revenue				
Outputs to Cabinet		29,820	28,575	27,327
Outputs to other government agencies		-	-	-
Outputs to others		498	456	488
Interest revenue		-	-	-
Total Operating Revenue		30,318	29,031	27,815
Operating Expenses				
Personnel costs	1	(15,257)	(14,427)	(13,310)
Supplies and consumables	2	(14,849)	(14,407)	(16,149)
Depreciation	3	(161)	(174)	(63)
Capital charge		-	-	-
Other operating expenses		(51)	(23)	(43)
Total Operating Expenses		(30,318)	(29,031)	(29,564)
Surplus/(deficit) from operating activities and before extraordinary items		-	-	(1,751)
Extraordinary items		-	-	-
Net Surplus/(deficit)		-	-	(1,751)

FORECAST STATEMENT OF CHANGES IN NET WORTH FOR THE YEAR ENDED 30 JUNE 2015	Note	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Opening balance net worth		12,995	12,950	22,579
Net Surplus/(deficit)		-	-	(1,751)
Property revaluations		-	-	-
Investment revaluations		-	-	-
Net revaluations during the period		-	-	-
Total recognised revenues and expenses		-	-	(1,751)
Equity investment		200	45	649
Repayment of surplus		-	-	-
Prior Period Adjustment		-	1,363	-
Capital withdrawal		-	-	(9,890)
Closing balance net worth		13,195	12,995	11,587

Ministry of District Administration, Tourism and Transport

FORECAST BALANCE SHEET AS AT 30 JUNE 2015	Note	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Current Assets				
Cash and cash equivalents	4	10,951	10,790	4,669
Accounts receivables	5	2,068	2,124	7,541
Prepayments		1,010	1,010	607
Inventories	6	-	-	-
Total Current Assets		14,029	13,924	12,817
Non-Current Assets				
Property, plant and equipment	7	680	647	599
Other non-current assets		79	18	-
Total Non-Current Assets		759	665	599
Total Assets		14,788	14,589	13,416
Current Liabilities				
Account payable	8	399	399	412
Unearned revenue	9	24	24	-
Employee entitlements	10	308	308	332
Other current liabilities		863	863	1,085
Total Current Liabilities		1,594	1,594	1,829
Non-Current Liabilities				
Employee entitlements	11	-	-	-
Other non-current liabilities	12	-	-	-
Total Non-Current Liabilities		-	-	-
Total Liabilities		1,594	1,594	1,829
TOTAL ASSETS LESS TOTAL LIABILITIES				
NET WORTH				
Contributed capital		(58)	(258)	19,024
Asset revaluation reserve		-	-	106
Accumulated surpluses		13,253	13,253	(7,543)
Total Net Worth		13,195	12,995	11,587

FORECAST CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2015	Note	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
<i>Receipts</i>				
Outputs to Cabinet		29,820	33,641	19,563
Outputs to other government agencies		-	-	2,478
Output to others		498	690	1,474
Interest received		-	-	-
<i>Payments</i>				
Personnel costs		(15,257)	(13,983)	(12,594)
Supplier		(14,849)	(14,227)	(17,341)
Other payments		(51)	-	(459)
Net cash flows from operating activities	13	161	6,121	(6,879)
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of non-current assets		(200)	(95)	(54)
Proceeds from sale of non-current assets				
Net cash flows from investing activities		(200)	(95)	(54)
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity investment		200	95	87
Repayment of surplus				
Capital withdrawal				
Net cash flows from financing activities		200	95	87
Net increase/(decrease) in cash and cash equivalents		161	6,121	(6,846)
Cash and cash equivalents at beginning of period		10,790	4,669	11,515
Cash and cash equivalents at end of period	4	10,951	10,790	4,669

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 2016.
Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

Cash and cash equivalents

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

Receivables and advances

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

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

Buildings are recorded at historical cost (or fair value as at time of first recognition) or valuation. Other plant and equipment, which includes motor vehicles and office equipment, is recorded at cost (or fair value if acquired prior to 2005) less accumulated depreciation.

Computer Hardware and Software

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

Liabilities***Accounts Payable***

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

Provisions

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

Employee entitlements

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

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

NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Personnel Costs

Description	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Salaries and wages	12,108	11,248	10,734
Health Care	2,522	2,576	1,992
Employer/Government pension expense	620	595	521
Other Personnel related costs	7	8	63
Total Personnel Costs	15,257	14,427	13,310

Note 2: Supplies and Consumables

Description	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Supplies of goods and services	13,296	12,922	13,820
Operating lease rentals	684	691	1,025
Other	869	794	1,304
Total Supplies and consumables	14,849	14,407	16,149

Note 3: Depreciation

Description	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Buildings	16	4	8
Vehicles	55	52	8
Aeroplanes	-	-	-
Boats	-	-	-
Furniture and fittings	30	4	30
Computer hardware and software	50	34	6
Office equipment	3	13	5
Other plant and equipment	3	64	-
Other assets	4	3	5
Buildings	16	4	8
Total Depreciation	161	174	63

Assets are depreciated on a straight-line basis as follows:

Description	Years
Buildings	10-60
Vehicles	3-20
Aeroplanes	-
Boats	5-20
Furniture and fittings	3-25
Computer hardware and software	3-10
Office equipment	3-25
Other plant and equipment	5-20
Other assets	5-20

Note 4: Cash and Cash Equivalents

Description	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Cash on hand	100	100	83
Bank accounts	10,851	10,690	4,586
Deposit with Ministry of Finance and Economics (Treasury)	-	-	-
Total Cash and Cash Equivalents	10,951	10,790	4,669

Note 5: Accounts Receivable

Description	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Outputs to Cabinet	1,766	1,766	23
Outputs to other government agencies	-	-	-
Outputs to others	300	300	7,459
Interest receivable	-	-	-
Interest Receivable	-	-	-
Other Receivables	58	58	59
Total Gross	2,124	2,124	7,541
Less provision for doubtful debts	-	-	-
Total Net	2,124	2,124	7,541

Note 6: Inventories

	2015/16 Budget \$000	2014/15 Est. Actual \$000	2013/14 Actual \$000
Raw Materials (including Consumable Stores)	-	-	-
Work in Progress	-	-	-
Finished Goods	-	-	(22)
Total Inventories	-	-	(22)

Note 7: Property, plant and Equipment

	Opening Balance	Addition	Disposals	Revaluation	Depreciation	Closing Balance 2014/15 Forecast
	\$000	\$000	\$000	\$000	\$000	\$000
Buildings	369	50	-	-	(40)	387
Vehicles	3,702	55	-	-	(3,652)	105
Aeroplanes	-	-	-	-	-	-
Boats	-	-	-	-	-	-
Furniture and fittings	406	-	-	-	(273)	133
Computer hardware and software	269	82	-	-	(280)	63
Office equipment	177	7	-	-	(178)	6
Other plant and equipment	76	-	-	-	(72)	4
Construction in progress	-	-	-	-	-	-
Other assets	-	6	-	-	(1)	5
Total	4,999	200			(4,496)	703

-

	HC or Revalued Amount	Accum Depr	Budget 2015/16	Actual 2014/15
	\$000	\$000	\$000	\$000
Buildings	-	-	-	-
Vehicles	-	-	-	-
Aeroplanes	-	-	-	-
Boats	-	-	-	-
Furniture and fittings	-	-	-	-
Computer hardware and software	-	-	-	-
Office equipment	-	-	-	-
Other plant and equipment	-	-	-	-
Construction in progress	-	-	-	-
Other assets	-	-	-	-
Total	-	-	-	-

Note 8: Accounts Payable

Description	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Trade Creditors	399	399	412
Operating lease rental	-	-	-
Accruals	-	-	-
Total Cash and Cash Equivalents	399	399	412

Note 9. Unearned Revenue

Description	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Revenue received in advance	24	24	-
Total Cash and Cash Equivalents	24	24	0

Note 10. Employee Entitlements (Current)

Description	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Long service leave and other leave entitlements	225	225	249
Other salary related entitlements	83	83	83
Total Employee Entitlements	308	308	332

Note 11 Employee Entitlements (Non-Current)

None

Note 12. Other Non-Current Liabilities

None

Note 13: Reconciliation of Operating Surplus to Cash Flows from Operating Activities

Description	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Operating surplus/(deficit)	-	-	5
Non-cash movements			
Depreciation	161	174	63
Decrease in other current assets	-	(403)	-
Increase in payables/accruals	-	-	(10,606)
Net gain/loss from sale of fixed assets	-	-	-
Net gain/loss from sale of investments	-	-	-
Decrease/increase in other current liabilities	-	(259)	876
Increase in receivables	-	6,609	2,831
Net cash flows from operating activities	161	6,121	(6,831)

ANNUAL BUDGET STATEMENT

MINISTRY OF PLANNING, LANDS, AGRICULTURE, HOUSING AND INFRASTRUCTURE

**FOR THE FINANCIAL YEAR
ENDING 30 JUNE 2016**

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

CONTENT

STATEMENTS: STATEMENT OF MINISTER/ OFFICIAL MEMBER AND CHIEF OFFICER

PART A: Ownership Performance

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

PART B: Output Performance

5. Outputs to be Delivered
6. Payment Arrangements

APPENDIX: Forecast Financial Statements

STATEMENT OF THE MINISTER

I confirm that the draft Annual Budget Statement and the draft Purchase Agreements reflect the outputs I wish to purchase in the 2015/16 financial year. The Draft Annual Budget Statement and the draft Ownership performance I want to be delivered in the 2015/16 financial year.

I also confirm that the Draft Annual Plan and Estimates includes the various measures I am planning to enforce during the 2015/16 financial year.

Honourable D. Kurt Tibbetts, OBE, JP
Minister

Ministry of Planning, Lands, Agriculture, Housing
and Infrastructure

[] [] 2015

STATEMENT OF 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

[] [] 2015

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

2. STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the *Ministry of Planning, Lands, Agriculture, Housing and Infrastructure* in 2015/16 and the subsequent two years are as follows:

- To continue to work with the Ministry's departments and agencies to provide a cohesive, co-coordinated body of policies relating to the various Ministry subject areas, with the goal of providing the necessary legislative and policy framework to help the Cayman Islands plan and grow.
- To provide Facilities Management services for the new Government Office Accommodation building that has become the new home for Government's administration and financial services;
- Develop and implement financial reporting and monitoring systems to assist the organization in providing greater value for money with a cost containment focus;
- Development of training programs and succession plans for the advancement of Caymanians within the Ministry;
- To ensure staff complement, training and equipment are in accordance with industry standards;
- Encouragement of a performance based organization that appreciates and recognizes exceptional work;
- Expand provision of value added services for customers of postal services; and
- Provide land and building valuations for all government properties.

3. OWNERSHIP PERFORMANCE TARGETS

The ownership performance targets for the Ministry of Planning, Lands, Agriculture, Housing and Infrastructure for the 2015/16 financial year are as follows:

3.1. Financial Performance

FINANCIAL PERFORMANCE MEASURE	2015/16 Budget \$	2014/15 Forecast \$
Revenue from Cabinet	33,534,698	33,698,398
Revenue from ministries, portfolios, statutory authorities, government companies	2,226,491	1,158,429
Revenue from others	8,485,962	8,038,311
Surplus/deficit from outputs		0
Ownership expenses	44,247,151	42,707,747
Operating Surplus/Deficit	0	187,391
Net Worth	29,111,008	27,838,119
Cash flows from operating activities	1,522,882	1,895,000
Cash flows from investing activities	(1,272,890)	(631,000)
Cash flows from financing activities	1,272,890	516,787
Change in cash balances	1,522,882	1,781,000

FINANCIAL PERFORMANCE RATIO	2015/16 Budget %	2014/15 Forecast %
Current Assets : Current Liabilities	271%	260%
Total Assets : Total Liabilities	536%	517%

PHYSICAL CAPITAL MEASURES	2015/16 Budget %	2014/15 Forecast %
Value of total assets	27,729,836	27,331,416
Asset replacements : total assets	13%	2%
Book value of assets : initial cost of those assets	58%	61%
Depreciation : cash flow on asset purchases	72%	131%
Changes to asset management policies		

Summary of Establishment

Position	2015/16 Budget	2014/15 Forecast
Ministry Administration		
Account Officer II	1	1
Administrative Coordinator	1	1
Administrative Officer I	2	1
Administrative Officer II	1	1
Administrative Secretary	1	1
Chief Financial Officer	1	1
Chief Human Resources Officer	1	1
Chief Officer	1	1
Deputy Chief Financial Officer	1	2
Deputy Chief Officer PLAH&I	2	2
Executive Officer	1	1
Financial Accountant	1	0
Financial Administrator	1	1
Operational HR Manager	1	1
Personal Assistant	1	1
Facilities Management		
Assistant Building Manager	1	1
Building Manager	1	1
Clerical Officer I	1	1
Deputy Facilities Manager	1	1
Facilities Administrator	1	1
Facilities Manager	1	1
Lead Mason	1	1
Security Guard	1	1
Switchboard Operator	2	2
Department of Agriculture		
Abattoir Supervisor	1	1
Accounts Officer II	1	1

Position	2015/16 Budget	2014/15 Forecast
Accounts Officer III (Payables)	1	1
Operational HR & Information Manger	1	1
Agricultural Assistant	1	1
Agricultural Inspector	7	6
Agricultural Officer	1	1
Agriculture Supervisor II	1	1
Agriculture Supervisor III	1	1
Agronomist	1	0
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
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
Information Management & Procurement Officer	1	1
Laboratory Trainee	1	1
Labourer (Cayman Brac)	1	1
Livestock Extension Officer	1	1
Plant Protection Officer	1	1

Position	2015/16 Budget	2014/15 Forecast
Scientific Assistant	2	2
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		
Assistant Petroleum Inspector	2	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	2	1
Asst. Support Services Officer	1	1
Mechanic I	15	16
Mechanic II	6	6
Driver	1	1
Cleaner	0	1
Fuel Sales Assistant	1	1
Gateman	1	1

Position	2015/16 Budget	2014/15 Forecast
Department of Lands and Survey		
Accounts Officer II	2	2
Accounts Officer III	1	1
Administrative and Finance Manager	1	1
Assistant Administrative and Finance Manager	1	1
Assistant GIS Officer	1	1
Cadastral Quality Assurance Assistant	1	1
Cadastral Quality Assurance Officer	1	1
Cashier	1	1
Chief Surveyor	1	1
Chief Valuation Officer	1	1
Clerical Officer I	2	2
Customer Liaison Officer	1	1
Director, Lands and Survey	1	1
Executive Officer I	1	1
Field Assistant I	1	1
Field Assistant II	3	3
Geomatician	2	2
GIS Analyst/Programmer	2	2
GIS Assistant	1	1
GIS Data Technician	1	1
GIS Development Assistant	1	1
GIS Manager	1	1
GIS Production Assistant	1	1
GIS Production Supervisor	1	1
GIS Senior Web Developer	1	1
Graduate Valuation Officer	1	1
Land Registry Assistant	5	5
Land Registry Officer I	3	3
Land Registry Officer II	5	5
Registrar of Lands	1	1

Position	2015/16 Budget	2014/15 Forecast
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
Deputy Registrar of Lands	1	1
Planning		
Building Inspector (Electrical)	3	3
Senior Building Inspectors (Electrical)	1	1
Building Permit Clerk	1	1
Clerical Officer 1	3	3
Financial Administrator	1	1
Planning Assistant 1	4	1
Plans Examination Supervisor	1	1
Planning Compliance Officer	2	2
Executive Officer I	0	1
Plans Examiner II	2	2
Plans Examiner	2	2
Planning Assistant II	1	1
Combination Inspector	5	5
Deputy Director of Planning	2	2
Human Resources Manager	1	1
Office Support Assistant	1	2
Director of Planning	1	2

Position	2015/16 Budget	2014/15 Forecast
Assistant Director of Planning	0	1
Senior Building Inspector (Plumbing)	1	1
Planning Officer	4	4
Senior Building Inspector (Structural)	1	0
Elevator Inspector	1	1
Planning Technician	2	2
Building Inspector	1	1
Office Administrator	1	1
Building Inspections Supervisor	1	1
Postal Department		
Accounts Officer II	1	1
Accounts Officer III	1	1
Accounts Officer IV	1	1
Assistant Postmaster General, Finance	1	1
Assistant Postmaster General, Marketing & NPD	1	1
Assistant Postmaster General, Operations	1	1
Assistant Postmaster General, Regulatory International Rel.	1	1
Cleaner	1	1
Clerical Officer/Customer Service Officer	1	1
Customer Care Officer	1	1
Deputy Postmaster General - Finance	1	1
Deputy Postmaster General – Operations & HR	1	1
District Postal Manager I	1	1
District Postal Manager II	3	3
District Postal Manager III	3	3
REP Services Administrator	1	1
Human Resources Manager	1	1
International Mail Accounts Officer	1	1
Mails Manager	4	4
Postal Service Officer	51	51

Position	2015/16 Budget	2014/15 Forecast
Postmaster General	1	1
Senior Customer Service Officer	1	1
Senior Postal Officer	4	4
Public Works Department		
Accounts Officer II	1	1
Accounts Officer II – AR	1	0
Accounts Officer III	3	3
Accounts Officer III - AP	1	0
Accounts Officer III - PO	1	0
Air Conditioning Technician I	5	4
Air Conditioning Technician II	1	1
Architect	2	2
Assistant Manager (Operations)	1	1
Assistant Manager (Town Management)	1	1
Assistant Project Manager (PWD)	1	1
Cabinet Maker	1	1
Carpenter I	2	1
Carpenter II	2	1
Clerical Officer I	2	2
Deputy Director PWD (Development & Planning)	1	1
Director PWD	1	1
Draughtsman I	2	2
Electrician I	1	1
Electrician II	2	2
Engineering Aid III	1	2
Executive Architect (Designate)	1	1
Executive Officer I	2	1
Facilities Attendant	9	9
Facilities Construction Technician II	3	3
Facilities Support Technician III	3	4

Position	2015/16 Budget	2014/15 Forecast
Facility Maintenance Coordinator	1	1
Fence Erector	1	1
Field Supervisor	7	8
Financial Accountant	1	1
Financial Administrator	1	1
Financial Administrator (Agriculture)	0	0
Foreman	17	17
Heavy Equipment Operator	2	2
Heavy Vehicle Driver II	1	1
Help Desk Technical Support Officer	2	2
Human Resource Manager	1	1
Labourer	1	2
Lead Carpenter	13	13
Lead Electrician	4	3
Lead Electrician (Controls)	1	1
Lead Labourer	3	3
Lead Mason	2	3
Lead Painter	1	1
Lead Plumber	2	2
Manager - Building Construction	1	1
Manager (RPC)	0	1
Manager MEP	1	1
Office Attendant I	0	1
Painter I	1	1
Plumber II	1	0
Project Manager	2	3
Quantity Surveyor	1	1
Senior Draughtsman	1	1
Senior Manager Building Maintenance & Minor Works	1	1
Senior Projects Manager	1	1
Senior Tally Clerk	0	1

Position	2015/16 Budget	2014/15 Forecast
Solid Waste Labourer	2	2
Stores Keeper	1	0
Stores Manager	1	1
Supervisor Heavy Equipment	1	1
Tally Clerk I	0	1
Tally Clerk II	0	1
Tally Clerk III	0	1
Team Supervisor	3	3
Training & Development Officer	1	1
Work Crew Operator	1	1
Department of Vehicle and Drivers Licensing		
Director	1	1
Deputy Director	1	1
Finance Manager	1	1
Manager of Licensing	1	1
Assistant Manager of Licensing	1	1
Higher Executive Officer	1	1
Supervisor Licensing Operations	1	1
Accounts Officer I	1	1
Administrative Assistant	1	1
IT & Administrative Manager	1	1
Supervisor Licensing	2	2
Vehicle Examiner	2	2
Vehicle Inspector/Relief Examiner	2	2
Driving/Vehicle Examiner	2	2
Licensing Officers	10	10
Accounts Officer III	1	1
Accounts Officer IV	1	1
Customer Service Officer	4	4
Clerical Officer	1	1
Receptionist/Messenger	1	1
TOTAL	484	481

MAJOR <u>NEW</u> ENTITY CAPITAL EXPENDITURES FOR THE YEAR	2015/16 Budget \$
<i>Office refurbishment</i>	75,000
<i>3 New Vehicles</i>	84,000
<i>2 Air Condition Units</i>	14,800
<i>Refrigerated container - 40ft (hanging of carcasses)</i>	14,000
<i>Stainless steel hog scalders</i>	47,500
<i>Veterinary Vehicle with kit</i>	38,000
Total Agriculture	273,300
<i>Fuel polishing system</i>	15,000
<i>GAB Printers</i>	60,000
<i>Mitel Hand Sets (Agriculture and Postal)</i>	22,620
Total Facilities Management	97,620
<i>Photo Ionic Detector</i>	3,200
<i>Field Test Kit - Octane Analyser</i>	15,000
Total Petroleum Inspectorate	18,200
<i>3 Used Heavy duty trucks</i>	100,000
<i>DVES Redevelopment Plan (Architectural and re-design fees)</i>	100,000
<i>Small vehicle</i>	25,000
Total Department of Vehicle and Equipment Services	225,000
<i>High Definition IP CCTV System for Eastern District proposed office</i>	6,000
<i>Electronic Vehicle Registration System (EVR)</i>	350,000
Total Department of Vehicle and Driver's Licensing	356,000
<i>Network Redundancy switches</i>	8,000
<i>Land Registry Scanning hardware & software</i>	45,000
<i>E-conveyancing system</i>	250,000
<i>Vehicle tracking phase II</i>	20,000
<i>Microsoft Server Data center Processor License</i>	22,450
<i>Microsoft Windows Remote Desktop Services - License with Software Assurance</i>	1,800

MAJOR <u>NEW</u> ENTITY CAPITAL EXPENDITURES FOR THE YEAR (CONTINUED)	2015/16 Budget \$
<i>Microsoft SQL Server STD CORE - License with Software Assurance</i>	33,420
<i>Backup systems - Ultrium Tape Library</i>	20,000
<i>3 Workstations with 3D capability</i>	6,000
Total Lands and Survey	406,670
<i>Electrical Testing Equipment</i>	3,600
<i>New Vehicle – Double Cab</i>	25,000
Total Planning	28,600
<i>Point of Sale System (Counter)</i>	150,000
<i>Hand-held Portable Radios and Charges</i>	4,242
Total Postal	154,242
<i>Software (HR Plus or iCareerManager Career plan Manager)</i>	1,800
<i>Scanner</i>	2,500
<i>Printer</i>	5,000
<i>29 Vehicles (Double Cab truck, Flat-bed dump truck, cargo vans, grab truck and heavy duty trailer)</i>	500,000
Total Public Works Department	509,300
TOTAL FOR ENTITY ASSETS (\$796,042 represents replacement of assets to be funded by depreciation)	\$2,068,932

Major Entity Capital Expenditure Commenced but not completed in previous years	Anticipated Project Status at 1st July 2015
NIL	NIL

RISK MANAGEMENT

KEY RISK FACED BY THE PORTFOLIO	CHANGE IN STATUS FROM 2014/15	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss of Key personnel	No change	• 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	

KEY RISK FACED BY THE PORTFOLIO	CHANGE IN STATUS FROM 2014/15	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
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
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

4. EQUITY INVESTMENTS AND WITHDRAWALS

Equity Movement	2015/16 Budget \$	2014/15 Forecast \$
Equity Investment from Cabinet into the Ministry of Planning, Lands, Agriculture, Housing and Infrastructure	1,272,890	516,787
Capital (Equity) Withdrawal by Cabinet from the Ministry of Planning, Lands, Agriculture, Housing and Infrastructure		

PART B

OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

MPA 1	Ministerial Servicing and Policy Advice to the Minister of Planning, Lands, Agriculture, Housing and Infrastructure	\$1,721,989
Description Provision of ministerial services and policy advice to Minister on planning, lands, agriculture, housing, infrastructure and other matters, including: petroleum storage and handling, vehicle purchase and servicing, vehicle inspections and licensing, upkeep of parks and cemeteries and management of public buildings.		
Measures Quantity Number of hours spent providing policy advice and ministerial services Quality Policy advice and ministerial servicing will be provided by qualified personnel Timeliness All advice and ministerial services provided within the timeframe agreed by the Minister Location Cayman Islands Cost		2015/16 Budget 4,000-6,000 100% 100% 100% \$1,721,989
		2014/15 Forecast 4,000-6,000 100% 100% 100% \$1,911,750
Related Broad Outcome: 5. Modern, Smart Infrastructure		

Note: The total cost of supplying this output is \$1,722,489. However, the revenue of \$500 from third parties reduces the cost to Cabinet to \$1,721,989.

MPA 3	Project Management	\$501,105
Description		
Execution and monitoring of special projects for the Ministry of Planning, Lands, Agriculture, Housing and Infrastructure covering attendance at meetings, and preparation of plans and reports.		
Measures	2015/16 Budget	2014/15 Forecast
Quantity Management and monitoring of special projects including the following: • Utilities Commission Report • National Energy Policy • Future of Cayman • Caribbean Week of Agriculture	1,250-2,500	1,250-2,500
Quality • Chief Officer will approve terms of reference • Multi – disciplinary approach will be taken to all projects • Projects will be overseen by the Chief Project Manager within the Ministry of Lands, Agriculture, Planning, Infrastructure and Housing	100%	100%
Timeliness Expected completion 2015	100%	100%
Location Grand Cayman	100%	100%
Cost	\$501,105	\$361,625
Related Broad Outcome:		
5. Modern, Smart Infrastructure		

MPA 4	Facilities Management	\$4,619,549
Description: Provision of Facilities Management services for multi-user Government Buildings • Government Administration Building (GAB) • Cayman Islands' Environmental Centre (CIEC) • Town Hall and Civic Centres		
Measures	2015/16 Budget	2014/15 Forecast
Quantity		
• Number of service calls actioned	650-700	600
• Number of inspections completed	950-1,000	650
• Number of contracts managed	50-60	45
Quality		
• All service calls actioned and inspections of government buildings are signed off by the Facilities Manager	100%	100%
• All contracts go through a tendering process, are monitored and managed to deliver the expected outcomes	95-100%	95-100%
Timeliness		
• Weekly inspection of each site and preparation of maintenance schedule once per year	90-100%	90-100%
• Service calls:		
○ Emergency calls – action immediately	95-100%	95-100%
○ High Priority calls – action within 24 hours	95-100%	95-100%
○ Normal Priority calls – action within three to five days	95-100%	95-100%
• Expected outcomes are delivered within the timeframe stipulated in all contracts	95-100%	95-100%
Location		
Grand Cayman	100%	100%
Cost	\$4,619,549	\$5,254,679
Related Broad Outcome: 5. Modern, Smart Infrastructure		

Note: The total cost of supplying this output is \$5,618,040. However, the revenue of \$954,491 from government agencies and \$44,000 from third parties reduce the cost to Cabinet to \$4,619,549.

MPA 5	Administration of Temporary Housing Initiative	\$34,166
Description Administering the operation of the temporary housing units owned by Government under the temporary housing initiative including: • Organising the maintenance of the Government owned units • Coordinating with tenants regarding relocation to permanent property solutions • Coordinating relevant social programs for tenants		
Measures 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		2015/16 Budget 6 100% 100% 100% 100% \$34,166
		2014/15 Forecast 6 100% 100% 100% 100% \$56,272
Related Broad Outcome: 3. A More Secure Community		

AGR 21	Agricultural Sales Service	\$1,527,091
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	2015/16 Budget	2014/15 Forecast
Quantity • Number of sale transactions processed • Number of orders processed	25,000-30,000 180-220	25,987 168
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.	100%	100%
Timeliness • Grand Cayman: ◦ Service available to customer 8.5 hours per day Monday, Tuesday, Thursday, Friday (closed Wednesday) and 4.5 hours on Saturday • Cayman Brac: ◦ Service available to customer 7.5 hours per day Monday-Friday	100% 100%	100% 100%
Location Grand Cayman and Cayman Brac	100%	100%
Cost	\$1,527,091	\$1,328,517
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 \$3,002,091. However, the revenue of \$1,475,000 from third parties reduces the cost to Cabinet to \$1,527,091.

AGR 24	Plant Health, Regulatory and Inspection Services	\$604,526
Description - Administration of programmes to regulate the importation and exportation of plants, plant products and aggregate. - Administration of programmes to detect and prevent the entry, establishment and spread of new plant pests. - Administration of programmes 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	2015/16 Budget	2014/15 Forecast
Quantity		
Issuance of Permits		
- Number of plant import permits and phyto-sanitary certificates issued - Number of Aggregate import permits issued	400-500 15-20	459 17
Programme to prevent the entry of new plant pests		
- Number of taskforce inspections - Number of consignment inspections in customs warehouse - Number of baggage inspections - Number of Inspections (flights, cargo or mail) conducted by canine detector unit - Number of visits to sentinel sites for fruit fly and other pest monitoring - Number of samples collected, processed and identified taxonomically - Number of pest risk assessments conducted and completed	120-150 800-850 4,500-5,000 3,500-4,000 1,000-1,500 450-500 5-7	207 775 4,918 3,500 1,315 500 7
Programme to manage existing plant pests		
- Number of samples collected, processed and identified for diagnostic purposes - Number of pest management projects	240-260 2-3	213 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 - Plant phyto-sanitary certificates issued in compliance with regulations set by country of import	100% 100%	100% 100%
Programme to detect new plant pests		
- Plant inspections executed in compliance with departmental procedures - Percentage accuracy of detections made by canine detector unit - Monitoring samples meet standard laboratory methods for collection and processing - Samples (new pests) tentatively identified that are confirmed by an accredited laboratory. - Pest risk assessments completed in accordance to Food and Agriculture Organization of the United Nations standards and signed-off by the Head of Department	100% 90-95% 90-100% 90-95% 100%	100% 90% 95% 100% 100%

Quality – cont'd		
Programme to manage existing plant pests		
• Extension samples (existing pests) tentatively identified and confirmed by an accredited laboratory.	95-100%	90%
• Projects conducted in accordance with defined project proposals with clearly stated and agreed objectives.	100%	100%
Activities to regulate the use of pesticide products		
• Letters of authorization for importation of pesticides issued based on detailed research, peer review and signed off by Head of Department.	100%	100%
Timeliness		
Issuance of Permits		
• Maximum period between receipt of application and rendering a decision:		
○ Previously imported products: - two working days.	100%	100%
○ New products to be imported from country where no bi-lateral protocol exists: fourteen working days	100%	100%
Programme to detect/manage new and existing plant pests		
• All consignment of plants inspected within 24 hours of arrival	100%	100%
• All consignments of aggregate inspected within 24 hours of arrival	100%	100%
• Sentinel sites visited:		
○ For general pest monitoring – Monthly GCM & CYB, every 2 months in LC	100%	90%
○ Fruit fly traps every 2 weeks	100%	90%
• Maximum period between collection and processing of laboratory samples: 14 days	100%	100%
• Project reports to be submitted quarterly	100%	100%
Activities to regulate the use of pesticide products		
• Maximum time between receipt of request for authorization and issuance of a response: five working days	100%	100%
Location		
Cayman Islands	100%	100%
Cost	\$604,526	\$575,037
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 \$674,526. However, the revenue of \$70,000 from third parties reduces the cost to Cabinet to \$604,526.

AGR 25	Animal Welfare and Control Services	\$361,169
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	2015/16 Budget	2014/15 Forecast
Quantity - Number of animals impounded - Number of animals euthanized - Number of animals returned/adopted - Number of public education/awareness events - Number of investigations conducted - Number of inspections of licensed premises - Number of revisits to ensure that breaches are corrected - Number of reports to Facility Managers - Number of reports to Animal Welfare Advisory Council	600-650 400-500 90-100 15-20 400-500 10-15 200-250 4-6 6-8	739 485 100 15 450 10 180 4 6
Quality - Maintenance and care of the animals impounded at the Department of Agriculture in accordance with established standard operating procedures - 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 - Conducted in accordance with Animal Law, other relevant laws and established standard operating procedures - Inspections conducted by qualified persons and in accordance with Animals Law and supporting regulations - Reports to be clear, concise and relevant	98-100% 100% 100% 98-100% 100% 98-100%	99% 100% 100% 98% 100% 100%
Timeliness - Impounding of animals done within 12 hours of receipt of request - All Public Awareness events, approved by the Head of Department, conducted to agreed timelines - Investigations are done on a prioritized basis within 24 hours of receipt of a formal complaint - Case files prepared for Court submission according to agreed timeframes - Inspections conducted throughout the year - Reports delivered to Facility Managers no later than 30 days following inspection unless otherwise advised by the Head of Department - Quarterly Report submitted to the Animal Welfare Advisory Council on the 10th working day of the 1st month of the next quarter	85-100% 100% 100% 100% 85-100% 90-100% 100%	96% 100% 90% 100% 100% 100% 100%
Location Cayman Islands	100%	100%
Cost	\$361,169	\$345,562
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 \$369,169. However, the revenue of \$8,000 from third parties reduces the cost to Cabinet to \$361,169.

AGR 26	Support Services for the Development of the Agricultural Sector	\$423,961	
Description Provision of training, educational, marketing, agri-business, promotional, public relations and logistical services to support the development of the Agricultural Sector and the enhancement of National Food Security, through: • Coordination and delivery of training and educational interventions and programmes • Provision of assistance and support to educational activities and programmes targeted at the youth • Provision of strategic and logistical support to institutions and organizations within the sector • Provision of assistance and support for marketing, promotion and increased public awareness of local agricultural products and the sector as a whole. • Provision of support to individual farmers and entrepreneurs to assist with their marketing and agri-business needs. • Collection and production of statistical data. • Coordination of technical and strategic support for infrastructure and other development within the sector (capacity building). • Coordination Media liaison activities and general PR to inform the public on sectorial issues. • Coordination and administration of the Agricultural Membership Programme & support recognized farmers in accessing benefits and services offered by the wider Government Service			
Measures		2015/16 Budget	2014/15 Forecast
Quantity • Number of man-hours devoted to the delivery of training interventions and programmes to support the development of the sector and to agricultural focused educational activities targeted to young persons. • 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 in collection and compilation of sector data and delivery of marketing, agri-business, promotional/PR (including media liaison), technical, administrative and logistical services to support the development of the sector and improve and enhance National Food Security, • Number of man hours spent administering the Agricultural Membership Programme.		800-1,200	N/A
		3,500-4,000	4,000
		500-750	500
		300-350	400
Quality • Specific training interventions, marketing, promotional, or infrastructure development programmes shall have clearly defined outcomes and be approved by the Head of Department. • All technical, agri-business and marketing advice, training and logistical support provided to the sector and identified agricultural organizations shall be by suitably qualified persons appropriate to the specific assignment. • All promotional, PR and public awareness information released to be approved by the Head of Department or Ministry as appropriate. • All published statistics shall be based on sound data gathering procedures, accurate within the limits of the methodology used and subject to internal peer review. • 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%
		100%	100%
		100%	100%
		95-100%	100%
		95-100%	100%

Timeliness - All activities, projects and programmes coordinated, which provide marketing, agri-business, promotional, PR and logistical support services, are to be reported on quarterly - All training courses coordinated to be delivered in accordance with an agreed schedule - 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 - All statistical reports to be published within one month of the end of the quarter to which the information is applicable - 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	100%	100%
	95-100%	95-100%
	100%	100%
	100%	95-100%
	95-100%	95-100%
Location Grand Cayman and Cayman Brac	100%	100%
Cost	\$423,961	\$377,263
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 \$435,961. However, the revenue of \$12,000 from third parties reduces the cost to Cabinet to \$423,961.

AGR 27	Crop Husbandry Services	\$657,163	
Description Support commercial farmers and backyard gardeners involving: • Agricultural land clearing for commercial farmers • Provision of vegetable seedlings and young fruit trees to farmers and backyard gardeners. • Crop Husbandry Services, which involves pruning and chemical spraying for the management of pests for commercial farmers • Provision of technical advice and extension information to customers on matters relating to the proper care and maintenance of plant • Transfer of information and technology garnered by agriculture research and development • Provision of decoration plants for special functions			
Measures		2015/16 Budget	2014/15 Forecast
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 research projects completed • Number of functions decorated		500-1,000 50,000-60,000 2,500-3,000 900-1,100 1-2 6-10	675 66,624 2,315 1,083 1-2 10
Quality • All land clearing is done in accordance with bulldozer policy guidelines • Percentage of plants that reach nursery hardened stage and can be sold • Percentage of plants that reach stage suitable for sale • All handling and spraying of pesticides and care and maintenance of equipment is done in compliance with Department of Agriculture Standard Operating Procedures for chemicals • Services carried out by trained and qualified personnel • Research trial(s) completed according to scientific research methods • All services carried out according to internal departmental standards (Forms filled out and signed by clients)		100% 100% 100% 90-100% 100% 100% 100%	100% 90% 100% 100% 100% 100% 100%
Timeliness • Land clearing service provided to farmers in each district once a year • Maximum time of ten weeks for seedlings to be delivered from day order was received. • Nursery to be open for sales to the public 8.5 hours per day Monday, Tuesday, Thursday, Friday (closed Wednesday) and 4.5 hours on Saturday (public holidays exclude). • Minimum percentage of tree crop husbandry jobs completed within five working days of set schedule		80-100% 90-100% 98-100% 75-100%	95% 75% 95% 80%

Timeliness (continued) - Maximum period between request for advice or information and response for non-commercial farmers- five working days - Maximum period between request for advice or information and response to a commercial farmer within two working days - Experimental trials established based on data to be collected/information required - Service provided meets all timeframes agreed with customer	100%	80%
	90-100%	90-100%
	90-100%	90-100%
	90-100%	90-100%
Location Cayman Islands	100%	100%
Cost	\$657,163	\$586,582
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 \$757,163. However, the revenue of \$100,000 from third parties reduces the cost to Cabinet to \$657,163.

AGR 28	Animal Husbandry Services	\$327,087
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 • Operation of a coordinated Honey Bee Program through the establishment of on-site hives and the provision of extension services.		
Measures	2015/16 Budget	2014/15 Forecast
Quantity		
• Number of animals registered	120-150	120-150
• Number of animals received for Artificial Insemination	50-60	50-60
• Number of man-hours spent providing technical advice	500-700	500-700
• Number of technical reports produced	10-15	10-15
• Number of honey bee Farm visits	5-10	N/A
• Number of new honey bee hives established	5-15	N/A
• Number of man-hours spent surveying local melliferous plant life	20-50	N/A
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%
• All Honey Bee Program activities to be conducted by trained personnel	100%	N/A
• Only Honey Bee queens free of disease and of standard quality to be sold to local bee keepers	100%	N/A
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%
• All local honey bee keepers to be visited a minimum of 1-2 times annually	100%	N/A
Location		
Grand Cayman and Cayman Brac	100%	100%
Cost	\$327,087	\$302,217
Related Broad Outcome: 11. A Robust Agriculture Sector Suited to the Needs and Resources of the Country		

AGR 29	Abattoir Services	\$313,016
Description - Slaughter and dressing of animals for human consumption in compliance with the regulations and departmental standards - Delivery of carcasses to clients		
Measures Quantity - Number of animals slaughtered - Number of kill days - Number of carcasses delivered to clients Quality - Percentage of animals slaughtered and dressed in compliance with Departmental Standards - Services are carried out by trained personnel - The operation of the Abattoir is in compliance with Departmental Standards - The transport of carcasses is completed in accordance with the Departmental Standards 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 Location Grand Cayman Cost	2015/16 Budget	2014/15 Forecast
	550-650	550-650
	100-120	110
	550-650	650
	100%	99%
	100%	100%
	100%	99%
	95-100%	100%
	100%	100%
	100%	100%
95-100%	100%	
100%	100%	
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	\$514,302
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 Quantity - Number of animals attended - Number of requests for services - Number of permits and certificates issued - Programmes to prevent new animal pests and diseases - Number of animals treated under programmes for existing animal pests and diseases - Number of port inspections completed - animals - Number of port inspections completed - animal products and fish - Ante-mortem Inspections completed - Number of hours spent by canine detector unit conducting inspections Quality - Medical/surgical services carried out by qualified personnel - Number of complaints of unsatisfactory service - Percentage of import/export permits/certificates issued in compliance with local regulations - Percentage of animal export health certificates issued in compliance with regulations set by country of import - Percentage of port inspections and/examinations that are executed in compliance with Departmental Standard Operating Procedures. - Percentage accuracy of detections made by canine detector unit - Percentage of programmes that are executed in compliance with international and departmental and Standards - Percentage of samples meeting International Standards for shipping		2015/16 Budget 1,100-1,300 760-960 1,200-1,400 1-2 1,300-1,500 700-800 4,750-5,500 650-750 940-1,200 100% <2% 99-100% 99-100% 99-100% 90-95% 100% 98-100%
		2014/15 Forecast 1,100-1,300 760-960 1,200-1,400 1-2 1,300-1,500 700-800 4,750-5,500 650-750 940-1,200 100% <2% 99-100% 99-100% 99-100% 90-95% 100% 98-100%

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		
	98-100%	98-100%
	95-100%	95-100%
	100%	100%
	100%	100%
	100%	100%
Location Cayman Islands	100%	100%
Cost	\$514,302	\$476,209
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 \$629,302. However, the revenue of \$115,000 from third parties reduces the cost to Cabinet to \$514,302.

AGR 32	Policy Advice on Matters Relating to the Agricultural Sector	\$108,535	
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		2015/16 Budget	2014/15 Forecast
Quantity • Number of hours providing policy advice on matters of the Agricultural sector		615-750	N/A
Quality Appropriately qualified personnel prepare all advice with professional care. Information provided is well researched, accurate, current and relevant. All advice is subject to internal peer review and must be signed off by the Head of Department		100%	100%
Timeliness • Advice provided in accordance with agreed deadlines with the Ministry • Urgent advice provided within one working day		90-100%	90%
		100%	100%
Location Grand Cayman		100%	100%
Cost		\$108,535	\$102,411
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	\$148,947
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 environment for hazardous materials.		
Measures		2015/16 Budget
Quantity		2014/15 Forecast
Administration of Law (gen admin, reviews/legal, research, policy, analysis, enforcement, design considerations, etc.)		225-250
General Inspections (all permitted premises & vehicle)		245-310
Statutory Consultation (Planning & Permitting)		45-55
Fuel and Energy Initiatives Engagement		3-4
Quality Control and Fuel Testing		3-4
Operating Permits issuance and related matters		100-120
Pump Calibrations witnessed/supervised		19-21
Fuel Prices monitoring and updates		24-26
Emergency and Spill Response Management		8-10
Quality		
Comply with Dangerous Substance Handling and Storage Law, 2003, its Regulations, and relevant industry codes determined by CPI in consultation with relevant stakeholders		100%
Inspections will be carried out by qualified, competent and experienced Inspectors		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%
Timeliness		
Inspections completed within five working days		95%
Turnaround time of three days for fully compliant planning applications.		95%
All other tasks to be completed within set/established timeline		100%
Location		
Cayman Islands		100%
Cost		\$148,947
Related Broad Outcomes:		\$217,304
5. Modern, Smart Infrastructure 10. Conservation of our Biological Diversity and Economically Sustainable Development		

Note: The total cost of supplying this output is \$260,822. However, the revenue of \$111,875 from other third parties reduces the cost to Cabinet to \$148,947.

DVE 1	Acquisition of Fleet	\$148,751
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	2015/16 Budget	2014/15 Forecast
Quantity Number of authorized fleet applications processed	25-35	20-30
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	\$148,751	\$110,679
Related Broad Outcome: 5. Modern, Smart Infrastructure		

DVE 2	Preventative Maintenance and Repairs	\$2,614,342
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	2015/16 Budget	2014/15 Forecast
Quantity Number of authorized maintenance work orders processed	2,500-3,000	2,500-3,000
Quality - Ensure the vehicle defect sheet is completed correctly and that it includes sufficient and accurate details on the work to be performed to generate and process the work order - Ensure that proper authorization is documented on the Requisition form for the request and distribution of parts	95%	95%
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	95%	95%
Location Grand Cayman	100%	100%
Cost	\$2,614,342	\$2,694,943
Related Broad Outcome: 5. Modern, Smart Infrastructure		

Note: The total cost of supplying this output is \$2,704,342. However, the revenue of \$90,000 from other third parties reduces the cost to Cabinet to \$2,614,342.

DVE 3	Disposal of Fleet	\$148,751
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	2015/16 Budget 60-80 100% 100% 100% 95% 95% 100%	2014/15 Forecast 30-40 100% 100% 100% 95% 95% 100%
Related Broad Outcome: 5. Modern, Smart Infrastructure		

DVE 4	Sale of Fuel	\$363,278
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	2015/16 Budget	2014/15 Forecast
	350,000-400,000	350,000-400,000
	95%	95%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	\$363,278	\$1,479,958
Related Broad Outcome: 5. Modern, Smart Infrastructure		

Note: The total cost of supplying this output is \$1,500,278. However, the revenue of \$1,137,000 from other third parties reduces the cost to Cabinet to \$363,278.

DVE 5	Servicing of Emergency Equipment	\$209,749
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	2015/16 Budget 330-370 100% 95% 95% 100% \$209,749	2014/15 Forecast 320-360 100% 95% 95% 100% \$186,430
Related Broad Outcome: 5. Modern, Smart Infrastructure		

DVE 6	Policy and Technical Advice to the Minister on Fleet Related Matters	\$156,103
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 Quantity The number of reports, advice, discussions and recommendations relating to fleet Quality • Professional and technical advice based on current Automotive Technology, Industry Standards • Reports are prepared by qualified individuals Timeliness Processing of requests from the Minister will commence immediately and remitted within the specified deadlines. Location Grand Cayman Cost	2015/16 Budget	2014/15 Forecast
	70-110	60-100
	100%	100%
	100%	100%
	95%	95%
	100%	100%
	\$156,103	\$115,032
Related Broad Outcome: 5. Modern, Smart Infrastructure		

LSU 1	Valuation and Collection of Stamp Duty	\$242,175
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 Quantity - Number of duty stamped documents issued and commercial leases assessed - Number of valuations completed - Number of re-assessments actioned 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 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 Location Grand Cayman and Cayman Brac Cost	2015/16 Budget 5,500-6,000 1,700-1,900 400-500 100% 100% 100% 90-100% 100% 100% \$242,175	2014/15 Forecast 6,000 1,850 500 100% 100% 100% 90-100% 100% 100% \$175,000
Related Broad Outcome: 5. Modern, Smart Infrastructure		

LSU 2	Technical Advice on Land and Survey Matters	\$230,632
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 Quantity - Number of enquiries processed - Number of legal documents notarized Quality Advice provided by professional and qualified personnel Timeliness Advice is provided within two working days of request Location Grand Cayman Cost		2015/16 Budget 6,500-7,000 8-10 100% 95-100% 100% \$230,632
		2014/15 Forecast 6,350 25 100% 95-100% 100% \$200,000
Related Broad Outcome: 5. Modern, Smart Infrastructure		

LSU 3	Land Registry Records	\$1,364,030
Description Provision of a Land Registry to record land title information such as: • New parcels (including leases and strata parcels) • Registered title surveys (including Boundary Plans (BP), Prescribed Composite Maps (PCM) and Mutations) • Registered Strata Plans • Updated of existing Registers to record Transfers of Land, Charges and Discharge of Charges		
Measures	2015/16 Budget	2014/15 Forecast
Quantity • Number of new parcels • Number of title surveys registered • Number of Strata Plans registered • Number of Transfers of Land, Charges, Discharge of Charges registered	900-1,100 140-170 20-50 9,000	600 120 51 N/A
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	100% 100%	100% 100%
Timeliness All documents are processed within five to ten working days after receipt of all relevant documents.	95-100%	95-100%
Location Grand Cayman and Cayman Brac	100%	100%
Cost	\$1,364,030	\$1,230,000
Related Broad Outcome: 5. Modern, Smart Infrastructure		

LSU 4	Land Survey Services	\$453,704
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 Quantity • Number of cadastral surveys conducted • Number of monitoring surveys conducted (SMB) Quality • Compliance with Land Surveyors Law (1996 Revision) and the Land Survey Regulations (1996 Revision) • Regular quality control of the work performed is conducted 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 Location Cayman Islands Cost		2015/16 Budget 25-35 12 100% 100% 80-100% 95-100% 100% \$453,704
		2014/15 Forecast 35 12 100% 100% 80-100% 95-100% 100% \$390,000
Related Broad Outcome: 5. Modern, Smart Infrastructure		

Note: The total cost of supplying this output is \$628,704. However, the revenue of \$85,000 from government authorities and \$ 90,000 from other third parties reduce the cost to Cabinet to \$453,704

LSU 5	Authentication of Survey Plans	\$254,694
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	2015/16 Budget	2014/15 Forecast
Quantity		
• Number of survey plans authenticated	175	120
• 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	\$254,694	\$265,000
Related Broad Outcome: 5. Modern, Smart Infrastructure		

LSU 6	Land Survey Control Network and Services	\$132,576
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	2015/16 Budget	2014/15 Forecast
Quantity • Number of inspections conducted on GPS base stations • Number of geodetic consultations • Number of Tidal gauges inspected	24 20 72	40 20 72
Quality • Inspections are conducted according to Lands and Survey policies and principles • Consultations are conducted in compliance with the Land Surveyors Law (1996 Revision), the Land Survey Regulations (1996 Revision) and the Registered Land Law (1995 Revision)	100% 100%	100% 100%
Timeliness • Inspections of GPS base stations conducted six times per year • Consultations completed within two working days of request • Inspections of Tidal gauges completed twelve times per year	95-100% 95-100% 95-100%	95-100% 95-100% 95-100%
Location Cayman Islands	100%	100%
Cost	\$132,576	\$135,000
Related Broad Outcome: 5. Modern, Smart Infrastructure		

Note: The total cost of supplying this output is \$152,376. However, the revenue of \$19,800 from third parties reduces the cost to Cabinet to \$132,576.

LSU 7	Government Property Procurement and Disposal	\$84,433
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 new leases, renewals and extensions - Number of property acquisitions - Number of property sales - Number of leases reviewed 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)	2015/16 Budget 3-5 20-25 3-5 52 100%	2014/15 Forecast N/A 1 1 N/A 100%
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 1st response for lease service calls responded to within 24 hours	90-100% 90-100% 90-100% 90-100%	90-100% 90-100% 90-100% 90-100%
Location Cayman Islands	100%	100%
Cost	\$84,433	\$105,000
Related Broad Outcome: 5. Modern, Smart Infrastructure		

Note: The total cost of supplying this output is \$109,433. However, the revenue of \$25,000 from government authorities reduces the cost to Cabinet to \$84,433.

LSU 8	Management of Crown Property	\$89,479
Description General management of unoccupied Crown-owned land holdings and Crown properties leased to third parties. Services include: • Inspection of the land parcels for encroachments/Crown Properties • Response to service calls regarding Crown land • Rent collection for leased properties		
Measures	2015/16 Budget	2014/15 Forecast
Quantity • Number of inspections completed: ○ Land ○ Leased Properties • Number of units rented	70 8 3	70 3 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% 100%	100% 100%
Timeliness • 25% of inspections completed per quarter • Service calls: ○ Emergency calls – action immediately ○ High Priority calls – action within twenty four hours ○ Normal Priority calls – action within three to five days	90-100% 100% 100% 100%	N/A 100% 100% 100%
Location Cayman Islands	100%	100%
Cost	\$89,479	\$115,000
Related Broad Outcome: 5. Modern, Smart Infrastructure		

Note: The total cost of supplying this output is \$190,479. However, the revenue of \$101,000 from third parties reduces the cost to Cabinet to \$89,479.

LSU 9	Real Estate Valuation and Appraisal	\$83,113
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 Quantity - Number of non- Stamp Duty valuation reports completed Quality - All asset valuation reports are prepared in compliance with the prevailing Royal Institution of Chartered Surveyors' (RICS) Valuation Manual/Regulations - If specified, all formal valuations are prepared in accordance with the prevailing RICS Red Book Manual / Regulations: Timeliness - Turn-around time for all RICS Red Book valuation reports: four weeks - Turn-around time for valuation of Crown Assets: two weeks Location Cayman Islands	2015/16 Budget 18-20 100% 100% 90-100% 90-100% 100%	2014/15 Forecast 15 100% 100% 90-100% 90-100% 100%
Cost	\$83,113	\$72,000
Related Broad Outcome: 5. Modern, Smart Infrastructure		

Note: The total cost of supplying this output is \$108,113. However, the revenue of \$25,000 from government authorities reduces the cost to Cabinet to \$83,113.

LSU 10	National Geographic Information Service (GIS)	\$79,929
Description: To coordinate, manage, maintain and deliver the National Geographic Information Service (GIS). Services provided includes: • Provision of Geographic Datasets of the Cayman Islands • Maintenance and deployment of Geographic Applications and the Cayman Land Info website • Provision of Geographic Data/Applications to users • Provision of User Training and Support • Provision of a highly reliable GIS		
Measures Quantity • Number of Geographic Datasets maintained • Number of Geographic Applications maintained • Number of users with access to Geographic Data/Applications • Number of users trained on using the GIS system • Percentage of system uptime (24/7/365) Quality • All geographic datasets are kept up to date based on monthly schedule • All applications are kept up to date with current data by automated update routines • Geographic data and/or applications are made available to all users • Training and support are provided by qualified personnel • Maintenance of the National GIS is provided by qualified personnel Timeliness • Geographic datasets are reviewed as per schedule and where applicable updated within 5 business days of receipt of information • Application issues addressed within 10 business days of report of issue • User access occurs within 1 business day of request by subscribed Government Agency or Private Company • User training is provided quarterly or within 2 weeks of request • Downtime issues with the GIS are resolved within 4 business hours Location Cayman Islands	2015/16 Budget	2014/15 Forecast
	90	N/A
	30	35
	650	676
	75	N/A
	99.5%	N/A
	95%	N/A
	95%	N/A
	100%	N/A
	100%	N/A
	100%	100%
	95%	N/A
	95%	N/A
	95%	95-100%
	75%	N/A
	99%	N/A
	100%	100%
Cost	\$79,929	\$6,500
Related Broad Outcome: 5. Modern, Smart Infrastructure		

Note: The total cost of supplying this output is \$379,929. However, the revenue of \$300,000 from third parties reduces the cost to Cabinet to \$79,929.

LSU 11	Mapping Service	\$141,413
Description: To provide geographical information and mapping services utilising the National GIS including those to facilitate the statutory requirements of the Chief Surveyor and Registrar of Lands. Services provided include: • Parcel mutations • Provide Boundary Plans (BP) and Prescribed Composite Maps (PCM) • Street network maintenance • Issuance of building numbers • Creation of Buffer maps used in owner notifications • Creation of custom maps to user client requests		
Measures	2015/16 Budget	2014/15 Forecast
Quantity		
• Number of parcel mutations	150	125
• Number of BP/PCM plans processed as drawn	12	12
• Number of streets processed	8	N/A
• Number of building numbers processed	350	300
• Number of buffer maps generated	90-100	90
• Number of custom maps created to user specifications	300-400	1,200
Quality		
• Parcel mutations are in accordance with the authenticated Survey Plan and Land Registry Standards	100%	100%
• BP/PCMs are processed in accordance with the authenticated Survey Plan and Land Registry Standards	100%	100%
• All streets in the street network are accurate	100%	N/A
• Building numbers are issued in accordance with the Roads (Naming and Numbering) Law, 1997 and the Roads (Road Names and Property Numbers) Regulations, 1996	100%	100%
• All buffer maps are completed according to guidelines provided by the Department of Planning	100%	100%
• Custom maps are completed to agreed specifications	100%	100%
Timeliness		
• Registry parcel mutations are processed within two working days after generation of Land Registers	95%	100%
• BP and PCM are processed within five working days from receipt of instructions	85%	90-100%
• Streets are processed within one working day of receipt of information	85%	N/A
• Building numbers are processed within one working day of receipt of information	85%	90-100%
• Buffer maps are completed within one working day of request	85%	N/A
• Custom Maps are completed within one working day of request	85%	N/A
Location		
Cayman Islands	100%	100%
Cost	\$141,413	\$118,000
Related Broad Outcome: 5. Modern, Smart Infrastructure		

Note: The total cost of supplying this output is \$226,413. However, the revenue of \$85,000 from third parties reduces the cost to Cabinet to \$141,413.

LSU 12	Software Development Services	\$89,610
Description: To develop or acquire new Geographic Information solutions in support of Government mandates and initiatives. To provide business development solutions for Government and the Private Sector to ensure full use of data and applications developed by the National GIS.		
Measures	2015/16 Budget	2014/15 Forecast
Quantity - Number of Geographic solutions developed, redeveloped or acquired - Number of consultations with agencies and companies - Number of Government Agencies subscribed - Number of Private companies subscribed	6 12 40 90	10-15 N/A 42 90
Quality - All software applications/solutions are developed in accordance with industry standard programming techniques and practices - Consultations are conducted by professionally qualified GIS Staff - All applications and solutions are developed by professionally qualified software developers - All user agreements for Geographic data and Applications are signed by the Director - All users are billed for services provided (with the exception of government departments/agencies)	100% 100% 100% 100% 100%	100% N/A 100% 100% N/A
Timeliness - Applications developed, redeveloped or acquired within the timeframe agreed with clients - Consultations are provided within 1 week of request - Government Agency access occurs within 1 business day of receipt of signed agreement - Private Sector access occurs within 1 business day of receipt of signed agreement and payment - Users are billed for services before the services are provided	75% 100% 90% 90% 100%	N/A N/A N/A N/A N/A
Location Cayman Islands	100%	100%
Cost	\$89,610	\$0
Related Broad Outcome: 5. Modern, Smart Infrastructure		

Note: The total cost of supplying this output is \$339,610. However, the revenue of \$250,000 from third parties reduces the cost to Cabinet to \$89,610.

POS 1	Revenue Collection	\$56,208
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	2015/16 Budget	2014/15 Forecast
Quantity Number of transactions processed	40,000-50,000	43,000
Quality Revenue collected in accordance with rates established in relevant legislation.	100%	100%
Timeliness Maximum 5 – 7 minutes per customer per transaction	90-100%	98%
Location Cayman Islands	100%	100%
Cost	\$56,208	\$47,882
Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy		

Note: The total cost of supplying this output is \$123,708. However, the revenue of \$67,500 from third parties reduces the cost to Cabinet to \$56,208.

POS 2	National Mail Service – Grand Cayman	\$978,745
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 Quantity - Number of domestic and international mail items processed - Number of Express Mail Services items processed - Number of stamp sales transactions - Number of post office box rental transactions - Number of licenses issued for franking meters 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 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 - International Mail Service - Outgoing mail posted by 3:00 p.m. Monday-Friday will be processed for overseas dispatch within two business days - Incoming mail delivered to post office boxes or general delivery within two business days of collection - Express Mail Services - Outgoing: Items posted by 1:00 p.m. Monday-Friday will be processed for dispatched overseas the same business day - Incoming: Items received by 2:00 p.m. Monday-Friday will be processed for delivery same business day		2015/16 Budget 5.25M-5.5M 13,000-14,000 54,100-67,000 10,900-13,000 40-50 100% 80% 80% 80% 95% 95% 2014/15 Forecast 5.5M 14,000 66,000 12,000 50 100% 71% 71% 71% 94% 76%

- 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	95-100%	97%
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	\$978,745	\$838,998
Related Broad Outcome: 2. A Work-Ready and Globally Competitive Workforce		

Note: The total cost of supplying this output is \$4,050,331. However, the revenue of \$3,071,586 from third parties reduces the cost to Cabinet to \$978,745.

POS 4	Philatelic Services	\$197,793
Description The provision of services which includes: • Production of official Cayman Islands stamps • Philatelic Services (stamp collecting)		
Measures	2015/16 Budget	2014/15 Forecast
Quantity • Number of stamp issues produced • Number of Philatelic educational presentations • Number of Philatelic Services(stamp collecting)	3-5 2-4 1,500-2,500	5 2-4 2,500
Quality • Stamp production in accordance with guidelines set by Her Majesty, Cabinet and Stamp Advisory Committee • Ensure that presentations are conducted by postal staff knowledgeable in philately or by Stamp Advisory Committee members	100% 100%	100% 100%
Timeliness • Stamp issues to be printed after Cabinet and Her Majesty's approvals and prior to planned release date • Philatelic educational presentations to be conducted within the school year	100% 90-100%	100% 100%
Location Cayman Islands	100%	100%
Cost	\$197,793	\$181,922
Related Broad Outcome: 2. A Work-Ready and Globally Competitive Workforce		

Note: The total cost of supplying this output is \$222,793. However, the revenue of \$25,000 from third parties reduces the cost to Cabinet to \$197,793.

POS 5	National Mail Service – Sister Islands	\$416,132
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	2015/16 Budget	2014/15 Forecast
Quantity - Number of domestic and international mail items processed - Number of Express Mail Services items processed - Number of stamp sales transactions - Number of post office box rental transactions	45,000-50,000 250-300 3,000-4,500 400-500	50,000 250 4,500 400
Quality - Domestic and International Mail Service / Express Mail Services / Stamp Sales/ Post Box Rentals - All incoming and outgoing mail is processed in accordance with established Cayman Islands Postal Service procedures, the Postal Law and Regulations, the Universal Postal Union Regulations and where applicable, the Customs Law and Regulations	100% 100%	100% 100%
Timeliness - Domestic Mail Service - Mail posted by 3:00 p.m. Monday-Friday will be processed within two business days after posting for delivery or dispatch. - International Mail Service - Outgoing mail posted by 3:00 p.m. Monday-Friday will be processed for overseas dispatch within two business days - Incoming mail delivered to post office boxes or general delivery within three business days of collection - Express Mail Services - Outgoing: Items posted by 1:00 p.m. Monday-Friday will be processed for 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% 95% 95% 95% 95%	99% 99% 99% 90% 100%

- Stamp Sales / Post Office Box Rentals - Stamp sales - counter transactions to be completed within 5 – 7 minutes; call in orders readied within two 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 Location All Post Offices on Cayman Brac (West End, Stake Bay, Watering Place, Creek and Spot Bay) and Little Cayman Cost	95-100%	100%
	95-100%	100%
	100%	100%
	\$416,132	\$369,636
Related Broad Outcome: 2. A Work-Ready and Globally Competitive Workforce		

Note: The total cost of supplying this output is \$490,132. However, the revenue of \$74,000 from third parties reduces the cost to Cabinet to \$416,132.

PLN 24	Policy Advice to the Ministry	\$406,764
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	2015/16 Budget	2014/15 Forecast
Quantity Hours spent on briefings, papers and reports	2,000-2,750	2,000-2,500
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	95-100%	95-100%
Timeliness Response to requests for advice: ongoing throughout the period	100%	100%
Location Cayman Islands	100%	100%
Cost	\$406,764	\$284,018
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 \$409,264. However, the revenue of \$2,500 from third parties reduces the cost to Cabinet to \$406,764.

PLN 27	Process Development Applications. Compiling appeal briefs for onward transmission to the Ministry PLAH&I	\$742,167
Description The processing of development applications for planning permission		
Measures Quantity - Processing Development Applications Administratively - Processing Development Applications for consideration by the CPA/DCB - 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	2015/16 Budget 600-650 450-500 150-200 50-75 10-12 99-100% 90-100% 90-100% 90-100% 95-100% 95-100% 95-100% 100% \$742,167	2014/15 Forecast 500-550 400-450 100-150 50-75 10-12 99-100% 90-100% 90-100% 90-100% 95-100% 95-100% 95-100% 100% \$728,533
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	\$230,721
Description		
Enforcement of planning laws and regulations		
Measures	2015/16 Budget	2014/15 Forecast
Quantity Number of enforcement cases opened	120-145	120-145
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	100%	100%
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	90-100% 90-100% 90-100% 90-100%	N/A N/A N/A N/A
Location Cayman Islands	100%	100%
Cost	\$230,721	\$235,769
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 Applications	\$1,530,365
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	2015/16 Budget 5,000-5,500 900-950 13,000-14,500 325-350 100% 90-100% 95-100% 95-100% 98-100% 95-100% 100% \$1,530,365	2014/15 Forecast 5,000-5,500 900-950 12,500-13,000 325-350 100% 85-90% 80-90% 95-100% 98-100% 95-100% 100% \$1,085,863
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 \$1,673,365. However, the revenue of \$143,000 from other third parties reduces the cost to Cabinet to \$1,530,365.

PLN 33	Statistical Information	\$73,540
Description Preparation of statistical reports on the details of development applications for the economic analysis by the public and private sectors		
Measures	2015/16 Budget	2014/15 Forecast
Quantity Number of statistical information reports produced	25-35	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%
Location Cayman Islands	100%	100%
Cost	\$73,540	\$71,997
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	\$84,660
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	2015/16 Budget	2014/15 Forecast
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 Location Cayman Islands		
Cost	\$84,660	\$81,459
Related Broad Outcomes - A Strong, Thriving and Increasingly Diverse Economy - A More Secure Community - Modern, Smart Infrastructure - A Culture of Good Governance - Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics - Conservation of our Biological Diversity and Ecologically Sustainable Development - Robust Agriculture Sector Suited to the Needs and Resources of the Country		

PWD 1	Policy Advice on Government Facilities and Related Matters	\$24,865
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	2015/16 Budget	2014/15 Forecast
	25-35	35-40
	15-25	12-15
	5-10	9-12
	95%	95%
	95%	95%
	95%	95%
	95%	95%
	100%	100%
	\$24,865	\$35,900
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	\$132,423
Description Provision of advice and assistance to: • Clients on programmes and non-project specific matters relating to buildings and their related facilities, • Government Committees and/or Boards of public or private sector organisations, when departmental staff are appointed by Government, in matters relating to buildings, their related facilities and on tendering procedures, • Statutory Authorities and Government owned companies on a reimbursable basis on project and non-project specific matters relating to buildings and their facilities.		
Measures	2015/16 Budget	2014/15 Forecast
Quantity • Number of meetings attended • Number of advice papers issued • Number of reports issued	150-175 30-40 5-10	100-150 50-70 10-20
Quality • Advice papers and reports prepared by knowledgeable persons in the subject area and reviewed/ signed off by senior management • Meetings attended by qualified/experienced persons	95% 95%	95% 95%
Timeliness • Advice papers meetings, and reports to be provided within agreed timeframe • Meetings attended as scheduled	95% 95%	95% 95%
Location Grand Cayman	100%	100%
Cost	\$132,423	\$122,201
Related Broad Outcomes 3. A More Secure Community 4. A More Efficient, Accessible and Affordable Public Service 5. Modern, Smart Infrastructure		

PWD 6	Public Parks and Cemeteries Maintenance and Management	\$1,499,540
Description Maintain and manage public toilets, docks, ramps, cemeteries, beaches and parks		
Measures	2015/16 Budget	2014/15 Forecast
Quantity		
• Number of public toilets maintained	14-16	16
• Number of docks/ramps maintained	8-15	15
• Number cemeteries maintained	12-15	15
• Number of beaches maintained	12-15	15
• Number of beach accesses maintained	15-25	25
• Number of parks and sites maintained	10-17	17
• Number of streets/sidewalks maintained	10-25	25
• Number of miles of road cleaned	10-20	20
Quality		
• General Manager and Supervisors monitor toilets, docks/ramps cemeteries, beaches, beach accesses upkeep, and parks maintenance.	100%	100%
• Inspection of downtown streets/sidewalks by Supervisor and General Manager	80-100%	100%
• Inspection of town centre streets/clean with MADVAC Street Sweeper by General Manager	80-100%	100%
Timeliness		
• Public Toilets maintained daily	100%	100%
• Docks/Ramps and Parks maintained weekly	100%	100%
• Cemetery grounds maintained weekly	100%	100%
• Beaches and beach accesses maintained weekly	80-100%	100%
• Streets/sidewalks/roads works and services to be consistent with the scheduled time table		
Location Grand Cayman	100%	100%
Cost	\$1,499,540	\$1,279,116
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	\$841,756	
Description Provision for architectural, project management and quantity surveying services to provide the following: • Pre-Design ◦ Project Definition Documents (PDD) ◦ Feasibility Studies/Site Report/Code analysis • Schematic Design ◦ Basic diagrammatic layout and adjacencies • Design Development ◦ Preliminary Drawings • Contraction Documents ◦ Final construction Drawings ◦ Planning and Building Control Submissions/Approvals • Procurement/Bidding ◦ Tender documentation • Construction Contract Administration (Project Management) ◦ Certificate of payments ◦ Change orders ◦ Construction punch list • Project Closeout • Quantity Surveying ◦ Cost Estimates (at every phase) ◦ Final Accounts • Project Management ◦ Consultant coordination ◦ Contract Administration ◦ Project handover			
Measures:		2015/16 Budget	2014/15 Forecast
Quantity • Number of drawings/plans produced • Number of cost estimates produced • Number of Project Service Level Agreements (PSLA) signed • Number of projects managed		20-30 20-30 30-40 30-40	20-25 18-20 20-25 18-22
Quality • Drawing/plans produced in accordance with the Central Planning Authority and Building Control Unit 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 building control(BCU) approval		85% 90% 100% 90%	85% 90% 100% 90%
Timeliness Plans, cost estimates and project management within time frames agreed, at outset / in project SLA or within client agreed extensions to that time frame		85%	85%
Location Grand Cayman		100%	100%
Cost		\$841,756	\$739,053
Related Broad Outcomes: 3. A More Secure Community 4. A More Efficient, Accessible and Affordable Public Service 5. Modern, Smart Infrastructure			

PWD 9	Maintenance, Renovations and Upgrades to Government Facilities	\$7,257,204
Description Maintenance to and renovations and upgrades 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 • Renovations and repairs to existing buildings • Conduct energy efficiency audits for select facilities		
Measures:		2015/16 Budget
Quantity		2014/15 Forecast
• Number of maintenance work orders completed		6,000-8,000
• Number of Facility Condition Reports prepared		10-30
• Number of Renovations and repairs to existing buildings.		10-20
• Energy Audit		1-3
Quality		
• Work orders signed off by Supervisor confirming work completed to acceptable standard		95%
• Work orders completed to a satisfactory or better standard as measured by customer surveys of completed work orders		95%
• Customer Survey forms/positive feedback		90%
• Preventative maintenance services work orders signed off by Supervisor confirming work completed to acceptable standard		85%
• Facility condition reports reviewed / signed off by appropriate PWD management level		90%
• Renovation projects to be in compliance with CI Building Code and Certificates of Occupancy (CO's) to be obtained on completion, confirming compliance. (On those projects requiring CO's)		95%
• 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.		100%
• Facility Condition Reports to be delivered within 60 days of request.		95%
• Construction projects to be completed in accordance with the timeframes agreed at the outset with the client, and any extensions agreed with client for additional works etc.		95%
Location		
Cayman Islands		80%
Cost		100%
		\$7,257,204
		\$7,221,600
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	\$71,531
Description Carry out disaster preparedness activities for hurricane, earthquake, and other natural and manmade disasters including: Executing an annual hurricane preparedness exercise		
Measures	2015/16 Budget	2014/15 Forecast
Quantity		
• Number of hurricane preparedness exercises executed	1	1
• Number of buildings prepared / inspected	97	97
• Number of shelters and critical facility mechanical / electrical / plumbing systems inspected	97	97
• Updating PWD Hurricane Plans	1	1
Quality		
• Public Shelters and Government Buildings prepared in accordance with the requirements of Public Works Department's Hurricane Plan and Inspectors checklists.	100%	100%
• All Public Shelters / critical facilities' generators, water supply systems and other MEP services inspected in accordance with inspectors checklists and all functioning normally under load.	100%	100%
Timeliness		
• Annual hurricane preparedness exercise carried out in May each year (prior to the start of the hurricane season).	100%	100%
• Preparedness activities in hurricane exercise (or live event) completed within six hours timeframe.	100%	100%
Location		
Grand Cayman	100%	100%
Cost	\$71,531	\$79,838
Related Broad Outcomes 3. A More Secure Community 4. A More Efficient, Accessible and Affordable Public Service 5. Modern, Smart Infrastructure		

Note: The total cost of supplying this output is \$72,531. However, the revenue of \$1,000 from other third parties reduces the cost to Cabinet to \$71,531.

VLT 9	Licensing of Drivers and Vehicles	\$219,975
Description Provision of services relating to the testing and licensing of vehicles and drivers.		
Measures Quantity - Number of vehicle inspections - Number of vehicles 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 Quality Compliance with Traffic Law and Regulations, Public Finance and Management Law (PFML) (2013 Revision) and strict departmental standard by qualified personnel	2015/16 Budget	2014/15 Forecast
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		
Location Grand Cayman		
Cost	\$219,975	\$75,000
Related Broad Outcome 3. A More Secure Community		

Note: The total cost of supplying this output is \$2,449,176. However, revenue of \$2,229,201 from third parties reduces the cost to Cabinet to \$219,975.

VLT 10	Policy Advice	\$20,942
Description Policy advice provided to the Minister and Ministry of Planning, Lands, Agriculture, Housing and Infrastructure on all matters relating to Vehicle and Drivers' Licensing.		
Measures	2015/16 Budget	2014/15 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	30-40 2-4 40-50 4-6 30-40 90-100	30 2 40 4 30 90
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 - Attendance at meetings - Percentage of reports, Cabinet papers, technical advice, press releases and replies to written correspondence submitted within predetermined deadlines	95-100% 95-100% 95-100%	95% 100% 95%
Location Grand Cayman	100%	100%
Cost	\$20,942	\$25,000
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 the Preface,

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.

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	MPA 1	MPA 3	MPA 4	MPA 5	AGR 21	AGR 24	AGR 25	AGR 26	AGR 27
	\$	\$	\$	\$	\$	\$	\$	\$	\$
July	143,499	41,759	384,962	2,847	127,248	50,377	30,097	35,330	54,764
August	143,499	41,759	384,962	2,847	127,248	50,377	30,097	35,330	54,764
September	143,499	41,759	384,962	2,847	127,248	50,377	30,097	35,330	54,764
October	143,499	41,759	384,962	2,847	127,248	50,377	30,097	35,330	54,764
November	143,499	41,759	384,962	2,847	127,248	50,377	30,097	35,330	54,764
December	143,499	41,759	384,962	2,847	127,248	50,377	30,097	35,330	54,764
January	143,499	41,759	384,962	2,847	127,248	50,377	30,097	35,330	54,764
February	143,499	41,759	384,962	2,847	127,248	50,377	30,097	35,330	54,764
March	143,499	41,759	384,962	2,847	127,248	50,377	30,097	35,330	54,764
April	143,499	41,759	384,962	2,847	127,248	50,377	30,097	35,330	54,764
May	143,499	41,759	384,962	2,847	127,248	50,377	30,097	35,330	54,764
June	143,499	41,759	384,962	2,847	127,248	50,377	30,097	35,330	54,764
TOTAL	1,721,989	501,105	4,619,548	34,166	1,527,091	604,526	361,169	423,961	657,163

MONTH	AGR 28	AGR 29	AGR 31	AGR 32	CPI 1	DVE 1	DVE 2	DVE 3	DVE 4
	\$	\$	\$	\$	\$	\$	\$	\$	\$
July	27,257	26,084	42,858	9,044	12,412	12,395	217,862	12,395	30,273
August	27,257	26,084	42,858	9,044	12,412	12,395	217,862	12,395	30,273
September	27,257	26,084	42,858	9,044	12,412	12,395	217,862	12,395	30,273
October	27,257	26,084	42,858	9,044	12,412	12,395	217,862	12,395	30,273
November	27,257	26,084	42,858	9,044	12,412	12,395	217,862	12,395	30,273
December	27,257	26,084	42,858	9,044	12,412	12,395	217,862	12,395	30,273
January	27,257	26,084	42,858	9,044	12,412	12,395	217,862	12,395	30,273
February	27,257	26,084	42,858	9,044	12,412	12,395	217,862	12,395	30,273
March	27,257	26,084	42,858	9,044	12,412	12,395	217,862	12,395	30,273
April	27,257	26,084	42,858	9,044	12,412	12,395	217,862	12,395	30,273
May	27,257	26,084	42,858	9,044	12,412	12,395	217,862	12,395	30,273
June	27,257	26,084	42,858	9,044	12,412	12,395	217,862	12,395	30,273
TOTAL	327,087	313,016	514,302	108,535	148,947	148,751	2,614,342	148,751	363,278

MONTH	DVE 5	DVE 6	LSU 1	LSU 2	LSU 3	LSU 4	LSU 5	LSU 6	LSU 7
	\$	\$	\$	\$	\$	\$	\$	\$	\$
July	17,479	13,009	20,181	19,219	113,669	37,808	21,225	11,048	7,036
August	17,479	13,009	20,181	19,219	113,669	37,808	21,225	11,048	7,036
September	17,479	13,009	20,181	19,219	113,669	37,808	21,225	11,048	7,036
October	17,479	13,009	20,181	19,219	113,669	37,808	21,225	11,048	7,036
November	17,479	13,009	20,181	19,219	113,669	37,808	21,225	11,048	7,036
December	17,479	13,009	20,181	19,219	113,669	37,808	21,225	11,048	7,036
January	17,479	13,009	20,181	19,219	113,669	37,808	21,225	11,048	7,036
February	17,479	13,009	20,181	19,219	113,669	37,808	21,225	11,048	7,036
March	17,479	13,009	20,181	19,219	113,669	37,808	21,225	11,048	7,036
April	17,479	13,009	20,181	19,219	113,669	37,808	21,225	11,048	7,036
May	17,479	13,009	20,181	19,219	113,669	37,808	21,225	11,048	7,036
June	17,479	13,009	20,181	19,219	113,669	37,808	21,225	11,048	7,036
TOTAL	209,749	156,103	242,175	230,632	1,364,030	453,704	254,694	132,576	84,433

MONTH	LSU 8	LSU 9	LSU 10	LSU 11	LSU 12	POS 1	POS 2	POS 4
	\$	\$	\$	\$	\$	\$	\$	\$
July	7,457	6,926	6,661	11,784	7,467	4,684	81,562	16,483
August	7,457	6,926	6,661	11,784	7,467	4,684	81,562	16,483
September	7,457	6,926	6,661	11,784	7,467	4,684	81,562	16,483
October	7,457	6,926	6,661	11,784	7,467	4,684	81,562	16,483
November	7,457	6,926	6,661	11,784	7,467	4,684	81,562	16,483
December	7,457	6,926	6,661	11,784	7,467	4,684	81,562	16,483
January	7,457	6,926	6,661	11,784	7,467	4,684	81,562	16,483
February	7,457	6,926	6,661	11,784	7,467	4,684	81,562	16,483
March	7,457	6,926	6,661	11,784	7,467	4,684	81,562	16,483
April	7,457	6,926	6,661	11,784	7,467	4,684	81,562	16,483
May	7,457	6,926	6,661	11,784	7,467	4,684	81,562	16,483
June	7,457	6,926	6,661	11,784	7,467	4,684	81,562	16,483
TOTAL	89,479	83,113	79,929	141,413	89,610	56,208	978,745	197,793

MONTH	POS 5	PWD 1	PWD 2	PWD 6	PWD 8	PWD 9	PWD 10	VLT 9
	\$	\$	\$	\$	\$	\$	\$	\$
July	34,678	2,072	11,035	124,962	70,146	604,767	5,961	18,331
August	34,678	2,072	11,035	124,962	70,146	604,767	5,961	18,331
September	34,678	2,072	11,035	124,962	70,146	604,767	5,961	18,331
October	34,678	2,072	11,035	124,962	70,146	604,767	5,961	18,331
November	34,678	2,072	11,035	124,962	70,146	604,767	5,961	18,331
December	34,678	2,072	11,035	124,962	70,146	604,767	5,961	18,331
January	34,678	2,072	11,035	124,962	70,146	604,767	5,961	18,331
February	34,678	2,072	11,035	124,962	70,146	604,767	5,961	18,331
March	34,678	2,072	11,035	124,962	70,146	604,767	5,961	18,331
April	34,678	2,072	11,035	124,962	70,146	604,767	5,961	18,331
May	34,678	2,072	11,035	124,962	70,146	604,767	5,961	18,331
June	34,678	2,072	11,035	124,962	70,146	604,767	5,961	18,331
TOTAL	416,132	24,865	132,423	1,499,540	841,756	7,257,204	71,531	219,975

MONTH	VLT 10	PLN 24	PLN 27	PLN 28	PLN 30	PLN 33	PLN 34
	\$	\$	\$	\$	\$	\$	\$
July	1,745	33,897	61,847	19,227	127,530	6,128	7,054
August	1,745	33,897	61,847	19,227	127,530	6,128	7,054
September	1,745	33,897	61,847	19,227	127,530	6,128	7,054
October	1,745	33,897	61,847	19,227	127,530	6,128	7,054
November	1,745	33,897	61,847	19,227	127,530	6,128	7,054
December	1,745	33,897	61,847	19,227	127,530	6,128	7,054
January	1,745	33,897	61,847	19,227	127,530	6,128	7,054
February	1,745	33,897	61,847	19,227	127,530	6,128	7,054
March	1,745	33,897	61,847	19,227	127,530	6,128	7,054
April	1,745	33,897	61,847	19,227	127,530	6,128	7,054
May	1,745	33,897	61,847	19,227	127,530	6,128	7,054
June	1,745	33,897	61,847	19,227	127,530	6,128	7,054
TOTAL	20,941	406,764	742,167	230,721	1,530,365	73,540	84,660



PLANNING, LANDS, AGRICULTURE, HOUSING AND INFRASTRUCTURE
STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

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

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

To the best of my knowledge the statements are:

- a. Complete and reliable;
- b. Fairly reflect the forecast financial position as at 30th June 2016 and performance for the 2015/16 financial year; and
- c. Comply with generally accepted accounting practice.

Mr. Alan Jones, MRICS
Chief Officer

Ministry of Planning, Lands, Agriculture, Housing and Infrastructure

30 June 2015

FORECAST STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2016	Note	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Current Assets				
Cash and cash equivalents	1	7,842	6,319	4,402
Trade receivables	2	8,815	8,805	8,443
Other receivables	2	476	487	1,971
Inventories	3	1,691	1,691	1,691
Prepayments	5	72	72	72
Total Current Assets		18,896	17,373	16,578
Non-Current Assets				
Prepayments	5			
Intangible Assets	6	907	47	14
Property, plant and equipment	6	15,984	17,095	17,228
Total Non-Current Assets		16,891	17,141	17,242
Total Assets		35,788	34,515	33,819
Current Liabilities				
Trade payable	7	547	742	546
Other payables and accruals	7	4,840	4,645	4,841
Unearned revenue	8	590	590	0
Employee entitlements	9	699	699	699
Repayment of surplus				590
Total Current Liabilities		6,677	6,677	6,677

FORECAST STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2016 (Cont'd)	Note	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Non-Current Liabilities				
Trade payables	7			
Employee entitlements	9			
Total Non-Current Liabilities		0	0	0
Total Liabilities		6,677	6,677	6,677
Net Assets		29,111	27,838	27,142
Net worth				
Contributed capital		11,513	10,240	11,252
Revaluation reserve		10,914	10,914	10,914
Accumulated surpluses/(deficits)		6,685	6,685	4,977
Total Net Worth		29,111	27,838	27,142

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2016		Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
	Note			
Revenue				
Sale of goods and services	10	44,247	42,895	42,413
Investment revenue	11			
Donations	12			
Other revenue				
Total Revenue		44,247	42,895	42,413
Expenses				
Personnel costs	13	26,914	24,242	25,525
Supplies and consumables	14	15,751	16,724	16,834
Depreciation and Amortisation	6	1,523	1,708	1,632
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	2	(23)	
Gains/(losses) on disposal/revaluation of property, plant and equipment	17	0	0	
Other expenses		57	57	50
Total Expenses		44,247	42,709	44,041
Surplus or (Deficit) for the period		0	187	(1,628)

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2016	Note	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
<i>Receipts</i>				
Outputs to Cabinet		33,535	33,698	31,452
Outputs to other government agencies		2,226	1,158	2,197
Sales of Goods and services – third party		8,486	8,038	7,848
Other receipts				10
<i>Payments</i>				
Personnel costs		(26,915)	(24,242)	(24,217)
Supplies and consumables		(15,753)	(16,701)	(15,620)
Interest paid		0	0	
Other payments		(57)	(57)	(378)
Net cash flows from operating activities		1,522	1,895	1,293
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment		(1,273)	(631)	(699)
Proceeds from sale of property, plant and equipment		0		
Net cash flows from investing activities		(1,273)	(631)	(699)
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity investment from Org 40		1,273	517	243
Repayment of surplus to Org 40		0	0	
Net cash flows from financing activities		1,273	517	243
Net increase/(decrease) in cash and cash equivalents		1,523	1,781	837
Cash and cash equivalents at beginning of period		6,319	4,538	3,701
Cash and cash equivalents at end of period		7,842	6,319	4,538

FORECAST STATEMENT OF CHANGES IN NET WORTH FOR THE YEAR ENDED 30 JUNE 2016	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2014	9,723	10,914	6,685	27,321
Changes in net worth for 2013/14				
Prior Year Adjustments				
Restated balance	9,723	10,914	6,685	27,321
Changes in net worth 2014/15				
Gain/(loss) on property revaluation				0
Equity investment from Cabinet	517			517
Capital withdrawals by Cabinet				0
Repayment of surplus to Cabinet				0
Net revenue / expenses recognised directly in net worth	517	0	0	517
Total recognised revenues and expenses for the period	517	0	0	517
Balance at 30 June 2015 carried forward	10,240	10,914	6,685	27,838
Balance at 30 June 2015 brought forward	10,240	10,914	6,685	27,838
Changes in net worth for 2014/15				
Restated balance	10,240	10,914	6,685	27,838
Changes in net worth for 2015/16				
Equity Investment from Cabinet	1,273			1,273
Net revenue / expenses recognised directly in net worth	1,273	0	0	1,273
Surplus/(deficit)for the period 2015/16			2,022	2,022
Total recognised revenues and expenses for the period	1,273	0	0	1,273
Balance at 30 June 2016	11,513	10,914	6,685	29,111

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, 2016.

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	Foreign Currency	Exchange Rate	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Cash on hand (IRIS Confirmation Account/Petty Cash)	7	1.0000	7	7	7
Cash in transit (IRIS Remittance Account)	78	1.0000	78	78	78
CI\$ Operational Current Account held at Royal Bank of Canada	7,523	1.0000	7,523	6,149	4,084
US\$ Operational Current Account held at Royal Bank of Canada	57	0.8375	47	47	47
Payroll Current Account held at Royal Bank of Canada	38	1.0000	38	38	38
Bank Accounts held at other financial institutions	148	1.0000	148	0	148
Fixed Deposits held with Treasury (less than 90 days)	0	1.0000	0		
TOTAL			7,842	6,319	4,402

Note 2: Trade and other receivables

Trade Receivables	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Sale of goods and services	4,340	4,340	4,340
Outputs to Cabinet	4,465	4,465	4,103
Outputs to other government agencies			
Other			
Less: provision for doubtful debts	10	0	
Total trade receivables	8,815	8,805	8,443

Other Receivables	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Advances (salary, Official Travel, etc.)	48	48	48
Dishonored cheques	24	24	24
Interest receivable	0	0	
Loans	0	0	0
Interentity Due from	0	10	10
Other Non-Current Assets	0	0	
Other	404	404	1,888
Less: provision for doubtful debts			0
Total other receivables	476	487	1,971

	Trade Receivables	Other Receivables	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Current					
Past due 1-30 days	8,815	476	9,292	8,805	12,384
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	8,815	476	9,292	8,805	12,384

Changes in the provision of doubtful debts

Description	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Balance at 1 July	10	0	0
Additional provisions made during the year			
Receivables written off during the period			
Balance at 30 June	10	0	0

Note 3: Inventories

Description	Current	Non- Current	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Inventory held for use in the provision of goods and services	32		32	32	1,691
Work in Progress and finished goods	1,659		1,659	1,659	0
Total Inventories	1,691	0	1,691	1,691	1,691

Note 5: Prepayments

Description	Current	Non- Current	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Accrued Prepayments	72		72	72	72
Prepaid Insurance	0		0	0	0
Other	0		0	0	0
Total	72	0	72	72	72

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>Infra-structure</i>	<i>Motor Vehicles</i>	<i>Other Assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 July 2014	813	17,281	225	1,782	662	206	4,639	127	752	26,488
Additions	84	0	0	100	168	0	440	52	0	844
Disposal and Derecognition	0	0	0	0	0	0	0	0	0	0
Revaluations	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0
Balance as at 30 June 2015	897	17,281	225	1,882	830	206	5,079	179	752	27,331

	<i>Plant and Equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infra-structure</i>	<i>Motor Vehicles</i>	<i>Other Assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 July 2015	897	17,281	225	1,882	830	206	5,079	179	752	27,331
Additions	98	75	0	97	6	23	0	0	100	398
Disposal and Derecognition	0	0	0	0	0	0	0	0	0	0
Revaluations	0	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0	0
Balance as at 30 June 2015	995	17,356	225	1,979	836	228	5,079	179	852	27,730

Accumulated Depreciation and Impairment Losses

	<i>Plant and Equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infra-structure</i>	<i>Motor Vehicles</i>	<i>Other Assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 July 2014	593	2,208	144	1,711	544	171	3,873	112	0	9,357
Transfers	0	0	0	0	0	0	0	0	0	0
Impairment Reserve 2014/15 (closing balance)	0	0	0	0	0	0	0	0	0	0
Depreciation Expense 2014/15	63	116	11	123	45	24	497	0	0	880
Eliminate on Disposal or Derecognition 2014/15	0	0	0	0	0	0	0	0	0	0
Balance as at 30 June 2015	656	2,323	156	1,834	589	195	4,371	112	0	10,237

Note 6: Property, Plant and Equipment (continued)

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>Infra-structure</i>	<i>Motor Vehicles</i>	<i>Other Assets</i>	<i>Assets under construction or development</i>	<i>Total</i>
Balance as at 1 July 2015	656	2,323	156	1,834	589	195	4,371	112	0	10,237
Transfers	0	0	0	0	0	0	0	0	0	0
Impairment change 2015/16	0	0	0	0	0	0	0	0	0	0
Depreciation Expense 2015/16	75	947	11	143	45	25	263	0	0	1,509
Eliminate on Disposal or Derecognition 2015/16	0	0	0	0	0	0	0	0	0	0
Balance as at 30 June 2015	731	3,270	167	1,977	634	220	4,634	112	0	11,746

Net Book value 30 June 2015	241	14,958	69	48	241	10	709	67	752	17,095
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Net Book value 30 June 2016	364	14,087	58	2	201	8	446	67	852	15,984
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Note 7: Trade Payables, Other Payables and Accruals

	Current	Non-Current	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Creditors	547		547	542	421
Creditors Ministries/Portfolios	27		27	27	71
Creditors other government agencies	0		0		54
Non-current Accounts payable	0	0	0	0	
Payroll Deductions	173		173	173	173
Operating Lease	0		0	0	
Accrued Expenses	4,260		4,260	4,260	4,256
Other payables	380		380	385	412
Total trade payables other payables and accruals	5,387	0	5,387	5,387	5,387

Note 8: Unearned Revenue

	Current	Non-Current	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Rentals paid in advance	0		0		
Immigration deposits	0		0		
Customs deposits	0		0		
Revenue deposits	0		0		
Other unearned revenue	590		590	590	590
Non current Unearned revenue	0	0	0		
Total unearned revenue	590	0	590	590	590

Note 9: Employee Entitlements

	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Annual Leave	3	3	3
Retirement and long service leave	696	696	696
Total current portion	699	699	699
<i>Non-current employee entitlements are represented by:</i>			
Retirement and long service leave			
Total employee entitlements	699	699	699

Note 10: Sales of Goods and Services

Revenue type	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Outputs to Cabinet	33,535	33,698	32,937
Output to Other Government Agencies	2,226	1,158	1,511
Fees and charges	3,567	3,360	7,945
General sales	3,352	3,131	0
Rentals	1,219	1,178	0
Other	348	370	19
Total sales of goods and services	44,247	42,895	42,413

Fees and Charges

Agricultural Department Fees	280
Customised Motor Vehicle Licence Plate Fees	30
Drivers Examination Fees	190
Duplicate Vehicle Log Books	38
Electrical Inspection Fees	25
Electrical Licence Fees	20
Elevator Inspection Fees	50
Heavy Equipment Application Fees	2
Land Survey Fees	90
Mail Terminal Credits	369
Maintenance of Buildings (Labour)	1
Mapping Services	85
Motor Vehicle Inspection Fees	1,305
Motor Vehicle Licence Plate Fees	350
Online Planning System Fees	40
Other Fees	106
Planning Appeal Fees	1
Planning Inspection Call-Out Fee	8
Vehicle And Equip. Maintenance Fees	35
Vehicle Bank Liens	52
Vehicle Change of Ownership	184
Web Receipts	300
Calibration Fees	1
Fuel Importation Licensing Fees	5
Fees and Charges	3,567

General Sales	
Inventory Spare Parts	55
Other Postal Business	68
Philatelic Sales	25
Postal Stamps	1,703
Sale of Agric. Supplies/Produce	1,500
Sale of Planning Documents	3
Total General Sales	3,353
Rentals	0
Postal Box Rental Fees	1,074
Rentals - Craft Market	60
Rentals - Other Properties	41
Rentals - Town Halls	26
Rentals - Other (Formerly Tower Building)	18
Total Rentals	1,219
Other Goods & Services Revenue	
Goods & Services Revenue	
GIS Applications	250
GPS Licenses Refund	20
Miscellaneous Licensing Receipts	78
	348
Sales of Outputs to Cabinet	
Sales of Outputs to Cabinet	33,535
Total Sales of Outputs to Cabinet	33,535
Other Interdepartmental Revenue	
Financial Attest Services	0
Revenue from Ministries/Portfolios & Public Authorities	2,226
Total Other Interdepartmental Revenue	2,226
Total Goods and Services	44,247

Note 13: Personnel costs

Description	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Salaries, wages and allowances	21,237	18,996	20,004
Health care	4,423	4,152	4,177
Pension	1,143	1,007	1,046
Leave	4	4	109
Other personnel related costs	106	84	191
Total Personnel Costs	26,915	24,242	25,525

Note 14: Supplies and consumables

Description	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Supplies and Materials	6,773	7,323	7,176
Purchase of services	3,710	3,866	4,153
Lease of Property and Equipment	204	192	204
Utilities	3,105	3,413	3,217
General Insurance	1,423	1,472	1,669
Interdepartmental expenses	91	81	101
Travel and Subsistence	80	86	64
Recruitment and Training	243	172	102
Other	122	118	148
Total Supplies and consumables	15,751	16,724	16,834

Note 17: Gains / (losses)

	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Net (gain) / loss on disposal of property, plant and equipment	0		0
Net (gain) / loss on foreign exchange Transactions	2	(23)	(23)
Total gains/ (losses)	2	(23)	(23)

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

Description	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Surplus/(deficit) from ordinary activities	0	187	-1,605
Depreciation expense	1,523	1,708	1,632
Impairment			
(Gain)/losses on sale of property plant and equipment			
Changes in current assets and liabilities:			
(Increase)/decrease in receivables - Cabinet			
(Increase)/decrease in other current assets			0
Increase/(decrease) in payables			
(Increase)/decrease in inventories			
Increase/(decrease) in payables			
Net cash flows from operating activities	1,522	1,896	26

APPENDICES

Entities within the Ministry of Planning, Lands, Agriculture, Housing and Infrastructure

Entity	Head
Ministry of Planning, Lands, Agriculture, Housing and Infrastructure	Chief Officer
Agriculture Department	Director of Agriculture
Chief Petroleum Inspectorate	Chief Petroleum Inspector
Department of Vehicle and Equipment Services	Director of Vehicle and Equipment Services
Lands and Survey	Director of Lands and Survey
Postal Services	Postmaster General
Public Works Department	Director of PWD
Planning	Director of Planning
Vehicle and Drivers Licensing	Director of Vehicle and Drivers Licensing
Temporary Housing Initiative	Chief Officer

Definition of Output Codes within the Ministry of Planning, Lands, Agriculture, Housing and Infrastructure

Codes	Description
MPA	161901: Ministry of Planning, Lands, Agriculture, Housing and Infrastructure
AGR	163301: Agriculture Department
CPI	161905: Chief Petroleum Inspectorate
DVE	162701: Department of Vehicle and Equipment Services
LSU	162201: Lands and Survey
PLN	162501: Planning
POS	162301: Postal Services
PWD	162401: Public Works Department
VLT	161502: Vehicle and Drivers Licensing
THI	166501: Temporary Housing Initiative

ANNUAL BUDGET STATEMENT

MINISTRY OF COMMUNITY AFFAIRS, YOUTH AND SPORTS

**FOR THE FINANCIAL YEAR
ENDING 30 JUNE 2016**

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

CONTENT

STATEMENTS: STATEMENT OF MINISTER/ OFFICIAL MEMBER AND CHIEF OFFICER

PART A: Ownership Performance

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

PART B: Output Performance

5. Outputs to be Delivered
6. Payment Arrangements

APPENDIX: Forecast Financial Statements

STATEMENT OF THE MINISTER

I confirm that the draft Annual Budget Statement and the draft Purchase Agreements reflect the outputs I wish to purchase in the 2015/16 financial year. The Draft Annual Budget Statement and the draft Ownership performance I want to be delivered in the 2015/16 financial year.

I also confirm that the Draft Annual Plan and Estimates includes the various measures I am planning to enforce during the 2015/16 financial year.

Honourable Osbourne Bodden, JP
Minister

Ministry of Community Affairs, Youth and Sports

[] [] 2015

STATEMENT OF 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 Community Affairs, Youth and Sports

[] [] 2015

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, and Government Companies 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 protects and promotes the rights and welfare of children and families through the use of preventative interventions, education, advocacy and community –based programmes that serve to strengthen family bonds and build stronger communities.
- This is accomplished through the provision of social service to the people of the Cayman Islands including social work services, services to the general adult population, and the elderly and disabled, foster care and adoption services, and the placement of vulnerable children in residential homes.
- Provide social inquiry reports to the Summary and Grand Courts on matters pertaining to care and protection, custody, means assessments and juvenile criminal reports.

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 financially 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.

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.

The Department of Sports

- The Department of Sports 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.

Youth Services Unit

Empowerment of our youth through education such that their leadership skills, sense of national pride and civic responsibility are developed and they are able to achieve their full potential and become productive citizens.

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. 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.
- 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, temporary financial assistance, including school lunches, rental, food vouchers and burial assistance.
- Conduct needs assessments for permanent poor relief, indigent medical and temporary financial assistance.
- Work in collaboration with the Education Department, Health Services and other related agencies.
- Policy advice relating to the activities and areas of expertise of the Unit.

Cadet Corps'

- Drill Training.
- Civic and citizenship programmes.
- Music and Band training.
- Social Behavioural Adjustment programme.
- Community Service.
- Vocational Training and Development.
- Marine Training.
- Disaster Mitigation (Provide personnel for National Emergency Operation Centre) (NEOC).

Department of Sports

The Department's scope of activities is intrinsically related to the needs of the community, sport associations, clubs, schools and youth organizations. The scope of activities includes and is not limited to:

- Facility Management
- Community Programs
- National Programs
- School Coaching
- After School Programs
- Recreational Leagues/Events
- Workshops
- Camps
- Policy Advice

Youth Services Unit

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.

Customers and Location of Activities

The Department of Children and Family Services

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

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 at HMP Northward and Fairbanks Prisons as deemed appropriate.
- Psycho-educational workshops are provided throughout Grand Cayman and Cayman Brac as requested.
- Parenting workshops and family programmes are provided by the Family Resource Centre throughout the community while the Young Parents Services, as well as family intervention and victim advocacy services are provided at the Centre's office location.
- Residents of Cayman Brac and Little Cayman can access community-based services, workshops, presentations, and parenting programmes through the Brac Haven – Sister Islands Counselling Centre on a scheduled basis.

Needs Assessment Unit

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

Department of Sports

Customers of the Department of Sports include members of the public, members of Cabinet, members of the Legislative Assembly, public servants, private and public sector entities, health practitioners, health service providers, sports and youth organisations.

The Department of Sports delivers services throughout the Cayman Islands.

Cadet Corps'

The Cadet Corps' activities are conducted in Grand Cayman and Cayman Brac.

Youth Services Unit

Stakeholders include young people, youth workers, parents, educators, would-be-employers, Ministry of Community Affairs, Youth and Sports and members of the public. The activities are conducted on Grand Cayman and Cayman Brac.

2. STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the *Ministry of Community Affairs, Youth and Sports* in 2015/16 and the subsequent two years are as follows:

Department of Children and Family Service

- To provide social services to the people of the Cayman Islands through the provision of social work intervention to the population. Specific programmes through which these services will be offered include but are not limited to: The Community Development Programme, Adult Special Needs Programme, Foster Care and Adoption and other services and programmes developed to serve the population. Provide services and reports to the Courts in compliance with the Children Law 2012 Revision.
- Provide Residential and Day Care Services for the elderly, disabled and indigent persons in facilities owned by the Department.
- Educate the public on the care and welfare of the elderly impressing upon them the importance of assuming responsibility for such family members.
- Provide adequate staffing for all residential care facilities managed by DCFS (Golden Age Home, Kirkconnell Community Care Centre, East End Sunrise Cottage, and Maple House) for special needs children and young adults, indigent elderly and/or disabled persons, to ensure proper care and supervision of residents.
- Recruitment of shelter managers and district representatives and training of shelter management team for shelters in Grand Cayman for the appropriate and safe management of shelters by the Shelter Operations Sub-Committee during a disaster.
- Sensitizing family members and care-givers of mentally ill, elderly and /or disabled persons in regards to their needs and care in order to ensure quality care is provided by those persons.
- Recruit, train and support Foster Care families and conduct assessments on persons wishing to foster children in a similar manner to those who wish to adopt children.
- Maintaining and enhancing Employee Performance by operating in accordance with the Human Resource (HR) Policies and Procedures of the Ministry of Community Affairs, Youth and Sports and within the framework of the Ministry's HR Philosophy and Public Service Management Law.
- Provision of appropriate rehabilitation services for youth at the community level that will offer treatment programmes to address risky behaviours such as drug and alcohol misuse, criminal behaviour, etc.
- The enhancement of Inter-agency collaboration, co-operation and communication to ensure the needs of at-risk youth in the community are met through a holistic approach.

Department of Counselling Services

Grow the services offered by the Department to adequately meet current and future demand.
Continued development and enhancement of family programmes and treatment services to reduce risk factors and increase protective factors, and address issues such as trauma, grief, depression and anxiety, substance abuse or co-occurring disorders, thereby preventing further escalation in crime and improving the health and wellbeing of society.
Systematic programme evaluation throughout the Department to maintain best clinical practice.
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 Community Affairs, Youth and Sports and within the framework of the Ministry's HR Philosophy and Public Service Management Law.
- The delivery of financial assistance to help those in need meet the basic living requirements within the Cayman Islands.

Department of Sports

The Department of Sports ownership performance is strongly connected to the various Sporting Associations, Clubs, Non Profit Organizations, Schools, Community and Church sporting activities. Each one of these agencies that are mentioned works as a tightly knit chain where development and performance of all participants are paramount.

The Department uses three methods to achieve development and performance in the Grand Cayman which are: Social/ Recreational/ Community Sporting Activities, National Program and assisting the Public and Private Schools with Sport.

The Department of Sports Goals are as follows:

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.

Youth Services Unit:

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.

Cadet Corps

- Recruit cadets and maintain at least 75% attendance of at least 50 cadets.
- To establish and maintain a standard of cadetting that is comparable internationally.
- Develop leadership skills in cadets providing leadership training and experience.
- To ensure that cadetting is enjoyable providing a wide range of cadetting activities.
- To ensure that Cadets in the Cayman Islands are always well equipped.
- To provide knowledge that will foster individual development.
- To enhance community and citizenship awareness through participation of community service project.
- To ensure that our cadets have 75% pass rate in the Vocational Training Program.
- To create frameworks for learning, training and improving employment qualifications.
- To develop employment skills, training programmes that meet market needs.

3. OWNERSHIP PERFORMANCE TARGETS

The ownership performance targets for the Ministry of Community Affairs, Youth and Sports for the 2015/16 financial year are as follows:

3.1. FINANCIAL PERFORMANCE

FINANCIAL PERFORMANCE MEASURE	2015/16 Budget \$	2014/15 Forecast \$
Revenue from Cabinet	19,413,115	13,805,496
Revenue from ministries, portfolios, statutory authorities, government companies		
Revenue from others	60,000	60,000
Surplus/deficit from outputs		
Ownership expenses	19,483,114	13,865,496
Operating Surplus/Deficit	0	0
Net Worth	8,274,627	6,774,627
Cash flows from operating activities	916,476	(794,476)
Cash flows from investing activities	(1,500,000)	(542,000)
Cash flows from financing activities	1,500,000	542,000
Change in cash balances	916,476	(794,476)

FINANCIAL PERFORMANCE RATIO	2015/16 Budget %	2014/15 Forecast %
Current Assets : Current Liabilities	363%	642%
Total Assets : Total Liabilities	633%	1,308%

3.2 MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2015/16 Budget	2014/15 Forecast
Total Full Time Equivalent Staff Employed	261	250
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	15	14
Professional and technical staff	7	6
Clerical and Labourer Staff	8	7
Changes to Personnel Management System:		

SUMMARY OF ESTABLISHMENT

Position	2015/16 Budget	2014/15 Forecast
Ministry of Community Affairs Administration		
Accounts Officer I	1	1
Chief HR Manager	1	1
Chief Financial Officer	1	1
Chief Officer	1	1
Deputy Chief Financial Officer	1	0
Deputy Chief Officer	1	1
Chief Policy Officer	1	0
Executive Officer I	1	1
Financial Administrator	1	1
Office Attendant I	1	1
Operational HR Manager	1	1
Personal Assistant	1	1
Policy Officer	1	1
Assistant Chief Officer	1	0
Senior Policy Officer	0	1
Total	14	12
Department of Children and Family Services		
Managers	6	7
Supervisors	10	10
Accounts Staff	3	3
Administrative Staff	3	3
Social Workers	22	21
Residential Care ASNP – Grand Cayman	59	59
Residential Care ASNP – Cayman Brac	39	39
Community Development	5	5
Total	147	147

Position	2015/16 Budget	2014/15 Forecast
Department of Counselling Services		
Managers	3	3
Counsellors (Community-based and Residential)	10	10
Counsellor Trainees (Community-based and Residential)	5	4
Residential Programme Technicians (formerly Night Managers)	5	5
Programme Support Worker	1	1
Programme Facilitators	6	6
Clinical Supervisor	2	1
Programme Coordinators	3	3
Administrative Staff	2	2
Facility Staff	1	1
Total	38	36
Needs Assessment Unit		
Managers	3	3
Supervisors	4	2
Accounts Staff	4	4
Administrative Staff	2	2
Needs Assessment Officers	12	9
Total	25	20
Cadet Corps'		
Head of Department, Commandant	1	1
Deputy Head of Department, Deputy Commandant	0	0
Training Officer	1	0
Commanding Officer	1	2
Cadet Administrative Assistant	0	0
Sergeant Major Instructor	0	0
Staff Sergeant Instructor	0	0
Executive Officer 2	0	0
Quartermaster	0	0
Total	3	3

Position	2015/16 Budget	2014/15 Forecast
Department of Sports		
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 & Field Coach	1	1
Assistant Basketball Coach	1	1
Sports Instructor	8	8
Community Football Trainer	1	1
Community Track & Field Trainer	1	1
Maintenance Officer	7	7
Total	29	28
Youth Services Unit		
Programme Officer	1	1
Youth Empowerment Officer	1	1
Scouts Trainer	1	1
Youth Services Coordinator	1	1
Head of Unit	1	1
Executive Officer	0	0
Total	5	5

Physical Capital Measures	2015/16 Budget	2014/15 Forecast
Value of total assets	9,775,741	7,335,242
Asset replacements: total assets	15%	7%
Book value of assets: initial cost of those assets	51%	58%
Depreciation: cash flow on asset purchases	28%	25%
Changes to asset management policies		

Major <u>New</u> Entity Capital Expenditures for the Year	2015/16 Budget \$
Department of Children and Family Services	
Buildings, computer and office equipment and other assets	100,000
Computer and office equipment and other assets	36,055
Needs Assessment Unit	
Computer and office equipment and other assets	13,945
Department of Counselling Services	
Computer equipment and other assets	25,000
Administration	
Computer equipment and other assets	25,000
Department of Sports	
Walking Track at Bodden Town Primary	100,000
Haig Bodden Play field works	1,200,000
Total	1,500,000

Major Entity Capital Expenditure Commenced but not completed in previous years	Anticipated Project Status at 1st July 2015

3.3 RISK MANAGEMENT

Key risks faced by the Portfolio	Change in status from 2015/16	Actions to manage risk	Financial value of risk
Safety of Needs Assessment Unit 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.	Safety of NAU staff
Needs Assessment Unit - Increased demand for services given current social and economic conditions.	None	Requests submitted for additional staff in order to provide adequate levels of service.	Increased demand for services given current social and economic conditions.
Department of Counselling Services - Increased demand for services given current social and economic conditions.	None	Department of Counselling Services submitted requests for additional staff in order to provide adequate levels of service.	
Department of Counselling Services - Staff burnout due to unacceptably high caseloads.	No change	Department of Counselling Services submitted requests for additional funds to fill vacant positions in order to provide adequate levels of service.	
Management of shelters and securing of the people in the shelters		The Department of Children and Family Services train shelter wardens to provide shelter to persons in Grand Cayman during disasters.	
Safety of Social Work staff, Community Care Workers and Community Development Workers	Security coverage at DCFS main office and the enhanced security measures. Existing staff safety plan reviewed and recirculated.	Provide ongoing advice to the staff about using safety techniques when making home visits. (e.g. radios, cell phones, travel in pairs).	
Social workers and Community Development Officers transporting clients in their private vehicles.	Encourage staff to use the recently acquired Departmental Vehicles	Request for the purchase of two additional Vehicles	
DCFS requires additional staff to effectively staff and manage our programmes including being able to deliver more preventative community based programmes and to ensure proper staffing of all residential facilities.		Requests submitted to fill vacant positions in order to provide adequate levels of service as well as additional staffing required.	

Key risks faced by the Portfolio	Change in status from 2015/16	Actions to manage risk	Financial value of risk
Staff burnout due to unacceptably high caseloads and work levels.	No change	Requests submitted to fill vacant positions in order to provide adequate levels of service.	
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 more stability for available. There is no Deputy Commandant	Identify and recruit personnel with the required technical knowledge for and retain staff with experience and technical competency. Alternatively make provisions for a stipend to attract technical competent volunteers.	Undetermined
Insufficient maintenance staff			\$100,000.00
Youth Services Unit – staff burnout due to existing staff's desire to meet outputs with reduced staff complement	No change.	Staff prioritize output items based on direct responsibilities of existing staff and meeting the needs of our primary stakeholders - youth.	Roughly - \$50,000

4. EQUITY INVESTMENTS AND WITHDRAWALS

Equity Movement	2015/16 Budget \$	2014/15 Forecast \$
Equity Investment from Cabinet into the <i>Ministry of Community Affairs, Youth and Sports</i>	1,500,000	542,000
Capital (Equity) Withdrawal by Cabinet from the <i>Ministry of Community Affairs, Youth and Sports</i>		

PART B

OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

CFS 1	Policy Advice on Matters Relating to Social Services	\$24,133
Description Provide policy advice to the Minister of Community Affairs, Youth and Sports on matters relating to Social Services including: Production of Policy Papers - Drafting responses to Parliamentary/Supplementary Questions - Briefing notes - Attending meetings		
Measures Quantity - Number of meetings attended - Number of policy papers prepared - Number of responses to parliamentary/supplementary questions 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		2015/16 Budget 15-20 8-12 1-2 100% 100% 100% 100%
		2014/15 Forecast 24 8 1 100% 100% 100%
Location Grand Cayman		100% 100%
Cost		\$24,133
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		
Cost		\$23,006

Note: The total cost of supplying this output is \$29,133. However, the revenue of \$5,000 from other third parties reduces the cost to Cabinet to \$24,133.

CFS 5	Public Education on Social Issues	\$133,098
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	2015/16 Budget 3-5 15-25 100% 100% 100% \$133,098	2014/15 Forecast 16 40 100% 100% 100% \$134,918
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		

Note: The total cost of supplying this output is \$138,098. However, the revenue of \$5,000 from other third parties reduces the cost to Cabinet to \$133,098.

CFS 8	Residential Care Services for Children and Young Adults with Disabilities	\$328,492
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 supervisionDay care activities for social stimulation • Close supervision to ensure safety • Physical development exercises • Completion and/or review of individualized care plans		
Measures	2015/16 Budget	2014/15 Forecast
Quantity		
• Number of feedings	5,500-7,500	5,000
• Number of personal care	18,000-22,500	16,760
• Number of care plans completed/reviewed	15-20	10
• Number of school supervision	20-30	1
• Number of day care activities	1,500-1,800	1,642
• Number physical development activities	1,500-1,800	1,476
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	\$328,492	\$221,476
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		

Note: The total cost of supplying this output is \$333,492. However, the revenue of \$5,000 from other third parties reduces the cost to Cabinet to \$328,492.

CFS 9	Provision of Reports	\$536,743
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	2015/16 Budget	2014/15 Forecast
Quantity • Number of reports provided to the Court • Number of reports to International agencies	400-500 3-6	322 22
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.	100% 100%	100% 100%
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	100% 100% 100% 100%	100% 100% 100% 100%
Location Cayman Islands	100%	100%
Cost	\$536,743	\$554,425
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		

Note: The total cost of supplying this output is \$541,743. However, the revenue of \$5,000 from other third parties reduces the cost to Cabinet to \$536,743.

CFS 10	Placement and Supervision of Abused Children	\$337,200
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. • 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. • EPO 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 eight days of issuing EPO in accordance with Children Law Location Cayman Islands Cost		2015/16 Budget 450-600 75-100 100% 100% 100% 100% 100% 100% \$337,200
		2014/15 Forecast 434 396 100% 100% 100% 100% 100% 100% \$356,003
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		

Note: The total cost of supplying this output is \$342,200. However, the revenue of \$5,000 from other third parties reduces the cost to Cabinet to \$337,200.

CFS 11	Foster Care Services	\$98,604
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	2015/16 Budget	2014/15 Forecast
Quantity - Number of training sessions delivered - Number of counselling sessions delivered	1-3 50-65	1 86
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	\$98,604	\$123,074
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		

Note: The total cost of supplying this output is \$103,604. However, the revenue of \$5,000 from other third parties reduces the cost to Cabinet to \$98,604.

CFS 12	Adoption Services	\$85,053
Description Provision of adoption services through: • Appointment of Secretary to the Adoption Board • Meeting and assessment of prospective adopters to determine eligibility • Preparation of Home Study and three 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	2015/16 Budget	2014/15 Forecast
	150-200	266
	10-12	14
	35-40	42
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	\$85,053	\$83,040
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		

Note: The total cost of supplying this output is \$90,053. However, the revenue of \$5,000 from other third parties reduces the cost to Cabinet to \$85,053.

CFS 14	Celebration of Child Month	\$82,084
Description - Promotion and celebration of Child Month including: - Chairing of the Child Month Committee - Monitoring sub-committees and activities - Collaboration and Liaising with other Government agencies, NGOs and private sector persons - Public education through presentations and multi-media - Assist with planning and execution of activities - Attend child month events		
Measures	2015/16 Budget	2014/15 Forecast
Quantity - Number of events held - Number of committee meetings chaired/attended - Number of presentations delivered	45-65 20-25 20-25	45 20 20
Quality - Events and activities are held as agreed with the Committees - Committee is chaired and presentations conducted by persons knowledgeable on subject matter	100% 100%	100% 100%
Timeliness - Events are held in May - Committee meetings held January to May on a monthly basis - Presentations carried out as scheduled	100% 100% 100%	100% 100% 100%
Location Cayman Islands	100%	100%
Cost	\$82,084	\$81,036
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		

Note: The total cost of supplying this output is \$87,084. However, the revenue of \$5,000 from other third parties reduces the cost to Cabinet to \$82,084.

CFS 15	Community Development Services	\$425,906
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	2015/16 Budget	2014/15 Forecast
Quantity		
• Number of meetings held or attended	200-250	282
• Number of after-school sessions assisted	80-100	46
• Number of senior citizens events assisted	150-175	172
• Number of community events assisted	20-50	76
Quality		
Meetings facilitated by persons knowledgeable in subject areas	100%	100%
Timeliness		
Meetings held/attended as scheduled	100%	100%
After-school sessions assisted according to established timeframe	100%	100%
Location		
Meetings- Cayman Islands	100%	100%
After-school sessions- East End and George Town, Grand Cayman	100%	100%
Cost	\$425,906	\$422,543
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		

Note: The total cost of supplying this output is \$430,906. However, the revenue of \$5,000 from other third parties reduces the cost to Cabinet to \$425,906.

CFS 28	Social Work Intervention Services	\$1,933,423
Description Provision of social work intervention services including : • Advocacy for clients • Counseling 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	2015/16 Budget	2014/15 Forecast
Quantity • Number of counselling sessions delivered • Number of visits conducted • Number of mediation/conflict resolution sessions delivered • Number of case conferences conducted	2,000-2,500 2,000-2,500 250-350 300-450	3,497 3,338 468 320
Quality Services provided in keeping with Department's Standards of Practice for Social Work in the Cayman Islands	100%	100%
Timeliness Social work services offered during normal working hours and after hours where required.	100%	100%
Location Grand Cayman and Cayman Brac	100%	100%
Cost	\$1,933,423	\$1,869,440
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		

Note: The total cost of supplying this output is \$1,938,423. However, the revenue of \$5,000 from other third parties reduces the cost to Cabinet to \$1,933,423.

CFS 30	Care and Services for Elderly and Adult Disabled Persons	\$4,125,601
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 care (e.g. administering medication, , 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	2015/16 Budget	2014/15 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	190,124 1,596 7,628 156,674
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	\$4,125,601	\$3,899,301
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		

Note: The total cost of supplying this output is \$4,130,601. However, the revenue of \$5,000 from other third parties reduces the cost to Cabinet to \$4,125,601.

CFS 32	Disaster Preparedness Activities	\$9,178
Description Disaster preparedness including: • Reviewing and updating Shelter Operations Manual • Recruitment, training and assigning of Shelter Managers and District representatives • Co-chairing Shelter Operations Sub-Committee meetings • Attend Hazard Management of the Cayman Islands meetings and assist in executing 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 • Assisting with all aspects of Shelter Operations duties prior to, during and post-disaster		
Measures Quantity • Number of training sessions held • Number of meetings co-chaired or attended Quality • Training sessions delivered in accordance with the Shelter Operations Training Manual. • Sessions delivered by persons knowledgeable in the subject area Timeliness Training sessions held during April to June Location Grand Cayman Cost	2015/16 Budget	2014/15 Forecast
	2	2
	5-10	5
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	\$9,178	\$82,680
Related Broad Outcomes 3. A More Secure Community 4. A More Efficient, Accessible and Affordable Public Service 5. 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		

Note: The total cost of supplying this output is \$14,178. However, the revenue of \$5,000 from other third parties reduces the cost to Cabinet to \$9,178.

DCS 15	Individual, Couples, Family and Group Therapy	\$418,790
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	2015/16 Budget	2014/15 Forecast
Quantity		
• Number of intake hours offered	1,200-1,250	1,250
• Number of clinical sessions offered	2,950-3,050	2,900
• Number of hours of group therapy offered	575-600	575
Quality		
• Percentage of clients who report improvement in life areas during the course of treatment	60-100%	60-100%
• Sessions conducted by skilled and qualified staff	100%	100%
• Treatment informed by individualized treatment plan developed in collaboration with client	85-100%	85-100%
Timeliness		
• Intake sessions provided each week on a walk-in basis at The Counselling Centre	90-100%	90-100%
• Individual sessions offered Monday to Friday as scheduled with clients with the exception of statutory holidays	100%	100%
• Group sessions available during evening and daytime hours, Monday through Friday	90-100%	90-100%
Location		
Grand Cayman	100%	100%
The Counselling Centre	100%	100%
HMP Northward, Fairbanks – Intake and Group sessions only	100%	100%
Cost	\$418,790	\$448,828
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	\$177,338
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 generated within ten working days of last assessment appointment Location Grand Cayman The Counselling Centre Cost	2015/16 Budget 150-200 250-300 100% 90-100% 75-100% 100% 100% \$177,338	2014/15 Forecast 150 235 100% 90-100% 75-100% 100% 100% \$175,175
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	\$99,032
Description Provision of six-session Driving Under the Influence (DUI) Programme to court-referred clients resident in the Cayman Islands.		
Measures Quantity - Number of DUI Programme placements offered - Number of reports completed Quality - Increase in knowledge and awareness of programme graduates around effects of alcohol use in general and the impact of alcohol use on driving ability specifically - Programme delivered by trained staff - Reports sent to Court on each client re: client participation and recommendations for further treatment if appropriate Timeliness - Six-week programme offered on a rotational basis throughout the year to address referrals from Court Location - The Counselling Centre – Grand Cayman - Brac Haven Sister Islands Counselling Centre – Cayman Brac Cost	2015/16 Budget 125 80-90 70-100% 100% 100% 100% 100% 100%	2014/15 Forecast 125 80 70-100% 100% 100% 100% 100%
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	\$584,825
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	2015/16 Budget 216 80-100% 80-100% 90-100% 95-100% 90-100% 90-100% 90-100%	2014/15 Forecast 216 80-100% 80-100% 90 -100% 95-100% 90 -100% 90-100% 90-100%
Cost	\$584,825	\$541,241
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	\$155,036
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	2015/16 Budget	2014/15 Forecast
Quantity		
• Number of public awareness campaigns	10-12	10
• Number of media events	45-55	40
• Number of newsletters produced and distributed	12	12
• Number of other public relation events participated in to raise awareness	8-10	8
Quality		
• Accurate and relevant information is provided by qualified and trained professionals	100%	100%
• Public awareness campaigns utilize various mediums	100%	100%
Timeliness		
• Newsletter published monthly	100%	100%
• Public Awareness Campaigns throughout the year	100%	100%
Location		
Cayman Islands	100%	100%
Cost	\$155,036	\$149,405
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	\$240,901
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 seven 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	2015/16 Budget	2014/15 Forecast
	24	24
	12	12
	100%	100%
	95-100%	75-100%
	90-100%	100%
	90-100%	90-100%
	90-100%	90-100%
	100%	100%
	\$240,901	\$217,800
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	\$317,344
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	2015/16 Budget 108 80-100% 80-100% 90-100% 95-100% 90-100% 90-100% 90-100% 100% 100% \$317,344	2014/15 Forecast 108 80-100% 80-100% 90-100% 95-100% 90 -100% 100% 95-100% 100% \$295,007
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	\$248,816
Description Provision of treatment services to offenders referred by the Drug Rehabilitation Court.		
Measures Quantity - Minimum number of intake hours offered to DRC clients - Number of hours of DRC-specific group therapy offered - Number of clinical sessions offered to DRC clients - Number of DRC pre-court conferences attended - Number of clinical assessments and reports completed for DRC 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 Timeliness - Intake sessions offered to DRC clients on a weekly basis - DRC-Specific group sessions offered weekly Location The Counselling Centre – Grand Cayman	2015/16 Budget	2014/15 Forecast
	65-75	75
	150-160	155
	400-500	400
	50-52	50
	95-105	100
	60-100%	60-100%
	85-100%	85-100%
	90-100%	100%
	80-100%	N/A
	100%	100%
Cost	\$248,816	\$227,128
Related Broad Outcomes 2. A Work-Ready and Globally Competitive Workforce 3. A More Secure Community 6. A Fit and Healthy Population 12. Equity and Justice in a Society that Values the Contributions of all		

DCS 26	Policy Advice to the Minister of Community Affairs, Youth and Sports	\$84,959
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 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 Quality • Information provided based on research and best practice guidelines Timeliness • Advice provided in accordance with agreed deadlines with the Ministry Location Grand Cayman	2015/16 Budget 5-8 12-15 4-6 100% 100% 100%	2014/15 Forecast 5 12 5 100% 100% 100%
Cost	\$84,959	\$82,046
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	\$227,573	
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		2015/16 Budget	2014/15 Forecast
Quantity - Number of Family Skills Programmes offered - Number of Family Skills Sessions offered - Number of parent coaching sessions offered		6-8 10-12 250-275	6 10 N/A
Quality - Support groups and psycho-educational programmes provided by trained and qualified professionals - Number of participants who rate satisfaction with programme three or higher on a scale of 1-5 - Percentage of parents who showed improvement in one or more parenting constructs		100% 80-100% 60-80%	100% 80-100% N/A
Timeliness - Family Skills sessions offered monthly - Parent coaching sessions offered throughout the year		80-100% 100%	N/A N/A
Location Cayman Islands		100%	100%
Cost		\$227,573	\$216,520
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	\$162,011
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 Quantity - Number of workshops offered - Number of presentations offered Quality - Workshops or presentations are delivered by qualified professionals - Participants who rate workshop or presentation three or higher on a scale of 1-5 Timeliness Workshops and presentation offered throughout the year Location Cayman Islands Cost	2015/16 Budget	2014/15 Forecast
	10-15	10
	70-80	70
	100%	100%
	80-100%	80-100%
	100%	N/A
	100%	90-100%
	\$162,011	\$137,489
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	\$148,912
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	2015/16 Budget	2014/15 Forecast
Quantity - Minimum number of hours of crisis and family intervention services offered - Number of DVITP training sessions facilitated - Number of coordinated sessions of Legal Befriender Service	1000-1,100 3-5 100-105	1,050 3 100
Quality - Family and crisis intervention services and referrals provided on a standardised schedule by qualified and supervised professionals - DVITP provided by qualified, trained facilitators who receive supervision - Advice provided through Legal Befriender Service is delivered by qualified attorneys	100% 100% 100%	100% 100% 100%
Timeliness Legal Befriender service offered weekly Crisis and Family intervention services offered daily	90-100% 80-100%	N/A N/A
Location Cayman Islands	100%	100%
Cost	\$148,912	\$130,421
Related Broad Outcomes: 2. A Work-Ready and Globally Competitive Workforce 3. A More Secure Community 6. A Fit and Healthy Population 12. Equity and Justice in a Society that Values the Contributions of all		

DCS 31	Community Based Treatment Services for Adolescents	\$195,844
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	2015/16 Budget	2014/15 Forecast
Quantity - Number of clinical sessions offered - Number of hours of group sessions offered	300-350 20-30	400 N/A
Quality - Sessions conducted by skilled and qualified staff - Treatment informed by individualised treatment plan developed in collaboration with clients	100% 85-100%	100% 85%
Timeliness Initial appointment offered within 10 working days of completed intake	80-100%	90%
Location The Counselling Centre, Grand Cayman	100%	100%
Cost	\$195,844	\$194,829
Related Broad Outcomes 2. A Work-Ready and Globally Competitive Workforce 3. A More Secure Community 6. A Fit and Healthy Population 12. Equity and Justice in a Society that Values the Contributions of all		

DCS 32	Services for Young Parents	\$224,825
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 Quantity - Minimum number of placements offered to young parents - Number of young parent education hours offered 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 Timeliness Twelve week programme offered on a rotational basis throughout the school year Location Cayman Islands Cost	2015/16 Budget	2014/15 Forecast
	80	80
	850-900	700
	90-100%	95%
	100%	100%
	100%	100%
	100%	100%
	\$224,825	\$222,122
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	\$43,427
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		2015/16 Budget 150-160 60-100% 85-100% 75-100% 100% \$43,427
		2014/15 Forecast 275 60-100% 85-100% 75% 100% \$60,023
Related Broad Outcomes 2. A Work-Ready and Globally Competitive Workforce 3. A More Secure Community 6. A Fit and Healthy Population 12. Equity and Justice in a Society that Values the Contributions of all		

MCA 1	Policy Advice to the Minister of Community Affairs, Youth and Sports	\$151,702
Description The provision of policy and strategic advice to the Minister of Community Affairs, Youth and Sports (CAY&S) and the Cabinet on the Ministry's Departments, Units, Government Owned Companies, Boards and Committees through the following means: ○ production of cabinet papers and notes ○ briefing sessions ○ production of policy reports		
Measures Quantity • Number of cabinet papers and notes prepared • Number of minister's briefing sessions • Number of policy reports/proposals 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 Community Affairs, Youth and Sports • Cabinet papers and notes are to be submitted to the Cabinet Office prior to cabinet office deadlines Location Grand Cayman, Cayman Islands Cost		2015/16 Budget 5-12 12-24 1-2 100% 100% 90-100% 90-100% 100% \$151,702
		2014/15 Forecast 5-10 30-40 1-3 100% 100% 90-100% 90-100% 100% \$139,477
Related Broad Outcomes 3. A More Secure Community 6. A Fit and healthy Population 12. Equity and Justice in a Society that Values the Contributions of all		

MCA 2	Ministerial Services and Support	\$608,080
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	2015/16 Budget	2014/15 Forecast
Quantity • Number of responses to parliamentary questions and/or Freedom of Information matters • Number of speeches, mass communications and statements prepared • Number of events coordinated • Number of reports prepared and/or reviewed • Number of written correspondences on behalf of the Minister	2-5 10-20 1-3 2-4 100-150	1-3 10-20 1-3 2-4 80-125
Quality • All responses to parliamentary questions and/or Freedom of Information 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 in accordance with legislation and/or agreed timeframe • Speeches, mass communications, statements, reports, and parliamentary questions, and freedom of information matters submitted to Chief Officer or delegate: within agreed timeframe • Events coordinated within agreed timeframe	90-100% 90-100% 90-100%	90-100% 90-100% 90-100%
Location George Town, Grand Cayman	100%	100%
Cost	\$608,080	\$604,954
Related Broad Outcomes 3. A More Secure Community 6. A Fit and Healthy Population 12. Equity and Justice in a Society that Values the Contributions of all		

MCA 3	Emergency Response Services	\$26,362
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 agreed timeframe Location Grand Cayman, Cayman Islands	2015/16 Budget 1-5 8 1-3 95-100% 100% 90-100% 95-100% 100%	2014/15 Forecast 1-5 1-5 1-3 95-100% 100% 90-100% 95-100% 100%
Cost	\$26,362	\$27,021
Related Broad Outcomes 3. A More Secure Community 5. A Modern, Smart Infrastructure		

MCA 4	Governance of Boards, Government Owned Companies and Commissions	\$134,374
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) • Youth Services Commission		
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		2015/16 Budget 7-10 10-40 10-15 100% 100% 95-100% 95-100% 100%
		2014/15 Forecast 7-10 10-40 10-15 100% 100% 95-100% 95-100% 100%
Cost		\$134,374 \$93,345
Related Broad Outcomes 3. A More Secure Community 6. A Fit and Healthy Population 12. Equity and Justice in a Society that Values the Contributions of all		

MCA 5	Financial Assistance Support Services	\$350,319
Description Provision of administrative services and policy advice to develop/review criteria and manage grants and transfer payments in accordance with Government's policy for: ○ Seamen and Veterans ○ Financial Assistance ○ Community Development Grants: Pines/ National Council of Voluntary Organisation/ Rehoboth Ministries ○ Youth and Sports Organizations		
Measures Quantity • Number of outputs, grants and transfer payments processed • Number of applications processed • Number of correspondence prepared • Number of purchase agreements monitored Quality • All payments are accurate and submitted within the agreed timelines • Applications processed meet established criteria • All correspondence must be reviewed by the Chief Officer or delegate • Purchase Agreements to contain quantity, quality, cost and timeliness measures to meet standards specified in the Public Management and Finance Law (2013 Revision) Timeliness • All payments, applications, purchase agreement, and correspondences prepared/processed within the agreed timeline. Location Cayman Islands	2015/16 Budget	2014/15 Forecast
	16,000-20,000 25-50 50-100 35	10,000-16,000 25-50 1,000-1,200 N/A
	95-100% 100% 95-100% 100%	95-100% 100% 95-100% N/A
	95-100%	95-100%
	100%	100%
Cost	\$350,319	\$211,459
Related Broad Outcomes 3. A More Secure Community 6. A Fit and Healthy Population 12. Equity and Justice in a Society that Values the Contributions of all		

MCA 6	Collaboration with Key Stakeholders on Sports and Social Matters	\$238,652
Description - Analyse local research findings and develop social policy priorities - Recommend and participate in research policy and initiatives with a cross-ministerial approach - Promote and participate in inter-ministerial workshops, presentations and training sessions - Liaise and collaborate across Ministries and agencies in the development of research, policies, programmes, projects and legislation as necessary - Ongoing monitoring and evaluation of inter-ministerial policies, programmes, projects and legislation - Management of capital projects and assets		
Measures Quantity - Number of workshops, meetings, presentations and training sessions hosted/ attended - Number of cross-ministerial correspondence prepared - Number of reports prepared/reviewed on oversight of capital projects and/or executive assets Quality - Workshops, presentations, and training sessions hosted/attended by qualified personnel - Correspondence should be reviewed and approved by Chief Officer Timeliness - Correspondence, workshops, presentations, and training sessions should be finalized within the timeframe established by the Chief Officer Location George Town, Grand Cayman Cost	2015/16 Budget	2014/15 Forecast
	30-60	10-30
	10-25	10-25
	3-6	N/A
	100%	100%
	95-100%	95-100%
	95-100%	95-100%
	100%	100%
Related Broad Outcomes 3. A More Secure Community 5. A Modern, Smart Infrastructure 6. A Fit and Healthy Population 12. Equity and Justice in a Society that Values the Contributions of all		

MCA 8	Legislative Matters	\$67,350
Description Prepare drafting instructions and/or legislative documents for amendments or development to the following: Poor Persons (Relief) Regulations		
Measures Quantity - Number of drafting instructions/legislative documents prepared - Number of meetings attended and/or correspondences prepared Quality - Correspondences prepared or meetings attended by qualified personnel Timeliness - Correspondences prepared and meetings attended within the timeframe established by the Chief Officer Location Grand Cayman	2015/16 Budget	2014/15 Forecast
	1	N/A
	2-5	2-5
	95-100%	95-100%
	95-100%	95-100%
	100%	100%
	\$67,350	\$64,487
Related Broad Outcomes 3. A More Secure Community 6. A Fit and Healthy Population 12. Equity and Justice in a Society that Values the Contributions of all		

NAU 1	Policy Advice on Matters Relating to Needs Assessments	\$26,351
Description Provide policy advice to the Minister of Community Affairs, Youth and Sports on matters relating to welfare services including: • Policy papers • Drafting responses to Parliamentary/Supplementary Questions • Drafting Legislative bills • Briefing notes • Attending meetings		
Measures 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	2015/16 Budget 15-20 1-5 100% 100% 100% 100% 100%	2014/15 Forecast 15 2 100% 100% 100% 100% 100%
Cost	\$26,351	\$25,134
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	\$1,829,042
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	2015/16 Budget	2014/15 Forecast
Quantity • Number of poor relief assessments conducted • Number of housing assessments conducted • Number of health care assessments conducted • Number of temporary relief assessments conducted	75-100 30-40 400-500 1,800-2,000	75 - 500 1,800
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	\$1,829,042	\$1,463,335
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		

DSP 9	Sports Facilities Management	\$1,472,863
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	2015/16 Budget	2014/15 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 within two 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	\$1,472,863	\$1,585,686
Related Broad Outcome: 6. A Fit and Healthy Population		

DSP 10	Sports Education and Training	\$2,329,818
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	2015/16 Budget	2014/15 Forecast
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 - Summer Camps	40-44 6-8 8-10 2,100-,2300 4-6 8-10	40-44 6-8 8-10 2,100-2,300 4-6 8-10
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	100% 100%	100% 100%
Timeliness - Community Coaching/National Programs held daily 5- 6 days per week - Recreational Leagues/Events and Workshop are conducted once every 4-6 months	100% 100%	100% 100%

Location Grand Cayman	100%	100%
Cost	\$2,329,818	\$2, 200,022
Related Broad Outcome: 6. A Fit and Healthy Population		

Note: The total cost of supplying this output is \$2,339,818. However, the revenue of \$10,000 from other third parties reduces the cost to Cabinet to \$2,329,818.

DSP 11	Technical Advice and Support to Ministry and Other Sport Agencies	\$47,185
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		2015/16 Budget 6-15 100% 100% 100%
		2014/15 Forecast 6-15 100% 100%
Cost		\$47,185 \$28,158
Related Broad Outcome: 6. A Fit and Healthy Population		

YSU 7	Monitoring Youth Service Providers	\$144,429
Description Monitoring of and reporting on youth service providers who receive funding from the Ministry of Community Affairs, Youth & Sports. Offering support to these providers such that they are able to offer vibrant programmes which reflect the goals and objectives held in the National Youth Policy. Offering feedback and recommendations to the Ministry on opportunities for partnership improvements to effect positive change in society.		
Measures	2015/16 Budget	2014/15 Forecast
Quantity - Number of progress reports prepared - Number of Life Skills presentations conducted by Unit staff to youth in service provider groups - Number of annual performance reports/requests for further funding from youth service providers on behalf of the Ministry of Community Affairs, Youth and Sports - Updated Youth Service Provider Directory	30 9 18 1	30 9 18 N/A
Quality - Prepared in accordance with Unit standards i.e. peer and senior management review - Presentations delivered by qualified youth workers - A robust, well-researched annual performance report signed off by senior management - A comprehensive listing of service providers in the Cayman Islands – with the exception of sporting organizations – that offer programming of interest to youth ages 10-25 years.	100% 100% 100% 100%	100% 100% 100% N/A
Timeliness - Progress reports prepared within 3-4 working days - Presentations delivered in less than 30 minutes with a 5-10 minute period of audience questions, comments and observations - Annual performance report vetted, queried and presented to Ministry of Community Affairs, Youth and Sports - Directory completed within established timeline	100% 100% 100% 100%	100% 100% 100% N/A
Location Cayman Islands	100%	100%
Cost	\$144,429	\$132,682
Related Broad Outcome: 3. A More Secure Community		

YSU 8	Youth Leadership Programmes and Governance	\$247,287
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	2015/16 Budget	2014/15 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 the 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 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 debriefed 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 and researched reports 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 • 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%
Location Cayman Islands	100%	100%
Cost	\$247,287	\$232,466
Related Broad Outcome: 3. A More Secure Community		

CAD 4	Cadet Corps Training Program	\$259,849	
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 and regular reporting to parents - Participate in National Parades, local parades, including Passing Out (Enrollment) and Awards/ Closing Parades. There are also special ceremonies including state visits, special conferences opening ceremonies where cadets bear the flags and sing the national 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		2015/16 Budget	2014/15 Forecast
Quantity - Number of training sessions - Number of Parades participated (including National and Local Cadet Parade) - Number of Camps operated locally - Number of camps attended regionally and internationally - Number of community projects facilitated		194 4-6 1-3 1-2 4-6	194 4-6 1-3 1-2 4-6
Quality - Training and camps must be delivered in accordance with the Army Cadet Force (ACF) Cadet Training handbook, 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 commands on parade - Facilitators of community projects will be Officers who are knowledgeable and disciplined		100% 100% 100% 100% 100%	100% 100% 100% 100% 100%

Timeliness - The Training Programme operates outside school hours Monday to Friday 4:00pm – 8:00pm and every Saturday 9:00am – 12:00pm during school term; - Attend parades and community projects as scheduled by the organizers - Annual Camp of 10 - 14 days will be held during July and August and weekend camps will be held for two nights	100%	100%
	100%	100%
	100%	100%
	100%	100%
Location Cayman Islands	100%	100%
Cost	\$259,849	\$246,388
Related Broad Outcome: 3. A More Secure Community		

CAD 6	Cadet Corps Vocational Training Program	\$30,304	
Description - Provide a vocational and technical training programme to Cadets who are at least 16 years of age and Star 2 qualified. - Cadets will cover areas such as - Professional CV preparation, - Interviewing techniques, - Communication, - First aid, - Adventure training, - Health and nutrition. - Physical Fitness For those interested in Music, Cadets will cover areas such as: - A basic understanding of music as a profession, - Solo and ensemble work, - Management of rehearsals. - How to market, budget, advertise, programme and publicise a music event.			
Measures		2015/16 Budget	2014/15 Forecast
Quantity Number of training sessions delivered		36	36
Quality - Delivery of modular units by trained instructors based on regional and international standards - Completion of the Senior Cadet Instructors Course (SCIC) delivered in a separate camp setting in accordance with the Cadet Training Manual.		100%	100%
Timeliness Training sessions held once a week during the school calendar year.		100%	100%
Location Cayman Islands		100%	100%
Cost		\$30,304	\$39,029
Related Broad Outcome 3. A More Secure Community			

6. PAYMENT ARRANGEMENTS

Cabinet will pay the *Ministry of Community Affairs, Youth and Sports* for delivery of the outputs described in section 1.

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

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

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	CFS 14
	\$	\$	\$	\$	\$	\$	\$	\$
July	2,011	11,092	27,374	44,729	28,100	8,217	7,088	
August	2,011	11,092	27,374	44,729	28,100	8,217	7,088	
September	2,011	11,092	27,374	44,729	28,100	8,217	7,088	
October	2,011	11,092	27,374	44,729	28,100	8,217	7,088	
November	2,011	11,092	27,374	44,729	28,100	8,217	7,088	
December	2,011	11,092	27,374	44,729	28,100	8,217	7,088	
January	2,011	11,092	27,374	44,729	28,100	8,217	7,088	
February	2,011	11,092	27,374	44,729	28,100	8,217	7,088	
March	2,011	11,092	27,374	44,729	28,100	8,217	7,088	
April	2,011	11,092	27,374	44,729	28,100	8,217	7,088	25,000
May	2,011	11,092	27,374	44,729	28,100	8,217	7,088	28,542
June	2,011	11,092	27,374	44,729	28,100	8,217	7,088	28,542
TOTAL	24,133	133,098	328,492	536,743	337,200	98,604	85,053	82,084

MONTH	CFS 15	CFS 28	CFS 30	CFS 32	DCS 15	DCS 16	DCS 17	DCS 18
	\$	\$	\$	\$	\$	\$	\$	\$
July	35,492	161,119	343,800	765	34,899	14,778	19,806	48,735
August	35,492	161,119	343,800	765	34,899	14,778		48,735
September	35,492	161,119	343,800	765	34,899	14,778	19,806	48,735
October	35,492	161,119	343,800	765	34,899	14,778		48,735
November	35,492	161,119	343,800	765	34,899	14,778	19,806	48,735
December	35,492	161,119	343,800	765	34,899	14,778		48,735
January	35,492	161,119	343,800	765	34,899	14,778		48,735
February	35,492	161,119	343,800	765	34,899	14,778	19,806	48,735
March	35,492	161,119	343,800	765	34,899	14,778		48,735
April	35,492	161,119	343,800	765	34,899	14,778		48,735
May	35,492	161,119	343,800	765	34,899	14,778	19,806	48,735
June	35,492	161,119	343,800	765	34,899	14,778		48,735
TOTAL	425,906	1,933,423	4,125,601	9,178	418,790	177,338	99,032	584,825

MONTH	DCS 19	DCS 21	DCS 22	DCS 24	DCS 26	DCS 27	DCS 28	DCS 29
	\$	\$	\$	\$	\$	\$	\$	\$
July	12,920	20,075	26,445	20,735	7,080	18,964	13,501	12,409
August	12,920	20,075	26,445	20,735	7,080	18,964	13,501	12,409
September	12,920	20,075	26,445	20,735	7,080	18,964	13,501	12,409
October	12,920	20,075	26,445	20,735	7,080	18,964	13,501	12,409
November	12,920	20,075	26,445	20,735	7,080	18,964	13,501	12,409
December	12,920	20,075	26,445	20,735	7,080	18,964	13,501	12,409
January	12,920	20,075	26,445	20,735	7,080	18,964	13,501	12,409
February	12,920	20,075	26,445	20,735	7,080	18,964	13,501	12,409
March	12,920	20,075	26,445	20,735	7,080	18,964	13,501	12,409
April	12,920	20,075	26,445	20,735	7,080	18,964	13,501	12,409
May	12,920	20,075	26,445	20,735	7,080	18,964	13,501	12,409
June	12,920	20,075	26,445	20,735	7,080	18,964	13,501	12,409
TOTAL	155,036	240,901	317,344	248,816	84,959	227,573	162,011	148,912

MONTH	DCS 31	DCS 32	DCS 33	MCA 1	MCA 2	MCA 3
	\$	\$	\$	\$	\$	\$
July	16,320	18,735	3,619	12,642	50,673	3,766
August	16,320	18,735	3,619	12,642	50,673	3,766
September	16,320	18,735	3,619	12,642	50,673	3,766
October	16,320	18,735	3,619	12,642	50,673	3,766
November	16,320	18,735	3,619	12,642	50,673	3,766
December	16,320	18,735	3,619	12,642	50,673	
January	16,320	18,735	3,619	12,642	50,673	
February	16,320	18,735	3,619	12,642	50,673	
March	16,320	18,735	3,619	12,642	50,673	
April	16,320	18,735	3,619	12,642	50,673	
May	16,320	18,735	3,619	12,642	50,673	3,766
June	16,320	18,735	3,619	12,642	50,673	3,766
TOTAL	195,844	224,825	43,427	151,702	608,080	26,362

MONTH	MCA 4	MCA 5	MCA 6	MCA 8	NAU 1	NAU 2
	\$	\$	\$	\$	\$	\$
July	11,198	29,193	19,888	5,613	2,200	152,420
August	11,198	29,193	19,888	5,613	2,200	152,420
September	11,198	29,193	19,888	5,613	2,200	152,420
October	11,198	29,193	19,888	5,613	2,200	152,420
November	11,198	29,193	19,888	5,613	2,200	152,420
December	11,198	29,193	19,888	5,613	2,200	152,420
January	11,198	29,193	19,888	5,613	2,200	152,420
February	11,198	29,193	19,888	5,613	2,200	152,420
March	11,198	29,193	19,888	5,613	2,200	152,420
April	11,198	29,193	19,888	5,613	2,200	152,420
May	11,198	29,193	19,888	5,613	2,200	152,420
June	11,198	29,193	19,888	5,613	2,200	152,420
TOTAL	134,374	350,319	238,652	67,350	26,351	1,829,042

MONTH	CAD 4	CAD 6	DSP 9	DSP 10	DSP 11	YSU 7	YSU 8
	\$	\$	\$	\$	\$	\$	\$
July	21,654	2,525	122,739	194,152	3,932	12,036	20,607
August	21,654	2,525	122,739	194,152	3,932	12,036	20,607
September	21,654	2,525	122,739	194,152	3,932	12,036	20,607
October	21,654	2,525	122,739	194,152	3,932	12,036	20,607
November	21,654	2,525	122,739	194,152	3,932	12,036	20,607
December	21,654	2,525	122,739	194,152	3,932	12,036	20,607
January	21,654	2,525	122,739	194,152	3,932	12,036	20,607
February	21,654	2,525	122,739	194,152	3,932	12,036	20,607
March	21,654	2,525	122,739	194,152	3,932	12,036	20,607
April	21,654	2,525	122,739	194,152	3,932	12,036	20,607
May	21,654	2,525	122,739	194,152	3,932	12,036	20,607
June	21,654	2,525	122,739	194,152	3,932	12,036	20,607
TOTAL	259,849	30,304	1,472,863	2,329,818	47,185	144,429	247,287



MINISTRY OF HOME AFFAIRS, YOUTH AND SPORTS
STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

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

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

To the best of my knowledge the statements are:

- a. Complete and reliable;
- b. Fairly reflect the forecast financial position as at 30th June 2016 and performance for the 2015/16 financial year; and
- c. Comply with generally accepted accounting practice.

Ms. Dorine Whittaker, JP
Chief Officer

Ministry of Community Affairs, Youth and Sports

30 June 2015

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2016	Note	Budget 2015/16 \$'000	Forecast 2014/15 \$'000
Current Assets			
Cash and cash equivalents	1	3,893,959	2,977,483
Marketable securities			
Trade receivables	2		
Other receivables		1,654,758	592,258
Inventories	3	28,806	28,806
Investment	4		
Prepayments	5	0	0
Total Current Assets		5,577,523	3,598,546
Non-Current Assets			
Trade receivables	2		
Other receivables	2		
Inventories	3		
Property, plant and equipment	6	4,198,218	3,736,695
Total Non-Current Assets		4,198,218	3,736,695
Total Assets		9,775,741	7,335,242
Current Liabilities			
Trade payable	8		
Other payables and accruals	8	1,062,500	51,664
Bank overdraft	2	310,477	380,475
Unearned revenue			
Employee entitlements	10	128,137	128,137
Repayment of surplus		0	0
Total Current Liabilities		1,501,114	560,615

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2016 (Cont'd)	Note	Budget 2015/16 \$'000	Forecast 2014/15 \$'000
Non-Current Liabilities			
Trade payables	8		
Other payables and accruals	8		
Employee entitlements	10		
Total Non-Current Liabilities		0	0
Total Liabilities		1,501,114	560,615
Net Assets		8,274,627	6,774,627
NET WORTH			
Contributed capital		6,088,501	4,588,501
Other reserves			
Revaluation reserve			
Accumulated surpluses/(deficits)		2,186,126	2,186,126
Total Net Worth		8,274,627	6,774,627

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2016		Budget 2015/16 \$'000	Forecast 2014/15 \$'000
	Note		
Revenue			
Sale of goods and services	11	19,423,115	13,805,496
Investment revenue	12		
Donations	13		
Other revenue		60,000	60,000
Total Revenue		19,483,115	13,865,496
Expenses			
Personnel costs	14	14,435,808	11,404,843
Supplies and consumables	15	4,008,829	2,250,729
Depreciation	6	1,038,477	209,925
Impairment of property, plant and equipment			
Impairment of inventory			
Finance costs (overdraft interest)	16		
Litigation costs	17		
Gains/(losses) on foreign exchange transactions	18		
Gains/(losses) on disposal/revaluation of property, plant and equipment	18		
Other expenses			
Total Expenses		19,483,114	13,865,496
Surplus or (Deficit) for the period		0	0

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2016	Note	Budget 2015/16 \$'000	Forecast 2014/15 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts			
Outputs to Cabinet		20,475,615	13,807,420
Outputs to other government agencies			
Sales of Goods and services – third party			
Interest received			
Donations/Grants		60,000	60,000
Other receipts			
Payments			
Personnel costs		(14,435,808)	(10,335,243)
Supplies and consumables			
Interest paid		(5,183,330)	(2,457,788)
Net cash flows from operating activities	19	916,476	1,074,389
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment		(1,500,000)	(542,000)
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		(1,500,000)	(542,000)
CASH FLOWS FROM FINANCING ACTIVITIES			
Equity investment		1,500,000	542,000
Repayment of surplus		0	0
Capital withdrawal			
Net cash flows from financing activities		1,500,000	542,000
Net increase/(decrease) in cash and cash equivalents		916,476	1,074,389
Cash and cash equivalents at beginning of period		2,977,483	1,903,094
Cash and cash equivalents at end of period		3,893,959	2,977,483

FORECAST STATEMENT OF CHANGES IN NET WORTH FOR THE YEAR ENDED 30 JUNE 2016	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2014	4,588,501		2,186,126	6,774,627
Changes in accounting policy				
Prior Year Adjustments				
Restated balance	4,588,501		2,186,126	6,774,627
Changes in net worth 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 to Cabinet				
Net revenue / expenses recognised directly in net worth				
Total recognised revenues and expenses for the period				
Balance at 30 June 2015 carried forward	4,588,501		2,186,126	6,774,627
	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2015 brought forward	4,588,501		2,186,126	6,774,627
Changes in net worth for 2014/15				
Restated balance	4,588,501		2,186,126	6,774,627
Changes in net worth for 2015/16				
Equity Investment from Cabinet	1,500,000			1,500,000
Net revenue / expenses recognised directly in net worth	1,500,000			1,500,000
Surplus/(deficit)for the period 2015/16				
Total recognised revenues and expenses for the period				
Balance at 30 June 2016	6,088,501		2,186,126	8,274,627

Ministry of Community Affairs, Youth and Sports
STATEMENT OF ACCOUNTING POLICIES

Ministry of Community Affairs, Youth and Sports
General Accounting Policies

Reporting entity

These forecast financial statements are for the *Ministry of Community Affairs, Youth and Sports*.

Basis of preparation

The forecast financial statements have been prepared in accordance with International Public Sector Accounting Standards (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 2016.

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	Foreign Currency	Exchange Rate	Budget 2015/16
Cash on hand (IRIS Confirmation Account/Petty Cash)	287	1	287
Cash in transit (IRIS Remittance Account)	7,846	1	7,846
CI\$ Operational Current Account held at Royal Bank of Canada	3,843,396	1	3,843,395
US\$ Operational Current Account held at Royal Bank of Canada	19,679	0.8375	16,481
Payroll Current Account held at Royal Bank of Canada	25,950	1	25,950
Bank Accounts held at other financial institutions			
Fixed Deposits held with Treasury (less than 90 days)			
Total Cash and Cash Equivalents			3,893,959

Note 2: Trade and Other Receivables

Trade Receivables	Budget 2015/16	Forecast 2014/15
Sale of goods and services	36,998	36,998
Outputs to Cabinet	1,617,760	555,260
Outputs to other government agencies		
Less: provision for doubtful debts		
Total trade receivables	1,654,758	592,258

	Trade Receivables	Other Receivables	Budget 2015/16
Current			
Past due 1-30 days	1,654,758		1,654,758
Past due 31-60 days			
Past due 61-90 days			
Past due 90 and above			
Non-Current			
Past due 1 year and above			
Total	1,654,758		1,654,758

Note 3: Inventories

Description	Current	Non-Current	Budget 2015/16
Inventory held for use in the provision of goods and services	28,806		28,806
Inventory held for sale			
Impairment of inventory			
Total Inventories	28,806		28,806

Note 4: Investments

None

Note 5: Prepayments

None

Note 6: Property, Plant and Equipment

	<i>Plant and equipment ('000s)</i>	<i>Buildings ('000s)</i>	<i>Furniture, Fittings and 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 2014	101	5,659	299	152	99	300	6,610
Additions							
Disposals							
Transfers							
Revaluations							
Balance as at 30 June 2015	101	5,659	299	152	99	300	6,610

	<i>Plant and equipment ('000s)</i>	<i>Buildings ('000s)</i>	<i>Furniture, Fittings and 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 2015	101	5,659	299	152	99	300	6,610
Additions	1,364	100		36	0	0	1,500
Disposals							
Transfers							
Balance as at 30 June 2016	1,465	5,759	299	188	99	300	8,110

Accumulated Depreciation and Impairment Losses

	<i>Plant and equipment ('000s)</i>	<i>Buildings ('000s)</i>	<i>Furniture, Fittings and 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 2014	57	2,321	133	117		168	2,796
Transfers							
Impairment Reserve 2014/15 (closing balance)							
Depreciation Expense 2014/15							
Revaluations of Depreciation Expense 2014/15							
Balance as at 30 June 2015	57	2,321	133	117		168	2,796

	<i>Plant and equipment</i> (‘000s)	<i>Buildings</i> (‘000s)	<i>Furniture, Fittings and Other Assets</i> (‘000s)	<i>Computers</i> (‘000s)	<i>Office Equipment</i>	<i>Motor Vehicles</i> (‘000s)	<i>Total</i> (‘000s)
Balance as at 1 July 2015	57	2,321	133	117		168	2,796
Transfers			77				77
Impairment loss 2015/16							
Depreciation Expense 2015/16	32	902	42	28		34	1,038
Eliminate on Disposal 2015/16							
Balance as at 30 June 2016	89	3,223	252	145		202	3,911

Net Book value 30 June 2015	44	3	265	35		132	3,814
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Net Book value 30 June 2016	1,376	2,536	145	43		98	4,198
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Note 7: Trade payables, other payables & Accruals

	Current	Non-Current	Budget 2015/16
Creditors	1,062,500		1,062,500
Creditors Ministries/Portfolios			
Creditors other government agencies			
Payroll Deductions			
Operating Lease			
Accrued Expenses	293,257		293,257
Accrued Expenses Ministries /Portfolios			
Accrued Expenses other government agencies			
Inter-entity due to			
Accrued Entity Interest	339		339
Provisions			
Other payables	16,882		16,882
Total trade payables other payables and accruals	1,372,977		1,372,977

Note 8: Unearned Revenue

None

Note 9: Employee entitlements

	Budget 2015/16	Forecast 2014/15
Annual Leave	128,137	42,790
Retirement and long service leave		
Accrued salaries		
Travel		
Total current portion	128,137	42,790
<i>Non-current employee entitlements are represented by:</i> Retirement and long service leave		
Total employee entitlements	128,137	42,790

Note 10a: Sales of Goods & Services

Revenue type	Budget 2015/16	Forecast 2014/15
Outputs to Cabinet	19,413,115	13,805,496
Output to Other Government Agencies		
Fees and charges		
General sales		
Rentals		
Other	10,000	
Total sales of goods and services	19,423,115	13,805,496

FEES AND CHARGES

	Budget 2015/16	Forecast 2014/15
Fees and Charges		
Other Fees		
Total Fees and Charges		
General Sales		
Other Sales		
Total General Sales		
Other Goods & Services Revenue		
Goods and Service Revenue		
Description	10,000	
Total		
Sales of Outputs to Cabinet		
Sales of Outputs to Cabinet	19,413,115	13,805,496
Total Sales of Outputs to Cabinet	19,413,115	13,805,496
Total Goods and Services	19,423,115	13,805,496

Note 10b: Revenue Concessions

None

Note 11: Investment Revenue

None

Note 12: Donations

Source	Budget 2015/16 \$000	Forecast 2014/15 \$000
Individuals	60,000	60,000
Charities		
Total sales of goods and services	60,000	60,000

Note 13: Personnel costs

Description	Budget 2015/16 \$000	Forecast 2014/15 \$000
Salaries, wages and allowances	11,322,778	8,987,611
Health care	2,464,806	1,882,744
Pension	615,176	498,450
Other personnel related costs	33,048	36,038
Total Personnel Costs	14,435,808	11,404,843

Note 14: Supplies and Consumables

Description	Budget 2015/16 \$000	Forecast 2014/15 \$000
Supplies and Materials	469,712	388,485
Purchase of services	966,327	308,905
Lease of Property and Equipment	596,895	540,095
Utilities	1,121,800	542,450
General Insurance	484,346	191,832
Travel and Subsistence	93,261	42,461
Other	276,488	236,500
Total Supplies and consumables	4,008,829	2,250,728

Note 15: Litigation Costs

None

Note 16: Gains / (Losses)

None

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

Description	Budget 2015/16 \$'000	Forecast 2014/15 \$'000
Surplus/(deficit) from ordinary activities	-	-
Non-cash movements		
Depreciation expense	1,038,477	209,926
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	555,260	(916,477)
(Increase)/decrease in receivables	(262,004)	902,537
(Increase)/decrease in current liabilities	(415,257)	
(Increase)/decrease in inventories		
(Increase)/decrease in payables		(990,462)
(Increase)/decrease in provisions relating to employee costs		
Net cash flows from operating activities	916,476	(794,476)

Note 19: Contingent Liabilities and Assets

There are no contingent liabilities or assets for this Ministry

Note 20: Commitments

None

Note 21: Related Party and Key Management Personnel Disclosures

The Ministry of Community Affairs, Youth and Sports is a wholly owned entity of the government from which it derives a major source of its revenue. The Ministry of Community Affairs, Youth and Sports and its key management personnel transact with other government entities on a regular basis. These transactions are provided free of cost during the financial year ended 30 June 2016 and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions.

Description	2015/16 Budget \$000	2014/15 Forecast \$000
Salaries and other short-term employee benefits	417,806	341,388
Past employee benefits		
Other long-term benefits		40,319
Termination benefits		
Loans		
Total	417,806	381,707

Note 22: Financial Instrument Risk

The Ministry of Community Affairs, Youth and Sports 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 Community Affairs, Youth and Sports is subject to credit risk from debtors other than the Cabinet. The Ministry of Community Affairs, Youth and Sports do not have significant concentrations of credit risk for its other financial instruments.

Currency and interest rate risk

The Ministry of Community Affairs, Youth and Sports have no significant exposure to currency exchange loss risk and interest rate risk.

Liquidity risk

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

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

APPENDICES

Entities within the Ministry of Community Affairs, Youth and Sports

Entity	Head
Ministry of Community Affairs, Youth and Sports	Chief Officer, Ministry of Community Affairs, Youth and Sports
Department of Children and Family Services	Director of Children and Family Services
Department of Counselling Services	Director of Counselling Centre
Needs Assessment Unit	Director of Needs Assessment Unit
Department of Sports	Director of Sports
Youth Services Unit	Head of Youth Services Unit
Cadet Corps	Lieutenant Colonel

Definition of Output Codes within the Ministry of Community Affairs, Youth and Sports

Codes	Description
MCA	244703: Ministry of Community Affairs, Youth and Sports
DCS	244001: Department of Counselling Services
CFS	243914: Department of Children and Family Services
NAU	248201: Needs Assessment Unit
DSP	243701: Department of Sports
CAD	242810: Cadet Corps
YSU	243702: Youth Services Unit

ANNUAL BUDGET STATEMENT

MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT

**FOR THE FINANCIAL YEAR
ENDING 30 JUNE 2016**

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

CONTENT

STATEMENTS: STATEMENT OF MINISTER/ OFFICIAL MEMBER AND CHIEF OFFICER

PART A: Ownership Performance

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

PART B: Output Performance

5. Outputs to be Delivered
6. Payment Arrangements

APPENDIX: Forecast Financial Statements

STATEMENT OF THE MINISTER

I confirm that the draft Annual Budget Statement and the draft Purchase Agreements reflect the outputs I wish to purchase in the 2015/16 financial year. The Draft Annual Budget Statement and the draft Ownership performance I want to be delivered in the 2015/16 financial year.

I also confirm that the Draft Annual Plan and Estimates includes the various measures I am planning to enforce during the 2015/16 financial year.

Honourable Marco Archer, JP

Minister

Ministry of Finance and Economic Development

[] [] 2015

STATEMENT OF 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. Kenneth Jefferson, JP

Chief Officer

Ministry of Finance and Economic Development

[] [] 2015

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 statement, 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 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 scope of the Department's activities is 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; and
- Enforcement of the law, including identifying and seizing prohibited imports and exports.

The Economics and Statistics Office:

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

- Conduct macro-economic analysis and research;
- Monitor the economy and produce quarterly and annual economic reports;
- Conducts the Census of Population and Housing approximately every 10 years;
- Publication of statistical series, which include the annual Compendium of Statistics and the Annual Overseas Trade Report;
- Update the Household Register and Business Register as needed;
- Conduct and publish the results of Labour Force Surveys;
- Conduct and publish the results of quarterly Consumer Price Index surveys;
- Conduct Household Budget Surveys every 5-6 years;
- Develop and implement a macroeconomic compilation program consisting of 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 (2013 Revision); and
- Providing central procurement services to the government.

Risk Management

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

Treasury

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

- Financial reporting;
- Forecast and management of core Government's cash flows, loan tendering, evaluation and debt management;
- Financial management services, advice and support to Ministries / Portfolios and the Executive including Payroll processing, Creditor processing, Bank Reconciliations, Debt Recovery, Loans Made and Trust Asset management;
- Management of the core functionality of the Government's financial information systems (IRIS);
- Financial advice and support;
- Preparing an annual budget timeline;
- Coordinating and preparing the annual Strategic Policy Statement;
- Preparation of entire public sector budget and supplementary documents;
- Monitoring and maintaining budget data in IRIS General Ledger;
- Develop and maintain appropriate revenue forecasting models for the Cayman Islands and produce rolling forecasts for coercive revenue streams;
- Research potential new revenue enhancement measures; and
- Provide governance and administrative services to statutory authorities' boards which are under the Minister for Finance and Economic Development 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 2015/16 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; and
- 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; and
- 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; and
- Continue to improve customer satisfaction through timely communication of decisions made and decisions taken.

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 Cayman Islands Government;
- 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
- Establish robust procurement policies and procedures that can be used throughout the service to ensure adequate project management and centralized procurement efficiencies and cost savings.

Treasury

- Manage Oracle accounting system (IRIS) and implement enhancements/upgrades to facilitate and improve financial reporting;
- Promote acceptance and use of IPSAS and provide guidance in the application of these standard;
- 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 models for revenue forecasting and obtaining expert technical assistance for forecast training;
- Ensure high quality execution of the Government's fiscal policy and priorities through the development and execution of the Budget, in conjunction with ongoing monitoring/ management of the Government's financial position in accordance with Cabinet's priorities/ policies;
- Through the formation of constructive relationships across the Entire Public Sector, aim to be a trusted and respected source of information based on the quality of documents/ reports produced; and
- Covert several business processes to an electronic format to increase efficiency and reduce the use of paper resources.

3. OWNERSHIP PERFORMANCE TARGETS

The ownership performance targets for the Ministry of Finance and Economic Development for the 2015/16 financial year are as follows:

3.1. FINANCIAL PERFORMANCE

FINANCIAL PERFORMANCE MEASURE	2015/16 Budget \$	2014/15 Forecast \$
Revenue from Cabinet	19,493,121	16,178,799
Revenue from ministries, portfolios, statutory authorities, government companies	91,812	112,932
Revenue from others	3,114,152	3,062,244
Surplus/deficit from outputs	0	0
Ownership expenses	19,584,933	16,291,711
Operating Surplus/Deficit	3,114,952	3,062,244
Net Worth	14,462,473	13,812,473
Cash flows from operating activities	4,442,397	5,052,834
Cash flows from investing activities	(660,000)	(616,000)
Cash flows from financing activities	(2,412,244)	(1,564,081)
Change in cash balances	1,370,153	2,872,753

FINANCIAL PERFORMANCE RATIO	2015/16 Budget	2014/15 Forecast
Current Assets : Current Liabilities	2.6%	2.4%
Total Assets : Total Liabilities	367%	344%

3.2 MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2015/16 Budget	2014/15 Forecast
Total Full Time Equivalent Staff Employed	220	215
Staff Turnover (%)	7%	12%
Managers		
Professional and technical staff		
Clerical and Labourer Staff		
Average Length of Service (Number of years in Current Position)	8	7
Managers		
Professional and technical staff		
Clerical and Labourer Staff		
Changes to Personnel Management System:		

SUMMARY OF ESTABLISHMENT

POSITION	2015/16 Budget	2014/15 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	9
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	1
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
Deputy Director	1	1
Senior Economist	1	1
Senior Statisticians	3	3
Economist 1	2	0

POSITION	2015/16 Budget	2014/15 Forecast
Economist II	2	2
Statistician 1	3	3
Statistician 1 (IT)	1	0
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 & Chief Officer	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
Deputy Chief Financial Officer	1	1
Senior Financial Administrator	1	1
Administrative Secretary	1	1
Human Resources Assistant	1	1
Clerical Officer I	1	1
Risk Manager	1	1
Risk Analyst	1	1
Claims Coordinator	1	1
Accountant General	1	1
Deputy Accountant General	2	1
Deputy Fund and Cash Flow Manager	1	1
EPS Reporting Manager	1	1
Deputy EPS Reporting Manager	1	1
Debt Recovery Manager	1	1

POSITION	2015/16 Budget	2014/15 Forecast
Systems Accountant	1	1
Senior EPS Reporting Accountant	3	3
Payments and 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 and Payroll Officer	3	3
Cashier	1	1
Clerical Officer	1	1
Senior Business Analysts (IRIS)	3	3
Deputy Director BMU	2	2
Senior BMU Analyst	0	2
BMU Analyst	0	1
Director Revenue Unit	1	1
Senior Analyst Programmer	2	1
Treasury Analyst	3	0
Project Manager (IRIS)	1	1
Senior Revenue Forecaster	1	0

3.3 RISK MANAGEMENT

Key risks faced by the Portfolio	Change in status from 2015/16	Actions to manage risk	Financial value of risk
Out dated CPI basket lead to inaccurate estimates	The Household Budget Survey (HBS) 2015 is expected ,to produce date for updating the CPI basket	Completion of HBS 2015	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	Not available
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 and changes to IRIS functionality and Accounting Standards	
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	

Key risks faced by the Portfolio	Change in status from 2015/16	Actions to manage risk	Financial value of risk
Destruction, damage or loss of assets	Unchanged	Safeguard assets in accordance with the Ministry's Continuity Plan	
Data and information security	Unchanged	• Ensure data on servers are backed up daily; • Ensure filing cabinets are secured; 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	

Physical Capital Measures	2015/16 Budget	2014/15 Forecast
Value of total assets	\$4,223,854	\$4,164,787
Asset replacements: total assets	0.5%	0.5%
Book value of assets: initial cost of those assets	59%	64%
Depreciation: cash flow on asset purchases	85%	88%

4. EQUITY INVESTMENTS AND WITHDRAWALS

Equity Movement	2015/16 Budget \$	2014/15 Forecast \$
Equity Investment from Cabinet into the <i>Ministry of Finance and Economic Development</i>	650,000	1,000,000
Capital (Equity) Withdrawal by Cabinet from the <i>Ministry of Finance and Economic Development</i>		

PART B

OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

CUS 10	Processing and Inspection of Vessels and Aircrafts	\$2,635,601
Description Processing of air and marine craft (both local and international)		
Measures	2015/16 Budget	2014/15 Forecast
Quantity - Number of aircrafts processed and inspected - Number of marine crafts processed and inspected - Number of passengers processed by air - Number of passengers processed by sea	15,600-17,200 1,000-1,300 748,000-823,000 1,600,000-1,700,000	12,500-14,000 900-1,200 600,000-670,000 1,400,000-1,500,000
Quality Aircrafts and marine crafts are cleared in accordance with Customs Laws (17 of 1990) 2007 Revision and Customs Regulations (1998)	100%	100%
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	90% 100% 100%	90% 100% 100%
Location George Town, Grand Cayman	100%	100%
Cost	\$2,635,601	\$2,711,096
Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy		

CUS 12	Inspection and Clearance of Cargo	\$4,523,501
Description Inspection and clearance of cargo: Inspection, monitoring and clearance of imported and exported cargo shipments including manifests and Customs entries		
Measures	2015/16 Budget	2014/15 Forecast
Quantity - CPU Unit: - Number of inspections of imported/exported - FSI Unit: - Number of inspections of imported/exported - Courier: - Number of Customs entries processed - Collections: - Number of Customs entries processed - Inbond: - Number of Customs entries processed		
	4,100-4,500	4,100-4,500
	6,300-7,300	6,300-7,300
	31,000-35,000	31,000-35,000
	38,400-48,000	38,400-48,000
	144-150	144-150
Quality - Pre-clearance and importation permits to be reviewed by Senior Customs Officer - Clearance and inspections are carried out in accordance with the Customs Law (17 of 1990) 2012 and other relevant laws and regulations and accepted legal policies and procedures - Inspections are carried out by trained competent staff	100%	100%
	100%	100%
	100%	100%
Timeliness - Monday to Friday, 8:30 a.m. to 11:00 p.m. - Saturday, 8:30 a.m. to 11:00 p.m. - Sunday 8:30am-11:00pm	100%	100%
	100%	100%
	100%	100%
Location Grand Cayman	100%	100%
Cost	\$4,523,501	\$3,446,523
Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy		

CUS 13	Policy Advice and Ministerial Services on Customs Matters	\$331,209
Description Provision of policy advice and ministerial services on issues falling within the scope of activities of the Customs Department including: • Responses to Parliamentary Questions • Preparation and input in Cabinet Papers and Notes • Recommendations on request for concessions and wavier of duty		
Measures	2015/16 Budget	2014/15 Forecast
Quantity Number of hours providing policy advice and ministerial services	2,500-3,000	N/A
Quality Advice and services provided by competent personnel	100%	100%
Timeliness Advice and services will be delivered within the agreed timeframes	100%	100%
Location Cayman Islands	100%	100%
Cost	\$331,209	\$0
Related Broad Outcome: Restoring Prudent Fiscal Management		

CUS 14	Collection of Customs Duties	\$2,023,994
Description Collection of coercive revenues on the following: • Import Duty • Package Tax • Customs Fines • Procedural Fines • Bonded Warehouse • Compounded Penalties • Inspection Fees • Admin Fees • Restoration Fees • Warehouse Fees		
Measures	2015/16 Budget	2014/15 Forecast
Quantity • Number of hours spent on processing revenue items	38,000-40,000	38,000-40,000
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 24-48 hours of receipt • Refunds will be processed within 90 business days	100%	100%
Location Customs Offices, Grand Cayman	100%	100%
Cost	\$2,023,994	\$2,339,917
Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy		

CUS 16	Detection, Interdiction and Prosecution of Customs Offenses	\$1,949,674
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 • CFED ○ Number of post audits checks ○ Number of investigations • CNET ○ Number of investigations ○ Number of searches • K9 ○ Number of searches ○ Number of anti-smuggling demonstration and presentations • INTEL ○ Number of investigations • MARINE UNIT ○ Number of marine related activities Quality • Investigations are conducted in accordance with the Customs Law (17 of 1990) 2012 Revision and other relevant laws and regulations and accepted legal policies and procedures. • Searches are conducted in accordance with the Customs Law (17 of 1990) 2012 Revision and other relevant laws and regulations and accepted legal policies and procedures. 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 Cayman Islands		2015/16 Budget 18-22 15-20 200-225 20-30 550-600 8-12 200-250 125-150 100% 100% 100% 100% 100%
		2014/15 Forecast 20-24 12-15 120-190 8-25 N/A N/A 150-175 125-150 100% 100% 100% 100% 100%
Cost		\$1,618,219
Related Broad Outcome: 3. A More Secure Community		

CUS 17	Governance and Administrative Services	\$96,200
Description Provision of governance and administrative services to statutory authorities, boards and committees including: • Port Authority Board • CIAA National Security Meeting • Green Iguana Eradication • Tasking & Coordinating Committee • Joint Intelligence Meeting • Special Economic Zone Authority • Anti-Corruption board • Public Transportation Tribunal Authority • CI Mass Migration Meeting • National Risk Assessment Committee • Multinational Assessment Committee		
Measures	2015/16 Budget	2014/15 Forecast
Quantity Number of hours providing governance and administrative services	300-350	140-150
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	\$96,200	\$24,668
Related Broad Outcome: Creating a Vibrant Yet Stable and Sustainable Economy		

ESO 7	Publication of Statistical Reports and Conduct of Statistical Services	\$1,448,803
Description - Publication of statistical reports, which include social and economic statistics - Delivery of census, survey and other statistical services - Distribution of statistical information Public Transportation Appeals Tribunal		
Measures	2015/16 Budget	2014/15 Forecast
Quantity - Compendium of Statistics Production Stages and Publication - Compendium of Statistics Online - International Trade Data Processing - International Trade Report - Consumer Price Index Surveys - Consumer Price Index Data Processing - Consumer Price Index Reports - Labor Force Survey Production Stages - Household Register Full Updates - Household Budget Surveys Preparations Stages & Field Work - Business Register Monthly Updates - GDP Production Stages and Report - Balance of Payment Production Stages and Report - Statistical Information Sets	5 1 12 4 12 4 4 12 9 9 9 9 9 15	5 1 12 4 12 4 4 12 9 9 9 9 9 29
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 2015 and 2016 Statistical Publication Calendars	100%	100%
Location Grand Cayman	100%	100%
Cost	\$1,448,803	\$1,524,125
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 2. A Work-Ready and Globally Competitive Workforce		

ESO 8	Monitoring and Reporting on the Economy	\$202,834
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 - Special economic research report - Special economic report as requested 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	2015/16 Budget	2014/15 Forecast
	3	3
	1	1
	1	1
	1	1
	1	0
	0	3
	100%	100%
	100%	100%
	100%	100%
	\$202,834	\$210,560
Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy		

ESO 10	Policy and Technical Advice on Statistical Matters and Economic Issues	\$86,809	
Description Provision of policy and technical advice to 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		2015/16 Budget	2014/15 Forecast
Quantity • Updates on economic outlook • Macro-economic forecasts • Technical assistance to agencies		2 4 12	2 8 35
Quality Economic reports and papers are reviewed and signed off by the Senior Economist and Director		100%	100%
Timeliness Updated economic outlook and macro-economic forecasts to be produced within deadlines set for the Strategic Policy Statement preparation		100%	100%
Location Grand Cayman		100%	100%
Cost		\$86,809	\$86,741
Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy			

FIN 12	Policy Advice and Ministerial Servicing	\$941,755
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	2015/16 Budget	2014/15 Forecast
Quantity Hours spent providing policy advice and ministerial services	5,500-6,500	6,300
Quality Advice and services provided by competent personnel	100%	100%
Timeliness Advice and services will be delivered within the agreed timeframes	80%	80%
Location Grand Cayman	100%	100%
Cost	\$941,755	\$1,198,843
Related Broad Outcome: 8. A Culture of Good Governance		

FIN 13	Governance and Administrative Services	\$87,315	
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		2015/16 Budget	20134/15 Forecast
Quantity Number of meetings attended		40-50	50
Quality Service will be provided by competent personnel		100%	100%
Timeliness Attendance when meetings are called		85%	85%
Location Grand Cayman		100%	100%
Cost		\$87,315	\$126,523
Related Broad Outcome: 8. A Culture of Good Governance			

FIN 14	Administration and Processing of Applications	\$513,332
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 (2013 Revision) • Government Guaranteed Home Mortgage Scheme		
Measures Quantity Number of applications received and processed Quality Applications processed in compliance with applicable laws and Ministry guidelines Timeliness Response provided within 5-8 working days of receipt of application Location Grand Cayman Cost	2015/16 Budget	2014/15 Forecast
	900-1,100	1,100
	100%	100%
	90%	90%
	100%	100%
	\$513,332	\$394,395
	Related Broad Outcome: 4. A More Efficient, Accessible and Affordable Public Service	

FIN 17	Central Procurement Services	\$196,304
Description Provision of effective and robust procurement practices, principles and support to Ministries, Portfolios, Offices, Statutory Authorities and Government Companies		
Measures	2015/16 Budget	2014/15 Forecast
Quantity Hours spent providing central procurement services	1,500-2,500	0
Quality Services provided by competent personnel	100%	0%
Timeliness Services will be delivered within the agreed timeframes	90%	0%
Location Cayman Islands	100%	0%
Cost	\$196,304	\$0
Related Broad Outcome: Restoring Prudent Fiscal Management		

RSK 6	Risk Management Services	\$159,173
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 Quantity - Number of insurance policies managed - Number of cabinet papers/notes - Number of risk awareness/ reduction projects 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 Timeliness - Policies to be reviewed before expiration date - Cabinet papers/notes will be delivered by agreed target dates Location Cayman Islands Cost	2014/15 Budget	2013/14 Forecast
	18-21	18-21
	4-6	4-6
	3-4	3-4
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	\$159,173	\$152,472
Related Broad Outcome: 8. A Culture of Good Governance		

TSY 33	Policy Advice on Financial Management	\$81,794
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 Quantity • Number of briefings • Number of policy papers • Number of Cabinet papers Quality • Briefings will be attended and delivered by knowledgeable and experienced personnel in the subject area • Reports are well researched and reviewed by Accountant General and Deputy Accountant General Timeliness • Briefings and reports are within timeframe agreed • Cabinet deadline specified by Minister of Finance, and Economic Development Location Grand Cayman	2015/16 Budget	2014/15 Forecast
	1-3 2-3 4-6 100% 100% 95-100% 95-100% 100%	5-7 2-3 12 100% 100% 95-100% 95-100% 100%
Cost	\$81,794	\$84,307
Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy		

TSY 34	Ministerial Servicing for the Minister of Finance	\$62,345
Description Provide ministerial servicing to the Minister of Finance and Economic 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 Cost	2015/16 Budget	2014/15 Forecast
	1-3	1-3
	10-12	10-12
	1-3	3-4
	3-5	3-5
	25-30	25-30
	1-2	1-2
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	95-100%	95-100%
	95-100%	95-100%
	95-100%	95-100%
	100%	100%
Related Broad Outcome: 1: A Strong, Thriving and Increasingly Diverse Economy		

TSY 35	Governance and Administration Services	\$130,038
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 <i>Quantity</i> Number of board and committee meetings attended <i>Quality</i> Service provided by competent personnel <i>Timeliness</i> Attendance when meetings are called <i>Location</i> Grand Cayman <i>Cost</i>	2015/16 Budget	2014/15 Forecast
	175-200	140-150
	100%	100%
	85-100%	85-100%
	100%	100%
	\$130,038	\$109,861
	Related Broad Outcome: 8: A Culture of Good Governance	

TSY 36	Financial Management and Forecasting	\$91,872
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 Quantity - Number of compliance report prepared - Number of financial forecast prepared 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 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 Location Grand Cayman	2015/16 Budget	2014/15 Forecast
	1-2 2-3 100% 100% 100% 95-100% 100% 95-100%	2-3 2-3 100% 100% 100% 95-100% 100% 95-100%
Cost	\$91,872	\$155,630
Related Broad Outcome: 1: A Strong, Thriving and Increasingly Diverse Economy		

TSY 37	Financial Reporting of Government Results	\$769,288
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	2015/16 Budget	2014/15 Forecast
Quantity • Number of core government monthly financial reports • Number of Annual Entire Public Sector Financial Statements • Number of reports on changes made to International Public Sector Accounting Standards (IPSAS) • Number of Quarterly ESO Reports • Number of BDC reports	12 1 1 4 8	12 1 1 4 12
Quality • Financial reports are reviewed by Accountant General and/or Deputy Accountant General before submission to the Minister of Finance • Reports on changes made to IPSAS provided after review by Accounting Policy Committee and approval of Accountant General	100% 100%	100% 100%
Timeliness • Monthly financials to be submitted within the agreed datelines • Annual financials to be submitted by statutory deadline • Reports on changes made to IPSAS within three months of publication by International Federation of Accountants (IFAC) • BDC reports prepared monthly	100% 100% 100% 100%	100% 100% 100% 100%
Location Grand Cayman	100%	100%
Cost	\$769,288	\$784,650
Related Broad Outcome: 1: A Strong, Thriving and Increasingly Diverse Economy		

TSY 38	Cash and Revenue Forecasting	\$230,016
Description - Provision of cash and revenue forecasting to the Minister of Finance and Economic Development and Cabinet - Management of core government cash flows		
Measures Quantity - Number of revenue forecasts - Number of cash forecasts Quality - Forecasts are based on related technical standards - Subject to peer review and sign off by senior management Timeliness - Forecasts are prepared in accordance with budgeting and reporting timelines Location Grand Cayman		2015/16 Budget 10-12 10-12 100% 100% 100% 100%
		2014/15 Forecast 10-12 10-12 100% 100% 100% 100%
Cost		\$230,016 \$119,363
Related Broad Outcome: 1: A Strong, Thriving and Increasingly Diverse Economy		

TSY 39	Budget Planning	\$208,778	
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		2015/16 Budget	2014/15 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 1-2 1 1-2
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		\$208,778	\$238,395
Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy			

TSY 40	Management of Centralized Government Functions	\$533,481
Description Management of centralized government functions including: - Processing of payroll and other employee related payments - Processing creditor payments - Recovering outstanding core government debts		
Measures	2015/16 Budget	2014/15 Forecast
Quantity - Number of Annual cheque runs - Number of monthly and bi-weekly payroll processed - Number of government debts managed	1,500-1,700 32-38 1,900-2,000	1,500-1,700 32-38 1,900-2,000
Quality - Payment request are verified and signed by Chief Officer, Chief Financial Officer or other designated person(s) - Ensure that sufficient funds exist in bank accounts prior to cheque runs - Electronic Payroll bank files verified to payroll results and paper base reports by Supervisor or his/her designate - Collection efforts will be carried out in accordance with departmental procedures	100% 100% 100% 100%	100% 100% 100% 100%
Timeliness - Cheque runs processed within 24 hours - Monthly and bi-weekly payrolls to be verified prior to distribution to Banks - Monthly payroll to be forwarded to banks three days prior to pay-date - Bi-weekly wages to be forwarded to banks two days prior to pay date - Action will be initiated within 30 days of debt being referred by requesting department	95-100% 100% 100% 100% 95-100%	95-100% 100% 100% 100% 95-100%
Location Grand Cayman	100%	100%
Cost	\$533,481	\$516,186
Related Broad Outcome: 1. A Strong, Thriving and Increasingly Diverse Economy		

TSY 41	Collection of Coercive Revenue	\$159,985
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	2015/16 Budget	2014/15 Forecast
Quantity • Number of invoices sent to airlines and cruise ship companies • Number of receipts produced for debit transaction fees • Number of receipts produced for stamp duty on insurance policies • Number of receipts produced on behalf of other agencies	550-600 84 150-200 1,500-2,000	450-500 84 125-150 1,500-2,000
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	100% 100% 100%	100% 100% 100%
Timeliness • Invoices to be sent within two business day after receipt of the manifest • Debit transaction and stamp duty on insurance policies receipted within two days of receipt of funds from banks and insurance companies • Funds on behalf of other Government agencies receipted on the day received	100% 100% 100%	100% 100% 100%
Location Grand Cayman	100%	100%
Cost	\$159,985	\$152,371
Related Broad Outcome: 1: A Strong, Thriving and Increasingly Diverse Economy		

TSY 42	Training and Support on Budget Matters	\$33,935	
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 Quantity • Number of training and support sessions Quality • Training and support sessions will be presented/conducted by experienced and knowledgeable persons in the subject area. Timeliness • Training sessions and support sessions will be delivered as scheduled or as agreed by both parties Location Grand Cayman Cost		2015/16 Budget	2014/15 Forecast
		2-3	2-3
		100%	100%
		100%	100%
		100%	100%
		\$33,935	\$41,729
Related Broad Outcome: 1: A Strong, Thriving and Increasingly Diverse Economy			

TSY 43	Management of Government Bank Accounts, Investments , Reserves and Public Debt	\$679,197	
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		2015/16 Budget	2014/15 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		30-35 12-15 12-15 2-3 95-100 1,150-1,200	30-35 14 15 3 95-100 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 issues		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%
	95-100%	95-100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
Location Grand Cayman	100%	100%
Cost	\$679,197	\$725,939
Related Broad Outcome: 1: A Strong, Thriving and Increasingly Diverse Economy		

Note: The total cost of supplying this output is \$695,037. However, the revenue of \$15,840 from Other Government agencies reduce the cost to Cabinet to \$679,197.

TSY 44	Management and Administration of Loans	\$206,099
Description Management and Administration of loans made to various organizations, individuals and employees		
Measures	2015/16 Budget	2014/15 Forecast
Quantity Number of loans managed monthly	150-200	150-200
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	100%	100%
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	100%	100%
Location Grand Cayman	100%	100%
Cost	\$206,099	\$189,773
Related Broad Outcome: 1: A Strong, Thriving and Increasingly Diverse Economy		

TSY 45	Management of Trust Assets	\$32,482
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 • Statement of trust assets stating the revenues, expenses and opening and closing balances for each category of such assets to be submitted by statutory deadline. • Trust revenue receipted within two days of receipt of funds from banks and other financial institutions. • Claims to be processed in accordance with the Public Management and Finance Law or applicable law Location Grand Cayman Cost		2015/16 Budget 4 100% 100% 100% 100% 100% \$32,482
		2014/15 Forecast 4 100% 100% 100% 100% \$32,378
Related Broad Outcome: 1: A Strong, Thriving and Increasingly Diverse Economy		

TSY 46	Management and Support of IRIS Functionality	\$1,077,307
Description Management and support of IRIS functionality including; - Establishing ,operating and managing a centralized accounting information system for the Government - Facilitating briefings and training for Ministries and Portfolios - Provision of IRIS support		
Measures	2015/16 Budget	2014/15 Forecast
Quantity - Provision of Oracle e-Business Suite Licenses - Number of training sessions administered - Hours spent providing Helpdesk/Support - Hours spent applying patches/maintenance of system - Hours spent on research/testing - Hours spent on implementing of Oracle modules/ additional functionality of existing modules	430 24-36 6,000-7,000 250-300 700-800 300-500	N/A N/A N/A N/A N/A N/A
Quality - Oracle Licenses only issued on receipt of completed duly authorized request from authorized personnel - Helpdesk support to be provided by experienced and knowledgeable persons in the subject area - Training and support sessions will be presented/conducted by experienced and knowledgeable persons in the subject area - Work plans and monitoring reflect IRIS implementation strategy - Technical assistance provided by suitably knowledgeable persons)	100% 100% 100% 100% 100%	N/A N/A N/A 100% 100%
Timeliness - Response to requests for Oracle License issued within two business days or receipt of completed request form - Training sessions and support sessions will be delivered as scheduled or as agreed by both parties - Newly released patches will be reviewed monthly for applicability - Request for Helpdesk support will be responded to within 24 hours	100% 100% 100% 100%	N/A N/A N/A N/A
Location Grand Cayman	100%	100%
Cost	\$1,077,307	\$838,368
Related Broad Outcome: 1: A Strong, Thriving and Increasingly Diverse Economy		

Note: The total cost of supplying this output is \$1,153,279. However, the revenue of \$75,972 from other Government agencies reduces the cost to Cabinet to \$1,077,307.

6. 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 Ministry 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.

Table 1: Expected Invoice Profile

MONTH	CUS 10 \$	CUS 12 \$	CUS 13 \$	CUS 14 \$	CUS 16 \$	CUS 17 \$	ESO 7 \$	ESO 8 \$
July	227,609	376,958	27,601	144,724	162,473	8,017	134,788	17,315
August	227,609	376,958	27,601	144,724	162,473	8,017	124,515	14,012
September	170,707	376,958	27,601	108,543	162,473	8,017	114,757	19,851
October	227,609	376,958	27,601	144,724	162,473	8,017	121,056	15,472
November	227,609	376,958	27,601	144,724	162,473	8,017	154,900	22,092
December	341,414	376,958	27,601	217,087	162,473	8,017	114,446	18,932
January	170,707	376,958	27,601	108,543	162,473	8,017	107,889	15,076
February	208,467	376,958	27,601	144,724	162,473	8,017	109,211	15,929
March	208,467	376,958	27,601	144,724	162,473	8,016	109,294	15,941
April	208,467	376,958	27,600	144,724	162,473	8,016	112,638	13,060
May	208,467	376,960	27,600	144,724	162,472	8,016	139,511	18,710
June	208,467	376,960	27,600	144,724	162,472	8,016	105,797	16,442
TOTAL	2,635,601	4,523,501	331,209	2,023,994	1,949,674	96,200	1,448,803	202,834

MONTH	ESO 10 \$	RSK 6 \$	FIN 12 \$	FIN 13 \$	FIN 14 \$	FIN 17 \$	TSY 33 \$	TSY 34 \$
July	7,166	13,264	82,674	7,655	44,399	18,371	6,817	5,196
August	7,160	13,264	76,599	7,093	41,137	17,022	6,817	5,196
September	7,277	13,264	76,599	7,093	41,137	17,022	6,816	5,196
October	7,432	13,264	76,599	7,093	41,137	17,022	6,816	5,196
November	7,333	13,264	76,599	7,093	41,137	17,022	6,816	5,196
December	7,139	13,264	76,599	7,093	41,137	17,022	6,816	5,195
January	7,139	13,264	76,599	7,093	41,137	17,022	6,816	5,195
February	7,139	13,265	76,599	7,093	41,137	17,022	6,816	5,195
March	7,139	13,265	76,599	7,093	41,137	17,022	6,816	5,195
April	7,312	13,265	76,599	7,093	41,137	17,022	6,816	5,195
May	7,138	13,265	82,674	7,655	44,399	18,371	6,816	5,195
June	7,435	13,265	87,016	8,168	54,301	6,364	6,816	5,195
TOTAL	86,809	159,173	941,755	87,315	513,332	196,304	81,794	62,345

MONTH	TSY 35 \$	TSY 36 \$	TSY 37 \$	TSY 38 \$	TSY 39 \$	TSY 40 \$	TSY 41 \$	TSY 42 \$
July	10,836	7,656	64,108	19,168	17,398	44,456	13,332	2,828
August	10,836	7,656	64,108	19,168	17,398	44,456	13,332	2,828
September	10,836	7,656	64,108	19,168	17,398	44,456	13,332	2,828
October	10,836	7,656	64,108	19,168	17,398	44,457	13,332	2,828
November	10,836	7,656	64,107	19,168	17,398	44,457	13,332	2,828
December	10,836	7,656	64,107	19,168	17,398	44,457	13,332	2,828
January	10,837	7,656	64,107	19,168	17,398	44,457	13,332	2,828
February	10,837	7,656	64,107	19,168	17,398	44,457	13,332	2,828
March	10,837	7,656	64,107	19,168	17,398	44,457	13,332	2,828
April	10,837	7,656	64,107	19,168	17,398	44,457	13,332	2,828
May	10,837	7,656	64,107	19,168	17,397	44,457	13,332	2,828
June	10,837	7,656	64,107	19,168	17,397	44,457	13,333	2,827
TOTAL	130,038	91,872	769,288	230,016	208,778	533,481	159,985	33,935

MONTH	TSY 43 \$	TSY 44 \$	TSY 45 \$	TSY 46 \$
July	56,600	171,175	2,707	89,776
August	56,600	171,175	2,707	89,776
September	56,600	171,175	2,707	89,776
October	56,600	171,175	2,707	89,776
November	56,600	171,175	2,707	89,776
December	56,600	171,175	2,707	89,776
January	56,600	171,175	2,707	89,776
February	56,600	171,175	2,707	89,775
March	56,600	171,175	2,707	89,775
April	56,599	171,175	2,707	89,775
May	56,599	171,175	2,706	89,775
June	56,599	171,174	2,706	89,775
TOTAL	679,197	206,099	32,482	1,077,307



MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT
STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

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

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

To the best of my knowledge the statements are:

- a. Complete and reliable;
- b. Fairly reflect the forecast financial position as at 30th June 2016 and performance for the 2015/16 financial year; and
- c. Comply with generally accepted accounting practice.

Mr. Kenneth Jefferson, JP
Chief Officer

Ministry of Finance and Economics

30 June 2015

FORECAST BALANCE SHEET AS AT 30 JUNE 2016	Note	2015/16 Budget \$'000	2014/15 Forecast \$'000	2013/14 Actual \$'000
Current Assets				
Cash and cash equivalents	2	11,529	10,159	7,286
Trade receivables	3	2,094	2,849	4,472
Other receivables	3	33	58	2
Prepayments	4	517	526	549
Total Current Assets		14,173	13,592	12,309
Non-Current Assets				
Other receivables	3	-	-	-
Prepayments	3	-	-	-
Property, plant and equipment	5	4,224	4,165	4,092
Intangible Assets	6	1,489	1,717	1,821
Total Non-Current Assets		5,713	5,882	5,913
Total Assets		19,886	19,474	18,222
Current Liabilities				
Trade payable	7	50	68	72
Other payables and accruals	7	1,972	2,179	2,309
Employee entitlements	8	287	353	448
Repayment of surplus		3,115	3,062	2,578
Total Current Liabilities		5,424	5,662	5,407
Non-Current Liabilities				
Trade payables	7	-	-	-
Other payables and accruals	7	-	-	-
Employee entitlements	8	-	-	-
Unearned revenue		-	-	-
Total Non-Current Liabilities		-	-	-
Total Liabilities		5,424	5,662	5,407
Net Assets		14,462	13,812	12,815
NET WORTH				
Contributed capital		15,915	15,265	14,265
Other Reserves		-	-	-
Revaluation reserve		-	-	-
Accumulated surpluses/(deficits)		(1,453)	(1,453)	(1,451)
Total Net Worth		14,462	13,812	12,814

FORECAST OPERATING STATEMENT FOR THE YEAR ENDED 30 JUNE 2016		Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
	Note			
Revenue				
Sale of goods and services	9	22,700	19,353	20,534
Investment revenue	10	1		1
Other revenue		-	-	-
Total Revenue		22,701	19,353	20,535
Expenses				
Personnel costs	11	15,628	13,246	13,388
Supplies and consumables	12	3,130	2,290	3,880
Depreciation	5	601	544	475
Amortization of intangible asset	6	227	205	213
Impairment of property, plant and equipment				
Impairment of inventory		-	-	-
Finance costs (overdraft interest)		-	-	-
Litigation costs		-	-	-
(Gains)/losses on foreign exchange transactions	13	-	5	1
(Gains)/(losses) on disposal/revaluation of property, plant and equipment	13	-	-	-
Loss on Revaluation of Asset	13	-	-	-
(Gain)/losses from derecognition of assets	13	-	-	-
Total Expenses		19,586	16,290	17,957
Surplus or (Deficit) for the period		3,115	3,063	2,578

	Contributed Capital \$'000	Accumulated Surplus/ deficits) \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
FORECAST STATEMENT OF CHANGES IN NET WORTH FOR THE YEAR ENDED 30 JUNE 2016				
Balance at 30 June 2014	14,265	(1,451)	12,814	12,814
Changes in accounting policy	-	-	-	-
Prior Year Adjustments	-	(2)	(2)	-
Restated balance	14,265	(1,453)	12,812	12,814
Changes in net worth 2014/15				
Gain/(loss) on property revaluation	-	-	-	-
Gain/(loss) revaluation of investments	-	-	-	-
Exchange difference on translating foreign operations	-	-	-	-
Equity investment from Cabinet	1,000	-	1,000	-
Capital withdrawals by Cabinet	-	-	-	-
Repayment of surplus to Cabinet	-	(3,062)	(3,062)	(2,579)
Net revenue / expenses recognised directly in net worth	1,000	(3,062)	(2,062)	(2,579)
Surplus/(deficit) for the period 2014/15	-	3,062	3,062	2,579
Total recognised revenues and expenses for the period	1,000	-	1,000	-
Balance at 30 June 2015	15,265	(1,453)	13,812	12,814

	Contributed Capital	Accumulated Surplus/ deficits)	Budget 2015/16
Balance at 30 June 2015	15,265	(1,453)	13,812
Changes in net worth for 2014/15			
Changes in accounting policy	-	-	-
Prior Year Adjustments	-	-	-
Restated balance	15,265	(1,453)	13,812
Changes in net worth for 2015/16			
Gain/(loss) on property revaluation	-	-	-
Gain/(loss) revaluation of investments	-	-	-
Exchange difference on translating foreign operations	-	-	-
Equity Investment from Cabinet	650	-	650
Capital withdrawals by Cabinet	-	-	-
Repayment of surplus/Dividends to Cabinet	-	(3,115)	(3,115)
Net revenue / expenses recognised directly in net worth	650	(3,115)	(2,465)
Surplus/(deficit) for the period 2015/16	-	3,115	3,115
Total recognised revenues and expenses for the period	650	-	650
Balance at 30 June 2016	15,915	(1,453)	14,462

FORECAST CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2016	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
<i>Receipts</i>			
Outputs to Cabinet	20,243	16,140	15,390
Outputs to other government agencies	92	113	41
Sales of Goods and services	3,135	4,536	2,623
Interest received	1	-	1
Donations / Grants	-	-	-
Other receipts	9	9	-
<i>Payments</i>			
Personnel costs	(15,693)	(13,274)	(13,287)
Supplies and consumables	(3,344)	(2,471)	(2,901)
Interest paid	-	-	-
Other payments	-	-	(1)
Net cash flows from operating activities	4,442	5,053	1,766
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment	(660)	(616)	(316)
Purchase of Intangible Assets	-	-	-
Proceeds from sale of property, plant and equipment	-	-	-
Net cash flows from investing activities	(660)	(616)	(316)
CASH FLOWS FROM FINANCING ACTIVITIES			
Equity investment	650	1,000	763
Repayment of Surplus	(3,062)	(2,564)	(7,363)
Net cash flows from financing activities	(2,412)	(1,564)	(6,600)
Net increase/(decrease) in cash and cash equivalents	1,370	2,873	(5,150)
Cash and cash equivalents at beginning of period	10,159	7,286	12,436
Cash and cash equivalents at end of period	11,529	10,159	7,286

**MINISTRY OF FINANCE AND ECONOMIC DEVELOPMENT
STATEMENT OF ACCOUNTING POLICIES**

General Accounting Policies

Reporting entity

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

Basis of preparation

The forecast financial statements have been prepared in accordance with International Public Sector Accounting Standards (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 2016.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

Cash and cash equivalents

Cash and cash equivalents include cash held in the Ministry's bank account.

Receivables and advances

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

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

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

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Provisions

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

Employee entitlements

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

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

Ministry of Finance and Economic Development
NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 2: Cash and Cash Equivalents

Description	Foreign Currency	Exchange Rate	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Cash on hand (IRIS Confirmation Account/Petty Cash)	5		5	5	5
Cash in transit (IRIS Remittance Account)	90		25	25	13
CI\$ Operational Current Account held at Royal Bank of Canada	8,370		10,797	9,428	6,597
US\$ Operational Current Account held at Royal Bank of Canada	2	0.84	2	2	5
Payroll Current Account held at Royal Bank of Canada			1	2	(31)
Treasury Internal Deposits	696		699	697	697
Total cash and cash equivalents	9,163		11,529	10,159	7,286

Note 3: Trade and other receivables

Trade Receivables	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Sale of goods and services	316	3,133	3,490
Outputs to Cabinet	1,783	2,533	3,956
Less: provision for doubtful debts	(5)	(2,817)	(2,974)
Total trade receivables	2,094	2,849	4,472

Other Receivables	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Advances (salary, Official Travel, etc.)			
Dishonored cheques	-	-	-
Interest receivable	-	-	1
Other receivable	33	58	4
Loans	-	-	-
Interentity Due from	-	-	-
Less: provision for doubtful debts	-	-	(3)
Total other receivables	33	58	2

Receivables	Trade Receivables	Other Receivables	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Current					
Past due 1-30 days	944	33	977	1,907	4,320
Past due 31-60 days	1,000	-	1,000	1,000	15,35
Past due 61-90 days	-	-	-	-	103
Past due 90 and above	150	-	150	-	
Non-Current					
Past due 1 year and above	-	-	-	-	-
Total	2,094	33	2,127	2,907	4,473

Changes in the provision of doubtful debts

Description	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Balance at 1 July	(2,817)	(2,978)	(2,710)
Additional provisions made during the year	(5)	-	(267)
Receivables written off during the period	2,817	161	-
Balance at 30 June	(5)	(2,817)	(2,977)

Note 4: Prepayments

Description	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Accrued Prepayments	412	422	445
Prepaid Insurance	105	104	104
Total	514	526	549

Note 5: Property, Plant and Equipment

Cost or Opening Valuation	<i>Plant and equipment</i> \$'000	<i>Buildings and Leasehold</i> \$000	<i>Furniture, and Office Equipment</i> \$'000	<i>Computer Hardware</i> \$'000	<i>Motor Vehicles</i> \$'000	<i>Assets under Construction or development</i> \$'000	<i>Forecast 2014/15</i> \$'000
Balance as at 1 July 2014	970	1,651	400	314	2,541	50	5,926
Additions	-	81	35	-	-	500	616
Disposals	-	-	-	-	-	-	-
Transfers	-	-	-	-	-	(50)	(50)
Balance as at 30 June 2015	970	1,732	435	314	2,541	500	6,492

	<i>Plant and equipment</i> \$'000	<i>Buildings and Leasehold</i> \$000	<i>Furniture, and Office Equipment</i> \$'000	<i>Computer Hardware</i> \$'000	<i>Motor Vehicles</i> \$'000	<i>Assets under Construction or development</i> \$'000	<i>Budget 2015/16</i> \$'000	<i>Actual 2013/14</i> \$'000
Balance as at 1 July 2015	970	1,732	435	314	2,541	500	6,492	5,848
Additions	-	650	-	10	-	-	660	260
Disposals	-	-	-	-	-	-	-	(224)
Transfers	-	500	-	-	-	(500)	-	(9)
Balance as at 30 June 2016	970	2,882	435	324	2,541	-	7,152	5,875

Note 5: Property, Plant and Equipment (continued)

Accumulated Depreciation and Impairment Losses

	<i>Plant and equipment</i> \$'000	<i>Buildings and Leasehold</i> \$000	<i>Furniture, and Office Equipment</i> \$'000	<i>Computer Hardware</i> \$'000	<i>Motor Vehicles</i> \$'000	<i>Assets under Construction or development</i> \$'000	<i>Forecast 2014/15</i> \$'000
Balance as at 1 July 2014	366	161	353	287	616	-	1,783
Transfers 2014/15	-	-	-	-	-	-	-
Impairment Reserve 2014/15	-	-	-	-	-	-	-
Depreciation Expense 2014/15	114	111	14	17	288	-	544
Eliminate on Disposal 2014/15	-	-	-	-	-	-	-
Balance as at 30 June 2015	480	272	367	304	904	-	2,327

	<i>Plant and equipment</i> \$'000	<i>Buildings and Leasehold</i> \$000	<i>Furniture, and Office Equipment</i> \$'000	<i>Computer Hardware</i> \$'000	<i>Motor Vehicles</i> \$'000	<i>Assets under Construction or development</i> \$'000	<i>Budget 2015/16</i> \$'000	<i>Actual 2013/14</i> \$'000
Balance as at 1 July 2015	480	272	367	304	904	-	2,327	1,571
Transfers 2015/16	-	-	-	-	-	-	-	(38)
Impairment Reserve 2015/16	-	-	-	-	-	-	-	-
Depreciation Expense 2015/16	114	135	46	18	288	-	601	475
Eliminate on Disposal 2015/16	-	-	-	-	-	-	-	(224)
Balance as at 30 June 2016	594	407	413	322	1,192	-	2,928	1,784

Net Book value 30 June 2015	490	1,460	68	10	1,637	500	4,165	4,277
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Book value 30 June 2016	376	2,475	22	2	1,349	-	4,224	4,092
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Note 6: Intangible Assets

	Computer Software \$'000	Assets under Development \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Balance as at 1 July 2014	2,083	-	2,083	2,132
Additions	100	-	100	-
Disposal	-	-	-	-
Transfers	50	-	50	-
Balance as at 30 June 2015	2,233	-	2,233	2,132

	Computer Software \$'000	Assets under Development \$'000	Budget 2015/16 \$'000
Balance as at 1 July 2015	2,232	-	2,232
Additions	-	-	-
Disposal	-	-	-
Transfers	-	-	-
Balance as at 30 June 2016	2,232	-	2,232

Accumulated Depreciation and impairment losses

Accumulated Depreciation and Impairment losses	Computer Software \$'000	Assets under Development \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Balance as at 1 July 2014	311	-	311	112
Transfers 2014/15	-	-	-	(14)
Impairment Reserve 2014/15	-	-	-	-
Depreciation Expense 2014/15	205	-	205	213
Balance as at 30 June 2015	516	-	516	311

	Computer Software \$'000	Assets under Development \$'000	Budget 2015/16 \$'000
Balance as at 1 July 2015	516	-	516
Transfers 2015/16	-	-	-
Impairment Reserve 2015/16	-	-	-
Depreciation Expense 2015/16	227	-	227
Balance as at 30 June 2016	743	-	743

Net Book value 30 June 2014		1,821
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Net Book value 30 June 2015	1,717	-	1,717
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Net Book value 30 June 2016	1,489	-	1,489
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Note 7: Trade payables, other payables & Accruals

	Current	Non-Current	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Creditors	35	-	35	43	31
Creditors Ministries/Portfolios	5	-	5	10	15
Creditors other government agencies	10	-	10	15	26
Accrued Expenses	368	-	368	376	254
Accrued Expenses Ministries /Portfolios	1,554	-	1,554	1,700	1,503
Accrued Expenses other government agencies	50	-	50	100	552
Other payables	-	-	-	3	-
Total trade payables other payables and accruals	2,022	-	2,022	2,247	2,381

Note 8: Employee entitlements

	Budget 2015/16	Forecast 2014/15	Actual 2013/14
<i>Current employee entitlements are represented by:</i>			
Annual Leave	19	39	34
Retirement and long service leave	167	217	247
Accrued salaries	-	-	68
Pension	101	97	99
Total current portion	287	353	448

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

Note 9: Sales of Goods and Services

Revenue type	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Outputs to Cabinet	19,493	16,179	17,434
Output to Other Government Agencies	92	112	41
Fees and charges	3,062	3,053	3,032
General sales	44		1
Other	9	9	26
Total sales of goods and services	22,700	19,353	20,534

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

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

Fees and charges, general sales, rental and 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

Description	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Interest on deposits held with cabinet	1	-	1
Total Personnel Costs	1	-	1

Note 11: Personnel costs

Description	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Salaries, wages and allowances	12,317	10,686	10,746
Health care	2,573	2,141	2,116
Pension	670	583	576
Leave	55	(183)	(59)
Other personnel related costs	13	19	9
Total Personnel Costs	15,628	13,246	13,388

Note 12: Supplies and consumables

Description	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Supplies and Materials	271	213	182
Purchase of services	1,712	1,125	1,789
Lease of Property and Equipment	143	58	712
Utilities	244	231	255
General Insurance	150	139	149
Interdepartmental expenses	415	415	399
Travel and Subsistence	40	10	13
Recruitment and Training	149	92	95
Other	6	7	286
Total Supplies and consumables	3,130	2,290	3,880

Note 13: Gains / (losses)

	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Net (gain) / loss on disposal of property, plant and equipment	-	-	-
Gain/Loss on Derecognition of Asset Liabilities	-	-	-
Loss on Revaluation of Asset	-	-	-
Net (gain) / loss on foreign exchange Transactions	-	5	1
Total gains/ (losses)	-	5	1

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

Description	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Surplus/(deficit) from ordinary activities	3,115	3,062	2,579
Non-cash movements			
Depreciation expense	828	749	688
Impairment			
(Gain)/losses on sale of property plant and equipment			
Changes in current assets and liabilities:			
(Increase)/decrease in receivables	750	747	(2,044)
(Increase)/decrease in other current assets	40	243	(150)
Increase/(decrease) in current liabilities	(290)	251	693
Increase/(decrease) in provisions relating to employee costs			
Net cash flows from operating activities	4,442	5,053	1,765

Note 15 : Related party and key management personnel disclosures

Description	2015/16 Budget \$000	2014/15 Forecast \$000	2013/14 Actual \$000
Salaries and other short-term employee benefits	893	931	1,066
Other long-term benefits	98	105	146
Total	991	1,036	1,212

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

Note 16: Financial Instrument Risks

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

Credit risk

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

Currency and interest rate risk

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

Liquidity risk

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

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

ANNUAL BUDGET STATEMENT

MINISTRY OF FINANCIAL SERVICES, COMMERCE AND ENVIRONMENT

**FOR THE FINANCIAL YEAR
ENDING 30 JUNE 2016**

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

CONTENT

STATEMENTS: STATEMENT OF MINISTER/ OFFICIAL MEMBER AND CHIEF OFFICER

PART A: Ownership Performance

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

PART B: Output Performance

5. Outputs to be Delivered
6. Payment Arrangements

APPENDIX: Forecast Financial Statements

STATEMENT OF THE MINISTER

I confirm that the draft Annual Budget Statement and the draft Purchase Agreements reflect the outputs I wish to purchase in the 2015/16 financial year. The Draft Annual Budget Statement and the draft Ownership performance I want to be delivered in the 2015/16 financial year.

I also confirm that the Draft Annual Plan and Estimates includes the various measures I am planning to enforce during the 2015/16 financial year.

Honourable Wayne Panton, JP

Minister

Financial Services, Commerce and Environment

[] [] 2015

STATEMENT OF 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, JP

Chief Officer

Financial Services, Commerce and Environment

[] [] 2015

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 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 facilitation of inward investment projects, business licensing, monitoring compliance 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.

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.
- Engage with relevant stakeholders in order to attract and retain appropriate business activity in the jurisdiction.
- Engage with relevant stakeholders in order to provide technical assistance to businesses operating locally. This includes programmes designed to assist small businesses and foreign investors

General Registry

- Registration of varying forms of financial structures 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.
- Consultation and coordination of policy initiatives with Government agencies and private sector organisations.
- Create an efficient compliance regime in which infractions of local licensing laws can be identified and action taken within a reasonable period of time.

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 .

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 for the 2015/16 and the subsequent two years are as follows:

Financial Services Administration

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

- An Internationally Competitive Financial Services Industry
- A Business Climate Conducive to Local Commerce
- A Robust, Efficient Regime for the Registration of Corporate and Vital Information, and the Licensing of Businesses
- Fair Competition in Domestic Commercial Activity

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

- To create effective local stakeholder engagement on the framework for local commercial activity and improving the viability of small and micro enterprises.
- To process applications for business licences in compliance with relevant laws.
- To meet international standards in the regulation of Designated Non-Financial Businesses and Persons operating in the domestic economy.
- To ensure that appropriate enforcement action is taken whenever there are infractions to local licensing laws.
- To create a system to address issues relating to anti-competitive practices in local industry.

Department of Environment

- Continue Implementation of the National Conservation Law
- Finalise and agree proposals for an enhanced system of marine parks for the Cayman Islands
- 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.

3. OWNERSHIP PERFORMANCE TARGETS

The ownership performance targets for the Ministry of Financial Services, Commerce and Environment for the 2015/16 financial year are as follows:

3.1 FINANCIAL PERFORMANCE

FINANCIAL PERFORMANCE MEASURE	2015/16 Budget \$'000's	2014/15 Forecast \$'000's
Revenue from Cabinet	12,427,091	9,471,365
Revenue from ministries, portfolios, statutory authorities, government companies	0	0
Revenue from others	0	150,910
Surplus/deficit from outputs	459,554	473,868
Ownership expenses	0	0
Operating Surplus/Deficit	459,554	473,868
Net Worth	9,256,829	8,122,275
Cash flows from operating activities	467,932	12,675,377
Cash flows from investing activities	(675,000)	(1,751,453)
Cash flows from financing activities	675,000	(24,535,332)
Change in cash balances	467,932	(13,611,408)

FINANCIAL PERFORMANCE RATIO	2015/16 Budget %	2014/15 Forecast %
Current Assets : Current Liabilities	9.95:1	9:1
Total Assets : Total Liabilities	14.9:1	13.35:1

3.2 MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2015/16 Budget	2014/15 Forecast
Total Full Time Equivalent Staff Employed	129	110
Staff Turnover (%)		
Managers	5%	5%
Professional and technical staff	20%	20%
Clerical and Labourer Staff	12%	12%
Average Length of Service (Number of years in Current Position)		
Managers	11 years	11 years
Professional and technical staff	7 years	7 years
Clerical and Labourer Staff	12 years	12 years
Changes to Personnel Management System	None	

SUMMARY OF ESTABLISHMENT

Position	2015/16 Budget	2014/15 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
Human Resources Assistant (FSA)	1	1
Chief Human Resources Officer (FSA)	1	1
Finance and Administrative Officer (FSA)	1	1
Personal Assistant to the Minister (FSA)	1	1
Head of Communications and Public Affairs (FSA)	1	0
Strategic Communications Officer (FSA)	1	0
Strategic Communications Officer (FSA)	1	0
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	1
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	1
Accounts Officer (REG)	1	1
IT Technician (REG)	1	1
Senior Customer Liaison Officer (REG)	1	1
Customer Liaison Officers (REG)	3	3
Customer Liaison Officer - Birth, Deaths & Marriages (REG)	2	2
Customer Liaison Officer - Public Records (REG)	1	1

Position	2015/16 Budget	2014/15 Forecast
Customer Liaison Officer - Patents & Trademarks (REG)	1	1
Customer Service Officers (REG)	8	8
Customer Service Officers (Officers & Directors) (REG)	4	4
Filing Officers (REG)	7	7
Front Desk Attendants (REG)	2	2
Filing Supervisor (REG)	1	1
Office Support Assistant (REG)	1	1
Senior Compliance Officer (REG)	1	0
Senior Asst. Registrar - P,T & BDM (REG)	1	0
Business Development Advisor (DCI)	1	2
Director (DCI)	1	1
Clerical Officer I (DCI)	1	1
Business Licensing Officer (DCI)	4	1
Assistant Board Secretary TBL (DCI)	1	1
Assistant Board Secretary SEZA (DCI)	0	1
Secretary Trade & Licensing Board (DCI)	1	1
Secretary Liquor Licensing Board (DCI)	1	1
Trade Officer (DCI)	2	2
Inspector of Licensed Premises (DCI)	1	1
Business Services Officer (DCI)	1	0
Head of Business Services and Licensing (DCI)	1	0
Deputy Head of Business Services and Licensing (DCI)	1	0
Head of Compliance and Enforcement (DCI)	1	0
Deputy Head of Compliance and Enforcement (DCI)	1	0
Senior Trade Officer – DNFBP (DCI)	1	0
Director (DOE)	1	1
Deputy Director (DOE)	2	2
Admin & Finance Manager (DOE)	1	1
Manager, Operations (DOE)	1	1

Position	2015/16 Budget	2014/15 Forecast
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	0
Research Officer - MRU (DOE)	3	2
Research Officer - SDU (DOE)	1	1
GIS Officer (DOE)	1	1
Conservation Officer (DOE)	6	7
Assistant Operations Manager (DOE)	1	0
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
Manager – TRU (DOE)	1	0
GIS Trainee (DOE)	1	0
Director (TIA)	1	1
Deputy Director (TIA)	1	1
Assistant Director (TIA)	1	1
Senior Analyst (TIA)	1	1
Senior Administrative Officer (TIA)	1	1
Exchange of Information Officer (TIA)	1	0
Director (FSS)	1	1
Senior Legislative Policy Advisor (FSS)	1	1
Senior Policy Advisor (FSS)	1	1
Senior Research Analyst (FSS)	2	2

PHYSICAL CAPITAL MEASURES	2015/16 Budget %	2014/15 Forecast %
Value of total assets	9,922,903	8,779,769
Asset replacements : total assets	6%	5%
Book value of assets : initial cost of those assets	55%	55%
Depreciation : cash flow on asset purchases	14%	14%
Changes to asset management policies	None	None

Major <u>New</u> Entity Capital Expenditures for the Year	2015/16 Budget \$
Server, upgrade software and security	20,000
AEOI IT Project (FATCA and CRS)	50,000
Reporting & Archiving Module	10,000
LLP System	25,000
Business Registry system & customization	40,000
Computer Equipment	18,000
Trademarks Registry system and customization	25,000
ELLC system, customization & training	25,000
2 Scanners	2,550
1 Vehicle	18,000
Heavy duty truck (F350 diesel or equiv.)	45,000
Vehicle - small, fuel efficient (Nissan Leaf or equiv.)	35,000
Boat - Sea Keeper replacement	180,000
Office Printer/Copier/Scanner	15,000
Wearable video cameras - enforcement	5,500
Boom trailers - replacement x 2	7,500
AC replacement & water heater - Foster Village	5,000
Dive cylinders (replacement)	3,000
Upgrade and Integration of Systems	145,450

Major Entity Capital Expenditure Commenced but not completed in previous years	Anticipated Project Status at 1st July 2015
NIL	NIL

RISK MANAGEMENT

KEY RISK FACED BY THE PORTFOLIO	CHANGE IN STATUS FROM 2014/15	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.

KEY RISK FACED BY THE PORTFOLIO	CHANGE IN STATUS FROM 2014/15	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
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

KEY RISK FACED BY THE PORTFOLIO	CHANGE IN STATUS FROM 2014/15	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
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	2015/16 Budget \$	2014/15 Forecast \$
Equity Investment from Cabinet into the Ministry of Financial Services, Commerce and Environment	675,000	1,751,453
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	\$1,372,282
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		2015/16 Budget 2014/15 Forecast
Quantity Development and execution of a business plan to facilitate the policy direction of the Minister for Financial Services, Commerce and Environment		1 1
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		100% 100%
Timeliness - Ministerial documents produced according to given timelines - Other documents produced according to statutory timelines		100% 100%
Location Services are delivered primarily within the Cayman Islands, but may be produced in foreign jurisdictions depending on circumstances		100% 100%
Cost		\$1,372,282 \$1,074,559
Related Broad Outcomes: - A Strong, Thriving and Increasingly Diverse Economy - A More Efficient, Accessible and Affordable Public Service - Modern, Smart Infrastructure - A Culture of Good Governance		

FSA 2	Frameworks Relating to Financial Services Business, Local Commerce, and Protection of the Environment	\$77,895
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Description A policy-driven legislative framework that - enables financial services providers to satisfy client demand and create new opportunities for industry growth; - facilitates local commercial activity; and - fulfills obligations under relevant international conventions related to the environment.		
Measures 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 Quality - Consultation conducted in an open and transparent manner, with published recommendations that include rationale and supporting information Timeliness - Dictated by Cabinet and the Legislative Assembly Location - Services are delivered primarily within the Cayman Islands, but may be produced in foreign jurisdictions depending on circumstances Cost	2015/16 Budget	2014/15 Forecast
	25-35	25-35
	100%	100%
	100%	100%
	100%	100%
	\$77,895	\$696,782
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 3	Communications Support within the Ministry for Financial Services, Commerce and Environment	\$565,721
Description Support to the Minister in the execution of his duties; development and execution of communications in support of stated goals and objectives.		
Measures	2015/16 Budget	2014/15 Forecast
Quantity Communications support delivered to all Ministry entities	6	N/A
Quality All communications executed to agreed quality standards.	100%	N/A
Timeliness All communications executed to agreed deadlines	100%	N/A
Location Services are delivered primarily within the Cayman Islands, but may be produced in foreign jurisdictions depending on circumstances	100%	N/A
Cost	\$565,721	\$0
Related Broad Outcomes: 1. A Strong, Thriving and Increasingly Diverse Economy 4. A More Efficient, Accessible and Affordable Public Service 5. Modern, Smart Infrastructure 8. A Culture of Good Governance		

REG 16	Corporate and Vital Information Registry Services	\$2,631,628
Description Processing of registration applications in a number of corporate and vital information registers.		
Measures 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 Quality - All registrations processed in accordance with standards and requirements as outlined in the relevant law Timeliness - Registrations completed within time period specified in law or as set out in published policy Location Services are delivered within the Cayman Islands	2015/16 Budget	2014/15 Forecast
	700-800	700-800
	150-200	150-200
	900-1,100	900-1,100
	9,500-10,000	9,500-10,000
	2,200-2,500	2,200-2,500
	150-200	150-200
	350-400	350-400
	0-1	0-1
	60,000-70,000	60,000-70,000
	8,500-9,500	8,500-9,500
	8,000-9,000	8,000-9,000
	400-450	400-450
	100-150	100-150
	170,000-190,000	170,000-190,000
	500-700	500-700
	9,000-11,000	9,000-11,000
	100%	100%
	100%	100%
	100%	100%
	\$2,631,628	\$2,524,924
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 \$2,792,518. However, the revenue of \$160,890 from third parties reduces the cost to Cabinet to \$2,631,628.

REG 17	Assistance with Investigations and Information Requests	\$40,640
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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	2015/16 Budget	2014/15 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	\$40,640	\$95,276
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 9	Business Licensing System for Specified Business Types	\$447,360
Description Processing and issuance of licences for the conduct of local business activity in specific sectors according to relevant legislation.		
Measures	2015/16 Budget	2014/15 Forecast
Quantity - Number of Business Licence & LCCL renewals / grants processed - Number of Cinema Licenses - 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	4,500-5,000 5-10 120-140 100-175 400-600	4,500-5,000 N/A 120-140 100-175 400-600
Quality All applications processed in accordance with standards and requirements as outlined in the relevant law.	100%	100%
Timeliness Licence application decisions communicated 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	\$447,360	\$245,430
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 \$813,735. However, the revenue of \$366,375 from third parties reduces the cost to Cabinet to \$447,360.

DCI 10	Framework for Business Development	\$249,785
Description - Effective local stakeholder engagement on the framework for local commercial activity and improving the viability of small and micro enterprises - Improving the ease with which investors pursue business opportunities in the Islands		
Measures Quantity - Hours spent on Legislation supporting local Commerce. Amendments and new legislation supported by an industry consultation process - Attendance at trade and investment conferences / meetings (e.g. CAIPA) Quality - Consultation conducted in an open and transparent manner, with published recommendations that include rationale and supporting information - Workshops and Conference done as per contractual agreements Timeliness Consultation conducted according to agreed timeframes and contractual terms Location Services are delivered within the Cayman Islands Cost	2015/16 Budget	2014/15 Forecast
	750-1,200	750-1,200
	1-3	1-3
	100%	100%
	100%	N/A
	100%	100%
	100%	100%
	\$249,785	\$185,873
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	Monitoring and Enforcement of Local Licensing Laws	\$645,493
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. - Creation of a system to address issues relating to anti-competitive practices in local industry. - To meet international standards in the regulation of Designated Non-Financial Businesses and Persons (DFNBP) operating in the domestic economy.		
Measures	2015/16 Budget	2014/15 Forecast
Quantity - Hours spent on enforcement / compliance activities (investigations, due diligence, etc) - Number site visits TBL, Liquor, Tobacco, SEZ - Number of site visits Second Hand Dealers - Hours spent on Legislation supporting the creation of Fair Trade Unit - Hours spent on Legislation / NRA supporting the creation of the DFNBP Unit	2,000-2,500 120-140 50-60 500-1,000 2,000-2,500	1,000-1,500 60-70 N/A N/A N/A
Quality Activities conducted by appropriately trained staff	100%	100%
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. - Consultation conducted in an open and transparent manner, with published recommendations that include rationale and supporting information.	100% 100%	100% N/A
Location Services are delivered within the Cayman Islands	100%	100%
Cost	\$645,493	\$258,680
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 14	Environmental Policy Advice	\$205,375
Description: - To facilitate a national governance model that promotes and ensures the integration of environmental concerns into national planning and decision-making processes. - Provide recommendations and policy advice to Ministry of Environment on a variety of environmental matters including: - Establishment of a National Sustainable Development Framework - Climate Change adaptation and mitigation - Implementation of Multi-lateral Environmental Agreements (eg. Ramsar, Bonn Convention, - Convention on Biological Diversity, UN Framework on Climate Change Convention, Cartagena Convention, SPAW Protocol, etc.) - Updating local environmental legislation		
Measures	2015/16 Budget	2014/15 Forecast
Quantity - Number of fact-based policy papers/reports/recommendations based on comprehensive research and consultation where applicable - Number of drafting instructions for Regulations under the NCL (e.g. Coast Works process and the operation of the EPF) prepared - Number of new and existing MEAs reviewed	10-20 2-5 1-5	10-20 N/A 1-5
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	100% 100%	100% 100%
Timeliness All reports prepared within agreed time frames	100%	100%
Location Grand Cayman, Cayman Brac and Little Cayman	100%	100%
Cost	\$205,375	\$182,983
Related Broad Outcome: 14. Addressing Energy and the Environment		

ENV 15	Administration of Environmental Legislation	\$169,274
Description: To provide a comprehensive legal, policy and operational framework that protects the Islands' natural environment and resources and adequately addresses current and future environmental concerns. • Implementation of ESTTL (2004) – Scientific Authority functions • Secretariat for National Conservation Council • Issuing of Licences and Permits under MC Regs, NCL and CITES legislation • Ocean Disposal Permits		
Measures	2015/16 Budget	2014/15 Forecast
Quantity • Number of National Conservation Council meetings hosted • Number of CITES Import, Export and Re-Export permits processed • Number of various licences and permits issued	20-30 35-70 150-200	N/A 35-70 150-200
Quality • Efficient application and issuing regime for permits and licences under the NCL • Working papers for NCC's consideration based on best available information • Percentage of CITES Permits accepted in accordance with the Convention. • Licences and permits issued in accordance with the relevant laws	100% 100% 95% 100%	N/A N/A 95% 100%
Timeliness • Fully functioning CITES Scientific Authority (under ESTTL) by March 2016 • CITES permits issued within 14 days of local application and all necessary documentation • Licences and permits issued within required legislated timeframe of submission of all necessary documentation	100% 100% 100%	N/A 95% N/A
Location • Grand Cayman, Cayman Brac and Little Cayman	100%	100%
Cost	\$169,274	\$154,907
Related Broad Outcome: 14. Addressing Energy and the Environment		

ENV 19	Public Education and Environmental Promotion initiatives	\$150,837
Description: To encourage positive public attitudes and behaviours that support conservation and sustainable management of the natural environment and resources. • Environmental promotion and outreach activities • Presentations to schools and other institutions on a wide variety of environmental subjects • Production of educational packages for general public and schools • Media releases including CIG TV, CITN's Environment Break		
Measures	2015/16 Budget	2014/15 Forecast
Quantity • 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	10-15 3-5 1-2 10-20 10-20	N/A N/A N/A N/A N/A
Quality • Website, Facebook page current, relevant and well-maintained • Weekly Environment Break spots filled with relevant topics • 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	95% 95% 90% 100% 95%	N/A N/A N/A N/A N/A
Timeliness • Public information and enforcement Apps available and fully functional by January 2016 • All information available upon request – compliance • Events and visits completed within scheduled agreed by clients	100% 100% 100%	N/A N/A N/A
Location • Grand Cayman, Cayman Brac and Little Cayman	100%	N/A
Cost	\$150,837	\$0
Related Broad Outcome: 14. Addressing Energy and the Environment		

ENV 22	Conservation and Management of Marine Species and Habitats	\$1,574,258
Description: To provide a marine conservation framework that is underpinned by sound scientific information derived from research and monitoring programmes and supported by an efficient enforcement approach. • Marine Protected Area management (including installation and maintenance of regulatory markers and signs, production of maps and other information materials, etc.) • Development of Marine species Conservation Plans • Marine species conservation programmes (eg, Marine Turtle Programme) • Annual monitoring and assessment of ecologically and culturally important marine species and habitats • Coordination and oversight of visiting scientists programme • Damage assessments for incidents, events and activities impacting marine resources • Installation public mooring system • Invasive lionfish research control • Economic valuation of environmental services associated with marine and coastal systems • Provision of routine marine water quality monitoring services • Enforcement of relevant laws and regulations		
Measures	2015/16 Budget	2014/15 Forecast
Quantity		
• Number of days of islands-wide enforcement coverage for marine resources	365	N/A
• Number of annual long-term monitoring and assessment programmes for conch, Nassau grouper, turtles, coral reefs (including fish and benthos) and marine water quality	5-10	N/A
• Number of Marine Species Conservation Plans developed	1-5	N/A
• Number of externally funded research programmes conducted.	2	N/A
• Number of lionfish research and control programme	1	N/A
• Number of Marine Protected Area Plans	1	N/A
• Number of marine park markers maintained	110	N/A
• Number of moorings maintained	365	N/A
Quality		
• Marine protected area plan revised based on public input	95%	N/A
• Moorings in safe and functional condition	95%	N/A
• Number of days of enforcement coverage for marine resources as a percentage of total possible days	95%	N/A

Quality (continued)		
• Research and Monitoring programs will be conducted using internationally recognised scientific protocols and address environmental and natural resource issues of the Cayman Islands	100%	N/A
• Study reports, findings and recommendations will be written and reported in a clear, concise and professional manner and will be:	100%	N/A
○ Based on a consensus of advice and thorough understanding of environmental and scientific issues following an extensive review by DOE staff	100%	N/A
○ Based on additional advice sought from other agencies and professionals, both locally and overseas as appropriate	100%	N/A
• Periodically submitted for peer review and publication in international journals	100%	N/A
• Approved by the Director of Environment	100%	N/A
Timeliness		
• Marine protected area plan submitted to the Ministry by December 2015	95%	N/A
• All damaged or missing public moorings repaired and replaced within 30 days of detection or report	95%	N/A
• Patrols conducted daily as possible	95%	N/A
• All Research and monitoring programs completed within designated or agreed time schedules – compliance	80%	N/A
• Project and monitoring status reports produced annually	80%	N/A
Location		
Grand Cayman, Cayman Brac and Little Cayman	100%	N/A
Cost	\$1,574,258	\$0
Related Broad Outcome:		
14. Addressing Energy and the Environment		

ENV 23	Conservation and Management of Terrestrial Species and Habitats	\$485,891
Description: To provide a terrestrial conservation framework that is underpinned by sound scientific information derived from research and monitoring programmes and supported by an efficient enforcement approach. • Terrestrial Protected Area management • Development of Terrestrial species Conservation Plans • Native species conservation programmes (eg, Sister Islands Rock Iguanas, Blue Iguanas and Cayman Parrot) • Annual monitoring and assessment of ecologically and culturally important terrestrial species and habitats • Coordination and oversight of visiting scientists programme • Invasive species research and control (eg, Green Iguanas and various plants) • Economic valuation of environmental services associated with Terrestrial systems • Enforcement of relevant laws and regulation		
Measures	2015/16 Budget	2014/15 Forecast
Quantity • Number of annual monitoring programmes for key species including Sister Island Rock Iguanas, Blue Iguanas and Cayman Parrots • Number of Conservation Plans developed for SI Rock Iguanas, Blue Iguanas, Cayman Parrots, and Mangroves • Number of eradication or control programmes implemented (e.g. Green Iguanas). • Number of days of islands-wide enforcement coverage for terrestrial resources	1-5 1-5 1 365	N/A N/A N/A N/A
Quality • Plan for system of terrestrial protected areas based on best available data and consultation where necessary. • Eradication and control plan based on best available information and data developed for Green Iguanas • Conservation plans prepared in accordance with National Conservation Legislation. • Number of days of enforcement coverage for terrestrial resources as a percentage of total possible days • Research and Monitoring programs will be conducted using internationally recognised scientific protocols and address environmental and natural resource issues of the Cayman Islands	100% 100% 100% 100% 100%	N/A N/A N/A N/A N/A

Quality (continued) - 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 Timeliness - Plan for system of terrestrial protected areas developed by January 2016 - Enforcement patrols conducted daily as possible - All Research and monitoring programs completed within designated or agreed time schedules – compliance - Project and monitoring status reports produced annually Location - Grand Cayman, Cayman Brac and Little Cayman Cost	100% 100% 100% 100% 100% 100% 100% 100% 100%	N/A N/A N/A N/A N/A N/A N/A N/A
Related Broad Outcome: 14. Addressing Energy and the Environment		

ENV 24	Marine Oil Spill Response	\$118,138
Description: To create a legal, policy and operational framework that protects the Islands' natural environment and resources from marine oil spills. • Production and updating of Cayman Islands (CI) National Marine Oil Spill Contingency Plan • Provision of marine oil spill management services • Provision of Tier 1 response equipment stockpile		
Measures	2015/16 Budget	2014/15 Forecast
Quantity		
• CI National Oil Spill Contingency Plan • Number of days providing response services for marine oil spills	1 365	N/A N/A
Quality		
• Tier 1 response equipment maintained in a state of readiness • National Marine Oil Spill Contingency Plan current and revised as needed • First responder actions compliant with IMO guidelines and best practices • Compliance with Oil Pollution Response Convention	80% 90% 90% 90%	N/A N/A N/A N/A
Timeliness		
• Marine oil pollution incident investigated within 12 hours of notification 365 days per year	100%	N/A
Location		
• Grand Cayman, Cayman Brac and Little Cayman	100%	N/A
Cost	\$118,138	\$0
Related Broad Outcome: 14. Addressing Energy and the Environment		

ENV 25	Environmental Assessment Services and Environmental Management Advice	\$299,405	
Description: To facilitate a national governance model that promotes and ensures the integration of environmental concerns into all physical, economic and development planning and decision-making processes. • Review and assessment of Coast Works applications • Review and assessment of Planning applications • Pre-application advice to developers and other applicants • Provision of guidelines, scoping reports, Terms of Reference and review of Environmental Statements and other studies for external Environmental Impact Assessments • Provision of environmental management advice and recommendations on Best Management Practices to reduce the potential environmental impacts associated with developments and other proposed projects			
Measures		2015/16 Budget	2014/15 Forecast
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		20-60 25-70 1-6 20-150	N/A N/A N/A N/A
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		100% 100%	N/A N/A
Timeliness • Reviews and advice provided to CIG entities within agreed timeframes • 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		90% 90% 90% 90%	N/A N/A N/A N/A

Timeliness (continued) • 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 Grand Cayman, Cayman Brac and Little Cayman Cost	90% 90% 100% \$299,405	N/A N/A N/A \$0
Related Broad Outcome 14. Addressing Energy and the Environment		

TIA 6	Compliance with Internationally Accepted Standards Regarding Financial Services	\$1,184,973
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 Cost	2015/16 Budget	2014/15 Forecast
	6,000-7,300	6,000-7,300
	100%	100%
	100%	100%
	95-100%	95-100%
	100%	100%
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		
	\$1,184,973	\$737,369

FSS 3	Framework for Modern, Innovative Financial Services Products	\$639,493
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. Cost	2015/16 Budget	2014/15 Forecast
	6,000-7,000	6,000-7,000
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	\$639,493	\$593,330
Related Broad Outcome: 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 of Financial Services, Commerce and Environment*. The invoice will contain sufficient evidence of the outputs delivered for the Minister to be able to satisfy himself that the outputs have in fact been delivered.

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

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	FSA 1	FSA 2	FSA 3	REG 16	REG 17	DCI 9	DCI 10	DCI 12
	\$	\$	\$	\$	\$	\$	\$	\$
July	114,357	6,491	47,143	219,302	3,387	37,280	20,815	53,791
August	114,357	6,491	47,143	219,302	3,387	37,280	20,815	53,791
September	114,357	6,491	47,143	219,302	3,387	37,280	20,815	53,791
October	114,357	6,491	47,143	219,302	3,387	37,280	20,815	53,791
November	114,357	6,491	47,143	219,302	3,387	37,280	20,815	53,791
December	114,357	6,491	47,143	219,302	3,387	37,280	20,815	53,791
January	114,357	6,491	47,143	219,302	3,387	37,280	20,815	53,791
February	114,357	6,491	47,143	219,302	3,387	37,280	20,815	53,791
March	114,357	6,491	47,143	219,302	3,387	37,280	20,815	53,791
April	114,357	6,491	47,143	219,302	3,387	37,280	20,815	53,791
May	114,357	6,491	47,143	219,302	3,387	37,280	20,815	53,791
June	114,357	6,491	47,143	219,302	3,387	37,280	20,815	53,791
TOTAL	1,372,282	77,895	565,721	2,631,628	40,640	447,360	249,785	645,493

MONTH	ENV 14	ENV 15	ENV 19	ENV 22	ENV 23	ENV 24	ENV 25	TIA 6	FSS 3
	\$	\$	\$	\$	\$	\$	\$		\$
July	17,115	14,106	12,570	131,188	40,491	9,845	24,950	98,748	53,291
August	17,115	14,106	12,570	131,188	40,491	9,845	24,950	98,748	53,291
September	17,115	14,106	12,570	131,188	40,491	9,845	24,950	98,748	53,291
October	17,115	14,106	12,570	131,188	40,491	9,845	24,950	98,748	53,291
November	17,115	14,106	12,570	131,188	40,491	9,845	24,950	98,748	53,291
December	17,115	14,106	12,570	131,188	40,491	9,845	24,950	98,748	53,291
January	17,115	14,106	12,570	131,188	40,491	9,845	24,950	98,748	53,291
February	17,115	14,106	12,570	131,188	40,491	9,845	24,950	98,748	53,291
March	17,115	14,106	12,570	131,188	40,491	9,845	24,950	98,748	53,291
April	17,115	14,106	12,570	131,188	40,491	9,845	24,950	98,748	53,291
May	17,115	14,106	12,570	131,188	40,491	9,845	24,950	98,748	53,291
June	17,115	14,106	12,570	131,188	40,491	9,845	24,950	98,748	53,291
TOTAL	205,375	169,274	150,837	1,574,258	485,891	118,138	299,405	1,184,973	639,493



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

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

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

To the best of my knowledge the statements are:

- a. Complete and reliable;
- b. Fairly reflect the forecast financial position as at 30th June 2016 and performance for the 2015/16 financial year; and
- c. Comply with generally accepted accounting practice.

Dr. Dax Basdeo, JP
Chief Officer

Ministry of Financial Services, Commerce and Environment

30 June 2015

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2016	Note	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Revenue				
Sale of goods and services	7	12,427	9,471	9,551
Donations		0	151	153
Total Revenue		12,427	9,622	9,704
Expenses				
Personnel costs	8	8,750	6,918	6,853
Supplies and consumables	9	2,875	2,055	2,093
Depreciation & Amortisation	3	243	174	204
Litigation costs	10	100	0	0
Other Gains and Losses		0	2	-1
Total Expenses		11,968	9,148	9,149
Surplus or (Deficit) for the period		460	474	555

FORECAST STATEMENT OF CHANGES IN NET WORTH FOR THE YEAR ENDED 30 JUNE 2016	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2014	6,538		(167)	6,371
Changes in net worth for 2013/14				
Prior Year Adjustments				0
Restated balance	6,538	0	(167)	6,371
Changes in net worth for 2014/15				
Gain/(loss) on property revaluation				0
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				0
Total recognised revenues and expenses for the period	1,751	0	0	1,751
Balance at 30 June 2015 carried forward	8,289	0	(167)	8,122
	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2015 brought forward	8,289	0	(167)	8,122
Changes in net worth for 2014/15				
Changes in accounting policy				0
Prior Year Adjustments				0
Restated balance	8,289	0	(167)	8,122
Changes in net worth for 2015/16				
Gain/(loss) on property revaluation				0
Equity Investment from Cabinet	675			675
Net revenue / expenses recognised directly in net worth	675	0	0	675
Surplus/(deficit)for the period 2015/16			460	460
Total recognised revenues and expenses for the period	675	0	460	1,135
Balance at 30 June 2016	8,964	0	293	9,257

STATEMENT OF FINANCIAL POSITION FOR THE YEAR ENDED 30 JUNE 2016		Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Current Assets				
Cash and cash equivalents	1	5,716	5,248	18,859
Trade receivables	2	913	670	12,247
Total Current Assets		6,629	5,918	31,187
Non-Current Assets				
Intangible Assets	3	1,727	1,543	43
Property, plant and equipment	3	1,567	1,318	1,266
Total Non-Current Assets		3,294	2,862	1,309
Total Assets		9,923	8,780	32,496
Current Liabilities				
Trade payables	4	258	228	15
Other payables and accruals	4	140	136	443
Unearned revenue	5	106	131	105
Employee entitlements	6	162	162	198
Repayment of surplus		0	0	25,363
Total Current Liabilities		666	657	26,125
Non-Current Liabilities				
Trade payables	4	0	0	0
Total Non-Current Liabilities		0	0	0
Total Liabilities		666	657	26,125
Net Assets		9,257	8,122	6,371
NET WORTH				
Contributed capital		8,964	8,289	6,538
Accumulated surpluses/(deficits)		293	(167)	(167)
Total Net Worth		9,257	8,122	6,371

MINISTRY OF FINANCIAL SERVICES, COMMERCE AND ENVIRONMENT

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2016		Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
CASH FLOWS FROM OPERATING ACTIVITIES				
<i>Receipts</i>				
Outputs to Cabinet		10,594	19,704	0
Outputs to other government agencies		0	0	0
Sale of goods and services - third party		1,569	1,429	1,548
Donations / Grants		0	151	111
Other receipts		0	0	29,525
<i>Payments</i>				
Personnel costs		(8,720)	(6,857)	(6,959)
Supplies and consumables		(2,975)	(1,752)	(2,350)
Other payments		0	0	(111)
Net cash flows from operating activities		468	12,675	21,764
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment		(675)	(1,751)	(233)
Proceeds from sale of property, plant and equipment		0	0	5
Net cash flows from investing activities		(675)	(1,751)	(228)
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity Investment from Org 40		675	1,751	254
Repayment of Surplus to Org 40		0	(26,287)	(21,614)
Net cash flows from financing activities		675	(24,535)	(21,360)
Net increase/(decrease) in cash and cash equivalents		468	(13,611)	177
Cash and cash equivalents at beginning of period		5,248	18,859	18,683
Cash and cash equivalents at end of period	1	5,716	5,248	18,859

General Accounting Policies

Reporting entity

These forecast financial statements are for the *Ministry of Financial Services, Commerce and Environment*.

Basis of preparation

The forecast financial statements have been prepared in accordance with International Public Sector Accounting Standards (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 2016.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

Cash and cash equivalents

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

Receivables and advances

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

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

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

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Provisions

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

Employee entitlements

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

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

MINISTRY OF FINANCIAL SERVICES, COMMERCE AND ENVIRONMENT
NOTES TO THE FORECAST FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016

Note 1: Cash and Cash Equivalents

Description	Foreign Currency	Exchange Rate	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Cash on hand (IRIS Confirmation Account/Petty Cash)	600	1.0000	1	1	1
Cash in transit (IRIS Remittance Account)	0	1.0000	0	0	20
CI\$ Operational Current Account held at Royal Bank of Canada	5,609	1.0000	5,609	5,116	18,201
US\$ Operational Current Account held at Royal Bank of Canada	0	0.8375	0	0	457
Payroll Current Account held at Royal Bank of Canada	0	1.0000	0	0	2
Bank Accounts held at other financial institutions	106	1.0000	106	131	179
Fixed Deposits held with Treasury (less than 90 days)	0	1.0000	0	0	0
TOTAL			5,716	5,248	18,859

Note 2: Trade and Other Receivables

Trade Receivables	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Sale of goods and services	0	0	4,137
Outputs to Cabinet	913	670	8,194
Outputs to other government agencies	0	0	0
Other	0	0	0
Less: provision for doubtful debts	0	0	(85)
Total trade receivables	913	670	12,247

Other Receivables	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Advances (salary, Official Travel, etc)	0	0	2
Dishonoured cheques	0	0	1
Other	0	0	3
Less: provision for doubtful debts			
Total other receivables	0	0	6

Note 2: Trade and Other Receivables (continued)

	Trade Receivables	Other Receivables	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Current					
Past due 1-30 days	913	0	913	670	8,115
Past due 31-60 days	0	0	0	0	0
Past due 61-90 days	0	0	0	0	0
Past due 90 and above	0	0	0	0	0
Non-Current					
Past due 1 year and above	0	0	0	0	4,137
Total	913	0	913	670	12,252

Changes in the provision of doubtful debts

	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Balance at 1 July	0	0	0
Additional provisions made during the year	0	0	(85)
Receivables written off during the period	0	0	0
Balance at 30 June	0	0	(85)

Note 3: Property, Plant and Equipment

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Other assets</i>	<i>WIP</i>	<i>Total</i>
Balance as at 1 July 2014	382,685	707,268	324,480	276,787	59,859	18,696	754,872	902,026	29,747	64,383	3,520,803
Additions	88,666			5,400			82,000	40,387		35,000	251,453
Disposals and Derecognition		-35,460	-10,037								-45,497
Balance as at 30 June 2015	471,351	671,808	314,443	282,187	59,859	18,696	836,872	942,413	29,747	99,383	3,726,759

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Other assets</i>	<i>WIP</i>	<i>Total</i>
Balance as at 1 July 2015	471,351	671,808	314,443	282,187	59,859	18,696	836,872	942,413	29,747	99,383	3,726,759
Additions	21,000			38,000	17,550		98,000	180,000	0	145,450	500,000
Transfers					2,997			14,553	6,333	-99,383	-75,500
Balance as at 30 June 2015	492,351	671,808	314,443	320,187	80,406	18,696	934,872	1,136,966	36,080	145,450	4,151,259

Accumulated Depreciation and impairment losses

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Other assets</i>	<i>WIP</i>	<i>Total</i>
Balance as at 1 July 2014	352,277	113,564	207,234	255,257	53,274	15,338	592,719	635,765	29,747		2,255,175
Depreciation Expense 2014/15	9,538	20,901	14,853	26,354	3,597	1,956	59,738	36,908			173,845
Eliminate on Disposal or Derecognition 2014/15		-14,332	-6,304								-20,636
Balance as at 30 June 2015	361,815	120,133	215,783	281,611	56,871	17,294	652,457	672,673	29,747	0	2,408,384

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Other assets</i>	<i>WIP</i>	<i>Total</i>
Balance as at 1 July 2015	361,815	120,133	215,783	281,611	56,871	17,294	652,457	672,673	29,747	0	2,408,384
Depreciation Expense 2015/16	21,595	20,352	20,580	6,125	7,055	1,402	54,998	43,938	0	0	176,045
Eliminate on Disposal or Derecognition 2015/16											0
Balance as at 30 June 2015	383,410	140,485	236,363	287,736	63,926	18,696	707,455	716,611	29,747	0	2,584,429

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Other assets</i>	<i>WIP</i>	<i>Total</i>
Net Book value 30 June 2015	109,536	551,675	98,660	576	2,988	1,402	184,415	269,740	0	99,383	1,318,375

	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Marine Vessels</i>	<i>Other assets</i>	<i>WIP</i>	<i>Total</i>
Net Book value 30 June 2016	108,941	531,323	78,080	32,451	16,480	0	227,417	420,355	6,333	145,450	1,566,830

Note 4: Trade Payables, Other payables and Accruals

	Current	Non-Current	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Creditors	258		258	228	15
Creditors Ministries/Portfolios			0		
Creditors other government agencies			0		
Non-current Accounts payable		0	0	0	0
Payroll Deductions	65		65	61	53
Operating Lease	0		0	0	0
Accrued Expenses	75		75	75	389
Total trade payables other payables and accruals	398	0	398	364	458

Note 5: Unearned Revenue

Details	Current	Non-Current	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Rentals paid in advance	0		0	0	0
Immigration deposits	0		0	0	0
Customs deposits	0		0	0	0
Revenue deposits	0		0	0	0
Other unearned revenue	106		106	131	105
Non-current Unearned revenue		0	0	0	0
Total unearned revenue	106	0	106	131	105

Note 6: Employee Entitlements

	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Annual Leave	0	0	12
Retirement and long service leave	162	162	186
Accrued salaries	0	0	0
Travel	0	0	0
Pension	0	0	0
Other salary related entitlements	0	0	0
Total current portion	162	162	198
<i>Non-current employee entitlements are represented by:</i>			
Retirement and long service leave	0	0	0
Total employee entitlements	162	162	198

Note 7: Sales of Goods and Services

Revenue type	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Outputs to Cabinet	10,858	8,042	8,104
Outputs to other government agencies	0	0	0
Fees and charges	1,567	1,429	1,431
General sales	0	0	3
Rentals	0	0	0
Other	0	0	13
Total sales of goods and services	12,427	9,471	9,551

Fees and Charges

Fees and Charges	
Local Companies Administration Fees	5
Other Company Fees - Exempt (Entity)	159
Private Sector Computing Fees	1,041
Refund Processing Fees	2
Special Econ. Zone - Trade Certificate Fee	15
Trade and Business Administration Fees	346
Fees and Charges	1,567
General Sales	
Total General Sales	0
Rentals	
Total Rentals	0
Sales of Outputs to Cabinet	
Sales of Outputs to Cabinet	10,858
Total Sales of Outputs to Cabinet	10,858
Total Goods and Services	12,427

Note 8: Personnel Costs

Description	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Salaries, wages and allowances	7,092	5,624	5,463
Health care	1,247	954	981
Pension	389	327	302
Leave	0	0	37
Other personnel related costs	22	13	70
Total Personnel Costs	8,750	6,918	6,853

Note 9: Supplies and Consumables

Description	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Supplies and Materials	228	130	189
Purchase of services	1,646	1,301	1,248
Lease of Property and Equipment	108	94	114
Utilities	75	64	75
General Insurance	92	105	32
Interdepartmental expenses	132	83	65
Travel and Subsistence	480	241	249
Recruitment and Training	114	36	35
Other	1	0	88
Total Supplies and consumables	2,875	2,055	2,093

Note 10: Litigation Cost

	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Legal Fees	100	0	0
Description			
Total Litigation cost	100	0	0

Note 11: Commitments

Type	One year or less	One to five Years	Over five Years	Total
Capital Commitments				
Property, plant and equipment	0	0	0	0
Other fixed assets	0	0	0	0
Total Capital Commitments	0	0	0	0
Operating Commitments				
Non-cancellable accommodation leases	108	430	0	538
Other operating commitments	0	0	0	0
Total Operating Commitments	108	430	0	538
Total Commitments	108	430	0	538

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

Description	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Surplus/(deficit) from ordinary activities	460	474	555
Non-cash movements			
Depreciation & Amortisation	243	174	204
Impairment	0	0	0
(Gain)/losses on sale of property plant and equipment	0	0	0
Changes in current assets and liabilities:			
(Increase)/decrease in receivables - Cabinet	-243	11,662	21,208
(Increase)/decrease in receivables – Other Government agencies			
(Increase)/decrease in receivables - Other current Assets			184
Increase/(decrease) in payables – Ministry/Portfolio			
Increase/(decrease) in payables - Other Government agencies			
Increase/(decrease) in other current liabilities	9	366	-386
Net cash flows from operating activities	468	12,675	21,764

ANNUAL BUDGET STATEMENT

MINISTRY OF EDUCATION, EMPLOYMENT AND GENDER AFFAIRS

**FOR THE FINANCIAL YEAR
ENDING 30 JUNE 2016**

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

CONTENT

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PART B: Output Performance

5. Outputs to be Delivered
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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 2015/16 financial year. The Draft Annual Budget Statement and the draft Ownership performance I want to be delivered in the 2015/16 financial year.

I also confirm that the Draft Annual Plan and Estimates includes the various measures I am planning to enforce during the 2015/16 financial year.

Honourable Tara Rivers, JP

Minister

Ministry of Education, Employment and Gender Affairs

[] [] 2015

STATEMENT OF CHIEF OFFICER (ACTING)

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. Christen Suckoo

Acting Chief Officer

Ministry of Education, Employment and Gender Affairs

[] [] 2015

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); 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* in 2015/16 and the subsequent two years are as follows:

- To strengthen communications and customer service within and across the Ministry as a whole;
- To enhance the efficiency and effectiveness of centralised HR functions;
- To continue to strengthen budget preparation, monitoring and reporting systems and processes across the ministry;
- To continue to strengthen performance management systems and processes to imbed formal succession planning processes across the ministry.

Broad Outcome 2 – A Work-Ready and Globally Competitive Workforce

Strategic Objectives for 2015/16

1. The Ministry will continue to provide technical expertise, policy and guidance to the National Workforce Development Agency (NWDA) in delivering services that position the Agency to be a partner and facilitator in the training, development and employment of Caymanians who are actively seeking employment or career progression.

Some key initiatives:

- Develop legislation to underpin the work of the National Workforce Development Agency.
- Deliver human capital development initiatives focused on the training, development, retooling and up skilling of job seekers to facilitate access, retention and progression of employment:
 - Continue to deliver programmes such as:
 - National Training Programme
 - National Employment Passport Programme (Passport2Success)
 - National Internship Programme
 - NWDA Employment Assessment (identifies skills, abilities, interest and barriers to employment)
 - Work Keys Career Ready 101
 - Prison Outreach
 - Community Outreach
 - Develop and implement a National Apprenticeship Programme with the support and funding to be established through the segregated Training and Development Fund to be funded by the equivalent of 10% of work permit revenues.
- Deliver an effective mechanism for connecting job seekers with employment opportunities while supporting the facilitation of transparency in the work permit process. This will be accomplished through:
 - National Job Link Programme
 - Immigration Interface
 - Various interfaces with other key Government entities
 - The continued development of the NWDA database and its various interfaces, with required support from the Computer Services Department.

- Develop mechanisms for the active engagement of the public and private sector in addressing human capital development and the challenges related to access, retention and progression of employment. This will be accomplished through mechanisms such as:
 - The Inter-Ministerial Committee on Employment
 - A National Workforce Advisory Council, focusing initially on development of a National TVET Programme
 - The continued expansion of the relationship with Health City and Enterprise Cayman to facilitate internships and other opportunities within the health sector and emerging markets.
- Establish registration standards and a quality assurance framework for training institutions.
- Establishing registration standards and reporting requirements for private employment agencies.
- Align scholarship administration to the human capital needs of the Cayman Islands.

Broad Outcome 7 – A Centre of Excellence in Education

Strategic Objectives for 2015/16

2. The Ministry will continue to provide technical expertise, policy and guidance to the Department of Education Services in continuing to develop a world-class education system that positions our children and young people for success in further learning, employment and life.

Some key initiatives:

- Commence a new legislative framework for Education;
- Introduce an enhanced governance model for education, which creates new levels of partnership with parents, the community, and the private sector; and more devolved responsibilities and greater accountability for all stakeholders;
- Continue with the completion of the new John Gray High School (JGHS)
- Continue implementation of the National Strategic Plan for Education;
- Fully implement the Cayman Islands Early Childhood Curriculum Framework, and the Education Council Guidelines for Early Childhood Care & Education Centres (2013);
- Improve school climate to create safe and positive learning environments, including:
 - Developing clear and consistent expectations to promote positive behavior;
 - Training school staff to apply school discipline and student behaviour policies consistently;
 - Continue to implement the 'response to intervention' approach to support the most at-risk students;
- Review and strengthen special education needs provision, including the role of the special educational needs coordinators and specialist staff;
- Continue focus on strategies to improve teaching and learning, with a focus on mathematics, literacy, science and technology, including the publishing and implementing use of the new classroom curricula (schemes of work);
- Continue the ongoing review and full implementation of the National Curriculum including the revision of lifeskills and initiating a review of science;
- Set clear achievement targets for schools which offer ambitious but realistic targets for student outcomes based on school-specific data;
- Further develop new graduation criteria, with academic requirements, and a new High Honours category to inspire and recognise excellence;
- Implement recommendations from stakeholder review to enhance quality and range of provision and student outcomes at Cayman Islands Further Education Centre (CIFEC);

- Continue to provide detailed data reports that document and explain student performance across the system;
 - Further extend the existing succession planning process and further integrate succession planning guidance into the recruitment process;
 - Support both formal and informal professional development for leaders and aspiring leaders within education (e.g. Ontario Principals Council leadership training);
 - Review the inspection model and criteria, and prepare for the re-launching of an ongoing independent inspection programme for Government and private schools;
 - Ensure that individual School Improvement Plans are informed by and contribute to the achievement of national strategic objectives and are responsive to inspection findings;
 - Improve business processes and customer service within the Department of Education Services to provide more positive stakeholder interactions;
 - Improve stakeholder communications within education supported by better online resources and utilising web-based, social media channels and other e-solutions(parent, student and teacher portal, videoconferencing);
 - Continued support of the use of online and computerised testing to improve efficiency of school assessment;
 - Improvement of network and wireless infrastructure in schools;
 - Increased bandwidth for accessing online resources by students and teachers.
3. The Ministry will continue to provide technical expertise, policy and guidance to the further development of the Public Library Service as critical community resources for personal enrichment, enjoyment and educational needs, and as an important component of the national workforce development and training agenda.
- Some key initiatives:
- Continue reorganising all Public Library branches in order to provide enhanced customer service and to ensure that the needs of the community are being met;
 - Develop a comprehensive reference collection that includes local histories, publications written by local authors and selected law volumes;
 - Continue to develop the Library as a central location for research and study;
 - Develop and implement new library programs and services for specific target groups and to support lifelong learning and to encourage a love of reading;
 - Revise and update the Libraries Law;
 - Formalise and implement a public-private-partnership strategy for the re-opening of the historic Library building as a cultural centre;
 - Implement yearly preventative maintenance schedule for all six library branches.
4. Under new leadership, the UCCI Board of Governors is committed to working towards a strategic alignment of UCCI programmes, courses and services, to deliver educational programmes that provide citizens with access to world class educational opportunities, which will position them to successfully participate in and contribute to the core and developing industries in the Cayman Islands economy. The Chairman of the UCCI Board of Governors has established a number of board sub-committees charged with the responsibility for assessing and making recommendations that will lead to the re-engineering of UCCI to ensure that that it is positioned to:
- Adhere to high standards of governance and management, while ensuring that UCCI, in its unique role as our national tertiary institution, contributes to realising the National Vision for Tertiary Education in the Cayman Islands.
 - Deliver internationally recognised and accredited educational programmes that will position citizens to successfully participate in, and contribute to, the core and developing industries in the Cayman Islands.

- Deliver programmes that meet the social and economic needs of the country and its workforce, and engage the support of the private sector.
- Make education accessible through enhanced use of technology, facilities, scheduling and special needs accommodation.
- Ensure the financial stability and long term viability of the UCCI.
- Pursue potential synergies between UCCI and CIFEC programmes

Broad Outcome 8 – A Culture of Good Governance

Strategic Objectives for 2015/16

5. The Ministry will continue to provide technical expertise, policy and guidance to the Department of Labour and Pensions, in providing more effective and efficient mechanisms for managing compliance and enforcement of private sector pension and labour matters, and the advancement of the Labour and Pensions regime in general.

Some key initiatives:

- Continue to strengthen the DLP in promoting compliance with the Labour and National Pensions laws, particularly with a view to fostering a culture of compliance, workplace excellence, stronger workplace relationships, and dignity for retired pension contributors.
- Expand general training and awareness in all aspects of the Labour and Pension Laws, including the use of outsourced providers.
- Implement an outsourced model for training and awareness in the area of occupational safety and health via a Licensing protocol for safety trainers and mandate the relevant certification, training and re-training requirements through increases in fines or other sanctions, to improve workplace safety.
- The Inspections Unit to continue an active schedule of offsite and onsite workplace inspections being both proactive and preventative, or triggered by other circumstances.
- Complete and implement a new “client pre-screening and resolution” system at the Reception, to be augmented by ‘frequently-asked-questions’, together with training in efficiency and client responsiveness;
- Continue to tackle legacy issues affecting the administration of the National Pensions Laws, with various special projects, including: supervision, investment regulations compliance, and audit reports review or monitoring.
- Facilitate the effective implementation of new Amendments to the Labour Law, the National Pensions Law, the Pensions Investment Regulations and the General Regulations.
- Implement the framework necessary to enforce the Minimum Wage.
- Facilitate the work of the Minimum Wage Advisory Committee or other appropriate body to review the minimum wage(s).
- Formalise the Interagency co-operation protocols with the Department of Public Prosecution and other regulatory agencies (Immigration Department, Health Insurance Commission and Trade & Business Licensing Board) to support effective regulatory compliance.
- Pursue organisational review of the Department and the National Pensions Office, together with exploration of the new case management system for labour and pensions.
- Introduce the ability to issue administrative fines in order to create efficiencies by reducing the time for enforcement, preventing delays in Court proceedings and attracting increased revenues.

Broad Outcome 12 – Equity and Justice in a Society that Values the Contribution of All

Strategic Objectives for 2015/16

6. The Ministry will continue to provide technical expertise, policy and guidance to 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 programme for adults with disabilities to include:
 - Continued partnership with NWDA and other Community businesses to increase employment and internship placements for adults with disabilities
- Continue to develop client-made products created in the Sunrise Sheltered workshop areas
- Continue to implement the Sunrise Adult training and Therapeutic services through Recreational, Functional Life Skills, Occupational Therapy and Daily Life Skills programmes
- Develop a new Sunrise Centre through public-private-partnerships

7. The Ministry will continue to provide technical expertise, policy and guidance to gender mainstreaming efforts in Government through the Gender Affairs Unit.

Some key initiatives:

- Continue to work towards extension of the Convention on the Elimination of All Forms of Discrimination Against Women (CEDAW) to the Cayman Islands;
- Facilitate a review of the National Policy on Gender Equity and Equality, to report on achievement and to establish key implementation priorities going forward, incorporating information received from the 2014 National Conference on Women and Meeting on Women and Girls in the Sister Islands reports into the related key implementation priority plan;
- 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 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
- Produce a documentary on the Universal Suffrage movement as a milestone of gender equality accomplishment in the Cayman Islands

3. OWNERSHIP PERFORMANCE TARGETS

The ownership performance targets for the Portfolio of the Ministry of Education, Employment and Gender Affairs for the 2015/16 financial year are as follows:

3.1. FINANCIAL PERFORMANCE

FINANCIAL PERFORMANCE MEASURE	2015/16 Budget \$000	2014/15 Forecast \$000
Revenue from Cabinet	76,172	71,673
Revenue from ministries, portfolios, statutory authorities, government companies		
Revenue from others	1,378	1,405
Surplus/deficit from outputs	-	-
Ownership expenses	77,550	73,078
Operating Surplus/Deficit	-	-
Net Worth	314,573	311,768
Cash flows from operating activities	5,651	5,999
Cash flows from investing activities	(5,000)	(6,271)
Cash flows from financing activities	5,000	6,271
Change in cash balances	5,651	5,999

FINANCIAL PERFORMANCE RATIO	2015/16 Budget %	2014/15 Forecast %
Current Assets : Current Liabilities	945%	1027%
Total Assets : Total Liabilities	4467%	4179%

3.2 MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2015/16 Budget	2014/15 Forecast
Total Full Time Equivalent Staff Employed	869	864
Staff Turnover (%)		
Managers	8%	8%
Professional and technical staff	10%	10%
Clerical and Labourer Staff	15%	15%
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	2015/16 Budget \$000/%	2014/15 Forecast \$000/%
Value of total assets	\$321,775	\$317,873
Asset replacements : total assets	1%	2%
Book value of assets : initial cost of those assets	85%	87%
Depreciation : cash flow on asset purchases	129%	100%
Changes to asset management policies		

MAJOR <u>NEW</u> ENTITY CAPITAL EXPENDITURES FOR THE YEAR	2015/16 Budget \$000	2014/15 Forecast \$000
Phased construction new high schools project JGHS	4,270	1,215
Related auxiliary/close out costs related to new high school construction	230	611
ICT	119	592
Vehicle	-	94
Books	-	30
Equipment, Furniture & Fittings	25	497
Existing School Building Works & Upgrades to	331	3183
Other Minor Projects	25	49
Total NEW Entity Capital Expenditures	5,000	6,271

MAJOR ENTITY CAPITAL EXPENDITURE COMMENCED BUT NOT COMPLETED IN PREVIOUS YEARS	ANTICIPATED PROJECT STATUS AT 1ST JULY 2015
Phased construction of New John Gray High School (JGHS)	Ongoing

SUMMARY OF ESTABLISHMENT

Positions	2015/16 Budget	2015/16 FTE	2014/15 Forecast
CIPLS	19	15.2	17
Admin/Finance Manager	1	1.0	1
Branch Manager	5	5.0	5
Cleaner			1
Community Branch Librarian	1	1.0	2
Deputy Director	1	1.0	1
Director of Public Libraries	1	1.0	1
Human Resources Officer	1	1.0	1
Library Assistant	9	5.2	5
Core Min	55	55.0	55
Accountant	1	1.0	1
Accounts Officer (AP)	2	2.0	2
Accounts Officer (AR)	1	1.0	1
Accounts Officer IV	1	1.0	1
Chief Financial Officer	1	1.0	1
Chief Officer	1	1.0	1
Chief Policy Advisor EDU Policy & Planning			1
Communications Manager/Policy Analyst	1	1.0	1
Deputy Chief Financial Officer	2	2.0	2
Deputy Chief Officer	3	3.0	2
Early Childhood Care and Education Officer	3	3.0	3
Executive Officer I/II	3	3.0	4
Facilities Manager	1	1.0	1
Financial Controller	1	1.0	1
Head of Professional Development	1	1.0	1
HR Advisor	1	1.0	1
HR/Payroll Officer	1	1.0	1
Human Resources Manager	1	1.0	1
ICT Integration Specialist	1	1.0	1
Liaison Accountant	1	1.0	1
Literacy Specialist	1	1.0	1
Manager Scholarship Secretariat			1
Numeracy Specialist	1	1.0	1
Office Manager	1	1.0	1
Operational HR Officer	3	3.0	2
Personal Assistant	2	2.0	2
Policy Advisor Family Learning	1	1.0	1
Policy Advisor Safer Schools	1	1.0	1
Policy Officer (Gender Affairs)	1	1.0	1
Programme Coordinator & Liaison Officer (At Risk)	1	1.0	1
Programme Manager (At Risk Youth)	1	1.0	1

Positions	2015/16 Budget	2015/16 FTE	2014/15 Forecast
Programme Manager, Initial Teacher Training	1	1.0	1
Project Manager (JGHS)	1	1.0	1
Recruitment Manager	1	1.0	1
Reporting Accountant	1	1.0	1
Scholarship Administrator			1
Senior Accountant (MEH)	1	1.0	1
Senior Fixed Assets Accountant	1	1.0	1
Senior Manager Operations (SHRM & Corporate)	1	1.0	1
Senior Policy Advisor & Manager (CS&P)	1	1.0	1
Senior Policy Advisor & Manager (ECCE)	1	1.0	1
Senior Policy Advisor & Manager (Inclusion Unit)	1	1.0	1
Senior Policy Advisor (HCD)	1	1.0	1
Senior Policy Officer (Gender Affairs)	1	1.0	1
Senior Scholarship Administrator			1
Teacher	3	3.0	
DLP	23	23.0	22
Administrative Officer III	1	1.0	1
Assistant Director - Employment Inspectorate			1
Assistant Director (Labour and Pensions)	1	1.0	1
Customer Liaison Officer II			2
Assistant Labour & Pension Inspector	1	1.0	
Customer Liaison Officer/Assistant Labour & Pension Officer	1	1.0	
Deputy Director - Labour	1	1.0	1
Director, Department of Pension & Labour	1	1.0	1
Head of Inspections (DLP)	1	1.0	1
Labour & Pensions Inspector	1	1.0	1
Labour Officer	2	2.0	2
Receptionist/Executive Officer	1	1.0	1
Senior Labour Officer	5	5.0	3
Senior Pensions Officer	5	5.0	5
Superintendent of Pensions	1	1.0	1
Tribunal Secretary	1	1.0	1
EQUA	3	3.0	3
Budget & Administrative Officer			1
Director	1	1.0	
Senior Evaluator	2	2.0	2
ICT	9	9.0	8
ICT Manager	1	1.0	1
Jr. Support Administrator	2	2.0	1
Senior Systems Administrator	4	4.0	4
Support Project Manager	1	1.0	1
Systems Administrator	1	1.0	1

Positions	2015/16 Budget	2015/16 FTE	2014/15 Forecast
NWDA	17	17.0	12
Assistant Employment Services Officer	1	1.0	1
Director (NWDA)	1	1.0	1
Employment Development Outreach Coordinator	1	1.0	1
Employment Services Officer	4	4.0	4
Executive Officer/Receptionist	1	1.0	1
Manager, Employment Services	1	1.0	1
Manager, Labour Market Information System	1	1.0	1
Manager Scholarship Secretariat	1	1.0	
Manager, Training & Development	1	1.0	1
Scholarship Administrator	2	2.0	
Scholarship Support Assistant	1	1.0	
Senior Scholarship Administrator	1	1.0	
TVET Coordinator	1	1.0	1
Sunrise	20	20.0	19
Accounts & Office Administrator	1	1.0	1
Adaptive Living Specialist	2	2.0	2
Assistant Adaptive Living Specialist	1	1.0	1
Assistant Adult Protective Service Worker	1	1.0	1
Bus Driver (Sunrise)	2	2.0	2
Director Sunrise Adult Training Centre	1	1.0	1
Functional Life Skills Instructor	1	1.0	2
Life Skills Instructor	1	1.0	
Occupational Therapist	1	1.0	1
Occupational Therapist Assistant	2	2.0	2
Programme Manager (Sunrise)	1	1.0	1
Programme Support Assistant	1	1.0	1
Programme Support Assistant/Bus Warden	3	3.0	2
Receptionist	1	1.0	1
Vocational Training Coordinator	1	1.0	1
DES	723	712.4	728
Assistant Teacher	25	25.0	23
Attendance & Truancy Reporting Officer	1	1.0	1
Behaviour Support Assistant	3	3.0	3
Bursar	2	2.0	2
Bus Driver	4	4.0	6
Bus Warden	19	12.7	19
Career Advisor	2	2.0	2
Chief Education Officer	1	1.0	1
Cleaner	11	7.8	13
Cleaner/Caretaker	1	1.0	1
Clerical Officer/Clerical Officer I	3	3.0	3
Data Services Officer	1	1.0	1

Positions	2015/16 Budget	2015/16 FTE	2014/15 Forecast
Deputy Director (CIFEC)	1	1.0	1
Deputy Principal	11	11.0	10
Director - CIFEC	1	1.0	1
Early Intervention Programme Teacher	1	1.0	1
Education Welfare Officer			
Educational Psychologist	5	5.0	5
EIP Coordinator	1	1.0	1
Executive Officer I/II	24	24.0	24
Facilities Coordinator	2	2.0	2
Facilities Manager	1	1.0	1
Facilities Superintendent (CHHS)	1	1.0	1
Groundsman	5	5.0	6
Head of Business Services	1	1.0	1
Head of Subject	4	4.0	6
Head of Testing and Exams	1	1.0	1
Head of Year	1	1.0	1
Laboratory Assistant	1	1.0	1
Learning Mentor	7	7.0	7
Librarian			1
Literacy Coach	4	4.0	3
Maintenance Technician I	7	7.0	7
Maintenance/Security Officer	1	1.0	1
Manager Career Services	1	1.0	
Manager, Pregnant & Parenting Teens Unit	1	1.0	1
Music Therapist	1	1.0	1
Numeracy Coach	1	1.0	1
Occupational Therapist	5	5.0	5
Office Attendant I	1	1.0	1
Personal Assistant	1	1.0	1
Practice Administrator	1	1.0	1
Principal	14	14.0	14
Procurement Officer	1	1.0	1
Registration/Attendance & Truancy Officer	2	2.0	1
School Behaviour Support Team Manager	1	1.0	1
School Counsellor	10	10.0	10
School Inclusion Specialist	11	11.0	11
Schools Broadcast Officer	1	1.0	1
Science Lab Technician I	1	1.0	1
Secondary Deputy Principal	7	7.0	7
Security Guard I	6	5.8	9
Senior Customer Service Manager	1	1.0	1
Senior Customer Service Officer	1	1.0	1

Positions	2015/16 Budget	2015/16 FTE	2014/15 Forecast
Senior Manager - Data Services	1	1.0	1
Senior School Improvement Officer	4	4.0	4
Special Education Needs Co-ordinator	2	2.0	2
Special Education Needs Co-ordinator (LHS)	1	1.0	
Special Support Aide	87	86.7	85
Special Support Aide II			1
Special Support Aide/Bus Warden	2	2.0	2
Special Support Assistant	4	4.0	4
Speech & Language Pathologist	8	8.0	8
Teacher	379	378.5	379
Teachers Aid	5	5.0	6
Teaching & Learning Coach			1
Teaching & Learning Coordinator	7	7.0	7
Technology Technician	1	1.0	1
Testing and Exams Assistant	1	1.0	1
Grand Total	869	854.6	864

3.3 RISK MANAGEMENT

KEY RISK FACED BY THE PORTFOLIO	CHANGE IN STATUS FROM 2014/15	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

KEY RISK FACED BY THE PORTFOLIO	CHANGE IN STATUS FROM 2014/15	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Damage of schools by natural/manmade disasters	Unchanged	- Continue with wire upgrades and alarm systems - Identify fire exits - All buildings insured by CIG- Risk Management insurance providers - Continuity of Operations Plans 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

KEY RISK FACED BY THE PORTFOLIO	CHANGE IN STATUS FROM 2014/15	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Liability inherent in the type of programme SRC operates	Unchanged	• Exercise all due care and best practice • Liability Insurance in place • Training has occurred in relation to risk reduction / 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	2015/16 Budget \$	2014/15 Forecast \$
Equity Investment from Cabinet into the <i>Ministry of Education, Employment and Gender Affairs</i>	5,000	6,271
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	\$2,088,244
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	2015/16 Budget	2014/15 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 15-30 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	\$2,088,244	\$2,139,092
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 \$2,098,244. However, the revenue of \$10,000 from third party reduces the cost to Cabinet to \$2,088,244.

MEG 2	Legislative Initiatives	\$125,360
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 Quantity • Number of drafting instructions prepared • Number of Cabinet papers • Number of speech notes for the Legislative Assembly • Number of press advisories prepared Quality • Drafting instructions prepared by suitably qualified and experienced personnel • Drafting instructions developed through a consultative process to include relevant stakeholders • Cabinet papers, drafting instructions, speech notes and press releases reviewed by Chief Officer or delegate and approved by Minister prior to submission Timeliness • Drafting instructions issued by December 2015 or as agreed with Minister • Cabinet papers, speeches and press releases delivered within established schedules or as required by Minister Location Cayman Islands Cost		2015/16 Budget 2-3 2-3 2-3 2-3 100% 100% 100% 100% 100% \$125,360
		2014/15 Forecast 1-3 3-5 1-3 1-3 100% 100% 100% 100% 100% \$159,687
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	\$1,500,634
Description Provision of administrative, executive, and governance services to support the Minister, including: • Events Management and Speech Writing Services • Public relations advice and support including promotions of Ministry/Departmental initiatives through various mediums, Government Information Services liaison and other mass communication matters • Education Council Secretariat Services, including correspondence, research as requested, preparation of agendas and supporting documentation and minute-taking • Other administration Services provided to the 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 Quantity • Number of events hosted or promotions managed • Number of press releases, press briefings or mass communications prepared • Number of speeches written • Number of regulatory Boards, Councils and Committees where represented • Number of memberships on SAGC boards represented • Number of facilities management projects undertaken for the Ministry and its Departments • Number of larger scale projects receiving project management services for the Ministry and its Departments • Number of Education Council Meetings supported Quality • Services provided by appropriately experienced and qualified Personnel • Speeches, briefings, mass communications, etc. are peer reviewed and/or approved by Chief Officer or designate as necessary • Representatives on Boards, Committees and Councils to be nominated from senior management team by Chief Officer Timeliness • Press releases, briefings, promotions and speeches: as scheduled or agreed with Minister or Chief Officer • 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, 2016 Location Cayman Islands	2015/16 Budget	2014/15 Forecast
	1-5 50-60 15-20 7-11 1 100-125 6-8 12-15 100% 100% 100% 100% 100% 100% 100%	4-5 40-50 25-30 7-11 1 New New New 100% New 100% 100% 100% 100% 100%
Cost	\$1,500,634	\$1,555,926
Related Broad Outcome: 7. A Centre of Excellence in Education		

MEG 4	Safer Schools Initiative	\$692,959
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 • 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	2015/16 Budget	2014/15 Forecast
Quantity		
• Policies, procedures and guidance documents completed in relation to building safer school communities	2-6	8
• Number of programmes overseen and/or coordinated by the Inclusion Unit of Ministry of EE&GA	4-8	8
• Number of training sessions developed and delivered	8-16	12
Quality		
• Policy, advice, technical guidance and services are delivered by suitable qualified and experienced staff	100%	100%
• Policies, procedures and guidance documents are developed using research and are guided by standards of international best practice	100%	100%
• Purchase agreements or MOUs established for all programmes overseen and inform monitoring functions	100%	100%
• Workshops, meetings, presentations and training sessions are hosted by trained personnel; 80% of evaluations provided with training sessions are rated good or better.	100%	100%
Timeliness		
• Policies, procedures and guidance documents to be delivered during August 2015-June 2016	100%	100%
• Deliverables against programmes overseen and/ or coordinated monitored monthly between Sept. 2015-June 2016	100%	100%
• Development and delivery of training to be provided from Aug. 2015-June 2016	100%	100%
Location		
Cayman Islands	100%	100%
Cost	\$692,959	\$643,904
Related Broad Outcome: 7. A Centre of Excellence in Education		

MEG 5	Gender Affairs Unit	\$392,827
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 Quantity • Number of Cabinet papers, presentations or notes prepared • Number of minister's briefing sessions • Number of policy reports or gender mainstreaming reviews 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 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.	2015/16 Budget	2014/15 Forecast

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 and the Gender Equality Tribunal's Policies and Procedures Manual	100%	100%
	95-100%	100%
	100%	100%
Location Cayman Islands	100%	100%
Cost	\$392,827	\$299,697
Related Broad Outcome 12: Equity and Justice in a Society that Values the Contributions of all		

MEG 6	Information, Communication and Technology Services	\$1,788,519
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 • Piloting new hardware and software initiatives in all schools • Development of ICT Operational Use policies		
Measures Quantity • Number of sites fully operational with ICT infrastructure, wireless and internet access and appropriate software and hardware technology • Number of online portals and websites supported • Number of laptop, desktop and tablet computers maintained • Number of servers supported • Number of end users supported • Policies developed for ICT related strategies and management 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 • Laptops, desktops, tablets and servers to be maintained with approved hardware peripherals and consistent software updates • Policies Developed through a consultative process with strategic partners Timeliness • All ICT services available during normal working hours • Policies to be completed by 30 June, 2016 Location Cayman Islands Cost	2015/16 Budget	2014/15 Forecast
	20	20
	10-12	10
	3,000-3,200	2,965
	90	90
	5,700-5,900	5,700
	1-2	2
	100%	100%
	85-95%	85%
	100%	100%
	90-95%	95%
	100%	100%
	100%	100%
\$1,788,519	\$1,652,737	
Related Broad Outcome: 7. A Centre of Excellence in Education		

MEG 7	Early Childhood Care and Education Unit	\$681,262
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 • ECAP applications processed • ECCE centres supported through re-registration using the 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 • ECAP process consistently applied within the approved guidelines • Existing centres are supported through the re-registration process using the Education Council Guidelines with collaboration with other agencies and appropriately qualified and experienced personnel • Training session are held with early childhood care and education practitioners and other stakeholders as lead by need and developments in society and the profession by qualified staff • Consultation meetings are attended and documented Timeliness • Support visits to ECCE centres and schools conducted from July-June • ECAP applications processed by 31 August 2016 and ongoing as need arises thereafter • Centres are supported through re-registration and presented to Education Council according to the annual schedule • Professional Development sessions held between July – June • Meetings facilitated between July - June Location Cayman Islands		2015/16 Budget 125-155 180-220 35-45 15-25 5-10 100% 100% 100% 100% 100% 80-100% 80-100% 80-100% 80-100% 80-100% \$681,262
		2014/15 Forecast 100 200 37 25 5 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% \$568,709
Related Broad Outcome: 7. A Centre of Excellence in Education		

MEG 8	Reports on Educational Standards and School-Related Matters	\$394,932
Description The provision of services to inspect and report on educational standards in government schools, private schools and pre-schools. The focus for this year will be: • Updating the inspection handbook; • 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		
Measures Quantity • Updated inspection 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 • Number of inspections 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 for factual accuracy 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 2016 • ECCE centres survey inspection report by June 2016 Location Cayman Islands		2015/16 Budget 1 1 1-2 1 1 2-4 100% 100% 100% 100% 100% 100% 100% 100%
		2014/15 Forecast 0 0 0 0 0 New 0 0 0 0 0 0 0 100%
Cost		\$394,932 \$155,855
Related Broad Outcome: 7. A Centre of Excellence in Education		

DES 1	Primary Level Teaching and Learning	\$20,302,643	
Description Provision of teaching and learning services for children between the age of 4 and 11 at government reception programmes and primary schools, including: • Provision for children in the reception programme through the delivery of the Cayman Islands Early Years Curriculum Framework (CIEYCF) • Assessment, recording and reporting of students’ achievement • Student progress and achievement reports issued with reference to National Curriculum attainment targets at least twice yearly • Standardised testing administered to students annually to assess Reading and Mathematics skills, providing data to inform teaching and learning, to track students’ progress and to report to parents. Students to sit Cognitive Ability Test (CAT) in Years 4 and 6 • National curriculum subject tests in core subjects of Mathematics and English			
Measures		2015/16 Budget	2014/15 Forecast
Quantity • Number of students for whom reception programmes and primary school service is provided • Number of schools • Number of instructional days for students • Number of national curriculum subjects taught • Number of annual standardised tests administered • Number of national student progress and achievement reports per student • Number of core curriculum subject tests administered		2,500-3,000	2,694
		10	10
		185	185
		9	9
		3	3
		2	2
		2	2
Quality • Lessons, assessment and preparation of student reports by teachers with appropriate training and qualifications • Overall student/teacher ratio is less than 15.0 : 1(Students per total teaching staff within the primary schools) • Overall student/teacher ratio is less than or equal to 12.0 : 1(Students per total teaching staff within the reception programme) • Reception programmes delivered within CIEYCF • Standardised tests selected for reliability, validity and relevance for students educated in the Cayman Islands and for international currency • National curriculum tests externally written, with extensive pre-testing		95-100%	100%
		95-100%	100%
		100%	100%
		100%	100%
		100%	100%
		100%	100%
Timeliness • Reception programmes and Primary education programmes to be delivered within the scheduled academic year as outlined in the approved school calendar • Standardised and national curriculum tests administered in last school term • Students’ progress reports to parents at least twice annually		100%	100%
		100%	100%
Location Cayman Islands		100%	100%
Cost		\$20,302,643	\$20,441,327
Related Broad Outcome: 7: A Centre of Excellence in Education			

Note: The total cost of this output is \$20,409,533. However, the revenue of \$106,890 from third parties reduces the cost to Cabinet to \$20,302,643.

DES 2	Secondary Level Teaching and Learning	\$22,431,414
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	2015/16 Budget	2014/15 Forecast
Quantity		
• Number of students for whom secondary school service is provided	2,000-2,300	2,015
• Number of schools	3	3
• Number of instructional days for students	185	185
• Number of national curriculum subjects taught in KS3	11	11
• 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%
• Overall student/teacher ratio (Students per total teaching staff within the schools) 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 within the scheduled academic year as outlined in the approved school calendar	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	\$22,431,414	\$21,448,436
Related Broad Outcome: 7: A Centre of Excellence in Education		

Note: The total cost of this output is \$22,578,054. However, the revenue of \$146,640 from third parties reduces the cost to Cabinet to \$22,431,414.

DES 3	Teaching and Learning at Lighthouse School	\$3,171,035
Description Provision of educational and developmental services to students with disabilities within the compulsory education sector at the Lighthouse School (LHS), including: • Delivery of the Key Stage 1, 2 and 3 National Curriculum, adapted to the specific needs of the students • Critical Life skills Programme for students at primary and secondary levels with more profound disabilities, emphasizing communication and independent living skills • Mainstream inclusion programme, for students up to 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 Year's 10/11, introduction of reporting against P Levels (pre-national curriculum levels)], to inform teaching and learning, to track students' progress and to report to parents.		
Measures 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 • 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 Timeliness • All education programmes to be delivered over academic year from September through June • Student progress reports to parents at least twice yearly Location Cayman Islands		2015/16 Budget 100-110 6-10 185 3 2 95-100% 100% 100% 100% 100% 100%
		2014/15 Forecast 105 6 185 3 2 95-100% 100% NEW 100% 100% 100%
Cost		\$3,171,035 \$2,655,172
Related Broad Outcome: 7: A Centre of Excellence in Education		

Note: The total cost of supplying this output is \$3,188,045. However, the revenue of \$17,010 from third parties reduces the cost to Cabinet to \$3,171,035.

DES 4	School Inclusion Services	\$1,330,974
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	2015/16 Budget	2014/15 Forecast
Quantity		
• Number of in-school secondary inclusion provisions	4	4
• Number of in-school suspension units	4	4
• Number of secondary students participating in the Secondary Therapeutic Behaviour Services Programme	8-10	9
• Number of Secondary Therapeutic provision	1	1
• Number of Primary Therapeutic provision	1	1
• Number of students supported in mainstream settings through the Primary Behaviour Support Service	50-60	58
• Number of students supported through the Primary Therapeutic Service	8-10	6
• Days of operation of School Inclusion services	185	185
Quality		
• Services by school inclusion specialists to be provided by staff with appropriate training, qualifications and experience	100%	100%
• All students in Primary Therapeutic Behaviour Services Programme with Individual Educational Plans (IEPs)/Individual Behavioral Plans (IBPs)	100%	100%
• All students in Secondary Therapeutic Behaviour Services Programme with IEP/IBPs	100%	100%
Timeliness		
• All education programmes to be delivered over academic year from September through June	100%	100%
• Student progress reports to parents at least twice yearly	100%	100%
Location		
Cayman Islands	100%	100%
Cost	\$1,330,974	\$1,151,341
Related Broad Outcome: 7: A Centre of Excellence in Education		

DES 5	Student Services	\$3,255,544	
Description Provision and co-ordination of assessment, identification and intervention services to children with significant barriers to learning in order to allow them to access the full range of educational opportunities, including: • Educational Psychology providing expert assessment and intervention services for students with a range of social, emotional, psychological and cognitive challenges • Speech and Language Therapy for students with difficulties in communication • Occupational Therapy • School Counselling • English as a Second Language services • Services for the Hearing Impaired and the Visually Impaired • Early Intervention Services to promote the growth and development of children in the early years with significant barriers to learning • Music Therapy for students with Emotional, Behavioural difficulties and motorskill issues			
Measures		2015/16 Budget	2014/15 Forecast
Quantity • Individual student psychological assessments • Individual speech and language assessments • Individual occupational therapy assessments • Students supported through English as a Second Language instruction • Students served in occupational therapy sessions • Students served in speech and language therapy sessions • Students served individually in counselling sessions • Students served in Programme for Hearing Impaired • Students served in Programme for Visually Impaired • Number of children served through the Early Intervention Programme • Students served by the Music Therapy Programme		225-250 140-160 130-150 100-125 120-130 270-300 1,200-1,600 6-10 25-35 125-175 25-35	220 140 140 120 125 270 1,700 7 35 160 NEW
Quality • Assessments and interventions to be provided by appropriately trained and qualified individuals • Assessments and interventions selected for reliability and validity for students educated in the Cayman Islands • All services to be aligned with student IEP's and IBDs • Early intervention assessments and interventions carried out by appropriately qualified and experienced staff		95-100% 100% 100% 100%	100% 100% 100% 100%
Timeliness • Psychological assessments provided within 60 days of approved request • Speech and language assessments provided within 60 days of approved request • Occupational therapy assessments and music therapy assessments provided within 60 days of approved request • Early childhood assessment and interventions conducted in line with SEN Code of Practice		95-100% 90-100% 90-100% 100%	100% 100% 100% 100%
Location Cayman Islands		100%	100%
Cost		\$3,255,544	\$2,893,397
Related Broad Outcome: 7: A Centre of Excellence in Education			

DES 6	Operational School Support Services	\$6,013,747	
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		2015/16 Budget	2014/15 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 transportation contracts administered • Number of canteen contracts managed • Number of tender processes managed • Number of security contracts administered		20 5-10 5-10 12-17 12-17 12-17 9-12 12-17	20 10 8 13 11 7 18 8-10
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 2016 • 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% 90-100% 90-100% 100% 100%	100% 100% 100% 100% 100%
Location Cayman Islands		100%	100%
Cost		\$6,013,747	\$5,587,082
Related Broad Outcome: 7: A Centre of Excellence in Education			

DES 10	Facilities Maintenance Services	\$1,896,288
Description		
Provision of building management and facility maintenance services to all schools, Department of Education Services and other educational facilities.		
Measures	2015/16 Budget	2014/15 Forecast
Quantity		
- Number of facilities maintained - Number of full inspections - Number of maintenance plans developed - Number of facilities contracts managed - Number of monthly maintenance reports	18 18 16-20 45-50 12	18 18 20 45 12
Quality		
- Maintenance services and inspection to be provided by appropriately qualified and/or experienced personnel - All plant and equipment to be serviced and maintained by qualified technicians - Maintenance services to be delivered in accordance with maintenance plans - Maintenance plans to reflect specific needs and key data for individual schools	95-100% 100% 90-100% 100%	100% 100% 100% 100%
Timeliness		
- Facilities Inspections conducted annually in October - Facility maintenance plans to be developed by November - New contract documentation to be prepared 30 days prior to expiration of current contract - Facility Maintenance reports submitted monthly	100% 90-100% 100% 90-100%	100% 100% 100% 100%
Location		
Cayman Islands	100%	100%
Cost	\$1,896,288	\$1,662,444
Related Broad Outcome:		
7: A Centre of Excellence in Education		

DES 11	Further Education Programme	\$2,545,482
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	2015/16 Budget	2014/15 Forecast
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	90-120 300 10-14 250-300 350-400 185	107 272 12 270 370 185
Quality • Career and technical programmes accredited through external qualification schemes • Programmes delivered by staff with appropriate training and qualifications	100% 95-100%	100% 100%
Timeliness Programmes to be delivered over academic year from September to June	90-100%	100%
Location Cayman Islands	100%	100%
Cost	\$2,545,482	\$2,129,112
Related Broad Outcome: 7: A Centre of Excellence in Education		

Note: The total cost of this output is \$2,568,372. However, the revenue of \$22,890 from third parties reduces the cost to Cabinet to \$2,545,482.

DES 12	School Improvement Support Services	\$1,987,771
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	2015/16 Budget	2014/15 Forecast
Quantity - Number of School Improvement Plans (SIPs) 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
	2-4	2
	10	10
	5-10	10
	1	1
	4-6	6
	4,500-5,000	4,000-5,000
	5	5
	1	3
	500-600	550
	400-450	425
	80-120	110
	275-350	300
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%	100%
	100%	100%

Timeliness - School Improvement Plans submitted by 31 October 2015 - All School Support Plans to be delivered over academic year from September through June - Evaluation report on previous year's SIPs by 31 September 2015 - Statistical reports on standardised and key stage tests by 31 August 2015 - Statistical report on external examinations by 30 September 2015 - Annual DES report by 31 August 2015 - 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%	100%
	100%	100%
	100%	100%
Location Cayman Islands	100%	100%
Cost	\$1,987,771	\$1,887,253
Related Broad Outcome: 7: A Centre of Excellence in Education		

*Note: The total cost of this output is **\$1,994,342**. However, the revenue of **\$6,570** from third parties reduces the cost to Cabinet to **\$1,987,771**.*

DLP 3	Governance Supervision of Pensions Plans and Pensions Promotion	\$15,929
Description Provide advice on the National Pension Law and Regulations to appropriate stakeholders, and effectively supervise compliance by the registered/approved Administrators. Update the Ministry of Education, Employment and Gender Affairs and any other Government Department or organization on the National Pension Law and Regulations. • Research-based and responsive support to the National Pensions Board and the Ministry; • Proactive relationships with stakeholders and counterpart regulatory agencies, including information sharing, collaboration, and compliance enforcement; • Enhanced communications, awareness, and training plans for existing and new legislation, regulations or industry initiatives; and • Technical support, interpretations, and enforcement of the National Pensions Law & Regulations, including Pension Plan Administrators legislative compliance and governance supervision, and related trouble-shooting.		
Measures Quantity • Number of meetings of National Pensions Board administratively supported, and meetings with Pension Administrators, and other industry stakeholders; • Number of inter-agency enforcement initiatives supporting the “culture of compliance” developed or implemented; • Number of Administrators’ supervisory and governance compliance initiatives, including Onsite or Desk-based Inspections/reviews; • Number of public education or awareness events or initiatives conducted; • Support or coordination for implementation of new policies, procedures, or industry guidance; and • Number of Pension Plans Registered or Renewed during year. Quality • Meetings with the National Pensions Board, administratively supported, and meetings with Pension Administrators, and other industry stakeholders conducted in accordance with established policies and procedures; • Inter-agency enforcement initiatives supporting the “culture of compliance” developed or implemented in accordance with departmental guidelines, and in compliance with overall national policy and strategy; • Administrators’ supervisory and governance compliance initiatives, including Onsite or Desk-based Inspections/reviews in accordance with established procedures and the National Pensions Law and Regulations, and in compliance with internationally and nationally accepted best practice; • Public education or awareness events or initiatives delivered following the approval of the Head of Department and the Chief Officer; • Support or coordination for implementation of new policies, procedures, or industry guidance in accordance with the National Pensions Law and Regulations; and • Pension Plans Registered or Renewed during year in accordance with industry best practice	2015/16 Budget	2014/15 Forecast
	10-14 2-4 6-10 6-10 2-4 16 100% 100% 100% 100% 100% 100%	NEW NEW NEW NEW NEW NEW NEW NEW NEW NEW NEW

Timeliness - Meetings with the National Pensions Board administratively supported, and meetings with, Pension Administrators, and other industry stakeholders are delivered within an agreed schedule; - Inter-agency enforcement initiatives supporting the “culture of compliance” are developed or implemented within the agreed timeframes; - Administrators’ supervisory and governance compliance initiatives, including Onsite or Desk-based Inspections/reviews are ongoing and inspections/reviews are conducted within the agreed timeframes; - Public education or awareness events or initiatives are delivered within an agreed schedule; - Support or coordination for implementation of new policies, procedures, or industry guidance is conducted within the agreed timeframes; and - Pension Plans Registered or Renewed during year is conducted in accordance to the National Pensions Law and Regulations.	100%	NEW
	100%	NEW
	100%	NEW
	100%	NEW
	100%	NEW
	100%	NEW
	100%	NEW
Location Cayman Islands		
Cost	\$15,929	\$0
Related Broad Outcome: 2. A Work-Ready and Globally Competitive Workforce		

Note: The total cost of supplying this output is \$247,384. However, the revenue of \$231,455 from third parties reduces the cost to Cabinet to \$15,929. The total cost of this output was fully funded by third party revenue in 2014/2015.

DLP 4	Compliance, Awareness and Enforcement of the Labour and National Pensions Legislation	\$1,014,687	
Description Provision of services to administer the Labour Law to ensure that the Rights and Dignity of employees and employers are protected, and to provide investigative services to employers, employees and related stakeholders in relation to non-compliance of the National Pensions Law and Regulations (“NPL”). • Training and education to facilitate compliance with the Labour Law, Occupational, Safety and Health (Construction Industry) Regulations and the National Pensions Law and Regulations; • Resolution of individual disputes of Labour and Pension rights; • Enforcement of the Labour and National Pensions Law regarding non-compliance; • Labour and Pensions Investigations; • Labour and Pensions Inspections, including Occupational Safety and Health Inspections (Onsite and Offsite); • Preparation and Referral of Labour and Pension investigations and/or matters of concern to the Department of Public Prosecutions (“DPP”); • Processing of Pension Delinquency Reports; and • Labour Tribunal and Labour Appeals Tribunal cases and Overtime (“OT”) waiver applications scheduled and administratively supported			
		2015/16 Budget	2014/15 Forecast
Quantity • Number of Labour and Pensions training and education programmes conducted • Number of cases of individual disputes of Labour and Pensions rights investigated/mediated/conciliated • Number of Occupational Safety and Health inspections • Number of Labour & Pensions inspections (Onsite & Offsite) • Preparation and referral of investigations and/or matters of concern to the Department of Public Prosecutions (“DPP”) for Labour and Pensions • Number of Pensions Delinquency Reports processed • Number of Labour Tribunal and Labour Appeals Tribunal cases and OT waiver applications scheduled and administratively supported		8-12 1,000-1,350 10-15 70-85 9-13 50-60 60-70	16 1,054 New 146 12 20 83
Quality • Training and education programmes are in accordance with certifying bodies and departmental guidelines • Individual disputes of rights processed in accordance with established procedures • Inspections are in compliance with internationally and nationally accepted best-practice; • Investigations are in compliance with internationally and nationally accepted best-practice and in accordance to the Labour and National Pension Laws and Regulations • Delinquency Reports are completed in accordance with internal procedures and the National Pensions Law & Regulations • Tribunal cases and OT waiver applications scheduled and administratively supported in accordance with set procedures and ruling received on time or follow-up vigorously		100% 100% 100% 100% 100%	100% 100% 100% 100% 100%

Timeliness • Training and education programmes are delivered as scheduled • Individual disputes of rights processed within 30 calendar days • Inspections are conducted as scheduled, with follow-up reports monitored • Investigations are thorough and timely • Notification to complainant of outcome of investigation within 14 working days of completion of investigation • Delinquency Reports are completed within 30 calendar days of receipt of reports from the Pension Plan Administrators; and • Complaints for Unfair Dismissal/Severance Pay are referred to the Labour Tribunal within 30 working days of collection of evidential material and completion of conciliation efforts; and cases and OT waiver applications are scheduled and administratively supported within set timelines	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
	100%	100%
Location Cayman Islands		
Cost	\$1,014,687	\$824,485
Related Broad Outcome: 2. A Work-Ready and Globally Competitive Workforce		

Note: The total cost of supplying this output is \$1,831,402. However, the revenue of \$816,715 from third parties reduces the cost to Cabinet to \$1,014,687. This output replaces DLP 1 (Compliance and Enforcement of the Labour Law) and DLP 2 (Compliance and Enforcement of the National Pensions Law).

NWD 1	Services to Improve Workforce Readiness	\$362,243
Description The delivery and provision of services to improve the workforce readiness of the people of the Caymanian people including: • Career counseling, work readiness assessment, training and other employment initiatives and by supporting targeted groups so that barriers to employment are identified and overcome directly or in facilitation with other agencies or providers; and • The 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 private sector needs within the labor market • Assessment and guidance services provided are carried out in line with established and identified policies and procedures • Register of training institutions is compiled and maintained 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 throughout 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 2016 Location Cayman Islands Cost		2015/16 Budget 13-16 3 1 1 100% 100% 100% 100% 100% 100% 100% 100% 100% \$362,243
		2014/15 Forecast 13 3-5 1 0 100% 100% 100% 100% 100% 100% 50% 100% \$295,307
Related Broad Outcome: 2. A Work-Ready and Globally Competitive Workforce		

NWD 2	Job Placement Services	\$588,370
Description The delivery and provision of Job Placement Services which: - Improve access to employment for Caymanian job-seekers (both employed and unemployed) to include: assisting Job Seekers through registering (as JobSeeker, JobSeeker Plus, or JobSeeker Extended clients), assessing and providing career guidance and counselling (for JobSeeker Extended clients), processing, job matching, job referrals to employers, referrals for training, and support for Immigration Board Meetings or preparation of reports on work permit issues, as requested - To aid employers with finding suitable Caymanians for employment including: - Processing of job vacancies, review of job listings, coding of jobs, matching jobs with job seekers		
Measures	2015/16 Budget	2014/15 Forecast
Quantity		
Number of job seekers assisted	1,500-2,000	1,260
Number of job vacancies processed	3,500-4,000	4,500
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%	100%
Timeliness		
Job seekers assisted within ten working days of initial or subsequent contact seeking employment as outlined in procedures	100%	100%
Response to employers seeking employees within ten working days	100%	100%
Immigration Board meetings supported in accordance with agreed schedules or as required	100%	100%
Location		
Cayman Islands	100%	100%
Cost	\$588,370	\$546,398
Related Broad Outcome: 2. A Work-Ready and Globally Competitive Workforce		

NWD 3	Labour Market Information and Research	\$211,661
Description To provide for the maintenance, upgrade and reporting of the Job Placement Database and provision of Labour Market Information including: • Analysis and dissemination of labour market information including 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, as identified by the Director, Ministry and other stakeholders • Develop, implement and maintain 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 Quantity • Number of projects for the maintenance/upgrade of the Job Placement Database • Number of Labour Market Reports prepared • Number of training seminars organized on use of Database (e.g., CISCO codes) • Number of projects for the development and maintenance of Cayman Islands Standard Classification of Occupations 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 Occupations are consistent with ILO or other international standards and meet local requirements 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 Location Cayman Islands		2015/16 Budget 1 10-12 1-2 1 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100%
Cost		2014/15 Forecast 1 10 3 1 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100% 100%
Related Broad Outcome: 2. A Work-Ready and Globally Competitive Workforce		
		\$211,661 \$190,100

NWD 4	Scholarship and Grant Administration Services	\$371,007
Description The Scholarship Secretariat provides the following services: • Administrative services for the delivery of the scholarship programmes for the Ministry of Education, namely the Education Council Scholarship and Young Nation Building Programme including applications and appeals, which provide students with scholarships and grants to further their tertiary education either locally or overseas. • Presentation of shortlisted applicants, appeals and requests to Education Council as required. • Management and support in the application and award stages, monitoring to ensure compliance with scholarship criteria and standards, communications, record-keeping, reporting and promotional activities for scholarship recipients. • Disbursement of funds and career guidance/ counselling for students as required throughout the scholarship process.		
Measures Quantity • Number of new local scholarship/grant applications received and processed • Number of new overseas scholarship applications received and processed • Number of current local scholarships or grants being monitored • Number of current overseas scholarships being monitored Quality • Services provided by appropriately experienced and qualified personnel • Scholarship or grant awards are governed by agreed criteria approved by Education Council Timeliness • 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 15/16 school year to be approved by August 31st, 2015. Location Cayman Islands		2015/16 Budget 400-600 300-515 750-850 460-520 100% 100% 90-100% 90-100% 100% \$371,007
		2014/15 Forecast 403 303 795 460 100% 100% 90-100% 90-100% 100% \$0
Related Broad Outcome: 2. A Work-Ready and Globally Competitive Workforce 3. A Centre of Excellence in Education		

These services were formally delivered as part of the output MEG 3 Ministerial Services.

LIB 5	Community Information, Education and Recreational Resource Centre	\$1,597,162
Description Provision of a central George Town library service and five community library branches, to serve as a community destination for information access in support of the following key strategic objectives: • Literacy promotion to encourage a love of appreciation of reading • Connection building to encourage and facilitate self-directed learning • Development and coordination of programme, service and collection offerings in support of primary stakeholders (Ministry of Education, Employment & Gender Affairs as well as other government ministries) • Development of collections, programmes and services that are responsive to the needs of the community (consumer education, small business support, cultural heritage) Development and implementation of coordinated access to collections, services and resource's among the libraries in the Cayman Islands to maximize resources		
Measures	2015/16 Budget	2014/15 Forecast
Quantity		
• Number of items circulation throughout the year	40,000-50,000	55,000
• Number of Reference Transactions	1,500-2,000	1,600
• Number of literacy programs	25-30	34
• Number of community/cultural programs	10-12	10
• Number of information access/technology programs	15-20	16
• Number of adult books acquired	1,500-2,000	1800
• Number of juvenile books acquired	1,000-1,500	1005
• Number of ICT hours accessed	25,000-28,000	26,000
• Number of facilities operated	6	6
Quality		
• Operations in all locations overseen by suitably qualified staff	100%	100%
• Reference Services provided by suitably qualified staff	100%	100%
• Materials selected and programmes developed and monitored by qualified staff	100%	100%
• All facilities meet safety regulations, are kept clean and neat and are publicly accessible	100%	95%
Timeliness		
• Materials will be available for loan throughout the library's opening hours	100%	100%
• Ready reference enquiries will be processed within twenty-four hours of receipt	100%	100%
• Library materials will be acquired quarterly	100%	100%
• Programmes will be prepared and delivered on a monthly basis	100%	100%
• Library facilities are operated on an agreed schedule as approved by the Chief Officer	100%	95%
Location		
Cayman Islands		
Cost	\$1,597,162	\$1,492,715
Related Broad Outcome: 7: A Centre of Excellence in Education		

Note: The total cost of supplying this output is \$1,617,162. However, revenue of \$20,000 from third parties reduced the cost to cabinet to \$1,597,162.

SRC 7	Training and Therapeutic Programmes for Adults with Disabilities	\$1,411,352	
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 and 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		2015/16 Budget	2014/15 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	49 204 3 19
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 September - 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		\$1,411,352	\$1,292,617
Related Broad Outcome: 7: A Centre of Excellence in Education			

6. PAYMENT ARRANGEMENTS

Cabinet will pay the *Ministry of Education, Employment and Gender Affairs* for delivery of the outputs described in section 1.

Payment will be made on the basis of an invoice provided monthly to the *Minister of Education, Employment and Gender Affairs*. The invoice will contain sufficient evidence of the outputs delivered for the Minister to be able to satisfy 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	MEG 1	MEG 2	MEG 3	MEG 4	MEG 5	MEG 6	MEG 7	MEG 8	DES 1
	\$	\$	\$	\$	\$	\$	\$	\$	\$
July	174,020	10,447	125,053	57,747	32,736	149,043	56,772	32,911	1,691,887
August	174,020	10,447	125,053	57,747	32,736	149,043	56,772	32,911	1,691,887
September	174,020	10,447	125,053	57,747	32,736	149,043	56,772	32,911	1,691,887
October	174,020	10,447	125,053	57,747	32,736	149,043	56,772	32,911	1,691,887
November	174,020	10,447	125,053	57,747	32,736	149,043	56,772	32,911	1,691,887
December	174,020	10,447	125,053	57,747	32,736	149,043	56,772	32,911	1,691,887
January	174,020	10,447	125,053	57,747	32,736	149,043	56,772	32,911	1,691,887
February	174,020	10,447	125,053	57,747	32,736	149,043	56,772	32,911	1,691,887
March	174,020	10,447	125,053	57,747	32,736	149,043	56,772	32,911	1,691,887
April	174,020	10,447	125,053	57,747	32,736	149,043	56,772	32,911	1,691,887
May	174,020	10,447	125,053	57,747	32,736	149,043	56,772	32,911	1,691,887
June	174,024	10,443	125,051	57,742	32,731	149,046	56,770	32,911	1,691,886
TOTAL	2,088,244	125,360	1,500,634	692,959	392,827	1,788,519	681,262	394,932	20,302,643

MONTH	DES 2	DES 3	DES 4	DES 5	DES 6	DES 10	DES 11	DES 12
	\$	\$	\$	\$	\$	\$	\$	\$
July	1,869,285	264,253	110,915	271,295	501,146	158,024	212,124	165,648
August	1,869,285	264,253	110,915	271,295	501,146	158,024	212,124	165,648
September	1,869,285	264,253	110,915	271,295	501,146	158,024	212,124	165,648
October	1,869,285	264,253	110,915	271,295	501,146	158,024	212,124	165,648
November	1,869,285	264,253	110,915	271,295	501,146	158,024	212,124	165,648
December	1,869,285	264,253	110,915	271,295	501,146	158,024	212,124	165,648
January	1,869,285	264,253	110,915	271,295	501,146	158,024	212,124	165,648
February	1,869,285	264,253	110,915	271,295	501,146	158,024	212,124	165,648
March	1,869,285	264,253	110,915	271,295	501,146	158,024	212,124	165,648
April	1,869,285	264,253	110,915	271,295	501,146	158,024	212,124	165,648
May	1,869,285	264,253	110,915	271,295	501,146	158,024	212,124	165,648
June	1,869,279	264,252	110,909	271,299	501,141	158,024	212,118	165,643
TOTAL	22,431,414	3,171,035	1,330,974	3,255,544	6,013,747	1,896,288	2,545,482	1,987,771

MONTH	DLP 3	DLP 4	LIB 5	NWD 1	NWD 2	NWD 3	NWD 4	SRC 7
	\$	\$	\$	\$	\$	\$	\$	\$
July	1,327	84,557	133,097	30,187	49,031	17,638	30,917	117,613
August	1,327	84,557	133,097	30,187	49,031	17,638	30,917	117,613
September	1,327	84,557	133,097	30,187	49,031	17,638	30,917	117,613
October	1,327	84,557	133,097	30,187	49,031	17,638	30,917	117,613
November	1,327	84,557	133,097	30,187	49,031	17,638	30,917	117,613
December	1,327	84,557	133,097	30,187	49,031	17,638	30,917	117,613
January	1,327	84,557	133,097	30,187	49,031	17,638	30,917	117,613
February	1,327	84,557	133,097	30,187	49,031	17,638	30,917	117,613
March	1,327	84,557	133,097	30,187	49,031	17,638	30,917	117,613
April	1,327	84,557	133,097	30,187	49,031	17,638	30,917	117,613
May	1,327	84,557	133,097	30,187	49,031	17,638	30,917	117,613
June	1,332	84,557	133,095	30,186	49,029	17,643	30,920	117,609
TOTAL	15,929	1,014,687	1,597,162	362,243	588,370	211,661	371,007	1,411,352



MINISTR OF EDUCATION, EMPLOYMENT AND GENDER AFFAIRS
STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

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

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

To the best of my knowledge the statements are:

- a. Complete and reliable;
- b. Fairly reflect the forecast financial position as at 30th June 2016 and performance for the 2015/16 financial year; and
- c. Comply with generally accepted accounting practice.

Mr. Christen Suckoo

Acting Chief Officer

Ministry of Education, Employment and Gender Affairs

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2016	Note	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Current Assets				
Cash and cash equivalents	1	61,735	56,083	50,085
Marketable securities and deposits				
Trade receivables	2	6,281	6,557	8,844
Other receivables	2	26	26	10
Inventories	3			
Investments	4			
Prepayments	5	63	63	240
Total Current Assets		68,105	62,729	59,179
Non-Current Assets				
Trade receivables	3			
Other receivables	3			
Inventories	4			
Intangible Assets	6	2	66	128
Property, plant and equipment	6	253,669	255,077	255,044
Total Non-Current Assets		253,670	255,144	255,172
Total Assets		321,775	317,873	314,352
Current Liabilities				
Trade payable	7	277	277	1,143
Other payables and accruals	7	6,642	5,544	4,911
Unearned revenue				
Employee entitlements	8	283	283	287
Repayment of surplus				
Total Current Liabilities		7,203	6,105	6,341
Non-Current Liabilities				
Employee entitlements	8			
Total Non-Current Liabilities				
Total Liabilities		7,203	6,105	6,341
Net Assets		314,573	311,768	308,010
Net worth				
Contributed capital		296,556	291,556	294,979
Other Reserves				
Revaluation reserve		32,973	33,914	34,855
Accumulated surpluses/(deficits)		(14,957)	(13,702)	(21,825)
Total Net Worth		314,573	311,768	308,010

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2016		Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
	Note			
Revenue				
Sale of goods and services	9	77,540	73,068	73,823
Investment revenue	10	10	10	10
Donations	11	-	-	-
Other revenue				
Total Revenue		77,550	73,078	73,833
Expenses				
Personnel costs	12	52,432	49,527	48,732
Supplies and consumables	13	18,645	17,251	17,804
Depreciation	6	6,473	6,299	5,971
Impairment of property, plant and equipment	6			
Impairment of inventory	4			
Finance costs (overdraft interest)	14			
Amortization of intangible asset	6	-	-	-
Litigation costs	15	-	-	-
Gains/(losses) on foreign exchange transactions	16	-	-	9
Gains/(losses) on disposal/revaluation of property, plant and equipment	16	-	-	-
Total Expenses		77,550	73,078	72,518
Surplus or (deficit) for the period		-	-	1,315

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2013	Note	2015/16 Budget \$'000	2014/15 Forecast \$'000	2013/14 Actual \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
<i>Receipts</i>				
Outputs to Cabinet		76,172	73,204	71,116
Outputs to other government agencies				
Sales of Goods and services – third party		556	491	1,655
Interest received				12
Donations / Grants				5
Other receipts				
<i>Payments</i>				
Personnel costs		(52,432)	(50,107)	(44,567)
Supplies and consumables		(18,645)	(17,589)	(17,515)
Interest paid				
Other payments				
Net cash flows from operating activities		5,661	5,999	10,706
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment		(5,000)	(6,271)	(3,828)
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		(5,000)	(6,271)	(3,828)
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity investment		5,000	6,271	2,119
Repayment of surplus				
Capital withdrawal				
Net cash flows from financing activities		5,000	6,271	2,119
Net increase/(decrease) in cash and cash equivalents		5,661	5,999	8,997
Cash and cash equivalents at beginning of period		56,084	50,085	41,088
Cash and cash equivalents at end of period		61,735	56,083	50,085

STATEMENT OF CHANGES IN NET WORTH FOR THE YEAR ENDED 30 JUNE 2016	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2014	294,962	34,885	(23,410)	306,677
Changes in accounting policy				
Prior Year Adjustments	(9,677)		9,437	(239)
Restated balance	285,285	34,855	(13,702)	306,438
Changes in net worth 2014/15				
Amortization of Gain on property revaluation		(941)		(941)
Equity investment from Cabinet	6,271			6,271
Repayment of surplus to Cabinet				
Net revenue / expenses recognised directly in net worth	6,271	(941)		5,330
Surplus/(deficit)for the period 2014/15				
Total recognised revenues and expenses for the period	6,271	(941)		5,330
Balance at 30 June 2015 carried forward	291,556	33,914	(13,702)	311,768
	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2015 brought forward	291,556	33,914	(13,702)	311,768
Changes in accounting policy				
Prior Year Adjustments			(1,254)	(1,254)
Restated balance	291,556	33,914	(14,956)	310,514
Changes in net worth for 2015/16				
Amortization of Gain on property revaluation		(941)		(941)
Equity Investment from Cabinet	5,000			5,000
Repayment of surplus to Cabinet				
Net revenue / expenses recognised directly in net worth	5,000	(941)		4,059
Surplus/(deficit)for the period 2015/16				
Total recognised revenues and expenses for the period	5,000	(941)		4,059
Balance at 30 June 2016	296,556	32,973	(14,956)	314,573

Ministry of Education, Employment and Gender Affairs
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 2016.

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.

NOTES TO THE FORECAST FINANCIAL STATEMENTS

Note 1: Cash and Cash Equivalents

Description	Foreign Currency	Exchange Rate	Budget 2015/16
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	48,998	1.0000	48,998
US\$ Operational Current Account held at Royal Bank of Canada	787	0.8375	659
Payroll Current Account held at Royal Bank of Canada	2,674	1.0000	2,674
Fixed Deposits held with Treasury (less than 90 days)	9,403	1.0000	9,403
Total cash and cash equivalents			61,735

Note 2: Trade and Other Receivables

Trade Receivables	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Sale of goods and services	1,448	1,724	1,738
Outputs to Cabinet	6,009	6,009	8,283
Outputs to other government agencies			
Less: provision for doubtful debts	(1,177)	(1,177)	(1,177)
Total trade receivables	6,281	6,557	8,844

Other Receivables	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Advances (salary, official travel, etc)	16	16	2
Dishonoured cheques	1	1	1
Interest receivable	4	4	2
Other	5	5	5
Less: provision for doubtful debts			
Total trade receivables	26	26	10

	Trade Receivables	Other Receivables	Budget 2015/16
Current			
Past due 1-30 days	5,146	26	5,172
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	6,281	26	6,307

Changes in the provision of doubtful debts

Description	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Balance at 1 July, 2014	(1,177)	(1,177)	(1,177)
Additional provisions made during the year			
Receivables written off during the period			
Balance at 30 June, 2015	(1,177)	(1,177)	(1,177)

Note 3: Inventories

None

Note 4: Investments

None

Note 5: Prepayments

Description	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Accrued Prepayments			
Prepaid Insurance	63	63	240
Total	63	63	240

Note 6: Property, plant and Equipment

Cost of Property, plant and equipment

	<i>Plant and Equipment</i>	<i>Buildings</i>	<i>Leasehold Improv,</i>	<i>Furniture And Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Water Retic.</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 2014	2,561	190,743	586	7,510	10,824	2,627	16	794	1,440	3,521	63,639	284,259
Additions				497	592				94	30	5,058	6,271
Disposals												
Transfers												
Balance as at 30 June 2015	2,561	190,743	586	8,007	11,416	2,627	16	794	1,534	3,551	68,697	290,530

	<i>Plant and Equipment</i>	<i>Buildings</i>	<i>Leasehold Improv,</i>	<i>Furniture And Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Water Retic.</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 2015	2,561	190,743	586	8,007	11,416	2,627	16	794	1,534	3,551	68,697	290,530
Additions		356		25	119						4,500	5,000
Disposals												
Transfers												
Balance as at 30 June 2016	2,561	191,099	586	8,032	11,535	2,627	16	794	1,534	3,551	73,197	295,530

Note 6: Property, plant and Equipment (continued)

Cost of Property, plant and equipment

Accumulated Depreciation and Impairment Losses

	<i>Plant and Equipment</i>	<i>Buildings</i>	<i>Leasehold Improv,</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Water Retic.</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 2014	1,840	9,572	322	3,666	7,327	2,247	1	271	1,294	2,677		29,215
Depreciation Expense	223	4,207	100	527	712	142	1	61	90	175		6,238
Eliminate on Disposal												0
Balance as at 30 June 2015	2,063	13,778	422	4,192	8,039	2,389	2	331	1,384	2,852	0	35,453

	<i>Plant and Equipment</i>	<i>Buildings</i>	<i>Leasehold Improv,</i>	<i>Furniture And Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Water Retic.</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 2015	2,063	13,778	422	4,192	8,039	2,389	2	331	1,384	2,852	0	35,453
Depreciation Expense	224	4,215	111	548	826	144	1	61	100	178		6,409
Eliminate on Disposal												
Balance as at 30 June 2016	2,287	17,993	533	4,741	8,866	2,533	3	393	1,484	3,030		41,862

Net Book Value 30 June 2015	498	176,695	164	3,815	3,377	238	16	462	150	699	68,697	255,077
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Net Book Value 30 June 2016	274	173,105	52	3,291	2,669	94	13	401	50	522	73,197	253,669
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	<i>Computer Software</i>	<i>Intangible Assets under construction or development</i>	<i>Total</i>
Balance as at 1 July 2014	665		665
Additions			0
Revaluations			0
Disposal and Derogisation			0
Transfers			0
Balance as at 30 June 2015	665	0	665

	<i>Computer Software</i>	<i>Intangible Assets under construction or development</i>	<i>Total</i>
Balance as at 30 June 2015	665		665
Additions			0
Revaluations			0
Disposal and Derogisation			0
Transfers			0
Balance as at 30 June 2016	665		665

Accumulated Depreciation and impairment losses

<i>Accumulated Depreciation and Impairment losses</i>	<i>Computer Software</i>	<i>Intangible Assets under construction or development</i>	<i>Total</i>
Balance as at 1 July 2014	537		537
Transfers			0
Eliminate on Disposal/Derecognition 2013/14			0
Amortisation Expense 2014/15	62		62
Impairment Reserve 2014/15			0
Balance as at 30 June 2015	599	0	599

<i>Accumulated Depreciation and Impairment losses</i>	<i>Computer Software</i>	<i>Intangible Assets under construction or development</i>	<i>Total</i>
Balance as at 30 June 2015	599		599
Transfers			0
Eliminate on Disposal/Derecognition 2014/15			0
Amortisation Expense 2015/16	65		65
Impairment Reserve 2015/16			0
Balance as at 30 June 2016	664		664

Net Book value 30 June 2015	66	0	66
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Net Book value 30 June 2016	1,529	0	1,529
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Note 7: Trade Payables, Other Payables and Accruals

	Current	Non-Current	Budget 2015/16
Creditors	277		277
Creditors Ministries/Portfolios			
Creditors other government agencies			
Payroll Deductions	346		346
Operating Lease	0		0
Accrued Expenses	6,078		6,078
Accrued Expenses Ministries/Portfolio			
Accrued Expenses other government agencies			
Inter-entity due to	0		0
Accrued Entity Interest	0		0
Provisions	0		0
Other payables	219		219
Total trade payables other payables and accruals	6,919	0	6,919

Note 8: Employee Entitlements

	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Annual Leave	283	283	286
Retirement and long service leave			
Accrued salaries			
Total current portion	283	283	286
<i>Non-current employee entitlements are represented by:</i>			
Retirement and long term service leave			
Total employee entitlements	283	283	286

Note 9a: Sales of Goods and Services

Revenue type	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Outputs to Cabinet	76,172	71,673	71,745
Outputs to other government agencies			
Fees and charges	1,266	1,293	1,882
General sales			
Rentals	102	102	146
Other	-	-	50
Total sales of goods and services	77,540	73,068	73,823

FEES AND CHARGES

Fees and Charges	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Examination Fees	63	63	441
External Training	25	10	14
Pension Plan Registration Fees	1,023	1,030	999
Public Library Fees	20	55	24
School Fees	132	132	399
Transcript Fees	3	3	6
Fees and Charges	1,266	1,293	1,882

Rentals	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Rental – Other properties	21	21	19
Rental – School Canteens	81	81	127
Total Rentals	102	102	146

Other Goods and Services Revenue Goods and Services Revenue

Other Goods and Services Revenue	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Goods and Services Revenue			
Miscellaneous Receipts	-	-	51
Total Miscellaneous Receipts	-	-	51

Sales of Outputs to Cabinets

	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Sales of Outputs to Cabinets	76,172	71,673	71,745
Total Sales of Outputs to Cabinet	76,172	71,673	71,745
Other Interdepartmental Revenue			
Financial Attest Services			
Revenue from Ministries/Portfolios & Public Authorities			
Total Other Interdepartmental Revenue			
Total Goods and Service	77,540	73,068	73,823

Note 9b. Revenue Concessions: None

Note 10. Investment Revenue

Revenue Type	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Interest on deposits held with Cabinet	10	10	10
Interest on cash balances			
Royalties			
Other			
Total Investment Revenue	10	10	10

Note 11. Donations:

None

Note 12: Personnel Costs

Description	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Salaries, wages and allowances	42,650	40,100	39,587
Health care	7,403	6,958	6,791
Pension	2,247	2,221	2,115
Leave	-	-	27
Other personnel related costs	132	248	212
Total Personnel Costs	52,432	49,527	48,732

Note 13: Supplies and Consumables

Description	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Supplies and Materials	989	972	1,006
Purchase of services	9,548	8,525	8,211
Lease of Property and Equipment	278	294	301
Utilities	4,774	4,391	4,465
General Insurance	2,080	2,122	2,506
Interdepartmental expenses	135	135	125
Travel and Subsistence	84	75	81
Recruitment and Training	183	130	84
Other	575	606	1,026
Total Supplies and Consumables	18,645	17,251	17,804

Note 14: Finance Costs

None

Note 15: Litigation Costs

The Attorney General's Office provides litigation services to Ministry of Education, Employment and Gender Affairs. However during the forthcoming 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 2014/15 and \$739,000 in 2013/14.

Note 16: Gains / (Losses)

Description	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Net (gain) / loss on disposal of property, plant and equipment	-	-	(3)
Net (gain) / loss on foreign exchange Transactions	-		13
Total gains / (losses)	0	0	10

During the period 2013/14 the Ministry disposed of assets that were for the purposes of producing our outputs. Internal approval was obtained to dispose of these assets. Also reflected is the net loss on foreign exchange transactions.

Note 17: Reconciliation of Net Cash Flows from Operating Activities to Surplus/(Deficit)

Description	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Surplus/(deficit) from ordinary activities	-	-	1,315
Non-cash movements			
Depreciation expense	6,473	6,299	5,971
Amortisation			
Doubtful debt expense			416
(Gain)/losses on sale of property plant and equipment			(3)
Foreign exchange gains/(losses)			
Changes in current assets and liabilities			
(Increase)/decrease in other current assets	276		5
(Increase)/decrease in receivables			1876
(Increase)/decrease in receivables - Cabinet		(300)	(190)
(Increase)/decrease in inventories			
(Increase)/decrease in payables	(1,098)		1,276
(Increase)/decrease in provisions relating to employee costs			(10)
(Increase)/decrease in receivables and prepayments			47
Net cash flows from operating activities	5,651	5,999	10,706

Note 18: Contingent Liabilities and Assets

There are no contingent liabilities or assets for this Ministry.

Note 19: Commitments

Type	One year or less	One to five years	Over five years	Total
Capital Commitments				
Property, plant and equipment	4,856	2,000		6,856
Other fixed assets	144			144
Other commitments (list separately if material)				0
Total Capital Commitments	5,000	2,000	0	7,000
Operating Commitments				
Non-cancellable accommodation leases				0
Other non-cancellable leases				0
Non-cancellable contracts for the supply of goods and service				0
Other operating commitments	3,975	3,975		7,950
Total Operating Commitments	8,975	5,975	0	14,950

Note 21 : Related Party and Key Management Personnel Disclosures

The Ministry of Education, Employment and 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 and Genders Affairs and its key management personnel transact with other government entities on a regular basis. These transactions were provided free of cost during the financial year ended 30 June 2010 and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions.

Description	2015/16 Budget \$000	2014/15 Forecast \$000	2013/14 Actual \$000
Salaries and other short-term employee benefits	1,089	1,089	1,089
Past employee benefits			
Other long-term benefits			
Termination benefits			
Loans			
Total	1,089	1,089	1,089

Note 22: Financial Instrument Risks

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

Credit risk

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

Currency and interest rate risk

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

Liquidity risk

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

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

ANNUAL BUDGET STATEMENT

PORTFOLIO OF THE CIVIL SERVICE

FOR THE FINANCIAL YEAR

ENDING 30 JUNE 2016

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

CONTENT

STATEMENTS: STATEMENT OF MINISTER/ OFFICIAL MEMBER AND CHIEF OFFICER

PART A: Ownership Performance

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

PART B: Output Performance

5. Outputs to be Delivered
6. Payment Arrangements

APPENDIX: Forecast Financial Statements

STATEMENT OF THE DEPUTY GOVERNOR

I confirm that the draft Annual Budget Statement and the draft Purchase Agreements reflect the outputs I wish to purchase in the 2015/16 financial year. The Draft Annual Budget Statement and the draft Ownership performance I want to be delivered in the 2015/16 financial year.

I also confirm that the Draft Annual Plan and Estimates includes the various measures I am planning to enforce during the 2015/16 financial year.

Honourable Franz Manderson, Cert Hon., JP
Deputy Governor

Portfolio of the Civil Service

[] [] 2015

STATEMENT OF 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

[] [] 2015

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 application of the PSML and Personnel Regulations.
- Promotion of the public service values and public servant's code of conduct.
- Job evaluation assessments for civil service positions
- Monitoring trends and developments in HR matters across the service as a whole, including reports on service-wide trends and data.
- Providing professional advice on the potential HR impacts and implications of Government proposals and initiatives and other developments within the civil service.
- Development of capability and promotion of HR best practice across the civil service.
- Management of compensation and benefits.

Operational Human Resource Services

- Technical and administrative support to the Head of Civil Service (and where relevant the Governor) in relation to the Chief Officer. Human Resources services for the Ministries and Portfolio as required including recruitment, job analysis and the preparation of job descriptions, records management, succession planning and advice on specific HR matters.
- HR matters including appointment, remuneration, dismissal, succession planning, and performance agreement and performance assessments of Chief Officers, and in relation to the Civil Service entity staff HR matters.

Management Support of Civil Service Agencies

- Provision of free internal consultancy support to Government Agencies to enhance and improve performance in their strategic, financial or HR management functions.

Public Sector Reform

- Monitor and support the effective implementation of Civil Service Reform, and other public sector management reform initiatives

Learning and Development 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.

Human Resources Audit Services

- Audits of Civil Service entity HR systems, to establish the extent of compliance with the PSML and PR and relevant legislative requirements.
- Special Investigations into HR issues and practices, including any alleged breaches of the code of conduct by Chief Officers.
- Promotion of self-assessment and publication of audit findings to share HR best practice and identify priorities for improvement within the Civil Service.

Internal Audit Services

- Evaluation of management systems in order to determine whether financial and operating information is accurate and reliable; risks to government agencies are being identified and minimized; regulations, policies and procedures are followed; assets are adequately safeguarded; resources are used efficiently and economically; agencies are operating efficiently and effectively.

H.E. Governor's Office

The office is responsible for servicing and supporting Her Excellency the Governor including:

- Managing the Government House
- Coordinating engagement programmes
- Providing support including administrative and accommodations, for the Foreign and Commonwealth Office (FCO) staff in the Governor's Office

Deputy Governor's Office

The office is responsible for servicing and supporting the Deputy Governor including:

- Policy advice to the Deputy Governor on public administration and other matters
- Processing applications for British Overseas Territories Citizenship and registration as British Citizens
- Provision of Administration Services and advice to the Parole's Commissioners' Board, the Prison's Inspection Board and the Advisory Committee of the Prerogative of Mercy Board (ACPM)
- Issuance of deportation and exclusion orders
- Coordination of official visits and ceremonial occasions

Strategic Reform Implementation Unit

The SRIU provides programme management services to the Deputy Governor, to oversee, facilitate, guide and monitor the implementation process for the Project Future programme of public service reform projects.

The SRIU activities fall within the scope of Cabinet-approved EY recommendations, except for PPPs and Capital Projects, and as directed by the Deputy Governor.

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.

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

Cayman Islands National Archive

- Preserve, protect and provide access to key public information, both current and historic.
- Operate a records and information service across the entire public sector to support and advise agencies on efficient management of information while ensuring compliance with the National Archive and Public Records Law (2010 Revision).
- Monitor and evaluate records and information management gaps across the public service and develop practical recordkeeping tools for improvement.

Commission Secretariat

The office is responsible for providing research, analytical, operational, policy, strategic, and administrative support services to the Anti-Corruption Commission, the Civil Service Appeals Commission, the Commission for Standards in Public Life, the Constitutional Commission, the Human Rights Commission, the Judicial and Legal Services Commission, and the Public Police Complaints Commission.

The office also maintains the Register of Interests in accordance with the Standards in Public Life Law, 2014 and provides investigative support services to the Anti-Corruption Commission and the Public Police Complaints Commission.

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* in 2015/16 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.
- To enhance the Portfolio's E-government services.
- Enhance the offerings of the Civil Service College.
- Launch and Develop additional online learning programmes in the civil service.
- Identify government records and information management needs and to provide measures to address those needs.
- Provide records and information management training and ongoing assistance to public agencies to promote good governance and achieve efficiency.
- Identify, address barriers and strengthen the records and information management framework within the public service.
- Provide a holistic framework for access and preservation of public records and historical information.
- Enhance support of investigative services to the Anti-Corruption Commission
- Maintain the Register of Interests in accordance with the Standards in Public Life Law, 2014
- Continue to facilitate the training of public officials of Part I of the Constitution
- To provide ongoing support for the implementation, execution to the Electoral provisions of the Cayman Islands Constitutional Order 2009 and the Elections Law.
- To continue Public Sector Reforms aimed at improving efficiency, good governance and customer service delivery.
- To facilitate the effective implementation of robust programme and project management frameworks, methodologies, tools and templates, for all Cabinet-approved projects falling under the Project Future umbrella.
- To provide opportunities for capacity building public service wide within the Project Future Implementation activities, to develop expertise, facilitate knowledge transfer and generate new knowledge among public servants in areas critical to public service reform, and to ensure long term sustainability.

3. OWNERSHIP PERFORMANCE TARGETS

The ownership performance targets for the Portfolio of the Civil Service for the 2015/16 financial year are as follows:

3.1. FINANCIAL PERFORMANCE

FINANCIAL PERFORMANCE MEASURE	2015/16 Budget \$	2014/15 Forecast \$
Revenue from Cabinet	8,241	7,468
Revenue from ministries, portfolios, statutory authorities, government companies		
Revenue from others	486	464
Surplus/deficit from outputs	0	0
Ownership expenses	8,768	7,951
Operating Surplus/Deficit	0	0
Net Worth	3,661	3,570
Cash flows from operating activities	88	3,507
Cash flows from investing activities	(91)	0
Cash flows from financing activities	91	(2,156)
Change in cash balances	88	1,351

FINANCIAL PERFORMANCE RATIO	2015/16 Budget %	2014/15 Forecast %
Current Assets : Current Liabilities	8.1	8.1
Total Assets : Total Liabilities	9:1	9:1

3.2. MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2015/16 Budget	2014/15 Forecast
Total Full Time Equivalent Staff Employed	83	78
Staff Turnover (%)		
Managers	7%	7%
Professional and technical staff	6%	6%
Clerical and Labourer Staff	6%	6%
Average Length of Service (Number of years in Current Position)		
Managers	15	14
Professional and technical staff	11	10
Clerical and Labourer Staff	10	9
Changes to Personnel Management System:	None	

SUMMARY OF ESTABLISHMENT

POSITION	2015/16 Budget	2014/15 Forecast
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 Advisor	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
Deputy Chief Financial Officer	1	1
Deputy Chief Advisor	1	0
Deputy Chief Officer	1	1
Deputy Clerk Legislative Assembly	1	1
Deputy Director Civil Service College	1	1
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 Office/Account Officer III	1	1
Executive/Accounts Officer	1	1

POSITION	2015/16 Budget	2014/15 Forecast
Hansard Editor	1	1
Higher Executive Officer	1	1
House Manager	1	1
Housekeeper I	2	2
HR Audit Senior	1	1
HR Auditor	1	2
HR Benefits Coordinator Count	1	1
HR Executive	1	1
Human Resources Assistant	1	1
Human Resources Management Advisor	1	1
Intern	1	1
Internal Audit Manager	1	1
Internal Auditor	1	1
Investigator	4	2
Management Support Advisor	2	2
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
Messenger/Housekeeper	1	1
National Archivist	1	1
Office Administrator	1	1
Office Support Assistant	1	1
Oral History Transcriber	1	1
Personal Assistant	2	2
Personal Assistant & Office Manager	1	1
Policy Advisor	1	0

POSITION	2015/16 Budget	2014/15 Forecast
Receptionist/ID Technician	1	1
Record Policy Analyst	1	0
Recording Technician	1	1
Records Centre Assistant	1	1
Records Centre Officer	1	1
Reprographic Technical Officer	1	1
Senior Executive Officer/Records Officer	1	1
Senior Human Resources Executive	1	1
Senior Internal Auditor	2	2
Senior Internal Auditor I	1	1
Senior Internal Auditor II	1	1
Senior Investigator	1	1
Sergeant At Arms	1	1
Social Secretary	1	1
Strategic Advisor to the DG	1	1
Strategic HR Analyst	2	1
Strategic HR Officer	2	2
Total	83	78

3.3 RISK MANAGEMENT

KEY RISK FACED BY THE PORTFOLIO	CHANGE IN STATUS FROM 2014/15	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Loss of Vital Information	Changed	Mitigated by maintenance of electronic content management system and also transferred management of offsite physical files to the Cayman Islands National Archives (CINA).	Unquantifiable
Loss of Key Personnel	Changed	Mitigated by continued cross training of staff both within the portfolio and across the civil service by way of secondments, acting appointments, and specialised training.	Unquantifiable
Equipment Failure or Loss	Unchanged	Mitigation through CSD facilitating that IT Systems in the Portfolio of the Civil Service are properly maintained and backed up on a regular basis to minimize data loss. Continue to replace obsolete/ aging computers.	Unquantifiable
Security of Confidential Documents	Unchanged	All confidential documents to be kept locked away and are only accessed by authorised personnel. Electronic files/folders have restricted access which is routinely monitored.	Unquantifiable

KEY RISK FACED BY THE PORTFOLIO	CHANGE IN STATUS FROM 2014/15	ACTIONS TO MANAGE RISK	FINANCIAL VALUE OF RISK
Provision of accurate HR advice and best practice.	Changed	Continue to ensure staff are properly trained and kept abreast of new/revised policies.	Unquantifiable
Management of personal information and other sensitive data.	Unchanged	Mitigated by ensuring Information managers undergo FOI training as offered.	Unquantifiable
Lack of qualified trainers and relevant experts to consult or procure their services. (SRIU)	Not Applicable	Mitigated by engaging the Civil Service College. Private sector resources will also be considered.	Unquantifiable
Lack of approved projects for implementation. (SRIU)	Not Applicable	Mitigated through working closely with projects which have received early approvals and with the Premier's advisors in respect to other proposed Project Future reforms.	Unquantifiable
Lack of volunteer staff to maintain the established project support groups. (SRIU)	Not Applicable	Leadership from the Deputy Governor is sought to get strong Chief Officer support to allow and encourage project volunteers. Duty and other remuneration benefits are also considered.	Unquantifiable
Adequacy of resources to deliver annual audit programme.	Changed	Recruitment to fill vacancies and re-evaluation of audit roles to reflect job requirements.	Unquantifiable

Physical Capital Measures	2015/16 Budget \$000	2014/15 Forecast \$000
Value of total assets	\$4,107	\$4,016
Asset replacements: total assets	2%	0%
Book value of assets: initial cost of those assets	18%	17%
Depreciation: cash flow on asset purchases	91%	0%
Changes to asset management policies	None	None

Major <u>New</u> Entity Capital Expenditures for the Year	2015/16 Budget \$000
Equipment for the Legislative Assembly and Governor's Office	\$91

Major Entity Capital Expenditure Commenced but not completed in previous years	Anticipated Project Status at 1st July 2015
None	

4. EQUITY INVESTMENTS AND WITHDRAWALS

Equity Movement	2015/16 Budget \$	2014/15 Forecast \$
Equity Investment from Cabinet into the <i>Portfolio of the Civil Service</i>	91	0
Capital (Equity) Withdrawal by Cabinet from the <i>Portfolio of the Civil Service</i>	0	0

PART B

OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

PCS 1	Policy Advice and Support on Civil Service Matters	\$639,086
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 Cost		2015/16 Budget 2,800-3,500 1 95-100% 100% 95-100% 100% 100% 100% \$639,086
		2014/15 Forecast 1,800-2,200 1 95-100% 100% 95-100% 100% 100% 100% \$464,400
Related Broad Outcomes: 2. A Work-Ready and Globally Competitive Workforce 4. A More Efficient, Accessible and Affordable Public Service; 8. A Culture of Good Governance; 9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics		

PCS 2	Strategic Human Resources Services	\$151,170	
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		2015/16 Budget	2014/15 Forecast
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		13-15 2 1 1 2-3 1-4	13-15 2 1 1 2-3 1-4
Quality - All reports and papers to be subject to review and sign off by the Chief Officer and subsequent approval by Head of the Civil Service prior to distribution. Standard reports to be delivered in required format. - 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		95-100% 95-100% 95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100% 95-100% 95-100%
Timeliness - Annual service-wide personnel statistical reports: August 2015 - Other statistical reports: on or before agreed deadlines - HRIRIS Development project completed: June 2016 - Survey to be completed by June 2016 - Contract negotiations completed by June 2016 - Quarterly HR Forums - Circulars on or before deadlines required		95-100% 95-100% 95-100% 95-100% 95-100% 95-100% 95-100%	95-100% 95-100% 95-100% 95-100% 95-100% 95-100% 95-100%

Location Cayman Islands	100%	100%
Cost	\$151,170	\$108,204
Related Broad Outcomes: 2. A Work-Ready and Globally Competitive Workforce 4. A More Efficient, Accessible and Affordable Public Service; 8. A Culture of Good Governance; 9. Sustainable Development in Cayman Brac and Little Cayman with Sensitivity to the Islands' Unique Characteristics		

PCS 4	Auditing Compliance with Human Resource (HR) Policies	\$303,626
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		2015/16 Budget 45-50 0-10 100% 100% 85-100% 100% \$303,626
		2014/15 Forecast 45-50 0-10 100% 100% 85-100% 100% \$255,389
Related Broad Outcome: 2. A Work-Ready and Globally Competitive Workforce		

PCS 5	Management of Public Sector Reform	\$122,935
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		2015/16 Budget 900-1,100
Quality Facilitation of reforms provided by qualified Management Support Unit personnel		2014/15 Forecast 500-600
Timeliness Delivery of reform activities in line with timelines agreed with Deputy Governor		100%
Location Grand Cayman and Cayman Brac		95-100%
Cost		100%
Related Broad Outcome : 2. A Work-Ready and Globally Competitive Workforce		\$122,935
		\$63,981

PCS 7	Management Advice and Support	\$252,319
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 Quantity Number of hours of advice and support provided 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 Timeliness Advice provided in accordance with a schedule agreed with the relevant client Location Grand Cayman and Cayman Brac Cost	2015/16 Budget	2014/15 Forecast
	1,900-2,100	1,000-1,200
	100%	100%
	90-100%	90-100%
	100%	100%
	\$252,319	\$157,172
Related Broad Outcome: 2. A Work-Ready and Globally Competitive Workforce		

PCS 12	Employee Records	\$353,585
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	2015/16 Budget	2014/15 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	\$353,585	\$325,401
Related Broad Outcomes: 2. A Work-Ready and Globally Competitive Workforce 4. A More Efficient, Accessible and Affordable Public Service		

PCS 14	Accounting Services to Cabinet Office	\$152,396
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	2015/16 Budget 1,400-1,600 12 2 90-100% 80-90% 80-90% 90-100% 90-100% 90-100% 100% \$152,396	2014/15 Forecast 800-900 12 2 90-100% 80-90% 80-90% 90-100% 90-100% 90-100% 100% \$120,000
Related Broad Outcomes: 2: A Work-Ready and Globally Competitive Workforce 4: A More Efficient, Accessible and Affordable Public Service		

PCS 15	Civil Service College	\$551,549
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	2015/16 Budget	2014/15 Forecast
Quantity • Number of accredited courses delivered • Number of professional groupings supported • Number of frameworks • Special courses	40-60 3-6 2-3 20-30	40-60 3-6 2-3 20-30
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	90-100% 100% 100%	90-100% 100% 100%
Timeliness • Accredited courses delivered in line with agreed schedule • Special courses as demanded • Professional grouping strategies and programmes delivered	90-100% 90-100% 90-100%	90-100% 90-100% 90-100%
Location Cayman Islands and Overseas	90-100%	90-100%
Cost	\$551,549	\$499,644
Related Broad Outcome: 2. A Work-Ready and Globally Competitive Workforce		

PCS 19	Human Resources Services to Civil Service Agencies	\$457,190
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 Cost	2015/16 Budget	2014/15 Forecast
	200-210	130-140
	300-400	250-325
	600-800	300-400
	80-90	80-90
	100%	100%
	90-100%	90-100%
	90-100%	90-100%
	90-100%	90-100%
	100%	100%
\$457,190	\$370,000	
Related Broad Outcomes: 2. A Work-Ready and Globally Competitive Workforce 4. A More Efficient, Accessible and Affordable Public Service		

CNA 24	Preservation Management	\$228,503
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	2015/16 Budget	2014/15 Forecast
Quantity • Number of government agencies surveyed • Number of Master Images produced • Number of government records conserved	86-90 18,000-20,000 4-6	86-90 25,000-30,000 8-10
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)	100% 100%	100% 100%
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	100% 100% 100%	100% 100% 100%
Location Grand Cayman	100%	100%
Cost	\$228,503	\$214,722
Related Broad Outcomes: 4. A More Efficient, Accessible And Affordable Public Service 5. Modern, Smart Infrastructure		

CNA 25	Records and Information Management	\$438,349
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	2015/16 Budget	2014/15 Forecast
Quantity - Number of government file requests processed - Number of guidance papers produced - Number of support sessions conducted - Number of disposal schedules completed - Number of meetings attended for Records Advisory Committee	600-610 1-2 4-6 1-2 1-2	3,500-4,500 1-2 4-6 1-2 2-3
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	100% 100% 100% 100%	100% 100% 100% 100%
Timeliness - File requests processed, Monday – Friday, 8:30a.m-5:00p.m. - Guidance papers produced by June 2016 - Support sessions conducted as agreed with client - Disposal schedules produced as scheduled or agreed with client - Representation on committee with agreed schedule of meeting	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
Location Cayman Islands	100%	100%
Cost	\$438,349	\$487,208
Related Broad Outcomes: 4. A More Efficient, Accessible And Affordable Public Service 5. Modern, Smart Infrastructure		

Note: The total cost of supplying this output is \$450,349. However, the revenue of \$12,000 from other third parties reduces the cost to Cabinet to \$438,349.

CNA 26	Archives Management and Promotions	\$404,905
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	2015/16 Budget	2014/15 Forecast
Quantity		
• Number of research inquiries answered	300-310	300-310
• Number of oral history interviews conducted	6-8	6-10
• Number of documents reproduced	1,000-1,200	1,800-2,000
• Number of photographic prints and scans produced	130-140	200-250
• Number of presentations delivered	1-2	1-2
• Number of meetings attended	1-2	1-2
Quality		
• Research advice provided by qualified archivists	100%	100%
• Oral history interviews conducted in accordance with CINA's Oral History Program procedures, edited and signed off by supervisor	100%	100%
• Documents reproduced in accordance with CINA's reproduction policy	100%	100%
• Photographic prints and scans produced in accordance with CINA's operational procedures	100%	100%
• Outreach conducted by qualified archivist, conservator or records management personnel	100%	100%
• Meetings attended by qualified Archive staff	100%	100%
Timeliness		
• Research advice produced within five working days or as agreed with client	100%	100%
• Access to historical collections through CINA's Reading Room, Monday to Friday, 9:00a.m - 4:30p.m.	100%	100%
• Publications and prints available Monday to Friday, 8:30a.m – 5:00p.m.	100%	100%
• Oral History interviews conducted as agreed with client	100%	100%
• Presentations delivered as scheduled or agreed with client	100%	100%
• Representation as agreed with meeting schedule	100%	100%
Location		
Cayman Islands	100%	100%
Cost	\$404,905	\$429,862
Related Broad Outcomes:		
4. A More Efficient, Accessible And Affordable Public Service		
5. Modern, Smart Infrastructure		

COS 1	Support for Commissions	\$443,483
Description Provision of research, analytical, operational, policy, strategic and administrative support to the Anti-Corruption Commission, the Civil Service Appeals Commission, the Commission for Standards in Public Life, the Constitutional Commission, the Human Rights Commission, the Judicial and Legal Services Commission and the Public Police Complaints Commission. - Assist with the continued development and implementation of systems, policies, procedures and in defining the methodology through sound research in accordance with the constitutional and legislative mandates of each Commission. - Continue to assist with developing mechanisms for addressing and handling public complaints and civil service appeals as applicable for each Commission. - Maintain the Register of Interests in accordance with the Standards in Public Life Law, 2014. - Ensure compliance with all aspects of the Constitution and other relevant legislation such as the Public Service Management Law/Regulations. - Develop, co-ordinate and implement PR strategies and educational initiatives relevant to each Commission. - Provide advice to the public of matters related to the remit of each of the Commissions.		
Measures	2015/16 Budget	2014/15 Forecast
Quantity Number of Commissions supported	7	6
Quality Work carried out by experienced staff	100%	100%
Timeliness Work carried out to timetable agreed with each Commission	100%	100%
Location Grand Cayman	100%	100%
Cost	\$443,483	\$486,565
Related Broad Outcomes: 8. A Culture of Good Governance 12. Equity and Justice in a Society that Values the Contributions of all		

COS 2	Investigative Services for the Anti-Corruption Commission	\$376,209
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	2015/16 Budget	2014/15 Forecast
Quantity Number of Commissions supported	1	1
Quality Work carried out by experienced staff	100%	100%
Timeliness Work carried out to timetable agreed with Commission	100%	100%
Location Grand Cayman	100%	100%
Cost	\$376,209	\$268,678
Related Broad Outcomes: 3. A More Secure Community 8. A Culture of Good Governance 12. Equity and Justice in a Society that Values the Contributions of all		

COS 3	Investigative Services for the Public Police Complaints Commission	\$39,670
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>		2015/16 Budget 1 100% 100% 100% \$39,670
		2014/15 Forecast 0 100% 100% 100% \$0
Related Broad Outcomes: 3. A More Secure Community 8. A Culture of Good Governance 12. Equity and Justice in a Society that Values the Contributions of all		

DO 1	Policy Advice and Administrative Support Provided to the Deputy Governor	\$216,137
Description • Policy advice to the Deputy Governor on public administration and other matters • Processing applications for British Overseas Territories Citizenship and Registration as British Citizens • Provision of Administration Services and advice to the 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	2015/16 Budget	2014/15 Forecast
Quantity • Number of hours spent on providing policy advice • Applications for British Overseas Territories Citizenship and Registrations as British Citizens • Number of interviews conducted with inmates eligible for parole • Number of inspection reports produced • Number of ACPM applications processed • Number of deportation and exclusion orders issued • Number of official visits and events coordinated	1,600-2,000 850-1,150 35-45 30-40 15-20 20-25 4-7	1,600-2,000 850-1,150 35-45 30-40 15-20 20-25 4-7
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	100% 100% 100% 100% 100%	100% 100% 100% 100% 100%
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	95-100% 95-100% 100% 100% 95-100% 100%	95-100% 95-100% 100% 100% 95-100% 100%

Location Cayman Islands	100%	100%
Cost	\$216,137	\$281,199
Related Broad Outcomes: 2. Work-Ready and Globally Competitive Workforce 8. A Culture of Good Governance		

Note: The total cost of supplying this output is \$728,137. However, the revenue of \$512,000 from other third parties reduces the cost to Cabinet to \$216,137.

ELO 1	Maintenance of the Electoral Register	\$412,248
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	2015/16 Budget	2014/15 Forecast
	4	4
	90-100%	90-100%
	100%	100%
	100%	100%
	\$412,248	\$421,784
Related Broad Outcomes: 5. Modern, Smart Infrastructure 8. A Culture of Good Governance		

GOV 1	Management and Maintenance of Government House	\$360,938
Description Management of Government House including: - Co-ordination of food preparation for Her Excellency and guests - Maintenance of Government House and grounds		
Measures Quantity - Numbers of guests served and catered to - Days of upkeep of house and grounds Quality - Meals served in line with internal rules - Upkeep of grounds and house are done in compliance with request as set by Her Excellency Timeliness - Meals provided within specified periods - Maintenance of House and grounds - items resolved within 1 - 3 weeks Location Government House, Grand Cayman Cost		2015/16 Budget 3,500-4,000 365 99-100% 95-100% 95-100% 95-100% 100% \$360,938
		2014/15 Forecast 3,000-3,500 365 99-100% 95-100% 95-100% 95-100% 100% \$525,684
Related Broad Outcome: 5. Modern, Smart Infrastructure		

GOV 2	Coordination of Engagement Programme and Support for Governor	\$319,308
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 Quantity • Number of invitations prepared and issued • Local/overseas events attended • Travel itineraries/plans 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 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 Location Grand Cayman		2015/16 Budget 6,000-8,500 150-250 7-10 98-100% 95-100% 95-100 95-100% 95-100% 100%
Cost		2014/15 Forecast 6,000-8,500 100-150 4 98-100% 95-100% 95-100% 95-100% 95-100% 100%
Related Broad Outcome: 5. Modern, Smart Infrastructure		
\$319,308		\$146,156

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	2015/16 Budget	2014/15 Forecast
Quantity		
- Audit reports to be completed - Hours of Advisory and Assistance Services	16-20 750-800	9 1,800
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.	90-100% 90-100%	95-100% 95-100%
Timeliness		
- Audits will be completed within agreed timeframes - Audit/Consulting services will be completed within the time frame and budgets agreed with requesting agencies	90-100% 90-100%	90-100% 90-100%
Location		
All audits will be conducted within Government Departments, Statutory Authorities and Government Companies in the Cayman Islands	100%	100%
Cost	\$651,464	\$651,464
Related Broad Outcome: 8. A Culture of Good Governance		

Note: The total cost of supplying this output is \$681,131; However, the revenue of \$29,667 reduces the cost to Cabinet to \$651,464.

LGL 1	Sale of Laws	\$57,149
Description		
Sale of Cayman Islands Laws to the Public		
Measures	2015/16 Budget	2014/15 Forecast
Quantity		
Number of Laws sold	600-800	600-700
Quality		
Laws provided are the current revision or amendment	99-100%	99-100%
Timeliness		
- Orders taken at window: within five minutes - Orders taken by email/fax/letter: prepared within 15 minutes	85-95%	95-100%
	85-95%	85-95%
Location		
Grand Cayman	100%	100%
Cost	\$57,149	\$83,153
Related Broad Outcomes:		
4. A More Efficient, Accessible and Affordable Public Service		
8. A Culture of Good Governance		

Note: The total cost of supplying this output is \$60,749. However, the revenue of \$3,600 from other third parties reduces the cost to Cabinet to \$57,149.

LGL 2	Servicing and Supporting Sitzings of the House	\$447,322
Description Servicing and supporting sittings of the House and meetings of Committees involving: • Receipt and examination of bills, motions, and other business to be dealt with by the House • Certification of bills and motions passed by the House • Preparation of business papers and order papers and their distribution to members • Provision of Clerks-at-the-Table, Sergeant-at-Arms, and the record of proceedings duties • Preparation of daily journals for Speaker’s signature • Custody of votes, records, bills and other House documents • Preparation and production of daily Hansard • Procedural advice to Speaker and Members of the House • Receipt of journalists’ registration of interests forms and issuing of press passes • Preparation of agenda, minutes of proceedings and reports for all Committees		
Measures Quantity • Number of sitting days for House • Number of Committee meetings scheduled • Number of Hansards produced • Number of order papers, daily journals, agendas and minutes of proceedings prepared • Number of reports from Committees prepared • Number of hours spent on House and Committees Quality • Papers, agendas and minutes are accurate and reflect decisions • Documents are prepared, edited and accurate • Proper communication and facilities accommodating all attendees • Full investigation ensuring accurate information Timeliness • Documents prepared timely for House sittings • Clerks-at-the-Table and Sergeant-at-Arms duties, recording of proceedings: at all times when House is sitting • Maintenance of the order book and records: before the commencement of the next meeting • Provision of daily journals by the end of the next day • Hansard prepared within 6 months of the sitting • Bills, motions and questions: examined before, and proofed/certified after, consideration by the House	2015/16 Budget	2014/15 Forecast
	30-40	25-35
	40-60	50-60
	60-80	75-85
	100-150	105-115
	15-35	15-20
	1,500-1,700	1,500-1,700
	95-100%	95-100%
	95-100%	95-100%
	95-100%	95-100%
	99-100%	99-100%
	100%	100%
	100%	100%
	95-100%	95-100%
	75-95%	75-95%
	90-100%	99-100%
100%	100%	

Location Grand Cayman	100%	100%
Cost	\$447,322	\$507,052
Related Broad Outcomes: 4. A More Efficient, Accessible and Affordable Public Service; 5. Modern, Smart Infrastructure 8. A Culture of Good Governance		

LGL 3	Support for the Speaker and Members of the Legislative Assembly	\$414,184
Description: Administrative support and research for the Speaker and Members of the Legislative Assembly and the local. Branch of the Commonwealth Parliamentary Association (CPA) involving: - Organizing the CPA annual general and committee meetings and the attendance of Members at seminars and conferences - Maintaining CPA records and accounts - Miscellaneous administrative activities and research for Members - Provision of information to the media and general public including researching records proceedings - Providing public tours of the Legislative Assembly Building		
Measures	2015/16 Budget	2014/15 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	2,000-2,500 30-40 10-12 6-8	1,500-2000 50-60 6-8 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% 99-100%
Location Grand Cayman	100%	100%
Cost	\$414,184	\$289,989
Related Broad Outcomes: 4. A More Efficient, Accessible And Affordable Public Service 5. Modern, Smart Infrastructure 8. A Culture Of Good Governance		

LGL 4	Management of the Legislative Assembly	\$148,783
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 <i>Quantity</i> • Number of working days that the Legislative Building is operative <i>Quality</i> • Security provided by trained security staff • Equipment operative when building open <i>Timeliness</i> • Facilities provided are operative every working day <i>Location</i> Grand Cayman <i>Cost</i>	2015/16 Budget	2014/15 Forecast
	235-250	240-242
	95-100%	95%
	95-100%	100%
	95-100%	95-100%
	100%	100%
	\$148,783	\$187,280
Related Broad Outcomes: 4. A More Efficient, Accessible And Affordable Public Service 5. Modern, Smart Infrastructure 8. A Culture Of Good Governance		

SRI 1	Project Future Oversight	\$298,324																																							
Description Operation of the Strategic Reform Implementation Unit (SRIU) to provide programme management services to the Deputy Governor, to oversee, facilitate, guide and monitor the implementation process for the Project Future programme of public service reform projects. This includes: • Policy advice • Development and maintenance of an overall implementation strategy and framework and programme and project level methodologies, tools and templates • Identification of skill gaps within the public service related to public sector reform and facilitation of training opportunities • Establishment and management of various technical support groups • Monitoring and reporting on implementation progress to the Project Future steering Committee (PFSC), Cabinet and other key stakeholders, and reviewing and advising on project documentation • Provision of secretariat services to the Project Future Steering Committee																																									
		<table> <tr> <th></th><th>2015/16 Budget</th><th>2014/15 Forecast</th></tr> <tr> <td>Quantity</td><td></td><td></td></tr> <tr> <td>• Number of hours monitoring and supporting Project Future reforms</td><td>1,000-1,200</td><td>N/A</td></tr> <tr> <td>• Number of policy papers or reports to Deputy Governor</td><td>1-3</td><td>N/A</td></tr> <tr> <td>• Number of programme level progress reports</td><td>1-2</td><td>N/A</td></tr> <tr> <td>• Number of Steering Committee meetings supported</td><td>5-8</td><td>N/A</td></tr> <tr> <td>• Number of training courses facilitated</td><td>1-2</td><td>N/A</td></tr> <tr> <td>Quality</td><td></td><td></td></tr> <tr> <td>• Monitoring and supporting provided by qualified SRIU personnel</td><td>100%</td><td>N/A</td></tr> <tr> <td>• All policy advice approved by Chief Advisor prior to submission to Deputy Governor</td><td>100%</td><td>N/A</td></tr> <tr> <td>• Programme reports and documents approved by PFSC prior to onward distribution</td><td>100%</td><td>N/A</td></tr> <tr> <td>• Project Future Steering Committee (PFSC) agenda and associated materials approved by Chairman</td><td>100%</td><td>N/A</td></tr> <tr> <td>• Training courses delivered by individuals with relevant qualifications and experience</td><td>100%</td><td>N/A</td></tr> </table>		2015/16 Budget	2014/15 Forecast	Quantity			• Number of hours monitoring and supporting Project Future reforms	1,000-1,200	N/A	• Number of policy papers or reports to Deputy Governor	1-3	N/A	• Number of programme level progress reports	1-2	N/A	• Number of Steering Committee meetings supported	5-8	N/A	• Number of training courses facilitated	1-2	N/A	Quality			• Monitoring and supporting provided by qualified SRIU personnel	100%	N/A	• All policy advice approved by Chief Advisor prior to submission to Deputy Governor	100%	N/A	• Programme reports and documents approved by PFSC prior to onward distribution	100%	N/A	• Project Future Steering Committee (PFSC) agenda and associated materials approved by Chairman	100%	N/A	• Training courses delivered by individuals with relevant qualifications and experience	100%	N/A
	2015/16 Budget	2014/15 Forecast																																							
Quantity																																									
• Number of hours monitoring and supporting Project Future reforms	1,000-1,200	N/A																																							
• Number of policy papers or reports to Deputy Governor	1-3	N/A																																							
• Number of programme level progress reports	1-2	N/A																																							
• Number of Steering Committee meetings supported	5-8	N/A																																							
• Number of training courses facilitated	1-2	N/A																																							
Quality																																									
• Monitoring and supporting provided by qualified SRIU personnel	100%	N/A																																							
• All policy advice approved by Chief Advisor prior to submission to Deputy Governor	100%	N/A																																							
• Programme reports and documents approved by PFSC prior to onward distribution	100%	N/A																																							
• Project Future Steering Committee (PFSC) agenda and associated materials approved by Chairman	100%	N/A																																							
• Training courses delivered by individuals with relevant qualifications and experience	100%	N/A																																							

Timeliness • Delivery of reform activities in line with timelines agreed with Deputy Governor • Policy Documents submitted on or before agreed deadlines • Progress reports prepared in accordance with agreed schedule • Steering Committee meetings supported as scheduled • Training courses facilitated on an ongoing basis	100%	N/A
	100%	N/A
	100%	N/A
	100%	N/A
	100%	N/A
	100%	N/A
Location Cayman Islands	100%	N/A
Cost	\$298,324	\$0
Related Broad Outcomes: 4. A More Efficient, Accessible and Affordable Public Service 8. A Culture of Good Governance		

6. PAYMENT ARRANGEMENTS

Cabinet will pay the *Portfolio of the Civil Service* for delivery of the outputs described in section 1.

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 Deputy Governor 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	PCS 1	PCS 2	PCS 4	PCS 5	PCS 7	PCS 12	PCS 14	PCS 15	PCS 19
	\$	\$	\$	\$	\$	\$	\$	\$	\$
July	53,257	12,598	25,302	10,245	21,027	29,465	12,700	45,962	38,099
August	53,257	12,598	25,302	10,245	21,027	29,465	12,700	45,962	38,099
September	53,257	12,598	25,302	10,245	21,027	29,465	12,700	45,962	38,099
October	53,257	12,598	25,302	10,245	21,027	29,465	12,700	45,962	38,099
November	53,257	12,598	25,302	10,245	21,027	29,465	12,700	45,962	38,099
December	53,257	12,598	25,302	10,245	21,027	29,465	12,700	45,962	38,099
January	53,257	12,598	25,302	10,245	21,027	29,465	12,700	45,962	38,099
February	53,257	12,598	25,302	10,245	21,027	29,465	12,700	45,962	38,099
March	53,257	12,598	25,302	10,245	21,027	29,465	12,700	45,962	38,099
April	53,257	12,598	25,302	10,245	21,027	29,465	12,700	45,962	38,099
May	53,257	12,598	25,302	10,245	21,027	29,465	12,700	45,962	38,099
June	53,257	12,598	25,302	10,245	21,027	29,465	12,700	45,962	38,099
TOTAL	639,086	151,170	303,626	122,935	252,319	353,585	152,396	551,549	457,190

MONTH	CNA 24	CNA 25	CNA 26	COS 1	COS 2	COS 3	DGO 1	ELO 1
	\$	\$	\$	\$	\$	\$	\$	\$
July	19,042	36,529	33,742	36,957	31,351	3,306	18,011	34,354
August	19,042	36,529	33,742	36,957	31,351	3,306	18,011	34,354
September	19,042	36,529	33,742	36,957	31,351	3,306	18,011	34,354
October	19,042	36,529	33,742	36,957	31,351	3,306	18,011	34,354
November	19,042	36,529	33,742	36,957	31,351	3,306	18,011	34,354
December	19,042	36,529	33,742	36,957	31,351	3,306	18,011	34,354
January	19,042	36,529	33,742	36,957	31,351	3,306	18,011	34,354
February	19,042	36,529	33,742	36,957	31,351	3,306	18,011	34,354
March	19,042	36,529	33,742	36,957	31,351	3,306	18,011	34,354
April	19,042	36,529	33,742	36,957	31,351	3,306	18,011	34,354
May	19,042	36,529	33,742	36,957	31,351	3,306	18,011	34,354
June	19,042	36,529	33,742	36,957	31,351	3,306	18,011	34,354
TOTAL	228,503	438,349	404,905	443,483	376,209	39,670	216,137	412,248

MONTH	GOV 1	GOV 2	IAU 3	LGL 1	LGL 2	LGL 3	LGL 4	SRI 1
	\$	\$	\$	\$	\$	\$	\$	\$
July	30,078	26,609	54,289	4,762	37,277	34,515	12,399	24,800
August	30,078	26,609	54,289	4,762	37,277	34,515	12,399	24,800
September	30,078	26,609	54,289	4,762	37,277	34,515	12,399	24,800
October	30,078	26,609	54,289	4,762	37,277	34,515	12,399	24,800
November	30,078	26,609	54,289	4,762	37,277	34,515	12,399	24,800
December	30,078	26,609	54,289	4,762	37,277	34,515	12,399	24,800
January	30,078	26,609	54,289	4,762	37,277	34,515	12,399	24,800
February	30,078	26,609	54,289	4,762	37,277	34,515	12,399	24,800
March	30,078	26,609	54,289	4,762	37,277	34,515	12,399	24,800
April	30,078	26,609	54,289	4,762	37,277	34,515	12,399	24,800
May	30,078	26,609	54,289	4,762	37,277	34,515	12,399	24,800
June	30,078	26,609	54,289	4,762	37,277	34,515	12,399	24,800
TOTAL	360,938	319,308	651,464	57,149	447,332	414,184	148,783	298,324



PORTFOLIO OF THE CIVIL SERVICE
STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

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

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

To the best of my knowledge the statements are:

- d. Complete and reliable;
- e. Fairly reflect the forecast financial position as at 30th June 2016 and performance for the 2015/16 financial year; and
- f. Comply with generally accepted accounting practice.

Mrs. Gloria Mcfield-Nixon, JP
Chief Officer

Portfolio of the Civil Service

30 June 2015

**PORTFOLIO OF THE CIVIL SERVICE
GOVERNMENT OF THE CAYMAN ISLANDS**

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2015	Note	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Current Assets				
Cash and cash equivalents	1	2,283	2,196	845
Marketable securities and deposits		0	0	0
Trade receivables	2	1,310	1,310	2,794
Other receivables	2	15	15	97
Prepayments	3	27	27	33
Total Current Assets		3,635	3,547	3,770
Non-Current Assets				
Intangible Assets	4	0	0	0
Property, plant and equipment	4	472	469	596
Total Non-Current Assets		472	469	596
Total Assets		4,107	4,016	4,366
Current Liabilities				
Trade payable	5	40	40	168
Other payables and accruals	5	301	301	357
Unearned revenue	6	0	0	1
Employee entitlements	7	105	105	97
Repayment of surplus		0	0	2,157
Total Current Liabilities		446	446	2,780
Total Liabilities		446	446	2,780
Net Assets		3,661	3,570	1,586
Net worth				
Contributed capital		3,661	3,570	1,586
Other Reserves		0	0	0
Revaluation reserve		0	0	0
Accumulated surpluses/(deficits)		0	0	0
Total Net Worth		3,661	3,570	1,586

PORTFOLIO OF THE CIVIL SERVICE
GOVERNMENT OF THE CAYMAN ISLANDS

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2016		Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
Revenue	Note			
Sale of goods and services	8	8,768	7,951	7,548
Total Revenue		8,768	7,951	7,548
Expenses				
Personnel costs	9	6,325	5,454	4,780
Supplies and consumables	10	2,294	2,354	2,000
Depreciation and Amortisation	4	88	102	111
Litigation Costs	11	61	40	154
Other Gains and Losses	12	0	0	-4
Total Expenses		8,768	7,951	7,042
Surplus or (Deficit) for the period		0	0	506

PORTFOLIO OF THE CIVIL SERVICE
GOVERNMENT OF THE CAYMAN ISLANDS

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2016		Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$,000
CASH FLOWS FROM OPERATING ACTIVITIES				
<i>Receipts</i>				
Outputs to Cabinet		8,241	4,560	6,676
Sale of goods and services - third party		486	3,333	621
Personnel costs		(6,325)	(4,182)	(4,748)
Supplies and consumables		(2,294)	(1,872)	(1,889)
Other payments		(61)	(3,250)	(3,313)
Net cash flows from operating activities	13	88	3,507	(1,000)
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment		(91)	0	(17)
Net cash flows from investing activities		(91)	0	(17)
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity Investment from Org 40		91	0	0
Repayment of Surplus to Org 40		0	(2,156)	0
Net cash flows from financing activities		91	(2,156)	0
Net increase/(decrease) in cash and cash equivalents		88	1,351	1,017
Cash and cash equivalents at beginning of period		2,196	845	1,862
Cash and cash equivalents at end of period	1	2,283	2,196	845

PORTFOLIO OF THE CIVIL SERVICE
GOVERNMENT OF THE CAYMAN ISLANDS

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 2014	1,586	0	0	0	1,586
Changes in net worth for 2013/14	0	0	0	0	0
Prior Year Adjustments	(172)	0	0	0	(172)
Restated balance	1,414	0	0	0	1,414
Changes in net worth for 2014/15	0	0	0	0	0
Repayment of surplus to Cabinet	2,156	0	0	0	2,156
Net revenue / expenses recognised directly in net worth	2,156	0	0	0	2,156
Surplus/(deficit)for the period 2014/15	0	0	0	0	0
Total recognised revenues and expenses for the period	2,156	0	0	0	2,156
Balance at 30 June 2015 carried forward	3,570	0	0	0	3,570
	Contributed Capital	Other Reserves	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2015 brought forward	3,570	0	0	0	3,570
Changes in net worth for 2014/15					
Changes in accounting policy					0
Prior Year Adjustments					0
Restated balance	3,570	0	0	0	3,570
Changes in net worth for 2015/16					
Equity Investment from Cabinet	91				91
Capital withdrawals by Cabinet					0
Repayment of surplus/Dividends to Cabinet					0
Net revenue / expenses recognised directly in net worth	91	0	0	0	91
Surplus/(deficit)for the period 2015/16					
Total recognised revenues and expenses for the period	91	0	0	0	91
Balance at 30 June 2016	3,661	0	0	0	3,661

STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These forecast financial statements are for the *Portfolio of the Civil Service*

Basis of preparation

The forecast financial statements have been prepared in accordance with International Public Sector Accounting Standards (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 2016.

Specific Accounting Policies

Revenue

Output revenue

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

Interest revenue

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

Expenses

General

Expenses are recognised when incurred.

Depreciation

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

Assets

Cash and cash equivalents

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

Receivables and advances

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

Inventory

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

Property, Plant and Equipment (including Infrastructure Assets)

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

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

Computer Hardware and Software

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

Liabilities

Accounts Payable

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

Provisions

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

Employee entitlements

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

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

Note 1: Cash and cash equivalents

Description	Foreign Currency	Exchange Rate	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Cash in transit (IRIS Remittance Account)	0	0.0010	0	0	17
CI\$ Operational Current Account held at Royal Bank of Canada	2,283	0.0010	2,283	2,196	828
Payroll Current Account held at Royal Bank of Canada	0	0.0010	0	0	0
TOTAL	0	0.0000	2,283	2,196	845

Note 2: Trade and other receivables

Trade Receivables	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Sale of goods and services	0	0	0
Outputs to Cabinet	1,310	1,310	2,794
Outputs to other government agencies	0	0	0
Other	0	0	0
Less: provision for doubtful debts	0	0	0
Total trade receivables	1,310	1,310	2,794

Other Receivables	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Advances (salary, Official Travel, etc.)	0	0	0
Dishonored cheques	0	0	0
Interest receivable	0	0	0
Loans	0	0	0
Interentity Due from	0	0	0
Other Non-Current Assets	0	0	0
Other	15	15	97
Less: provision for doubtful debts	0	0	0
Total other receivables	15	15	97

	Trade Receivables	Other Receivables	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Current					
Past due 1-30 days	768	5	773	773	1,027
Past due 31-60 days	271	5	276	276	661
Past due 61-90 days	271	5	276	276	275
Past due 90 and above	0	0	0	0	831
Non-Current					
Past due 1 year and above	0	0	0	0	0
Total	1,310	15	1,325	1,325	2,794

Note 3: Prepayments

Description	Current	Non-Current	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Accrued Prepayments	27	0	27	27	33
Prepaid Insurance	0	0	0	0	0
Other	0	0	0	0	0
Total	27	0	27	27	33

Note 4: Property, plant & equipment

<i>Cost of Property, plant & equipment</i>	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improve-ments</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Total</i>
Balance as at 1 July 2014	629	315	300	355	388	449	36	159	2,632
Additions	0	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
Balance as at 30 June 2015	629	315	300	355	388	449	36	159	2,632

<i>Cost of Property, plant & equipment</i>	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improve-ments</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Total</i>
Balance as at 1 July 2015	629	315	300	355	388	449	36	159	2,632
Additions	0	0	0	0	46	0	0	46	91
Disposals and Derecognition	0	0	0	0	0	0	0	0	0
Revaluation	0	0	0	0	0	0	0	0	0
Transfers	0	0	0	0	0	0	0	0	0
Balance as at 30 June 2015	629	315	300	355	434	449	36	205	2,723

<i>Accumulated Depreciation and impairment losses</i>	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improve-ments</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Total</i>
Balance as at 1 July 2014	511	32	300	232	366	425	33	159	2,060
Transfers	0	0	0	0	0	0	0	0	0
Impairment Reserve 2014/15 (closing balance)	0	0	0	0	0	0	0	0	
Depreciation Expense 2014/15	27	30	0	22	22	3	1	0	104
Eliminate on Disposal or Derecognition 2014/15	0	0	0	0	0	0	0	0	0
Balance as at 30 June 2015	538	62	300	254	388	428	34	159	2,164

<i>Accumulated Depreciation and impairment losses</i>	<i>Plant and equipment</i>	<i>Buildings and Leasehold</i>	<i>Leasehold Improve-ments</i>	<i>Furniture and Fittings</i>	<i>Computer Hardware</i>	<i>Office Equipment</i>	<i>Infrastructure</i>	<i>Motor Vehicles</i>	<i>Total</i>
Balance as at 1 July 2015	538	62	300	254	388	428	34	159	2,164
Transfers	0	0	0	0	0	0	0	0	0
Impairment change 2015/16	0	0	0	0	0	0	0	0	0
Depreciation Expense 2015/16	21	17	0	24	16	2	1	7	88
Eliminate on Disposal or Derecognition 2015/16	0	0	0	0	0	0	0	0	0
Balance as at 30 June 2015	559	78	300	278	404	431	35	166	2,251

Net Book value 30 June 2015	91	254	0	101	0	21	3	0	469
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Net Book value 30 June 2016	70	237	0	77	30	18	2	39	472
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<i>Cost</i>	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 30 June 2014	46	0	46
Balance as at 30 June 2015	46	0	46

<i>Cost</i>	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 30 June 2015	46	0	46
Additions	0	0	0
Balance as at 30 June 2016	46	0	46

Accumulated Depreciation and impairment losses

<i>Accumulated Depreciation</i>	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Impairment Reserve 2014/15 (closing balance)	46	0	46
Balance as at 30 June 2015	46	0	46

<i>Accumulated Depreciation</i>	<i>Computer Software</i>	<i>Other Intangible Assets</i>	<i>Total</i>
Balance as at 30 June 2015	46	0	46
Depreciation Expense 2015/16	0	0	0
Balance as at 30 June 2016	46	0	46

Net Book value 30 June 2015	0	0	0
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Net Book value 30 June 2016	0	0	0
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Note 5: Trade payables, other payables & Accruals

	Current	Non-Current	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Creditors	40	0	40	40	168
Payroll Deductions	55	0	55	55	0
Operating Lease	6	0	6	6	8
Accrued Expenses	240	0	240	240	338
Total trade payables other payables and accruals	341	0	341	341	526

Note 6: Unearned Revenue

Details	Current	Non-Current	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Other unearned revenue	0	0	0	0	1
Non-current unearned revenue	0	0	0	0	0
Total unearned revenue	0	0	0	0	1

Note 7: Employee entitlements

	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Comp Time	10	10	10
Annual Leave	95	95	88
Total current portion	105	105	97
	0	0	0
Total employee entitlements	105	105	97

Note 8: Sales of Goods & Services

Revenue type	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Outputs to Cabinet	8,241	7,468	6,922
Output to Other Government Agencies	0	0	5
Fees and charges	470	460	528
General sales	16	4	24
Rentals	0	0	0
Other	42	19	67
Total sales of goods and services	8,768	7,951	7,546

Note 8: Sales of Goods & Services (continued)

	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Fees and Charges			
Naturalisation and Registration Fees	470	460	528
Total Fees and Charges	470	460	528
General Sales	0	0	0
Miscellaneous Sales	12	0	19
Sale Of Laws	4	4	5
Total General Sales	16	4	24
Other Goods and Services Revenue	0	0	0
Goods & Services Revenue	0	0	0
Internal Audit Service Fees	30	7	33
Miscellaneous Receipts	12	12	35
	42	19	67
Sales of Outputs to Cabinet	0	0	0
Sales of Outputs to Cabinet	8,241	7,468	6,922
Total Sales of Outputs to Cabinet	8,241	7,468	6,922
	0	0	0
Total Goods and Services	8,768	7,951	7,546

Note 9: Personnel costs

Description	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Salaries, wages and allowances	5,259	4,560	4,097
Health care	777	624	525
Pension	278	249	202
Leave	2	5	-49
Other personnel related costs	9	16	4
Total Personnel Costs	6,325	5,454	4,780

Note 10: Supplies and consumables

Description	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Supplies and Materials	216	237	173
Purchase of services	961	875	835
Lease of Property and Equipment	247	325	311
Utilities	433	435	386
General Insurance	117	129	111
Interdepartmental expenses	58	70	52
Travel and Subsistence	90	100	64
Recruitment and Training	145	132	54
Other	28	51	14
Total Supplies & consumables	2,294	2,354	2,000

Note 11: Litigation cost

The Attorney General's Office provides litigation services to Portfolio of the Civil Service. However during the year ended 30 June 15 the use of legal services from outside of the Government were authorised by the Attorney General's Office. The costs of these services were \$40 in 2014/15 and \$154 in 2013/14.

Litigation Costs	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Legal Fees	61	40	154
Description	0	0	0
Total Litigation Cost	61	40	154

Note 12: Gains / (losses)

Description	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Net (gain) / loss on disposal of property, plant and equipment	0	0	0
Net (gain) / loss on derecognition of assets	0	0	0
Net (gain) / loss on foreign exchange Transactions	0	0	(4)
Total gains / (losses)	0	0	(4)

Note 13: Reconciliation of net cash flows from operating activities to surplus/(deficit)

Description	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Surplus/(deficit) from ordinary activities	0	0	506
Non-cash movements	0	0	0
Depreciation and Amortisation	88	102	111
Impairment	0	0	0
(Gain)/losses on sale of property plant and equipment	0	0	0
Changes in current assets and liabilities:	0	0	0
(Increase)/decrease in receivables - Cabinet	0	1,567	(1,868)
Increase)/decrease in receivables - Other Government agencies	0	6	(96)
Increase)/decrease in receivables - other current assets	0	(128)	170
Increase/(decrease) in payables – Ministry/Portfolio	0	(57)	219
Increase/(decrease) in payables – Other Government agencies	0	8	67
(Increase)/decrease in other current liabilities	0	2,010	(110)
Net cash flows from operating activities	88	3,507	(1,001)

ANNUAL BUDGET STATEMENT

PORTFOLIO OF LEGAL AFFAIRS

FOR THE FINANCIAL YEAR

ENDING 30 JUNE 2016

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

CONTENT

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PART A: Ownership Performance

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

PART B: Output Performance

5. Outputs to be Delivered
6. 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 2015/16 financial year. The Draft Annual Budget Statement and the draft Ownership performance I want to be delivered in the 2015/16 financial year.

I also confirm that the Draft Annual Plan and Estimates includes the various measures I am planning to enforce during the 2015/16 financial year.

Honourable Samuel Bulgin, QC, JP
Attorney General

Portfolio of Legal Affairs

[] [] 2015

STATEMENT OF 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
Chief Officer

Portfolio of Legal Affairs

[] [] 2015

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General Nature of Activities

The provision of legal advice and legal education services.

Scope of Activities

The Portfolio's scope of activities involves:

- The provision of legal advice and legal representation to the Government, government agencies and statutory authorities;
- Conducting civil litigation for and on behalf of Government;
- Drafting of legislation;
- The provision of legal education and training;
- Provision of financial intelligence services to the Attorney General;
- Law revision services; and
- Law reform services

Customers and Location of Activities

Customer for all activities is the Attorney General, Government agencies and the general public. All services located in the Cayman Islands

2. STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the Portfolio of the Legal Affairs for the 2015/16 and the subsequent two years are as follows:

- Ensure optimum use of Government resources so that the delivery of services is effective and efficient.
- Development of staff retention and training program to ensure that the Portfolio continues to be adequately staffed.
- Provision of optimum legal services to the Government and Government entities.
- Ongoing training of articulated clerks.
- The continuing professional education of all staff.
- Training of administrative and support staff to paralegal standard.
- Development and maintaining of appropriate legal research tools and databases.
- The maintenance of equipment conducive to the production of the Portfolio's outputs.

3. OWNERSHIP PERFORMANCE TARGETS

The ownership performance targets for the Portfolio of Legal Affairs for the 2015/16 financial year are as follows:

3.1. FINANCIAL PERFORMANCE

FINANCIAL PERFORMANCE MEASURE	2015/16 Budget \$	2014/15 Forecast \$
Revenue from Cabinet	6,416,000	5,894,000
Revenue from ministries, portfolios, statutory authorities, government companies	60,000	60,000
Revenue from others	479,000	704,000
Surplus/deficit from outputs		
Ownership expenses	6,955,000	6,658,000
Operating Surplus/Deficit		
Net Worth	2,217,000	2,217,000
Cash flows from operating activities	212,000	132,000
Cash flows from investing activities		(181,000)
Cash flows from financing activities		(25,000)
Change in cash balances	212,000	122,000

FINANCIAL PERFORMANCE RATIO	2015/16 Budget %	2014/15 Forecast %
Current Assets : Current Liabilities	4.33	4.21
Total Assets : Total Liabilities	5:71	6:24

3.2 MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2015/16 Budget	2014/15 Forecast
Total Full Time Equivalent Staff Employed	57	52
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	2015/16 Budget	2014/15 Forecast
<u>Legislative Drafting</u>		
First Legislative Counsel	1	1
Senior Legislative Counsel	2	2
Legislative Counsel	2	2
Legislative Counsel(Financial Services)	2	2
Administrative Secretary	1	1
<u>Law Reform Commission</u>		
Director	1	1
Senior Legislative Counsel	1	1
Paralegal Officer (shared post with AG and SGO)	1	1
Administrative Secretary		
<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
Deputy Chief Financial Officer (Shared post with all DEPTS, JUD & DPP)	1	0
Senior Crown Counsel (International)	1	1
Personal Assistant AG	1	1
Executive Officer I	1	1
Head of AML	1	1
Senior Policy Officer AML	1	0
Support Staff AML	1	1
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)	7	5
Crown Counsel II	1	1
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	1
Clerical Officer 1 (Shared with DPP)	1	1

Physical Capital Measures	2015/16 Budget	2014/15 Forecast
Value of total assets	2,687,000	2,640,000
Asset replacements: total assets	-	0.07
Book value of assets: initial cost of those assets	0.25	0.33
Depreciation: cash flow on asset purchases	-	1.31
Changes to asset management policies		

3.3 Risk Management

Key risks faced by the Portfolio	Change in status from 2014/15	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

SUMMARY OF ESTABLISHMENTS

POSITION	2015/16 Budget	2014/15 Forecast
<u>Law School</u>		
Director	1	1
Deputy Director/ PPC Course Leader	1	1
Assistant Director of Legal Studies	1	1
Senior Law Lecturer	2	2
Lectures	3	3
LLM lecturer	1	0
Admin. Assistant	1	1
Executive Officer II	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	57	52

4. EQUITY INVESTMENTS AND WITHDRAWALS

Equity Movement	2015/16 Budget \$	2014/15 Forecast \$
Equity Investment from Cabinet into the <i>Portfolio of Legal Affairs</i>	-	-
Capital (Equity) Withdrawal by Cabinet from the <i>Portfolio of Legal Affairs</i>		

PART B

OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

PLG 2	Drafting of Legislation and Regulations	\$971,068
Description - Drafting of legislation and regulations for the Government. - Preparation of Law revisions		
Measures	2015/16 Budget	2014/15 Forecast
Quantity - Number of legislative proposals received by the Legislative Drafting Department - Law revisions	230-259 25-30	208 25
Quality - Percentage of legislative proposals that were implemented by the drafting of Bills, regulations, orders and notices - Work undertaken by qualified and experienced legal drafters - Law revisions accurately reflect amendment Laws	100% 100% 100%	75% 100% 100%
Timeliness - Percentage of Bills, regulations, orders and notices in respect of which drafting instructions were received by the Legislative Drafting Department and which were drafted - Percentage of Law Revisions prepared	100% 100%	75% 100%
Location Cayman Islands	100%	100%
Cost	\$971,068	\$781,712
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	\$1,936,837
Description Provision of legal advice on civil matters to Government Ministries and Portfolios.		
Measures	2015/16 Budget	2014/15 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		
Work and other services provided on an ongoing basis and in a timely manner	100%	100%
Location		
Grand Cayman	100%	100%
Cost	\$1,936,837	\$1,957,701
Related Broad Outcome: 3. A More Secure Community		

Note: The total cost of supplying this output is \$1,996,837. However, the revenue of \$60,000 reduces the cost to Cabinet to \$1,936,837

PLG 20	Ministerial Servicing and Policy Advice for the Attorney General	\$1,040,926
Description Provision of Ministerial Services to support the Attorney General including secretarial administrative, law revision and policy advice. Provision of AML/CFT Policy Advice to the Attorney General - Oversee and coordinate the development of integrated policies and their implementation through the Anti-Money Laundering Steering Group (AMLSG) - Provide the Cayman Islands' responses to international AML/CFT developments for approval by the AMLSG - Provide advice and guidance to the Attorney General, AMLSG, and Cabinet on issues relating to AML/CFT policy - Prepare initial drafts of Cabinet Papers and Notes for the Attorney General's review.		
Measures Quantity - Number of hours providing secretarial and administrative support and policy advice - ML/TF National Risk Assessment (NRA) Report - ML/TF NRA Action Plan - Cabinet Paper to update AML/CFT laws and enforceable means Quality - advice provided by competent experienced lawyers and other professionals - Work undertaken by qualified personnel - Work Bank NRA Methodology and approved by AMLSG and Cabinet, minimal changes - Work Bank NRA Methodology and approved by AMLSG and Cabinet, minimal changes - Approved by Cabinet, minimal changes Timeliness - Work and other services provided on an ongoing basis and in a timely manner - Reports completed by the end of the financial year - Cabinet paper completed by December 2015 Location Grand Cayman		2015/16 Budget 7,500-9,000 1 1 1 100% 100% 100% 100% 95% 100% 100% 100% 100%
		2014/15 Forecast 7,500-9,000 - - - 100% 100% 100% 100% 95% 100% - - 100%
Cost		\$1,040,926 \$1,028,885
Related Broad Outcome: 3. A More Secure Community		

PLG 21	Financial Intelligence Services	\$772,112
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	2015/16 Budget	2014/15 Forecast
Quantity • Total number of cases (SARs' and Overseas Requests) received Breakdown of cases as follows: ○ Number of cases analyzed ○ Number of cases (SARs) received locally ○ Number of cases (Requests) for financial intelligence from Overseas Financial Intelligence Units (FIUs') ○ Number of requests answered within 30 days ○ Number of requests answered after 30 days ○ Number of financial intelligence disclosures to local authorities ○ Number of cases voluntarily disclosed to overseas FIUs 'and Law Enforcement Agencies ○ Number of cases (SARs) in progress at year end ○ Number of cases (Requests) in progress at year end • Number of guidance pamphlets issued on money laundering typologies • Annual Report produced as per the Proceeds of Criminal Conduct Law (PCCL) • Number of days spent on representation activities	390-430 350-390 335-370 55-60 55-60 - 75-95 20-35 35-50 5-10 0 1 20-25	430 393 370 60 42 18 95 31 29 8 0 1 25
Quality • Case information received , logged into database and kept secure from unauthorized use or disclosure • Thorough analysis of cases leading to closure by the Director within 90 days (accurate and useful financial intelligence) • Dealings with local authorities and overseas counterparts (including in Egmont Group context) conducted in accordance with the PCCL and operating policies • Annual Report approved by the AMLSG	100% 90% 100% 100%	100% 80% 100% 100%

Timeliness • Cases entered into database and acknowledged within four days • Cases analysed within 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)		
	90%	92%
	90%	60%
	90%	80%
	90%	70%
	90%	83%
	100%	100%
Location Grand Cayman	100%	100%
Cost	\$772,112	\$705,568
Related Broad Outcome 3. A More Secure Community		

PLG 24	Review and Modernization of Laws	\$389,127
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	\$389,127	\$425,505
Related Broad Outcome: 3. A More Secure Community		

PLG 26	Law Teaching and Publications	\$1,306,372
Description Provision of law teaching relating to: • PPC Completion Certificate leading to the Attorney at Law Certificate of the Cayman Islands • Individual courses with or without University of Liverpool certification • LLB (Hons) degree from the University of Liverpool • Continuing education, professional development seminars and short courses for Magistrates, Justices of the Peace and local interest groups • General advice and training for various government agencies Publication of: • Legal research in various local, regional and international law journals		
Measures	2015/16 Budget	2014/15 Forecast
Quantity		
• Number of students ○ PPC Completion Certificate ○ Full –Time LLB degree ○ Part-Time LLB degree ○ Individual courses • PPC Completion Certificate ○ Courses provided within academic year ○ Hours of classroom lecturing per academic year • LLB (Hons) ○ Modules taught over three academic years ○ Hours of classroom teaching per module ○ Hours of classroom lecturing per academic year • Number of publications	6-8 45-55 25-30 2 8 200 19 50 950 2-4	15 60 31 2 8 200 19 50 950 4
Quality		
PPC Completion Certificate		
• Percentage of courses taught by lecturers qualified to teach in the field. • Percentage of courses taught in accordance with a curriculum approved by Legal .Advisory Council • Peer review of assessment criteria (setting of examinations) by External examiners • Peer review of internal assessment of coursework by external examiners.	100% 100% 100% 100%	100% 100% 1000% 100%
LLB Degree		
• Percentage of courses taught by lecturers qualified to teach in the field. • Percentage of courses taught in accordance with a curriculum approved by the University of Liverpool • Peer review of assessment criteria (setting of examinations and coursework) by staff of the Faculty of Law, Liverpool University • Peer review of internal assessment of coursework by staff of Faculty of Law, Liverpool University	100% 100% 100% 100%	100% 100% 100% 100%
Publications		
• Meet standards required for publication	100%	100%

Timeliness - Courses offered during each academic year - Research papers are completed on an ongoing basis throughout the calendar year	100%	100%
	100%	100%
Location Grand Cayman	100%	100%
Cost	\$1,306,372	\$994,640
Related Broad Outcome 6: A Centre of Excellence in Education		

Note: This output is partly subsidized by the general public in the amount of \$478,500 (2014/15: \$703,500) the number of students above is the total number in attendance and is not pro-rated for fees paid by the general public.

6. PAYMENT ARRANGEMENTS

Cabinet will pay the *Portfolio of Legal Affairs* for delivery of the outputs described in section 1.

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

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

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	PLG 2	PLG 16	PLG 20	PLG 21	PLG 24	PLG 26
	\$	\$	\$	\$	\$	\$
July	80,922	161,403	86,744	64,343	32,427	108,864
August	80,922	161,403	86,744	64,343	32,427	108,864
September	80,922	161,403	86,744	64,343	32,427	108,864
October	80,922	161,403	86,744	64,343	32,427	108,864
November	80,922	161,403	86,744	64,343	32,427	108,864
December	80,922	161,403	86,744	64,343	32,427	108,864
January	80,922	161,403	86,744	64,343	32,427	108,864
February	80,922	161,403	86,744	64,343	32,427	108,864
March	80,922	161,403	86,744	64,343	32,427	108,864
April	80,922	161,403	86,744	64,343	32,427	108,864
May	80,922	161,403	86,744	64,343	32,427	108,864
June	80,926	161,404	86,742	64,339	32,430	108,868
TOTAL	971,068	1,936,837	1,040,926	772,112	389,127	1,306,372



PORTFOLIO OF LEGAL AFFAIRS
STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

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

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

To the best of my knowledge the statements are:

- a. Complete and reliable;
- b. Fairly reflect the forecast financial position as at 30th June 2016 and performance for the 2015/16 financial year; and
- c. Comply with generally accepted accounting practice.

MS. Jacqueline Wilson

Chief Officer

Portfolio of Legal Affairs

30 June 2015

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2016	Note	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Current Assets				
Cash and cash equivalents	1	1,302	1,090	1,164
Marketable securities				
Trade receivables	2	703	659	783
Other receivables	2	6	6	15
Inventories	3			
Investment	4			
Prepayments	5	25	25	25
Total Current Assets		2,036	1,780	1,994
Non-Current Assets				
Trade receivables	3			
Other receivables	2	-	-	8
Inventories	3			
Prepayments	4			
Intangible Assets	5	21	27	-
Property, plant and equipment	6	630	833	959
Total Non-Current Assets		651	860	967
Total Assets		2,687	2,640	2,961
Current Liabilities				
Trade payable	7	5	5	28
Other payables and accruals	7	176	146	298
Bank overdraft	2			
Unearned revenue				
Employee entitlements	9	167	150	150
Repayment of surplus		122	122	147
Total Current Liabilities		470	423	623
Non-Current Liabilities				
Trade payables	7			
Other payables and accruals	7			
Employee entitlements	8	-	-	121
Total Non-Current Liabilities		-	-	121

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2016 (continued)		Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Total Liabilities		470	423	623
Net Assets		2,217	2,217	2,217
NET WORTH				
Contributed capital		2,217	2,217	2,217
Other reserves				
Revaluation reserve				
Accumulated surpluses/(deficits)				
Total Net Worth		2,217	2,217	2,217

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2016		Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
	Note			
Revenue				
Sale of goods and services	10	6,955	6,658	6,665
Investment revenue	10			
Donations	11			
Other revenue				
Total Revenue		6,955	6,658	6,665
Expenses				
Personnel costs	13	5,140	4,553	3,983
Supplies and consumables	14	1,129	1,298	1,404
Depreciation	6	209	238	232
Impairment of property, plant and equipment	6			
Impairment of inventory	4			
Finance costs (overdraft interest)	14			
Litigation costs	15	477	527	903
Gains/(losses) on foreign exchange transactions	16			3
Gains/(losses) on disposal/revaluation of property, plant and equipment	16	-	42	-
Other expenses				18
Total Expenses		6,955	6,658	6,543
Surplus or (Deficit) for the period		-	-	122

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2016		2015/16 Budget \$000	2014/15 Forecast \$000	2013/14 Actual \$000
CASH FLOWS FROM OPERATING ACTIVITIES				
<i>Receipts</i>				
Outputs to Cabinet		6,373	5,887	5,790
Outputs to other government agencies		60	60	3
Sales and Goods and services – third party		478	844	710
Interest received				
Donations / Grants				
Other receipts				
<i>Payments</i>				
Personnel costs		(5,123)	(4,674)	(3,967)
Supplies and consumables		(1,576)	(1,985)	(2,089)
Interest paid				
Other payment				
Net cash flows from operating activities		212	132	447
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment		-	(181)	(160)
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		-	(181)	(160)
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity investment		-	-	132
Repayment of surplus		-	(25)	(2,963)
Capital withdrawal				
Net cash flows from financing activities			-25	-2,831
Net increase/(decrease) in cash and cash equivalents		212	122	(2,544)
Cash and cash equivalents at beginning of period		1,286	1,164	3,708
Cash and cash equivalents at end of period		1,498	1,286	1,164

STATEMENT OF CHANGES IN NET WORTH FOR THE YEAR ENDED 30 JUNE 2016	Contributed Capital	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2014	2,217		2,217
Changes in accounting policy			
Prior Year Adjustments			
Restated balance	2,217		2,217
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 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 carried forward	2,217		2,217
	Contributed Capital	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2015 brought forward	2,217		2,217
Changes in net worth for 2015/16			
Changes in accounting policy			
Prior Year Adjustments			
Restated balance	2,217		2,217
Changes in net worth for 2015/16			
Gain/(loss) on property revaluation			
Gain/(loss) on revaluation of investments			
Exchange differences on translating foreign operations			
Equity Investment from Cabinet			
Capital withdrawals by Cabinet			
Repayment of surplus/Dividends to Cabinet			
Net revenue / expenses recognised directly in net worth			
Surplus/(deficit)for the period 2015/16			
Total recognised revenues and expenses for the period			
Balance at 30 June 2016	2,217		2,217

Portfolio of Legal Affairs
STATEMENT OF ACCOUNTING POLICIES

Portfolio of Legal Affairs
General Accounting Policies

Reporting entity

These forecast financial statements are for the *Portfolio of the Legal Affairs*

Basis of preparation

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

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

Reporting Period

The reporting period is the period ended 30 June 2016.

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 2013) 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	Exchange Rate \$000	Budget 2015/16
Cash on hand (IRIS Confirmation Account/Petty Cash)			
Cash in transit (IRIS Remittance Account)	2	1.000	2
CI\$ Operational Current Account held at Royal Bank of Canada	1,136	1.000	1,136
US\$ Operational Current Account held at Royal Bank of Canada	372	0.8375	311
Payroll Current Account held at Royal Bank of Canada	49	1.000	49
Bank Accounts held at other financial institutions			
Fixed Deposits held with Treasury (less than 90 days)			
Total Cash and Cash Equivalents			1,498

Note 2: Trade and Other Receivables

Trade Receivables	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Sale of goods and services	126	126	126
Outputs to Cabinet	535	491	499
Outputs to other government agencies	70	70	186
Less: provision for doubtful debts	(28)	(28)	(28)
Total trade receivables	703	659	783

Other Receivables	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Advances (salary, Official Travel, etc.)	-	-	-
Dishonored cheques	2	2	2
Interest receivable			
Other non-current assets			
Other	4	4	13
Less: provision for doubtful debts			
Total other receivables	6	6	15

	Trade Receivables	Other Receivables	Budget 2015/16
Current			
Past due 1-30 days	703	6	708
Past due 31-60 days			
Past due 61-90 days			
Past due 90 and above			
Non-Current			
Past due 1 year and above			
Total	703	6	708

Changes in the provision of doubtful debts

Description	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Balance at 1 July, 2015	(28)	(28)	(28)
Additional provisions made during the year		-	
Write-off excess provision			
Receivables written off during the period			
Balance at 30 June, 2016	(28)	(28)	(28)

Note 3: Inventories

None

Note 4: Investments

None

Note 5: Prepayments

Description	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Accrued Prepayments	25	25	32
Total	25	25	32

Note 6: Property, plant and Equipment

Cost of Property, plant and equipment

As at 30 June 2015	Vehicles \$000	Furniture and Fittings \$000	Computer Hardware \$000	Office Equipment \$000	Other Assets \$000	Total \$000
Cost						
Balance as at 1 July 2014	15	279	30	202	2,379	2,905
Additions	-	-	1	-	150	151
Disposal		(222)	(20)	(130)	(368)	(740)
Balance as at 30 June 2015	15	57	11	72	2,161	2,316
<u>Accumulated depreciation</u>						
Balance as at 1 July 2014	15	245	21	166	1,499	1,946
Depreciation charge for the year	-	13	3	10	209	235
Disposal		(207)	(20)	(124)	(347)	(698)
Balance as at 30 June 2015	15	51	4	52	1,361	1,483
Carrying value at 30 June 2015	-	6	7	20	800	833

Note 6: Property, plant and Equipment (continued)

Cost of Property, plant and equipment

As at 30 June 2016	Vehicles	Furniture and Fittings	Computer Hardware	Office Equipment	Other Assets	Total
	\$000	\$000	\$000	\$000	\$000	\$000
Cost						
Balance as at 1 July 2015	15	57	11	72	2,161	2,316
Additions						
Balance as at 30 June 2016	15	57	11	72	2,161	2,316
<u>Accumulated depreciation</u>						
Balance as at 1 July 2015	15	51	4	52	1,361	1,483
Depreciation charge for the year	-	5	3	9	186	203
Balance as at 30 June 2016	15	56	7	61	1,547	1,686
Carrying value at 30 June 2016	-	1	4	11	614	630

Intangible Assets

Cost	Computer Software \$0000	Total \$000
Balance as at 1 July 2014		
Additions	30	30
Balance as at 30 June 2015	30	30

Accumulated Depreciation and impairment losses

Accumulated Depreciation	Computer Software	Total
Balance as at 1 July 2014		
Depreciation charge for the year	3	3
Balance as at 30 June 2015	3	3
Carrying value at 30 June 2015	27	27

Intangible Assets (continued)

<i>Cost</i>	Computer Software \$0000	Total \$000
Balance as at 1 July 2015	30	30
Additions	-	-
Balance as at 30 June 2016	30	30

Accumulated Depreciation and impairment losses

<i>Accumulated Depreciation</i>	Computer Software	Total
Balance as at 1 July 2015	3	3
Depreciation charge for the year	6	6
Balance as at 30 June 2016	9	9
Carrying value at 30 June 2016	21	21

Note 7: Trade Payables, Other Payables and Accruals

	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Creditors	-	-	1
Creditors Ministries/Portfolios	5	5	27
Accrued Expenses	174	144	295
Payroll Deductions			1
Other payables	2	2	2
Total trade payables other payables and accruals	181	151	326

Note 8: Unearned Revenue

None

Note 9: Employee Entitlements

	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Annual Leave	122	122	147
Retirement and long service leave			
Accrued salaries			
Travel			
Total current portion	122	122	147
Non-current employee entitlements are represented by:			
Retirement and long term service leave	-	-	121
Total employee entitlements	122	122	268

Note 10: Sales of Goods and Services

Revenue type	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Outputs to Cabinet	6,416	5,894	5,870
Output to Other Government Agencies	60	60	35
Fees and charges	475	700	736
General sales			
Rentals			
Other	4	4	24
Total sales of goods and services	6,955	6,658	6,665

Fees and Charges

	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Fees and Charges			
Law school	475	700	736
Total Fees and Charges	475	700	736
Other Goods and Services Revenue			
Goods and Services Revenue			
Miscellaneous Receipts	4	4	24
Total Other Goods and Services Revenue	4	4	24
Sales of Outputs to Cabinet			
Sales of Outputs to Cabinet	6,416	5,894	5,870
Total Sales of Outputs to Cabinet	6,416	5,894	5,870
Other Interdepartmental Revenue			
Revenue from Ministries/Portfolios & Public Authorities	60	60	35
Total Other Interdepartmental Revenue	60	60	35
Total Goods and Services	6,955	6,658	6,665

Note 11: Investment Revenue

None

Note 12: Donations

None

Note 13: Personnel Costs

Description	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Salaries, wages and allowances	4,301	3,878	3,428
Health care	551	437	345
Pension	230	210	180
Leave	13		
Other personnel related costs	45	28	30
Total Personnel Costs	5,140	4,553	3,983

Note 14: Supplies and Consumables

Description	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Supplies and Materials	81	85	46
Purchase of services	231	277	303
Lease of Property and Equipment	314	436	614
Utilities	123	172	227
General Insurance	25	25	24
Interdepartmental expenses	29	31	27
Travel and Subsistence	139	120	78
Recruitment and Training	112	72	21
Other	75	81	64
Total Supplies and consumables	1,129	1,298	1,404

Note 15: Litigation Costs

The Attorney General's Office provides litigation services to Portfolio of Legal Affairs. 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	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Description	477	527	903
Total Litigation Cost	477	527	903

Note 16: Gains / (losses)

	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Net (gain) / loss on disposal of property, plant and equipment	-	42	-
Net (gain) / loss on foreign exchange Transactions			
Total gains/ (losses)	-	42	-

During the period the Portfolio of Legal Affairs disposed of [type of property, plant, equipment] that was [state purpose]. The net gain on [type of property, plant, equipment] disposals was \$42 [2014/15: nil]. Approval was obtained to dispose of these assets.

Note 17: Reconciliation of Net Cash Flows from Operating Activities to Surplus/ (Deficit)

Description	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Surplus/(deficit) from ordinary activities	-	-	122
Non-cash movements			
Depreciation expense	209	238	232
Recovery of bad debts			18
(Gain)/losses on sale of property plant and equipment	-	42	-
Foreign exchange gains/(losses)	-	-	-
Changes in current assets and liabilities:			
(Increase)/decrease in other current assets		15	51
(Increase)/decrease in receivables	-	140	16
(Increase)/decrease in receivables - Cabinet	(44)	(7)	(165)
(Increase)/decrease in inventories			
(Increase)/decrease in payables	30	(175)	157
(Increase)/decrease in provisions relating to employee costs	17	(121)	16
Net cash flows from operating activities	212	132	447

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				
Total Capital Commitments				
Operating Commitments				
Non-cancellable accommodation leases	314	942		1,256
Other non-cancellable leases				
Non-cancellable contracts for the supply of goods and services				
Other operating commitments				
Total Operating Commitments	314	942		1,256
Total Commitments	314	942		1,256

Note 21: Related Party and Key Management Personnel Disclosures

The Portfolio of Legal Affairs is a wholly owned entity of the government from which it derives a major source of its revenue. The Portfolio of Legal Affairs and its key management personnel transact with other government entities on a regular basis. These transactions were provided free of cost during the financial year ended 30 June 2016 and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions.

Description	2015/16 Budget \$000	2014/15 Forecast \$000	2013/14 Actual \$000
Salaries and other short-term employee benefits	862	922	838
Past employee benefits			
Other long-term benefits			
Termination benefits			
Loans			
Total	862	922	838

Note 22: Financial Instrument Risks

The Portfolio of Legal 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 Portfolio of Legal Affairs is subject to credit risk from debtors other than the Cabinet. The Portfolio of Legal Affairs does not have significant concentrations of credit risk for its other financial instruments.

Currency and interest rate risk

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

Liquidity risk

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

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

APPENDICES

Entities within the Portfolio of Legal Affairs

Entity	Head
Legal Administration	Solicitor General
Legislative Drafting	First Legislative Counsel
Law Revision Commission	Director
Law School	Director
Financial Reporting Authority	Director

ANNUAL BUDGET STATEMENT

OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS

**FOR THE FINANCIAL YEAR
ENDING 30 JUNE 2016**

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

CONTENT

STATEMENTS: STATEMENT OF MINISTER/ OFFICIAL MEMBER AND CHIEF OFFICER

PART A: Ownership Performance

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

PART B: Output Performance

5. Outputs to be Delivered
6. Payment Arrangements

APPENDIX: Forecast Financial Statements

STATEMENT OF THE OFFICIAL MEMBER

I confirm that the draft Annual Budget Statement and the draft Purchase Agreements reflect the outputs I wish to purchase in the 2015/16 financial year. The Draft Annual Budget Statement and the draft Ownership performance I want to be delivered in the 2015/16 financial year.

I also confirm that the Draft Annual Plan and Estimates includes the various measures I am planning to enforce during the 2015/16 financial year.

Honourable Samuel Bulgin, QC, JP
Attorney General

Office of the Director of Public Prosecutions

[] [] 2015

STATEMENT OF 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, JP
Chief Officer

Office of the Director of Public Prosecutions

[] [] 2015

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 the Director of Public Prosecutions for the 2015/16 and the subsequent two years are as follows:

- Provision of optimum prosecution services to the Government and Government entities
- Ensure optimum use of Government resources so that costs are reduced as much as possible.
- Continuation of Staff Retention Program to ensure that Office continues to be adequately staffed.
- Training of articulated clerks
- The continuing professional education of qualified attorneys in Government service
- Development of succession plan for staff
- Comply with the performance appraisal system
- Maintain legal research tools and data base
- The maintenance of equipment conducive to the production of the Office's outputs.

3. OWNERSHIP PERFORMANCE TARGETS

The ownership performance targets for the Office of the Director of Public Prosecutions for the 2015/16 financial year are as follows:

3.1. FINANCIAL PERFORMANCE

FINANCIAL PERFORMANCE MEASURE	2015/16 Budget \$	2014/15 Forecast \$
Revenue from Cabinet	3,031,000	2920,000
Revenue from ministries, portfolios, statutory authorities, government companies		
Revenue from others		
Surplus/deficit from outputs		
Ownership expenses	3,031,000	2,920,000
Operating Surplus/Deficit		
Net Worth		
Cash flows from operating activities	45,000	3,000
Cash flows from investing activities		(50,000)
Cash flows from financing activities		(181,000)
Change in cash balances	45,000	(228,000)

FINANCIAL PERFORMANCE RATIO	2015/16 Budget %	2014/15 Forecast %
Current Assets : Current Liabilities	1.675	1.515
Total Assets : Total Liabilities		

3.2 MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2015/16 Budget	2014/15 Forecast
Total Full Time Equivalent Staff Employed	24	24
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	2015/16 Budget	2014/15 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	9	9
Traffic Court Prosecutor	2	2
Legal Executive Main Summary Court Clerk	1	1
Executive Officer, Summary Court	1	1
Office Assistant/Bearer	1	1
Executive Officer-Traffic Court	1	1
Personal Assistant	1	1
Executive Officer, Grand Court Clerk	1	1
Serious Crime Case Manager	1	1
Receptionist	1	1
Total	24	24

Physical Capital Measures	2015/16 Budget	2014/15 Forecast
Value of total assets	714,000	714,000
Asset replacements: total assets	-	0.070
Book value of assets: initial cost of those assets	0.444	0.607
Depreciation: cash flow on asset purchases	-	0.920
Changes to asset management policies		

3.3 Risk Management

Key risks faced by the Portfolio	Change in status from 2014/15	Actions to manage risk	Financial value of risk
Accurate records of files	Unchanged	Upgrade case file management system	Unknown
Loss of Staff	Unchanged	• Ensure that the compensation differential with the private sector is at an acceptable level • Improve the physical working environment • Ensure that Office is adequately staffed which will ensure an equitable distribution of workload • Retention of staff continues to be an issue which may affect the performance of the Office.	Unknown

4. EQUITY INVESTMENTS AND WITHDRAWALS

Equity Movement	2015/16 Budget \$	2014/15 Forecast \$
Equity Investment from Cabinet into the <i>Office of the Director of Public Prosecutions</i>	-	-
Capital (Equity) Withdrawal by Cabinet from the <i>Office of the Director of Public Prosecutions</i>		

PART B

OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

DPP 1	Prosecution and Victims Support	\$2,776,323
Description Provision of prosecution services relating to criminal matters.		
Measures Quantity - Number of cases for which legal rulings provided - Number of cases prosecuted Quality - Availability of qualified Crown Counsel - Percentage of indictments that were drafted correctly and did not required revision - Percentage of indictments that were successfully lodged - Percentage of times that disclosures provided to the defense was satisfactory to the expectations of the end-user Timeliness - Percentage of rulings within specified time - Percentage of advice given within specified time - Percentage of indictments drafted within period prescribed by Grand Court practice direction - Percentage of prosecution undertaken within a given period or as required - Percentage of disclosure provided within reasonable time to assist the defense in their preparation prior to trial/hearing - Percentage of Preliminary Bundles prepared within time specified the court - Percentage of times hearings are accomplished within time set for such hearings Location Grand Cayman	2015/16 Budget	2014/15 Forecast
	1,800-2,000 1800-2,200	1,856 2,437
	100%	100%
	100%	95%
	100%	100%
	95%	95%
	100%	95%
	98%	98%
	100%	100%
	100%	100%
	95%	95%
	100%	100%
	95%	95%
	100%	100%
Cost	\$2,776,323	\$2,679,089
Related Broad Outcome: 3. A More Secure Community		

DPP 2	International Legal Cooperation Activities	\$254,736
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	2015/16 Budget	2014/15 Forecast
Quantity Number of request of assistance from Authority	20-30	22
Quality Qualified Attorneys to provide requested assistance	100%	100%
Timeliness Assistance given within required time line	100%	100%
Location Grand Cayman	100%	100%
Cost	\$254,736	\$240,997
Related Broad Outcome: 3. A More Secure Community		

6. PAYMENT ARRANGEMENTS

Cabinet will pay the *Office of the Director of Public Prosecutions* for delivery of the outputs described in section 1.

Payment will be made on the basis of an invoice provided monthly to the Director of Public Prosecutions. 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	DPP 1	DPP 2
	\$	\$
July	231,360	21,228
August	231,360	21,228
September	231,360	21,228
October	231,360	21,228
November	231,360	21,228
December	231,360	21,228
January	231,360	21,228
February	231,360	21,228
March	231,360	21,228
April	231,360	21,228
May	231,360	21,228
June	231,360	21,228
TOTAL	2,776,323	254,736



OFFICE OF THE DIRECTOR OF PUBLIC PROSECUTIONS
STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

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

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

To the best of my knowledge the statements are:

- a. Complete and reliable;
- b. Fairly reflect the forecast financial position as at 30th June 2016 and performance for the 2015/16 financial year; and
- c. Comply with generally accepted accounting practice.

Ms. Cheryl Richards, JP

Chief Officer

Office of the Director of Public Prosecutions

30 June 2015

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2016	Note	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Current Assets				
Cash and cash equivalents	1	305	260	488
Marketable securities				
Trade receivables	2	252	243	223
Other receivables	2			
Inventories	3			
Investment	4			
Prepayments	5	9	9	7
Total Current Assets		566	512	718
Non-Current Assets				
Trade receivables	3			
Other receivables	3			
Inventories	4			
Property, plant and equipment	6	148	202	198
Total Non-Current Assets		148	202	198
Total Assets		714	714	916
Current Liabilities				
Trade payable	7	5	5	49
Other payables and accruals	7	145	145	127
Bank overdraft	2			
Unearned revenue				
Employee entitlements	9	106	106	101
Repayment of surplus		82	82	263
Total Current Liabilities		338	338	540
Non-Current Liabilities				
Trade payables	7			
Other payables and accruals	7			
Employee entitlements	8			
Total Non-Current Liabilities		-	-	-

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2016 (continued)		Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Total Liabilities		338	338	540
Net Assets		376	376	376
NET WORTH				
Contributed capital		376	376	376
Other reserves				
Revaluation reserve				
Accumulated surpluses/(deficits)				
Total Net Worth		376	376	376

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2016		Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
	Note			
Revenue				
Sale of goods and services	10	3,031	2,920	2,841
Investment revenue	10			
Donations	11			
Other revenue				
Total Revenue		3,031	2,920	2,841
Expenses				
Personnel costs	13	2,174	2,042	1,877
Supplies and consumables	14	538	532	445
Depreciation	6	54	46	41
Impairment of property, plant and equipment	6			
Impairment of inventory	4			
Finance costs (overdraft interest)	14			
Litigation costs	15	265	300	395
Gains/(losses) on foreign exchange transactions	16			1
Gains/(losses) on disposal/revaluation of property, plant and equipment	16			
Other expenses				
Total Expenses		3,031	2,920	2,759
Surplus or (Deficit) for the period		-	-	82

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2016	Note	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
<i>Receipts</i>				
Outputs to Cabinet		3,022	2,900	2,744
Outputs to other government agencies				
Sales of Goods and services – third party				100
Interest received				
Donations/Grants				
Other receipts				
<i>Payments</i>				
Personnel costs		(2,174)	(2,037)	(1,865)
Supplies and consumables		(803)	(860)	(867)
Interest paid				
Other payment				
Net cash flows from operating activities		45	3	112
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment		-	(50)	(35)
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		-	(50)	(35)
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity investment			-	37
Repayment of surplus			(181)	(73)
Capital withdrawal				
Net cash flows from financing activities			(181)	(36)
Net increase/(decrease) in cash and cash equivalents		45	(228)	41
Cash and cash equivalents at beginning of period		260	488	447
Cash and cash equivalents at end of period		305	260	488

FORECAST STATEMENT OF CHANGES IN NET WORTH FOR THE YEAR ENDED 30 JUNE 2016	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2014	376			376
Changes in accounting policy				
Prior Year Adjustments				
Restated balance	376			376
Changes in net worth 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 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 carried forward	376			376
	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2015 brought forward	376			376
Changes in net worth for 2015/16				
Changes in accounting policy				
Prior Year Adjustments				
Restated balance	376			376
Changes in net worth for 2015/16				
Gain/(loss) on property revaluation				
Gain/(loss) on revaluation of investments				
Exchange Differences on translating foreign operations				
Equity Investment from Cabinet				
Capital withdrawals by Cabinet				
Repayment of surplus/Dividends to Cabinet				
Net revenue / expenses recognised directly in net worth	376			376
Surplus/(deficit)for the period 2015/16				
Total recognised revenues and expenses for the period				
Balance at 30 June 2016	376			376

STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These forecast financial statements are for the *Office of Director of Public Prosecution*

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 2016.

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 2013) 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	Exchange Rate \$000	Budget 2015/16
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	273	1.0000	273
US\$ Operational Current Account held at Royal Bank of Canada			
Payroll Current Account held at Royal Bank of Canada	31	1.0000	31
Bank Accounts held at other financial institutions			
Fixed Deposits held with Treasury (less than 90 days)			
Total Cash and Cash Equivalents			305

Note 2: Trade and Other Receivables

Trade Receivables	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Sale of goods and services	253	243	223
Outputs to Cabinet			
Outputs to other government agencies			
Less: provision for doubtful debts			
Total trade receivables	253	243	223

	Trade Receivables	Other Receivables	Budget 2015/16
Current	253		253
Past due 1-30 days			
Past due 31-60 days			
Past due 61-90 days			
Past due 90 and above			
Non-Current			
Past due 1 year and above			
Total	253		253

Note 3: Inventories

None

Note 4: Investments

None

Note 5: Prepayments

Description	Budget 2015/16	Forecast 2014/15	Actual 2013/14
Accrued Prepayments	9	9	7
Total	9	9	7

Note 6: Property, plant and Equipment

Cost of Property, plant and equipment

As at 30 June 2015	WIP \$000	Furniture and Fittings \$000	Office Equipment \$000	Other Assets \$000	Total \$000
Cost					
Balance as at 1 July 2014	6	17	38	222	283
Additions		-	20	30	50
Transfers	(6)			6	-
Balance as at 30 June 2015	-	17	58	258	333
<u>Accumulated depreciation</u>					
Balance as at 1 July 2014	-	5	11	69	85
Depreciation charge for the year		2	8	36	46
Balance as at 30 June 2015	-	7	19	105	131
Net book value at 30 June 2015	-	10	39	153	202

As at 30 June 2016	WIP \$000	Furniture and Fittings \$000	Office Equipment \$000	Other Assets \$000	Total \$000
Cost					
Balance as at 1 July 2015	-	17	58	258	333
Additions					
Balance as at 30 June 2016	-	17	58	258	333
<u>Accumulated depreciation</u>					
Balance as at 1 July 2015	-	7	19	105	131
Depreciation charge for the year		2	9	43	54
Balance as at 30 June 2016		9	28	148	185
Net book value at 30 June 2015		8	300	110	148

Note 7: Trade Payables, Other Payables and Accruals

	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Creditors			
Creditors Ministries/Portfolios	5	5	49
Accrued Expenses	145	145	126
Payroll Deductions			1
Total trade payables other payables and accruals	150	150	176

Note 8: Unearned Revenue

None

Note 9: Employee Entitlements

	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Annual Leave			
Retirement and long service leave	106	106	101
Accrued salaries			
Travel			
Total current portion	106	106	101
Non-current employee entitlements are represented by:			
Retirement and long term service leave			
Total employee entitlements	106	106	101

Note 10: Sales of Goods and Services

Revenue type	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Outputs to Cabinet	3,031	2,920	2,741
Output to Other Government Agencies			
Fees and charges			
General sales			
Rentals			
Other			
Total sales of goods and services	3,031	2,920	2,841

Fees and Charges

	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Fees and Charges			
Description			
Total Fees and Charges			
Other Goods and Services Revenue			
Goods and Services Revenue			
Miscellaneous Receipts	-	-	100
Total Other Goods and Services Revenue	-	-	100
Sales of Outputs to Cabinet			
Sales of Outputs to Cabinet	3,031	2,920	2,741
Total Sales of Outputs to Cabinet	3,031	2,920	2,741
Other Interdepartmental Revenue			
Revenue from Ministries/Portfolios & Public Authorities			
Total Other Interdepartmental Revenue			
Total Goods and Services	3,031	2,920	2,841

Note 11: Investment Revenue

None

Note 12: Donations

None

Note 13: Personnel Costs

Description	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Salaries, wages and allowances	1,838	1,713	1,584
Health care	219	220	191
Pension	102	99	89
Leave			
Other personnel related costs	15	10	13
Total Personnel Costs	2,174	2,042	1,877

Note 14: Supplies and Consumables

Description	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Supplies and Materials	49	49	44
Purchase of services	67	63	62
Lease of Property and Equipment	177	177	160
Utilities	64	63	53
General Insurance	5	5	4
Interdepartmental expenses	21	20	20
Travel and Subsistence	20	20	14
Recruitment and Training	20	20	5
Other	115	115	83
Total Supplies and consumables	538	532	445

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	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Description	265	300	395
Total Litigation Cost	265	300	395

Note 16: Gains / (losses)

None

Note 17: Reconciliation of Net Cash Flows from Operating Activities to Surplus/ (Deficit)

Description	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Surplus/(deficit) from ordinary activities	-	-	82
Non-cash movements			
Depreciation expense	54	46	41
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)	2
(Increase)/decrease in receivables			
(Increase)/decrease in receivables - Cabinet	(9)	(20)	3
(Increase)/decrease in inventories			
(Increase)/decrease in payables		(26)	(28)
(Increase)/decrease in provisions relating to employee costs		5	12
Net cash flows from operating activities	45	3	112

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				
Total Capital Commitments				
Operating Commitments				
Non-cancellable accommodation leases	160,000	160,000		320,000
Other non-cancellable leases				
Non-cancellable contracts for the supply of goods and services				
Other operating commitments				
Total Operating Commitments	160,000	160,000		320,000
Total Commitments	160,000	160,000		320,000

Note 21: Related Party and Key Management Personnel Disclosures

The Office of the Director of Public Prosecutions is a wholly owned entity of the government from which it derives a major source of its revenue. The Office of the Director of Public Prosecutions and its key management personnel transact with other government entities on a regular basis. These transactions were provided free of cost during the financial year ended 30 June 2016 and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions.

Description	2015/16 Budget \$000	2014/15 Forecast \$000	2013/14 Actual \$000
Salaries and other short-term employee benefits	174	172	172
Past employee benefits			
Other long-term benefits			
Termination benefits			
Loans			
Total	174	172	172

Note 22: Financial Instrument Risks

The Office of the Director of Public Prosecutions 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 Office of the Director of Public Prosecutions is subject to credit risk from debtors other than the Cabinet. The Office of the Director of Public Prosecutions does not have significant concentrations of credit risk for its other financial instruments.

Currency and interest rate risk

The Office of the Director of Public Prosecutions has no significant exposure to currency exchange loss risk and interest rate risk.

Liquidity risk

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

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

APPENDICES

Entities within the Office of the Director of Public Prosecutions

Entity	Head
Director of Public Prosecutions	Ms. Cheryl Richards, QC

Definition of Output Codes within the Office of the Director of Public Prosecutions

CODES	DESCRIPTION
DPP	Director of Public Prosecutions

ANNUAL BUDGET STATEMENT

JUDICIAL ADMINISTRATION

FOR THE FINANCIAL YEAR

ENDING 30 JUNE 2016

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

CONTENT

STATEMENTS: STATEMENT OF MINISTER/ OFFICIAL MEMBER AND CHIEF OFFICER

PART A: Ownership Performance

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

PART B: Output Performance

5. Outputs to be Delivered
6. Payment Arrangements

APPENDIX: Forecast Financial Statements

STATEMENT OF THE CHIEF JUSTICE

I confirm that the draft Annual Budget Statement and the draft Purchase Agreements reflect the outputs I wish to purchase in the 2015/16 financial year. The Draft Annual Budget Statement and the draft Ownership performance I want to be delivered in the 2015/16 financial year.

I also confirm that the Draft Annual Plan and Estimates includes the various measures I am planning to enforce during the 2015/16 financial year.

Honourable Justice Anthony Smellie, QC
Chief Justice of the Cayman Islands

Judicial Administration

[] [] 2015

STATEMENT OF 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
Chief Officer

Judicial Administration

[] [] 2015

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

Judicial Administration provides support to the Chief Justice, the President and Members of the Court of Appeal, Grand Court Judges (permanent and acting), the Chief Magistrate and Magistrates (permanent and acting). The services provided by the Judicial Administration are provided to members of the Legal Profession, the Police, other Government Agencies and the general public of the Cayman Islands and abroad. Services are provided from the main court house and from the adjacent building Kirk House, both in the centre of Georgetown, and, increasingly, through the judicial website.

2. STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the Judicial Administration for the 2015/16 and the subsequent two years are as follows:

- Ensure optimum use of Government resources so that costs are reduced as much as possible.
- Continue ongoing technological modernisation of the Courts system
- Development of new court facility

3. OWNERSHIP PERFORMANCE TARGETS

The ownership performance targets for the Judicial Administration for the 2015/16 financial year are as follows:

3.1. FINANCIAL PERFORMANCE

FINANCIAL PERFORMANCE MEASURE	2015/16 Budget \$	2014/15 Forecast \$
Revenue from Cabinet	5,946,000	5,516,000
Revenue from ministries, portfolios, statutory authorities, government companies		
Revenue from others	45,000	39,000
Surplus/deficit from outputs		
Ownership expenses	5,991,000	5,554,000
Operating Surplus/Deficit		
Net Worth	1,644,000	1,644,000
Cash flows from operating activities	171,000	231,000
Cash flows from investing activities	-	(63,000)
Cash flows from financing activities	-	-
Change in cash balances	171,000	168,000

FINANCIAL PERFORMANCE RATIO	2015/16 Budget %	2014/15 Forecast %
Current Assets : Current Liabilities	2.00	1.83
Total Assets : Total Liabilities	2.55	2.55

3.2 MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2015/16 Budget	2014/15 Forecast
Total Full Time Equivalent Staff Employed	62	59
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	2015/16 Budget	2014/15 Forecast
Court Administrator (Chief Officer)	1	1
Clerk of Court	1	1
Registrar of the Court of Appeal(Part time)	.5	1
Senior Deputy Clerk of Court/Registrar Financial Services Division	1	1
Deputy Clerk of Court	1	1
Administrative and Finance Manager	1	1
Human Resource Manager	1	1
Cashier	3	3
Drug Rehabilitation Court Officer	1	1
Administrative Secretary	3	3
Filing Assistant	1	1
Accounts Officer I	1	1
Accounts Officer II	1	1
Executive Officer II	5	5
Supervisor Criminal Registry	1	1
Marshals	8	8
Chief Bailiff/Chief Marshal	1	1
Receptionist	1	1
Information Systems Manager	1	1
Assistant to Information Systems Manager	1	0
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

Position	2015/16 Budget	2014/15 Forecast
Clerk of Court's Personal Assistant	1	0
Assistant to Chief Justice's Personal Assistant	1	0
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
Judicial Support Officer	1	1
Warehouse Clerk 1 (Part Time)	.5	1
Case Manager, Family Proceedings Unit	1	0
Supervisor, Family Proceedings Unit	1	0
TOTAL	62	59

Physical Capital Measures	2015/16 Budget	2014/15 Forecast
Value of total assets	2,711,000	2,701,000
Asset replacements: total assets	-	-
Book value of assets: initial cost of those assets	0.206%	0.285%
Depreciation: cash flow on asset purchases	-	3.476%
Changes to asset management policies		

3.3 Risk Management

Key risks faced by the Portfolio	Change in status from 2014/15	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	2015/16 Budget \$	2014/15 Forecast \$
Equity Investment from Cabinet into the <i>Judicial Administration</i>	-	
Capital (Equity) Withdrawal by Cabinet from the <i>Judicial Administration</i>		

PART B

OUTPUT PERFORMANCE

5. OUTPUTS TO BE DELIVERED

JUD 1	Support to the Judiciary	\$1,324,094
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 Quantity • Number of judgments prepared • Number of statistical reports • Number of transcripts • Number of Law Reports in library 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 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 Location Courts Office, Grand Cayman		2015/16 Budget 100-150 1 75-100 4,000-4,500 100% 100% 100% 100% 100% 100% 100% 100% 100%
		2014/15 Forecast 120 1 90 4,000 100% 100% 100% 100% 100% 100% 100% 100% 100%
Cost		\$1,324,094 \$1,155,289
Related Broad Outcome: 12. Equity and Justice in a Society that Values the Contributions of all		

JUD 2	Collection of Revenue	\$569,525
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	2015/16 Budget	2014/15 Forecast
Quantity Number of receipts Issued	12,000-18,000	15,000
Quality - Amount receipted equates to funds received - Judicial Financial Stamp applied to original receipt - Funds received in JEMS posted to IRIS	100% 100% 100%	100% 100% 95%
Timeliness - Money received deposited to the bank within one working day - Money posted from JEMS to IRIS by the end of the current month	100% 100%	100% 100%
Location Kirk House, Grand Cayman, Government Administration, Cayman Brac	100%	100%
Cost	\$569,525	\$465,612
Related Broad Outcome: 12. Equity and Justice in a Society that Values the Contributions of all		

JUD 7	Legal Aid Certificates	\$237,054
Description Issuing Legal Aid Certificates for Criminal and Civil cases and the Taxation Certificates for Legal Aid bills submitted for payment.		
Measures	2015/16 Budget	2014/15 Forecast
Quantity - Legal Aid Certificates Issued - Legal Aid Taxation Certificates Issued	750-1,000 1,100-1,400	750 1,250
Quality - Certificates issued and signed by authorized Legal Aid officer in accordance with Legal Aid Law - Taxation Certificates processed and signed by Clerk of the Court in accordance with Legal Aid Law and Practice Direction	100% 100%	80% 80%
Timeliness - Legal Aid notification certificate issued and sent out with-in 5 working days - Taxation Certificate issued within 10 working days	100% 100%	80% 90%
Location Courts Office, Grand Cayman	100%	100%
Cost	\$237,054	\$203,300
Related Broad Outcome: 12. Equity and Justice in a Society that Values the Contributions of all		

JUD 13	Court Funds Trust Operations	\$264,279
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	2015/16 Budget	2014/15 Forecast
Quantity		
• Number of Receipts Issued	9,000-10,000	9,000
• Number of Payments Issued	10,000-11,000	10,000
• Financial Statement Issued	1	1
• Number of nominated accounts	75-100	100
• Number of General accounts	1,500-1,750	1,500
Quality		
• Amount receipted equates to funds received	100%	100%
• Amount paid equated amount receipted	100%	90%
• Judicial Financial Stamp applied to original receipt	100%	100%
• All monies collected recorded accurately and in accordance with Public Management and Finance Law (2013 Revision) and Direction of the Financial Secretary	100%	100%
Timeliness		
• Money received deposited to the bank within one working day	100%	95%
• Payments made with-in two working days of court order time	100%	95%
• Money posted from JEMS to IRIS by the end of the current month	100%	100%
• Annual Financial Statement to be prepared in accordance with Finance Regulations, (2013 Revision)	100%	60%
Location		
Kirk House, Grand Cayman and Government Administration Cayman Brac	100%	100%
Cost	\$264,279	\$250,282
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	\$1,519,721
Description		
- Administrative Support for the Conduct of Civil proceedings, involving: - Receiving and filing legal documents relating to cases in the Grand and Summary Courts - Preparing Appeal Bundles - Issuing civil summonses and bail bonds - Maintenance of Originating Process, Registers of Attorneys, Notaries Public and Justices of the Peace - Servicing and enforcement of court documents including: writs, petitions, originating summonses, foreign process, warrants of execution - Administration of the Maintenance and Affiliation Law (child and spouse support) involving; processing of applications, processing Court Orders, following-up delinquent payers and processing and issuing Attachment of Earnings Orders - Provide Court Room services by ushering Judges and Magistrates in and out of the Courts, swearing in witnesses, keeping order in Court, ensuring that the files are available for the particular court.		
Measures	2015/16 Budget	2014/15 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	800-1,000	900
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	\$1,519,721	\$1,421,529
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 \$1,542,471. However, the revenue of \$22,750 from other third parties reduces the cost to Cabinet to \$1,519,721.

JUD 16	Support for the Conduct of Criminal and Traffic Proceedings	\$1,741,530
Description Administrative Support for the Conduct of Criminal and Traffic proceedings, involving: • Receiving and processing charges and legal documents relating to cases; • Selecting, summoning and empanelling jurors; • Preparing trial and Appeal Bundles; • Preparing Coroner’s files and issuing Certificates; and • Issuing summonses and bail bonds. • Providing Court Room services by ushering Judges and Magistrates in and out of the Courts, swearing in witnesses, keeping order in Court, ensuring that the files are available for the particular court; and write a verbatim record of court proceedings in stenographic code in a computerized stenographic machine for inclusion in appeal bundles.		
Measures 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 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 Location Courts Office Grand Cayman, Kirk House Grand Cayman, Ashton Ratty Building Cayman Brac Cost	2015/16 Budget	2014/15 Forecast
	6,000-9,000	7,500
	25-50	25-50
	40-75	55
	75-125	110
	50-75	60
	75-125	100
	600-800	700
	100%	100%
	100%	95%
100%	80%	
100%	100%	
100%	100%	
\$1,741,530	\$1,779,448	
Related Broad Outcome 12. Equity and Justice in a Society that Values the Contributions of all		

Note: the total cost of supplying this output is \$1,764,280. However, the revenue of \$22,750 from other third parties reduces the cost to Cabinet to \$1,741,530.

JUD 17	Support for the Drug Rehabilitation Court	\$289,792
Description		
Administration and support for the conduct of Drug Rehabilitation Court (DRC) proceedings, involving:		
• Processing applications • Receiving and filing legal documents relating to cases • Preparing pre-court and courtroom materials and reports • Issuing summonses and bail bonds • Maintenance of registers of DRC participants • Conducting Urine Analysis (UA) Random protocol and Courtroom U/A testing. Administering observed urine tests for drug use on-site and conducting random protocol phone in programme, which involves random selection of clients to be sent to the forensic laboratory for urine testing • Programme coordination and monitoring • Provide court room services by ushering Magistrates in and out of the court and keep order in the court. Ensure that all files are available for the Magistrate.		
Measures	2015/16 Budget	2014/15 Forecast
Quantity		
• Number of DRC applications processed • Number of DRC Provisional Orders made • Number of DRC Prescribed Treatment Programme Orders Made • Number of DRC graduates • Number of U/A's • Number of DRC Team meeting	30-60 25-50 15-40 20-30 500-1,000 10-15	40 30 25 10 700 15
Quality		
• Applications processed in accordance with the Drug Rehabilitation Court Law for consideration by the DRC Team • Orders signed and issued in accordance with the Rules of Court • Assessment for suitability completed within the 30-day provisional period. The treatment provider and the probation officer must interview clients and provide an assessment on whether the client is suitable to participate in the programme. This assessment must be completed within 30 days while the client is on a provisional order of the court • Client progress is assessed before advancement to next phase of programme. Progress reports must be reviewed before a client can move to the next phase of the programme • Client meets all the requirements for graduation as set out in Rule of Court. Criteria for graduation are prescribed in the Rules of the Court. Client must meet the criteria if he/she is to be considered for graduation	80% 80% 95% 95% 100%	80% 80% 95% 95% 100%

Timeliness - Applications processed within 14 days - DRC materials and reports prepared before the relevant court session - Orders processed within two working days	80%	80%
	80%	80%
	80%	80%
Location Courts Office Grand Cayman, Kirk House Grand Cayman	100%	100%
Cost	\$289,792	\$240,753
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 Chief Justice to be able to satisfy himself that the outputs have in fact been delivered.

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

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	JUD 1 \$	JUD 2 \$	JUD 7 \$	JUD 13 \$	JUD 15 \$	JUD 16 \$	JUD 17 \$
July	110,341	47,460	19,755	22,023	126,643	145,128	24,149
August	110,341	47,460	19,755	22,023	126,643	145,128	24,149
September	110,341	47,460	19,755	22,023	126,643	145,128	24,149
October	110,341	47,460	19,755	22,023	126,643	145,128	24,149
November	110,341	47,460	19,755	22,023	126,643	145,128	24,149
December	110,341	47,460	19,755	22,023	126,643	145,128	24,149
January	110,341	47,460	19,755	22,023	126,643	145,128	24,149
February	110,341	47,460	19,755	22,023	126,643	145,128	24,149
March	110,341	47,460	19,755	22,023	126,643	145,128	24,149
April	110,341	47,460	19,755	22,023	126,643	145,128	24,149
May	110,341	47,460	19,755	22,023	126,643	145,128	24,149
June	110,343	47,465	19,749	22,026	126,648	145,122	24,153
TOTAL	1,324,094	569,525	237,054	264,279	1,519,721	1,741,530	289,792



OFFICE OF THE JUDICIAL ADMINISTRATION
STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

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

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

To the best of my knowledge the statements are:

- a. Complete and reliable;
- b. Fairly reflect the forecast financial position as at 30th June 2016 and performance for the 2015/16 financial year; and
- c. Comply with generally accepted accounting practice.

Mr. Kevin McCormac, JP
Chief Officer

Judicial Administration

30 June 2015

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2016	Note	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Current Assets				
Cash and cash equivalents	1	1,480	1,309	1,141
Marketable securities				
Trade receivables	2	495	462	473
Other receivables	2	5	5	12
Inventories	3	102	87	77
Investment	4			
Prepayments	5	75	71	130
Total Current Assets		2,157	1,934	1,833
Non-Current Assets				
Trade receivables	3			
Other receivables	3			
Inventories	4			
Intangible Assets	6	10	27	40
Property, plant and equipment	6	544	740	883
Total Non-Current Assets		554	767	923
Total Assets		2,711	2,701	2,756
Current Liabilities				
Trade payable	7	9	9	36
Other payables and accruals	7	180	180	176
Bank overdraft	2			
Unearned revenue				
Employee entitlements	9	165	155	187
Repayment of surplus		713	713	713
Total Current Liabilities		1,067	1,057	1,112
Non-Current Liabilities				
Trade payables	7			
Other payables and accruals	7			
Employee entitlements	8			
Total Non-Current Liabilities		-	-	-

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2016 (continued)		Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Total Liabilities		1,067	1,057	1,112
Net Assets		1,644	1,644	1,644
NET WORTH		2,849	2,849	2,849
Contributed capital		2,849	2,849	2,849
Other reserves				
Revaluation reserve				
Accumulated surpluses/(deficits)		(1,205)	(1,205)	(1,205)
Total Net Worth		1,644	1,644	1,644

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2016		Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
	Note			
Revenue				
Sale of goods and services	9	5,991	5,555	5,385
Investment revenue	10			
Donations	11			
Other revenue				
Total Revenue		5,991	5,555	5,385
Expenses				
Personnel costs	13	3,926	3,543	3,578
Supplies and consumables	14	1,852	1,793	1,696
Depreciation	6	213	219	221
Impairment of property, plant and equipment	6			
Impairment of inventory	4			
Finance costs (overdraft interest)	14			
Litigation costs	15			
Gains/(losses) on foreign exchange transactions	16			
Gains/(losses) on disposal/revaluation of property, plant and equipment	16			
Other expenses				
Total Expenses		5,991	5,555	5,495
Surplus or (Deficit) for the period		-	-	(110)

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2016	Note	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
<i>Receipts</i>				
Outputs to Cabinet		5,959	5,515	5,279
Outputs to other government agencies				
Sales of Goods and services – third party				36
Interest received				
Donations/Grants				
Other receipts				
<i>Payments</i>				
Personnel costs		(3,932)	(3,575)	(3,529)
Supplies and consumables		(1,856)	(1,709)	(1,735)
Interest paid				
Other payment				
Net cash flows from operating activities		171	231	51
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment		-	(63)	(229)
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			(63)	(229)
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity investment				180
Repayment of surplus				
Capital withdrawal				
Net cash flows from financing activities		-	-	180
Net increase/(decrease) in cash and cash equivalents		171	168	2
Cash and cash equivalents at beginning of period		1,309	1,141	1,139
Cash and cash equivalents at end of period		1,480	1,309	1,141

FORECAST STATEMENT OF CHANGES IN NET WORTH FOR THE YEAR ENDED 30 JUNE 2016	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2014	2,849		(1,205)	1,644
Changes in accounting policy				
Prior Year Adjustments				
Restated balance	2,849		(1,205)	1,644
Changes in net worth 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 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 carried forward	2,849		(1,205)	1,644
	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2015 brought forward	2,849		(1,205)	1,644
Changes in net worth for 2015/16				
Changes in accounting policy				
Prior Year Adjustments				
Restated balance	2,849		(1,205)	1,644
Changes in net worth for 2015/16				
Gain/(loss) on property revaluation				
Gain/(loss) on revaluation of investments				
Exchange Differences on translating foreign operations				
Equity Investment from Cabinet				
Capital withdrawals by Cabinet				
Repayment of surplus/Dividends to Cabinet				
Net revenue / expenses recognised directly in net worth				
Surplus/(deficit)for the period 2015/16				
Total recognised revenues and expenses for the period				
Balance at 30 June 2016	2,849		(1,205)	1,644

STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These forecast financial statements are for the *Judicial Administration*

Basis of preparation

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

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

Reporting Period

The reporting period is the period ended 30 June 2016.

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 2013) 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	Exchange Rate \$000	Budget 2015/16
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	1,253	1.0000	1,253
US\$ Operational Current Account held at Royal Bank of Canada	176	0.8375	147
Payroll Current Account held at Royal Bank of Canada	78	1.000	78
Bank Accounts held at other financial institutions			
Fixed Deposits held with Treasury (less than 90 days)			
Total Cash and Cash Equivalents			1,480

Note 2: Trade and Other Receivables

Trade Receivables	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Sale of goods and services			
Outputs to Cabinet	495	462	461
Outputs to other government agencies	-	-	12
Less: provision for doubtful debts			
Total trade receivables	495	462	473

Other Receivables	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Advances (salary, Official Travel, etc.)	3	3	6
Dishonored cheques			
Interest receivable			
Other	2	2	6
Less: provision for doubtful debts			
Total other receivables	5	5	12

	Trade Receivables	Other Receivables	Budget 2015/16
Current			
Past due 1-30 days	495	5	500
Past due 31-60 days			
Past due 61-90 days			
Past due 90 and above			
Non-Current			
Past due 1 year and above			
Total	495	5	500

Note 3: Inventories

Description	Current	Non-Current	Budget 2015/16
Inventory held for use in the provision of goods and services			
Inventory held for sale	102	-	102
Impairment of Inventory			
Work in progress and finished goods	0		0
Total Inventories	102		102

Note 4: Investments

None

Note 5: Prepayments

Description	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Accrued prepayments	75	71	130
Total	75	71	130

Note 6: Property, plant and Equipment

Cost of Property, plant and equipment

As at 30 June 2015	WIP	Vehicles \$000	Furniture and Fittings \$000	Computer Hardware \$000	Office Equipment \$000	Other Fixed Assets \$000	Total \$000
Cost							
Balance as at 1 July 2014	38	66	319	113	281	1,811	2,628
Additions		-	4	-	15	40	59
Transfers	(38)					38	-
Balance as at 30 June 2015	-	66	323	113	296	1,889	2,687
<u>Accumulated depreciation</u>							
Balance as at 1 July 2014	-	34	212	64	200	1,235	1,745
Depreciation charge for the year	-	7	16	19	23	137	202
Balance as at 30 June 2015	-	41	228	83	223	1,372	1,947
Carrying value at 30 June 2015	-	25	94	30	73	517	740

Note 6: Property, plant and Equipment (continued)

Cost of Property, plant and equipment

As at 30 June 2016	WIP	Vehicles \$000	Furniture and Fittings \$000	Computer Hardware \$000	Office Equipment \$000	Other Fixed Assets \$000	Total \$000
Cost							
Balance as at 1 July 2015	-	66	323	113	296	1,889	2,687
Additions							
Balance as at 30 June 2016	-	66	323	113	296	1,889	2,687
<u>Accumulated depreciation</u>							
Balance as at 1 July 2015	-	41	228	83	223	1,372	1,947
Depreciation charge for the year	-	7	14	19	22	134	196
Balance as at 30 June 2016	-	48	242	102	245	1,506	2,143
Carrying value at 30 June 2015	-	18	81	11	51	383	544

Intangible Assets

Cost	Computer Software \$0000	Total \$000
Balance as at 1 July 2014	64	64
Additions	4	4
Balance as at 30 June 2015	68	68

Accumulated Depreciation

Accumulated Depreciation	Computer Software	Total
Balance as at 1 July 2014	24	24
Depreciation charge for the year	17	17
Balance as at 30 June 2015	41	41
Carrying value at 30 June 2015	27	27

Intangible Assets (continued)

Cost	Computer Software \$0000	Total \$000
Balance as at 1 July 2015	68	68
Additions	-	-
Balance as at 30 June 2016	68	68

Accumulated Depreciation

Accumulated Depreciation	Computer Software	Total
Balance as at 1 July 2015	41	41
Depreciation charge for the year	17	17
Balance as at 30 June 2016	58	58
Carrying value at 30 June 2016	10	10

Note 7: Trade Payables, Other Payables and Accruals

	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Creditors	4	4	19
Creditors Ministries/Portfolios	5	5	17
Accrued Expenses	180	180	175
Payroll Deductions	-	-	1
Total trade payables other payables and accruals	189	189	212

Note 8: Unearned Revenue

None

Note 9: Employee Entitlements

	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Annual Leave			
Retirement and long service leave	165	155	187
Accrued salaries			
Travel			
Appeal Settlement			
Total current portion	165	155	187
Non-current employee entitlements are represented by:			
Retirement and long term service leave			
Total employee entitlements	165	155	187

Note 10: Sales of Goods and Services

Revenue type	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Outputs to Cabinet	5,946	5,516	5,327
Output to Other Government Agencies			
Fees and charges	-	1	-
General sales	20	20	26
Rentals			
Other	25	18	32
Total sales of goods and services	5,991	5,555	5,385

Fees and Charges

	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Fees and Charges			
Bailiff Fees	-	1	-
Total Fees and Charges	-	1	-
General Sales			
Sales of Laws	20	20	26
Total General Sales	20	20	26
Other Goods and Services Revenue			
Goods and Services Revenue			
Miscellaneous Receipts	25	18	32
Total Other Goods and Services Revenue	25	18	32
Sales of Outputs to Cabinet			
Sales of Outputs to Cabinet	5,946	5,516	5,327
Total Sales of Outputs to Cabinet	5,946	5,516	5,327
Other Interdepartmental Revenue			
Revenue from Ministries/Portfolios & Public Authorities			
Total Other Interdepartmental Revenue			
Total Goods and Services	5,991	5,555	5,385

Note 11: Investment Revenue

None

Note 12: Donations

None

Note 13: Personnel Costs

Description	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Salaries, wages and allowances	3,144	2,866	2,953
Health care	604	524	476
Pension	161	148	143
Leave	10		
Other personnel related costs	7	5	6
Total Personnel Costs	3,926	3,543	3,578

Note 14: Supplies and Consumables

Description	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Supplies and Materials	150	215	142
Purchase of services	655	553	518
Lease of Property and Equipment	580	540	586
Utilities	294	275	274
General Insurance	80	80	75
Interdepartmental expenses	21	30	25
Travel and Subsistence	5	8	1
Recruitment and Training	20	30	17
Other	47	62	58
Total Supplies and consumables	1,852	1,793	1,696

Note 15: Litigation Costs

None

Note 16: Gains / (losses)

None

Note 17: Reconciliation of Net Cash Flows from Operating Activities to Surplus/ (Deficit)

Description	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Surplus/(deficit) from ordinary activities		-	(110)
Non-cash movements			
Depreciation expense	213	219	221
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)	78	(22)
(Increase)/decrease in receivables			
(Increase)/decrease in receivables - Cabinet	(33)	(1)	(48)
(Increase)/decrease in prepayments			(107)
(Increase)/decrease in inventories	(15)	(10)	10
(Increase)/decrease in payables		(23)	107
(Increase)/decrease in provisions relating to employee costs	10	(32)	
Net cash flows from operating activities	171	231	51

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				
Total Capital Commitments				
Operating Commitments				
Non-cancellable accommodation leases	575	308	-	883
Other non-cancellable leases				
Non-cancellable contracts for the supply of goods and services				
Other operating commitments				
Total Operating Commitments	575	308	-	883
Total Commitments	575	308	-	883

Note 21: Related Party and Key Management Personnel Disclosures

The Judicial Administration is a wholly owned entity of the government from which it derives a major source of its revenue. The Judicial Administration and its key management personnel transact with other government entities on a regular basis. These transactions were provided free of cost during the financial year ended 30 June 2016 and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions.

Description	2015/16 Budget \$000	2014/15 Forecast \$000	2013/14 Actual \$000
Salaries and other short-term employee benefits	666	638	646
Past employee benefits			
Other long-term benefits			
Termination benefits			
Loans			
Total	666	638	646

Note 22: 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 Office of 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 Office of the Judicial Administration financial liabilities (creditors and payables) will be settled in less than six months from the date of these financial statements.

APPENDICES

Entities within the Judicial Administration

Entity	Head
Judicial Administration	Chief Justice

Definition of Output Codes within the Judicial Administration

CODES	DESCRIPTION
JUD	110201: Judicial Administration

ANNUAL BUDGET STATEMENT

OFFICE OF THE AUDITOR GENERAL

FOR THE FINANCIAL YEAR

ENDING 30 JUNE 2016

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

CONTENT

STATEMENTS: STATEMENT OF MINISTER/ OFFICIAL MEMBER AND CHIEF OFFICER

PART A: Ownership Performance

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

PART B: Output Performance

5. Outputs to be Delivered
6. Payment Arrangements

APPENDIX: Forecast Financial Statements

STATEMENT OF THE CHAIRMAN OF THE PUBLIC ACCOUNTS COMMITTEE

I confirm that the draft Annual Budget Statement and the draft Purchase Agreements reflect the outputs I wish to purchase in the 2015/16 financial year. The Draft Annual Budget Statement and the draft Ownership performance I want to be delivered in the 2015/16 financial year.

I also confirm that the Draft Annual Plan and Estimates includes the various measures I am planning to enforce during the 2015/16 financial year.

Mr. Roy McTaggart
Chairman of the Public Accounts Committee

Office of the Auditor General

[] [] 2015

STATEMENT OF THE AUDITOR GENERAL

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. Alastair Swarbrick
Chief Officer

Office of the Auditor General

[] [] 2015

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General Nature of Activities

The *Cayman Islands 2009 Constitution* requires that there shall be an Auditor General who shall have “The power and responsibility to audit the public accounts of the Cayman Islands and the accounts and financial dealings of all authorities, offices and departments of Government and of all courts, and power to undertake value for money investigations in respect of the activities of such authorities, offices and departments”.

It further states that “In the exercise of his or her functions, the Auditor General (and any person acting on his or her behalf in the exercise of those functions) shall not be subject to the direction or control of any other person or authority, save that the Auditor General is answerable to the Public Accounts Committee of the Legislative Assembly and must attend upon the Committee at its request.” The powers and duties of the Auditor General are further set out in the *Public Management and Finance Law (2013 Revision)*.

In our own strategic plan document, we have outlined the vision, mission and core values that underpin how we will achieve our results.

Vision: To help the public service spend wisely

Mission: To deliver independent, high quality public sector audit that promotes accountability, transparency and integrity in the use of public resources.

Four core values:

- *Professional* – competently carrying out independent and objective work, always striving to deliver a quality service
- *Respect* – treating our employees, client and stakeholders with respect and dignity
- *Integrity* – conducting our work ethically, in a manner that creates confidence and trust in what we do
- *Transparent* – accountability and transparency in the operations of the OAG

Our vision, mission and values provide the overarching framework for our strategic objectives and related activities in our Strategic Plan.

We have also developed performance measures for the Members of the Legislative Assembly to assess our performance and the extent to which we have achieved our plans. The performance measures are grouped in three areas:

Quality of our operations:

- Number of audits carried out within budget and that meet deadlines
- Staff satisfaction using surveys
- Results of internal quality assurance reviews and external peer reviews
- Results of external financial statement audit and contracted internal and HR audits

Quality of our outputs:

- Number of the auditor general's recommendations accepted for implementation
- Number of recommendations implemented by government
- Results of internal quality assurance reviews
- Results of external peer reviews

Effectiveness of our work:

- MLAs (and possibly PAC members separately) surveyed believe our work over the last year promoted efficient and accountable government
- Quality of financial statements produced by the Government
- Government officials find our work (performance and financial audits, training, advice, support for government initiatives, etc.) adding value to their efforts
- Public perception of the OAG

Scope of Activities

The Office of the Auditor General is the independent **“Watchdog of Government Spending”** working on behalf of the Legislative Assembly and the wider public. We undertake this role on a day to day basis by three main categories of work:

- Financial statement audits – includes the Entire Public Sector (EPS) consolidated financial statements, and each ministry, portfolio, office, statutory authority, government company and certain non-public funds.
- Performance audits and public interest reports which promote the efficient, effective and economic use of resources across ministries, portfolios, offices, statutory authorities and government companies.
- Support and assistance to the Public Accounts Committee (PAC) of the Legislative Assembly.

We provide support services to Hazard Management Cayman Islands, and the Auditor General is a member of the Anti-Corruption Commission and Auditor Oversight Authority. In addition, we sit as advisors on ad-hoc government committees for the development of legislation and other matters.

Customers and Location of Activities

Customers: The Legislative Assembly and the Public Accounts Committee.

Audit clients: All ministries, portfolios, offices, statutory authorities and government companies.

Locations: Office of the Auditor General, Grand Cayman, Cayman Islands; client offices.

2. STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the Office of the Auditor General for the 2015/16 and the subsequent two years are as follows:

- To **strengthen** the accountability, transparency, integrity and delivery of **public services** through high quality audits by:
 - Delivering our core business more effectively and efficiently
 - Increasing the impact of our work and add value
 - Encourage the public sector to respond effectively to our work
 - Ensuring the Office is truly independent of Government
- To **demonstrate** ongoing **relevance** to the people of the Cayman Islands, Legislative Assembly and other stakeholders by:
 - Engaging effectively with our stakeholders
 - Working effectively with our key stakeholders
- To encourage improvement through **leading by example** by:
 - Being a well governed and transparent organisation
 - Being a well organised and sustainable organisation
 - Having a motivated, high performing and skilled workforce
 - Using technology to improve our performance and enhance security
 - Ongoing development of our corporate office and audit practices
 - Supporting the development of public audit across the region

3. OWNERSHIP PERFORMANCE TARGETS

The ownership performance targets for the Office of the Auditor General for the 2015/16 financial year are as follows:

3.1. FINANCIAL PERFORMANCE

FINANCIAL PERFORMANCE MEASURE	2015/16 Budget \$000	2014/15 Forecast \$000
Revenue from PAC	664	575
Revenue from ministries, portfolios, statutory authorities, government companies	2,016	1,722
Revenue from others	-	-
Surplus/deficit from outputs	-	-
Ownership expenses	-	-
Operating Surplus/Deficit	291	62
Net Worth	669	669
Cash flows from operating activities	296	96
Cash flows from investing activities	(22)	(27)
Cash flows from financing activities	(62)	-
Change in cash balances	212	69

FINANCIAL PERFORMANCE RATIO	2015/16 Budget %	2014/15 Forecast %
Current Assets : Current Liabilities (Working Capital)	227	354
Total Assets : Total Liabilities	236	369

3.2 MAINTENANCE OF CAPABILITY

Human Capital Measures		2015/16 Budget	2014/15 Forecast
Total full time equivalent staff employed at 30 June		22	19
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		7	9
Professional and technical staff		7	5
Clerical and labourer staff		5	7
Changes to human resource levels:	The Office is planning to restructure so it can meet the challenges of a changing environment, build capacity for succession planning and ensure compliance with new developments in professional standards. Encourage Caymanians to work for the Office by developing a professional training program for Caymanian graduates. With these two developments there will be a need to increase the staff complement. We will achieve this by reallocating funds from general operating expenses to personnel as a result of less reliance on consultants, attracting funding from international agencies for part of one employee's duties and a small increase in expenditure funded through current operating revenues.		

SUMMARY OF ESTABLISHMENT

Position	2015/16 Budget	2014/15 Forecast
Auditor General	1	1
Deputy Auditor General and Information Manager	1	1
Audit Directors	2	2
Audit Managers	3	-
Finance and Administrative Manager	1	1
Audit Project Leaders	10	12
Auditors	3	1
Executive Officer	1	1
TOTAL	22	19

Physical Capital Measures	2015/16 Budget	2014/15 Forecast
Value of total assets	\$1,162,000	\$918,000
Asset replacements: total assets	2%	3%
Book value of assets: initial cost of those assets	36%	30%
Depreciation: cash flow on asset purchases	64%	44%
Changes to asset management policies	None	Moved into new premises; otherwise no changes to management policies

Major <u>New</u> Entity Capital Expenditures for the Year	2015/16 Budget \$
Computers	7,400
Printer	15,000

3.3 Risk Management

Key risks faced by the Office	Change in status from 2014/15	Actions to manage risk	Financial value of risk
The reputation and credibility of the Office are adversely affected due to external factors that impact our ability to meet our mandate and comply with the requirements of the PMFL The independence of the OAG is compromised due to pressure / interference from external forces in the mandate and operations of the OAG	New	Internal activity: • Develop / implement Auditor General's Law External activity: • Maintaining relationships with key stakeholders including Government, senior officers, PAC, Legislative Assembly, Governor and FCO • Effective media engagement	Not quantifiable
The impact of our work is undermined due to Legislative scrutiny operating ineffectively and limited pressure on Government to be accountable.	New	External activity: • Managing key relationships with the PAC and support its effective development. • Influencing other key stakeholders to hold government accountable. • Focusing audit work on areas that matter to stakeholders	Not quantifiable
The ability of the OAG to report the results of our work in public is constrained, limiting its impact and relevance, and undermining accountability and transparency in the use of public resources.	New	Internal activity: • Position paper • Development of Auditor General Law including provisions regarding public reporting • Case studies on public reporting in other jurisdictions External activity: • Engaging key stakeholders on the importance of public reporting. • Effective media engagement	Not quantifiable

Key risks faced by the Office	Change in status from 2014/15	Actions to manage risk	Financial value of risk
The security of the OAG's files, communications and information is compromised.	New	Internal activity: • Increase physical access controls to the Office and ensure access is restricted to authorised persons • Implement Caseware audit security tools • Procure a security audit for the Office • Develop and implement an Information Management policy • Review options for improved confidentiality and security of electronic data either through a separate network on Government servers or externally.	Not quantifiable
The financial resources available to the OAG affect its ability to deliver its mandate.	New	Internal activity: • Develop / implement Auditor General's Act • Develop strategy to advocate the position of the OAG • Work with other Commissioners and independent institutions to develop strategies for ensuring sustainability and sharing services External activity: • Engagement with PAC, BMU and other relevant stakeholders	Not quantifiable
Loss of key staff due to legislation and/or government policy adversely affecting: the status of staff and/or their dependents; opportunities for progression; and the ability of the OAG to provide appropriate rewards.	New	Internal activity: • Develop / implement Auditor General's Act • Monitoring the status of staff/and their dependents • Provision of training and personal development opportunities • Job description review and evaluation • Strategic organizational review • Succession planning External activity: • Further engagement of key stakeholders	Not quantifiable

4. EQUITY INVESTMENTS AND WITHDRAWALS

Equity Movement	2015/16 Budget \$	2014/15 Forecast \$
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	\$664,000	
Description Audit reports and advice to the Public Accounts Committee (PAC) and other Legislative Committees relating to: - General reports on: 1) Management of executive financial transactions; 2) financial management of Entire Public Sector (EPS) or of any ministry, portfolio, office, statutory authority or government company; - Performance audit reports on the economy, efficiency and effectiveness of any ministry, portfolio, office, statutory authority or government company; and - Public interest reports on other matters 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)		2015/16 Budget	2014/15 Forecast
		6-8	6-8
		1-3	1-3
		100%	100%
		100%	100%
		80-100%	N/A%
		100%	40-60%
		100%	100%
		100%	100%
		Cost	\$664,000
Related Broad Outcome: 8. Culture of Good Governance			

AUD 8	Support Services to the National Emergency Operations Centre and Hazard Management	\$0
Description Oversight and monitoring the distribution of international aid donated to the Government through the Logistics Support System (LSS) will be provided in the event of a natural disaster.		
Measures Quantity - Number of Memo of Understanding (MOU) updated - Number of training sessions provided/attended on LSS - Number of Hazard Management Plan Report updated - Number of relief support services provided through the National Emergency Operations Centre due to a disaster Quality - MOUs are prepared by senior management and agreed and signed off by the Auditor General - LSS training evaluation rated as good to very good by the participants - Hazard Management Plan prepared in accordance with the Hazard Management Cayman Islands standards - Relief support services provided to the standards required by Hazard Management Cayman Islands Timeliness - MOU signed off by mid-June - LSS training session held by end of May - Hazard Management Plan submitted by May 31 - Relief Support services provided within two days of the disaster Location Cayman Islands Cost	2015/16 Budget - 1 1 0 0% 80-100% 100% N/A N/A 100% 100% 100% N/A N/A \$0	2014/15 Forecast 3 1 1 0 100% 80% 100% N/A% 100% 100% 100% N/A% 100% \$6,000
Related Broad Outcome: 8. Culture of Good Governance		

Change in operations: In 2015-16, the Office does not plan to be involved in providing advice to Hazard Management Cayman Islands and leading the Support Services Group. However, the Office will continue to provide oversight and monitoring of the distribution of international aid donated to the Government through LSS. These preparation costs will be absorbed as part of our overhead costs. In cases of emergency a supplemental appropriation will be requested if necessary.

6. PAYMENT ARRANGEMENTS

Cabinet 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.

Table 1: Expected Invoice Profile

MONTH	AUD 2 \$
July	45,000
August	55,000
September	40,000
October	25,000
November	25,000
December	15,000
January	44,000
February	85,000
March	80,000
April	85,000
May	85,000
June	80,000
TOTAL	664,000



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 Finance Law (2013 Revision).

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

To the best of my knowledge the statements are:

- a. Complete and reliable;
- b. Fairly reflect the forecast financial position as at 30th June 2016 and performance for the 2015/16 financial year; and
- c. Comply with generally accepted accounting practice.

Mr. Alastair Swarbick, MA (Hons), CPFA
Chief Officer

Office of the Auditor General

30 June 2015

OFFICE OF THE AUDITOR GENERAL
FORECAST STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2016

	Note	2015/16 Budget \$000	2014/15 Forecast \$000	2013/14 Actual \$000
Current Assets				
Cash and cash equivalents	1	687	475	406
Accounts receivable	2	428	404	420
Prepayments		2	2	4
Total Current Assets		1,117	881	830
Non-Current Assets				
Property, plant and equipment	3	45	37	23
Total Non-Current Assets		45	37	23
Total Assets		1,162	918	853
Current Liabilities				
Accounts payable	4	28	28	32
Employee entitlements	5	174	159	152
Surplus Payable	6	291	62	-
Total Current Liabilities		493	249	184
Non-Current Liabilities				
Employee entitlements		-	-	-
Other non-current liabilities		-	-	-
Total Non-Current Liabilities		-	-	-
Total Liabilities		493	249	184
TOTAL ASSETS LESS TOTAL LIABILITIES		669	669	669
Net worth				
Contributed capital	7	688	688	688
Asset revaluation reserve		-	-	-
Accumulated (deficits)		(19)	(19)	(19)
Total Net Worth		669	669	669

The accounting policies and notes on pages 20 to 28 form part of these forecasted financial statements.

OFFICE OF THE AUDITOR GENERAL
FORECAST STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 30 JUNE 2016

	Note	2015/16 Budget \$000	2014/15 Forecast \$0000	2014/15 Actual \$000
Revenue				
Audit services provided to Public Accounts Committee		664	575	616
Audit services provided to other government agencies		2,016	1,722	1,437
Total Operating Revenue		2,680	2,297	2,053
Operating Expenses				
Personnel costs	8	1,926	1,784	1,768
Operating Expenses	9	449	439	434
Depreciation	3	14	12	12
Total Operating Expenses		2,389	2,235	2,214
Net Surplus/(Deficit) for the period		291	62	(161)

OFFICE OF THE AUDITOR GENERAL
FORECAST STATEMENT OF CHANGES IN NET ASSETS / EQUITY
FOR THE YEAR ENDED 30 JUNE 2016

	Note	2015/16 Budget \$000	2014/15 Forecast \$000	2013/14 Actual \$000
Opening balance net assets/equity		669	669	688
Net surplus / (deficit)		291	62	(161)
Property revaluations		-	-	-
Investment revaluations		-	-	-
Net revaluations during the period		-	-	-
Total recognised revenues and expenses		291	62	(161)
Equity investment / contributed goods & services		-	-	-
Surplus payable offset against accumulated deficits	6	-	-	142
Repayment of surplus	6	(291)	(62)	-
Capital withdrawal		-	-	-
Closing balance net assets/equity		669	669	669

The accounting policies and notes on pages 20 to 28 form part of these forecasted financial statements.

OFFICE OF THE AUDITOR GENERAL
FORECAST STATEMENT OF CASH FLOWS
FOR YEAR ENDED 30 JUNE 2016

	Note	2015/16 Budget \$000	2014/15 Forecast \$000	2013/14 Actual \$000
CASH FLOWS FROM OPERATING ACTIVITIES				
<i>Receipts</i>				
Audit services provided to Public Accounts Committee		664	705	664
Audit services provided to other government agencies		1,992	1,608	1,619
<i>Payments</i>				
Personnel costs		(1,911)	(1,776)	(1,730)
Suppliers		(449)	(441)	(423)
Net cash flows from operating activities	10	296	96	130
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of non-current assets	3	(22)	(27)	(12)
Net cash flows from investing activities		(22)	(27)	(12)
CASH FLOWS FROM FINANCING ACTIVITIES				
Equity investment		-	-	-
Repayment of surplus		(62)	-	(77)
Capital withdrawal		-	-	-
Net cash flows from financing activities		(62)	-	(77)
<i>Net increase in cash and cash equivalents</i>		212	69	41
Cash and cash equivalents at beginning of period		475	406	365
Cash and cash equivalents at end of period	1	687	475	406

The accounting policies and notes on pages 20 to 28 form part of these forecasted financial statements.

**OFFICE OF THE AUDITOR GENERAL
STATEMENT OF ACCOUNTING POLICIES
FOR YEAR ENDED 30 JUNE 2016**
(Expressed in Cayman Islands dollars)

Background Information

The Office of the Auditor General (the “Office”) is 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 Revision)* (“PMFL”). The main source of revenue is audit services provided to the Cayman Islands Government (“the Government”). The Office is dependent on this source of income to continue its operations. Some of the audit services are undertaken by private sector auditors on behalf the Auditor General.

The Office of the Auditor General is located on the Third Floor, Anderson Square, Shedden Road, George Town, Grand Cayman. As at 30 June 2016, the Office budgets to have 22 employees (2015 forecast: 19).

General Accounting Policies

Reporting entity

These forecast financial statements are for the Office of the Auditor General.

Basis of preparation

The forecast financial statements have been prepared in accordance with International Public Sector Accounting Standards (IPSASs) using the accrual basis of accounting.

The forecast financial statements have been prepared on a going concern basis and the accounting policies set out below have been applied consistently to all periods presented. The forecast financial statements are presented in Cayman Islands dollars using the historical cost basis of accounting.

Reporting Period

The reporting period is the twelve months ended 30 June 2016.

Judgement and Estimates

The preparation of forecast financial statements in conformity with IPSAS requires judgments, estimates, and assumptions affecting the application of policies and reported amounts of assets and liabilities, revenue and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the reporting period that is affected by those revisions. It is forecasted as at 30 June 2016 and 30 June 2015, no reliable fair value estimate of contributed goods and services provided by Government entities can be made and therefore no estimated amounts are recorded in these forecast financial statements.

Specific Accounting Policies

Revenue

Audit Services Revenue

The Office derives its revenue from the Public Accounts Committee (“PAC”) and other government entities for audit services provided according to the provisions in the PMFL. These services are defined in the PMFL, which includes financial statement audit work, other assurance work and special investigations undertaken on the initiative of the Auditor General or at the request of the Legislative Assembly or any of its committees or subcommittees. Audit services revenue is recognised in the accounting period in which it is earned.

Expenses

General

Expenses are recognised when incurred on the accrual basis of accounting. In addition, an expense is recognized for the consumption of the estimated fair value of contributed goods and services received, when an estimate can realistically be made.

Depreciation

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

Operating Leases

Leases are classified as operating leases when a significant portion of the risks and rewards of ownership are retained by the lessor. Payments made under the operating leases are recognized as an expense on a straight line basis over the lease term.

Assets

Cash and cash equivalents

Cash and cash equivalents include cash held in two bank accounts in the name of the Office of the Auditor General maintained with the Royal Bank of Canada in the Cayman Islands and a petty cash fund.

Accounts Receivables

Accounts receivables are recognised initially at fair value and are subsequently measured at amortized cost less a provision for impairment. A provision for impairment of accounts receivables is established when there is objective evidence that the Office will not be able to collect all amounts due according to the original terms of the receivables. Significant delays in payments are considered indicators that the receivable may be impaired. The amount of the provision is the difference between the asset's carrying amount and the present value of estimated future cash flows, discounted at the original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account, and the amount of the loss is recognised in the statement of financial performance. When an accounts receivable is uncollectible, it is written off against the allowance account for accounts receivable. Subsequent recoveries of amounts previously written off are recognized in future periods as revenue in the year in which it is collected.

Work in Progress

Work in progress represents time spent performing contracted services that has not yet been billed. Work in progress is stated at net realisable value.

Property, Plant and Equipment

Property, plant and equipment are carried at historical cost (which includes acquisition cost) less accumulated depreciation and are depreciated on the straight line basis at the following rates and estimated useful lives:

Leasehold Improvements:	over the remaining life of the lease
Furniture and fittings:	6.66% (15 years) to 20% (5 years)
Computer Equipment:	33.33% (3 years)
Office Equipment :	10% (10 years) to 33.33% (3 years)

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at the period end. Assets that are subject to amortisation are reviewed for impairment whenever events of changes in circumstances indicate that the carrying amount may not be recoverable. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amounts. The recoverable amount is the higher of the asset's fair value less costs to sell and its value for use in service.

Liabilities

Accounts Payable

Accounts payable are recognised initially at fair value and subsequently measured at amortized cost.

Employee Benefits

a) Annual Leave entitlement

Annual leave due, but not taken, is recognized as a current liability at the current rates of pay.

b) Pension Obligations

Pension contributions for employees of the Office are paid to the Public Service Pensions Fund (the "Fund"). The Fund is administered by the Public Service Pensions Board and is operated as a multi-employer non-contributory Fund, whereby the employer pays both employer and employee contributions. Pension contributions are included in personnel costs in the statement of financial performance. All employees of the Office belong to the defined contribution plan.

Surplus Payable

Pursuant to the Public Management & Finance Law (2013 Revision) section 39 (3)(f) the Office may "retain such part of its net operating surplus as is determined by the Minister of Finance". Under section 67 of the PMFL every reference to a minister is to be interpreted as a reference to Public Accounts Committee (PAC). When surpluses arise these are booked as a payable to the Cayman Islands Government, unless the PAC directs that the surplus can be retained.

Provisions

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

Contributed Capital

Contributed capital relates to initial working capital and start up cash provided to the Office, equity injections for fixed asset acquisitions that are funded by the Cayman Islands Government and contributed goods and services provided by Cayman Islands Government entities to the Office.

Foreign Exchange

Monetary assets and liabilities denominated in foreign currencies are translated into Cayman Islands dollars at the exchange rate prevailing on the statement of financial position date. Revenue and expense items denominated in foreign currencies are translated in Cayman Islands dollars at the exchange rate prevailing on the transaction date. Gains and losses on translation are included in the statement of financial performance.

OFFICE OF THE AUDITOR GENERAL
NOTES TO THE FORECAST FINANCIAL STATEMENTS
FOR YEAR ENDED 30 JUNE 2016
(Expressed in Cayman Islands dollars)

Note 1: Cash and Cash Equivalents

Description	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Bank accounts	687	475	406
Total Cash and Cash Equivalents	687	475	406

Note 2: Accounts Receivable and Work In Progress

	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Audit Services to PAC (accounts receivable)	85	65	97
Audit Services to PAC (work in progress)	80	65	78
Audit Services to other government agencies (accounts receivable)	63	124	144
Audit Services to other government agencies (work in progress)	200	150	101
Total Gross	428	404	420
Less provision for doubtful debts	-	-	-
Total Net	428	404	420

Aging Analysis of Accounts Receivable and Work In Progress

	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Current			
Current (WIP)	280	215	179
Past due 1-30 days	120	150	159
Past due 31-60 days	28	39	6
Past due 61-90 days	-	-	5
Past due 91-180 days	-	-	24
Past due 181-365 days	-	-	47
Non-Current			
Past due 1 year and above			-
Total	428	404	420

OFFICE OF THE AUDITOR GENERAL
NOTES TO THE FORECAST FINANCIAL STATEMENTS
FOR YEAR ENDED 30 JUNE 2016
(Expressed in Cayman Islands dollars)

Note 3: Property, plant and Equipment

Cost of Property, plant and equipment

	Furniture and Fittings \$000	Office Equipment \$000	Computer Equipment \$000	Leasehold Improvements \$000	Forecast Total \$000
Cost					
Balance as at July 1 2014	66	28	40	4	138
Additions	4	4	6	13	27
Disposal	(15)	(6)	(18)	(4)	(43)
Balance as at June 30, 2015	55	26	28	13	122
<u>Accumulated Depreciation</u>					
Balance as at July 1, 2014	56	27	29	4	116
Disposal	(15)	(6)	(18)	(4)	(43)
Depreciation charge for the year	3	1	6	2	12
Balance as at June 30, 2015	44	22	17	2	85
Net Book Value at June 30, 2015	11	4	11	11	37

	Furniture and Fittings \$000	Office Equipment \$000	Computer Equipment \$000	Leasehold Improvements \$000	Forecast Total \$000
Cost					
Balance as at July 1, 2015	55	26	28	13	122
Additions	-	15	7	-	22
Disposal	-	(16)	(3)	-	(19)
Balance as at June 30, 2016	55	25	32	13	125
<u>Accumulated Depreciation</u>					
Balance as at July 1, 2015	44	22	17	2	85
Disposal	-	(16)	(3)	-	(19)
Depreciation charge for the year	1	2	8	3	14
Balance as at June 30, 2016	45	8	22	5	80
Net Book Value at June 30, 2015	10	17	10	8	45

OFFICE OF THE AUDITOR GENERAL
NOTES TO THE FORECAST FINANCIAL STATEMENTS
FOR YEAR ENDED 30 JUNE 2016
(Expressed in Cayman Islands dollars)

Note 4: Accounts Payable

	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Trade Creditors	14	14	18
Accruals	14	14	14
Total Accounts Payable	28	28	32

Note 5: Employee Entitlements (Current)

	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Annual Leave	116	113	114
Time Off in Lieu	58	46	38
Total Employee Entitlements	174	159	152

Note 6: Surplus Payable

	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Surplus Payable	291	62	-
Total Surplus Payable	291	62	-

In September 2014, the Chairman of Public Accounts Committee on behalf of PAC communicated that the Office could offset the 2013-14 deficit against previous year's surplus; therefore, no surplus payable was recorded as at 30 June 2014. For the years ending 30 June 2015 and 30 June 2016 no decision has been made in regards to whether the Office can retain the surpluses achieved in those years. Therefore, the Office has accrued the gross surplus as a payable for the 30 June 2015 and 30 June 2016 year end.

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.

	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Opening Net Assets/Equity 2004/05	103	103	103
Equity Injections	404	404	404
Contributed Goods & Services (2010/11)	181	181	181
Total Employee Entitlements	688	688	688

OFFICE OF THE AUDITOR GENERAL
NOTES TO THE FORECAST FINANCIAL STATEMENTS
FOR YEAR ENDED 30 JUNE 2016
(Expressed in Cayman Islands dollars)

Note 8: Personnel Costs

Description	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Salaries and allowances (including employee pension contributions)	1,580	1,504	1,499
Health insurance	221	205	191
Employer pension expense	78	74	77
Other personnel costs	47	1	1
Total Personnel Costs	1,926	1,784	1,768

Note 9: Operating Expenses

Description	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Professional fees	150	188	163
Operating lease rentals	104	98	129
Legal Fees	35	13	12
Utilities	27	26	25
Software licensing fees	21	18	12
Other goods and services	27	27	18
Travel and subsistence	26	23	23
Training	23	17	23
Audit fees	14	14	14
Janitorial services	12	11	11
Computer and communication supplies	5	1	1
Insurance	5	3	3
Total Supplies and consumables	449	439	434

Professional fees include payments made to consultants for performance and IT audits and for professional dues.

Note 10: Reconciliation of Operating Surplus to Cash Flows From Operating Activities

Description	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Operating surplus / (deficit)	291	62	(161)
Non-cash movements			
Depreciation	14	12	12
Increase / (Decrease) in payables/accruals	15	3	50
(Increase) / Decrease in receivables	(24)	16	230
(Increase) / Decrease in prepayments	-	2	(1)
Net cash flows from operating activities	296	95	130

OFFICE OF THE AUDITOR GENERAL
NOTES TO THE FORECAST FINANCIAL STATEMENTS
FOR YEAR ENDED 30 JUNE 2016
(Expressed in Cayman Islands dollars)

Note 11: Commitments

For 2015-16, the Office has budgeted \$3k (2014/15 forecast: \$3k) for five parking spots that are leased for its employees on a month to month basis.

On 1 November 2014, the Office entered into a 5 year non-cancellable accommodation lease with Beaufort Investments Ltd. The lease expires on 31 October 2019 with an option to renew for a further 5 years at prevailing market rates at that time.

Type	One year or less	One to five Years	Over five Years	2016 Total	2015 Total
Operating Commitments:					
Non-cancellable Accommodation leases	101	235	-	336	438

Note 12: Contingent Liabilities

As at the 30 June 2016 there are no forecasted quantifiable and non-quantifiable contingent liabilities (30 June 2015: no forecasted contingent liabilities) and therefore no contingent liabilities have been provided for in these forecasted financial statements.

Note 13: Related Party Transactions

There is to be no inter-agency charges for goods and services (human resource services, financial support services, legal services, computer hardware & systems support services, and software licensing fees) provided amongst the various core government entities, except for the audit fees that we bill. The Office is unable to make an estimate of the fair value of these contributed goods and services received for 2015/16, 2014/15 and 2013/14.

Key Management Personnel

We are budgeting for four personnel at the senior management level (2015: 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 2015/16 is forecasted to be \$532k (2014/15 forecast: \$554k). There are no budgeted loans to be made to key management personnel or their close family members in 2015/16 (2014/15 forecast: \$0).

**OFFICE OF THE AUDITOR GENERAL
NOTES TO THE FORECAST FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2016**
(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 2016 and 2015, no provision for doubtful debts will be made as none of these assets are anticipated to be impaired and management considers these debts to be recoverable in full. Notwithstanding the concentration risk in relation to accounts receivables, management does not consider the Office to be exposed to significant credit risk as all of the counterparties are Government entities.

The carrying amount of financial assets recorded in the forecasted financial statements represents the Office's maximum exposure to credit risk. No collateral is required from debtors.

Liquidity Risk

Liquidity risk is the risk that the Office is unable to meet its payment obligations associated with its financial liabilities when they are due.

The ability of the Office to meet its debts and obligations is dependent upon its ability to collect the debts outstanding to the Office in a timely basis. Management manages liquidity risk through monitoring cash flows from debtors, maximizing days credit taken from suppliers if needed, and if the circumstances required it to obtain funding from Government to temporarily fund any shortfalls the Office would have with its own cash flows. Forecasted as at 30 June 2016 and 2015, all of the financial liabilities are anticipated to be due within three months of the year end dates.

Note 15: Financial Instruments – Fair Values

As at 30 June 2016 and 2015, 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 2016**

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

CONTENT

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PART A: Ownership Performance

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

PART B: Output Performance

5. Outputs to be Delivered
6. Payment Arrangements

APPENDIX: Forecast Financial Statements

STATEMENT OF THE 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 2015/16 financial year. The Draft Annual Budget Statement and the draft Ownership performance I want to be delivered in the 2015/16 financial year.

I also confirm that the Draft Annual Plan and Estimates includes the various measures I am planning to enforce during the 2015/16 financial year.

Mr. Ezzard Miller
Chairman of the Financial Oversight Committee
Office of the Complaints Commissioner

[] [] 2015

STATEMENT OF 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. Bridgette Von Gerhardt
Acting Chief Officer
Office of the Complaints Commissioner

[] [] 2015

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 for the 2015/16 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 2015/16 financial year are as follows:

3.1. FINANCIAL PERFORMANCE

FINANCIAL PERFORMANCE MEASURE	2015/16 Budget \$	2014/15 Forecast \$
Revenue from Cabinet	783,000	767,000
Revenue from ministries, portfolios, statutory authorities, government companies		
Revenue from others		
Surplus/deficit from outputs		
Ownership expenses	783,000	767,000
Operating Surplus/Deficit		
Net Worth	158,000	158,000
Cash flows from operating activities	6,000	80,000
Cash flows from investing activities		
Cash flows from financing activities	(94,000)	(80,000)
Change in cash balances	(88,000)	-

FINANCIAL PERFORMANCE RATIO	2015/16 Budget %	2014/15 Forecast %
Current Assets : Current Liabilities	4.244	2.029
Total Assets : Total Liabilities	4.511	2.153

3.2 MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2015/16 Budget	2014/15 Forecast
Total Full Time Equivalent Staff Employed	6	5
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		

SUMMARY OF ESTABLISHMENT

POSITION	2015/16 Budget	2014/15 Forecast
Complaints Commissioner	1	0
Administrative and Investigative Officer	1	1
Complaints Investigator	2	2
Executive Assistant to the Commissioner	1	1
Intake Officer	1	1
Total	6	5

Physical Capital Measures	2015/16 Budget	2014/15 Forecast
Value of total assets	\$203,000	\$295,000
Asset replacements: total assets	-	-
Book value of assets: initial cost of those assets	0.480	0.680%
Depreciation: cash flow on asset purchases	-	-
Changes to asset management policies		

4. EQUITY INVESTMENTS AND WITHDRAWALS

Equity Movement	2015/16 Budget \$	2014/15 Forecast \$
Equity Investment from Cabinet into the <i>Office of the Complaints Commissioner</i>	-	-
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	\$535,241
Description Investigations of written complaints includes: • Enquiries, advice and guidance to the public that do not result in a formal investigation • Investigate written complaints made regarding injustice cause by improper, unreasonable or inadequate administrative conduct on the part of any Ministry/Portfolio and respective department, unit and section, Government owed company and statutory authority; and • Undertake public interest investigation		
Measures 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		2015/16 Budget 200-350 30-60 1-3 100% 100% 100% 90-100% 95-100% 95-100% 80-100% 100% \$535,241
		2014/15 Forecast 328 70 - 100% 100% 100% 90-100% 95-100% 95-100% 80-100% 100% \$534,367
Related Broad Outcome:		

OCC 2	Monitor the Implementation of the Commissioner’s Recommendations	\$141,225
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	2015/16 Budget	2014/15 Forecast
Quantity		
- Number of recommendations to be monitored - Number of special reports delivered to the Clerk of the Financial Oversight Committee of the Office of the Complaints Commissioner	20-50 1-3	30 -
Quality		
- All monitoring carried out by suitably qualified and trained staff - All Reports to be signed off by the Complaints Commissioner or Acting Commissioner - All recommendations monitored in accordance with the parameters established by the Complaints Commissioner Law (2006 Revision)	80-100% 80-100% 80-100%	100% 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 - Special Reports submitted to the Clerk of the Legislative Assembly Committee within one month of the Complaints Commissioner determining that no adequate action has been undertaken or evidence found of breach of duty or criminal offence	80-100% 80-100%	80-100% 80-100%
Location		
Cayman Islands	100%	100%
Cost	\$141,225	\$133,345
Related Broad Outcome:		

OCC 3	Policy Advice	\$13,036
Description Provision of policy advice on matters with the scope of activities of the Office of the Complaints Commissioner.		
Measures Quantity - Number of meetings attended to provide strategic advice - Number of reports including statistical information - Number of Anti-corruption Law task force meetings attended 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 - All reports will be appropriately researched, employing the necessary analytical techniques to ensure the production of comprehensive and complete reports - All reports will be prepared with due processional care and will define issues clearly and succinctly as directed by the Commissioner - Reports will provide relevant and accurate information, which is clearly and succinctly presented and written by qualified and trained staff Timeliness - Attendance at meetings by the Commissioner or delegate within the agreed time frame when meetings are called - 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 - Reports processed in accordance with the guidelines and within the time frames established by the Chairman of the Oversight Committee and the Commissioner Location Cayman Islands	2015/16 Budget 1-4 1-4 1-5 100% 100% 100% 100% 95-100% 95-100% 95-100% 100% \$13,036	2014/15 Forecast 29 4 8 100% 100% 100% 100% 95-100% 95-100% 95-100% 100% \$12,092
Related Broad Outcome:		

OCC 5	Public Education Outreach	\$93,909
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 update 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	2015/16 Budget	2014/15 Forecast
	10-12	11
	1-5	5
	10-15	11
	80-100%	80-100%
	80-100%	80-100%
	80-100%	80-100%
	80-100%	80-100%
	80-100%	80-100%
	80-100%	80-100%
100%	100%	
\$93,909	\$86,896	
Related Broad Outcome:		

6. PAYMENT ARRANGEMENTS

Cabinet will pay the *Office of the Complaint Commissioner* or 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 Oversight Committee. The invoice will contain sufficient evidence of the outputs delivered for the Chairman to be able to satisfy himself that the outputs have in fact been delivered.

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

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	OCC 1 \$	OCC 2 \$	OCC 3 \$	OCC 5
July	44,603	11,769	1,086	7,826
August	44,603	11,769	1,086	7,826
September	44,603	11,769	1,086	7,826
October	44,603	11,769	1,086	7,826
November	44,603	11,769	1,086	7,826
December	44,603	11,769	1,086	7,826
January	44,603	11,769	1,086	7,826
February	44,603	11,769	1,086	7,826
March	44,603	11,769	1,086	7,826
April	44,603	11,769	1,086	7,826
May	44,603	11,769	1,086	7,826
June	44,608	11,766	1,086	7,823
TOTAL	535,241	141,225	13,036	93,909



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

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

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

To the best of my knowledge the statements are:

- a. Complete and reliable;
- b. Fairly reflect the forecast financial position as at 30th June 2016 and performance for the 2015/16 financial year; and
- c. Comply with generally accepted accounting practice.

Mrs. Bridgette Von Gerhardt
Acting Chief Officer

Office of the Complaints Commissioner

30 June 2015

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2016	Note	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Current Assets				
Cash and cash equivalents	1	121	209	209
Marketable securities				
Trade receivables	2	65	64	127
Other receivables	2			
Inventories	3			
Investment	4			
Prepayments	5	5	5	14
Total Current Assets		191	278	350
Non-Current Assets				
Trade receivables	3			
Other receivables	3			
Inventories	4			
Intangible Assets	6	4	5	6
Property, plant and equipment	6	8	12	17
Total Non-Current Assets		12	17	23
Total Assets		203	295	373
Current Liabilities				
Trade payable	7	6	6	20
Other payables and accruals	7	21	21	5
Bank overdraft	2			
Unearned revenue				
Employee entitlements	9	18	16	16
Repayment of surplus		-	94	174
Total Current Liabilities		45	137	215
Non-Current Liabilities				
Trade payables	7			
Other payables and accruals	7			
Employee entitlements	8			
Total Non-Current Liabilities		-	-	-

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2016 (continued)		Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Total Liabilities		45	137	215
Net Assets		158	158	158
NET WORTH				
Contributed capital		158	158	158
Other reserves				
Revaluation reserve				
Accumulated surpluses/(deficits)				
Total Net Worth		158	158	158

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2016		Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
	Note			
Revenue				
Sale of goods and services	10	783	767	740
Investment revenue	10			
Donations	11			
Other revenue				
Total Revenue		783	767	740
Expenses				
Personnel costs	13	547	507	451
Supplies and consumables	14	231	254	191
Depreciation	6	5	5	4
Impairment of property, plant and equipment	6			
Impairment of inventory	4			
Finance costs (overdraft interest)	14			
Litigation costs	15			
Gains/(losses) on foreign exchange transactions	16		1	
Gains/(losses) on disposal/revaluation of property, plant and equipment	16			
Other expenses				
Total Expenses		783	767	646
Surplus or (deficit) for the period		-	-	94

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2016	Note	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
<i>Receipts</i>				
Outputs to Cabinet		782	830	671
Outputs to other government agencies				
Sales of Goods and services – third party				
Interest received				
Donations/Grants				
Other receipts				
<i>Payments</i>				
Personnel costs		(545)	(507)	(438)
Supplies and consumables		(231)	(243)	(189)
Interest paid				
Other payment				
Net cash flows from operating activities		6	80	43
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		(94)	(80)	(889)
Capital withdrawal				
Net cash flows from financing activities		-	-	(868)
Net increase/(decrease) in cash and cash equivalents		(88)	-	(846)
Cash and cash equivalents at beginning of period		209	209	1,055
Cash and cash equivalents at end of period		121	209	209

FORECAST STATEMENT OF CHANGES IN NET WORTH FOR THE YEAR ENDED 30 JUNE 2016	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2014	158			158
Changes in net worth for 2013/14				
Changes in accounting policy				
Prior Year Adjustments				
Restated balance	158			158
Changes in net worth 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 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 carried forward	158			158
Balance at 30 June 2015 brought forward	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Changes in net worth for 2014/15	158			158
Changes in accounting policy				
Prior Year Adjustments				
Restated balance	158			158
Changes in net worth for 2015/16				
Gain/(loss) on property revaluation				
Gain/(loss) on revaluation of investments				
Exchange Differences on translating foreign operations				
Equity Investment from Cabinet				
Capital withdrawals by Cabinet				
Repayment of surplus/Dividends to Cabinet				
Net revenue / expenses recognised directly in net worth				
Surplus/(deficit)for the period 2015/16				
Total recognised revenues and expenses for the period				
Balance at 30 June 2016	158			158

STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These forecast financial statements are for the *Office of the Complaints Commissioner*

Basis of preparation

The forecast financial statements have been prepared in accordance with International Public Sector Accounting Standards (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 2016.

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 2013) 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	Exchange Rate \$000	Budget 2015/16
Cash on hand (IRIS Confirmation Account/Petty Cash)			
Cash in transit (IRIS Remittance Account)			
CI\$ Operational Current Account held at Royal Bank of Canada	102	1.0000	102
US\$ Operational Current Account held at Royal Bank of Canada			
Payroll Current Account held at Royal Bank of Canada	19	1.0000	19
Bank Accounts held at other financial institutions			
Fixed Deposits held with Treasury (less than 90 days)			
Total Cash and Cash Equivalents			121

Note 2: Trade and Other Receivables

Trade Receivables	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Sale of goods and services	65	64	127
Outputs to Cabinet			
Outputs to other government agencies			
Less: provision for doubtful debts			
Total trade receivables	65	64	127

	Trade Receivables	Other Receivables	Budget 2015/16
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

Note 3: Inventories

None

Note 4: Investments

None

Note 5: Prepayments

Description	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Accrued prepayments	5	5	14
Total	5	5	14

Note 6: Property, plant and Equipment

Cost of Property, plant and equipment

	Furniture and Fittings \$000	Computer Hardware \$000	Office Equipment \$000	Total \$000
Cost				
Balance as at July 1, 2014	12	3	28	43
Additions	-	-	-	-
Disposals	(4)		(13)	(17)
Balance as at June 30, 2015	8	3	15	26
<u>Accumulated depreciation</u>				
Balance as at July 1, 2014	8	2	16	26
Depreciation charge for the year	1	1	2	4
Disposals	(3)	-	(13)	(16)
Balance as at June 30, 2015	6	3	5	14
Net book value at June 30, 2015	2	-	10	12

	Furniture and Fittings \$000	Computer Hardware \$000	Office Equipment \$000	Total \$000
Cost				
Balance as at July 1, 2015	8	3	15	26
Additions				-
Balance as at June 30, 2015	8	3	15	26
<u>Accumulated depreciation</u>				
Balance as at July 1, 2015	6	3	5	14
Depreciation charge for the year	1	-	3	4
Balance as at June 30, 2016	7	3	8	18
Net book value at June 30, 2016	1	-	7	8

Intangible Assets

Cost	Computer Software \$000	Total \$000
Balance as at 1 July 2014	35	35
Additions		
Balance as at 30 June 2015	35	35

Accumulated Depreciation

Accumulated Depreciation	Computer Software	Total
Balance as at 1 July 2014	29	29
Depreciation charge for the year	1	1
Balance as at 30 June 2015	30	30
Carrying value at 30 June 2015	5	5

Intangible Assets (continued)

<i>Cost</i>	Computer Software \$000	Total \$000
Balance as at 1 July 2015	35	35
Additions		
Balance as at 30 June 2016	35	35

Accumulated Depreciation

<i>Accumulated Depreciation</i>	Computer Software	Total
Balance as at 1 July 2015	30	30
Depreciation charge for the year	1	1
Balance as at 30 June 2016	31	31
Carrying value at 30 June 2016	4	4

Note 7: Trade Payables, Other Payables and Accruals

	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Creditors	6	6	5
Creditors Ministries/Portfolios	-	-	15
Accrued Expenses	21	21	5
Payroll Deductions			
Total trade payables other payables and accruals	27	27	25

Note 8: Unearned Revenue

None

Note 9: Employee Entitlements

	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Annual Leave	18	16	16
Retirement and long service leave			
Accrued salaries			
Travel			
Total current portion	18	16	16
Non-current employee entitlements are represented by:			
Retirement and long term service leave			
Total employee entitlements	18	16	16

Note 10: Sales of Goods and Services

Revenue type	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Outputs to Cabinet	783	767	740
Output to Other Government Agencies			
Fees and charges			
General sales			
Rentals			
Other			
Total sales of goods and services	783	767	740

Fees and Charges

	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Fees and Charges			
Description			
Total Fees and Charges			
General Sales			
Description			
Total General Sales			
Other Goods and Services Revenue			
Goods and Services Revenue			
Description			
Total Other Goods and Services Revenue			
Sales of Outputs to Cabinet			
Sales of Outputs to Cabinet	783	767	740
Total Sales of Outputs to Cabinet	783	767	740
Other Interdepartmental Revenue			
Financial Attest Services			
Revenue from Ministries/Portfolios & Public Authorities			
Total Other Interdepartmental Revenue			
Total Goods and Services	783	767	740

Note 11: Investment Revenue

None

Note 11: Donations

None

Note 12: Personnel Costs

Description	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Salaries, wages and allowances	429	412	387
Health care	84	70	43
Pension	24	24	20
Leave	2	0	
Other personnel related costs	8	1	1
Total Personnel Costs	547	507	451

Note 13: Supplies and Consumables

Description	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Supplies and Materials	23	22	15
Purchase of services	91	68	39
Lease of property and equipment	39	75	75
Utilities	30	38	33
General Insurance	2	1	1
Interdepartmental expenses	16	15	15
Travel and Subsistence	12	16	3
Recruitment and Training	17	18	10
Other	1	1	-
Total Supplies and consumables	231	254	191

Note 14: Finance Costs

None

Note 15: Litigation Costs

None

Note 16: Gains / (Losses)

Description	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Net (gain) / loss on disposal of property, plant and equipment	-	1	-
Net (gain) / loss on foreign exchange Transactions			
Total gains / (losses)	-	1	-

Note 17: Reconciliation of Net Cash Flows from Operating Activities to Surplus/ (Deficit)

Description	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Surplus/(deficit) from ordinary activities	-	-	94
Non-cash movements			
Depreciation expense	5	5	4
Impairment			
(Gain)/losses on sale of property plant and equipment		1	
Foreign exchange gains/(losses)			
Changes in current assets and liabilities			
(Increase)/decrease in other current assets		9	(7)
(Increase)/decrease in receivables			
(Increase)/decrease in receivables - Cabinet	(1)	63	(70)
(Increase)/decrease in inventories			
(Increase)/decrease in payables		2	22
(Increase)/decrease in provisions relating to employee costs	2	-	
Net cash flows from operating activities	6	80	43

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				
Total Capital Commitments				
Operating Commitments				
Non-cancellable accommodation leases	38	170		208
Other non-cancellable leases				
Non-cancellable contracts for the supply of goods and services				
Other operating commitments				
Total Operating Commitments	38	170		208
Total Commitments	38	170		208

Note 21: Related Party and Key Management Personnel Disclosures

The Office of the Complaints Commissioner is a wholly owned entity of the government from which it derives a major source of its revenue. The Office of the Complaints Commissioner and its key management personnel transact with other government entities on a regular basis. These transactions were provided free of cost during the financial year ended 30 June 2016 and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions.

Description	2015/16 Budget \$000	2014/15 Forecast \$000	2013/14 Actual \$000
Salaries and other short-term employee benefits	160	146	137
Past employee benefits			
Other long-term benefits			
Termination benefits			
Loans			
Total	160	146	137

Note 22: Financial Instrument Risks

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

Currency and interest rate risk

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

Liquidity risk

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

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

APPENDICES

Entities within the Office of the Complaints Commissioner

Entity	Head
21.Office of the Complaints Commissioner	Complaints Commissioner / Chief Officer

Definition of Output Codes within the Office of the Complaints Commissioner

CODES	DESCRIPTION
OCC	Office of the Complaints Commissioner

ANNUAL BUDGET STATEMENT

INFORMATION COMMISSIONER'S OFFICE

FOR THE FINANCIAL YEAR

ENDING 30 JUNE 2016

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

CONTENT

STATEMENTS: STATEMENT OF MINISTER/ OFFICIAL MEMBER AND CHIEF OFFICER

PART A: Ownership Performance

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

PART B: Output Performance

5. Outputs to be Delivered
6. Payment Arrangements

APPENDIX: Forecast Financial Statements

STATEMENT OF THE 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 2015/16 financial year. The Draft Annual Budget Statement and the draft Ownership performance I want to be delivered in the 2015/16 financial year.

I also confirm that the Draft Annual Plan and Estimates includes the various measures I am planning to enforce during the 2015/16 financial year.

Juliana O'Connor-Connolly, JP
Chairman of the Financial Oversight Committee

Information Commissioner's Office

[] [] 2015

STATEMENT OF 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. Jan Liebaers
Acting Chief Officer

Information Commissioner's Office

[] [] 2015

PART A

OWNERSHIP PERFORMANCE

1. NATURE AND SCOPE OF ACTIVITIES

General Nature of Activities

As a quasi-judicial office, continue to administer the *Freedom of Information Law, 2007*, (FOI Law) through processing, mediating and hearing appeals; monitoring public authorities to ensure they are in compliance with the law and the public's rights under the law have been upheld, and to promote FOI within the Cayman Islands.

In the event that the Data Protection Bill is approved by the Cabinet and adopted by the Legislative Assembly, the ICO is expected to play a similar enforcement role in relation to Data Protection, but in relation to both the Private and Public Sector.

Scope of Activities

Freedom of Information Law:

- Hear, investigate and rule on appeals filed under the Law;
- Monitor and report on the compliance by public authorities with their obligations under the FOI Law;
- Make recommendations for reform both of a general nature and directed at specific public authorities;
- Refer to the appropriate authorities cases where it appears that a criminal offence has been committed;
- Publicise the requirements of the FOI Law and the right of individuals under it.

Similar scope of activities under the Data Protection Law, if passed by the Legislative Assembly.

Customers and Location of Activities

The general public, applicants and appellants under the FOI Law

Entire Public Sector including:

- Central Government
- Statutory Authorities
- Government companies
- Cayman Islands

Entire Public and Private Sector under Data Protection Law (if passed by the Legislative Assembly)

2. STRATEGIC OWNERSHIP GOALS

The key strategic ownership goals for the Information Commissioner's Office for the 2015/16 and the subsequent two years are as follows:

FOI Appeals/Mediation/Hearings

- To review eligible appeals under the FOI Law in accordance with the policies and procedures of the ICO, for instance where an applicant has exercised the right to access records and is unhappy with a public authority's decision, action or non-action with respect to a request filed under the Law.
- To process, mediate and/or hear appeals where an applicant is unhappy with the decision or response of a public authority who has:
 - Failed to indicate whether or not it holds a record;
 - Failed to communicate the information contained in a record within the time allowed by this Law or at all;
 - Failed to respond to a request for a record within the time limits established in this Law;
 - Failed to provide a notice in writing of its response to a request for a record;
 - Charged a fee that is in contravention of this Law; or
 - Otherwise failed to comply with an obligation imposed under this Law.
- Where an appeal is not resolved at mediation, the Commissioner reviews the issues and personally makes a binding decision with which the public authority must comply. If the public authority is dissatisfied with the Commissioner's decision, an application for Judicial Review of the decision can be filed with the Grand Court in accordance with the Law.

Monitoring Compliance with FOI Law

- Monitor and Investigate Public Authorities: to monitor public authorities to ensure compliance with the Law and carry out investigations in accordance with ICO procedures.
- FOI Law review: assist the Hon. Speaker and the FOI Law Review Subcommittee of the Legislative Assembly in the statutorily mandated review of the FOI Law, and suggest further amendments if appropriate.
- Data Protection: assist the Hon. Attorney General and carry out preparations for the drafting and implementation planning relating to a Data Protection Law, in the event that the Data Protection Bill is passed in the Legislative Assembly.

Public Awareness of FOI

- ICO is committed to raising awareness of our role among the general public and planning promotional activities and producing promotional products to increase public awareness of the rights provided under the FOI Law throughout the Cayman Islands.
- The ICO assists public officers, in particular Information Managers, with questions relating to the general workings of the FOI Law, and conducts training seminars on introductory and specialist topics relating to FOI.
- The general public can communicate with our office for inquiries and assistance at the physical office location, telephone and email. This information is available electronically on the ICO website which is maintained and updated on a regular basis.

- We aim for outreach and networking opportunities including an annual or bi-annual Caribbean Conference in cooperation with our associate Information Commissioner Offices, in order to:
 - promote Cayman Islands as an Information Rights leader in the Caribbean;
 - assist and learn from International Commissioners' experiences and collaboration with these offices to develop best practices and standards in the Cayman Islands;
 - assist other UK Overseas Offices in establishing, developing and maintaining Information Commissioner Offices, as required.
- The ICO's Strategic Ownership Goals under the Data Protection Law are expected to be similar, if the DP Bill is passed by the Legislative Assembly.

3. OWNERSHIP PERFORMANCE TARGETS

The ownership performance targets for the Information Commissioner's Office for the 2015/16 financial year are as follows:

3.1. FINANCIAL PERFORMANCE

FINANCIAL PERFORMANCE MEASURE	2015/16 Budget \$	2014/15 Forecast \$
Revenue from Cabinet	797,000	781,000
Revenue from ministries, portfolios, statutory authorities, government companies		
Revenue from others		
Surplus/deficit from outputs		
Ownership expenses	797,000	781,000
Operating Surplus/Deficit	0	0
Net Worth	62,000	62,000
Cash flows from operating activities	(20,000)	(3,000)
Cash flows from investing activities		
Cash flows from financing activities		(20,000)
Change in cash balances	(20,000)	(23,000)

FINANCIAL PERFORMANCE RATIO	2015/16 Budget %	2014/15 Forecast %
Current Assets : Current Liabilities	16.25	12.8
Total Assets : Total Liabilities	1.82	1.68

3.2 MAINTENANCE OF CAPABILITY

HUMAN CAPITAL MEASURES	2015/16 Budget	2014/15 Forecast
Total Full Time Equivalent Staff Employed	6	5
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		

SUMMARY OF ESTABLISHMENT

POSITION	2015/16 Budget	2014/15 Forecast
Information Commissioner	1	0
Deputy Information Commissioner	1	1
Senior Appeals and Policy Analyst	1	1
Appeals and Compliance Analyst	1	1
Registrar of Hearings	1	1
Office Manager	1	1
TOTAL	6	5

Physical Capital Measures	2015/16 Budget	2014/15 Forecast
Value of total assets	\$138,000	\$138,000
Asset replacements: total assets	-	-
Book value of assets: initial cost of those assets	.08%	.10%
Depreciation: cash flow on asset purchases	-	-
Changes to asset management policies		

3.3 Risk Management

Key risks faced by the Portfolio	Change in status from 2014/15	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	2015/16 Budget \$	2014/15 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

CAYMAN ISLANDS GOVERNMENT ANNUAL BUDGET STATEMENTS 932

6. PAYMENT ARRANGEMENTS

Cabinet will pay the *Information Commissioner's Office* or 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 Oversight Committee. The invoice will contain sufficient evidence of the outputs delivered for the Chairman to be able to satisfy himself that the outputs have in fact been delivered.

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

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	ICO 1 \$
July	66,415
August	66,415
September	66,415
October	66,415
November	66,415
December	66,415
January	66,415
February	66,415
March	66,415
April	66,415
May	66,415
June	66,415
TOTAL	796,983



INFORMATION COMMISSIONER'S OFFICE
STATEMENT OF RESPONSIBILITY FOR FORECAST FINANCIAL STATEMENTS

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

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

To the best of my knowledge the statements are:

- a. Complete and reliable;
- b. Fairly reflect the forecast financial position as at 30th June 2016 and performance for the 2015/16 financial year; and
- c. Comply with generally accepted accounting practice.

Mr. Jan Liebaers

Acting Chief Officer

Information Commissioner's Office

30 June 2015

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2016	Note	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Current Assets				
Cash and cash equivalents	1	58	78	101
Trade receivables	2	67	45	38
Inventories	3			
Investments	4			
Prepayments	5	5	5	5
Total Current Assets		130	128	144
Non-Current Assets				
Property, plant and equipment	6	8	10	11
Other non-current assets				
Total Non-Current Assets		8	10	11
Total Assets		138	138	155
Current Liabilities				
Trade payable	7	49	49	64
Other payables and accruals	7	20	20	4
Unearned revenue	8			
Employee entitlements	9	7	7	5
Repayment of surplus				20
Other current liabilities				
Total Current Liabilities		76	76	93
Non-Current Liabilities				
Employee entitlements	9			
Other non-current liabilities				
Total Non-Current Liabilities		76	76	93

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2016 (continued)		Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Total Liabilities		76	76	93
TOTAL ASSETS LESS TOTAL LIABILITIES		62	62	62
NET WORTH				
Contributed capital		123	123	123
Asset revaluation reserve				
Accumulated surpluses/(deficits)		61	61	61
Total Net Worth		62	62	62

STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2016		Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
	Note			
Revenue				
Sale of goods and services	10	797	781	815
Investment revenue	11			
Donations	12			
Other revenue				
Total Revenue		797	781	815
Expenses				
Personnel costs	13	549	530	537
Supplies and consumables	14	171	160	131
Depreciation	6	2	1	5
Impairment of property, plant and equipment	6			
Impairment of inventory	4			
Finance costs (overdraft interest)				
Litigation costs	15	75	90	122
Gains/(losses) on foreign exchange transactions	16			
Gains/(losses) on disposal/revaluation of property, plant and equipment	16			
Other expenses				
Total Expenses		797	781	795
Surplus or (Deficit) for the period		-	-	20

CASH FLOW STATEMENT FOR THE YEAR ENDED 30 JUNE 2016	Note	Budget 2015/16 \$'000	Forecast 2014/15 \$'000	Actual 2013/14 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
<i>Receipts</i>				
Outputs to Cabinet		776	774	821
Outputs to other government agencies				
Sales of Goods and services – third party				
Interest received				
Donations/Grants				
Other receipts				
<i>Payments</i>				
Personnel costs		(549)	(528)	(535)
Supplies and consumables		(246)	(249)	(267)
Interest paid				
Other payment				
Net cash flows from operating activities		(20)	(3)	19
CASH FLOWS FROM INVESTING ACTIVITIES				
Purchase of property, plant and equipment		-	-	(39)
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			(20)	
Capital withdrawal				
Net cash flows from financing activities		-	(20)	
Net increase/(decrease) in cash and cash equivalents		(20)	(23)	(20)
Cash and cash equivalents at beginning of period		78	101	121
Cash and cash equivalents at end of period		58	78	101

FORECAST STATEMENT OF CHANGES IN NET WORTH FOR THE YEAR ENDED 30 JUNE 2016	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2013	123		(61)	62
Changes in accounting policy				
Prior Year Adjustments				
Restated balance	123		(61)	62
Changes in net worth 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			(20)	
Net revenue / expenses recognised directly in net worth				
Surplus /(deficit) for the period 2013/14	-		20	-
Total recognised revenues and expenses for the period	-			
Balance at 30 June 2015 carried forward	123		(61)	62
	Contributed Capital	Revaluation Reserve	Accumulated Surplus/ (deficits)	Total
Balance at 30 June 2015 brought forward	123		(61)	62
Changes in net worth for 2015/16				
Changes in accounting policy				
Prior Year Adjustments				
Restated balance	123		(61)	62
Changes in net worth for 2015/16				
Gain/(loss) on property revaluation				
Gain/(loss) on revaluation of investments				
Exchange Differences on translating foreign operations				
Equity Investment from Cabinet				
Capital withdrawals by Cabinet				
Repayment of surplus/Dividends to Cabinet				
Net revenue / expenses recognised directly in net worth				
Surplus/(deficit)for the period 2015/16				
Total recognised revenues and expenses for the period				
Balance at 30 June 2016	123		(61)	62

Information Commissioner's Office
STATEMENT OF ACCOUNTING POLICIES

General Accounting Policies

Reporting entity

These forecast financial statements are for the *Information Commissioner's Office*

Basis of preparation

The forecast financial statements have been prepared in accordance with International Public Sector Accounting Standards (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 2016.

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 2013) 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	Exchange Rate \$000	Budget 2015/16
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	52	1.0000	52
US\$ Operational Current Account held at Royal Bank of Canada			
Payroll Current Account held at Royal Bank of Canada	5	1.000	5
Bank Accounts held at other financial institutions			
Fixed Deposits held with Treasury (less than 90 days)			
Total Cash and Cash Equivalents			58

Note 2: Trade Receivables

Trade Receivables	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Outputs to Cabinet	67	45	38
Outputs to other government agencies			
Others			
Total Gross			
Less: provision for doubtful debts			
Total Net	67	45	38

	Trade Receivables	Other Receivables	Budget 2015/16
Current			
Past due 1-30 days	67	-	67
Past due 31-60 days			
Past due 61-90 days			
Past due 90 and above			
Non-Current			
Past due 1 year and above			
Total	67	-	67

Note 3: Inventories

None

Note 4: Investments

None

Note 5: Prepayments

Description	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Accrued prepayments	5	5	5
Total	5	5	5

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	-	-	-	-	-
Transfers	-	-	-	-	-
Balance at the end of the year	22	5	6	69	102
Accumulated Depreciation:					
Balance at the beginning of the year	12	5	6	69	92
Depreciation expense during the year	2	-	-	-	5
Balance at the end of the year	14	5	6	69	90
Net Book Value at June 30, 2016	8	-	-	-	8

Description	Furniture	Office Equipment	Computer Equipment	Leasehold Improvements	Total
Cost					
Balance at the beginning of the year	22	3	8	69	102
Additions during the year	-	-	-	-	-
		2	(2)		-
Balance at the end of the year	22	5	6	69	102
Accumulated Depreciation:					
Balance at the beginning of the year	10	4	8	69	91
Depreciation expense during the year	2	1	(2)		1
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

	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Creditors	-	-	-
Creditors Ministries/Portfolios	49	49	64
Accrued Expenses	20	20	4
Payroll Deductions			
Total trade payables other payables and accruals	69	69	68

Note 8: Unearned Revenue

None

Note 9: Employee Entitlements

	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Annual Leave	7	7	5
Retirement and long service leave			
Accrued salaries			
Travel			
Total current portion	7	7	5
<i>Non-current employee entitlements are represented by:</i>			
Retirement and long term service leave			
Total employee entitlements	7	7	5

Note 10: Sales of Goods and Services

Revenue type	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Outputs to Cabinet	797	781	815
Output to Other Government Agencies			
Fees and charges			
General sales			
Rentals			
Other			
Total sales of goods and services	797	781	815

Fees and Charges

None

Note 11: Investment Revenue

None

Note 12: Donations

None

Note 13: Personnel Costs

Description	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Salaries, wages and allowances	443	442	429
Health care	75	60	55
Pension	25	26	51
Leave	2		
Other personnel related costs	4	2	2
Total Personnel Costs	549	530	537

Note 14: Supplies and Consumables

Description	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Supplies and Materials	11	11	6
Purchase of services	42	30	19
Lease of property and equipment	46	50	49
Utilities	23	22	19
General Insurance	2	2	2
Interdepartmental expenses	16	15	15
Travel and Subsistence	12	12	9
Recruitment and Training	17	17	11
Other	2	1	1
Total Supplies and Consumables	171	160	131

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 \$90 in [Current Year] and \$122 in [Prior Year].

Litigation Costs	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Legal fees	75	90	122
Description			
Total Litigation Cost	75	90	122

Note 16: Gains / (Losses)

None

Note 17: Reconciliation of Net Cash Flows from Operating Activities to Surplus/ (Deficit)

Description	Budget 2015/16 \$000	Forecast 2014/15 \$000	Actual 2013/14 \$000
Surplus/(deficit) from ordinary activities	-	-	20
Non-cash movements			
Depreciation expense	2	1	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			(4)
(Increase)/decrease in receivables			
(Increase)/decrease in receivables - Cabinet	(22)	(7)	6
(Increase)/decrease in inventories			
(Increase)/decrease in payables		1	(10)
(Increase)/decrease in provisions relating to employee costs		2	2
Net cash flows from operating activities	20	(3)	19

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	42	168		
Other fixed assets				
Other commitments				
Total Capital Commitments	42	168		
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	42	168		

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 Information Commissioner's Office and its key management personnel transact with other government entities on a regular basis. These transactions were provided free of cost during the financial year ended 30 June 2016 and were consistent with normal operating relationships between entities and were undertaken on terms and conditions that are normal for such transactions.

Description	2015/16 Budget \$000	2014/15 Forecast \$000	2013/14 Actual \$000
Salaries and other short-term employee benefits	336	316	339
Past employee benefits			
Other long-term benefits			
Termination benefits			
Loans			
Total	316	316	339

Note 22: Financial Instrument Risks

The Information Commissioner's Office 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 Information Commissioner's Office is subject to credit risk from debtors other than the Cabinet. The Information Commissioner's does not have significant concentrations of credit risk for its other financial instruments.

Currency and interest rate risk

The Information Commissioner's Office has no significant exposure to currency exchange loss risk and interest rate risk.

Liquidity risk

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

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

APPENDICES

Entities within the Information Commissioner's Office

Entity	Head
Information Commissioner's Office	Information Commissioner / Chief Officer

Definition of Output Codes within the Information Commissioner's Office

Codes	Description
ICO	Information Commissioner's Office